

Form **990**  
Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**  
Open to Public  
Inspection

**A** For the 2020 calendar year, or tax year beginning **10/01/20**, and ending **09/30/21**

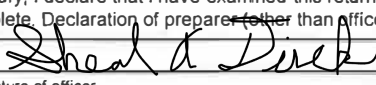
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>KOSCIUSKO COUNTY COMMUNITY FAIR INC</b>		<b>D</b> Employer identification number <b>35-0449569</b>
	Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>PO BOX 1093</b>		<b>E</b> Telephone number <b>574-269-1823</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>WARSAW IN 46581-1093</b>		<b>G</b> Gross receipts \$ <b>532,501</b>
	<b>F</b> Name and address of principal officer: <b>SHEAL DIRCK</b> <b>PO BOX 1093</b> <b>WARSAW IN 46581-1093</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
	<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number
<b>J</b> Website: <b>WWW.KCFAIR.COM</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1960</b>	<b>M</b> State of legal domicile: <b>IN</b>

**Part I Summary**

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE PURPOSE OF THE ORGANIZATION IS THE INSTRUCTION OF THE PUBLIC ON AGRICULTURE MATTERS BY MEANS OF PUBLIC FAIRS AND EXHIBITIONS.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>13</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>13</b>
	<b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a)	<b>5</b>	<b>7</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>100</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>71,173</b>	<b>74,928</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>97,593</b>	<b>358,353</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0</b>	<b>0</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>39,400</b>	<b>8,899</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>208,166</b>	<b>442,180</b>
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>86,074</b>	<b>89,480</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>29,251</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>246,795</b>	<b>335,503</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>332,869</b>	<b>424,983</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-124,703</b>	<b>17,197</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>490,112</b>	<b>501,154</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>287,534</b>	<b>281,379</b>
		<b>202,578</b>	<b>219,775</b>

**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		<b>1/19/2022</b> Date	
	<b>SHEAL DIRCK</b> Type or print name and title		<b>CFO</b>	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	<b>WENDY BILLS CPA</b>	<b>WENDY BILLS CPA</b>	<b>01/18/22</b>	<b>P01503265</b>
	Firm's name ▶ <b>HIMES &amp; KRULL, LLC</b>	Firm's EIN ▶ <b>35-2235804</b>		
	Firm's address ▶ <b>PO BOX 153</b>			
	Firm's address ▶ <b>PIERCETON, IN 46562</b>	Phone no. <b>574-594-2002</b>		

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

For Paperwork Reduction Act Notice, see the separate instructions.

**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 \$ **306,964** 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 on Schedule O.)

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

**4e** Total program service expenses **▶ 306,964**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<b>X</b>	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<b>X</b>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<b>X</b>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		<b>X</b>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		<b>X</b>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<b>X</b>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
<b>9</b> 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		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		<b>X</b>
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>X</b>	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<b>X</b>
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		<b>X</b>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>X</b>	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		<b>X</b>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		<b>X</b>
<b>b</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		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		<b>X</b>
<b>15</b> 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		<b>X</b>
<b>16</b> 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		<b>X</b>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<b>X</b>	
<b>19</b> 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		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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		<b>X</b>

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

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

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>X</b>	

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

		Yes	No
<b>2a</b> 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	<b>2a</b> 7		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	<b>X</b>	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>		<b>X</b>
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>		<b>X</b>
<b>b</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).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		<b>X</b>
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		<b>X</b>
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> 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?	<b>6a</b>		<b>X</b>
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> 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?	<b>7a</b>		<b>X</b>
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		<b>X</b>
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		<b>X</b>
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		<b>X</b>
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</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	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		<b>X</b>
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>		
<b>15</b> 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.	<b>15</b>		<b>X</b>
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		<b>X</b>

**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 on 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	13	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 on Schedule O.		13		
b Enter the number of voting members included on line 1a, above, who are independent	1b	13		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6 Did the organization have members or stockholders?		6	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?		8a	X	
b Each committee with authority to act on behalf of the governing body?		8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		9		X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
11b		
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	
12b		
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	
12c		
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	
15a		
b Other officers or key employees of the organization	X	
15b		
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?		
16b		

**Section C. Disclosure**

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

18 Section 6104 requires an organization to make its Forms 1023 (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 on Schedule O)

19 Describe on 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 Contractors**Check 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.

See instructions for the order in which to list the persons above.

☒ 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) <b>MICHAEL BOWER</b>	1.00									
<b>BOARD MEMBER</b>	0.00	X						0	0	0
(2) <b>SHANE CHECKETTS</b>	2.00									
<b>SECRETARY</b>	0.00	X		X				0	0	0
(3) <b>SHEAL DIRCK</b>	3.00									
<b>TREASURER</b>	0.00	X		X				0	0	0
(4) <b>KEVIN HARRIS</b>	2.00									
<b>PRESIDENT</b>	0.00	X		X				0	0	0
(5) <b>ANTHONY HIMES</b>	2.00									
<b>1ST VICE PRESIDENT</b>	0.00	X		X				0	0	0
(6) <b>BEN JACOBS</b>	1.00									
<b>BOARD MEMBER</b>	0.00	X						0	0	0
(7) <b>KRISTEN MESSMORE</b>	1.00									
<b>BOARD MEMBER</b>	0.00	X						0	0	0
(8) <b>RICHARD MIOTTO</b>	2.00									
<b>2ND VICE PRESIDENT</b>	0.00	X		X				0	0	0
(9) <b>MATT NEIBUR</b>	1.00									
<b>BOARD MEMBER</b>	0.00	X						0	0	0
(10) <b>KEN PARCELS</b>	1.00									
<b>BOARD MEMBER</b>	0.00	X						0	0	0
(11) <b>NATHAN RHOADES</b>	1.00									
<b>2ND VICE PRESIDENT</b>	0.00	X		X				0	0	0

<b>Part VII</b>	<b>Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b> <i>(continued)</i>
-----------------	--

[illegible]

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

reportable compensation from the organization		Yes	No
3	Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		<b>X</b>
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? <i>If "Yes," complete Schedule J for such individual</i>		<b>X</b>
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		<b>X</b>

## 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.

[illegible]

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 ►



**Part VIII Statement of Revenue**Check 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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a				
	b Membership dues	1b	1,575			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	21,700			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	51,653			
	g Noncash contributions included in lines 1a-1f	1g	\$ 5,000			
	<b>h Total. Add lines 1a-1f</b>		<b>74,928</b>			
<b>Program Service Revenue</b>	Business Code					
	2a ANNUAL FAIR REVENUE		233,173	233,173		
	b PROGRAM RELATED RENTS		66,373	66,373		
	c 4-H CLUB RENTS		35,420	35,420		
	d CAMPING INCOME		19,945	19,945		
	e OTHER		3,442	3,442		
	f All other program service revenue					
	<b>g Total. Add lines 2a-2f</b>		<b>358,353</b>			
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	(i) Real (ii) Personal					
	6a Gross rents	6a	54,857			
	b Less: rental expenses	6b	54,857			
	c Rental inc. or (loss)	6c				
	<b>d Net rental income or (loss)</b>					
	(i) Securities (ii) Other					
	7a Gross amount from sales of assets other than inventory	7a				
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c				
	<b>d Net gain or (loss)</b>					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	44,363			
	b Less: direct expenses	8b	35,464			
	<b>c Net income or (loss) from fundraising events</b>		<b>8,899</b>			<b>8,899</b>
	9a Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
<b>c Net income or (loss) from gaming activities</b>						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
<b>c Net income or (loss) from sales of inventory</b>						
<b>Miscellaneous Revenue</b>	Business Code					
	11a					
	b					
	c					
	d All other revenue					
	<b>e Total. Add lines 11a-11d</b>					
<b>12 Total revenue. See instructions</b>			<b>442,180</b>	<b>358,353</b>	<b>0</b>	<b>8,899</b>

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	82,970	58,079	24,891	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes	6,510	4,557	1,953	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	150		150	
<b>c</b> Accounting	3,245		3,245	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
<b>12</b> Advertising and promotion	20,788	12,473		8,315
<b>13</b> Office expenses	2,231	1,116	1,115	
<b>14</b> Information technology	34,866	20,481	9,202	5,183
<b>15</b> Royalties				
<b>16</b> Occupancy	98,893	60,820	29,349	8,724
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	264		264	
<b>20</b> Interest	9,809	9,809		
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	33,675	33,675		
<b>23</b> Insurance	28,561	17,137	8,568	2,856
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> ANNUAL 4-H FAIR EXPENSES	113,009	112,468	541	
<b>b</b> EQUIPMENT RENTS & REPAIRS	31,748	21,673	7,450	2,625
<b>c</b> BANK & CREDIT CARD FEES	7,293	7,293		
<b>d</b> MISCELLANEOUS	3,588	1,435	1,076	1,077
<b>e</b> All other expenses	-52,617	-54,052	964	471
<b>25</b> Total functional expenses. Add lines 1 through 24e	424,983	306,964	88,768	29,251
<b>26</b> 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 Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest-bearing	10,008	1	34,937
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	8,127	4	11,617
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,395,224		
	b Less: accumulated depreciation	10b 962,613	446,296	10c 432,611
	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	25,681	14	21,989
	15 Other assets. See Part IV, line 11		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	490,112	16	501,154	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	6,874	17	21,428
	18 Grants payable		18	
	19 Deferred revenue	4,493	19	5,893
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	276,167	25	254,058
	26 <b>Total liabilities.</b> Add lines 17 through 25	287,534	26	281,379
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions	202,578	27	219,775
	28 Net assets with donor restrictions		28	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 <b>Total net assets or fund balances</b>	202,578	32	219,775
33 <b>Total liabilities and net assets/fund balances</b>	490,112	33	501,154	

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>442,180</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>424,983</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>17,197</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>202,578</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>219,775</b>

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

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ 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:

☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis

- 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:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

- 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 on 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?

- 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 on Schedule O and describe any steps taken to undergo such audits

	Yes	No
<b>2a</b>	<b>X</b>	
<b>2b</b>		<b>X</b>
<b>2c</b>		
<b>3a</b>		<b>X</b>
<b>3b</b>		

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020****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)						
<b>Total</b>						

**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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 <b>Total.</b> 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 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First 5 years.</b> 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 <b>stop here</b> ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	%
16a <b>33 1/3% support test—2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b <b>33 1/3% support test—2019.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2020.</b> 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 <b>stop here.</b> 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 <b>10%-facts-and-circumstances test—2019.</b> 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 <b>stop here.</b> 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 <b>Private foundation.</b> 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	99,980	122,573	115,204	71,173	74,928	483,858
<b>2</b> 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	358,330	355,121	388,035	167,288	413,210	1,681,984
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513	98,994	81,764	15,727	43,894	44,363	284,742
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> Total. Add lines 1 through 5	557,304	559,458	518,966	282,355	532,501	2,450,584
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8</b> Public support. (Subtract line 7c from line 6.)						2,450,584

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>9</b> Amounts from line 6	557,304	559,458	518,966	282,355	532,501	2,450,584
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.)	557,304	559,458	518,966	282,355	532,501	2,450,584
<b>14</b> First 5 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**

<b>15</b> Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	100.00 %
<b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15	<b>16</b>	100.00 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17	<b>18</b>	%

- 19a 33 1/3% support tests—2020.** 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—2019.** 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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**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).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ 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 FASB 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 FASB 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 FASB 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 make 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 program  
 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 Term 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	623,619	211,393
c Leasehold improvements				
d Equipment		112,724	104,888	7,836
e Other		331,219	234,106	97,113
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				432,611

**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	254,058
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

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

254,058

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 FASB 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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**

Open 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.

- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |   |

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising 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						
<b>Total</b>						

**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	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		<u>BBQ</u> (event type)	<u>PAINTBALL</u> (event type)	<u>NONE</u> (total number)	
Revenue	1 Gross receipts	30,083	7,893		37,976
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	30,083	7,893		37,976
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	22,261	1,831		24,092
	10 Direct expense summary. Add lines 4 through 9 in column (d)				24,092
11 Net income summary. Subtract line 10 from line 3, column (d)				13,884	

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	Yes % No	Yes % No	Yes % 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

Name of the organization

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**Open to Public  
Inspection

Employer identification number

KOSCIUSKO COUNTY COMMUNITY FAIR INC

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

Employer identification number

**KOSCIUSKO COUNTY COMMUNITY FAIR INC**

**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

**2020**Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.Attachment  
Sequence No. **179**

Name(s) shown on return

**KOSCIUSKO COUNTY COMMUNITY FAIR INC**

Identifying number

**35-0449569**

Business or activity to which this form relates

**INDIRECT DEPRECIATION****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,040,000
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	2,590,000
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 2019 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 2021. 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	2,505
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	5,338

**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 2020	17	22,140
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2020 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 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	29,983
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** (2020)

**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
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

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

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

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

3,692

3,692

35-0449569

## Federal Asset Report

FYE: 9/30/2021

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
<b>5-year GDS Property:</b>											
249	MERAKI NETWORKING EQUIP	5/21/21	3,112			X	2,490	5	HY S/L	0	622
			3,112				2,490			0	622
<b>7-year GDS Property:</b>											
242	REMOTE DEPOSIT CHECK SCANNER	3/18/21	700			X	600	7	HY S/L	0	100
243	CREDIT CARD READER	6/03/21	1,080			X	926	7	HY S/L	0	154
244	THERMAL RECEIPT PRINTERS (4)	6/10/21	1,023			X	877	7	HY S/L	0	146
245	CREDIT CARD TERMINALS (3)	6/22/21	1,080			X	926	7	HY S/L	0	154
246	EPSON RECEIPT PRINTERS (2)	6/22/21	507			X	435	7	HY S/L	0	72
247	ROLLER DRAFTING CHAIRS (7)	6/25/21	1,160			X	994	7	HY S/L	0	166
248	MUNBYN SCANNERS (5)	6/29/21	3,255			X	2,790	7	HY S/L	0	465
250	ANDROID SCANNERS (5)	6/21/21	4,381			X	3,755	7	HY S/L	0	626
			13,186				11,303			0	1,883
<b>Prior MACRS:</b>											
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	1,258	0



35-0449569

## Federal Asset Report

FYE: 9/30/2021

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
138	FURNACE (4) SHRINE BLDG	3/10/05	9,860				9,860	15	MQ S/L	9,860	0
139	ECHO TRIMMER	6/02/05	150				150	7	MQ S/L	150	0
140	FIRE EXTINGUISHER (20)	6/02/05	1,160				1,160	7	MQ S/L	1,160	0
141	PIER HARDWARE	6/23/05	2,176				2,176	7	MQ S/L	2,176	0
142	FOLDING TABLES(17)	4/14/05	1,955				1,955	7	MQ S/L	1,955	0
143	FURNACE & AC (4)	4/14/05	14,640				14,640	15	MQ S/L	14,640	0
144	REMODEL: HFA-SOUTH END	6/10/05	6,094				6,094	39	MMS/L	2,387	156
145	SUPPLY RUNS & DUCT WRAP - SOUTH	6/30/05	4,500				4,500	39	MMS/L	1,760	116
146	S41 CONSTRUCTION	6/30/05	3,392				3,392	39	MMS/L	1,330	87
147	S41 CONSTRUCTION	6/30/05	1,554				1,554	39	MMS/L	612	39
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	8,152	542
153	FENCE	8/11/05	1,435				1,435	7	MQ S/L	1,435	0
154	SHRINE BLD IMPROV	8/04/05	6,043				6,043	39	MMS/L	2,344	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	817	53
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	14,984	1,012
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	1,325	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	536	14
177	SPLIT RAIL FENCE - GRANDSTAND	9/07/06	731				731	7	HY S/L	731	0
178	BATTERIES/CLIPS - HAND HELD RADIO	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	3,131	234
182	16 TABLES - HFA	10/25/07	2,125				2,125	7	MQ S/L	2,125	0
183	COMPUTER EQUIP - OFFICE	1/03/08	685				685	5	MQ S/L	685	0
184	COMPUTERS	2/07/08	1,600				1,600	5	MQ S/L	1,600	0
185	PIER #3	5/22/08	4,665				4,665	10	MQ S/L	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	19,149	1,665
194	CHAIRS - SHRINE BLD	6/30/09	3,599				3,599	7	HY S/L	3,599	0
195	PORTABLE STORAGE BLD	8/29/09	2,300				2,300	15	HY S/L	1,761	153
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	11,164	1,567
209	BUILDING	6/30/13	122,000				122,000	39	MMS/L	22,809	3,128
210	JOHN DEERE DIESEL MOWER	4/17/14	4,765				4,765	7	MQ S/L	4,340	425
211	MONEY TREE ATM	5/01/14	4,445				4,445	5	MQ S/L	4,445	0
212	POLAR TEMP OUTDOOR ICE MERCHANT	5/16/14	3,209				3,209	5	MQ S/L	3,209	0
213	MAVRON PORTABLE TICKET BOOTH	7/03/14	15,000				15,000	10	MQ S/L	9,188	1,500
214	MAVRON PORTABLE TICKET BOOTH	7/03/14	15,000				15,000	10	MQ S/L	9,188	1,500
215	EXTENSION OFFICE ON FAIR GROUND	4/15/14	5,650				5,650	15	MQ S/L	2,402	377
217	PAINTBALL EQUIPMENT	5/18/15	4,990				4,990	7	HY S/L	3,922	712
227	STORAGE CONTAINERS	4/12/16	4,298				4,298	7	HY S/L	2,763	614
228	CLAY FOR TRACK	1/18/16	3,237				3,237	5	HY S/L	2,913	324
229	TRACK FENCE POSTS	5/04/17	1,200				1,200	5	HY S/L	840	240

35-0449569

## Federal Asset Report

FYE: 9/30/2021

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
230	HORSE ARENA LED LIGHTING	5/18/17	18,000				18,000	5 HY S/L	12,600	3,600
231	ADA BATHROOM	5/31/17	4,473				4,473	39 MMS/L	377	112
232	AIR CONDITIONING - SHRINE BUILDING	7/01/17	6,000				6,000	39 MMS/L	481	150
233	MOTOROLA HT750 RADIOS (30)	6/06/18	4,000				4,000	7 HY S/L	1,429	571
234	PIER (SECTIONS FOR BOAT RAMP)	6/25/18	3,635				3,635	7 HY S/L	1,298	520
235	ROOF - SHRINE BUILDING	10/12/17	14,315				14,315	39 MMS/L	1,086	367
236	FIBER OPTIC TERM BOXES	6/27/18	1,293				1,293	5 HY S/L	647	258
237	2018 LANDSTAR 550	7/05/19	4,000				4,000	7 MQ S/L	643	571
238	LED LIGHTING UPGRADES	10/24/18	2,993				2,993	39 MMS/L	147	74
239	LED LIGHTING UPGRADES	10/24/18	19,281				19,281	39 MMS/L	968	495
240	LED LIGHTING UPGRADES	10/24/18	8,000				8,000	39 MMS/L	402	205
241	LED LIGHTING UPGRADES	10/24/18	20,000				20,000	39 MMS/L	1,004	513
			<u>683,591</u>				<u>683,150</u>		<u>407,679</u>	<u>22,140</u>
<b>Other Depreciation:</b>										
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	43,226	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	8,032	288
71	BUILDING INSULATION	5/16/95	2,778				2,778	39 MO S/L	1,804	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

35-0449569

## Federal Asset Report

FYE: 9/30/2021

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
87	NOON LIONS PERMANENT STAND	3/29/99	4,000				4,000	39 MO S/L	2,216	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	772	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	650	34
105	TICKET BOOTH	10/17/02	325				325	25 MO S/L	221	13
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	3,200	0
133	BLEACHERS FOR GRANDSTAND	6/10/04	22,110				22,110	15 MO S/L	22,110	0
134	LIGHTS	7/29/04	1,042				1,042	15 MO S/L	1,042	0
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	3,029	318
201	ELECTRICAL UPGRADES	12/14/10	32,208				32,208	20 MO S/L	15,833	1,611
202	FENCING	6/01/11	15,489				15,489	10 MO S/L	14,457	1,032
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	1,060	120
207	PHONE SYSTEM	6/18/13	2,637				2,637	5 MO S/L	2,637	0
Total Other Depreciation			695,335				695,335		524,951	5,338
Total ACRS and Other Depreciation			695,335				695,335		524,951	5,338
<b>Amortization:</b>										
206	LICENSE (PERPETUAL)	10/01/12	9,000				9,000	9 MOAmort	8,000	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	15,706	2,692
			54,887				54,887		29,206	3,692
Grand Totals			1,450,111				1,447,165		961,836	33,675
Less: Dispositions and Transfers			0				0		0	0
Less: Start-up/Org Expense			0				0		0	0
Net Grand Totals			1,450,111				1,447,165		961,836	33,675

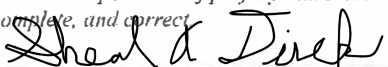
**NP-20**State Form 51082  
(R10/8-19)Indiana Department of Revenue  
**Indiana Nonprofit Organization's Annual Report**  
**For the Calendar Year or Fiscal Year**  
Beginning 10 / 01 / 2020 and Ending 09 / 30 / 2021  
MM/DD/YYYY MM/DD/YYYYCheck if: ☐ Change of Address  
☐ Amended Report  
☐ Final Report: 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 <b>KOSCIUSKO COUNTY COMMUNITY FAIR, INC</b>		Telephone Number <b>574-269-1823</b>	
Address <b>PO BOX 1093</b>		County <b>KOSCIUSKO</b>	Indiana Taxpayer Identification Number <b>0001773364 000</b>
City <b>WARSAW</b>	State <b>IN</b>	Zip Code <b>46581-1093</b>	Federal Employer Identification Number <b>35-0449569</b>
Printed Name of Person to Contact <b>SHEAL DIRCK</b>		Contact's Telephone Number <b>574-269-1823</b>	

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. 61
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: sheal.dirck@kcfair.org*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**

CFO

Title

**574-269-1823****1/19/2022**

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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