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Form **990-EZ****Short Form
Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- ▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2010**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**A** For the 2010 calendar year, or tax year beginning **11/01/10**, and ending **10/31/11****B** Check if applicable

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

C Name of organization**Des Moines County Fair Association**

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

PO Box 25

Room/suite

City or town, state or country, and ZIP + 4

Danville**IA 52623****D** Employer identification number**42-0684988****E** Telephone number**F** Group Exemption
Number ▶**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶**H** Check ☒ if the organization is not
required to attach Schedule B**I** Website: ▶ **N/A****J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (**5**) (insert no) ☐ 4947(a)(1) or ☐ 527

(Form 990, 990-EZ, or 990-PF)

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

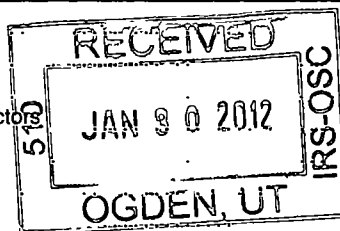
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

▶ \$ **117,475****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I

☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	91,889
	2	Program service revenue including government fees and contracts	2	10,535
	3	Membership dues and assessments	3	
	4	Investment income	4	2,250
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8	12,801	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	117,475	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	54,976
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	12,602
	13	Professional fees and other payments to independent contractors	13	5,306
	14	Occupancy, rent, utilities, and maintenance	14	6,451
	15	Printing, publications, postage, and shipping	15	4,019
	16	Other expenses (describe in Schedule O)	16	57,754
	17	Total expenses. Add lines 10 through 16	17	141,108
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-23,633
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	122,732
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	99,099



13

Part III Balance Sheets. (see the instructions for Part II.)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	122,732	22	99,099
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	0	24	
25 Total assets	122,732	25	99,099
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	122,732	27	99,099

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose?

See Schedule O

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others)

28 See Schedule O

(Grants \$) If this amount includes foreign grants, check here ☐

28a

29

(Grants \$) If this amount includes foreign grants, check here ☐

29a

30

(Grants \$) If this amount includes foreign grants, check here ☐

30a

31 Other program services (describe in Schedule O)

(Grants \$) If this amount includes foreign grants, check here ☐

31a

32 Total program service expenses (add lines 28a through 31a)

32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and address	(a) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Sherlyn K. Beckman PO Box 25 Danville IA 52623	Secretary / Manager 10.00	7,000	0	0
Jacky Winstrom PO Box 25 Danville IA 52623	President 3.00	0	0	0
Randy Beckman PO Box 25 Danville IA 52623	Vice President 3.00	0	0	0
Don Beckman PO Box 25 Danville IA 52623	Director 3.00	0	0	0
Judy Fesler PO Box 25 Danville IA 52623	Director 3.00	0	0	0
Donald Breuer PO Box 25 Danville IA 52623	Director 3.00	0	0	0
Dean Van Ness PO Box 25 Danville IA 52623	Director 3.00	0	0	0
Bryan Reitzer PO Box 25 Danville IA 52623	Director 3.00	0	0	0
Terri Miller PO Box 25 Danville IA 52623	Director 3.00	0	0	0
Gary Franklin PO Box 25 Danville IA 52623	Director 3.00	0	0	0
Curtis Orr PO Box 25 Danville IA 52623	Director 3.00	0	0	0
Bill Hillyard PO Box 25 Danville IA 52623	Director 3.00	0	0	0
Doug Denney PO Box 25 Danville IA 52623	Director 3.00	0	0	0

7

7

32

7

Part V Other Information (Note the statement requirements in the instructions for Part V.)Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter.		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 _____ , section 4912 _____ , section 4955 _____		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 _____		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization _____		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed None		
42a The organization's books are in care of Sarah H. Beckman Telephone no. _____ PO Box 25 Located at Danville IA ZIP + 4 52623		
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)? If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Form 990-EZ (2010) **Des Moines County Fair Association** 42-0684988Page **4**

- 45** Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?
- a** Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)
- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
45		X
45a		X
46		X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization a section 527 organization?
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
47		
48		
49a		
49b		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 ▶

- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶

- 52** Did the organization complete Schedule A? **Note** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☐ No

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 <i>Sarah H. Beckman</i>		Date <i>1/22/2012</i>	
	Type or print name and title Sarah H. Beckman		Treasurer	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no		

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

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

2010Department of the Treasury
Internal Revenue ServiceComplete 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.

Open to Public
Inspection

Name of the organization

Des Moines County Fair Association

Employer identification number

42-0684988**Form 990-EZ, Part I, Line 8 - Other Revenue**

Description	Amount
Camping	\$ 10,985
Commercial exhibit	\$ 1,460
Rental	\$ 335
Other fair revenue	\$ 21
Total	\$ 12,801

Form 990-EZ, Part I, Line 10 - Grants/Similar Amts Paid to Organizations

Name and Address	Class of Activity	Date of Gift
Desc. of Property		
Cash Contrib. Noncash Contrib.		
Book Value	BV Expl.	FMV Expl.
College County Fair Service Agency		
W. Gear Avenue	Capital invest.	
West Burlington, IA 52655	\$ 0	\$ 54,976
	\$ 0	

Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	
Advertising and Promotion	\$ 3,490
Office supplies	\$ 2,622
Travel	\$ 2,062
Fair Meals	\$ 1,344

Name of the organization

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State Convention	\$	2,098
Insurance	\$	2,538
Entertainment	\$	8,946
Judges - Junior	\$	5,942
Judges - Open	\$	530
Premiums - Junior	\$	11,677
Premiums - Open	\$	1,572
Fair equipment	\$	267
Scanning fee	\$	577
Bedding	\$	6,061
Awards	\$	3,582
Supplies	\$	3,492
Bank charges	\$	43
Dues and publications	\$	325
Miscellaneous	\$	122
Sponsorship banners	\$	464
Total	\$	57,754

Form 990-EZ, Part III - Primary Exempt Purpose

Promote & hold agricultural, horticultural, young, women's, mechanical arts, industrial and commercial projects, fairs and expositions.

Form 990-EZ, Part III, Line 28 - First Achievement

The fair association holds a one week fair each summer, which provides nightly agricultural shows and educational opportunities for six nights. The 2011 fair had approximately 250 exhibitors who presented 2,726 exhibits, and 232 open exhibitors who presented 633 exhibits. The fair

Name of the organization

Des Moines County Fair Association

Employer identification number

42-0684988

also has numerous commercial exhibitors, entertainment acts and a fireworks display. The fair is free to the public.

Form 990-EZ, Part III, Line 31 - All Other Achievements

The fair association holds a one week fair each summer, which provides nightly agricultural shows and educational opportunities for six nights. The 2011 fair had approximately 250 exhibitors who presented 2,726 exhibits, and 232 open exhibitors who presented 633 exhibits. The fair also has numerous commercial exhibitors, entertainment acts and a fireworks display. The fair is free to the public.