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Change of Accounting Period **Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

Department of the Treasury  
Internal Revenue Service

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

2011

Open to Public  
Inspection

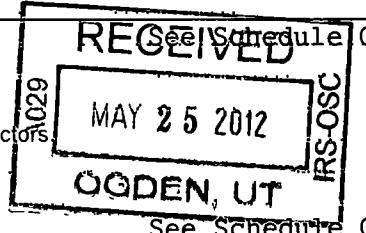
<b>A For the 2011 calendar year, or tax year beginning</b> 8/01		<b>, 2011, and ending</b> 12/31		<b>, 2011</b>	
<b>B Check if applicable</b>		<b>C</b>		<b>D Employer identification number</b>	
<input type="checkbox"/> Address change		Friends of the Kittitas County Fair Grounds Foundation PO Box 1354 Ellensburg, WA 98926		91-1746393	
<input type="checkbox"/> Name change				<b>E Telephone number</b>	
<input type="checkbox"/> Initial return					
<input type="checkbox"/> Terminated					
<input type="checkbox"/> Amended return					
<input type="checkbox"/> Application pending				<b>F Group Exemption Number</b>	
<b>G Accounting Method:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ►				<b>H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)</b>	
<b>I Website:</b> ► N/A					
<b>J Tax-exempt status (ck only one) —</b> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) <input type="checkbox"/> (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
<b>K Check ► <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization or a section 527 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</b>					
<b>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 ► \$ 76,484.</b>					
<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I.)					
Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>					
<b>REVENUE</b>	1 Contributions, gifts, grants, and similar amounts received.			1	25,610.
	2 Program service revenue including government fees and contracts			2	
	3 Membership dues and assessments			3	
	4 Investment income			4	429.
	5a Gross amount from sale of assets other than inventory	5a		5c	
	b Less: cost or other basis and sales expenses	5b			
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)				
	6 Gaming and fundraising events				
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a			
	b Gross income from fundraising events (not including \$ _____ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b			50,445.
	c Less direct expenses from gaming and fundraising events	6c			19,317.
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	31,128.
	7a Gross sales of inventory, less returns and allowances	7a		7c	
	b Less cost of goods sold	7b			
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)				
	8 Other revenue (describe in Schedule O)			8	
	9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8			9	57,167.
<b>EXPENSES</b>	10 Grants and similar amounts paid (list in Schedule O).			10	25,250.
	11 Benefits paid to or for members.			11	
	12 Salaries, other compensation, and employee benefits			12	
	13 Professional fees and other payments to independent contractors			13	200.
	14 Occupancy, rent, utilities, and maintenance			14	
	15 Printing, publications, postage, and shipping			15	
	16 Other expenses (describe in Schedule O)			16	6,796.
	17 <b>Total expenses.</b> Add lines 10 through 16			17	32,246.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)			18	24,921.
	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	117,751.
	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	142,672.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2011)

SCANNED JUN 27 2012

ASSETS



10



**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V 

**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

	Yes	No
33	X	

**34** Were any significant changes made to the organizing or governing documents? If 'Yes,' attach 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)

34	X
----	---

**35a** Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?

35a	X
-----	---

**b** If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O

35b	
-----	--

**c** Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III

35c	X
-----	---

**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

36	X
----	---

**37a** Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a** 0

37b	X
-----	---

**b** Did the organization file **Form 1120-POL** for this year?

38a	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?

**b** If 'Yes,' complete Schedule L, Part II and enter the total amount involved

38b	N/A
-----	-----

**39** Section 501(c)(7) organizations. Enter

**a** Initiation fees and capital contributions included on line 9

39a	N/A
-----	-----

**b** Gross receipts, included on line 9, for public use of club facilities

39b	N/A
-----	-----

**40a** Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:

section 4911 ► 0 , section 4912 ► 0 , section 4955 ► 0

**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

40b	X
-----	---

**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

	0
--	---

**d** Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization

	0
--	---

**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.

40e	X
-----	---

**41** List the states with which a copy of this return is filed ► None

**42a** The organization's books are in care of ► Wilma Pratt

Telephone no ► (509) 925-3373

ZIP + 4 ► 98926

Located at ► 2007 E Mt Daniels Dr Ellensburg WA

	Yes	No
42b	X	

**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: ►

42c	X
-----	---

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	<input type="checkbox"/> N/A
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**44a** Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

	Yes	No
44a	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.

44b	X
-----	---

**c** Did the organization receive any payments for indoor tanning services during the year?

44c	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

44d	
-----	--

**45a** Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?

45a	X
-----	---

**b** Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)

45b	X
-----	---

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.

**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

	Yes	No
47 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	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48	X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b If 'Yes,' was the related organization a section 527 organization?	49b	
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'		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

e 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
None		

e 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

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.

<b>Sign Here</b>	Signature of officer <b>Wilma Pratt</b>	Date <i>Wilma Pratt</i>	5-22-12		
	Type or print name and title	<b>Treasurer</b>			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Marie L. Riegel</b>	Preparer's signature <i>Marie L. Riegel</i>	Date <b>5/18/2012</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00023534</b>
	Firm's name ► <b>Grebb, Johnson, Reed &amp; Wachsmith, LLP</b>	Firm's EIN ► <b>91-1278027</b>			
	Firm's address ► <b>P.O. Box 460 Ellensburg, WA 98926-0460</b>				

May the IRS discuss this return with the preparer shown above? See instructions.

►  Yes  No

**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.

OMB No. 1545 0047

**2011****Open to Public  
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Name of the organization	Friends of the Kittitas County Fair Grounds Foundation	Employer identification number 91-1746393
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**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 11, 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.)  
 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 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.)  
 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.  
 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h.  
     a  Type I      b  Type II      c  Type III – Functionally integrated      d  Type III – Other  
 e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.  
 f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box   
 g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2011

**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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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						
<b>4 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 IV.)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12 Gross receipts from related activities, etc (see instructions)</b>					<b>12</b>	

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► **Section C. Computation of Public Support Percentage**

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))

14 %

15 Public support percentage from 2010 Schedule A, Part II, line 14

15 %

16a **33-1/3% support test – 2011.** If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ► b **33-1/3% support test – 2010.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ► 17a **10%-facts-and-circumstances test – 2011.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here**. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ► b **10%-facts-and-circumstances test – 2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here**. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ► 18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►

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

(Complete only if you checked the box on line 9 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 yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants.')	35,376.	23,998.	29,824.	26,700.	25,610.	141,508.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	41,974.	42,331.	38,076.	46,131.	50,445.	218,957.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 <b>Total.</b> Add lines 1 through 5	77,350.	66,329.	67,900.	72,831.	76,055.	360,465.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
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 . . . . .	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b . . . . .	0.	0.	0.	0.	0.	0.
8 <b>Public support.</b> (Subtract line 7c from line 6.)						360,465.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6 . . . . .	77,350.	66,329.	67,900.	72,831.	76,055.	360,465.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,155.	1,393.	956.	914.	429.	4,847.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b . . . . .	1,155.	1,393.	956.	914.	429.	4,847.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV )						0.
13 <b>Total support.</b> (Add lns 9, 10c, 11, and 12)	78,505.	67,722.	68,856.	73,745.	76,484.	365,312.

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ **Section C. Computation of Public Support Percentage**

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	98.67 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	98.56 %

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

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	1.33 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	1.44 %
19a <b>33-1/3% support tests – 2011.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b <b>33-1/3% support tests – 2010.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
20 <b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ <input type="checkbox"/>		

## Part IVA

**Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 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. ► See separate instructions.

Name of the organization **Friends of the Kittitas County Fair  
Grounds Foundation**

Employer identification number  
91-1746393

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

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

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

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

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

Total

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

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

REVENUE		(a) Event #1 Food Booth @ F (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add column (a) through column (c))
		49,294.			49,294.
	1 Gross receipts				
	2 Less: Charitable contributions ..				
	3 Gross income (line 1 minus line 2)	49,294.			49,294.
DIRECT EXPENSES	4 Cash prizes ..				
	5 Noncash prizes ..				
	6 Rent/facility costs				
	7 Food and beverages	13,765.			13,765.
	8 Entertainment				
	9 Other direct expenses	5,233.			5,233.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ..				18,998.
	11 Net income summary. Combine line 3, column (d), and line 10 ..				30,296.

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

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Combine lines 1, column (d) and line 7				

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

a Is the organization licensed to operate gaming activities in each of these states?  Yes  No

b If 'No,' explain: \_\_\_\_\_

\_\_\_\_\_

10 a 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 operate gaming activities with nonmembers?

**Yes** **No**

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

Yes  No

13 Indicate the percentage of gaming activity operated in:

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

13a	%
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 contact 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 ► \_\_\_\_\_

## Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

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

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

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2011****Open to Public  
Inspection**

Name of the organization	Friends of the Kittitas County Fair Grounds Foundation	Employer identification number
		91-1746393

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

Primary purpose is to provide a source of funding for improvements to the Kittitas Co Fairgrounds, provide scholarships to area high school seniors and promote the Kittitas Co Fair.

**Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts**

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? No

2011

## Schedule O - Supplemental Information

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Client 24778

Friends of the Kittitas County Fair  
Grounds Foundation

91-1746393

5/16/12

03.04PM

**Form 990-EZ, Part I, Line 10  
Grants and Similar Amounts Paid In Excess of \$5,000**

Class of Activity:	Community Services
Donee's Name:	Kittitas Co Fair
Donee's Address:	512 N Poplar
Relationship of Donee:	Ellensburg, WA 98926
Cash Amount Given:	None
	\$ 19,750.

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

Awards	\$ 130.
Business promotion	2,512.
Depreciation	1,268.
Insurance	1,429.
License	70.
Miscellaneous	1,328.
Office Expenses	59.
Total	\$ 6,796.

**Form 990-EZ, Part II, Line 24  
Other Assets**

	Beginning	Ending
Machinery and Equipment	\$ 20,966.	\$ 19,698.
Total	\$ 20,966.	\$ 19,698.

**Form 990-EZ, Part II, Line 26  
Total Liabilities**

	Beginning	Ending
Payroll Taxes Withheld	\$ 0.	\$ 278.
Total	\$ 0.	\$ 278.

**Form 990-EZ, Part IV  
List of Officers, Directors, Trustees, and Key Employees**

Name and Address	Title and Average Hours Per Week Devoted	Compensa- tion	Health Benefits & Contrib- bution to EBP & DC	Expense Account & Other Allowances
Wilma Pratt 2007 E Mt Daniels Dr Ellensburg, WA 98926	Treasurer	2 \$ 0. \$	0. \$	0.

2011

## Schedule O - Supplemental Information

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Friends of the Kittitas County Fair  
Grounds Foundation

91-1746393

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03 04PM

Form 990-EZ, Part IV (continued)  
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compensation	Health Benefits & Contribution to EBP & DC	Expense Account & Other Allowances
Heather Harrell 3471 Hansen Rd Ellensburg, WA 98926	Director 2	\$ 0.	\$ 0.	\$ 0.
Greg Zempel 7100 Manastash Rd Ellensburg, WA 98926	Director 2	0.	0.	0.
Becky McDowell 1040 Emerson Rd Ellensburg, WA 98926	President 2	0.	0.	0.
Brian Lenz 1441 Emerson Rd Ellensburg, WA 98926	Vice President 2	0.	0.	0.
Roylene Crawford 4290 Kittitas Hwy Ellensburg, WA 98926	Secretary 2	0.	0.	0.
Bill Allison 1460 Fox Rd Ellensburg, WA 98926	Director 2	0.	0.	0.
Bill Boyum 113 Lookout Mtn Drive Ellensburg, WA 98926	Director 2	0.	0.	0.
Bob Martin 160 Spring Valley Ln Ellensburg, WA 98926	Director 2	0.	0.	0.
Brian Page 507 W Helena St Ellensburg, WA 98926	Director 2	0.	0.	0.
Jerry Jarnagan 8424 Elk Springs Rd Ellensburg, WA 98926	Director 2	0.	0.	0.
Jessie Blackwood 111 N Alder St Ellensburg, WA 98926	Director 2	0.	0.	0.
Jodee Shenyer 530 Serenity Ln Ellensburg, WA 98926	Director 2	0.	0.	0.

2011

## Schedule O - Supplemental Information

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Client 24778

Friends of the Kittitas County Fair  
Grounds Foundation

91-1746393

5/16/12

03 04PM

Form 990-EZ, Part IV (continued)  
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Health Benefits & Contrib- ution to EBP & DC	Expense Account & Other Allowances
Larry Bland 3440 Manastash Rd Ellensburg, WA 98926	Director 2	\$ 0.	\$ 0.	\$ 0.
Marvin Kelley 201 Naneum Rd Ellensburg, WA 98926	Director 2	0.	0.	0.
Michael Panattoni 751 Robinson Canyon Rd Ellensburg, WA 98926	Director 2	0.	0.	0.
Bill Haberman 2013 E Mt Daniels Ellensburg, WA 98926	Director 2	0.	0.	0.
Total		\$ 0.	\$ 0.	\$ 0.

## Application To Adopt, Change, or Retain a Tax Year

OMB No. 1545-0134

► See separate instructions.

Attachment  
Sequence No. 148

## Part I General Information

Important: All filers must complete Part I and sign below. See instructions

Type or Print	Name of filer (if a joint return is filed, also enter spouse's name) (see instructions)	Filer's identifying number
	Friends of the Kittitas County Fair Grounds Foundation	91-1746393
	Number, street, and room or suite no. (if a P.O. box, see instructions)	Service center where income tax return will be filed
	PO Box 1354	Ogden, UT
	City or town, state, and ZIP code	Filer's area code and telephone number/Fax number
Ellensburg, WA 98926	509-925-3373 /	
Name of applicant, if different than the filer (see instructions)	Applicant's identifying number (see instructions)	
Name of person to contact (if not the applicant or filer, attach a power of attorney)	Contact person's area code and telephone number/Fax number	
Marie L Riegel	509-925-9876 / 509-925-6641	

1 Check the appropriate box(es) to indicate the type of applicant (see instructions).

<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (sec. 1381(a))	<input type="checkbox"/> Passive foreign investment company (PFIC) (sec. 1297)
<input type="checkbox"/> Partnership	<input type="checkbox"/> Controlled foreign corporation (CFC) (sec. 957)	<input type="checkbox"/> Other foreign corporation
<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign sales corporation (FSC) or interest-charge domestic international sales corporation (IC-DISC)	<input checked="" type="checkbox"/> Tax-exempt organization
<input type="checkbox"/> Domestic corporation	<input type="checkbox"/> Specified foreign corporation (SFC) (sec. 898)	<input type="checkbox"/> Homeowners Association (sec. 528)
<input type="checkbox"/> S corporation	<input type="checkbox"/> 10/50 corporation (sec. 904(d)(2)(E))	<input type="checkbox"/> Other _____ (Specify entity and applicable Code section)
<input type="checkbox"/> Personal service corporation (PSC)	<input type="checkbox"/> Trust	

2a Approval is requested to (check one) (see instructions):

Adopt a tax year ending ► ..... (Partnerships and PSCs: Go to Part III after completing Part I.)  
 Change to a tax year ending ► 12/31/2011  Retain a tax year ending ► .....

b If changing a tax year, indicate the date the present tax year ends. ► 07/31/2012

c If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ► 08/01 , 2011 , and ending ► 12/31 , 2011

3 Is the applicant's present tax year, as stated on line 2b above, also its current financial reporting year? ►  Yes  No

If "No," attach an explanation.

4 Indicate the applicant's present overall method of accounting.

Cash receipts and disbursements method  Accrual method  
 Other method (specify) ► .....

5 State the nature of the applicant's business or principal source of income.

provide support and funding for the Kittitas County Fairgrounds improvements.

Income=contributions and fundraising.

Signature—All Filers (See Who Must Sign in the instructions.)

Under penalties of perjury, I declare that I have examined this application, 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 filer) is based on all information of which preparer has any knowledge.

Filer\*

Wilma Pratt

Signature and date

5/10/12

Preparer (other than filer)

Marie L Riegel

05/07/2012

Signature of individual preparing the application and date

Wilma Pratt

Treasurer

Name and title (print or type)

Marie L Riegel

Name of individual preparing the application

Grebb, Johnson, Reed & Wachsmith, LLP  
PO Box 460

Ellensburg, WA 98926

Name of firm preparing the application

\*If the application is filed on behalf of a controlled foreign corporation or a 10/50 corporation by a controlling domestic shareholder, see instructions.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.  
ISA

Form 1128 (Rev. 1-2008)

**Part II Automatic Approval Request (see instructions)**

- Identify the revenue procedure under which this automatic approval request is filed ► . . . . . 85-58

**Section A—Corporations (Other Than S Corporations or Personal Service Corporations) (Rev. Proc. 2006-45, or its successor)**

	Yes	No
1 Is the applicant a corporation (including a homeowners association (section 528)) that is requesting a change in tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-45 (or its successor)? (see instructions) ►		
2 Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? If "Yes" and the corporation is electing to change to a permitted tax year, file Form 1128 as an attachment to Form 2553. ►		
3 Is the applicant a corporation requesting a concurrent change for a CFC, FSC or IC-DISC? (see instructions) ►		

**Section B—Partnerships, S Corporations, Personal Service Corporations (PSCs), and Trusts (Rev. Proc. 2006-46, or its successor)**

4 Is the applicant a partnership, S corporation, PSC, or trust that is requesting a tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-46 (or its successor)? (see instructions) ►		
5 Is the partnership, S corporation, PSC, or trust requesting to change to its required tax year or a partnership, S corporation, or PSC that wants to change to a 52-53 week tax year ending with reference to such tax year? ►		
6 Is the partnership, S corporation, or PSC (other than a member of a tiered structure) requesting a tax year that coincides with its natural business year described in section 4.01(2) of Rev. Proc. 2006-46 (or its successor)? Attach a statement showing gross receipts for the most recent 47 months. (See instructions for information required to be submitted) ►		
7 Is the S corporation requesting an ownership tax year? (see instructions) ►		
8 Is the applicant a partnership requesting a concurrent change pursuant to section 6.09 of Rev. Proc. 2006-45 (or its successor) or section 5.04(8) of Rev. Proc. 2002-39 (or its successor)? (see instructions) ►		

**Section C—Individuals (Rev. Proc. 2003-62, or its successor) (see instructions)**

9 Is the applicant an individual requesting a change from a fiscal year to a calendar year? ►		
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**Section D—Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see instructions)**

10 Is the applicant a tax-exempt organization requesting a change? ►		x
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**Part III Ruling Request (All applicants requesting a ruling must complete Section A and any other section that applies to the entity. See instructions.) (Rev. Proc. 2002-39, or its successor)**

	Yes	No
1 Is the applicant a partnership, S corporation, personal service corporation, or trust that is under examination by the IRS, before an appeals office, or a Federal court? If "Yes," see the instructions for information that must be included on an attached explanation. ►		
2 Has the applicant changed its annual accounting period at any time within the most recent 48-month period ending with the last month of the requested tax year? If "Yes" and a letter ruling was issued granting approval to make the change, attach a copy of the letter ruling, or if not available, an explanation including the date approval was granted. If a letter ruling was not issued, indicate when and explain how the change was implemented. ►		
3 Within the most recent 48-month period, has any accounting period application been withdrawn, not perfected, denied, or not implemented? If "Yes," attach an explanation. ►		
4a Is the applicant requesting to establish a business purpose under section 5.02(1) of Rev. Proc. 2002-39 (or its successor)? If "Yes," attach an explanation of the legal basis supporting the requested tax year (see instructions). b If your business purpose is based on one of the natural business year tests under section 5.03, check the applicable box. <input type="checkbox"/> Annual business cycle test <input type="checkbox"/> Seasonal business test <input type="checkbox"/> 25-percent gross receipts test Attach a statement showing gross receipts from sales and services (and inventory cost if applicable) for the test period. (see instructions)		
5 Enter the taxable income or (loss) for the 3 tax years immediately preceding the year of change and for the short period. If necessary, estimate the amount for the short period. Short period \$ ..... First preceding year \$ ..... Second preceding year \$ ..... Third preceding year \$ .....		

**Note:** Individuals, enter adjusted gross income. Partnerships and S corporations, enter ordinary income. Section 501(c) organizations, enter unrelated business taxable income. Estates, enter adjusted total income. All other applicants, enter taxable income before net operating loss deduction and special deductions.