See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

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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 black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning Oct 1 , 2011, and ending Sep 30 , 2012

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization DUBUQUE COUNTY FAIR ASSOCIATION

Doing Business As

Number and street (or P O box if mail is not delivered to street addr) 5025 WOLFF ROAD

Room/suite 102

City, town or country DUBUQUE

State IA ZIP code + 4 52002-2117

D Employer Identification Number 42-0781909

E Telephone number (563) 588-1406

G Gross receipts $ 1,189,538.

F Name and address of principal officer Jamie Blum 2035 Hummingbird Lane Dubuque IA 52002

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If 'No,' attach a list (see instructions)

I Tax-exempt status ☐ 501(c)(3) ☒ 501(c) (5) ◄ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ► N/A

H(c) Group exemption number ► N/A

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ►

L Year of Formation 1938

M State of legal domicile IA

Part I Summary

1 Briefly describe the organization's mission or most significant activities COUNTRY FAIR ACTIVITIES, MUSICAL ENT., STOCK RACES & CONCESSIONS

2 Check this box ► ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	24
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	24
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	
6	Total number of volunteers (estimate if necessary)	6	125
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	192,996.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

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		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	35,835.	37,392.
9	Program service revenue (Part VIII, line 2g)	121,779.	194,415.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	107.	125.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	219,020.	242,096.
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	376,741.	474,028.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	179,482.	174,252.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	309,089.	328,735.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	488,571.	502,987.
19	Revenue less expenses Subtract line 18 from line 12	-111,830.	-28,959.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	840,229.	882,205.
21	Total liabilities (Part X, line 26)	134,552.	205,487.
22	Net assets or fund balances Subtract line 21 from line 20	705,677.	676,718.

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

SCANNED JUN 24 2013

Sign Here

Signature of officer Jamie Blum Date 5-8-13

Type or print name and title Jamie Blum

Paid Preparer Use Only

Print/Type preparer's name FREDERICK J. KNAPP, CPA	Preparer's signature FREDERICK J. KNAPP, CPA	Date 05/04/13	Check ☐ if self-employed	PTIN P00852674
Firm's name ► KNAPP AND HOSCH, CPA'S			Firm's EIN ► 42-1509226	
Firm's address ► 5025 WOLFF ROAD, STE. 102 DUBUQUE IA 52002			Phone no (563) 583-9960	

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

GP 15

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III ☐

1 Briefly describe the organization's mission:

COUNTRY FAIR ACTIVITIES,MUSICAL ENT.,STOCK RACES & CONCESSIONS

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 and section 4947(a)(1) trusts 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 $_____ including grants of $_____) (Revenue $_____)

DUBUQUE FAIR ASSOCIATION FAIR ACTIVITIES INCLUDE LIVESTOCK AND FARM ACTIVITIES AS WELL AS MUSICAL ENTERTAINMENT STOCK CAR RACES,AND CONCESSIONS. A TOTAL OF 54,288 PERSONS ATTENDED THE ANNUAL FAIR

4b (Code: _____) (Expenses $_____ including grants of $_____) (Revenue $_____)

4c (Code _____) (Expenses $_____ including grants of $_____) (Revenue $_____)

4d Other program services (Describe in Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ►

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If 'Yes,' complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If 'Yes,' complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments– other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments– program related in Part X, line 13 that is 5% or more of its total assets reported in Part X line 16? *If 'Yes,' complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI, XII, and XIII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If 'Yes,' complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If 'Yes,' complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I (see instructions)*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20 a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	22		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If 'Yes,' complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, and that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K If 'No,' go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	25a		
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? *If 'Yes,' complete Schedule L, Part I*	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If 'Yes,' complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If 'Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If 'Yes,' complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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,' complete Schedule R, Part V, line 2*	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a 0		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a	X	
b	If 'Yes' has it filed a Form 990-T for this year? *If 'No,' provide an explanation in Schedule O*	3b	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If 'Yes,' enter the name of the foreign country ►			
	See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?	6a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12 . . 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*	14b		

Part VI **Governance, Management and Disclosure** *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	1a 24		
b	Enter the number of voting members included in line 1a, above, who are independent	1b 24		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?	2	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other 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 or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses in Schedule O*	9		X

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

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply

[ ] Own website [ ] Another's website [X] Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

► JAMIE BLUM 14459 OLD HIGHWAY ROAD, DUBUQUE IA 52002-9602 (563) 588-1406

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of 'key employee '
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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) JAMIE BLUM MANAGER	58.00				X			40,000.	0.	0.
(2) BONNIE AVENARIUS DIRECTOR	14.00	X						0.	0.	0.
(3) JEFF AVENARIUS PRESIDENT	20.00	X						0.	0.	0.
(4)										
(5) DARYL BIECHLER 1ST VP	24.00	X						0.	0.	0.
(6) KEN BOWERS DIRECTOR	4.00	X						0.	0.	0.
(7) PAUL COATES DIRECTOR	2.00	X						0.	0.	0.
(8) KEVIN DONOVAN DIRECTOR	24.00	X						0.	0.	0.
(9) MARY GANSEN DIRECTOR	6.00	X						0.	0.	0.
(10) VIRGIL HAMMERAND DIRECTOR	2.00	X						0.	0.	0.
(11) JEFF HEFEL DIRECTOR	3.00	X						0.	0.	0.
(12) FRED HENNEBERRY DIRECTOR	24.00	X						0.	0.	0.
(13) DON JECKLIN DIRECTOR	2.00	X						0.	0.	0.
(14) ROBERT KENEALLY DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(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			
(15)										
(16) MARTY MCLAIN 2 ND VP	22.00	X						0.	0.	0.
(17) RANDY MCLAIN DIRECTOR	6.00	X						0.	0.	0.
(18) BETH OBERHOFFER DIRECTOR	5.00	X						0.	0.	0.
(19) MATT OBERHOFFER DIRECTOR	4.00	X						0.	0.	0.
(20) TIM RUDEN DIRECTOR	12.00	X						0.	0.	0.
(21) JIM SIEGERT DIRECTOR	6.00	X						0.	0.	0.
(22) JERRY SIGWARTH DIRECTOR	20.00	X						0.	0.	0.
(23) DAN WALLER DIRECTOR	1.00	X						0.	0.	0.
(24) TERRY WALLER DIRECTOR	20.00	X						0.	0.	0.
(25) WILIAM WALTERS DIRECTOR	24.00	X						0.	0.	0.
1 b Sub-total							►	40,000.	0.	0.
c Total from continuation sheets to Part VII, Section A							►			
d Total (add lines 1b and 1c)							►	40,000.	0.	0.

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 ►

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If 'Yes' complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	7,266.			
	d Related organizations	1d				
	e Government grants (contributions)	1e	30,126.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lns 1a-1f $					
	h **Total.** Add lines 1a-1f	►	37,392.			
PROGRAM SERVICE REVENUE		Business Code				
	2a GATE RECEIPTS	900099	194,415.	0.	0.	194,415.
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f	►	194,415.			
	3 Investment income (including dividends, interest and other similar amounts)	►	125.	0.	0.	125.
	4 Income from investment of tax-exempt bond proceeds	►				
	5 Royalties	►				
		(i) Real	(ii) Personal			
	6a Gross rents	105,820.	21,803.			
	b Less rental expenses	34,718.	7,151.			
	c Rental income or (loss)	71,102.	14,652.			
	d Net rental income or (loss)	►	85,754.	71,102.	14,652.	0.
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory					
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)	►				
OTHER REVENUE	8a Gross income from fundraising events (not including $ 7,266. of contributions reported on line 1c). See Part IV, line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events	►				
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities	►				
	10a Gross sales of inventory, less returns and allowances	a 763,622.				
	b Less cost of goods sold	b 673,641.				
	c Net income or (loss) from sales of inventory	►	89,981.	0.	149,823.	-59,842.
	Miscellaneous Revenue	Business Code				
	11a DCFA CATERING	900099	9,094.	9,094.	0.	0.
	b SCRAP	900099	850.	0.	850.	0.
	c POP CAN RETURN	900099	843.	0.	843.	0.
	d All other revenue		55,574.	20,183.	26,828.	0.
	e **Total.** Add lines 11a-11d	►	66,361.			
	12 **Total revenue.** See instructions	►	474,028.	100,379.	192,996.	134,698.

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) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	35,788.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	123,567.			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	3,165.			
9 Other employee benefits				
10 Payroll taxes .	11,732.			
11 Fees for services (non-employees)				
a Management				
b Legal	686.			
c Accounting	7,408.			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	6,515.			
13 Office expenses	5,700.			
14 Information technology				
15 Royalties				
16 Occupancy	59,557.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	6,260.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization .	47,686.			
23 Insurance	46,507.			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FOOD AND BEVERAGE	89,670.			
b SUPPLIES	15,349.			
c MEALS	389.			
d EDUCATION	1,183.			
e All other expenses	41,825.			
25 Total functional expenses Add lines 1 through 24e	502,987.			
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
ASSETS	1	Cash – non-interest-bearing		24,442.	1	23,917.
	2	Savings and temporary cash investments		27,820.	2	26,972.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		10,000.	4	5,360.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		9,868.	8	8,536.
	9	Prepaid expenses and deferred charges		24,041.	9	19,615.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 3,137,043.			
	b	Less. accumulated depreciation	10b 2,341,757.	744,058.	10c	795,286.
	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			14	2,519.
	15	Other assets See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		840,229.	16	882,205.
LIABILITIES	17	Accounts payable and accrued expenses		8,344.	17	17,694.
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties		126,208.	24	187,793.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		134,552.	26	205,487.
NET ASSETS OR FUND BALANCES		**Organizations that follow SFAS 117, check here ► ☐ and complete lines 27 through 29 and lines 33 and 34.**				
	27	Unrestricted net assets			27	
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ► ☒ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds		705,677.	32	676,718.
	33	Total net assets or fund balances		705,677.	33	676,718.
	34	Total liabilities and net assets/fund balances		840,229.	34	882,205.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	474,028.
2	Total expenses (must equal Part IX, column (A), line 25)	2	502,987.
3	Revenue less expenses. Subtract line 2 from line 1	3	-28,959.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	705,677.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	676,718.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII ☐

			Yes	No
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?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b		X
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
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?	3a		X
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization

DUBUQUE COUNTY FAIR ASSOCIATION

Employer identification number

42-0781909

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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? ☐ Yes ☐ 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? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered 'Yes' to 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 (e.g , recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, 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 XIV, 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' to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► $ _____

(ii) Assets included in Form 990, Part X ► $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items.

a Revenues included in Form 990, Part VIII, line 1 ► $ _____

b Assets included in Form 990, Part X ► $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

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' to 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 XIV and complete the following table

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

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ► _____ %
b Permanent endowment ► _____ %
c Temporarily restricted endowment ► _____ %

The percentages in 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:

	Yes	No
(i) unrelated organizations — 3a(i)		
(ii) related organizations — 3a(ii)		
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? — 3b		

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

Part VI Land, Buildings, and Equipment. 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	19,400.			19,400.
b Buildings	2,269,121.		1,516,583.	752,538.
c Leasehold improvements	476,411.		476,411.	0.
d Equipment	343,005.		321,231.	21,774.
e Other	29,106.		27,532.	1,574.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)*			►	795,286.

Part VII Investments – Other Securities. 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)		
(I)		
Total. *(Column (b) must equal Form 990 Part X, column (B) line 12)* ►		

Part VIII Investments – Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13)* ►		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B), line 15)* ►	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25)* ►	

2 FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	
2	Total expenses (Form 990, Part IX, column (A), line 25)	
3	Excess or (deficit) for the year Subtract line 2 from line 1	
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net) Add lines 4 through 8	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIV.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIV.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total expenses Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18)*		5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4, Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Part XIV | Supplemental Information *(continued)*

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No 1545 0047

2011

Open to Public Inspection

Name of the organization
DUBUQUE COUNTY FAIR ASSOCIATION

Employer identification number
42-0781909

Pt VI, Line 11a A PRELIMINARY DRAFT IS GIVEN TO THE FINANCE COMMITTE

Pt VI, Line 11a & REVIEWED BEFORE FINALIZING AND FORWARDING TO THE IRS.

Pt VI, Line 12c ON A REGULAR BASIS & AT THE ANNUAL BOARD MEETING THE

Pt VI, Line 12c CONFLICT OF INTEREST POLICY IS REVIEWED AND EACH BOARD

Pt VI, Line 12c MEMBER SIGNS A NEW CONFLICT OF INTEREST POLICY

Pt VI, Line 15 THE BOARD ANNUALLY REVIEWS THE MANAGERS SALARY & APPROVES

Pt VI, Line 19 THE GOVERNING DOCUMENTS,CONFLICT OF INTEREST POLICY AND

Pt VI, Line 19 FINANCIAL STATEMENTS ARE KEPT AT THE DUBUQUE FAIRGROUND OFFICE

Pt VI, Line 19 AND AVAILABLE FOR REVIEW

Pt VI, Line 2 THERE ARE THREE MARRIED COUPLES ON THE BOARD OF DIRECTORS

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return.

OMB No 1545-0172

2011

Attachment Sequence No **179**

Name(s) shown on return

DUBUQUE COUNTY FAIR ASSOCIATION

Identifying number

42-0781909

Business or activity to which this form relates

Form 990 / Form 990EZ

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	
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	
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 2010 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ►	13	

Note: *Do not use Part II or Part III below for listed property Instead, use Part V*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	47,036.
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 2011 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	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year	12/11	98,756.	40 yrs	MM	S/L	491.

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	47,527.
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	

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

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

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

24a Do you have evidence to support the business/investment use claimed? [X] Yes [ ] No **24b** If 'Yes,' is the evidence written? [X] 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:								
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 (**do not** 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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
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 **are not** 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?	X	
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		X
39 Do you treat all use of vehicles by employees as personal use?		X
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?	X	
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		X

Note: *If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not 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 2011 tax year (see instructions)					
43 Amortization of costs that began before your 2011 tax year				**43**	
44 **Total.** Add amounts in column (f) See the instructions for where to report				**44**	

Sch D, page 5 (Copy No. 1): Part XIV Supplemental Information

Supplemental Information Smart Worksheet

Description of this copy of Schedule D, page 5 Copy No. 1

QuickZoom here to another copy of Schedule D, page 5

DUBUQUE COUNTY FAIR ASSOCIATION 42-0781909

Form 990 p 7: Part VII Compensation of Officers etc.

Smart Worksheet for Officers, Directors, Trustees, Key Employees and Highest Compensated Employees

Note: Enter all the information below for Part VII, Section A The first 14 entries will be placed on the appropriate lines on page 7. , The next 10 entries will be placed on the appropriate lines on page 8 If more than 25 items are entered, the remainder will be placed on continuation sheets for Part VII

(A) Name and Title	Ck if Business	(B) Avg hrs/wk (desc hrs for related orgs in Sch O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) C1 - Indiv trustee or dir C2 - Institutional trustee C3 - Officer C4 - Key employee C5 - Highest compensated employee C6 - Former						(D) Reportable compn from the organization (W-2/1099-MISC)	(E) Reportable compn from related orgs (W-2/1099-MISC)	(F) Est amt of oth compn from org and related orgs
			C1	C2	C3	C4	C5	C6			
(1) JAMIE BLUM MANAGER		58.00				X			40,000.	0.	0.
(2) BONNIE AVENARIUS DIRECTOR		14.00	X						0.	0.	0.
(3) JEFF AVENARIUS PRESIDENT		20.00	X						0.	0.	0.
(4)											
(5) DARYL BIECHLER 1ST VP		24.00	X						0.	0.	0.
(6) KEN BOWERS DIRECTOR		4.00	X						0.	0.	0.
(7) PAUL COATES DIRECTOR		2.00	X						0.	0.	0.
(8) KEVIN DONOVAN DIRECTOR		24.00	X						0.	0.	0.
(9) MARY GANSEN DIRECTOR		6.00	X						0.	0.	0.
(10) See COMPSW											

COMPSW

(A) Name and Title	Ck if Business	(B) Avg hrs/wk (desc hrs for related orgs in Sch O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) C1 - Indiv trustee or dir C2 - Institutional trustee C3 - Officer C4 - Key employee C5 - Highest compensated employee C6 - Former						(D) Reportable compn from the organization (W-2/1099-MISC)	(E) Reportable compn from related orgs (W-2/1099-MISC)	(F) Est amt of oth compn from org and related orgs
			C1	C2	C3	C4	C5	C6			
(1) VIRGIL HAMMERAND DIRECTOR		2.00	X						0.	0.	0.
(1) JEFF HEFEL DIRECTOR		3.00	X						0.	0.	0.
(1) FRED HENNEBERRY DIRECTOR		24.00	X						0.	0.	0.
(1) DON JECKLIN DIRECTOR		2.00	X						0.	0.	0.
(1) ROBERT KENEALLY DIRECTOR		2.00	X						0.	0.	0.
(1)											
(1) MARTY MCLAIN 2 ND VP		22.00	X						0.	0.	0.
(1) RANDY MCLAIN DIRECTOR		6.00	X						0.	0.	0.
(1) BETH OBERHOFFER DIRECTOR		5.00	X						0.	0.	0.
(1) MATT OBERHOFFER DIRECTOR		4.00	X						0.	0.	0.
(1) TIM RUDEN DIRECTOR		12.00	X						0.	0.	0.
(1) JIM SIEGERT DIRECTOR		6.00	X						0.	0.	0.
(1) JERRY SIGWARTH DIRECTOR		20.00	X						0.	0.	0.
(1) DAN WALLER DIRECTOR		1.00	X						0.	0.	0.
(1) TERRY WALLER DIRECTOR		20.00	X						0.	0.	0.
(1) WILIAM WALTERS DIRECTOR		24.00	X						0.	0.	0.
(1) ANN SCHUSTER DIRECTOR		8.00	X						0.	0.	0.
(1) ANGIE SIGWARTH DIRECTOR		18.00	X						0.	0.	0.

Form 990

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

OMB No 1545-0047

2011

Name of the Organization

DUBUQUE COUNTY FAIR ASSOCIATION

Employer Identification number

42-0781909

Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
26 ANN SCHUSTER DIRECTOR	8.00	X						0.	0.	0.
27 ANGIE SIGWARTH DIRECTOR	18.00	X						0.	0.	0.

Form 990 Cont 2011

Part VII Cont (Copy No 1) Form 990, Part VII, Section A, Compensation (continued)

General Information

Note: Enter **all** the information for Part VII, Section A on the Smart Worksheet on Form 990, page 7 The first 17 entries will be placed on the appropriate lines on Form 990, page 7 Entries 18 through 29 will be placed on the appropriate lines on Form 990, page 8 If more than 29 items are entered, the remainder will be placed on the continuation sheets for Part VII

A	Description for this copy of Continuation Sheet for form 990, Part VII, Section A	Copy No. 1
	QuickZoom to Smart Worksheet on page 7	►

Supporting Statement of:

Form 990 p 9/Fundraising Events

Description	Amount
FUND RAISER RACE TRACK	28,833.
LESS : FUND RAISING EXPENSES	-21,567.
Total	7,266.

Supporting Statement of:

Form 990 p 9/Government Grants

Description	Amount
	10,126.
	20,000.
Total	30,126.

Supporting Statement of:

Form 990 p 9/Line 2 Rev Excl from Tax-1

Description	Amount
FAIR ADMISSION GENERAL	180,428.
FAIR ADMISSION - 4-H	20.
FAIR ADMISSION -EXHIBITOR	2,825.
FAIR ADMISSION - CONCESSIONAIRE	3,600.
FAIR ADMISION -ADVANCE BOOK	6,849.
FAIR ADMISSION-OPEN CLASS	693.
Total	194,415.

Supporting Statement of:

Form 990 p 9/Real Gross Rents

Description	Amount
SPEEDWAY	31,981.
BALLROOM	34,779.
STORAGE	15,052.
4-H BLDG	8,061.
CREATIVE ARTS BLDG	2,775.
GROUNDS	2,497.
BARN RENTAL	1,535.
FARMERS MARKET	825.
CAMPING	6,315.

Continued

Supporting Statement of:

Form 990 p 9/Real Gross Rents

Description	Amount
HORSE ARENA	2,000.
Total	105,820.

Supporting Statement of:

Form 990 p 9/Real Rental Expenses

Description	Amount
MAINTENANCE	1,549.
SALARIES	12,059.
CONTRACTED EMPLOYEES	396.
MANAGER SALARY	3,493.
UTILITIES	5,812.
PAYROLL TAX	1,145.
ADVERTISING	636.
TRAVEL	31.
INTEREST	611.
INSURANCE	4,539.
MEALS	38.
PERMITS	244.
ACCOUNTING	723.
CREDIT CARD EXPENSE	710.
OFICE	556.
SIMPLE MATCH	309.
OPERATING SUPPLIES	1,498.
MISC	369.
Total	34,718.

Supporting Statement of:

Form 990 p 9/Personal Gross Rents

Description	Amount
SOUND SYSTEM	200.
EQUIPMENT	1,712.
TABLE/CHAIRS	2,409.
DECORATION	17,382.
VAN	100.
Total	21,803.

Supporting Statement of:

Form 990 p 9/Personal Rental Expenses

Description	Amount
MAINTENANCE	319.
SALARIES	2,484.
CONTRACTED EMPLOYEES	82.
MANAGER SALARY	719.
UTILITIES	1,197.
PAYROLL TAX	236.
ADVERTISING	131.
TRAVEL	6.
INTEREST	126.
INSURANCE	935.
MEALS	8.
PERMITS	50.
ACOUNTING	149.
CREDIT CARD EXPENSE	146.
OFICE EXPENSE	115.
SIMPLE MATCH	64.
OPERATING SUPPLIES	309.
MISC	75.
Total	7,151.

Supporting Statement of:

Form 990 p 9/Gross sales of inventory

Description	Amount
WILD WEST INCOME	61,720.
NEW YEARS EVE INCOME	11,893.
BLUE RIBBON INCOME	18,699.
BLUE RIBBON BREAKFAST INCOME	17,630.
SWEETHEART BALL INCOME	3,246.
SPRING BALL INCOME	3,150.
HOLLY BALL INCOME	6,405.
POLKA FEST INCOME	17,216.
PORK BANQUET INCOME	2,565.
MEGA GARAGE SALE INCOME	3,946.
OTHER EVENTS INCOME	90,998.
AUCTION KITCHEN INCOME	12,092.
WEDDING INCOME	71,980.
XMAS PARTY INCOME	7,847.
FAIR INCOME	434,235.
Total	763,622.

Supporting Statement of:

Form 990 p 9/Cost of Goods Sold

Description	Amount
WILD WEST EXPENSE	10,117.
NEW YEARS EVE EXPENSE	8,502.
BLUE RIBBON BANQUET EXPENSE	10,676.
BLUE RIBBON BREAKFAST EXPENSE	5,790.
SWETHEART BALL EXPENSE	2,710.
SPRING BAL EXPENSE	1,390.
HOLLY BALL EXPENSE	4,787.
POLKA FEST EXPENSE	10,859.
PORK BANQUET EXPENSE	2,253.
MEGA GARAGE SALE EXPENSE	1,370.
OTHER EVENTS EXPENSE	32,139.
FLOWER FRENZY EXPENSE	3,530.
FAIR EXPENSE	579,518.
Total	673,641.

DUBUQUE COUNTY FAIR ASSOCIATION 42-0781909

Form 990 p 9: Part VIII Statement of Revenue

Line 11d - All Other Revenue Smart Worksheet

The total of the following items carry to line 11d below.

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
EVENT GRATUITY	22,694.	0.	22,694.	0.
DIRECTORS GRATUITY	6,942.	6,942.	0.	0.
SECURITY	2,885.	2,885.	0.	0.
MISC	8,482.	8,482.	0.	0.
See See All Other Revenue Smart Worksheet	14,571.	1,874.	4,134.	0.

Form 990, Page 10, Line 11d
See All Other Revenue Smart Worksheet

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
BARN SIGN ADV	1,410.	1,410.	0.	0.
SERVICE CHG	464.	464.	0.	0.
FUND RAISER RACETRACK	0.		0.	0.
CATERING KITCHEN	4,134.	0.	4,134.	0.
FLOWER FRENZY	8,563.			

Supporting Statement of:

Form 990 p 10/Line 5 col (A)

Description	Amount
EXECUTIVE DIRECTOR	35,788.
Total	35,788.

Supporting Statement of:

Form 990 p 10/Line 8 col (A)

Description	Amount
SIMPLE PLAN MATCH	3,165.
Total	3,165.

DUBUQUE COUNTY FAIR ASSOCIATION 42-0781909

Form 990 p 10: Part IX Statement of Functional Expenses

Line 22 - Depreciation, Depletion, and Amortization Smart Worksheet

To enter assets, **QuickZoom** to Asset Entry Worksheet

To view a calculated report of all depreciation information for Form 990,
QuickZoom to the Depreciation/Amortization Report

QuickZoom to Form 4562 for Form 990

The following items carry to line 22 below:

	Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
A	Depreciation	47,527.			
B	Depletion				
C	Amortization	159.			

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990, Page 10, Line 24e All Other Expenses (continued)

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
GIFTS	157.			
PERMITS	2,499.			
STATE SALES TAX	46.			
DUES	664.			
BAD DEBTS	5,740.			
CREDIT CARD /BANK FEES	7,277.			
MAINTENANCE	15,876.			
MISC	3,790.			
DONATIONS	1,400.			
CONTRACT LABOR	4,060.			
TRAVEL	316.			
CONTRACTED EMPLOYEES				
MAINTENANCE				

Supporting Statement of:

Form 990 p 11/Line 1, column (A)

Description	Amount
PETTY CASH	150.
CASH ON HAND	3,680.
GENERAL BANK ACCOUNT	14,632.
CREDIT CARD ACCOUNT	525.
CAPITAL IMPROVEMENT ACCOUNT	5,455.
Total	24,442.

Supporting Statement of:

Form 990 p 11/Line 1, column (B)

Description	Amount
PETTY CASH	150.
CASH ON HAND	3,680.
CASH IN GENERAL	9,123.
CREDIT CARD ACCOUNT	796.
US BANK CHECKLING	893.
CAPITAL IMPROVEMENT CHECKING	9,275.
Total	23,917.

Supporting Statement of:

Form 990 p 11/Line 2, column (A)

Description	Amount
SAVINGS DUPACO	39.
MONEY MARKET DUPACO	519.
SAVINGS DB & T	20,950.
ESTATE ACCOUNT AMERICAN TRUST	6,312.
Total	27,820.

Supporting Statement of:

Form 990 p 11/Line 2, column (B)

Description	Amount
MONEY MARKET	1,020.
SAVINGS DB & T	19,588.
AMERICAN TRUT ACCOUNT	6,325.
SAVINGS DUPACO	39.

Continued

Supporting Statement of:

Form 990 p 11/Line 2, column (B)

Description	Amount
Total	26,972.

Supporting Statement of:

Form 990 p 11/Line 14, column (B)

Description	Amount
LOAN SETTLEMENT COSTS	2,678.
LESS: AMORTIZATION	-159.
Total	2,519.

Sch. B, page 2 (Copy 1): Contributors

General Information Smart Worksheet

A	Description for this copy of Schedule B, Part I .	Copy 1

Supporting Statement of:

Sch D, page 2/Other col (a)

Description	Amount
OFFICE HDWE	12,947.
VEHICLES	16,159.
Total	29,106.

Supporting Statement of:

Sch D, page 2/Other col (c)

Description	Amount
OFFICE HDWE	12,742.
VEHICLE	14,790.
Total	27,532.

DUBUQUE COUNTY FAIR ASSOCIATION 42-0781909

Schedule O Supplemental Information to Form 990

Supplemental Information Smart Worksheet

QuickZoom here to Schedule O, page 2

Specific Information for Form 990-EZ, Parts I, II, III and V

Note: The following lines for 990-EZ have their own supplemental overflow statement. If information is required for these lines, enter the information on the appropriate supplemental overflow statement:

Form 990-EZ, Part I, Line 8	QuickZoom to Part I, Line 8
Form 990 EZ, Part I, Line 10	QuickZoom to Part I, Line 10
Form 990-EZ, Part I, Line 16	QuickZoom to Part I, Line 16
Form 990-EZ, Part I, Line 20	QuickZoom to Part I, Line 20
Form 990 EZ, Part II, Line 24	QuickZoom to Part II, Line 24
Form 990 EZ, Part II, Line 26	QuickZoom to Part II, Line 26

Note: Enter information specific to any of the following lines below:

Form 990-EZ, Part III, Line 31 (Description of other program services)
Form 990 EZ, Part IV (Officer, Directors, Trustees, Key Employees additional information)
Form 990-EZ, Part V, Personal Benefit Contract(s)
Form 990-EZ, Part V, Line 33 (Response to Yes for Question 33)
Form 990-EZ, Part V, Line 34 (Response to Yes for Question 34)
Form 990-EZ, Part V, Line 35b (Why organization did not report unrelated business income)
Form 990-EZ, Part V, Line 44d (Response to No for Question 44d)
Form 990-EZ, Part IV, Line 50 or Line 51 (HCE and Independent Contractors)

Specific Information for Form 990, Parts III, V, VI, VII, IX, XI and XII

Note: The following lines for 990 have their own supplemental overflow statement. If information is required for these lines, enter the information on the appropriate supplemental overflow statement:

Form 990, Page 2, Part III, Line 4d	QuickZoom to Part III, Line 4d
Form 990, Page 6, Part VI, Section A, Line 9	QuickZoom to Part VI, Line 9
Form 990, Page 6, Part VI, Section C, Line 17	QuickZoom to Part VI, Line 17
Form 990, Page 10, Part IX, Line 24f	QuickZoom to Line 24f Stmt

Note: Enter information specific to any of the following below:

Form 990, Page 2, Part III, Line 2, or Line 3
Form 990, Page 5, Part V, Line 3b, 13a or 14b
Form 990, Page 6, Part VI, Section A, Lines 1a, 2-7b, 8a, or 8b
Form 990, Page 6, Part VI, Section B, Lines 10b, 11a, 12c or 15
Form 990, Page 6, Part VI, Section C, Line 18, or 19
Form 990, Page 7, Part VII, Column (E) or Column (F)
Form 990, Page 12, Part XI
Form 990, Page 12, Part XII, Line 1, 2c or 3b

Choose a specific line number from the Line Number picklist and enter an explanation The line number references and explanations entered here are automatically included in the lines below the Smart Worksheet and Schedule O page 2 if needed

Line Number	Explanation
Pt VI, Line 11a	A PRELIMINARY DRAFT IS GIVEN TO THE FINANCE COMMITTE
Pt VI, Line 11a	& REVIEWED BEFORE FINALIZING AND FORWARDING TO THE IRS.
Pt VI, Line 12c	ON A REGULAR BASIS & AT THE ANNUAL BOARD MEETING THE
Pt VI, Line 12c	CONFLICT OF INTEREST POLICY IS REVIEWED AND EACH BOARD
Pt VI, Line 12c	MEMBER SIGNS A NEW CONFLICT OF INTEREST POLICY
Pt VI, Line 15	THE BOARD ANNUALLY REVIEWS THE MANAGERS SALARY & APPROVES
Pt VI, Line 19	THE GOVERNING DOCUMENTS,CONFLICT OF INTEREST POLICY AND
Pt VI, Line 19	FINANCIAL STATEMENTS ARE KEPT AT THE DUBUQUE FAIRGROUND OFFICE
Pt VI, Line 19	AND AVAILABLE FOR REVIEW
Pt VI, Line 2	THERE ARE THREE MARRIED COUPLES ON THE BOARD OF DIRECTORS

Note Enter the line number and explanation for lines **not** mentioned above here The line number references and explanations entered here are automatically included in the lines below the Smart Worksheet and Schedule O, page 2 if needed

Line Number	Explanation