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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

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

OMB No 1545-1150

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2011 calendar year, or tax year beginning 10/01, 2011, and ending 9/30, 2012

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

C WARREN COUNTY AGRICULTURAL ASSOC
2612 W SECOND AVE
INDIANOLA, IA 50125

D Employer identification number 42-1376233

E Telephone number 515-961-5861

F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) _____

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: www.warrencofair.com

J Tax-exempt status (ck only one) — ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) 4947(a)(1) or 527

K Check ☐ 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.

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. **\$ 152,111.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part I ☒

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	59,642.
	2	Program service revenue including government fees and contracts	2	76,851.
	3	Membership dues and assessments	3	
	4	Investment income	4	12,851.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$5,000)	6a	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	2,450.
6c	Less: direct expenses from gaming and fundraising events	6c	1,582.	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	868.	
EXPENSES	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less: cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O) See Schedule O	8	317.
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	150,529.
	10	Grants and similar amounts paid (list in Schedule O) See Schedule O	10	32,510.
	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	1,709.
	14	Occupancy, rent, utilities, and maintenance	14	
ASSETS	15	Printing, publications, postage, and shipping	15	4,858.
	16	Other expenses (describe in Schedule O) See Schedule O	16	105,214.
	17	Total expenses. Add lines 10 through 16	17	144,291.
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	6,238.
	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	94,076.
	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	100,314.

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

Form 990-EZ (2011)

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

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If 'Yes,' 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)		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)?		X
35b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		
35c 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		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		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.		
37b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
38b If 'Yes,' complete Schedule L, Part II and enter the total amount involved N/A		
39a Section 501(c)(7) organizations Enter initiation fees and capital contributions included on line 9 N/A		
39b Gross receipts, included on line 9, for public use of club facilities N/A		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 N/A, section 4912 N/A, section 4955 N/A		
40b 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		
40c 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.		
40d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 0.		
40e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
41 List the states with which a copy of this return is filed None		

42a The organization's books are in care of JOELLEN REYNOLDS Telephone no 515-961-6300
 Located at 2612 W SECOND AVE INDIANOLA IA ZIP + 4 50125

42b 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

	Yes	No
42b		X
42c		X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts

42c 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

☐ N/A
☐ 43 N/A

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
44b		X
44c		X
44d		
45a		X
45b		X

44b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

44c Did the organization receive any payments for indoor tanning services during the year?

44d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O

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

45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

	Yes	No
46		X

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

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
-----	--	--

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

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

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

▶ ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer <i>John Reynolds</i>	Date <i>11/21/13</i>			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name ARLEN D SCHRUM	Preparer's signature <i>Arden Schrum</i>	Date <i>11-14-13</i>	Check <input type="checkbox"/> if self-employed	PTIN P01254642
	Firm's name ▶ Shull & Co, P.C.			Firm's EIN ▶ 42-1172481	
	Firm's address ▶ 1111 N Jefferson			Phone no (515) 961-2571	
	Indianola, IA 50125				

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

▶ ☒ Yes ☐ No

Form 990-EZ (2011)

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

WARREN COUNTY AGRICULTURAL ASSOC

Employer identification number

42-1376233

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

HOLD AN ANNUAL AGRICULTURAL FAIR

Client 109229

WARREN COUNTY AGRICULTURAL ASSOC

42-1376233

11/11/13

11:41AM

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

MISCELLANEOUS

Total	\$	317.
	\$	<u>317.</u>

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

Class of Activity:	TRANSFER COUNTY SUPPORT
Donee's Name:	WARREN COUNTY FAIR ASSOCIATION
Donee's Address:	18451 HWY G76 LACONA, IA 50139
Relationship of Donee:	FAIR GROUNDS OWNER
Cash Amount Given:	\$ 15,000.

Class of Activity:	TRANSFER FAIR GROUNDS IMP
Donee's Name:	WARREN COUNTY FAIR ASSOCIATION
Donee's Address:	18451 HWY G76 LACONA, IA 50139
Relationship of Donee:	FAIR GROUNDS OWNER
Description of Property:	BLEACHERS
Date of Gift:	4/24/2012
Book Value:	14,510.
Method Used to Determine BV:	COST
Fair Market Value:	14,510.
Method Used to Determine FMV:	COST

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

Advertising and Promotion	\$ 7,297.
ANNOUNCER STAND	2,796.
ATTRACTION COSTS	28,382.
AUCTION CHECKOFFS	101.
BANK CHARGES	245.
CASUAL LABOR	7,570.
Conferences, Conventions, and Meetings	150.
FUEL	253.
Insurance	6,262.
JUDGES HONORIA	5,324.
MAINTENANCE & REPAIRS	6,240.
MEMBERSHIPS	905.
MISCELLANEOUS	30.
PRIZES & AWARDS	15,434.
SANITATION	6,136.
SECURITY	1,050.
SOUND SYSTEM	3,059.
SUPPLIES	5,923.
TELEPHONE	1,097.
UTILITIES	6,435.
WEBSITE MAINTENANCE	525.
Total	\$ <u>105,214.</u>

Client 109229

WARREN COUNTY AGRICULTURAL ASSOC

42-1376233

11/11/13

11 41AM

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

Name and Address	Title and Average Hours Per Week Devoted	Compensation	Health Benefits & Contrib- ution to EBP & DC	Expense Account & Other Allowances
STEVE CORTUM 6784 DUBUQUE TRAIL NORWALK, IA 50211	Director 1	\$ 0.	\$ 0.	\$ 0.
LARRY MCCONNELL 311 E FIRST ST INDIANOLA, IA 50125	Vice President 2	0.	0.	0.
JOELLEN REYNOLDS 9856 R63 HWY INDIANOLA, IA 50125	Secretary 5	0.	0.	0.
BOB BOSCH 16864 FULTON ST INDIANOLA, IA 50125	Director 1	0.	0.	0.
JIM SCHIMELFENIG 6272 R57 HWY INDIANOLA, IA 50125	Director 1	0.	0.	0.
KEN CORE 18268 KEOKUK ST MILO, IA 50166	President 2	0.	0.	0.
DAVE HANSEN 6064 FAIRFAX ST NORWALK, IA 50211	Director 1	0.	0.	0.
DON ONSTOT 3376 S23 HWY CARLISLE, IA 50047	Director 1	0.	0.	0.
MARVIN SPEAR 15788 - 160TH AVE INDIANOLA, IA 50125	Director 1	0.	0.	0.
VERLE MCGRAW 2350 KIRKWOOD ST PLEASANTVILLE, IA 50225	Director 1	0.	0.	0.
CHUCK CLEVELAND 15681 S31 HWY MILO, IA 50166	Director 1	0.	0.	0.
DAN DITTMER 20252 - 240TH AVE LACONA, IA 50139	Director 1	0.	0.	0.

Client 109229

WARREN COUNTY AGRICULTURAL ASSOC

42-1376233

11/11/13

11 41AM

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
HUGH LIVINGSTON 1100 E SECOND AVE, APT 2 INDIANOLA, IA 50125	Director 1	\$ 0.	\$ 0.	\$ 0.
JOHN KEENEY 19150 FULTON ST CARLISLE, IA 50047	Treasurer 2	0.	0.	0.
GIB MCCONNELL 1203 N E ST, APT 2104 INDIANOLA, IA 50125	Director 1	0.	0.	0.
MARTIN REYNOLDS 9856 R63 HWY INDIANOLA, IA 50125	Director 1	0.	0.	0.
MERRILL BUTLER 15384 - 118TH AVE INDIANOLA, IA 50125	Director 1	0.	0.	0.
MIKE ERWIN 4805 TYLER ST NEW VIRGINIA, IA 50210	Director 1	0.	0.	0.
DOYLE JACOBS 18738 - 55TH AVE ST CHARLES, IA 50240	Director 1	0.	0.	0.
RYAN BOWLIN 7187 ROOSEVELT PL NEW VIRGINIA, IA 50210	Director 1	0.	0.	0.
BOB BYERS 21686 HWY 65 MILO, IA 50166	Director 1	0.	0.	0.
Total		\$ 0.	\$ 0.	\$ 0.

2011

Federal Worksheets

Page 1

Client I09229

WARREN COUNTY AGRICULTURAL ASSOC

42-1376233

11/11/13

11 41AM

Rental Income Worksheet

CAMPGROUND SPACES

Gross Rental Income	\$	12,400.
Expenses		
Total Expenses	\$	<u>0.</u>

Net Rental Income or Loss \$ 12,400.