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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
2012
Open to Public
Inspection

A For the 2012 calendar year, or tax year beginning 1/01/12, and ending 10/31/13

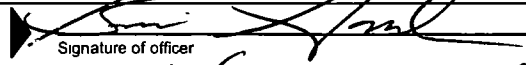
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization Gratiot County Fair for Youth		D Employer identification number 38-6109129
	Doing Business As		E Telephone number 989-875-5292
	Number and street (or P O box if mail is not delivered to street address) Room/suite 214 East Center Street		
	City, town or post office, state, and ZIP code Ithaca MI 48847		G Gross receipts \$ 897,075
	F Name and address of principal officer		
I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527		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)	
J Website www.gcffv.org		H(c) Group exemption number	
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation 1950	M State of legal domicile MI

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: COUNTY FAIR FOR YOUTH				
	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)			
	4	Number of independent voting members of the governing body (Part VI, line 1b)			
	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)			
	6	Total number of volunteers (estimate if necessary)			
	7a	Total unrelated business revenue from Part VIII, column (C), line 12			
	7b	Net unrelated business taxable income from Form 990-T, line 34			
	Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year 142,767	Current Year 104,128
		9 Program service revenue (Part VIII, line 2g)		606,015	717,496
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		723	744		
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		59,376	70,184		
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		808,881	892,552		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)			0		
14 Benefits paid to or for members (Part IX, column (A), line 4)			0		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		47,328	56,622		
16a Professional fundraising fees (Part IX, column (A), line 11e)			0		
b Total fundraising expenses (Part IX, column (D), line 25) 18,242					
Expenses	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		707,986	811,028	
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		755,314	867,650	
	19 Revenue less expenses. Subtract line 18 from line 12		53,567	24,902	
	20 Total assets (Part X, line 16)		Beginning of Current Year 577,718	End of Year 651,037	
	21 Total liabilities (Part X, line 26)		46,913	95,330	
	22 Net assets or fund balances. Subtract line 21 from line 20		530,805	555,707	

Part II Signature Block

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

Sign Here	Signature of officer 		Date 4/4/2014	
	Type or print name and title BRIAN GARDNER, FAIR COORDINATOR			
Paid Preparer Use Only	Preparer's name William C. Hirschman, CPA		Preparer's signature William C. Hirschman, CPA	
	Date 04/01/14		Check ☐ if self-employed PTIN P00283318	
	Firm's name Roslund, Prestage & Company, P.C.		Firm's EIN 38-2462587	
	Firm's address 525 W Warwick Dr Ste A Alma, MI 48801		Phone no 989-463-6123	

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2012)

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:

COUNTY FAIR FOR YOUTH

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code:) (Expenses \$ 785,613 including grants of\$) (Revenue \$)
 PROVIDE AN ANNUAL LOCAL FAIR FOR THE YOUTH OF THE COUNTY TO PROMOTE
 EDUCATION IN AREAS SUCH AS RAISING LIVESTOCK, HOME EC., GARDENING, FARM
 SAFETY, ETC. INCLUDING HOLDING LIVESTOCK AND EXHIBIT AUCTIONS WHERE THE
 EXHIBITORS SELL FAIR PROJECTS. THE FAIR COLLECTS AND ACCOUNTS FOR AUCTION
 PAYMENTS FROM BUYERS AND DISBURSEMENT BACK TO EXHIBITORS.

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

4c (Code:) (Expenses \$ including grants of\$) (Revenue \$)

4d Other program services (Describe in Schedule O.)

(Expenses \$ 46,882 including grants of\$) (Revenue \$)

4e Total program service expenses ► 832,495

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	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		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		X
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		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		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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		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		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	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		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		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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		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 and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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		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		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		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)		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		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		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		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		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		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, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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		X
25b 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		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		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		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)		
28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28c 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		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		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		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		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
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		X
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		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	
1b	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 2	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b X	
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	
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 as charitable contributions?	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	
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	
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	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
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? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
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 ☒

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.	14	
b Enter the number of voting members included in line 1a, above, who are independent	14	
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?		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?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	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?	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► MI
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► BRIAN GARDNER 214 EAST CENTER STREET

ITHACA

MI 48847

989-875-5292

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOE BUTCHER	1.00									
DIRECTOR	0.00	X						0	0	0
(2) BECKY HIRSCHMAN	1.00									
PRESIDENT	0.00	X						0	0	0
(3) NICOLE WHITMORE	1.00									
DIRECTOR	0.00	X						0	0	0
(4) JASON O'BOYLE	1.00									
DIRECTOR	0.00	X						0	0	0
(5) KRIS DUFLO	1.00									
TREASURER	0.00	X						0	0	0
(6) LANCE FOWLER	1.00									
TEEN REPRESENTATIVE	0.00	X						0	0	0
(7) BEN PRITCHARD	1.00									
DIRECTOR	0.00	X						0	0	0
(8) MARK STORY	1.00									
VICE PRESIDENT	0.00	X						0	0	0
(9) ARGIL WILLMAN	1.00									
DIRECTOR	0.00	X						0	0	0
(10) JOSH SHAFFER	1.00									
DIRECTOR	0.00	X						0	0	0
(11) MARTHA STELOW	1.00									
SECRETARY	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) JAKE CARY	1.00									
DIRECTOR	0.00	X						0	0	0
(13) KENT HUMM	1.00									
DIRECTOR	0.00	X						0	0	0
(14) COURTNEY CRUMBAUGH	1.00									
TEEN REPRESENTATIVE	0.00	X						0	0	0
(15)										
(16)										
(17)										
(18)										
(19)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

	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		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		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		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 of compensation from the organization **0**

Part VIII Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII. ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	104,128			
	g Noncash contributions included in lines 1a-1f \$					
h Total. Add lines 1a-1f ▶			104,128			
Program Service Revenue		Busn. Code				
	2a LIVESTOCK SALE		581,855	581,855		
	b EXHIBIT SALE		93,226	93,226		
	c RODEO		35,900	35,900		
	d LIVESTOCK INCOME		3,816	3,816		
	e ENTRY FEES		1,500	1,500		
	f All other program service revenue		1,199	1,199		
	g Total. Add lines 2a-2f ▶		717,496			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		744	744		
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
		(i) Real	(ii) Personal			
	6a Gross rents		15,510			
	b Less rental exps					
	c Rental inc or (loss)		15,510			
	d Net rental income or (loss) ▶		15,510	15,510		
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less cost or other basis & sales exps					
	c Gain or (loss)					
	d Net gain or (loss) ▶					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a	10,996			
	b Less: direct expenses	b	4,523			
	c Net income or (loss) from fundraising events ▶		6,473			6,473
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					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue		Busn. Code				
11a PARKING FEES			22,487	22,487		
b CAMPING			15,225	15,225		
c CARNIVAL			10,119	10,119		
d All other revenue			370	370		
e Total. Add lines 11a-11d ▶			48,201			
12 Total revenue. See instructions ▶			892,552	781,951	0	6,473

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response 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 U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	56,622	49,153	7,469	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	10,025	10,025		
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	18,527	18,527		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	46,882	46,882		
23 Insurance				
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 LIVESTOCK SALE PAYOUT	550,322	550,322		
b EXHIBIT SALE PAYOUT	89,292	89,292		
c RODEO	17,517			17,517
d REPAIR & MAINTENANCE	14,110	14,110		
e All other expenses	64,353	54,184	9,444	725
25 Total functional expenses. Add lines 1 through 24e	867,650	832,495	16,913	18,242
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 SheetCheck if Schedule O contains a response to any question in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	52,988	1	111,956
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	57,279	4	25,009
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other 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). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	5	9	5
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a 1,018,569		
	b Less accumulated depreciation	10b 504,502	467,446	10c 514,067
	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	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	577,718	16	651,037	
Liabilities	17 Accounts payable and accrued expenses	705	17	
	18 Grants payable		18	
	19 Deferred revenue	12,800	19	11,200
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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	33,097	24	81,285
	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	311	25	2,845
	26 Total liabilities. Add lines 17 through 25	46,913	26	95,330
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	530,805	27	555,707
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), 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		32	
	33 Total net assets or fund balances	530,805	33	555,707
34 Total liabilities and net assets/fund balances	577,718	34	651,037	

Part XI Reconciliation of Net AssetsCheck 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	892,552
2	Total expenses (must equal Part IX, column (A), line 25)	2	867,650
3	Revenue less expenses Subtract line 2 from line 1	3	24,902
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	530,805
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	555,707

Part XII Financial Statements and ReportingCheck 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b 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		

Form 990 (2012)

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2012**Open to Public
Inspection**

Name of the organization

Gratiot County Fair for Youth

Employer identification number

38-6109129

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s).

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

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

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

Schedule A (Form 990 or 990-EZ) 2012

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐		
b 33 1/3% support test—2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐		
17a 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐		
b 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	34,883	174,370	178,779	122,787	104,178	614,997
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	500,896	515,364	666,714	677,889	782,047	3,142,910
3 Gross receipts from activities that are not an unrelated trade or business under section 513			15,925	12,470	10,105	38,500
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	535,779	689,734	861,418	813,146	896,330	3,796,407
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						3,796,407

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6	535,779	689,734	861,418	813,146	896,330	3,796,407
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	549	984	254	723	745	3,255
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	549	984	254	723	745	3,255
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	536,328	690,718	861,672	813,869	897,075	3,799,662
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	99.91 %
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	99.91 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☒
- b 33 1/3% support tests—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

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

**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, line 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

2012**Open to Public
Inspection**

Name of the organization

Employer identification number

Gratiot County Fair for Youth

38-6109129

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)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 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 XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" 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 XIII, 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 XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" 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 XIII and complete the following table

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

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

- (i) unrelated organizations
 (ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

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

Part VI Land, Buildings, and Equipment. 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		70,428		70,428
b Buildings		697,399	348,721	348,678
c Leasehold improvements				
d Equipment		250,742	155,781	94,961
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				514,067

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, col. (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, col. (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, col. (B) line 15.)	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Other Liabilities	2,845
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	2,845

2. FIN 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI 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 XIII)	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 XIII)	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 XII 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 XIII)	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 XIII.)	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 XIII 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, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII 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

2012Open to Public
Inspection

Name of the organization

Gratiot County Fair for Youth

Employer identification number

38-6109129

Form 990, Part I, Line 6

Fair volunteers include board members, superintendents and judges.

Form 990, Part III, Line 4d - All Other Accomplishment

PROVIDE AN ANNUAL LOCAL FAIR FOR THE YOUTH OF THE COUNTY TO PROMOTE EDUCATION IN AREAS SUCH AS RAISING LIVESTOCK, HOME EC., GARDENING, FARM SAFETY, ETC. INCLUDING HOLDING LIVESTOCK AND EXHIBIT AUCTIONS WHERE THE EXHIBITORS SELL FAIR PROJECTS. THE FAIR COLLECTS AND ACCOUNTS FOR AUCTION PAYMENTS FROM BUYERS AND DISBURSEMENT BACK TO EXHIBITORS.

Form 990, Part VI, Line 6 - Classes of Members or Stockholders

Gratiot County Fair for Youth is a membership organization. Members have the right to elect the board at regular membership meetings, change by-laws and dissolve the organization.

Form 990, Part VI, Line 7a - Election of Members and Their Rights

Members of the Gratiot County Fair for Youth have the right to elect the board at regular membership meetings, change by-laws and dissolve the organization.

Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members

Members have the right to elect the board at regular membership meetings, change by-laws and dissolve the organization.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

Name of the organization

Gratiot County Fair for Youth

Employer identification number

38-6109129

Reviewed by Fair Director and various members of the board.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy
Board Review of Policies as needed.

Form 990, Part VI, Line 15a - Compensation Process for Top Official
Board reviews and approves all wage adjustments.

Form 990, Part VI, Line 15b - Compensation Process for Officers
N/A

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
Governing documents are made available to the public upon written request.

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2012Attachment
Sequence No **179**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Gratiot County Fair for Youth

Identifying number

38-6109129

Business or activity to which this form relates

Indirect Depreciation

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013 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	46,882

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 2012	17	0
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 2012 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 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	46,882
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2012)

DAA

There are no amounts for Page 2

38-6109129

Federal Asset Report

FYE: 10/31/2013

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
Other Depreciation:											
1	Covered Arena	11/01/89	48,140				48,140	30	MO S/L	36,907	1,605
2	Hog Barn	11/01/03	25,393				25,393	30	MO S/L	7,618	846
3	Crops Building	11/01/61	6,500				6,500	30	MO S/L	6,500	0
4	Dairy & Feeder Barn	11/01/69	70,000				70,000	30	MO S/L	70,000	0
5	Beebe Beef Barn	11/01/69	2,000				2,000	30	MO S/L	2,000	0
6	Ashley - Ithaca Livestock Barn	11/01/69	2,000				2,000	30	MO S/L	2,000	0
7	Siefka Memorial Building	11/01/95	4,895				4,895	30	MO S/L	2,774	163
8	Horse Arena	11/01/96	3,800				3,800	30	MO S/L	2,027	126
9	Sheep Barn	11/01/86	20,000				20,000	30	MO S/L	17,333	667
10	Home Economics Building	11/01/59	6,000				6,000	30	MO S/L	6,000	0
11	Food Booth	11/01/61	2,500				2,500	30	MO S/L	2,500	0
12	Pioneer Pavilion	11/01/98	6,700				6,700	30	MO S/L	3,127	223
13	Horse Barn #1	11/01/62	40,000				40,000	30	MO S/L	40,000	0
14	Small Animal Barn	11/01/88	9,533				9,533	30	MO S/L	7,626	318
15	Horse Barn #2	11/01/05	15,734				15,734	30	MO S/L	3,671	525
16	Merchants Building	11/01/67	8,500				8,500	30	MO S/L	8,500	0
17	Campgrounds - electric to 130 sites	11/01/05	24,108				24,108	7	MO S/L	24,108	0
18	Campgrounds - water to 130 sites	11/01/05	24,108				24,108	7	MO S/L	24,108	0
19	Restrooms	11/01/84	22,800				22,800	30	MO S/L	21,280	760
20	Bill & Grace Vanderbeek Fair Office	11/01/10	160,544				160,544	30	MO S/L	10,703	5,351
21	Bleachers around Horse Arena	9/25/05	72,376				72,376	7	MO S/L	72,376	0
22	Bleachers under Covered Arena	9/25/05	40,000				40,000	7	MO S/L	40,000	0
23	Delfield 2 Door Refrigerator	3/05/09	721				721	7	MO S/L	377	103
24	Delfield 2 Door Refrigerator	3/05/09	722				722	7	MO S/L	378	103
25	Delfield Stainless Steel Freezer	3/05/09	942				942	7	MO S/L	493	135
26	Delfield 3 Door Refrigerator	3/05/09	1,298				1,298	7	MO S/L	680	185
27	Condensor #1	4/23/10	771				771	7	MO S/L	275	111
28	Condensor #2	4/23/10	771				771	7	MO S/L	275	111
29	Condensor #3	4/23/10	771				771	7	MO S/L	275	111
30	Hog Scale	11/01/03	500				500	7	MO S/L	500	0
31	Electronic Livestock Scale	11/01/03	3,800				3,800	7	MO S/L	3,800	0
32	TR3 Horse Arena Conditioning Drag	12/19/07	4,830				4,830	7	MO S/L	3,335	690
33	Fencing - Horse Arena	12/19/07	12,325				12,325	7	MO S/L	8,510	1,761
34	Milking Pump with 2 Milk Cans	7/26/10	800				800	7	MO S/L	257	114
35	Sager NP8690 Laptop Computer	11/02/09	1,999				1,999	3	MO S/L	1,999	0
36	Software	11/02/09	500				500	3	MO S/L	500	0
37	PA System	11/02/09	1,153				1,153	7	MO S/L	494	165
38	Dell i610HD Projector	7/15/10	1,249				1,249	7	MO S/L	416	179
39	Speco 120 Watt Amp with CD Player and T	7/23/10	1,450				1,450	7	MO S/L	466	207
40	National Waveworks U-Desk, Lat File & H	8/26/10	3,625				3,625	7	MO S/L	1,122	518
41	OTG L-Shaped Desk	8/26/10	1,194				1,194	7	MO S/L	370	170
42	Water Heater for Showers and Bath	5/29/08	3,710				3,710	7	MO S/L	2,341	530
43	Office Toilet Partitions	11/01/10	4,960				4,960	7	MO S/L	1,417	709
44	Office Signage	11/01/10	2,270				2,270	7	MO S/L	649	324
45	Office Carpet & Vinyl	11/01/10	6,500				6,500	7	MO S/L	1,857	929
46	Feeder Barn	9/07/11	74,698				74,698	30	MO S/L	2,921	2,490
47	Fencing - Sheep Barn	8/19/11	2,583				2,583	7	MO S/L	431	369
48	Freezer - Kenmore 21 Cubic Foot	8/31/11	560				560	7	MO S/L	93	80
49	Campgrounds - electrical upgrades	7/26/11	16,004				16,004	7	MO S/L	2,858	2,286
50	Fencing - Feeder Barn	8/19/11	6,440				6,440	7	MO S/L	1,073	920
51	Horse Barn 1 Renovations	6/22/12	43,792				43,792	7	MO S/L	2,085	6,256
52	Beebe Beef Barn Electrical	7/17/12	1,500				1,500	7	MO S/L	54	214
53	New Horse Stalls	5/10/12	61,926				61,926	7	MO S/L	4,423	8,847
54	Goat Pens	7/18/12	15,000				15,000	7	MO S/L	536	2,143
55	New Sound System - Livestock & Horse AI	8/08/12	23,393				23,393	7	MO S/L	835	3,342
56	Stihl Multipurpose Trimmer	4/27/12	896				896	7	MO S/L	64	128
57	Landa Gas Powered Power Washer	6/08/12	1,450				1,450	7	MO S/L	86	207
58	EZIWIGS Swine Scale	6/08/12	1,950				1,950	7	MO S/L	116	279
59	Power Flush Stools - 4	6/26/12	1,300				1,300	7	MO S/L	62	186
60	High Powered Hand Dryers - 2	7/31/12	1,084				1,084	7	MO S/L	39	155
61	Land	12/21/12	70,428				70,428	0	-- Land	0	0
62	Horse Announcer Booth 2013 Upgrade	4/18/13	4,000				4,000	7	MO S/L	0	286
63	Campsite Pedestal Installation 2013	6/30/13	5,264				5,264	7	MO S/L	0	251
64	Upgrade South Entrance Electrical Service2	6/02/13	5,950				5,950	7	MO S/L	0	354
65	LED Light Install - Carnival Area	7/06/13	5,651				5,651	7	MO S/L	0	269
66	Vanderbeek Eavetrophs	6/06/13	807				807	7	MO S/L	0	48
67	Ashley Ithaca Livestock Barn Electric Repli	8/20/13	1,400				1,400	7	MO S/L	0	33

Federal Asset Report**Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Bus %</u>	<u>Sec 179</u>	<u>Bonus</u>	<u>Basis for Depr</u>	<u>PerConv Meth</u>	<u>Prior</u>	<u>Current</u>
	Total Other Depreciation		<u>1,018,568</u>				<u>1,018,568</u>		<u>457,620</u>	<u>46,882</u>
	Total ACRS and Other Depreciation		<u>1,018,568</u>				<u>1,018,568</u>		<u>457,620</u>	<u>46,882</u>
	Grand Totals		1,018,568				1,018,568		457,620	46,882
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		<u>1,018,568</u>				<u>1,018,568</u>		<u>457,620</u>	<u>46,882</u>

38-6109129

AMT Asset Report

FYE: 10/31/2013

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Other Depreciation:												
1	Covered Arena	11/01/89	0				0	0	HY		0	0
2	Hog Barn	11/01/03	0				0	0	HY		0	0
3	Crops Building	11/01/61	0				0	0	HY		0	0
4	Dairy & Feeder Barn	11/01/69	0				0	0	HY		0	0
5	Beebe Beef Barn	11/01/69	0				0	0	HY		0	0
6	Ashley - Ithaca Livestock Barn	11/01/69	0				0	0	HY		0	0
7	Siefka Memorial Building	11/01/95	0				0	0	HY		0	0
8	Horse Arena	11/01/96	0				0	0	HY		0	0
9	Sheep Barn	11/01/86	0				0	0	HY		0	0
10	Home Economics Building	11/01/59	0				0	0	HY		0	0
11	Food Booth	11/01/61	0				0	0	HY		0	0
12	Pioneer Pavilion	11/01/98	0				0	0	HY		0	0
13	Horse Barn #1	11/01/62	0				0	0	HY		0	0
14	Small Animal Barn	11/01/88	0				0	0	HY		0	0
15	Horse Barn #2	11/01/05	0				0	0	HY		0	0
16	Merchants Building	11/01/67	0				0	0	HY		0	0
17	Campgrounds - electric to 130 sites	11/01/05	0				0	0	HY		0	0
18	Campgrounds - water to 130 sites	11/01/05	0				0	0	HY		0	0
19	Restrooms	11/01/84	0				0	0	HY		0	0
20	Bill & Grace Vanderbeek Fair Office	11/01/10	0				0	0	HY		0	0
21	Bleachers around Horse Arena	9/25/05	0				0	0	HY		0	0
22	Bleachers under Covered Arena	9/25/05	0				0	0	HY		0	0
23	Delfield 2 Door Refrigerator	3/05/09	0				0	0	HY		0	0
24	Delfield 2 Door Refrigerator	3/05/09	0				0	0	HY		0	0
25	Delfield Stainless Steel Freezer	3/05/09	0				0	0	HY		0	0
26	Delfield 3 Door Refrigerator	3/05/09	0				0	0	HY		0	0
27	Condensor #1	4/23/10	0				0	0	HY		0	0
28	Condensor #2	4/23/10	0				0	0	HY		0	0
29	Condensor #3	4/23/10	0				0	0	HY		0	0
30	Hog Scale	11/01/03	0				0	0	HY		0	0
31	Electronic Livestock Scale	11/01/03	0				0	0	HY		0	0
32	TR3 Horse Arena Conditioning Drag	12/19/07	0				0	0	HY		0	0
33	Fencing - Horse Arena	12/19/07	0				0	0	HY		0	0
34	Milking Pump with 2 Milk Cans	7/26/10	0				0	0	HY		0	0
35	Sager NP8690 Laptop Computer	11/02/09	0				0	0	HY		0	0
36	Software	11/02/09	0				0	0	HY		0	0
37	PA System	11/02/09	0				0	0	HY		0	0
38	Dell 1610HD Projector	7/15/10	0				0	0	HY		0	0
39	Speco 120 Watt Amp with CD Player and T	7/23/10	0				0	0	HY		0	0
40	National Waveworks U-Desk, Lat File & Hi	8/26/10	0				0	0	HY		0	0
41	OTG L-Shaped Desk	8/26/10	0				0	0	HY		0	0
42	Water Heater for Showers and Bath	5/29/08	0				0	0	HY		0	0
43	Office Toilet Partitions	11/01/10	0				0	0	HY		0	0
44	Office Signage	11/01/10	0				0	0	HY		0	0
45	Office Carpet & Vinyl	11/01/10	0				0	0	HY		0	0
46	Feeder Barn	9/07/11	0				0	0	HY		0	0
47	Fencing - Sheep Barn	8/19/11	0				0	0	HY		0	0
48	Freezer - Kenmore 21 Cubic Foot	8/31/11	0				0	0	HY		0	0
49	Campgrounds - electrical upgrades	7/26/11	0				0	0	HY		0	0
50	Fencing - Feeder Barn	8/19/11	0				0	0	HY		0	0
51	Horse Barn 1 Renovations	6/22/12	0				0	0	HY		0	0
52	Beebe Beef Barn Electrical	7/17/12	0				0	0	HY		0	0
53	New Horse Stalls	5/10/12	0				0	0	HY		0	0
54	Goat Pens	7/18/12	0				0	0	HY		0	0
55	New Sound System - Livestock & Horse AI	8/08/12	0				0	0	HY		0	0
56	Stihl Multipurpose Trimmer	4/27/12	0				0	0	HY		0	0
57	Landa Gas Powered Power Washer	6/08/12	0				0	0	HY		0	0
58	EZIWIGS Swine Scale	6/08/12	0				0	0	HY		0	0
59	Power Flush Stools - 4	6/26/12	0				0	0	HY		0	0
60	High Powered Hand Dryers - 2	7/31/12	0				0	0	HY		0	0
61	Land	12/21/12	0				0	0	HY		0	0
62	Horse Announcer Booth 2013 Upgrade	4/18/13	0				0	0	HY		0	0
63	Campsite Pedestal Installation 2013	6/30/13	0				0	0	HY		0	0
64	Upgrade South Entrance Electrical Service2	6/02/13	0				0	0	HY		0	0
65	LED Light Install - Carnival Area	7/06/13	0				0	0	HY		0	0
66	Vanderbeek Eavetrophs	6/06/13	0				0	0	HY		0	0
67	Ashley Ithaca Livestock Barn Electric Repl	8/20/13	0				0	0	HY		0	0

AMT Asset Report**Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Bus %</u>	<u>Sec 179</u>	<u>Bonus</u>	<u>Basis for Depr</u>	<u>Per</u>	<u>Conv</u>	<u>Meth</u>	<u>Prior</u>	<u>Current</u>
	Total Other Depreciation		<u>0</u>				<u>0</u>				<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>0</u>				<u>0</u>				<u>0</u>	<u>0</u>
	Grand Totals		<u>0</u>				<u>0</u>				<u>0</u>	<u>0</u>
	Less: Dispositions and Transfers		<u>0</u>				<u>0</u>				<u>0</u>	<u>0</u>
	Net Grand Totals		<u>0</u>				<u>0</u>				<u>0</u>	<u>0</u>