



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



Return of Organization Exempt From Income Tax

2013

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter Social Security numbers on this form as it may be made public.

► Information about Form 990-EZ and its instructions is at www.irs.gov/form990.Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning

and ending

B Check if applicable

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization

YAZOO COUNTY FAIR ASSOC., INC

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

1722 EASY STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

YAZOO CITY, MS 39194

D Employer identification number

64-6017922

E Telephone number

662-746-2528

F Group Exemption
Number ►G Accounting Method. Cash Accrual Other (specify) ►

I Website ► N/A

J Tax-exempt status (check only one) — 501(c)(3) 501(c)(4) (insert no) 4947(a)(1) or 527K Form of organization Corporation Trust Association Other

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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

► \$ 71,761.

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

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	
b	Less: cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	71,640.
c	Less: direct expenses from gaming and fundraising events	6c	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	71,640.
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less: cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	121.
9	Total revenue Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	71,761.
10	Grants and similar amounts paid (list in Schedule O)	10	16,960.
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	130.
14	Occupancy, rent, utilities, and maintenance	14	3,978.
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe in Schedule O)	16	48,980.
17	Total expenses. Add lines 10 through 16	17	70,048.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1,713.
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	42,194.
20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	43,907.

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

Form 990-EZ (2013)

Part II Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	42,194.22	43,907.
23 Land and buildings	23	
24 Other assets (describe in Schedule O)	24	
25 Total assets	42,194.25	43,907.
26 Total liabilities (describe in Schedule O)	0.26	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	42,194.27	43,907.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

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

What is the organization's primary exempt purpose? **COUNTY FAIR**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

28 NET INCOME FROM COUNTY FAIR WAS USED TO GIVE DONATIONS TO
VARIOUS CHARITIES AND CIVIC ORGANIZATIONS.

(Grants \$) If this amount includes foreign grants, check here 28a 16,960.

29 _____

(Grants \$) If this amount includes foreign grants, check here ► 29a

30 _____

(Grants \$) If this amount includes foreign grants, check here 30a

31 Other program services (describe in Schedule O)

(Grants \$) If this amount includes foreign grants, check here ► 31a 16-066

Part IV. List of Officers, Directors, Trustees, and Key Employees

Part IV List of Officers, Directors, Trustees, and Key Employees

es (list each one even if not compensated - see the instructions for Part IV)

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MRS. HUGH J. MCGRAW	0.00	0.	0.	0.
SEC.-TREAS	0.00	0.	0.	0.
HERMAN ASHER	0.00	0.	0.	0.
VICE-CHAIRMAN	0.00	0.	0.	0.
MARTIN MCGRAW	0.00	0.	0.	0.
CHAIRMAN	0.00	0.	0.	0.

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

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O 33 X

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) 34 X

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

b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O 35b N/A

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III 35c X

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N 36 X

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

b Did the organization file Form 1120-POL for this year? 37b 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? 38a X

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A

39 Section 501(c)(7) organizations Enter 39a N/A

a Initiation fees and capital contributions included on line 9 39b 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 X

b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40c 0.

c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40d 0.

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

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 41 MS

41 List the states with which a copy of this return is filed ► MS 42a The organization's books are in care of ► MRS. HUGH J. MCGRAW Telephone no ► 662-746-2528
Located at ► 1722 EASY STREET, YAZOO CITY, MS., YAZOO CITY, MS ZIP + 4 ► 39194

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 42b X

If "Yes," enter the name of the foreign country: ► 42c X

See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? 42d X

If "Yes," enter the name of the foreign country ► 43 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 44a X

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

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

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

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

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) 45b

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? Yes No
If "Yes," complete Schedule C, Part I

46

X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations 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 Sch. C, Part II 47

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

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 title of each employee N/A	(b) 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

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

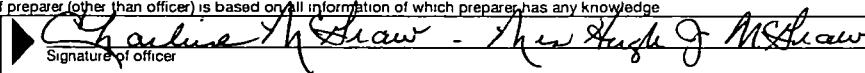
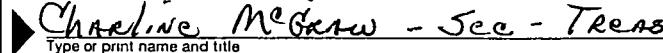
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None" N/A

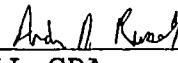
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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

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

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

Sign Here   Yes No
Signature of officer
Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name ARDIS RUSSELL	Preparer's signature 	Date 11-3-14	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01452048
	Firm's name ► ARDIS D. RUSSELL CPA			<input type="checkbox"/>	Firm's EIN ► 64-0915614
	Firm's address ► P. O. BOX 1105 YAZOO CITY, MS 39194			<input type="checkbox"/>	Phone no. 662-746-4900

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

Form 990-EZ (2013)

SCHEDULE G
(Form 990 or 990-EZ)

. Supplemental Information Regarding Fundraising or Gaming Activities

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form_990.

OMB No 1545-0047

2013

**Open To Public
Inspection**

Name of the organization

Employer identification number

YAZOO COUNTY FAIR ASSOC., INC

64-6017922

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

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

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input checked="" type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

Yes

No

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

Total

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

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

		(a) Event #1 COUNTY FAIR (event type)	(b) Event #2	(c) Other events NONE	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	71,640.			71,640.
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	71,640.			71,640.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	36,818.			36,818.
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	16,270.			16,270.
	10 Direct expense summary Add lines 4 through 9 in column (d)				► 53,088.
	11 Net income summary Subtract line 10 from line 3, column (d)				► 18,552.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				►
	8 Net gaming income summary Subtract line 7 from line 1, column (d)				►

9 Enter the state(s) in which the organization operates gaming activities _____

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

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain _____

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in.

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

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

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

Part IV **Supplemental Information (continued)**

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.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

YAZOO COUNTY FAIR ASSOC., INC

Employer identification number
64-6017922

FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:

DESCRIPTION OF OTHER REVENUE:	AMOUNT:
INTEREST INCOME	121.

FORM 990-EZ, PART I, LINE 10, GRANTS AND ALLOCATIONS:

ACTIVITY CLASSIFICATION: VARIOUS CHARITIES AND CIVIC ORGANIZATIONS

GRANTEE NAME:

PROPERTY DESCRIPTION: CASH

AMOUNT GIVEN:	16,960.
---------------	---------

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
EXPENSES	7,979.
MAINTENANCE	32,840.
TAX	50.
ADVERTISING	6,132.
INSURANCE	1,979.
TOTAL TO FORM 990-EZ, LINE 16	48,980.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.