

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A	This return/report is for: ☐ a multiemployer plan; ☒ a single-employer plan; ☐ a multiple-employer plan; or ☐ a DFE (specify) ____
B	This return/report is: ☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan KNOTTS PROFIT SHARING AND 401(K) RETIREMENT PROGRAM	1b Three-digit plan number (PN) ▶ 333
		1c Effective date of plan 11/01/1976
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) KNOTTS BERRY FARM 8039 BEACH BLVD BUENA PARK, CA 90620-3200	2b Employer Identification Number (EIN) 95-0907155 2c Sponsor's telephone number 714-827-1776 2d Business code (see instructions) 713100
	8039 BEACH BLVD BUENA PARK, CA 90620-3200	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2010	BILLY CLARK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2010	CRAIG FREEMAN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") KNOTT'S BERRY FARM 8039 BEACH BLVD BUENA PARK, CA 90620-3200	3b Administrator's EIN 95-0907155 3c Administrator's telephone number 714-827-1776
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	1743
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	1633
b Retired or separated participants receiving benefits.....	6b	34
c Other retired or separated participants entitled to future benefits.....	6c	273
d Subtotal. Add lines 6a , 6b , and 6c	6d	1940
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	18
f Total. Add lines 6d and 6e	6f	1958
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	1401
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	31

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2H 2J 2K 2S 2T 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan KNOTTS PROFIT SHARING AND 401(K) RETIREMENT PROGRAM	B Three-digit plan number (PN) ▶ 333
C Plan sponsor's name as shown on line 2a of Form 5500 KNOTTS BERRY FARM	D Employer Identification Number (EIN) 95-0907155

Part I

Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1

Information on Persons Receiving Only Eligible Indirect Compensation

a

Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....

☐ Yes

☒ No

b

If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b)

Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b)

Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

(b)

Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FINDLEY DAVIES

34-1213174

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 49	OTHER SERVICES	19524	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

MEADEN & MOORE

34-1818258

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 99	OTHER SERVICES	11500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

CAPITAL RESEACH

95-4660745

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 17	CONSULTANT	10230	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 37 65	RECORDKEEPER	3169	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

JP MORGAN RETIREMENT PLAN SERVICES

71-0930784

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 25 37 52 59 60 63 72	INVESTMENT MANAGEMENT	0	Yes ☒ No ☐	Yes ☐ No ☒	118611	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
JP MORGAN RETIREMENT PLAN SERVICES	50 59 60 63	118611

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GPC SECURITIES, INC. 58-1517899	REVENUES FROM INVESTMENT FUNDS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2009 This Form is Open to Public Inspection.	
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009					
A Name of plan KNOTTS PROFIT SHARING AND 401(K) RETIREMENT PROGRAM				B Three-digit plan number (PN) ▶ 333	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 KNOTTS BERRY FARM				D Employer Identification Number (EIN) 95-0907155	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: CEDAR FAIR MASTER TRUST					
b Name of sponsor of entity listed in (a): KNOTTS BERRY FARM					
c EIN-PN 34-1560655-004		d Entity code M		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 60095866	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA,	

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>KNOTTS PROFIT SHARING AND 401(K) RETIREMENT PROGRAM</u>	B Three-digit plan number (PN) ►	<u>333</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KNOTTS BERRY FARM</u>	D Employer Identification Number (EIN) <u>95-0907155</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	661374	924334
	(2) Participant contributions	1b(2)	26784	0
	(3) Other	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	1278192	1181290
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)	0	60095866
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	54900793	0
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	56867143	62201490

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	56867143	62201490
---	-----------	----------	----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1363526	
(B) Participants	2a(1)(B)	1430874	
(C) Others (including rollovers)	2a(1)(C)	16093	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2810493

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	81485	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		81485

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		6845098
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		605260
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		10342336

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4834412	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		4834412
f Corrective distributions (see instructions)	2f		5499
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	26220	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	42689	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		68909
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4908820

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5433516
l Transfers of assets:			
(1) To this plan.....	2l(1)		70078
(2) From this plan	2l(2)		169247

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: MEADEN AND MOORE LTD

(2) EIN: 34-1818258

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		4000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
CEDAR FAIR RETIREMENT SAVINGS PLAN	34-1560655	002

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>KNOTTS PROFIT SHARING AND 401(K) RETIREMENT PROGRAM</u>	B Three-digit plan number (PN) ▶ <u>333</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KNOTTS BERRY FARM</u>	D Employer Identification Number (EIN) <u>95-0907155</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u> <u>20-2992098</u> Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

KNOTT'S
PROFIT SHARING AND 401(k) RETIREMENT PROGRAM

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT

December 31, 2009

INDEX

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INDEPENDENT AUDITORS' REPORT

To the Participants and Advisory Committee of the
Knott's Profit Sharing and 401(k) Retirement Program
Sandusky, Ohio

We were engaged to audit the financial statements of the Knott's Profit Sharing and 401(k) Retirement Program as of December 31, 2009 and 2008, and for the years then ended and the supplemental schedule as of December 31, 2009 as listed in the accompanying index. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information in Note 6, which was certified by Fidelity Management Trust Company (May 1, 2009 - December 31, 2009) and JPMorgan Chase Bank, N.A. (January 1, 2008 - April 30, 2009) (the Trustees of the Plan), except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the Trustees hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained a certification from the Trustees as of December 31, 2009 and 2008 and for the years then ended, that the information provided to the Plan Administrator by the Trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the Trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

MEADEN & MOORE, LTD.
Certified Public Accountants

August 11, 2010
Cleveland, Ohio



Meaden & Moore, Ltd.

(A Meaden & Moore Company)

1100 Superior Avenue Suite 1100 Cleveland, Ohio 44114-2523 216-241-3272 FAX 216-771-4511
Akron Atlanta Charlotte Chicago Cleveland Columbus Los Angeles Naperville New York Orlando Phoenix Pittsburgh Wooster

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Knott's Profit Sharing and 401(k) Retirement Program

	December 31	
	<u>2009</u>	<u>2008</u>
ASSETS		
Receivable - Employer contributions	\$ 924,334	\$ 661,374
Receivable - Employee contributions	<u>-</u>	<u>26,784</u>
Total Receivables	924,334	688,158
Investments (at fair value):		
Investment in Master Trust	61,277,156	-
Perkins Mid-Cap Value	-	1,407,993
Vanguard Windsor II	-	4,049,542
Vanguard Explorer	-	161,892
Vanguard Lifestrategy Conservative Growth	-	1,744,988
Vanguard Lifestrategy Moderate Growth	-	1,580,898
Vanguard Lifestrategy Growth Fund	-	397,812
AIM Capital Development Fund	-	157,174
JPMorgan Prime Money Market	-	27,493,849
DWS Equity 500	-	214,140
American EuroPacific Growth Fund	-	961,366
American Growth Fund of America	-	6,447,983
Baron Growth Fund	-	783,611
Janus Balanced Fund	-	6,476,275
PIMCO Total Return Fund	-	3,023,270
Participant Loans	<u>-</u>	<u>1,278,192</u>
Total Investments	<u>61,277,156</u>	<u>56,178,985</u>
Total Assets	62,201,490	56,867,143
LIABILITIES	<u>-</u>	<u>-</u>
Net Assets Reflecting All Investments at Fair Value	62,201,490	56,867,143
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>323,140</u>	<u>-</u>
Net Assets Available for Benefits	<u>\$ 62,524,630</u>	<u>\$ 56,867,143</u>

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Knott's Profit Sharing and 401(k) Retirement Program

	Year Ended December 31	
	<u>2009</u>	<u>2008</u>
Additions to Net Assets Attributed to:		
Contributions:		
Employer	\$ 1,363,527	\$ 1,128,228
Employee	1,430,874	1,679,297
Rollover	<u>16,093</u>	<u>-</u>
Total Contributions	2,810,494	2,807,525
Investment gain from Master Trust	7,221,478	-
Interest and dividend income	196,024	2,162,399
Net unrealized/realized appreciation (depreciation)	<u>464,462</u>	<u>(12,673,850)</u>
Total Investment Income/(loss)	7,881,964	(10,511,451)
Deductions from Net Assets Attributed to:		
Benefits paid to participants	4,866,893	5,819,982
Administrative expenses	<u>68,909</u>	<u>124,265</u>
Total Deductions	<u>4,935,802</u>	<u>5,944,247</u>
Net Increase (Decrease) Before Plan Transfers	5,756,656	(13,648,173)
Plan to Plan transfers	<u>(99,169)</u>	<u>(402,251)</u>
Net Increase/(Decrease) After Transfers	5,657,487	(14,050,424)
Net Assets Available for Benefits:		
Beginning of Year	<u>56,867,143</u>	<u>70,917,567</u>
End of Year	<u>\$ 62,524,630</u>	<u>\$ 56,867,143</u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

1 Description of Plan

The following description of the Knott's Profit Sharing and 401(k) Retirement Program provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General:

The Plan, which was restated January 1, 2000, is a defined contribution plan covering certain full-time and part-time employees of Knott's Berry Farm (the Company) who meet the eligibility requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was amended effective April 1, 2007 to state that any employee that transfers employment from one Controlled Member Group to another may transfer their account balances to the Plan.

The Plan was amended effective January 1, 2009 to allow participants to enter the Plan after the first payroll after the beginning of the month once eligibility requirements were met.

The Plan was amended effective May 1, 2009 to define all eligible employees as all employees that are not covered by a collective bargaining agreement or leased employees; transfers between companies in the Cedar Fair controlled group are now mandatory; and distributions are now only done as lump sum payments. In addition, the Plan was amended to comply with tax law changes.

Eligibility:

Employees of the Company age twenty-one and older are eligible to participate after one year of service, which includes 1,000 hours worked. Effective January 1, 2009, participants can enter the Plan the first payroll after the beginning of the month once eligibility requirements are met.

Contributions:

401(k) Deferral - Participants may elect between 1% and 75% of their compensation to be contributed to the Plan.

Employer Matching Contributions - The Company makes matching contributions of 50 cents for every dollar up to a maximum of 6% of the employee's eligible income.

Employer Discretionary Contributions - Profit sharing contributions are made annually at the discretion of the Company. Effective January 1, 2009, contributions are allocated to each participant based on a two-tier permitted disparity allocation. Prior to that date, the contribution was allocated to the participant in proportion to his or her compensation for the calendar year. Discretionary contributions were \$924,334 (2009) and \$652,824 (2008).

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

1 Description of Plan, Continued

Contributions, Continued:

Rollover contributions from other Plans are also accepted, provided certain specified conditions are met.

Contributions are subject to limitations on annual additions and other limitations imposed by the Internal Revenue Code as defined in the Plan agreement.

Participants' Accounts:

Each participant's account is credited with the participant's elective before tax contributions, employer matching contributions, employer discretionary contributions, earnings and losses thereon.

Vesting:

All participants are 100% vested in elective before tax deferrals and rollover contributions made to the Plan. Participants are vested as follows for employer matching and discretionary contributions:

Years of Service	%
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Forfeitures:

Forfeitures of profit sharing contributions shall be used as follows: to provide funds for allocation to a participant to correct any error in allocation of Company contributions to which that participant would be entitled, to restore the benefit of any participant or beneficiary, and to reinstate prior forfeitures. Any remaining forfeitures attributable to participants profit sharing contributions shall be used to offset either Company matching contributions or profit sharing contributions. Total forfeitures were \$47,926 and \$109,216 for the years ended December 31, 2009 and 2008, respectively.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

1 Description of Plan, Continued

Participants' Loans:

Loans are permitted under certain circumstances and are subject to limitations. Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loans are repaid over a period not to exceed five years with exceptions for the purchase of a primary residence. The minimum loan amount is \$1,000.

The loans are secured by the vested balance in the participant's account and bear reasonable rates of interest. Principal and interest are paid ratably through payroll deductions.

Other Plan Provisions:

Normal retirement age is 65. The Plan also provides for early payment of benefits after reaching age 59-1/2.

Payment of Benefits:

Upon termination of service by reason of termination of employment, retirement, death or total and permanent disability, a participant receives a lump sum or annual installments equal to the value of his or her account. Benefit payments are recorded when paid. Effective May 1, 2009, distribution payments will only be allowed as lump sum payments. Prior to this date, vested amounts in the Plan may be withdrawn in whole or in part at any time in the form of an in-service distribution.

Hardship Withdrawals:

Hardship withdrawals are permitted in accordance with Internal Revenue Service guidelines, as defined by the Plan.

Investment Options:

Upon enrollment in the Plan, a participant may direct any contributions to any of the investment options offered by the Plan.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

2 Summary of Significant Accounting Policies

Basis of Accounting:

The Plan's transactions are reported on the accrual basis of accounting. Marketable securities are reported at fair market value as of the balance sheet date. Fair market values represent quoted market prices or, if quoted market prices are not available, estimated fair values as determined by the Plan's investment broker. Investments in wrap contracts at fair valued using a discounted cash flow model which considers recent fee bids as determined by recognized dealers, discount rate and the duration of the underlying portfolio securities. Loans are valued at cost which approximates fair value.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Administrative Fees:

Fees of the trustee, legal counsel and Plan auditors are paid by the Plan. Fees for participant loans, withdrawals, and recordkeeping are paid by the participants.

Plan Termination:

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

2 Summary of Significant Accounting Policies, Continued

Risks and Uncertainties:

The Plan's investment include investments in mutual funds and collective funds holding investment contracts with varying degrees of risk, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the Statement of Net Assets Available for Plan Benefits.

Subsequent Events:

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements.

Subsequent events have been evaluated through August 11, 2010, which is the date the financial statements were available to be issued.

3 Fair Value Measurements

As defined in current authoritative accounting guidance, fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. In determining fair value, the Plan utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable firm inputs. The Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the examination of the inputs used in the valuation techniques, the Plan is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value are classified and disclosed in one of the following three categories:

- * Level 1: Quoted market prices in active markets for identical assets or liabilities.
- * Level 2: Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- * Level 3: Inputs to the valuation methodology that are unobservable and significant to the fair value measurement.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

3 Fair Value Measurements, Continued

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds

The fair value of the mutual funds are based on quoted market prices and are classified in Level 1 of the valuation hierarchy.

Guaranteed Interest Account

The fair value of the guaranteed interest account is based on the underlying assets of the contract. The fair value is expressed in units. The guaranteed interest account is classified in the Level 2 category of the valuation hierarchy.

Loans to Plan Participants

Loans to Plan participants are valued at cost, which approximates fair value and are classified within Level 3 of the valuation hierarchy.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

3 Fair Value Measurements, Continued

Loans to Plan Participants, Continued

The following table, at a master trust level, presents the financial instruments carried at fair value, on a recurring basis, as of December 31, 2009, by the valuation hierarchy (as described above):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Models with Significant Unobservable Market Parameters (Level 3)	Total Carrying Value in the Statement of Net Assets Available for Benefits
Mutual Funds:				
Balanced Fund	\$ 14,432,967	\$ -	\$ -	\$ 14,432,967
Fixed Income	12,098,987	-	-	12,098,987
Growth Fund	30,170,697	-	-	30,170,697
Index Fund	6,354,618	-	-	6,354,618
Value Fund	21,018,345	-	-	21,018,345
Lifecycle Fund	14,641,215	-	-	14,641,215
Total Mutual Fund	98,716,829	-	-	98,716,829
Common/Collective Trust Funds	-	45,167,412	-	45,167,412
Participant Loans	-	-	2,731,329	2,731,329
	<u>\$ 98,716,829</u>	<u>\$ 45,167,412</u>	<u>\$ 2,731,329</u>	<u>\$ 146,615,570</u>

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

	Loans to Participants
Beginning Balance	\$ 1,278,192
Transfer in from other plans in Master Trust	1,681,895
Purchases, issuances and settlements	(228,758)
Ending Balance	<u>\$ 2,731,329</u>

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

3 Fair Value Measurements, Continued

Loans to Plan Participants, Continued

The following table, at a plan level, presents the financial instruments carried at fair value, on a recurring basis, as of December 31, 2008, by the valuation hierarchy (as described above):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Models with Significant Unobservable Market Parameters (Level 3)	Total Carrying Value in the Statement of Net Assets Available for Benefits
Mutual Funds	\$ 55,588,951	\$ -	\$ -	\$ 55,588,951
Loans to Participants	-	-	1,278,192	1,278,192
	<u>\$ 55,588,951</u>	<u>\$ -</u>	<u>\$ 1,278,192</u>	<u>\$ 56,867,143</u>

Fair Value Measurements Using Significant Unobservable Inputs (Level 3) Loans to Participants

Beginning Balance	\$ 1,163,724
Purchases, issuances and settlements	114,468
Ending Balance	<u>\$ 1,278,192</u>

4 Tax Status

On March 14, 2002, the Internal Revenue Service stated that the Plan, as amended through December 30, 1999, and related trust were in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended, however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

5 Investments

A master trust was implemented effective May 1, 2009 and is held through Fidelity Management Trust Company. The Master Trust is comprised of the following Plans: Knott's Profit Sharing and 401(k) Retirement Program, Cedar Fair Retirement Savings Plan, and Cedar Fair, L.P. Profit Sharing Retirement Plan for Union Affiliated Employees of Worlds of Fun.

A summary of the assets of the Master Trust is as follows at December 31, 2009:

Mutual Funds		\$ 98,716,829
Common Collective Trust - Fair Value	45,167,412	
Benefit responsive adjustment	<u>567,487</u>	
Common Collective Trust - Contract Value		45,734,899
Participant Loans		<u>2,731,329</u>
Total		<u><u>\$ 147,183,057</u></u>

A summary of the assets of the Master Trust by Plan as of December 31, 2009 is as follows:

Knott's Profit Sharing and 401(k) Retirement Program	\$ 61,600,296
Cedar Fair Retirement Savings Plan	83,073,966
Cedar Fair, L.P. Profit Sharing Retirement Plan for Union	
Affiliated Employees' of Worlds of Fun	<u>2,508,795</u>
Total	<u><u>\$ 147,183,057</u></u>

Investment income and administrative expenses relating to the Master Trust are allocated to the individual Plans based upon the balance invested by each Plan in each of the individual funds of the Master Trust. A summary of the Master Trust's net investment income allocated to the participating Plans for the period May 1, 2009 to December 31, 2009 is as follows:

Interest and dividend income	\$ 2,285,842
Net unrealized/realized appreciation/(depreciation):	
Mutual funds	<u>18,407,634</u>
Total investment gain from Master Trust	<u><u>\$ 20,693,476</u></u>

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

5 Investments, Continued

A summary of the investment gain from the Master Trust for the period May 1, 2009 through December 31, 2009 is as follows:

Knott's Profit Sharing and 401(k) Retirement Program	\$ 7,221,478
Cedar Fair Retirement Savings Plan	13,205,418
Cedar Fair, L.P. Profit Sharing Retirement Plan for Union Affiliated Employees' of Worlds of Fun	266,580
Total	<u>\$ 20,693,476</u>

Investments which constitute more than 5% of net assets at the Plan level are:

	<u>2009</u>	<u>2008</u>
Janus Balanced Fund	\$ 7,981,956	\$ 6,476,275
Vanguard Windsor II	\$ 4,991,896	\$ 4,049,542
American Growth Fund of America	\$ 8,155,566	\$ 6,447,983
Fidelity Managed Income Portfolio	\$ 26,042,497	N/A
JPMorgan Prime Money Market	N/A	\$ 27,493,849

6 Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements was obtained from data that has been prepared and certified as complete and accurate by the Trustees, Fidelity Management Trust company effective May 1, 2009 through December 31, 2009 and JPMorgan Chase Bank, N.A. January 1, 2008 through April 30, 2009.

	<u>2009</u>	<u>2008</u>
Investments	\$ 61,600,296	\$ 56,178,985
Investment income	\$ 7,881,964	\$ (10,511,451)

7 Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds and collective trusts managed by Fidelity Management Trust Company and JPMorgan Chase, N.A. the Trustees of the Plan, therefore, these transactions qualify as party-in-interest.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

8 Benefit-Responsive Contract

The Plan holds a stable value investment contract, Fidelity Managed Income Portfolio, (the "Portfolio") with Fidelity Management Trust Company, the Trustee. The Portfolio is an open-end commingled pool dedicated exclusively to the management of assets of defined contribution plans. The Portfolio invests in underlying assets (typically fixed-income securities or bond funds and may include derivative instruments such as future contracts and swap agreements) and enters into "wrapper" contracts issued by a third party. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The wrap issuer agrees to pay the Portfolio an amount sufficient to cover unit holder redemptions and certain other payments (such as portfolio expenses), provided all the terms of the wrapper have been met. Wrappers are normally purchased from issuers rated in the top three long-term rating categories (A- or the equivalent and above). The purpose of the wrappers is to preserve the investors' principal investment while earning interest income, providing more stabilization than a traditional investment.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by the Trustee, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than zero percent. Such interest rates are reviewed on a monthly or quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) termination of the Plan, (2) a material adverse change to the provisions of the Plan, (3) the employer elects to withdraw from a wrapper contract in order to switch to a different investment provider, (4) if the terms of a successor Plan (in the event of the spin-off or sale of a division) do not meet the wrapper contract issuer's underwriting criteria for issuance of a clone wrapper contract. The Plan Administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The stable value investment contract does not permit the Trustee to terminate the agreement prior to the scheduled maturity date.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

8 Benefit-Responsive Contract, Continued

The average yield based on actual earnings and crediting yield was 2.74% and 1.53%, respectively, as of December 31, 2009.

	<u>2009</u>		
	<u>Investments at Fair Value</u>	<u>Adjustment to Contract Value</u>	<u>Investments at Contract Value</u>
Fidelity Managed Income Portfolio	<u>\$ 25,719,357</u>	<u>\$ 323,140</u>	<u>\$ 26,042,497</u>

9 5500 Reconciliation

The following table reconciles net assets available for benefits per the financial statements at December 31, 2009 to the Form 5500 filed with the Internal Revenue Service. Form 5500 reports net assets at fair value and the financial statements report at contract value.

	<u>2009</u>
Net assets available for benefits per the financial statements	\$ 62,524,630
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>(323,140)</u>
Net assets available for benefits per 5500	<u>\$ 62,201,490</u>

The following table reconciles changes in net assets available for benefits per the financial statements at December 31, 2009 to the Form 5500 filed with the Internal Revenue Service. The difference is due to interest and earnings transactions being recorded on the Form 5500 at fair value while the financial statements report interest and earnings at contract value.

	<u>2009</u>
Net increase in net assets per the financial statements, after plan to plan transfers	\$ 5,657,487
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>(323,140)</u>
Net income per form 5500 after plan to plan transfers	<u>\$ 5,334,347</u>

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Knott's
Profit Sharing and 401(k) Retirement Program

EIN 34-1560655
Plan Number 333

December 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Cedar Fair, L.P.	Master Trust	N/A	\$ <u>61,277,156</u>
*	Party-in-interest to the Plan.			

KNOTT'S
PROFIT SHARING AND 401(k) RETIREMENT PROGRAM

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT

December 31, 2009

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INDEPENDENT AUDITORS' REPORT

To the Participants and Advisory Committee of the
Knott's Profit Sharing and 401(k) Retirement Program
Sandusky, Ohio

We were engaged to audit the financial statements of the Knott's Profit Sharing and 401(k) Retirement Program as of December 31, 2009 and 2008, and for the years then ended and the supplemental schedule as of December 31, 2009 as listed in the accompanying index. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information in Note 6, which was certified by Fidelity Management Trust Company (May 1, 2009 - December 31, 2009) and JPMorgan Chase Bank, N.A. (January 1, 2008 - April 30, 2009) (the Trustees of the Plan), except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the Trustees hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained a certification from the Trustees as of December 31, 2009 and 2008 and for the years then ended, that the information provided to the Plan Administrator by the Trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the Trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

MEADEN & MOORE, LTD.
Certified Public Accountants

August 11, 2010
Cleveland, Ohio



Meaden & Moore, Ltd.

(A Meaden & Moore Company)

1100 Superior Avenue Suite 1100 Cleveland, Ohio 44114-2523 216-241-3272 FAX 216-771-4511
Akron Atlanta Charlotte Chicago Cleveland Columbus Los Angeles Naperville New York Orlando Phoenix Pittsburgh Wooster

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Knott's Profit Sharing and 401(k) Retirement Program

	December 31	
	<u>2009</u>	<u>2008</u>
ASSETS		
Receivable - Employer contributions	\$ 924,334	\$ 661,374
Receivable - Employee contributions	<u>-</u>	<u>26,784</u>
Total Receivables	924,334	688,158
Investments (at fair value):		
Investment in Master Trust	61,277,156	-
Perkins Mid-Cap Value	-	1,407,993
Vanguard Windsor II	-	4,049,542
Vanguard Explorer	-	161,892
Vanguard Lifestrategy Conservative Growth	-	1,744,988
Vanguard Lifestrategy Moderate Growth	-	1,580,898
Vanguard Lifestrategy Growth Fund	-	397,812
AIM Capital Development Fund	-	157,174
JPMorgan Prime Money Market	-	27,493,849
DWS Equity 500	-	214,140
American EuroPacific Growth Fund	-	961,366
American Growth Fund of America	-	6,447,983
Baron Growth Fund	-	783,611
Janus Balanced Fund	-	6,476,275
PIMCO Total Return Fund	-	3,023,270
Participant Loans	<u>-</u>	<u>1,278,192</u>
Total Investments	<u>61,277,156</u>	<u>56,178,985</u>
Total Assets	62,201,490	56,867,143
LIABILITIES	<u>-</u>	<u>-</u>
Net Assets Reflecting All Investments at Fair Value	62,201,490	56,867,143
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>323,140</u>	<u>-</u>
Net Assets Available for Benefits	<u>\$ 62,524,630</u>	<u>\$ 56,867,143</u>

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Knott's Profit Sharing and 401(k) Retirement Program

	Year Ended December 31	
	<u>2009</u>	<u>2008</u>
Additions to Net Assets Attributed to:		
Contributions:		
Employer	\$ 1,363,527	\$ 1,128,228
Employee	1,430,874	1,679,297
Rollover	<u>16,093</u>	<u>-</u>
Total Contributions	2,810,494	2,807,525
Investment gain from Master Trust	7,221,478	-
Interest and dividend income	196,024	2,162,399
Net unrealized/realized appreciation (depreciation)	<u>464,462</u>	<u>(12,673,850)</u>
Total Investment Income/(loss)	7,881,964	(10,511,451)
Deductions from Net Assets Attributed to:		
Benefits paid to participants	4,866,893	5,819,982
Administrative expenses	<u>68,909</u>	<u>124,265</u>
Total Deductions	<u>4,935,802</u>	<u>5,944,247</u>
Net Increase (Decrease) Before Plan Transfers	5,756,656	(13,648,173)
Plan to Plan transfers	<u>(99,169)</u>	<u>(402,251)</u>
Net Increase/(Decrease) After Transfers	5,657,487	(14,050,424)
Net Assets Available for Benefits:		
Beginning of Year	<u>56,867,143</u>	<u>70,917,567</u>
End of Year	<u>\$ 62,524,630</u>	<u>\$ 56,867,143</u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

1 Description of Plan

The following description of the Knott's Profit Sharing and 401(k) Retirement Program provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General:

The Plan, which was restated January 1, 2000, is a defined contribution plan covering certain full-time and part-time employees of Knott's Berry Farm (the Company) who meet the eligibility requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was amended effective April 1, 2007 to state that any employee that transfers employment from one Controlled Member Group to another may transfer their account balances to the Plan.

The Plan was amended effective January 1, 2009 to allow participants to enter the Plan after the first payroll after the beginning of the month once eligibility requirements were met.

The Plan was amended effective May 1, 2009 to define all eligible employees as all employees that are not covered by a collective bargaining agreement or leased employees; transfers between companies in the Cedar Fair controlled group are now mandatory; and distributions are now only done as lump sum payments. In addition, the Plan was amended to comply with tax law changes.

Eligibility:

Employees of the Company age twenty-one and older are eligible to participate after one year of service, which includes 1,000 hours worked. Effective January 1, 2009, participants can enter the Plan the first payroll after the beginning of the month once eligibility requirements are met.

Contributions:

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Employer Matching Contributions - The Company makes matching contributions of 50 cents for every dollar up to a maximum of 6% of the employee's eligible income.

Employer Discretionary Contributions - Profit sharing contributions are made annually at the discretion of the Company. Effective January 1, 2009, contributions are allocated to each participant based on a two-tier permitted disparity allocation. Prior to that date, the contribution was allocated to the participant in proportion to his or her compensation for the calendar year. Discretionary contributions were \$924,334 (2009) and \$652,824 (2008).

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

1 Description of Plan, Continued

Contributions, Continued:

Rollover contributions from other Plans are also accepted, provided certain specified conditions are met.

Contributions are subject to limitations on annual additions and other limitations imposed by the Internal Revenue Code as defined in the Plan agreement.

Participants' Accounts:

Each participant's account is credited with the participant's elective before tax contributions, employer matching contributions, employer discretionary contributions, earnings and losses thereon.

Vesting:

All participants are 100% vested in elective before tax deferrals and rollover contributions made to the Plan. Participants are vested as follows for employer matching and discretionary contributions:

Years of Service	%
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Forfeitures:

Forfeitures of profit sharing contributions shall be used as follows: to provide funds for allocation to a participant to correct any error in allocation of Company contributions to which that participant would be entitled, to restore the benefit of any participant or beneficiary, and to reinstate prior forfeitures. Any remaining forfeitures attributable to participants profit sharing contributions shall be used to offset either Company matching contributions or profit sharing contributions. Total forfeitures were \$47,926 and \$109,216 for the years ended December 31, 2009 and 2008, respectively.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

1 Description of Plan, Continued

Participants' Loans:

Loans are permitted under certain circumstances and are subject to limitations. Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loans are repaid over a period not to exceed five years with exceptions for the purchase of a primary residence. The minimum loan amount is \$1,000.

The loans are secured by the vested balance in the participant's account and bear reasonable rates of interest. Principal and interest are paid ratably through payroll deductions.

Other Plan Provisions:

Normal retirement age is 65. The Plan also provides for early payment of benefits after reaching age 59-1/2.

Payment of Benefits:

Upon termination of service by reason of termination of employment, retirement, death or total and permanent disability, a participant receives a lump sum or annual installments equal to the value of his or her account. Benefit payments are recorded when paid. Effective May 1, 2009, distribution payments will only be allowed as lump sum payments. Prior to this date, vested amounts in the Plan may be withdrawn in whole or in part at any time in the form of an in-service distribution.

Hardship Withdrawals:

Hardship withdrawals are permitted in accordance with Internal Revenue Service guidelines, as defined by the Plan.

Investment Options:

Upon enrollment in the Plan, a participant may direct any contributions to any of the investment options offered by the Plan.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

2 **Summary of Significant Accounting Policies**

Basis of Accounting:

The Plan's transactions are reported on the accrual basis of accounting. Marketable securities are reported at fair market value as of the balance sheet date. Fair market values represent quoted market prices or, if quoted market prices are not available, estimated fair values as determined by the Plan's investment broker. Investments in wrap contracts at fair valued using a discounted cash flow model which considers recent fee bids as determined by recognized dealers, discount rate and the duration of the underlying portfolio securities. Loans are valued at cost which approximates fair value.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Administrative Fees:

Fees of the trustee, legal counsel and Plan auditors are paid by the Plan. Fees for participant loans, withdrawals, and recordkeeping are paid by the participants.

Plan Termination:

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

2 Summary of Significant Accounting Policies, Continued

Risks and Uncertainties:

The Plan's investment include investments in mutual funds and collective funds holding investment contracts with varying degrees of risk, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the Statement of Net Assets Available for Plan Benefits.

Subsequent Events:

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements.

Subsequent events have been evaluated through August 11, 2010, which is the date the financial statements were available to be issued.

3 Fair Value Measurements

As defined in current authoritative accounting guidance, fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. In determining fair value, the Plan utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable firm inputs. The Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the examination of the inputs used in the valuation techniques, the Plan is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value are classified and disclosed in one of the following three categories:

- * Level 1: Quoted market prices in active markets for identical assets or liabilities.
- * Level 2: Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- * Level 3: Inputs to the valuation methodology that are unobservable and significant to the fair value measurement.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

3 Fair Value Measurements, Continued

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds

The fair value of the mutual funds are based on quoted market prices and are classified in Level 1 of the valuation hierarchy.

Guaranteed Interest Account

The fair value of the guaranteed interest account is based on the underlying assets of the contract. The fair value is expressed in units. The guaranteed interest account is classified in the Level 2 category of the valuation hierarchy.

Loans to Plan Participants

Loans to Plan participants are valued at cost, which approximates fair value and are classified within Level 3 of the valuation hierarchy.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

3 Fair Value Measurements, Continued

Loans to Plan Participants, Continued

The following table, at a master trust level, presents the financial instruments carried at fair value, on a recurring basis, as of December 31, 2009, by the valuation hierarchy (as described above):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Models with Significant Unobservable Market Parameters (Level 3)	Total Carrying Value in the Statement of Net Assets Available for Benefits
Mutual Funds:				
Balanced Fund	\$ 14,432,967	\$ -	\$ -	\$ 14,432,967
Fixed Income	12,098,987	-	-	12,098,987
Growth Fund	30,170,697	-	-	30,170,697
Index Fund	6,354,618	-	-	6,354,618
Value Fund	21,018,345	-	-	21,018,345
Lifecycle Fund	14,641,215	-	-	14,641,215
Total Mutual Fund	98,716,829	-	-	98,716,829
Common/Collective Trust Funds	-	45,167,412	-	45,167,412
Participant Loans	-	-	2,731,329	2,731,329
	<u>\$ 98,716,829</u>	<u>\$ 45,167,412</u>	<u>\$ 2,731,329</u>	<u>\$ 146,615,570</u>

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

	Loans to Participants
Beginning Balance	\$ 1,278,192
Transfer in from other plans in Master Trust	1,681,895
Purchases, issuances and settlements	(228,758)
Ending Balance	<u>\$ 2,731,329</u>

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

3 Fair Value Measurements, Continued

Loans to Plan Participants, Continued

The following table, at a plan level, presents the financial instruments carried at fair value, on a recurring basis, as of December 31, 2008, by the valuation hierarchy (as described above):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Models with Significant Unobservable Market Parameters (Level 3)	Total Carrying Value in the Statement of Net Assets Available for Benefits
Mutual Funds	\$ 55,588,951	\$ -	\$ -	\$ 55,588,951
Loans to Participants	-	-	1,278,192	1,278,192
	<u>\$ 55,588,951</u>	<u>\$ -</u>	<u>\$ 1,278,192</u>	<u>\$ 56,867,143</u>

Fair Value Measurements Using Significant Unobservable Inputs (Level 3) Loans to Participants

Beginning Balance	\$ 1,163,724
Purchases, issuances and settlements	114,468
Ending Balance	<u>\$ 1,278,192</u>

4 Tax Status

On March 14, 2002, the Internal Revenue Service stated that the Plan, as amended through December 30, 1999, and related trust were in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended, however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

5 Investments

A master trust was implemented effective May 1, 2009 and is held through Fidelity Management Trust Company. The Master Trust is comprised of the following Plans: Knott's Profit Sharing and 401(k) Retirement Program, Cedar Fair Retirement Savings Plan, and Cedar Fair, L.P. Profit Sharing Retirement Plan for Union Affiliated Employees of Worlds of Fun.

A summary of the assets of the Master Trust is as follows at December 31, 2009:

Mutual Funds		\$ 98,716,829
Common Collective Trust - Fair Value	45,167,412	
Benefit responsive adjustment	<u>567,487</u>	
Common Collective Trust - Contract Value		45,734,899
Participant Loans		<u>2,731,329</u>
Total		<u><u>\$ 147,183,057</u></u>

A summary of the assets of the Master Trust by Plan as of December 31, 2009 is as follows:

Knott's Profit Sharing and 401(k) Retirement Program	\$ 61,600,296
Cedar Fair Retirement Savings Plan	83,073,966
Cedar Fair, L.P. Profit Sharing Retirement Plan for Union	
Affiliated Employees' of Worlds of Fun	<u>2,508,795</u>
Total	<u><u>\$ 147,183,057</u></u>

Investment income and administrative expenses relating to the Master Trust are allocated to the individual Plans based upon the balance invested by each Plan in each of the individual funds of the Master Trust. A summary of the Master Trust's net investment income allocated to the participating Plans for the period May 1, 2009 to December 31, 2009 is as follows:

Interest and dividend income	\$ 2,285,842
Net unrealized/realized appreciation/(depreciation):	
Mutual funds	<u>18,407,634</u>
Total investment gain from Master Trust	<u><u>\$ 20,693,476</u></u>

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

5 Investments, Continued

A summary of the investment gain from the Master Trust for the period May 1, 2009 through December 31, 2009 is as follows:

Knott's Profit Sharing and 401(k) Retirement Program	\$ 7,221,478
Cedar Fair Retirement Savings Plan	13,205,418
Cedar Fair, L.P. Profit Sharing Retirement Plan for Union Affiliated Employees' of Worlds of Fun	266,580
Total	<u>\$ 20,693,476</u>

Investments which constitute more than 5% of net assets at the Plan level are:

	<u>2009</u>	<u>2008</u>
Janus Balanced Fund	\$ 7,981,956	\$ 6,476,275
Vanguard Windsor II	\$ 4,991,896	\$ 4,049,542
American Growth Fund of America	\$ 8,155,566	\$ 6,447,983
Fidelity Managed Income Portfolio	\$ 26,042,497	N/A
JPMorgan Prime Money Market	N/A	\$ 27,493,849

6 Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements was obtained from data that has been prepared and certified as complete and accurate by the Trustees, Fidelity Management Trust company effective May 1, 2009 through December 31, 2009 and JPMorgan Chase Bank, N.A. January 1, 2008 through April 30, 2009.

	<u>2009</u>	<u>2008</u>
Investments	\$ 61,600,296	\$ 56,178,985
Investment income	\$ 7,881,964	\$ (10,511,451)

7 Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds and collective trusts managed by Fidelity Management Trust Company and JPMorgan Chase, N.A. the Trustees of the Plan, therefore, these transactions qualify as party-in-interest.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

8 Benefit-Responsive Contract

The Plan holds a stable value investment contract, Fidelity Managed Income Portfolio, (the "Portfolio") with Fidelity Management Trust Company, the Trustee. The Portfolio is an open-end commingled pool dedicated exclusively to the management of assets of defined contribution plans. The Portfolio invests in underlying assets (typically fixed-income securities or bond funds and may include derivative instruments such as future contracts and swap agreements) and enters into "wrapper" contracts issued by a third party. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The wrap issuer agrees to pay the Portfolio an amount sufficient to cover unit holder redemptions and certain other payments (such as portfolio expenses), provided all the terms of the wrapper have been met. Wrappers are normally purchased from issuers rated in the top three long-term rating categories (A- or the equivalent and above). The purpose of the wrappers is to preserve the investors' principal investment while earning interest income, providing more stabilization than a traditional investment.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by the Trustee, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than zero percent. Such interest rates are reviewed on a monthly or quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) termination of the Plan, (2) a material adverse change to the provisions of the Plan, (3) the employer elects to withdraw from a wrapper contract in order to switch to a different investment provider, (4) if the terms of a successor Plan (in the event of the spin-off or sale of a division) do not meet the wrapper contract issuer's underwriting criteria for issuance of a clone wrapper contract. The Plan Administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The stable value investment contract does not permit the Trustee to terminate the agreement prior to the scheduled maturity date.

NOTES TO FINANCIAL STATEMENTS

Knott's Profit Sharing and 401(k) Retirement Program

8 Benefit-Responsive Contract, Continued

The average yield based on actual earnings and crediting yield was 2.74% and 1.53%, respectively, as of December 31, 2009.

	<u>2009</u>		
	<u>Investments at Fair Value</u>	<u>Adjustment to Contract Value</u>	<u>Investments at Contract Value</u>
Fidelity Managed Income Portfolio	<u>\$ 25,719,357</u>	<u>\$ 323,140</u>	<u>\$ 26,042,497</u>

9 5500 Reconciliation

The following table reconciles net assets available for benefits per the financial statements at December 31, 2009 to the Form 5500 filed with the Internal Revenue Service. Form 5500 reports net assets at fair value and the financial statements report at contract value.

	<u>2009</u>
Net assets available for benefits per the financial statements	\$ 62,524,630
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>(323,140)</u>
Net assets available for benefits per 5500	<u>\$ 62,201,490</u>

The following table reconciles changes in net assets available for benefits per the financial statements at December 31, 2009 to the Form 5500 filed with the Internal Revenue Service. The difference is due to interest and earnings transactions being recorded on the Form 5500 at fair value while the financial statements report interest and earnings at contract value.

	<u>2009</u>
Net increase in net assets per the financial statements, after plan to plan transfers	\$ 5,657,487
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>(323,140)</u>
Net income per form 5500 after plan to plan transfers	<u>\$ 5,334,347</u>

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Knott's
Profit Sharing and 401(k) Retirement Program

EIN 34-1560655
Plan Number 333

December 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Cedar Fair, L.P.	Master Trust	N/A	\$ <u>61,277,156</u>
*	Party-in-interest to the Plan.			