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Form **990-EZ**

# Short Form

## Return of Organization Exempt From Income Tax

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

OMB No 1545-1150

**2008**Department of the Treasury  
Internal Revenue Service

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

**Open to Public Inspection**

**A For the 2008 calendar year, or tax year beginning** Oct 1 , 2008, **and ending** Sep 30 , 2009

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

**C Name of organization**  
 RAMSEY COUNTY FARM BUREAU  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
 P. O. BOX 97  
 City or town, state or country, and ZIP + 4  
 DEVILS LAKE ND 58301-0097

**D Employer identification number**  
 45-0234949

**E Telephone number**  
 (701) 662-2214

**F Group Exemption Number** ►

**G Accounting method** ☐ Cash ☒ Accrual  
 Other (specify) ►

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

**I Website:** ► N/A

**J Organization type** (check only one) — ☒ 501(c) ( 5 ) (insert no) ☐ 4947(a)(1) or ☐ 527

**K Check** ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. **\$ 78,841.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	74,568.
4	Investment income	4	803.
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>	6	
6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
6b	Less direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
7a	Gross sales of inventory, less returns and allowances	7a	
7b	Less cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe ► See Other Revenue Statement)	8	3,470.
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	78,841.
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	48,323.
13	Professional fees and other payments to independent contractors	13	5,750.
14	Occupancy, rent, utilities, and maintenance	14	21,643.
15	Printing, publications, postage, and shipping	15	762.
16	Other expenses (describe ► See Other Expenses Statement)	16	6,846.
17	<b>Total expenses</b> (add lines 10 through 16)	17	83,324.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-4,483.
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	70,826.
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year Combine lines 18 through 20	21	66,343.

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ. (See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	51,960.	51,454.
23 Land and buildings	26,072.	22,168.
24 Other assets (describe ► )	0.	0.
25 <b>Total assets</b>	78,032.	73,622.
26 <b>Total liabilities</b> (describe ► See L-26 Stmt )	7,206.	7,279.
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	70,826.	66,343.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

TEEA0812 01/14/09

P 24

<b>Part III</b>	<b>Statement of Program Service Accomplishments</b> (See the instructions.)
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## Expenses

What is the organization's primary exempt purpose? **FARM SERVICES ORGANIZATION**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

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

28	OPERATES AN INSURANCE AGENCY FOR APPROXIMATELY 700 MEMBERS		
	(Grants \$ ) If this amount includes foreign grants, check here	28 a	61,964.
29	SPONSORS FARM SAFETY AND FIRST AID PROGRAMS		
	(Grants \$ ) If this amount includes foreign grants, check here	29 a	752.
30	SPONSORS SEMINARS ON AGRICULTURE ISSUES FOR APPROXIMATELY 700 MEMBERS		
	(Grants \$ ) If this amount includes foreign grants, check here	30 a	746.
31	Other program services (attach schedule)		
	(Grants \$ ) If this amount includes foreign grants, check here	31 a	
32	Total program service expenses (add lines 28a through 31a)	32	63,462.

<b>Part IV</b>	<b>List of Officers, Directors, Trustees, and Key Employees.</b> (List each one even if not compensated. See the instrs )
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[illegible]

**Part V Other Information** (Note the statement requirement in General Instruction V.)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
<b>34</b> Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
<b>b</b> If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float: right;">0.</span>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved		
<b>39</b> 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities		
<b>40a</b> 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 <span style="float: right;">section 4912 <span style="float: right;">section 4955</span></span>		
<b>b</b> 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I		
<b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
<b>d</b> Enter amount of tax on line 40c reimbursed by the organization		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
<b>41</b> List the states with which a copy of this return is filed <span style="float: right;">_____</span>		

**42a** The books are in care of RAMSEY COUNTY FARM BUREAU Telephone no (701) 662-2214  
Located at 300 WALNUT STREET W DEVILS LAKE ND ZIP + 4 58301-0097

	Yes	No
<b>42b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country <span style="float: right;">_____</span>		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts		
<b>42c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country <span style="float: right;">_____</span>		X

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐  
and enter the amount of tax-exempt interest received or accrued during the tax year **43** \_\_\_\_\_

	Yes	No
<b>44</b> Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X



**Form 990-EZ**  
**Part II**

**Other Assets and Liabilities**

**2008**

Name as Shown on Return  
RAMSEY COUNTY FARM BUREAU

Employer Identification No  
45-0234949

Line 24 - Other Assets:	Beginning of Year	End of Year
<b>Totals to Form 990-EZ, Part II, line 24</b>		

  

Line 26 - Total Liabilities:	Beginning of Year	End of Year
ACCOUNTS PAYABLE	1,064.	337.
PAYROLL TAXES PAYABLE	490.	708.
REAL ESTATE TAXES PAYABLE	1,782.	1,807.
DEFERRED INCOME - MEMBERSHIPS	3,870.	4,427.
<b>Totals to Form 990-EZ, Part II, line 26</b>	7,206.	7,279.

Form 990-EZ, Part I, Line 8

**Other Revenue Statement**

Other revenue (describe)

COPY SERVICE FEES	305.
REIMBURSEMENT - TELEPHONE	2,905.
FAX MACHINE INCOME	100.
MISCELLANEOUS INCOME	160.

Total	3,470.
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Form 990-EZ, Part I, Line 16

**Other Expenses Statement**

Other expenses (describe)

PROMOTION AND ADVERTISING	2,023.
COPY MACHINE EXPENSE	474.
GIFTS AND MEMORIALS	156.
COMMITTEE EXPENSES	236.
DELEGATE EXPENSES	1,654.
MEETING EXPENSES	63.
FIRST CARE PROGRAM EXPENSES	752.
MEMBER SERVICES	683.
FALL FAIR AWARDS	126.
WOMENS COMMITTEE EXPENSES	323.
MISCELLANEOUS EXPENSES	356.

Total	6,846.
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