



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



Form **990-EZ****Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 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.

Department of the Treasury
Internal Revenue Service**2009****Open to Public
Inspection**

A For the 2009 calendar year, or tax year beginning 11/1/2009, and ending 10/31/2010											
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	<table border="1"> <tr> <td colspan="2">C Name of organization Warren County Farm Bureau</td> </tr> <tr> <td>Number and street (or P.O. box, if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td>P.O. Box 1199</td> <td></td> </tr> <tr> <td>City, town, or country</td> <td>State ZIP + 4</td> </tr> <tr> <td>Vicksburg</td> <td>MS 39181-1199</td> </tr> </table>	C Name of organization Warren County Farm Bureau		Number and street (or P.O. box, if mail is not delivered to street address)	Room/suite	P.O. Box 1199		City, town, or country	State ZIP + 4	Vicksburg	MS 39181-1199
C Name of organization Warren County Farm Bureau											
Number and street (or P.O. box, if mail is not delivered to street address)	Room/suite										
P.O. Box 1199											
City, town, or country	State ZIP + 4										
Vicksburg	MS 39181-1199										
D Employer identification number 64-6025315	E Telephone number (601) 636-1003										
F Group Exemption Number . . . 1473											

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting Method ☒ Cash ☐ Accrual
Other (specify) ►

I Website: ► N/A**J** Tax-exempt status (check only one)— ☒ 501(c) (5) ◀ (insert no. ☐ 4947(a)(1) or ☐ 527

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

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 Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ 101,167

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

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	0
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	48,740
	4 Investment income	4	538
	5a Gross amount from sale of assets other than inventory	5a	0
	b Less: cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	a Gross revenue (not including \$ 0 of contributions reported on line 1)	6a	0
	b Less: direct expenses other than fundraising expenses	6b	0
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0	
7a Gross sales of inventory, less returns and allowances	7a	430	
b Less: cost of goods sold	7b	715	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-285	
8 Other revenue (describe ► Schedule I)	8	51,459	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	100,452	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	25,271
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ► See Attached Statement)	16	73,451
17 Total expenses. Add lines 10 through 16	17	98,722	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1,730
	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	232,299
	20 Other changes in net assets or fund balances (attach explanation)	20	0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	234,029

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	82,122	69,817
23 Land and buildings	271,167	264,982
24 Other assets (describe ► Prepaid Expenses)	2,600	3,679
25 Total assets	355,889	338,478
26 Total liabilities (describe ► Mortgage)	123,590	104,449
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	232,299	234,029

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)

(HTA)

SCANNED FEB 01 2011

P 24

Part III Statement of Program Service Accomplishments (See the instructions for Part III)	Expenses
What is the organization's primary exempt purpose? <u>To promote the interest of farmers in Mississippi</u>	(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)
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, and other relevant information for each program title	
28 To unite through our membership those people or groups of people with a common interest in developing and improving the economic, social and educational interest of the farmer	
(Grants \$ <u>0</u>) If this amount includes foreign grants, check here ☐	28a 62,831
29	
(Grants \$ <u>0</u>) If this amount includes foreign grants, check here ☐	29a 0
30	
(Grants \$ <u>0</u>) If this amount includes foreign grants, check here ☐	30a 0
31 Other program services (attach schedule)	
(Grants \$ <u>0</u>) If this amount includes foreign grants, check here ☐	31a 0
32 Total program service expenses. (add lines 28a through 31a)	32 62,831

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
William Rester <u>Brister</u> P O Box 1199 Vicksburg MS 39181-1199	Title President Hr/WK 5 00	0	0	0
Glen Jones P O Box 1199 Vicksburg MS 39181-1199	Title Vice President Hr/WK 2 00	0	0	0
Mark Chaney P O Box 1199 Vicksburg MS 39181-1199	Title Director Hr/WK 2 00	0	0	0
Phillip Brown P O Box 1199 Vicksburg MS 39181-1199	Title Director Hr/WK 2 00	0	0	0
Gary Williams P O Box 1199 Vicksburg MS 39181-1199	Title Director Hr/WK 2 00	0	0	0
Eddie Smith P O Box 1199 Vicksburg MS 39181-1199	Title Director Hr/WK 2 00	0	0	0
David Chaney P O Box 1199 Vicksburg MS 39181-1199	Title Director Hr/WK 2 00	0	0	0
Walter Hardy P O Box 1199 Vicksburg MS 39181-1199	Title Director Hr/WK 2 00	0	0	0
Adam Cook P O Box 1199 Vicksburg MS 39181-1199	Title Director Hr/WK 2 00	0	0	0
Mack McKnight P O Box 1199 Vicksburg MS 39181-1199	Title Director Hr/WK 2 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes.		X
35 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 why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N.		X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved.	38b	0
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9.	39a	
b Gross receipts, included on line 9, for public use of club facilities.	39b	
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.	40b	
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization.		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	X
41 List the states with which a copy of this return is filed		
42 a The organization's books are in care of <u>Renee Carter</u> Telephone no <u>(601) 636-1003</u> Located at <u>1005 Mission Park Drive</u> City <u>Vicksburg</u> ST <u>MS</u> ZIP + 4 <u>39181</u>		
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 <u>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>	42b	X
c 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	42c	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 <u>N/A</u>		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ.	44	X
45 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.	45	X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. Yes No
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. 46 47
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48
- 49 a Did the organization make any transfers to an exempt non-charitable related organization? 49a
- b If "Yes," was the related organization a section 527 organization? 49b
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

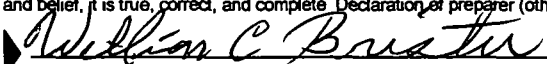
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name None Str	Title			
City ST ZIP	Hr/WK 00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK 00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK 00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK 00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK 00	0	0	0

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

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name None Str		
City ST ZIP		
Name Str		
City ST ZIP		
Name Str		
City ST ZIP		
Name Str		
City ST ZIP		

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer		Date 1-14-11	
Paid Preparer's Use Only	Type or print name and title William C. Brister, President			
	Preparer's signature	Date	Check if self-employed ☐	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 Mississippi Farm Bureau Federation 6311 Ridgewood Rd, Jackson, MS 39211	12/21/2010	☐	EIN 64-0303134 Phone no (601) 977-4243

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

Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

2009

Attachment

Sequence No. 67

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return
Warren County Farm BureauBusiness or activity to which this form relates
990TIdentifying number
64-6025315**Part I Election To Expense Certain Property Under Section 179***Note: If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation	3	800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	250,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	0

*Note: Do not use Part II or Part III below for listed property. Instead, use Part V.***Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	6,190

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		☐

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	6,190
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2009)

Warren County Farm Bureau
SCHEDULE I
October 31, 2010

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	2951
Southern Farm Bureau Life Insurance Company	9139
Southern Farm Bureau Casualty Insurance Company	26070
Mississippi Farm Bureau Mutual Insurance Company	<u>13299</u>
Total Insurance Fees	<u>51459</u>
TOTAL SERVICE FEES	<u><u>51459</u></u>

Warren County Farm Bureau
SCHEDULE II
October 31, 2010

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	23469	23469			
Insurance Company Svc Fees	51459		51459		
Interest	538				538
Net Sales	-285				-285

TOTAL INCOME	<u>75181</u>	<u>23469</u>	<u>51459</u>	<u>0</u>	<u>253</u>
--------------	--------------	--------------	--------------	----------	------------

Relationship of Dues to
Service Fees

31.3% 68.7%

Floor Space Ratio

50.0% 50.0%

Allocation of General Overhead
Based on the Relationship of
Dues to Service Fees

Promotions	48
Insurance	297
Telephone	4072
Postage	941
Office Expense	4335
Depreciation	229

TOTAL	9922	3108	6814
-------	------	------	------

Allocation of Occupancy Expense
Base on Area Occupied

Utilities	3786
Taxes	5506
Insurance	1074
Building Maintenance	2949
Interest	6299
Depreciation	5961

TOTAL	25575	12787	12788
-------	-------	-------	-------

Warren County Farm Bureau
SCHEDULE II
October 31, 2010

Page 2

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		50.0%	50.0%		
Salary - Secretary	24570				
Payroll Taxes	2001				
Employee Insurance	2619				
TOTAL	29190	14595	14595		
 Expense Directly Attributed to Production of Farm Bureau Dues					
	2773				
AFBF Convention	468				
Board Expense	150				
Contributions	3000				
MFBF Convention	370				
Secretary Meeting	90				
Womens Committee	219				
TOTAL	7070	7070			
 Expense Directly Related to Production of Service Fees					
State Income Tax	854				
Computer Rent	840				
TOTAL	1694		1694		
 TOTAL EXPENSES	73451	37560	35891	0	0

Warren County Farm Bureau
Depreciation Schedule
October 31, 2010
Building/Improvements

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Building		0.00			20.0		0.00			
Bldg Improvements	Sep-90	0.00			31.5		0.00		0.00	0.00
Furnace/Air Cond	Nov-95	0.00			7.0		0.00			
Security System	Aug-97	0.00			5.0		0.00			
Landscaping	Jul-98	0.00			7.0		0.00			
Bldg Improvements	Sep-98	0.00			7.0		0.00			
Sidewalk	Apr-03	0.00			7.0		0.00			0.00
AC Unit	Aug-07	0.00					0.00			0.00
Building	Jul/08	228332.23	0.00	228332.23	39.0	SL	8782.01	5854.67	14636.68	213695.56
Building added in 09	Jul-08	4134.69	0.00	4134.69	39.0	SL	159.03	106.02	265.05	3869.64

232466.92	0.00	232466.92	8941.04	5960.69	14901.73	217565.20
-----------	------	-----------	---------	---------	----------	-----------

Warren County Farm Bureau
Depreciation Schedule
October 31, 2010
Furniture & Equipment

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation			Net
							Beg Balance	Additions (Deduct)	End Balance	
Chairs	Apr-93	642.00		642.00	7.0	SL	642.00	0.00	642.00	0.00
Desk	Jul-97	386.78		386.78	7.0	SL	386.78	0.00	386.78	0.00
Desk	Aug-97	300.00		300.00	7.0	SL	300.00	0.00	300.00	0.00
Fax Machine	Jan-00	266.43		266.43	5.0	SL	266.43	0.00	266.43	0.00
Office Furniture	Aug-03	1259.95		1259.95	7.0	SL	1169.94	90.01	1259.95	0.00
Copier	Apr-05	776.17		776.17	5.0	SL	698.54	77.63	776.17	0.00
Refrigerator	Mar-09	429.61		429.61	7.0	SL	30.69	61.37	92.06	337.56

4060.94	0.00	4060.94	3494.38	229.01	3723.39	337.56
---------	------	---------	---------	--------	---------	--------
