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**Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2013****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

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

▶ **Do not enter Social Security numbers on this form as it may be made public.**▶ **Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**A** For the 2013 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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

**C** Name of organization  
**WEBSTER COUNTY FARM BUREAU**  
 Number and street (or P O box, if mail is not delivered to street address) Room/suite  
**217 S. 25TH STREET, STE C-12**  
 City or town State ZIP code  
**FORT DODGE IA 50501**  
 Foreign country name Foreign province/state/county Foreign postal code

**D** Employer identification number  
**42-0681391**

**E** Telephone number  
**(515) 955-3898**

**F** Group Exemption Number ▶ **0626**

**G** Accounting Method: ☐ Cash ☒ Accrual Other (specify) ▶ \_\_\_\_\_

**I** Website: ▶ **N/A**

**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) ( 5 ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other \_\_\_\_\_

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **139,643**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
Check if the organization used Schedule O to respond to any question in this Part I ☒

	1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
<b>Revenue</b>	Contributions, gifts, grants, and similar amounts received	16,400																										
	Program service revenue including government fees and contracts	2																										
	Membership dues and assessments	3	86,222																									
	Investment income	4	37,021																									
	5a Gross amount from sale of assets other than inventory	5a																										
	b Less cost or other basis and sales expenses	5b																										
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0																									
	6 Gaming and fundraising events																											
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a																										
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b																										
	c Less direct expenses from gaming and fundraising events	6c																										
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0																									
	7a Gross sales of inventory, less returns and allowances	7a																										
	b Less cost of goods sold	7b																										
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0																									
	8 Other revenue (describe in Schedule O)	8																										
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	139,643																									
<b>Expenses</b>	10 Grants and similar amounts paid (list in Schedule O)	10																										
	11 Benefits paid to or for members	11																										
	12 Salaries, other compensation, and employee benefits	12	15,935																									
	13 Professional fees and other payments to independent contractors	13	685																									
	14 Occupancy, rent, utilities, and maintenance	14	8,400																									
	15 Printing, publications, postage, and shipping	15	207																									
	16 Other expenses (describe in Schedule O)	16	90,924																									
	17 Total expenses. Add lines 10 through 16	17	116,151																									
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	23,492																									
	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	448,403																									
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	4,995																									
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	476,890																									

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2013)

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

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

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	(A) Beginning of year		(B) End of year
<b>22</b> Cash, savings, and investments . . . . .	404,409	<b>22</b>	442,841
<b>23</b> Land and buildings . . . . .	332	<b>23</b>	200
<b>24</b> Other assets (describe in Schedule O) . . . . .	47,682	<b>24</b>	38,409
<b>25</b> Total assets . . . . .	452,423	<b>25</b>	481,450
<b>26</b> Total liabilities (describe in Schedule O) . . . . .	4,020	<b>26</b>	4,560
<b>27</b> Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .	448,403	<b>27</b>	476,890

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

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

**Expenses**

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

What is the organization's primary exempt purpose? PROVIDE CURRENT AG INFORMATION

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

<b>28</b> AN ORGANIZATION DEDICATED TO HELPING FARM FAMILIES PROSPER AND IMPROVE THEIR QUALITY OF LIFE. PROVIDED INFORMATION ON AGRICULTURAL ISSUES THROUGH NEWSLETTERS, MEETINGS, ETC. 2,262 MEMBERS WERE BENEFITTED IN 2013 (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	<b>28a</b>	
<b>29</b> _____ _____ (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	<b>29a</b>	
<b>30</b> _____ _____ (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (describe in Schedule O) . . . . . (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	<b>31a</b>	
<b>32</b> Total program service expenses. (add lines 28a through 31a) . . . . .	<b>32</b>	0

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated – see the instructions for Part IV)

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

☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
JOHN FREDRICKSON PRESIDENT	Hr/WK 2.50	0		
STEVE PETERSON VICE PRESIDENT	Hr/WK 2.50	0		
SARAH BLACK SECRETARY	Hr/WK 2.50	0		
DONALD CHRISTOPHERSON TREASURER	Hr/WK 2.50	0		
LARRY ALLIGER VOTING DELEGATE	Hr/WK 2.50	0		
DEWAYNE NEWELL DIRECTOR	Hr/WK 1.50	0		
GARY SCHWENDEMANN DIRECTOR	Hr/WK 1.50	0		
DAVE SEIL DIRECTOR	Hr/WK 1.50	0		
DAN O'HERN DIRECTOR	Hr/WK 1.50	0		
DENIS HEATHERINGTON DIRECTOR	Hr/WK 1.50	0		
VANCE BAUER DIRECTOR	Hr/WK 1.50	0		
JESSE GREEN DIRECTOR	Hr/WK 1.50	0		

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O. . . . .	33	X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions). . . . .	34	X
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .	35a	X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .	35b	X
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .	35c	X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	36	X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a	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 tax year covered by this return? . . . . .	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	38b	
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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	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. ▶ IA		
42 a The organization's books are in care of ▶ THE ORGANIZATION Telephone no. ▶ (515) 955-3898		
Located at ▶ 217 S. 25TH STREET, STE C-1 City FORT DODGE ST IA ZIP + 4 ▶ 50501		
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. ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. . . . .	42b	X
c At any time during the calendar year, did the organization maintain an office outside 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		
44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44a	X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44b	X
c Did the organization receive any payments for indoor tanning services during the year? . . . . .	44c	X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	44d	X
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	45a	X
45 b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions). . . . .	45b	X

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X

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

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

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

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.

	Yes	No
47		
48		
49a		
49b		

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

- 49 a Did the organization make any transfers to an exempt non-charitable related organization?

- b If "Yes," was the related organization a section 527 organization?

- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Name None				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK .00			

- 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 business address of each independent contractor	(b) Type of service	(c) Compensation
Name None		
City	Str	
City	ST ZIP	
Name		
City	Str	
City	ST ZIP	
Name		
City	Str	
City	ST ZIP	
Name		
City	Str	
City	ST ZIP	

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

- 52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.

☐ Yes ☒ No

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

Sign Here	<i>John D. Fredrickson</i>	3-27-14
	Signature of officer	Date
	<i>John D. Fredrickson, Pres.</i>	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	MAX STUDER	<i>Max A. Studer CPA</i>	3/22/2014		P01272566
	Firm's name	Firm's EIN		Phone no	
	MAX N STUDER CPA	27-5346832		515-238-1766	
	Firm's address	PO BOX 1463, JOHNSTON, IA 50131			

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

WEBSTER COUNTY FARM BUREAU

Employer identification number

42-0681391

Form 990-EZ, Part I, Line 16, Other Expenses: Travel 23

Form 990-EZ, Part I, Line 16, Other Expenses: Conferences, conventions, and meetings 7,961

Form 990-EZ, Part I, Line 16, Other Expenses: Equipment rental and maintenance 1,020

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies 936

Form 990-EZ, Part I, Line 16, Other Expenses: Telephone 2,728

Form 990-EZ, Part I, Line 16, Other Expenses: Depreciation: 133

Form 990-EZ, Part I, Line 16, Other Expenses: Federation Dues 47,649

Form 990-EZ, Part I, Line 16, Other Expenses: Management Expense 2,269

Form 990-EZ, Part I, Line 16, Other Expenses: Advertising & Public Relations: 5,276

Form 990-EZ, Part I, Line 16, Other Expenses: Dues & Subscriptions 6,413

Form 990-EZ, Part I, Line 16, Other Expenses: Insurance: 960

Form 990-EZ, Part I, Line 16, Other Expenses: Program Services 3,770

Form 990-EZ, Part I, Line 16, Other Expenses: Young Farmer Activities 110

Form 990-EZ, Part I, Line 16, Other Expenses: Board of Director Expense 5,682

Form 990-EZ, Part I, Line 16, Other Expenses: Ag & Community Support 4,500

Form 990-EZ, Part I, Line 16, Other Expenses: Miscellaneous 46

Form 990-EZ, Part I, Line 16, Other Expenses: Ag In The Classroom 1,448

Form 990-EZ, Part I, Line 20, Net Assets: Unrealized Gain on Marketable Equity Securities:

4,995

Form 990-EZ, Part II, Line 24, Other Assets: Accounts Receivable: Beginning of year: 370, End

of year: 582

Form 990-EZ, Part II, Line 24, Other Assets: Notes Receivable: Beginning of year: 47,312, End

of year: 37,827

Form 990-EZ, Part II, Line 26, Liabilities: Accounts Payable: Beginning of year: 3,310, End of

year: 3,850

Form 990-EZ, Part II, Line 26, Liabilities: Special Reserves: Beginning of year: 710, End of

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

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization

Employer identification number

WEBSTER COUNTY FARM BUREAU

42-0681391

year 710

## Page 1 of 1 of Part IV

Employer Identification number

42-0681391

[illegible]