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Short Form Return of Organization Exempt From Income Tax

2013

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

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

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning **NOV 1, 2013** and ending **OCT 31, 2014**

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

C Name of organization: **Nevada County Farm Bureau**

D Employer identification number: **71-0259914**

Number and street (or P O box, if mail is not delivered to street address) Room/suite **E** Telephone number
P.O. Box 9 **870-887-6621**

City or town, state or province, country, and ZIP or foreign postal code **F** Group Exemption Number ▶
Prescott, AR 71857

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 ▶ **www.arfb.com/nevada**

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 ▶ \$ **40,737.**

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

	Description		Amount
Revenue	1	Contributions, gifts, grants, and similar amounts received	
	2	Program service revenue including government fees and contracts	
	3	Membership dues and assessments	10,645.
	4	Investment income	189.
	5a	Gross amount from sale of assets other than inventory	
	5b	Less cost or other basis and sales expenses	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
	6	Gaming and fundraising events	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
Expenses	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 4.) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	
	6c	Less direct expenses from gaming and fundraising events	
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	
	7a	Gross sales of inventory, less returns and allowances	
	7b	Less cost of goods sold	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	
	8	Other revenue (describe in Schedule O)	29,903.
	9 Total revenue Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	40,737.	
Net Assets	10	Grants and similar amounts paid (list in Schedule O)	
	11	Benefits paid to or for members	
	12	Salaries, other compensation, and employee benefits	25,850.
	13	Professional fees and other payments to independent contractors	600.
	14	Occupancy, rent, utilities, and maintenance	6,291.
	15	Printing, publications, postage, and shipping	978.
	16	Other expenses (describe in Schedule O)	6,720.
	17	Total expenses Add lines 10 through 16	40,439.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	298.	
	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)	48,387.	
	20 Other changes in net assets or fund balances (explain in Schedule O)	0.	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	48,685.	

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

Form **990-EZ** (2013)

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

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	43,776.22	38,804.
23 Land and buildings	12,728.23	14,843.
24 Other assets (describe in Schedule O) See Schedule O	128.24	82.
25 Total assets	56,632.25	53,729.
26 Total liabilities (describe in Schedule O) See Schedule O	8,245.26	5,044.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	48,387.27	48,685.

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? Agricultural Promotion

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

28	County Farm Bureau work is general in nature, helping farm families achieve educational improvements, economic opportunity, and social advancement.	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29			
30		(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
31	Other program services (describe in Schedule O)	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a)		32

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
Randal Koger President	0.50	0.	0.	0.
Jeff Milam 1st Vice President	0.50	0.	0.	0.
Robert Cummings Secretary/Treasurer	0.50	0.	0.	0.
Mark Armstrong Member	0.50	0.	0.	0.
James Barnes Member	0.50	0.	0.	0.
Clifton Butler Member	0.50	0.	0.	0.
James Cornelius Member	0.50	0.	0.	0.
William Formby Member	0.50	0.	0.	0.
John McLelland Member	0.50	0.	0.	0.
Shane Meador Member	0.50	0.	0.	0.
William Morman Member	0.50	0.	0.	0.
Richard Rowe Member	0.50	0.	0.	0.

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

		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		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)		X
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	X	
35b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	X	
35c	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		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
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	▶ 37a 0.	
37b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a X	
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b N/A	
39a	Section 501(c)(7) organizations Enter initiation fees and capital contributions included on line 9	39a N/A	
39b	Gross receipts, included on line 9, for public use of club facilities	39b N/A	
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ N/A, section 4912 ▶ N/A, section 4955 ▶ N/A	40a N/A	
40b	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 N/A	
40c	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	▶ N/A	
40d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization	▶ N/A	
40e	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
41	List the states with which a copy of this return is filed	▶ None	
42a	The organization's books are in care of	▶ The Organization Telephone no ▶ 870-887-6621	
	Located at	▶ P.O. Box 9, Prescott, AR ZIP + 4 ▶ 71857	
42b	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)?	Yes	No
	If "Yes," enter the name of the foreign country		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
42c	At any time during the calendar year, did the organization maintain an office outside of the U S ?		X
	If "Yes," enter the name of the foreign country		
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 N/A	
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44c	Did the organization receive any payments for indoor tanning services during the year?		X
44d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X

		Yes	No
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		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

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch C, Part II		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	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
N/A				

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

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

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

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

52 Did the organization complete Schedule A? **Note** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A *Revised Lisa Korman 3-6-15* ▶ 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

Signature of officer _____ Date _____

Type or print name and title _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Maria K. Bean	<i>Maria K Bean, CPA</i>	2/18/15		P00941762
	Firm's name ▶ Thomas & Thomas LLP	Firm's EIN ▶ 71-0271741		Phone no 501-375-2025	
Firm's address ▶ 201 E. Markham, Suite 500 Little Rock, AR 72201					

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.

OMB No. 1545-0047

2013

Open to Public
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Name of the organization

Nevada County Farm Bureau

Employer identification number

71-0259914

Form 990-EZ, Part I, Line 4, Other Investment Income:

<u>Description of Property:</u>	<u>Amount:</u>
Interest on Savings and Cash Investments	189.

Form 990-EZ, Part I, Line 8, Other Revenue:

<u>Description of Other Revenue:</u>	<u>Amount:</u>
Insurance Service Fees	28,473.
Royalty Income	377.
Miscellaneous Income	1,053.
Total to Form 990-EZ, line 8	29,903.

Form 990-EZ, Part I, Line 14, Occupancy, Rent, Utilities, and Maintenance:

<u>Description of Expenses:</u>	<u>Amount:</u>
Depreciation	1,121.
Other Expenses	5,170.
Total to Form 990-EZ, line 14	6,291.

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

<u>Description of Other Expenses:</u>	<u>Amount:</u>
Supplies	158.
Telephone	2,869.
Conf, conventions, etc.	880.
Insurance	560.
Advertising and Promotion	272.
Youth and Safety	1,700.
Miscellaneous	235.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
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OMB No. 1545-0047

2013

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Name of the organization

Nevada County Farm Bureau

Employer identification number

71-0259914

Depreciation 46.

Total to Form 990-EZ, line 16 6,720.

Form 990-EZ, Part II, Line 24, Other Assets:

Description	Beg. of Year	End of Year
Other Depreciable Assets	128.	82.

Form 990-EZ, Part II, Line 26, Other Liabilities:

Description	Beg. of Year	End of Year
Prepaid Membership	4,590.	4,468.
Payroll Liabilities	400.	576.
Other Current Liabilities	3,255.	0.
Total to Form 990-EZ, line 26	8,245.	5,044.

Form 990-EZ, Part V, Information Regarding Personal Benefit Contracts:

The organization did not, during the year, receive any funds, directly, or indirectly, to pay premiums on a personal benefit contract.

The organization, did not, during the year, pay any premiums, directly, or indirectly, on a personal benefit contract.

