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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2014**Open to Public
Inspection**

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.

A For the 2014 calendar year, or tax year beginning , and ending

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
WINNESHIEK COUNTY FARM BUREAU
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
214 WINNEBAGO, P.O. BOX 259
 City or town State ZIP code
DECORAH IA 52101
 Foreign country name Foreign province/state/county Foreign postal code

D Employer identification number
42-0684996

E Telephone number
(563) 382-8713

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 ▶ \$ **173,791**

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 ☒

Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	10	Grants and similar amounts paid (list in Schedule O)	18	Excess or (deficit) for the year (Subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	11	Benefits paid to or for members	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)
3	Membership dues and assessments	12	Salaries, other compensation, and employee benefits	20	Other changes in net assets or fund balances (explain in Schedule O)
4	Investment income	13	Professional fees and other payments to independent contractors	21	Net assets or fund balances at end of year Combine lines 18 through 20
5a	Gross amount from sale of assets other than inventory	14	Occupancy, rent, utilities, and maintenance		
5b	Less: cost or other basis and sales expenses	15	Printing, publications, postage, and shipping		
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	16	Other expenses (describe in Schedule O)		
6	Gaming and fundraising events	17	Total expenses. Add lines 10 through 16		
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)				
6b	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)				
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)				
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8				

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2014)

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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 ☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	248,127	22	258,705
23 Land and buildings	30,219	23	38,023
24 Other assets (describe in Schedule O)	4,335	24	3,238
25 Total assets	282,681	25	299,966
26 Total liabilities (describe in Schedule O)	18,480	26	21,710
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	264,201	27	278,256

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 ☐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.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others.)**28** AN ORGANIZATION DEDICATED TO HELPING FARM FAMILIES PROSPER AND IMPROVE THEIR QUALITY OF LIFE. PROVIDED INFORMATION ON AGRICULTURAL ISSUES THROUGH NEWSLETTERS, MEETINGS, ETC. 2,158 MEMBERS WERE BENEFITTED IN 2014(Grants \$) If this amount includes foreign grants, check here ☐**28a****29** (Grants \$) If this amount includes foreign grants, check here ☐**29a****30** (Grants \$) If this amount includes foreign grants, check here ☐**30a****31** Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here ☐**31a****32** Total program service expenses. (add lines 28a through 31a)**32**

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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
RANDY BRINCKS PRESIDENT	Hr/WK 2.50	370	0	0
JOHN HEGG VICE PRESIDENT	Hr/WK 2.50	170	0	0
RAYMOND RANSOM TREASURER	Hr/WK 2.50	0	0	0
ANNE BUSHMAN SECRETARY	Hr/WK 2.50	0	0	0
DEAN DARLING VOTING DELEGATE	Hr/WK 2.50	0	0	0
ROSS PAYNE DIRECTOR	Hr/WK 1.50	0	0	0
DAVE BAUMLER DIRECTOR	Hr/WK 1.50	0	0	0
DARREL BRANHAGEN DIRECTOR	Hr/WK 1.50	0	0	0
CARL SCHMITT DIRECTOR	Hr/WK 1.50	15	0	0
KYLE HOLTHAUS DIRECTOR	Hr/WK 1.50	595	0	0
CHARLES HALVORSON DIRECTOR	Hr/WK 1.50	0	0	0
LLOYD HAGEMAN DIRECTOR	Hr/WK 1.50	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 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		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
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)?		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		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		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?		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?		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 40a , section 4912 40b , section 4955 40c		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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		
c Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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		X
41 List the states with which a copy of this return is filed 41		
42 a The organization's books are in care of 42a THE ORGANIZATION Telephone no. 42b (563) 382-8713		
Located at 42c 214 WINNEBAGO, P.O. BOX 21 DECORAH ST IA ZIP + 4 42d 52101		
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 42b		X
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
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 43		
and enter the amount of tax-exempt interest received or accrued during the tax year		
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		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		X
c Did the organization receive any payments for indoor tanning services during the year?		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		X
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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)		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
- 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."

	Yes	No
47		
48		
49a		
49b		

(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 ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		
Name		
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 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	Signature of officer <i>Randy Brincks</i>		Date <i>3-18-2015</i>		
	Type or print name and title <i>Randy Brincks FB President</i>				
Paid Preparer Use Only	Pnn/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	MAX STUDER	<i>Max L. Studer CPA</i>	3/7/2015		P01272566
	Firm's name ▶ MAX N STUDER CPA	Firm's EIN ▶ 27-5346832			
	Firm's address ▶ PO BOX 1463, JOHNSTON, IA 50131	Phone no 515-238-1766			

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

Name of the organization

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

2014

**Open to Public
Inspection**

WINNESHIEK COUNTY FARM BUREAU

Employer identification number

42-0684996

Form 990-EZ, Part I, Line 8, Other Revenue Expense Recoveries 28,264

Form 990-EZ, Part I, Line 16, Other Expenses Travel 68

Form 990-EZ, Part I, Line 16, Other Expenses Conferences, conventions, and meetings 5,044

Form 990-EZ, Part I, Line 16, Other Expenses Equipment rental and maintenance 6,193

Form 990-EZ, Part I, Line 16, Other Expenses Supplies 3,147

Form 990-EZ, Part I, Line 16, Other Expenses Telephone 4,021

Form 990-EZ, Part I, Line 16, Other Expenses Depreciation 2,353

Form 990-EZ, Part I, Line 16, Other Expenses Federation Dues 45,360

Form 990-EZ, Part I, Line 16, Other Expenses Management Expense 2,160

Form 990-EZ, Part I, Line 16, Other Expenses Advertising & Public Relations 22,722

Form 990-EZ, Part I, Line 16, Other Expenses Dues & Subscriptions 5,275

Form 990-EZ, Part I, Line 16, Other Expenses Insurance 1,008

Form 990-EZ, Part I, Line 16, Other Expenses Program Services 9,092

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 2,755

Form 990-EZ, Part I, Line 16, Other Expenses Ag & Community Support 3,499

Form 990-EZ, Part I, Line 16, Other Expenses Other 149

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

1,936

Form 990-EZ, Part II, Line 24, Other Assets Accounts Receivable Beginning of year 4,335,

End of year 3,238

Form 990-EZ, Part II, Line 26, Liabilities Accounts Payable Beginning of year 4,342, End of

year 5,572

Form 990-EZ, Part II, Line 26, Liabilities Special Reserves Beginning of year 14,138, End

of year 16,138

Page 1 of 1 of Part IV

Employer identification number

42-0684996

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