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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 private foundations)

OMB No. 1545-1150

**2014**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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 2014 calendar year, or tax year beginning **07/01/14**, and ending **06/30/15**.

**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization

**Butler County Farm Bureau Assoc.**

Number and street (or P.O. box, if mail is not delivered to street address)

**615 N Main Suite C**

City or town, state or province, country, and ZIP or foreign postal code

**El Dorado KS 67042**

**D** Employer identification number

**48-0561117**

**E** Telephone number

**316-320-3166**

**F** Group Exemption Number **▶**

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

**H** Website: **▶ N/A**

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

**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) ( **5** ) (insert no.) ☐ 4847(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.

**▶ \$ 70,615**

**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 ☒

Expenses	1	Contributions, gifts, grants, and similar amounts received	1	10,362
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	57,089
	4	Investment income	4	3,164
	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)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	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)	6b	
	6c	Less: direct expenses from gaming and fundraising events	6c	
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	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 in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	70,615
Expenses	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	19,737
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	5,946
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	19,548
17	Total expenses. Add lines 10 through 16	17	45,231	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	25,384
	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	220,804
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-1,020
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	245,168

For Paperwork Reduction Act Notice, see the separate Instructions.

Form 990-EZ (2014)

9/12-7

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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 .....	219,547	22	246,134
23	Land and buildings .....	0	23	
24	Other assets (describe in Schedule O) .....	3,154	24	125
25	Total assets .....	222,701	25	246,259
26	Total liabilities (describe in Schedule O) .....	1,897	26	1,091
27	Net assets or fund balances (line 27 of column (B) must agree with line 21) .....	220,804	27	245,168

<b>Part III</b>	<b>Statement of Program Service Accomplishments (see the instructions for Part III)</b>
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Check if the organization used Schedule O to respond to any question in this Part III

**What is the organization's primary exempt purpose?**

**1 Educate/improve life quality**

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	All activities offered to educate and/or improve quality of life for members. Programs offered to all members include health, safety, citizenship, and marketing.	(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

**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

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

[illegible]

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
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
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		
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	
b Did the organization file Form 1120-POL for this year?	37b	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
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	
40a 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), 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	40b	
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	40e	X
41 List the states with which a copy of this return is filed	None	
42a The organization's books are in care of	OFFICE SECRETARY	
615 N. MAIN SUITE C		
Located at	EL DORADO	
ZIP + 4	67042	
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 and enter the amount of tax-exempt interest received or accrued during the tax year	43	
44a 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	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	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)	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

- 49a 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

- 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

- 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

Type or print name and title

Date

10-13-15

Paid

Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ self-employed

PTIN

Firm's name

This tax return

Firm's EIN

Firm's address

prepared by a non-paid preparer.

Phone no.

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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**Open to Public  
Inspection

Employer identification number

Butler County Farm Bureau Assoc.

48-0561117

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

Description	Amount
Advertising	\$ 1,969
4-H Promotion	\$ 725
Board Expense	\$ 84
Committees: Ag in the Cla	\$ 1,118
Committees: Political Edu	\$ 158
Committees: Young Frmrs &	\$ 1,816
Dues	\$ 493
Insurance: Master Group L	\$ 627
Office Expense	\$ 724
Internet	\$ 211
Contributions	\$ 1,751
Bank Service Charges	\$ 777
Committees: Policy Develo	\$ 233
Safety Deposit Box	\$ 30
Committees: Membership	\$ 107
Committees: Public Relati	\$ 594
Committees: Womens	\$ 110
Fair Expense	\$ 100
Gifts & Flowers	\$ 150
Insurance: Liability	\$ 16
Insurance: Personal Prope	\$ 134
Other Expense	\$ 484
Repairs & Maint. - Equipm	\$ 144

Name of the organization

Employer identification number

Butler County Farm Bureau Assoc.

48-0561117

Taxes: Sec of State	\$	40
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Travel	\$	685
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Non-investment Depreciation	\$	208
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**Expenses**

Meetings: County Annual	\$	511
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Meetings: Other	\$	1,256
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Meetings: President's Trip	\$	2,730
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Meetings	\$	123
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Motels & Hotels	\$	1,440
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Total	\$	19,548
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**Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances**

Description	Amount
Unrealized Gain/Loss	\$ -1,020

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

Description	Beg. of Year	End of Year
Accounts Receivable	\$ 2,821	\$ 0
Equipment	\$ 6,727	\$ 2,652
Less Accumulated Depreciation	\$ 6,394	\$ 2,527
Total	\$ 3,154	\$ 125

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

Description	Beg. of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 1,897	\$ 1,091