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A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

OMB No. 1545-1150

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/form990ez.

Open to Public Inspection

B Check if applicable

☒ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization GEORGIA ASSOCIATION OF COUNTY AGRICULTURAL AGENTS	
Number and street (or P O box, if mail is not delivered to street address) P O BOX 89	Room/suite
City or town, state or province, country, and ZIP or foreign postal code PRESTON, GA 31824	

D Employer identification number	31-1624869
E Telephone number	(229) 828-2325
F Group Exemption Number	

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: ► GACAA.COM

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. ▶ \$104.943

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

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	31,935	
	2	Program service revenue including government fees and contracts		2	17,850	
	3	Membership dues and assessments		3	14,352	
	4	Investment income		4	16,182	
	5a	Gross amount from sale of assets other than inventory	5a		5c	
	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)				
	6	Gaming and fundraising events		6d	10,909	
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a			
	b	Gross income from fundraising events (not including \$ 14,785 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			24,624
	c	Less direct expenses from gaming and fundraising events	6c			13,715
	d	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	7a		7c	
b	Less cost of goods sold	7b				
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)					
8	Other revenue (describe in Schedule O)		8			
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	91,228		
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10		
	11	Benefits paid to or for members		11	9,214	
	12	Salaries, other compensation, and employee benefits		12		
	13	Professional fees and other payments to independent contractors		13	2,000	
	14	Occupancy, rent, utilities, and maintenance		14		
	15	Printing, publications, postage, and shipping		15	141	
	16	Other expenses (describe in Schedule O)		16	72,682	
	17	Total expenses. Add lines 10 through 16 ▶		17	84,037	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	7,191	
	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	201,637	
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	68,180	
	21	Net assets or fund balances at end of year Combine lines 18 through 20		21	277,008	

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

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

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

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

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.

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28a

29a	
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[illegible]

30a	

[illegible]

31	
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31a	
32	

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

Form **990-EZ** (2017)

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		No
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		No
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)?	35a		No
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		
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		No
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		No
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		No
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		No
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		No
41 List the states with which a copy of this return is filed ▶ <u>GA</u>			
42a The organization's books are in care of ▶ <u>LAURA GRIFFETH</u> Telephone no ▶ <u>(229) 828-2325</u> Located at ▶ <u>7235 WASHINGTON STREET PRESTON, GA</u> ZIP + 4 ▶ <u>31824</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)?	42b		No
If "Yes," enter the name of the foreign country ▶ _____			
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 ?	42c		No
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			
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		No
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		No
c Did the organization receive any payments for indoor tanning services during the year?	44c		No
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		No
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)	45b		No

		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	46	No

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 Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
49b	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 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		2018-05-14 Date		
	LAURA GRIFFETH TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name WILLIAM D KRENSON JR	Preparer's signature	Date 2018-05-15	Check ☐ if self-employed	PTIN P01081187
	Firm's name ► CHAMBLISS SHEPPARD ROLAND & ASSOC LLP			Firm's EIN ► 58-1247517	
	Firm's address ► PO BOX 1224 AMERICUS, GA 317091224			Phone no. (229) 924-4456	

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

Additional Data

Software ID:
Software Version:
EIN: 31-1624869
Name: GEORGIA ASSOCIATION OF COUNTY
AGRICULTURAL AGENTS

Form 990EZ, Part III - Statement of Program Service Accomplishments

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 MEMBERS ATTEND THE ANNUAL MEETINGS OF THE GEORGIA AND NATIONAL ASSOCIATION OF COUNTY AGRICULTURAL AGENTS AND PROFESSIONAL IMPROVEMENT CONFERENCES TO TO OBTAIN CONTINUING EDUCATION AND PROFESSIONAL DEVELOPMENT OPPORTUNITIES (Grants \$) If this amount includes foreign grants, check here . . . ☐	28a	

Form 990EZ, Part III - Statement of Program Service Accomplishments	
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29 PUBLIC RELATIONS ACTIVITIES-MEMBERS INCREASE AWARENESS AND INTEREST IN ARICULTURAL TOPICS AND CAREERS THORUGH EDUCATIONAL PROGRAMS AND FARM HOUSE EVENTS FOR 4-H YOUTH AND ADULT AUDIENCES (Grants \$) If this amount includes foreign grants, check here . . . ☐	29a

Form 990EZ, Part III - Statement of Program Service Accomplishments		
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.)	
	30a	
30 MEMBERS CONDUCT FUNDRAISING ACTIVITIES AT THE SUNBELT EXPO FOOD BOOTH AND DURING THE SCHOLARSHIP AUCTION FUNDS RAISED ARE USED TO PROVIDE MONEY FOR AWARDS FOR MEMBERS, PUBLIC RELATIONS ACTIVITIES, AND SCHOLARSHIPS AWARDED TO MEMBERS, THEIR FAMILY MEMBERS, AND 4-H YOUTH (Grants \$) If this amount includes foreign grants, check here . . . ☐		

Form 990EZ, Part III - Statement of Program Service Accomplishments

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.)	
OTHER PROGRAMS (Grants \$) If this amount includes foreign grants, check here . . . ☐		

Form 990EZ, 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
BRIAN CRESSWELL PRESIDENT	000 00	0		
STEVE MORGAN PRESIDENT EL	000 00	0		
FORREST CONNELLY VICE PRESIDE	000 00	0		
PAULA BURKE SECRETARY	000 00	0		
LAURA GRIFFETH TREASURER	1 00	0		
PHILLIP ROBERTS PAST PRESIDE	000 00	0		
BROOKE JEFFRIES SENIOR DIREC	000 00	0		
ANDREW SAWYER SENIOR DIREC	000 00	0		
JOEL BURNSD SENIOR DIREC	000 00	0		
TIM DALY SENIOR DIREC	000 00	0		
AMANDA SMITH SENIOR DIREC	000 00	0		
CHRIS TYSON JUNIOR DIREC	000 00	0		
JAY HATHORN JUNIOR DIREC	000 00	0		
TREY GAFNEA JUNIOR DIREC	000 00	0		
ORLANDO ORELLANA JUNIOR DIREC	000 00	0		

Form 990EZ, 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
GARY HAWKINS JUNIOR DIREC	000 00	0		

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d)
		<u>SUNBELT EXPO FO</u> (event type)	<u>SCHOLARSHIP AUC</u> (event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	32,518	6,891		39,409
	2 Less Contributions	13,225	1,560		14,785
	3 Gross income (line 1 minus line 2)	19,293	5,331		24,624
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	13,715			13,715
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				13,715
11 Net income summary Subtract line 10 from line 3, column (d) ▶				10,909	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain _____

11 Does the organization conduct gaming activities with nonmembers?	☐ Yes ☐ No						
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	☐ Yes ☐ No						
13 Indicate the percentage of gaming activity conducted in:							
a The organization's facility	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10%;">13a</td> <td style="width: 70%;"></td> <td style="width: 20%; text-align: right;">%</td> </tr> <tr> <td>13b</td> <td></td> <td style="text-align: right;">%</td> </tr> </table>	13a		%	13b		%
13a		%					
13b		%					
b An outside facility							
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records							
Name ►							
Address ►							
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	☐ Yes ☐ No						
b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$							
c If "Yes," enter name and address of the third party							
Name ►							
Address ►							
16 Gaming manager information							
Name ►							
Gaming manager compensation ► \$							
Description of services provided ►							
☐ Director/officer ☐ Employee ☐ Independent contractor							
17 Mandatory distributions							
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?							
☐ Yes ☐ No							
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$							

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
GEORGIA ASSOCIATION OF COUNTY
AGRICULTURAL AGENTS

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

2017

**Open to Public
Inspection**

Employer identification number

31-1624869

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	ANNUAL MEETING FACILITIES 2,000 MEALS 18,543 OTHER EXPENSES 526 PLAQUES & CERTIFICATES 1,517 SCHOLARSHIPS FAMILY 1,000 GEORGIA 4-H FOUNDATION 2,000 NACAA NATIONAL MEETING TRAVEL FOR DSA, AA & VOTI 3,585 TRAVEL FOR EXEC BOARD 5,394 AGENT PARTICIPATION INCEN 1,568 SOUTHERN REGION DONAT 4,500 STATES NIGHT OUT 676 EXPENSES WEB FEE 385 WUFOO/WILD APRICOT 259 SUPPLIES 603 INSURANCE-FIXED ASSETS 935 BANK CHARGES 112 CORPORATION FEE 250 CREDIT CARD FEES 103 PRIOR YEAR EXPENSES 981 DISTRICT DUES REIMBURSEME 1,045 NACAA DUES 9,450 MEMORIAL 250 NACAA EDUC FOUNDATION 1,216 NATIONAL 4-H CONGRESS 500 4-H HOSPITALITY 400 4-H RABBIT PROJECT 300 CHAIR TRAVEL 244 FARM HOUSE 7,946 JCEP - LODGING 839 JCEP - MEALS 220 JCEP - REGISTRATION 600 JCEP TRAVEL 537 PILD - LODGING 372 PILD - MEALS 338 PILD - REGISTRATIO 395 PILD - TRAVEL 1,385 PILD - OTHER -1,000 NON-INVESTMENT DEPRECIATION 2,708 TOTAL 72,682

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 20	CD-FIRST ST BK OF BLAKLEY 68,180

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24	27,082 27,082 LESS ACCUMULATED DEPRECIATION 11,915 14,623 TOTAL 15,167 12,459

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	THE FURTHERANCE OF AGRICULTURE IN GEORGIA, THE SUSTENANCE AND ENCOURAGEMENT OF EDUCATION I N THE FIELD OF AGRICULTURE, THE BETTERMENT OF GEORGIA LIFE THROUGH AGRICULTURE, THE DEVELO PMENT OF PROFESSIONAL IMPROVEMENT PROGRAMS FOR PRESENT AND PROSPECTIVE AGRICULTURAL EXTENS ION WORKERS, AND THE MAINTENANCE OF HIGH STANDARDS OF PROFESSIONALISM AMONG THE MEMBERS OF THE ASSOCIATION

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART III, LINE 30	MEMBERS CONDUCT FUNDRAISING ACTIVITIES AT THE SUNBELT EXPO FOOD BOOTH AND DURING THE SCHOLARSHIP AUCTION FUNDS RAISED ARE USED TO PROVIDE MONEY FOR AWARDS FOR MEMBERS, PUBLIC RELATIONS ACTIVITIES, AND SCHOLARSHIPS AWARDED TO MEMBERS, THEIR FAMILY MEMBERS, AND 4-H YOUTH

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART III, LINE 31	OTHER PROGRAMS