Form 990-EZ

# Short Form 1910 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 2018

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
 ▶ Go to www irs gov/Form990EZ for instructions and the latest information

For the 2018 calendar year, or tax year beginning 11/01/18, and ending Check if applicable C Name of organization D Employer identification number Address change Umatilla-Morrow County Farm Bureau 93-0421310 Name change Umatilla-Morrow County Farm Bureau Number and street (or P O box if mail is not delivered to street address) Room/suite E Telephone number Initial return 541-457-6045 Final return/terminated 815 SW Court Street City or town, state or province, country, and ZIP or foreign postal code Amended return F Group Exemption Application pending Pendleton Number > Check ► X if the organization is not Accrual Other (specify) ▶ Accounting Method X Cash required to attach Schedule B n/a Website Tax-exempt status (check only one) — X 501(c)(3) (Form 990, 990-EZ, or 990-PF) 501(c)( 4947(a)(1) or X Corporation Other Trust Association Form of organization 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 68,555 (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Part I Check if the organization used Schedule O to respond to any question in this Part I Contributions, gifts, grants, and similar amounts received 1 1 8,658 2 2 Program service revenue including government fees and contracts 3 3 Membership dues and assessments 4 4 Investment income Gross amount from sale of assets other than inventory 5a 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) Gaming and fundraising events Gross income from gaming (attach Schedule G if greater than \$15,000) Revenue of contributions Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the 6b sum of such gross income and contributions exceeds \$15,000) 6c Less direct expenses from gaming and fundraising events Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract 6d 7a Gross sales of inventory, less returns and allowances 7b Less cost of goods sold 7 c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) RECEIVED Other revenue (describe in Schedule O) 8 68,555 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9 **B646** 11,386 10 Grants and similar amounts paid (list in Schedule O) FEB 2 6 2020 45,473 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits OGDEN, UT Professional fees and other payments to independent contractors 13 14 Occupancy, rent, utilities, and maintenance 14 15 15 Printing, publications, postage, and shipping 16 17,377 16 Other expenses (describe in Schedule O) 74,236 17 Total expenses Add lines 10 through 16 17 -5,681 18 18 Excess or (deficit) for the year (Subtract line 17 from line 9) Net Assets Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with 120,315 19 end-of-year figure reported on prior year's return) 20 Other changes in net assets or fund balances (explain in Schedule O) 20 114,634 21 Net assets or fund balances at end of year Combine lines 18 through 20

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2018)

Part II Balance Sheets (see the instructions for P	•		-		<b>T</b>
Check if the organization used Schedule O to	o respond to any			<del>,                                      </del>	X
		(A) Be	ginning of year	<u> </u>	(B) End of year
22 Cash, savings, and investments			88,507		83,392
23 Land and buildings			13,000	23	13,000
24 Other assets (describe in Schedule O)			18,808	24	18,242
25 Total assets			120,315	25	114,634
26 Total liabilities (describe in Schedule O)			0	26	
27 Net assets or fund balances (line 27 of column (B) must agre	ee with line 21)		120,315	27	114,634
Part III Statement of Program Service Accom		e the instructions for		<u> </u>	
Check if the organization used Schedule O to	•		[37]	i	Expenses
What is the organization's primary exempt purpose?	o reciperia to arry	quodion in timo i dire	···	(Red	guired for section
				, ,	(c)(3) and 501(c)(4)
See Schedule O  Describe the organization's program service accomplishments for e	each of its three la	raest program services			anizations, optional for
as measured by expenses. In a clear and concise manner, describ		· · ·		othe	• •
persons benefited, and other relevant information for each program		vided, the number of		Othe	;i5 )
· · · · · · · · · · · · · · · · · · ·				$\vdash$	
28 Advance the educational interests of farmers	_				
through local high school agriculture program	m scholarships				
750. 44			. —		750
(Grants \$ 750) If this amount includes			<b>P</b>	28a	750
29 Provide agriculture learning opportunities for	-				
teachers and contribute to the Oregon Farm Bu	reau Ag Fest	to provide			
agriculture learning oportunities			. —	] ]	T 604
(Grants \$ 7,686) If this amount includes	foreign grants, che	ck here	<u> </u>	29a	7,686
30 Represent and protect the interest of Farmers	ın Oregon.				
(Grants \$ 2,950) If this amount includes to	foreign grants, che	ck here	<b>&gt;</b>	30a	48,423
31 Other program services (describe in Schedule O)					
(Grants \$ ) If this amount includes to	foreign grants, che	ck here	▶ □	31a	17,377
32 Total program service expenses (add lines 28a through 31a)	)		<u> </u>	32	74,236
Part IV List of Officers, Directors, Trustees, and Key Er	nployees (list eac	h one even if not compe	nsated — see th	e instruc	ctions for Part IV)
Check if the organization used Schedule O to resp		(c) Reportable	(d) Health be	ofite	<u> </u>
(a) Name and title	(b) Average hours per week	compensation	contributions to e	employee	
	devoted to position	(Forms W-2/1099-MISC) (If not paid, enter -0-)	benefit plans deferred compe		other compensation
Paul G Goodwin					
President	0.00	o		0	l c
Julia W Spratling					
Secretary/Treasurer	0.00	0		0	d
Kathy Lieuallen					
Director	0.00	0		0	l
Crystal Trout	0.00	· · · · · · · · ·			
Director	0.00	0		0	
Karl Jensen	0.00		<u></u>		
	0.00	_		•	
Director	0.00	0		0	<u> </u>
Phillip Whitmore				_	_
Vice-President	0.00	0		0	0
Jake Markgraf		_		_	_
Director	0.00	0		0	, 0
Samual Adams					
Director	0.00	0		0	0
Klaus Hoehna					
Director	0.00	0		0	0
					<u></u>

Form 990-EZ (2018) Umatilla-Morrow County Farm Bureau

93-0421310

6	A
$\cup$	Page 3

Pa	art 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.			
	mondations for Furt V / Official in the diganization accessors and to the point to any quotient in the Vart 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
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business	1		
	activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	ļ	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	ļ	
С	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice,	125-	:	x
20	reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		
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
37a	· land	-30		<del></del>
b b	Did the organization file Form 1120-POL for this year?	37b	;	х
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were	1		
Jou	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		x
ь	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter	1		
	Initiation fees and capital contributions included on line 9			
b	Gross receipts, included on line 9, for public use of club facilities	7		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under	1		
	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		Х
С	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,	1		
	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			
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter	1,0		v
44	transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed ▶ None  The organization's books are in care of ▶ Julia ₩ Spratling  Telephone no ▶ 54	1-45	7-6	045
428	PO Box 309	1 43	, 0	045
		835		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over		Yes	No
_	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		X
	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)			
С	At any time during the calendar year, did the organization maintain an office outside the United States?	42c		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			<b>&gt;</b> _
	and enter the amount of tax-exempt interest received or accrued during the tax year			
44-	Dathbases and the second secon		Yes	_No
44a	, , , , , , , , , , , , , , , , , , ,	1445		X
<b>L</b>	completed instead of Form 990-EZ	44a		
D	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be	446		х
c	completed instead of Form 990-EZ  Did the organization receive any payments for indoor tanning services during the year?	44b 44c		X
c d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an	440		
u	explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		Х
45a b	Did the organization have a controlled entity within the meaning of section 512(b)(13)?  Did the organization receive any payment from or engage in any transaction with a controlled entity within the	a	-	
	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

Form	990-E2	Z (2018) Umatilla-Morrow Count	ty Farm B	ureau	<u>93-04</u>	21310			F	'age 4
46	Did th	ne organization engage, directly or indirectly, in political	campaign activitie	s on behalf c	of or in oppo	sition			Yes	No
		ndidates for public office? If "Yes," complete Schedule C	, •					46		Х
Pa	rt VI	Section 501(c)(3) Organizations Only All section 501(c)(3) organizations must ansv 50 and 51	ver questions 47	—49b and 5	52, and con	nplete the ta	bles for li	nes		_
		Check if the organization used Schedule O to	respond to any	question ir	this Part	√I	==.=		,	<u> </u>
47								No		
• /		P If "Yes," complete Schedule C, Part II	ection 30 (ii) elec	tion in check	during the ti	un		47		x
48								Х		
49a	9a Did the organization make any transfers to an exempt non-charitable related organization?							X		
b	If "Ye	es," was the related organization a section 527 organizat	ion?					49b		
50	•	plete this table for the organization's five highest compe	· •	•			-			
	emplo	oyees) who each received more than \$100,000 of comp	,	<del></del>						
_		(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Rep comper (Forms W-2/	nsation	(d) Health I contributions t benefit pla deferred com	employee	(e) Estimate other com		
No	one									
										<del></del>
							, <u>.</u>			
f 		number of other employees paid over \$100,000								
51		plete this table for the organization's five highest comper ,000 of compensation from the organization. If there is n			s wno each	receivea more	tnan			
		(a) Name and business address of each independent contr	ractor		(b) Type	e of service		(c) Compe	nsation	
No	ne									
					<u> </u>					
		·								
d 52		number of other independent contractors each receiving the organization complete Schedule A? <b>Note</b> : All section		ations must a	attach a					
		eleted Schedule A					<b>•</b>	X Yes		No
		ies of perjury, I declare that I have examined this return, includ					f my knowle	dge and belie	ef, it is	
rue, c	Jonect,	and complete Declaration of preparer (other than officer) is be	ased on all information	ni ol minchi bie	eparer has an	y knowledge				
Sign	,	Signature of officer	<u>ng</u>		Da	<u> </u>	<u> </u>			
Here	- 1	Julia W Spratling  Type or print name and title	<u> </u>	<u>S</u> e		y/Trea	surer			
		, ,, ,	oarer's signature	20° H		Date		PTIN		
Paid		Kathlyn Spratling Kat	thlyn Spratlin	atturg		02/05	Check		11934	n
	arer	Firm's name Jenson & Spratling		<del>y</del>			rm's EIN	20-40		
Use	Only	Firm's address > 116 S Main St Ste					•	<u> </u>		<del></del> -
		Pendleton, OR 97	801			Pi	none no 5	41-278	-28	40
May	the IR	S discuss this return with the preparer shown above? So	ee instructions						s	No
								Form <b>99</b> 0	0-EZ	(2018)

SCHEDULE A (Form 990 or 990-EZ)

**Public Charity Status and Public Support** 

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust

▶ Go to www.irs gov/Form990 for instructions and the latest information

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

► Attach to Form 990 or Form 990-EZ

Umatilla-Morrow County Farm Bureau Umatilla-Morrow County Farm Bureau

Employer identification number 93-0421310

Part I Reason for Public Charity Status (All organizations must complete this part ) See instructions The organization is not a private foundation because it is (For lines 1 through 12, check only one box) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i) 1 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ)) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(III). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II ) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v) 6 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi) (Complete Part II) 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III) An organization organized and operated exclusively to test for public safety. See section 509(a)(4) 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3) Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g Type I A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type II, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization Enter the number of supported organizations Provide the following information about the supported organization(s) (iv) Is the organization (i) Name of supported (ii) EIN (III) Type of organization (v) Amount of monetary (vi) Amount of organization (described on lines 1-10 listed in your governing support (see other support (see document? above (see instructions)) instructions) Yes No (A) (B) (C) (D) (E)

Schedule A (Form 990 or 990-EZ) 2018 Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III If the organization fails to qualify under the tests listed below, please complete Part III)

	tion A. Public Support						
Caler	ndar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3					/	
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4		\				
Sec	tion B. Total Support						
Caler	ndar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016/	(d) 2017	(e) 2018	(f) Total
7	Amounts from line 4						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
1	Total support Add lines 7 through 10						
2	Gross receipts from related activities, et	,		\		12	
3	First five years. If the Form 990 is for t	he organization's firś	t, second, third, for	urth, or fifth tax yea	ar as a section 501	(c)(3)	
<u> </u>	organization, check this box and stop h		4				
_	tion C. Computation of Public			/			
4	Public support percentage for 2018 (line	,		n (f))	\	14	%
5	Public support percentage from 2017 Sc	/		40 11 44 6	No.	15	%
6a	33 1/3% support test—2018. If the org	,			33 173% or more, o	cneck this	▶ □
_	box and stop here. The organization qu		-		E 10 33/1/39/ 01 m	ara abaak	
b	33 1/3% support test—2017. If the org this box and stop here. The organization	,			5 IS 55 1/5% OF THE	ore, check	▶ □
7-	•	<i>I</i>	-		sa or 16h and line	14.6	
7a		1			1		
b	10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicity supported organization.  b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here.  Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicity.						
	supported organization					\	▶ [
8	<b>Private foundation</b> . If the organization instructions	did not check a box i	on line 13, 16a, 16	b, 17a, or 17b, che	eck this box and se	e \	▶ □
	······································						· · · · · · · · · · · · · · · · · · ·

Page 2

Schedule A (Form 990 or 990-EZ) 2018

Umatilla-Morrow County Farm Bureau

Page 3

Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II If the organization fails to qualify under the tests listed below, please complete Part II)

Sec	tion A. Public Support				_ r		
Caler	ndar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifls, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose			64,174	69,594	68,555	202,323
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5			64,174	69,594	68,555	202,323
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b		ļ				
8	Public support. (Subtract line 7c from						
<del></del>	line 6)		<u> </u>	<u> </u>			202,323
	tion B. Total Support  ndar year (or fiscal year beginning in)	(-) 2044	(5) 2015	(=) 2016	(4) 2017	(=) 2019	(f) Tatal
	• • • • •	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6			64,174	69,594	68,555	202,323
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
С	Add lines 10a and 10b				· · · · · · · · · · · · · · · · · · ·		· <del></del>
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)					:	
13	Total support. (Add lines 9, 10c, 11,						
	and 12)			64,174	69,594	68,555	202,323
14	First five years. If the Form 990 is for the	· ·	st, second, third, fo	urth, or fifth tax year	as a section 501(d	c)(3)	
	organization, check this box and stop here		<u> </u>	<del></del>			<u> </u>
	tion C. Computation of Public Su						
15	Public support percentage for 2018 (line 8	• • • •	•	nn (f))		15	100 00 %
16	Public support percentage from 2017 Sche					16	100 00 %
	tion D. Computation of Investme					47	
17	Investment income percentage for 2018 (li		· ·	3, column (f))		17	<u></u> %
18	Investment income percentage from 2017			- 44 and los - 45		18	<u>%</u>
19a	33 1/3% support tests—2018. If the organ 17 is not more than 33 1/3%, check this bo	ox and stop here.	The organization	qualifies as a publicly	y supported organi	zation	▶ X
Ь	33 1/3% support tests—2017. If the organ						▶ □
20	line 18 is not more than 33 1/3%, check the Private foundation. If the organization did	· ·	=			-	<b>▶</b> □

#### Part IV **Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I If you checked 12a of Part I, complete Sections A and B If you checked 12b of Part I, complete Sections A and C If you checked 12c of Part I, complete Sections A, D, and E If you checked 12d of Part I, complete Sections A and D, and complete Part V)

# S

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing			
	documents? If "No," describe in Part VI how the supported organizations are designated. If designated by			
	class or purpose, describe the designation. If historic and continuing relationship, explain	1_		
2	Did the organization have any supported organization that does not have an IRS determination of status			
	under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported			
	organization was described in section 509(a)(1) or (2)	2		_
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer			
	(b) and (c) below	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and			
	satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the			
	organization made the determination	3b		
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B)		!	
	purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If			
	"Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign			
	supported organization? If "Yes," describe in Part VI how the organization had such control and discretion			
	despite being controlled or supervised by or in connection with its supported organizations	4b		
С	Did the organization support any foreign supported organization that does not have an IRS determination		i	
	under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used			
	to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B)			
	purposes	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes,"			
	answer (b) and (c) below (if applicable) Also, provide detail in <b>Part VI</b> , including (i) the names and EIN			
	numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action,			
	(III) the authority under the organization's organizing document authorizing such action, and (IV) how the action			
	was accomplished (such as by amendment to the organizing document)	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already			
	designated in the organization's organizing document?	5b		
C	Substitutions only Was the substitution the result of an event beyond the organization's control?	<u>5c</u>		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to			
	anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited			
	by one or more of its supported organizations, or (iii) other supporting organizations that also support or			
_	benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor			
	(as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity	Ì _		
	with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7?			
0-	If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more			
	disqualified persons as defined in section 4946 (other than foundation managers and organizations described	0-	]	
h	In section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .  Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which	9a	-	
b	the supporting organization had an interest? If "Yes," provide detail in Part VI.	0.5		
_		9b		
С	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit		ŀ	
100	from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section			
	4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below	10a		
h		iva	<del></del>	
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings)	10ь	[	
	actornino micinoi tiig yiyanizatidii nad excess basiiless ndidiiliys j	ו עטוו		

Schedu	ule A (Form 990.or 990-EZ) 2018 Umatilla-Morrow County Farm Bureau 93-0421	310		Page
Par	t IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		ł	
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)		ļ	
	below, the governing body of a supported organization?	11a		-
	A family member of a person described in (a) above?	11b	ļ	<del> </del>
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	<u> </u>	L
Secti	on B. Type I Supporting Organizations		V	Na
			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
	regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the			
	tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or			
	controlled the organization's activities. If the organization had more than one supported organization,			
	describe how the powers to appoint and/or remove directors or trustees were allocated among the supported	1		
•	organizations and what conditions or restrictions, if any, applied to such powers during the tax year	-		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part  VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization	2		
Secti	ion C. Type II Supporting Organizations		L	
0000	on or type it outporting organizations		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors		103	110
•	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s)	1		
Secti	on D. All Type III Supporting Organizations			•
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s)	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's	1 !		
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			•
	supported organizations played in this regard	3		
Secti	on E. Type III Functionally-Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruction	15)		
а	The organization satisfied the Activities Test Complete line 2 below			
ь	The organization is the parent of each of its supported organizations. Complete line 3 below			
С	The organization supported a governmental entity Describe in Part VI how you supported a government entity (see insti	uctions)		
٠,	Nativities Test Angues (a) and (b) helevi	ļ	V	N.
	Activities Test Answer (a) and (b) below		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined	22		
b	that these activities constituted substantially all of its activities  Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more	2a		
D	of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			
	reasons for the organization's position that its supported organization(s) would have engaged in these			
	activities but for the organization's involvement	2b		
3	Parent of Supported Organizations Answer (a) and (b) below			
э a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
a	trustees of each of the supported organizations? <i>Provide details in Part VI.</i>	3a		
h	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	Ju		
~	of its supported programmed of the course of the supported by the programmed in this regard	36		1

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting			Tage 0
1 Check here if the organization satisfied the Integral Part Test as a qualifying trust			
instructions All other Type III non-functionally integrated supporting organization	ns must compl	ete Sections A through I	<b>=</b>
Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or			
collection of gross income or for management, conservation, or			
maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
Aggregate fair market value of all non-exempt-use assets (see			
instructions for short tax year or assets held for part of year)			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other			
factors (explain in detail in Part VI)			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount,			
see instructions)	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to	-   -	•	
emergency temporary reduction (see instructions)	6		
7 Check here if the current year is the organization's first as a non-functionally integral.	<del></del>	supporting organization	(see
instructions)	J	The Conferment	`

Schedule A (Form 990 or 990-EZ) 2018

Schedu <b>Par</b>	t V Type III Non-Functionally Integrated 509(a)(3)			310 Page 1
Sect	on D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purp	oses		
2	Amounts paid to perform activity that directly furthers exempt purpositions			
-	organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of sup			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)		·	
6	Other distributions (describe in Part VI) See instructions			
7	Total annual distributions. Add lines 1 through 6			
8	Distributions to attentive supported organizations to which the organizations	zation is responsive		
_	(provide details in Part VI) See instructions	•		
9	Distributable amount for 2018 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			
		(1)	(iı)	(111)
	Section E - Distribution Allocations (see instructions)	Excess Distributions	Underdistributions Pre-2018	Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2018			
	(reasonable cause required-explain in Part VI) See			
	instructions			
3	Excess distributions carryover, if any, to 2018			
	From 2013			
	From 2014			
	From 2015			-
	From 2016	<u> </u>		
	From 2017	_		
	Total of lines 3a through e			
	Applied to underdistributions of prior years	-		
	Applied to 2018 distributable amount		<u> </u>	
	Carryover from 2013 not applied (see instructions)			
	Remainder Subtract lines 3g, 3h, and 3i from 3f			
4	Distributions for 2018 from			
	Section D, line 7 \$			
	Applied to underdistributions of prior years			
	Applied to 2018 distributable amount		,	
	Remainder Subtract lines 4a and 4b from 4			
5	Remaining underdistributions for years prior to 2018, if			i
	any Subtract lines 3g and 4a from line 2 For result	· j		•
	greater than zero, explain in Part VI See instructions			
6	Remaining underdistributions for 2018 Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI See instructions			
7	Excess distributions carryover to 2019. Add lines 3j			
	and 4c			
8	Breakdown of line 7	-		·····
	Excess from 2014			<del></del>
	Excess from 2015	<del> </del>		
С	Excess from 2016	_1		

Schedule A (Form 990 or 990-EZ) 2018

d Excess from 2017e Excess from 2018

Schedule A (Form 990-or 990-EZ) 2018

Umatilla-Morrow County Farm Bureau

93-0421310

Page 8

Part VI Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b, Part V, line 1, Part V, Section B, line 1e, Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

SCHEDULE O (Form 990 or 990-EZ)

## 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.

2018

Department of the Treasury Internal Revenue Service ➤ Attach to Form 990 or 990-EZ.

➤ Go to www.irs.gov/Form990 for the latest information.

Open to Public Inspection

Name of the organization

Umatilla-Morrow County Farm Bureau Umatilla-Morrow County Farm Bureau

Employer identification number

93-0421310

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

Description		Amount
Building Rent	\$	9,600
Miscellaneous	\$	177
	Total \$	9.777

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

Description	Amount

### Expenses

Administration	\$	855
Mileage Reimbursement	\$	3,262
Meetings/Activities	\$	8,716
Office	\$	224
Scholarship Administratio	\$	193
Building Maint.	\$	1,113
Insurance/Bond	\$	837
Property Taxes	\$	1,547
Miscellaneous	\$	8,3
Non-investment Depreciation	\$	547
Tota	al \$	17,377

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

Description	Beg.	of Year	End of Year
	\$	30,118	\$ 30,118
Less Accumulated Depreciation	\$	11,307	\$ 11,876

Schedule O (Form 990 or 990-EZ) (2018)			Page 2	
Name of the organization	Employer identification number			
Umatilla-Morrow County Farm Bureau		93-0421310		
Rounding	\$	-3 \$	0	
	Total \$	18,808	18,242	

Form 990-EZ, Part III - Primary Exempt Purpose
Represent, protect and advance the social, economic and
educational interests of the farmers of Oregon.

Form 990-EZ, Part III, Line 31 - All Other Accomplishment OFBF Dues