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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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)

▶ 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.

OMB No 1545-0047

2019

Open to Public Inspection

A For the 2019 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
MAHASKA COUNTY FARM BUREAU

Number and street (or P O box if mail is not delivered to street address) | Room/suite
214 N G STREET

City or town | State | ZIP code
OSKALOOSA | IA | 52577

Foreign country name | Foreign province/state/county | Foreign postal code
05

D Employer identification number
42-0680726

E Telephone number
(641) 673-3478

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

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

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)) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 125,805

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	1	Contributions, gifts, grants, and similar amounts received		1	21,350
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	75,720
	4	Investment income		4	28,735
	5a	Gross amount from sale of assets other than inventory	5a		
	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)		5c	0
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	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		
	c	Less direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	▶	9	125,805
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	30,338
	13	Professional fees and other payments to independent contractors		13	745
	14	Occupancy, rent, utilities, and maintenance		14	8,496
	15	Printing, publications, postage, and shipping		15	543
	16	Other expenses (describe in Schedule O)		16	83,636
	17	**Total expenses.** Add lines 10 through 16	▶	17	123,758
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	2,047
	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	469,821
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	14,686
	21	Net assets or fund balances at end of year Combine lines 18 through 20	▶	21	486,554

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For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2019)

HTA

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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 [X]

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	471,435	22	487,029
23	Land and buildings		23	
24	Other assets (describe in Schedule O)	2,009	24	2,136
25	**Total assets**	473,444	25	489,165
26	**Total liabilities** (describe in Schedule O)	3,623	26	2,611
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	469,821	27	486,554

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 [X]

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

What is the organization's primary exempt purpose? Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28	Schedule O (Grants $) If this amount includes foreign grants, check here ▶ [ ]	28a	
29	Schedule O (Grants $) If this amount includes foreign grants, check here ▶ [ ]	29a	
30	Schedule O (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	0

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
STACY BOENDER PRESIDENT	Hr/WK 2 50	0	0	0
MIKE JACKSON VICE PRESIDENT	Hr/WK 2 50	0	0	0
ROBERT VAN WYK SECRETARY	Hr/WK 2 50	0	0	0
TOM JACKSON TREASURER	Hr/WK 2 50	0	0	0
PETE FYNAARDT VOTING DELEGATE	Hr/WK 2 50	0	0	0
BONNIE VOS DIRECTOR	Hr/WK 1 50	0	0	0
MARY BETH JACKSON DIRECTOR	Hr/WK 1 50	0	0	0
DUANE VOS DIRECTOR	Hr/WK 1 50	0	0	0
ALAN DE BRUIN DIRECTOR	Hr/WK 1 50	0	0	0
LYLE BLOM DIRECTOR	Hr/WK 1 50	0	0	0
CALVIN ROZENBOOM DIRECTOR	Hr/WK 1 50	0	0	0
STEVE WOOLDRIDGE 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	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
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)?	35a		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		
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		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	36		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?	37b		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?	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			
40 a	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 ▶ IA

42 a The organization's books are in care of ▶ THE ORGANIZATION Telephone no ▶ (641) 673-3478

Located at ▶ 214 N G STREET City OSKALOOSA ST IA ZIP + 4 ▶ 52577

			Yes	No
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 ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? 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

			Yes	No
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	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		
45 a	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

		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	X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

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

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete 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		
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	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
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 Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str 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 Thomas Jackson - Treas. Date 5-22-2020

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MAX N STUDER CPA	Max N. Studer CPA	4/24/2020		P01272566

Firm's name ▶ GARDINER+COMPANY, P C Firm's EIN ▶ 42-1186197

Firm's address ▶ 10555 New York Ave , Urbandale, IA 50322 Phone no (515) 270-1446

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization	Employer identification number
MAHASKA COUNTY FARM BUREAU	42-0680726

Form 990-EZ, Part I, Line 16, Other Expenses Travel 164

Form 990-EZ, Part I, Line 16, Other Expenses Conferences, conventions, and meetings 4,168

Form 990-EZ, Part I, Line 16, Other Expenses Equipment rental and maintenance 1,708

Form 990-EZ, Part I, Line 16, Other Expenses Supplies 1,182

Form 990-EZ, Part I, Line 16, Other Expenses Telephone 1,672

Form 990-EZ, Part I, Line 16, Other Expenses Federation Dues 41,147

Form 990-EZ, Part I, Line 16, Other Expenses Management Expense 1,893

Form 990-EZ, Part I, Line 16, Other Expenses Advertising & Public Relations 2,806

Form 990-EZ, Part I, Line 16, Other Expenses Membership Acquisition 1,421

Form 990-EZ, Part I, Line 16, Other Expenses Dues & Subscriptions 4,682

Form 990-EZ, Part I, Line 16, Other Expenses Insurance 1,165

Form 990-EZ, Part I, Line 16, Other Expenses Program Services 6,349

Form 990-EZ, Part I, Line 16, Other Expenses Ag In The Classroom 5,631

Form 990-EZ, Part I, Line 16, Other Expenses Young Farmer Activities 907

Form 990-EZ, Part I, Line 16, Other Expenses Board of Director Expense 3,392

Form 990-EZ, Part I, Line 16, Other Expenses Ag & Community Support 5,200

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

Form 990-EZ, Part I, Line 20, Net Assets Unrealized Gain on Marketable Securities 14,686

Form 990-EZ, Part II, Line 24, Other Assets Accounts Receivable Beginning of year 1,436, End of year 1,563

Form 990-EZ, Part II, Line 24, Other Assets Prepaid Expenses Beginning of year 573, End of year 573

Form 990-EZ, Part II, Line 26, Liabilities Accounts Payable Beginning of year 3,623, End of year 2,611

Form 990-EZ, Part III, Line 1 To create a vibrant future for agriculture, farm families & their communities

Name of the organization	Employer identification number
MAHASKA COUNTY FARM BUREAU	42-0680726

Form 990-EZ, Part III, Line 28 Policy Development Mahaska County Farm Bureau values the input from its membership to create meaningful policy for the organization We send out an opinionnaire to members via the mail and email We also collect input from members at the annual Sweet Corn Serenade, where the topics are discussed with board member in the Farm Bureau Park We hold a meeting to discuss the results of that opinionnaire From this input our resolutions are created These resolutions are then shared with the membership through the spokesman and email

Form 990-EZ, Part III, Line 29 Ag Promotion Mahaska county has been very active in promoting of Agriculture We have been a long-time sponsor of the youth exhibitor dinner at the county fair Volunteers promote and serve the dinner at the fair We purchase livestock at the fair to support the youth We are the sole sponsor of the broiler chicken project We are a promoter of the governor steer show Mahaska County Farm Bureau sponsors the Sweet Corn Serenade, where we have livestock, crop, and machinery exhibits to educate the public We have a learning station for soil erosion, plant health, and products that come from the farm The Sweet Corn Serenade brings a broad cross section of the community to the town square, where they can interact in the Farm Bureau Park We have a corn pile and face painting for children We support many of the local town celebrations and play an active role when possible We support the youth at the fair by purchasing livestock at the fair auction

Form 990-EZ, Part III, Line 30 Ag in the Classroom Mahaska County has an Ag in the Classroom Coordinator that visits the 3rd grade classrooms once a month during the school year This is culminated at the end of the year with an Ag Day at the fairground for all 3rd graders in the county At this event, they present on a variety of topics such as livestock displays, ethanol trailers, soil health, shearing demonstration and machinery A lunch is provided that focuses on farm products that are prepared by local farmers