

Return of Organization Exempt from Income Tax

1998

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

Department of the Treasury Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

This Form is Open to Public Inspection

A For the 1998 calendar year, Or tax year period beginning, 1998, and ending, 19

- B Check if: Change of address, Initial return, Final return, Amended return (required also for state reporting)

C Name of organization: Minnesota Ground Water Association. Number & street (or P.O. box if mail is not delivered to street addr) Room/suite: 4779 126th Street North. City, Town or Country State ZIP + 4: White Bear Lake MN 55110-5910

D Employer Identification Number: 41-1434403. E Telephone number: (651) 426-3316. F Check if exemption application is pending

G Type of organization: [X] Exempt under section 501(c) 6 (insert number) or section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts Must attach a completed Schedule A (Form 990).

H (a) Is this a group return filed for affiliates? [] Yes [X] No. I If either box in H is checked 'Yes,' enter four-digit group exemption number (GEN). J Accounting method: [] Cash [X] Accrual. (c) Is this a separate return filed by an organization covered by a group ruling? [] Yes [X] No. Other (specify)

K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

Table with 21 rows and 3 columns: Description, Code, Amount. Includes sections for Revenue (lines 1-12), Expenses (lines 13-17), and Net Assets (lines 18-21). Total revenue is 27,448 and total expenses is 25,818.

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>900.</u> non-cash \$ _____)	900.	900.		
23	Specific assistance to individuals (attach sch)				
24	Benefits paid to or for members (attach sch)				
25	Compensation of officers, directors, etc	0.			
26	Other salaries and wages	5,477.	3,077.	2,400.	
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees	1,200.		1,200.	
32	Legal fees				
33	Supplies	322.	271.	51.	
34	Telephone	104.	104.		
35	Postage and shipping	2,134.	2,008.	126.	
36	Occupancy	1,020.	1,000.		20.
37	Equipment rental and maintenance				
38	Printing and publications	1,532.	1,476.	56.	
39	Travel	1,926.	1,926.		
40	Conferences, conventions, and meetings	3,631.	3,213.	418.	
41	Interest				
42	Depreciation, depletion, etc (attach schedule)				
43	Other expenses (itemize): a				
	b 4000 Administration:4100 Financial Admin.:4	105.		105.	
	c 4000 Administration:4100 Financial Admin.:4	124.		124.	
	d 5000 Program Expenses:5100 Spring Conferenc	47.	47.		
	e 990T Expenses	7,296.	7,296.		
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	25,818.	21,318.	4,480.	20.

Reporting of Joint Costs - Did you report in column (B) (program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to program services \$ _____; (iii) the amount allocated to management and general \$ _____; and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? <u>Ground Water Education</u>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
a Ground water education programs to foster understanding among the public and inform people in many different professions (Grants and allocations \$ 0.)	13,122.
b Publications: Newsletter of the MGWA and the environmental directory (Grants and allocations \$ 0.)	7,296.
c Field Trip and Field Camp Support paid to educational institutions (Grants and allocations \$ 900.)	900.
d (Grants and allocations \$)	
e Other program services (Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	21,318.

Part IV Balance Sheets (See instructions)

				(A)		(B)
				Beginning of year		End of year
ASSETS	45 Cash – non-interest-bearing			11,950.	45	9,714.
	46 Savings and temporary cash investments			9,515.	46	10,172.
	47 a Accounts receivable	47 a	791.			
	b Less: allowance for doubtful accounts	47 b		160.	47 c	791.
	48 a Pledges receivable	48 a				
	b Less: allowance for doubtful accounts	48 b			48 c	
	49 Grants receivable				49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
	51 a Other notes & loans receivable (attach schedule) ..	51 a				
	b Less: allowance for doubtful accounts	51 b			51 c	
	52 Inventories for sale or use			648.	52	628.
	53 Prepaid expenses and deferred charges				53	
	54 Investments – securities (attach schedule)				54	
	55 a Investments – land, buildings, & equipment: basis ..	55 a				
	b Less: accumulated depreciation (attach schedule)	55 b			55 c	
	56 Investments – other (attach schedule)				56	
	57 a Land, buildings, and equipment: basis	57 a				
	b Less: accumulated depreciation (attach schedule)	57 b			57 c	
	58 Other assets (describe ► <u>Undeposited Funds</u>) ..			-3,046.	58	
59 Total assets (add lines 45 through 58) (must equal line 74)			19,227.	59	21,305.	
LIABILITIES	60 Accounts payable and accrued expenses			4,073.	60	4,538.
	61 Grants payable				61	
	62 Deferred revenue				62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule) ...				63	
	64 a Tax-exempt bond liabilities (attach schedule)				64 a	
	b Mortgages and other notes payable (attach schedule)				64 b	
	65 Other liabilities (describe ► _____) ..			18.	65	
66 Total liabilities (add lines 60 through 65)			4,091.	66	4,538.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.					
	67 Unrestricted				67	
	68 Temporarily restricted				68	
	69 Permanently restricted				69	
	Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 70 through 74.					
	70 Capital stock, trust principal, or current funds				70	
	71 Paid-in or capital surplus, or land, building, and equipment fund			15,024.	71	15,024.
	72 Retained earnings, endowment, accumulated income, or other funds			112.	72	1,742.
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)			15,136.	73	16,766.	
74 Total liabilities and net assets/fund balances (add lines 66 and 73)			19,227.	74	21,304.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a Total revenue, gains, and other support per audited financial statements ▶ **a**

b Amounts included on line **a** but not on line 12, Form 990:

(1) Net unrealized gains on investments \$ _____

(2) Donated services and use of facilities \$ _____

(3) Recoveries of prior year grants \$ _____

(4) Other (specify):
 _____ \$ _____

Add amounts on lines (1) through (4) ▶ **b**

c Line **a** minus line **b** ▶ **c**

d Amounts included on line 12, Form 990 but not on line **a**:

(1) Investment expenses not included on line 6b, Form 990 \$ _____

(2) Other (specify):
 _____ \$ _____

Add amounts on lines (1) and (2) . ▶ **d**

e Total revenue per line 12, Form 990 (line **c** plus line **d**) ▶ **e**

a Total expenses and losses per audited financial statements ▶ **a**

b Amounts included on line **a** but not on line 17, Form 990:

(1) Donated services and use of facilities \$ _____

(2) Prior year adjustments reported on line 20, Form 990 . . . \$ _____

(3) Losses reported on line 20, Form 990 . . . \$ _____

(4) Other (specify):
 _____ \$ _____

Add amounts on lines (1) through (4) ▶ **b**

c Line **a** minus line **b** ▶ **c**

d Amounts included on line 17, Form 990 but not on line **a**:

(1) Investment expenses not included on line 6b, Form 990 \$ _____

(2) Other (specify):
 _____ \$ _____

Add amounts on lines (1) and (2) . . ▶ **d**

e Total expenses per line 17, Form 990 (line **c** plus line **d**) ▶ **e**

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
Paula Berger 1447 Jefferson St. Paul	President 3	0.	0.	0.
James Piegat 5421 Zumbra, Excelsior	Pres-Elect 3	0.	0.	0.
Jan Falteisek 2334 Dorland Pl St. Paul	Secretary 2	0.	0.	0.
Paul Bulger 10446 Sherman Dr Mpls	Treasurer 2	0.	0.	0.
Tom Clark 3572 Golfview Dr St. Paul	Editor 10	0.	0.	0.
Jeanette Leete 4779 126th St N WBL 55110	Business Mgr 10	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No

If 'Yes,' attach schedule — see instructions.

Part VI Other Information (See specific instructions)

Form with questions 76-92 and Yes/No columns. Includes questions about IRS reporting, organizational changes, income, lobbying, and tax-exempt status.

Part VII Analysis of Income-Producing Activities (See instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a 3500 Program Fees:3510 Spring Confere					7,792.
b 3500 Program Fees:3520 Fall Conferenc					2,390.
c 3500 Program Fees:3530 Field Trip Fees					3,565.
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					9,490.
95 Int on savings & temporary cash invmnts			14	777.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory	453220	96.			
103 Other revenue a _____					
b Newsletter	541860	1,595.			
c Directory	541860	1,203.			
d _____					
e _____					
104 Subtotal (add columns (B), (D), & (E))		2,894.		777.	23,237.
105 Total (add line 104, columns (B), (D), and (E))					26,908.

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a	Spring Conference informed policy makers, the public, consultants, attorney's, insurance professionals about brownfield redevelopment possibilities and risks.
93b	Fall Conference brought together government, industry and academic geohydrologists to discuss new technologies in ground water investigations
93c	The annual training field trip took a busful of students, academics, researchers and other interested people on a tour of important field sites relevant to a more thorough understanding of ground water in glacial terrain.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the 'Yes' box on line 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
	%			
	%			
	%			
	%			

Please Sign Here

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. (See instructions.)

Signature of Officer: *file army* Date: 5/18/99 Type or Print Name and Title: _____

Paid Preparer's Use Only

Preparer's Signature: _____ Date: _____ Check if self-employed: Preparer's Social Security Number: _____

Firm's Name (or yours if self-employed) and Address: _____ EIN: _____ ZIP + 4: _____

For calendar year 1998 or other tax year beginning Jan 1, 1998, and ending Dec, 19 98 OMB No. 1545-0687

A <input type="checkbox"/> Check box if address changed B Exempt under Section <input checked="" type="checkbox"/> 501(c)(6) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Please Print or Type	Name of Organization <u>Minnesota Ground Water Association</u> Number, Street, and Room or Suite Number (If a P.O. box, see instructions.) <u>4779 126th Street North</u> City or Town State ZIP Code <u>White Bear Lake MN 55110-5910</u>	D Employer Identification Number (Employees' trust, see instructions for Block D.) <u>41-1434403</u> E NEW Unrelated Business Activity Codes (See instructions for Block E.) <u>541800</u>
---	-----------------------------	---	---

C Book Value of All Assets at End of Year 21,304.

F Group exemption number (see instructions for Block F) .. ▶

G Check organization type

<input checked="" type="checkbox"/> 501(c) corporation	<input type="checkbox"/> 501(c) trust	<input type="checkbox"/> 401(a) trust	<input type="checkbox"/> Other trust
--	---------------------------------------	---------------------------------------	--------------------------------------

H Describe the organization's primary unrelated business activity.
 ▶ Advertising in Newsletter

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?

If 'Yes,' enter the name and identifying number of the parent corporation

Yes No

J The books are in care of ▶ Jeanette H. Leete Telephone number ▶ (651) 426-3316

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	132.		
b Less returns and allowances			
c Balance ▶	132.		
2 Cost of goods sold (Schedule A, line 7)	36.		
3 Gross profit (subtract line 2 from line 1c)	96.		96.
4 a Capital gain net income (attach Schedule D)			
b Net gain (loss) (Form 4797, Part II, line 18) (attach Form 4797)			
c Capital loss deduction for trusts			
5 Income (loss) from partnerships and S corporations (attach statement)			
6 Rent income (Schedule C)			
7 Unrelated debt-financed income (Schedule E)			
8 Interest, annuities, royalties, and rents from controlled organizations (see instructions)			
9 Investment income of a Section 501(c)(7), (9), or (17) organization (Sch G)			
10 Exploited exempt activity income (Schedule I)			
11 Advertising income (Schedule J)	2,035.	1,748.	287.
12 Other income (see instructions - attach schedule)			
13 Total (combine lines 3 through 12)	2,131.	1,748.	383.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
 (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule)	18	
19 Taxes and licenses	19	
20 Charitable contributions (see instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22 a	22 b
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	287.
28 Other deductions (attach schedule)	28	
29 Total deductions (add lines 14 through 28)	29	287.
30 Unrelated business taxable income before net operating loss deduction (subtract line 29 from line 13)	30	96.
31 Net operating loss deduction	31	
32 Unrelated business taxable income before specific deduction (subtract line 31 from line 30)	32	96.
33 Specific deduction	33	1,000.
34 Unrelated business taxable income (subtract line 33 from line 32). If line 33 is greater than line 32, enter the smaller of zero or line 32	34	0.

Part III Tax Computation

35 Organizations Taxable as Corporations (see instructions for tax computation)
 Controlled group members (sections 1561 and 1563) – check here . See instructions and:
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____
b Enter organization's share of: (1) additional 5% tax (not more than \$11,750) \$ _____
 (2) additional 3% tax (not more than \$100,000) \$ _____
c Income tax on the amount on line 34 ▶ **35c** 0.

36 Trusts Taxable at Trust Rates (see instructions for tax computation) Income tax on the amount on line 34 from: Tax rate schedule or Schedule D (Form 1041) ▶ **36**

37 Proxy tax (see instructions) ▶ **37**

38 Total (add line 37 to line 35c or 36, whichever applies) ▶ **38** 0.

Part IV Tax and Payments

39a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **39a**

b Other credits (see instructions) **39b**

c General business credit – Check if from:
 Form 3800 or Form (specify) ▶ **39c**

d Credit for prior year minimum tax (attach Form 8801 or 8827) **39d**

e Total credits (add lines 39a through 39d) **39e**

40 Subtract line 39e from line 38 **40** 0.

41 Recapture taxes. Check if from: Form 4255 Form 8611 **41**

42 Alternative minimum tax **42**

43 Total tax (add lines 40, 41, and 42) **43** 0.

44 Payments: **a** 1997 overpayment credited to 1998 **44a**

b 1998 estimated tax payments **44b**

c Tax deposited with Form 7004 or Form 2758 **44c**

d Foreign organizations – Tax paid or withheld at source (see instructions) **44d**

e Backup withholding (see instructions) **44e**

f Other credits and payments (see instructions) **44f**

45 Total payments (add lines 44a through 44f) **45**

46 Estimated tax penalty (see instructions). Check if Form 2220 is attached **46**

47 Tax due – If line 45 is less than the total of lines 43 and 46, enter amount owed ▶ **47**

48 Overpayment – If line 45 is larger than the total of lines 43 and 46, enter amount overpaid ▶ **48** 0.

49 Enter the amount of line 48 you want: **Credited to 1999 estimated tax** ▶ **Refunded** ▶ **49**

Part V Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 1998 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,' the organization may have to file Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country here
 ▶ _____

Yes	No
	X

2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? ...
 If 'Yes,' see the instructions for other forms the organization may have to file.

Yes	No
	X

3 Enter the amount of tax-exempt interest received or accrued during the tax year . ▶ \$ _____

Schedule A – Cost of Goods Sold (see instructions)

Method of inventory valuation (specify) ▶

<p>1 Inventory at beginning of year 1</p> <p>2 Purchases 2 36.</p> <p>3 Cost of labor 3</p> <p>4a Additional section 263A costs (attach schedule) 4a</p> <p>b Other costs (attach schedule) 4b</p>	<p>5 Total – Add lines 1 through 4b . 5 36.</p> <p>6 Inventory at end of year 6</p> <p>7 Cost of goods sold. Subtract line 6 from line 5. (Enter here and on line 2, Part I.) 7 36.</p> <p>8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <table border="1" style="float: right;"><tr><td>Yes</td><td>No</td></tr><tr><td></td><td>X</td></tr></table></p>	Yes	No		X
Yes	No				
	X				

Please Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

▶ _____ Date _____ Title _____
 Signature of Officer or Fiduciary

Paid Preparer's Use Only

Preparer's Signature ▶ _____ Date _____ Check if self-employed Preparer's Social Security Number _____

Firm's Name (or yours, if self-employed) and Address ▶ _____ EIN ▶ _____ ZIP Code ▶ _____

Schedule C – Rent Income (from Real Property and Personal Property Leased with Real Property) (see instructions)

1 Description of property		2 Rent received or accrued		3 Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	(1)	(2)	
(1)				
(2)				
(3)				
(4)				
Total		Total		Total deductions. Enter here and on line 6, column (B), Part I, page 1
Total income (add totals of columns 2(a) and 2(b). Enter here and on line 6, column (A), Part I, page 1.)				

Schedule E – Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
		(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)					
(1)						%		
(2)						%		
(3)						%		
(4)						%		
Totals							Enter here and on line 7, column (A), Part I, page 1	Enter here and on line 7, column (B), Part I, page 1
Total dividends-received deductions included in column 8								

Schedule F – Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1 Name and address of controlled organization(s)	2 Gross income from controlled organization(s)	3 Deductions of controlling organization directly connected with column 2 income (attach schedule)	4 Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under section 501(a), or the amount in column (a), whichever is larger	(c) column (a) divided by column (b)
(1)					%
(2)					%
(3)					%
(4)					%
5 Nonexempt controlled organizations			6 Gross income reportable (column 2 x column 4(c) or column 5(c))	7 Allowable deductions (column 3 x column 4(c) or column 5(c))	
(a) Excess taxable income	(b) Taxable income, or amount in column (a), whichever is larger	(c) Column (a) divided by column (b)			
(1)		%			
(2)		%			
(3)		%			
(4)		%			
Totals			Enter here and include on line 8, column (A), Part I, page 1.	Enter here and include on line 8, column (B), Part I, page 1.	

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (See instructions.)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
Totals	Enter here and on line 9, column (A), Part I, page 1.			Enter here and on line 9, column (B), Part I, page 1.

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (See instructions.)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Column totals	Enter here and on line 10, column (A), Part I, page 1.	Enter here and on line 10, column (B), Part I, page 1.				Enter here and on line 26, Part II, page 1.

Schedule J – Advertising Income (See instructions.)

Part I Income from Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1) 3300 Advertising:3310 Newsletter Ads	1,595.	1,651.		0.	4,952.	
(2) 3300 Advertising:3320 Directory Ads	440.	97.		763.	598.	
(3)						
(4)						
Column totals (carry to Part II, ln (5)) ▶	2,035.	1,748.	287.	763.	5,550.	287.

Part II Income from Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I	2,035.	1,748.				287.
Column totals, Part II	Enter here and on line 11, column (A), Part I, page 1.	Enter here and on line 11, column (B), Part I, page 1.				Enter here and on line 27, Part II, page 1.
	2,035.	1,748.				287.

Schedule K – Compensation of Officers, Directors, and Trustees (See instructions.)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
Total – Enter here and on line 14, Part II, page 1			

Supporting Statement of:

Form 990 p 1/Line 1a

Description	Amount
3100 Contributions Income:3150 Recycling Contribu	79.
3100 Contributions Income:3160 Scholarship Contri	461.
Total	<u>540.</u>

Supporting Statement of:

Form 990 p 2/Line 26(B)

Description	Amount
	560.
5000 Program Expenses:5100 Spring Conference:5151	947.
5000 Program Expenses:5200 Fall Conference:5251 C	330.
5000 Program Expenses:5300 Field Trip Expenses:53	440.
6000 Member Services:6300 Member Corresp.:6351 Co	320.
7000 Public Service:7300 Public Education:7351 We	480.
Total	<u>3,077.</u>

Supporting Statement of:

Form 990 p 2/Line 33(B)

Description	Amount
	13.
5000 Program Expenses:5100 Spring Conference:5161	119.
5000 Program Expenses:5200 Fall Conference:5261 F	10.
5000 Program Expenses:5300 Field Trip Expenses:53	121.
6000 Member Services:6300 Member Corresp.:6361 Su	8.
Total	<u>271.</u>

Supporting Statement of:

Form 990 p 2/Line 34(B)

Description	Amount
	2.
7000 Public Service:7300 Public Education:7366 We	102.
Total	<u>104.</u>

Supporting Statement of:

Form 990 p 2/Line 35(B)

Description	Amount
4000 Administration:4500 Dues Billing:4536 Dues B	243.
4000 Administration:4500 Dues Billing:4538 Billin	294.
5000 Program Expenses:5100 Spring Conference:5136	570.
5000 Program Expenses:5100 Spring Conference:5138	50.
5000 Program Expenses:5200 Fall Conference:5236 F	178.
5000 Program Expenses:5200 Fall Conference:5238 M	47.
5000 Program Expenses:5300 Field Trip Expenses:53	270.
5000 Program Expenses:5300 Field Trip Expenses:53	46.
6000 Member Services:6300 Member Corresp.:6336 Po	308.
7000 Public Service:7036 Public Service Postage	2.
Total	<u>2,008.</u>

Supporting Statement of:

Form 990 p 2/Line 35(C)

Description	Amount
	2.
4000 Administration:4100 Financial Admin.:4136 Po	39.
4000 Administration:4200 Post Office Expenses:422	85.
Total	<u>126.</u>

Supporting Statement of:

Form 990 p 2/Line 36(B)

Description	Amount
	700.
7000 Public Service:7300 Public Education:7326 Pu	300.
Total	<u>1,000.</u>

Supporting Statement of:

Form 990 p 2/Line 38(B)

Description	Amount
	33.
4000 Administration:4500 Dues Billing:4541 Dues B	201.
5000 Program Expenses:5100 Spring Conference:5141	275.
5000 Program Expenses:5200 Fall Conference:5241 F	156.

Continued

Supporting Statement of:

Form 990 p 2/Line 38(B)

Description	Amount
5000 Program Expenses:5300 Field Trip Expenses:53	691.
6000 Member Services:6300 Member Corresp.:6341 Co	120.
Total	<u>1,476.</u>

Supporting Statement of:

Form 990 p 2/Line 38(C)

Description	Amount
	20.
4000 Administration:4100 Financial Admin.:4141 Fi	36.
Total	<u>56.</u>

Supporting Statement of:

Form 990 p 2/Line 39(B)

Description	Amount
	16.
5000 Program Expenses:5100 Spring Conference:5171	73.
5000 Program Expenses:5200 Fall Conference:5210 S	394.
5000 Program Expenses:5200 Fall Conference:5271 M	20.
5000 Program Expenses:5300 Field Trip Expenses:53	1,423.
Total	<u>1,926.</u>

Supporting Statement of:

Form 990 p 2/Line 40(B)

Description	Amount
5000 Program Expenses:5100 Spring Conference:5127	1,865.
5000 Program Expenses:5100 Spring Conference:5128	270.
5000 Program Expenses:5200 Fall Conference:5227 R	179.
5000 Program Expenses:5300 Field Trip Expenses:53	899.
Total	<u>3,213.</u>

Supporting Statement of:

Form 990 p 2/Line 43 Col B-4

Description	Amount
Newsletter Expenses (incl Ad costs)	6,602.
Directory Expenses (incl Ad costs)	694.
Total	<u>7,296.</u>

Supporting Statement of:

Form 990 p 3/Line 45, column (B)

Description	Amount
	13,534.
1200 Undeposited Funds	-3,820.
Total	<u>9,714.</u>

Supporting Statement of:

Form 990 p 6/Line 94(E)

Description	Amount
3200 Membership Dues:3210 Professional Dues	9,445.
3200 Membership Dues:3220 Student Dues	45.
Total	<u>9,490.</u>

Supporting Statement of:

Form 990 p 6/Line 103(B)-2

Description	Amount
Advertising	440.
Circulation	763.
Total	<u>1,203.</u>

Supporting Statement of:

Form 990-T, p1/Line 1a

Description	Amount
	68.
3600 Product Sales:3640 Mug	39.
3700 Other Income:3710 Mailing List	25.
Total	<u>132.</u>

Supporting Statement of:

Form 990-T, p2/Schedule A, Line 2

Description	Amount
	20.
8000 Product Expenses:8200 Mailing List:8236 Prod	3.
8000 Product Expenses:8200 Mailing List:8241 Labe	13.
Total	<u>36.</u>

Supporting Statement of:

Form 990-T, p4/Schedule J-I, Column 6-1

Description	Amount
6000 Member Services:6100 Newsletter:6136 Newslet	575.
6000 Member Services:6100 Newsletter:6138 Mail Ho	179.
6000 Member Services:6100 Newsletter:6141 Newslet	2,131.
6000 Member Services:6100 Newsletter:6151 Contrac	2,014.
6000 Member Services:6100 Newsletter:6161 Newslet	18.
6000 Member Services:6100 Newsletter:6171 Mileage	35.
Total	<u>4,952.</u>

Supporting Statement of:

Form 990-T, p4/Schedule J-I, Column 3-2

Description	Amount
	95.
6000 Member Services:6200 Directory:6261 Director	2.
Total	<u>97.</u>

Supporting Statement of:

Form 990-T, p4/Schedule J-I, Column 6-2

Description	Amount
6000 Member Services:6200 Directory:6236 Director	88.
6000 Member Services:6200 Directory:6241 Director	251.
6000 Member Services:6200 Directory:6251 Contract	259.
Total	<u>598.</u>

Franchise Tax for Nonprofit Organizations 1998

M-4NP

For organizations with unrelated business income

Print or type

For calendar year 1998 or fiscal year beginning _____ 1998, ending _____, 19 _____

Minnesota ID number **411434403** FEIN **41-1434403**

003511766 12
MN GROUND WATER ASSN
4779 126TH ST N
WHITE BEAR LAKE MN 55110-5910

This organization files federal Form:
 990-T 990-C 1120-H 1120-POL
 Check if this return is filed under extension.
 Check if this is your final return.

Figure your income and tax

1	Federal taxable income (from the taxable income line of your federal form)	1	<input type="text"/>
2	Federal net operating loss deduction, if any	2	<input type="text"/>
3	Add lines 1 and 2	3	<input type="text"/>
4	Charitable contributions not deducted on federal return (see instructions)	4	<input type="text"/>
5	Minnesota net income (or loss) (subtract line 4 from line 3) If all of your activities are conducted in Minnesota, fill in the amount from line 5 on line 6. If your activities are conducted partly outside Minnesota or you have a net operating loss on your federal return, complete Schedule A on the back and check here <input type="checkbox"/>	5	<input type="text"/>
6	Taxable income (if zero or less, fill in zero)	6	<input type="text"/>
7	Regular tax (multiply line 6 by 9.8% (.098))	7	<input type="text"/>
8	Additional charge for underpayment of estimated tax (attach Schedule M-15NP)	8	<input type="text"/>
9	Add lines 7 and 8	9	<input type="text"/>

Payments

10	Amount credited from your 1997 M-4NP return	10	<input type="text"/>
11	1998 estimated tax payments	11	<input type="text"/>
12	Extension payment	12	<input type="text"/>

Refund or amount due

13	Add lines 10, 11 and 12	13	<input type="text"/>
14	If line 9 is greater or equal to line 13, subtract line 13 from line 9. This is an amount due.	14	<input type="text"/>
15	If line 13 is greater than line 9, subtract line 9 from line 13 and fill in overpayment	15	<input type="text"/>
16	Amount of line 15 to be credited to your 1999 estimated tax	16	<input type="text"/>
17	Amount of line 15 to be refunded	17	<input type="text"/>

Make check payable to:
 MN Dept. of Revenue
 Payment being made with this return by:
 Electronic funds transfer
 Check

Sign here

I declare that this return is correct and complete to the best of my knowledge and belief.

Authorized signature	Title	Date	Daytime phone	<input type="checkbox"/> I authorize the MN Dept. of Revenue to discuss this tax return with the preparer.
Preparer's signature	Minnesota ID number	Date	Daytime phone	

Janet M. DeLoe Business mgr _____ 5/18/99 651-426-3316

Attach a copy of your complete federal return including schedules.
 Mail to: MN Franchise Tax for Nonprofit Organizations, Mail Station 1257, St. Paul, MN 55146-1257