

Short Form Return of Organization Exempt From Income Tax

2012

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities,
and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions).
All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000
at the end of the year may use this form.
▶ *The organization may have to use a copy of this return to satisfy state reporting requirements.*

A For the 2012 calendar year, or tax year beginning , 2012, and ending , 20

B Check if applicable:

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

C Name of organization
Minnesota Ground Water Association

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
4779 126th St N

City or town, state or country, and ZIP + 4
White Bear Lake MN 55110-5910

D Employer identification number
41-1434403

E Telephone number
651-276-8208

F Group Exemption Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶

I Website: ▶ www.mgwa.org

J Tax-exempt status (check only one) – 501(c)(3) 501(c) (4) ◀ (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 Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

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, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 193,628.07

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	
	2	Program service revenue including government fees and contracts	2	<u>169,226.77</u>
	3	Membership dues and assessments	3	<u>20,066.00</u>
	4	Investment income	4	<u>112.80</u>
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	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		
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		
8	Other revenue (describe in Schedule O)	8	<u>4,222.50</u>	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	<u>193,628.07</u>	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	<u>6,585.00</u>
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	<u>39,869.77</u>
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	<u>11,677.09</u>
	16	Other expenses (describe in Schedule O)	16	<u>116,088.63</u>
17	Total expenses. Add lines 10 through 16 ▶	17	<u>174,220.49</u>	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<u>19,407.58</u>
	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	<u>31,974.38</u>
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	<u>66.00</u>
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	<u>51,447.96</u>

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	30,824.58	22 54,194.12
23 Land and buildings		23
24 Other assets (describe in Schedule O)	1,149.80	24
25 Total assets	31,974.38	25 54,194.12
26 Total liabilities (describe in Schedule O)		26 2,746.16
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	31,974.38	27 51,447.96

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 . . .

What is the organization's primary exempt purpose? Groundwater Education

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

		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)
28 <u>Groundwater education programs to foster understanding among the public and inform people on public policy issues. 2012 attendance at educational events for adults was 932.</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	147,930.01
29 <u>Publications: Newsletter ans web page of the MGWA (advertising and circulation reported on 990T) 2012 membership of 557 received the newsletter - the catalog of back issues is available to the public and searchable by web-crawlers, resulting in about 1000 downloads</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	8,949.66
30 <u>Administrative and grant support of the Minnesota Ground Water Association Foundation, which exists to carry out the groundwater science and education program outreach of the Association and incidental grants to other non-profits. Water Festivals served about 2,000 4th graders; 73 college students aided</u> (Grants \$ 6,435) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	7,834.95
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	156,879.67

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
<u>Kelton Barr, Braun Intertec</u> 11001 Hampshire Ave S Bloomington MN 55438	President - 5	0	0	0
<u>Dr. Melinda Erickson, USGS Water Science Center</u> 2280 Woodale Dr Mounds View MN 55112	Past-President - 1	0	0	0
<u>Julie Ekman, MN DNR</u> 500 Lafayette Rd St. Paul MN 55155-4032	Secretary - 2	0	0	0
<u>Audrey Van Cleve, MN Pollution Control Agency</u> 520 Lafayette Rd, St. Paul MN 55155	Treasurer - 2	0	0	0
<u>Robert Tipping, Minnesota Geological Survey</u> 2642 University Ave W St Paul, MN 55114	President-Elect - 2	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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 33 through 45b regarding organizational activities, financials, and compliance.

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 Yes No

Part VI Section 501(c)(3) organizations only

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

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

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 Yes No

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a

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."

Table with 5 columns: (a) Name and title of each employee paid more than \$100,000; (b) Average hours per week devoted to position; (c) Reportable compensation (Forms W-2/1099-MISC); (d) Health benefits, contributions to employee benefit plans, and deferred compensation; (e) Estimated amount of other compensation.

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000; (b) Type of service; (c) Compensation.

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts 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 (Audrey Van Cleve), Date (8/9/2013), Type or print name and title (Audrey Van Cleve, Treasurer)

Paid Preparer Use Only: Print/Type preparer's name (Dr. Jeanette H. Leete), Preparer's signature, Date (8/9/2013), Check if self-employed, PTIN (P01417508), Firm's name (WRI Association Mgmt Co), Firm's EIN (41-1571648), Firm's address (4779 126th St N White Bear Lake MN 55110-5910), Phone no. (651-276-8208)

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.

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

Minnesota Ground Water Association

Employer identification number

41-1434403

Line 8 Other Revenue - These amounts also reported on the 990T

Newsletter Ads	\$2,694.50
Directory Ads	\$750.00
Web Ads	\$280.00
Newsletter Sales	\$400.00
Directory Sales	\$98.00
Total -	\$4,222.50

Line 16 Other Expenses

4199 Bank Fees	\$76.44
4410 Board Meeting Expense	\$1,294.17
4571 Mileage	\$48.96
4598 Dues Visa Fees	\$284.11
5129 Poster Session Supplies	\$45.00
5198 Sales/Use Tax	\$672.27
5110 Speakers Expenses	\$926.13
5126 Facility Rental	\$3,491.40
5127 Conference Refreshments	\$5,645.63
5128 Audio-Visual Rental	\$310.00
5171 Mileage	\$74.20
5197 Event Insurance	\$138.13
5199 Bank Fees	\$1,018.79
5296 North Dakota MWGWC Split	\$5,000.00
5210/27 Conference refreshments	\$18,489.68
5299 Use Tax	\$264.95
5210 Speakers Expenses	\$2,500.08
5226 Facility Rental	\$64,284.05

Name of the organization Minnesota Ground Water Association	Employer identification number 41-1434403
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5228 Audio-Visual	\$5,820.75
5271 Mileage	\$688.42
5297 Event Insurance	\$138.13
5298 VISA fees	\$2,606.31
5327 Field Trip Food	\$690.51
5371 Field Trip Transportation	\$1,187.85
7299 Fees and Taxes	\$25.00
7227 Foundation Board Meeting	\$224.45
7366 Web Page Fees	\$133.22
Total	\$116,088.63

Line 20: Other changes in net assets

corrected entry of prepaid dues in 2011, changed 2011 net assets by \$66.00

MGWA
Profit & Loss

January through December 2012
Jan - Dec 12 Summary of IRS line numbers

Income

3200 Dues

3210 Professional	19,915.00		1	
3220 Student	135.00		2	169,226.77
3230 Corp. Membership	1.00		3	20,066.00
3240 Retired	15.00		4	112.80
Total 3200 Dues	<u>20,066.00</u>	3	5	

3300 Ads

3310 Newsletter Ads	2,694.50		6	
3320 Directory Ads	750.00		7	
3330 Web Ad	280.00		8	4,222.50
Total 3300 Ads	<u>3,724.50</u>	8	9	193,628.07

3400 Interest

112.80 4

3500 Prog. Fees

3510 Spring Conference

3511 PR Spring Conference	27,765.00	
3513 ST Spring Conference	1,290.00	
3510 Spring Conference - Other	4,330.00	

Total 3510 Spring Conference 33,385.00 2

3520 Fall Conference Fees

3526 Silica Sand Conference	1,222.94	
3521 ST/RT Registration	4,430.00	
3522 Prof. Registration	94,313.25	
3525 Sponsor	26,228.69	
3529 Field Trip	3,570.00	
3528 Banquet Tickets	6,076.89	

Total 3520 Fall Conference Fees 135,841.77 2

Total 3500 Prog. Fees

169,226.77

3600 Products

3620 Directory Printed	98.00	8
3670 Newsletter Printed	400.00	8

Total 3600 Products 498.00

Total Income

193,628.07

Gross Profit

193,628.07 9

Expense

Reconciliation Discrepancies	10.00
4000 Admin	

MGWA
Profit & Loss

January through December 2012

	<u>Jan - Dec 12</u>	Summary of IRS line numbers		
4041 Gen. Copies	147.82	13	10	6,585.00
4100 Fin. Admin.			11	
4163 Maintenance	53.68	13	12	
4151 Tax Preparation	724.00	13	13	39,869.77
4152 IRS & MN returns	325.00	13	14	
4151 Bookkeeping	2,740.50	13	15	11,677.09
4199 Bank Fees	76.44	16	16	116,078.63
Total 4100 Fin. Admin.	<u>3,919.62</u>		17	174,220.49
4400 BOD				
4410 Meal Expense	1,294.17	16		
4461 Supplies	23.93	15		
Total 4400 BOD	<u>1,318.10</u>			
4500 Dues				
4536 Billing Postage	0.96	15		
4551 Labor	2,040.00	13		
4561 Billing Supplies	434.30	15		
4571 Mileage	48.96	16		
4598 Dues Visa Fees	284.11	16		
Total 4500 Dues	<u>2,808.33</u>			
4600 DB Maint				
4651 Labor	1,302.00	13		
Total 4600 DB Maint	<u>1,302.00</u>			
Total 4000 Admin	9,495.87			
5000 Programs				
5100 Spring Conf				
5129 Poster Session	45.00	16		
5198 Sales/Use Tax	672.27	16		
5110 Speakers	926.13	16		
5126 Facility	3,491.40	16		
5127 Refreshments	5,645.63	16		
5128 Audio-Visual	310.00	16		
5136 Postage	487.75	15		
5141 Printing	726.72	15		
5151 Labor	6,485.70	13		
5161 Supplies	102.79	15		
5171 Mileage	74.20	16		
5197 Insurance	138.13	16		
5199 Bank Fees	1,018.79	16		
Total 5100 Spring Conf	<u>20,124.51</u>			
5200 Fall Conf				

MGWA
Profit & Loss

January through December 2012
Jan - Dec 12 Summary of IRS line numbers

5296 Split	5,000.00	16
5252 Fall Conf Web	4,553.10	13
5210 Meal Expense	480.80	16
5299 Use Tax	264.95	16
5210 Speakers	2,500.08	16
5226 Facility	64,284.05	16
5227 Refreshments	18,008.88	16
5228 Audio-Visual	5,820.75	16
5236 Postage	348.00	15
5238 Mailing Service	63.75	13
5241 Printing	1,760.57	15
5251 Labor	14,628.60	13
5261 Supplies	3,940.34	15
5271 Mileage	688.42	16
5297 Insurance	138.13	16
5298 VISA fees	2,606.31	16
Total 5200 Fall Conf	125,086.73	
5300 Workshop/Field Trip		
5327 Food	690.51	16
5341 Printing	135.93	15
5351 Labor	353.40	13
5361 Supplies	67.86	15
5371 Transp	1,187.85	16
Total 5300 Workshop/Field Trip	2,435.55	
Total 5000 Programs	147,646.79	28a
6000 Mem Services		
6100 Newsletter		
6136 Postage	98.79	15
6141 Printing	942.36	15
6142 Ad Costs	879.30	15
6151 Labor	3,729.21	13
Total 6100 Newsletter	5,649.66	
6200 Directory		
6236 Postage	29.20	15
6242 Ad Costs	107.82	15
6251 Contract Labor	625.98	13
Total 6200 Directory	763.00	
6300 Member Corresp.		
6371 Web Consultant	1,195.62	15
6351 Labor	777.66	13
6361 Supplies	168.87	13

**MGWA
 Profit & Loss**

January through December 2012

Jan - Dec 12

Summary of IRS line numbers

6342 Web Ad Costs	394.85	15
Total 6300 Member Corresp.	<u>2,537.00</u>	
Total 6000 Mem Services	8,949.66	29a
7000 Public Service		
7100 Donations	6,435.00	10
7200 MGWAF		
7299 Fees and Taxes	25.00	16
7227 BOD Meeting	224.45	16
7251 MGWAF Labor	1,150.50	13
Total 7200 MGWAF	<u>1,399.95</u>	30a
7300 Public Education		
7310 Coalition Dues	150.00	10
7366 Web Page Fees	133.22	16
Total 7300 Public Education	<u>283.22</u>	28a
Total 7000 Public Service	<u>8,118.17</u>	
Total Expense	<u>174,220.49</u>	17
Net Income	<u><u>19,407.58</u></u>	

MGWA
Balance Sheet
 As of December 31, 2012

	Dec 31, 12
ASSETS	
Current Assets	
Checking/Savings	
1100 Wells Fargo Checking	44,103.16
1150 Affinity Plus	
Participation Checking	16,414.31
1150 Affinity Plus - Other	10.10
Total 1150 Affinity Plus	16,424.41
Total Checking/Savings	60,527.57
Accounts Receivable	
Accounts Receivable	3,010.00
Total Accounts Receivable	3,010.00
Other Current Assets	
Prepaid Ads	
Prepaid NL Ad	-1,939.00
Total Prepaid Ads	-1,939.00
Prepaid Dues	
Prepaid Retired	-30.00
Prepaid Professional Dues	-10,080.00
Prepaid Dir Subscription	-28.00
Prepaid NL Subscriptions	-220.00
Prepaid Corporate	66.00
Prepaid Students	-75.00
Total Prepaid Dues	-10,367.00
1200 Undeposited Funds	362.00
Inventory Asset	2,578.01
Postage Due 95012000	22.54
Total Other Current Assets	-9,343.45
Total Current Assets	54,194.12
Fixed Assets	
2010 Fixed Asset	
2010 Sony Computer	
Accumulated Depreciation	-1,502.99
Cost	1,502.99
Total 2010 Sony Computer	0.00
Total 2010 Fixed Asset	0.00
2006 Fixed Asset	
HP 3880dn	
Cost	1,149.00
Accumulated Depreciation	-1,149.00
Total HP 3880dn	0.00
Total 2006 Fixed Asset	0.00
2005 Fixed Asset	
Laser Pointer	
Cost	26.41
Accumulated Depreciation	-26.41
Total Laser Pointer	0.00

MGWA
Balance Sheet
 As of December 31, 2012

	Dec 31, 12
Total 2005 Fixed Asset	0.00
2004 Fixed Asset	
Latitude D600	
Cost	2,419.66
Accumulated Depreciation	-2,419.66
Total Latitude D600	0.00
Total 2004 Fixed Asset	0.00
2002 Fixed Asset	
Display	
Cost	531.43
Accumulated Deprec.	-531.43
Total Display	0.00
Tents	
Cost	425.96
Accumulated Deprec.	-425.96
Total Tents	0.00
Total 2002 Fixed Asset	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	54,194.12
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	2,207.16
Total Accounts Payable	2,207.16
Other Current Liabilities	
1310 Use Tax Payable	539.00
Total Other Current Liabilities	539.00
Total Current Liabilities	2,746.16
Total Liabilities	2,746.16
Equity	
Opening Bal Equity	676.84
Retained Earnings	31,363.54
Net Income	19,407.58
Total Equity	51,447.96
TOTAL LIABILITIES & EQUITY	54,194.12