

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)

2013

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.
 ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning _____, **2013, and ending** _____, **20** _____

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Minnesota Ground Water Association	D Employer identification number 41-1434403
	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 4779 126th St N	E Telephone number 651-276-8208
	City or town, state or province, country, and ZIP or foreign postal code White Bear Lake MN 55110-5910	F Group Exemption Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶ _____

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

I Website: ▶ www.mgwa.org

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (4) ◀ (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other _____

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **93,020.59**

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	68,448.31
	3 Membership dues and assessments	3	20,248.41
	4 Investment income	4	110.87
	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	
	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	4,213.00	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	93,020.59	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	3,200.12
	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	32,302.43
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	1,899.57
	16 Other expenses (describe in Schedule O)	16	32,857.56
17 Total expenses. Add lines 10 through 16 ▶	17	70,259.68	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	22,760.91
	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	51,462.96
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	74,223.87

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]

Table with 2 columns: (A) Beginning of year, (B) End of year. Rows include Cash, savings, and investments; Land and buildings; Other assets; Total assets; Total liabilities; Net assets or fund balances.

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 []

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

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.

Table with 2 columns: Description, Expenses. Rows include Groundwater education programs to foster understanding among the public; Publications: Newsletter and web page of the MGWA; Administrative and grant support of the Minnesota Ground Water Association Foundation.

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 []

Table with 5 columns: (a) Name and title, (b) Average hours per week devoted to position, (c) Reportable compensation, (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Lists Robert Tipping, Kelton Barr, Eric Mohring, Julie Ekman, and Audrey Van Cleve.

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		<input checked="" type="checkbox"/>
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)		<input checked="" type="checkbox"/>
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b	Section 501(c)(3) and 501(c)(4) 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		
c	Section 501(c)(3) and 501(c)(4) 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) and 501(c)(4) 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		
41	List the states with which a copy of this return is filed ▶ Minnesota		
42a	The organization's books are in care of ▶ WRI Association Mgmt Co. Telephone no. ▶ 651-276-8208 Located at ▶ 4779 126th St N White Bear Lake Minnesota ZIP + 4 ▶ 55110-5910		
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 Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶		<input checked="" type="checkbox"/>
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		<input type="checkbox"/>
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
c	Did the organization receive any payments for indoor tanning services during the year?		<input checked="" type="checkbox"/>
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		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<input checked="" type="checkbox"/>
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		<input checked="" type="checkbox"/>

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	Yes	No
		46	<input checked="" type="checkbox"/>

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	Yes	No
		47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
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

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

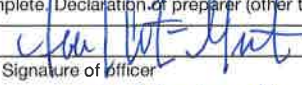
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations 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		Date <u>08/15/2014</u>
	Avent Cota-Guerrin, Secretary	

Paid Preparer Use Only	Print/Type preparer's name Jeanette H. Leete	Preparer's signature 	Date 8/15/2014	Check <input type="checkbox"/> if self-employed	PTIN P01417508	
	Firm's name ▶ WRI Association Mgmt Co	Firm's EIN ▶ 41-1571648		Phone no. 651-276-8208		
	Firm's address ▶ 4779 126th St N White Bear Lake MN 55110-5910					
	May the IRS discuss this return with the preparer shown above? See instructions ▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**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 \$3,689.00

Web Ads \$100.00

Newsletter Sales \$340.00

Directory Sales \$84.00

Total - \$4,213.00

Line 16 Other Expenses

Board Meeting Expense \$1,293.82

Transportation/Parking for Conferences \$1,753.00

Bank Fees (Credit Card Processing) \$2,483.41

Conference Facility, AV, Refreshments, Speakers \$23,766.29

Sales Tax \$1,280.10

Insurance \$298.62

Supplies \$1,982.32

Total - \$32,857.56

Line 24 Other Assets **End 2012** **End 2013**

Accounts Receivable \$3,010.00 \$3,820

Prepaid Dues (\$10,352.00) (\$9,707.59)

Undeposited Funds \$362.00

Inventory \$2,578.01 \$2,592.01

Postage Due Account at PO 22.54 22.54

Total - (\$6,318.45) (\$3,273.04)

MGWA
Profit & Loss
 January through December 2013

	Jan - Dec 13
Income	
3100 Contributions	
3165 HOP Fund Contribution	0.00
3170 Unrestricted Donation	0.00
3160 Scholarship Endowment	0.00
Total 3100 Contributions	0.00
3200 Dues	
3210 Professional	20,382.41
3220 Student	195.00
3230 Corp. Membership	-344.00
3240 Retired	15.00
Total 3200 Dues	20,248.41
3300 Ads	
3310 Newsletter Ads	3,689.00
3330 Web Ad	100.00
Total 3300 Ads	3,789.00
3400 Interest	110.87
3500 Prog. Fees	
3510 Spring Conference	
3511 PR Spring Conference	23,375.00
3512 RT Spring Conference	520.00
3513 ST Spring Conference	1,145.00
3514 Non-Member Spring Conferen	4,590.00
3515 Exhibitor	4,000.00
3510 Spring Conference - Other	0.00
Total 3510 Spring Conference	33,630.00
3520 Fall Conference Fees	
3524 Fall Conference Non-Member	2,550.00
3523 Fall Conference Retired	520.00
3521 Fall Conference Student	515.00
3522 Fall Conference Member	24,125.00
3525 Fall Conference Sponsor	900.00
3520 Fall Conference Fees - Other	0.00
Total 3520 Fall Conference Fees	28,610.00
3530 Workshop/Field Trip Fees	
3531 Field Trip Sponsor	725.00
3530 Workshop/Field Trip Fees - Other	5,483.31
Total 3530 Workshop/Field Trip Fees	6,208.31
Total 3500 Prog. Fees	68,448.31
3600 Products	
3620 Directory Printed	84.00
3670 Newsletter Printed	340.00
Total 3600 Products	424.00
Total Income	93,020.59
Gross Profit	93,020.59

MGWA
Profit & Loss
January through December 2013

	<u>Jan - Dec 13</u>
Expense	
4000 Admin	
4030 Gen. Parking	4.00
4036 Gen. Postage	149.49
4041 Gen. Copies	133.90
4100 Fin. Admin.	
4136 Postage	71.09
4151 Tax Preparation	101.25
4152 IRS & MN returns	1,365.00
4151 Bookkeeping	4,969.78
Total 4100 Fin. Admin.	<u>6,507.12</u>
4300 Corr.	
4336 Admin Postage	100.00
Total 4300 Corr.	<u>100.00</u>
4400 BOD	
4410 Meal Expense	1,293.82
4461 Supplies	71.79
Total 4400 BOD	<u>1,365.61</u>
4500 Dues	
4551 Labor	480.00
4598 Dues Visa Fees	1,367.72
Total 4500 Dues	<u>1,847.72</u>
4600 DB Maint	
4651 Labor	2,562.50
Total 4600 DB Maint	<u>2,562.50</u>
Total 4000 Admin	12,670.34
5000 Programs	
5100 Spring Conf	
5130 Spr Conf Parking	8.00
5198 Sales/Use Tax	651.35
5110 Speakers	1,272.86
5126 Facility	3,419.00
5127 Refreshments	5,471.69
5128 Audio-Visual	185.00
5136 Postage	9.20
5141 Printing	299.95
5151 Labor	9,931.40
5161 Supplies	335.73
5197 Insurance	150.00
5199 Bank Fees	850.69
Total 5100 Spring Conf	<u>22,584.87</u>

MGWA
Profit & Loss
 January through December 2013

	Jan - Dec 13
5200 Fall Conf	
5210 Meal Expense	178.10
5299 Use Tax	628.75
5210 Speakers	1,223.35
5226 Facility	3,264.00
5227 Refreshments	5,220.00
5228 Audio-Visual	260.00
5236 Postage	111.00
5241 Printing	504.03
5251 Labor	4,501.50
5261 Supplies	205.62
5271 Mileage	16.00
5297 Insurance	148.62
5298 VISA fees	265.00
	16,525.97
5300 Workshop/Field Trip	
5326 Facilities	2,130.00
5327 Food	1,142.29
5351 Labor	1,262.50
5361 Supplies	382.65
5371 Transp	1,725.00
	6,642.44
Total 5000 Programs	45,753.28
6000 Mem Services	
6100 Newsletter	
6136 Postage	84.20
6141 Printing	128.07
6151 Labor	3,690.80
6161 Supplies	986.53
	4,889.60
6200 Directory	
6236 Postage	66.00
6251 Contract Labor	15.00
	81.00
6300 Member Corresp.	
6336 Postage	242.64
6351 Labor	3,422.70
	3,665.34
Total 6000 Mem Services	8,635.94
7000 Public Service	
7100 Donations	1,270.00
7200 MGWAF	
7298 Bank Fees paid for MGWAF	20.86
7299 Fees and Taxes	25.00
7227 BOD Meeting	134.58
7226 Facility	177.00
7251 MGWAF Labor	1,503.80
	1,861.24

6:34 AM
08/15/14
Accrual Basis

MGWA
Profit & Loss
January through December 2013

	<u>Jan - Dec 13</u>
7300 Public Education	
7326 Meal Expense	58.88
7366 Web Page Fees	10.00
Total 7300 Public Education	<u>68.88</u>
Total 7000 Public Service	<u>3,200.12</u>
Total Expense	<u>70,259.68</u>
Net Income	<u><u>22,760.91</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	-15.00
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	-10,352.00
1200 Undeposited Funds	362.00
Inventory Asset	2,578.01
Postage Due 95012000	22.54
Total Other Current Assets	-9,328.45
Total Current Assets	54,209.12
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

MGWA
Balance Sheet
 As of December 31, 2012

	Dec 31, 12
2005 Fixed Asset	
Laser Pointer	
Cost	26.41
Accumulated Depreciation	-26.41
Total Laser Pointer	0.00
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	54,209.12
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	31,378.54
Net Income	19,407.58
Total Equity	51,462.96
TOTAL LIABILITIES & EQUITY	54,209.12

MGWA
Balance Sheet
 As of December 31, 2013

	Dec 31, 13
ASSETS	
Current Assets	
Checking/Savings	
1100 Wells Fargo Checking	52,470.66
1150 Affinity Plus	
Participation Checking	26,520.60
1150 Affinity Plus - Other	10.10
Total 1150 Affinity Plus	26,530.70
Total Checking/Savings	79,001.36
Accounts Receivable	
Accounts Receivable	3,820.00
Total Accounts Receivable	3,820.00
Other Current Assets	
Prepaid Dues	
Prepaid Professional Dues	-9,447.59
Prepaid NL Subscriptions	-200.00
Prepaid Students	-60.00
Total Prepaid Dues	-9,707.59
Inventory Asset	2,592.01
Postage Due 95012000	22.54
Total Other Current Assets	-7,093.04
Total Current Assets	75,728.32
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
Total 2005 Fixed Asset	0.00

MGWA
Balance Sheet
 As of December 31, 2013

	Dec 31, 13
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	75,728.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	997.65
Total Accounts Payable	997.65
Other Current Liabilities	
1310 Use Tax Payable	476.16
1300 Sales Tax Payable	30.64
Total Other Current Liabilities	506.80
Total Current Liabilities	1,504.45
Total Liabilities	1,504.45
Equity	
Opening Bal Equity	676.84
Retained Earnings	50,786.12
Net Income	22,760.91
Total Equity	74,223.87
TOTAL LIABILITIES & EQUITY	75,728.32

MGWA

Sales by Item Summary

January through December 2013

	Qty	Amount	% of Sales	Avg Price	COGS	Avg COGS	Gross Margin	Gross Margin %
Service								
Fall Field Trip Veg Option (AIPG-AWG-MGWA Field Trip 2013 - Vegetarian Option)	3	450.00	0.5%	150.00				
Fall Field Trip (AIPG-AWG-MGWA Field Trip 2013)	7	725.00	0.8%	103.57				
Fall Field Trip Sponsorship (AWG-AIPG-MGWA Fall Field Trip Sponsorship)	33	5,033.31	5.4%	152.52				
Fall Field Trip (AIPG-AWG-MGWA Field Trip 2013) - Other	40	5,758.31	6.1%	143.96				
Total Fall Field Trip (AIPG-AWG-MGWA Field Trip 2013)								
Ad Package - fp (Advertising in MGWA Newsletters and Directory for 2014 - Full Page)	1	900.00	1.0%	900.00				
Ad Package - fp (Advertising in MGWA Newsletters and Directory for 2014 - Half Page)	1	450.00	0.5%	450.00				
Ad Package - qp (Advertising in MGWA Newsletters and Directory for 2014 - Quarter...)	1	250.00	0.3%	250.00				
Ad Package - bc (Advertising in MGWA Newsletters and Directory for 2014 - Business...)	1	150.00	0.2%	150.00				
MGWAF Donations (Donations to MGWAF, a 501(c)3)								
Scholarship Endowment (Tax Deductible Contribution to the MGWA Foundation Sch...)	15	478.00	0.5%	31.87				
Unrestricted Funds (Tax-deductible Contribution to MGWA Foundation Education Ac...)	11	860.00	0.9%	78.18				
HOP Fund Contribution (Tax Deductible Contribution to MGWA Foundation, a 501(c)3)	20	697.00	0.7%	34.85				
Total MGWAF Donations (Donations to MGWAF, a 501(c)3)	46.00	2,035.00	2.2%	44.24				
Ad-Web	2	100.00	0.1%	50.00				
CM (2014 Corporate Membership)	4	-278.00	-0.3%	-69.50				
Dir. (Membership Directory)	8	56.00	0.1%	7.00				
Fall Conference (MGWA Fall Conference - Economics of Groundwater)								
Fall Conference - Member (MGWA Fall Conference - Economics of Groundwater)	160	20,950.00	22.3%	130.94				
Fall Conference Retired (MGWA Fall Conference - Economics of Groundwater)	8	520.00	0.6%	65.00				
Fall Conf. Exhibitor Table (Skirted exhibitor table)	3	1,500.00	1.6%	500.00				
Fall Conf Non-Mem (MGWA Fall Conference - Economics of Groundwater)	19	2,550.00	2.7%	134.21				
Fall Conf. Student (MGWA Fall Conference - Economics of Groundwater)	21	1,365.00	1.5%	65.00				
Fall Conference (MGWA Fall Conference - Economics of Groundwater) - Other	24	3,175.00	3.4%	132.29				
Total Fall Conference (MGWA Fall Conference - Economics of Groundwater)	235	30,060.00	32.0%	127.91				
NL Subscription (2014 Newsletter Subscription)	16	320.00	0.3%	20.00				
PR (2014 Professional Dues)	533	18,597.41	19.8%	34.89				
Spring 2014 (MGWA Spring Conference 2014: Recharge, Infiltration and Drainage)								
Spring Conf. Exhibitor Table (Skirted exhibit table and one full conference regist...)	8	4,000.00	4.3%	500.00				
Spring 2014 New Mem (MGWA Spring Conference 2014: Recharge, Infiltration and Dr...	35	5,780.00	6.2%	165.14				
Spring 2014 Student (MGWA Spring Conference 2014: Recharge, Infiltration and Drai...	24	1,145.00	1.2%	47.71				
Spring 2014 (MGWA Spring Conference 2014: Recharge, Infiltration and Drainage) - ...	188	23,895.00	25.5%	127.10				
Total Spring 2014 (MGWA Spring Conference 2014: Recharge, Infiltration and Drainage)	255.00	34,820.00	37.1%	136.55				
ST (2014 Student Dues)	12	180.00	0.2%	15.00				
Total Service	1,158.00	93,848.72	100.0%	81.04				
TOTAL	1,158	93,848.72	100.0%	81.04				



Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	June 30, 2014
Employer ID number	41-1434403
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

050390.308346.114105.6135 1 AT 0.406 373



MINNESOTA GROUND WATER ASSOCIATION
4779 126TH ST N
WHITE BEAR LK MN 55110-5910

Page 1 of 1

050390

Important information about your December 31, 2013 Form 990

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your December 31, 2013 Form 990.
Your new due date is August 15, 2014.

What you need to do

File your December 31, 2013 Form 990 by August 15, 2014. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.