

Short Form

Return of Organization Exempt From Income Tax

2014

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Open to Public Inspection

▶ 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.

Department of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning _____, 2014, and ending _____, 20

B Check if applicable:

- Address change
- Name change
- Initial return
- Final 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)

4779 126th St N

City or town, state or province, country, and ZIP or foreign postal code

White Bear Lake MN 55110-5910

Room/suite

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

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

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 ▶ \$ 98,914.21

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21				
Revenue	1 Contributions, gifts, grants, and similar amounts received																																
	2 Program service revenue including government fees and contracts																												78,398.50				
	3 Membership dues and assessments																													17,593.59			
	4 Investment income																												44.12				
	5a Gross amount from sale of assets other than inventory																																
	b Less: cost or other basis and sales expenses																																
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																																
	6 Gaming and fundraising events																																
	a Gross income from gaming (attach Schedule G if greater than \$15,000)																																
	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)																																
c Less: direct expenses from gaming and fundraising events																																	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																																	
7a Gross sales of inventory, less returns and allowances																																	
b Less: cost of goods sold																																	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																																	
8 Other revenue (describe in Schedule O)																																2,878.00	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶																																98,914.21	
Expenses	10 Grants and similar amounts paid (list in Schedule O)																															10,801.71	
	11 Benefits paid to or for members																															0	
	12 Salaries, other compensation, and employee benefits																															0	
	13 Professional fees and other payments to independent contractors																																29,406.13
	14 Occupancy, rent, utilities, and maintenance																																0
	15 Printing, publications, postage, and shipping																																1,811.71
	16 Other expenses (describe in Schedule O)																																29,734.27
17 Total expenses. Add lines 10 through 16 ▶																																71,753.82	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)																															27,160.39	
	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)																															74,223.87	
	20 Other changes in net assets or fund balances (explain in Schedule O)																															(190.00)	
21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶																																101,194.26	

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	79,001.36	22	111,897.16
23	Land and buildings		23	
24	Other assets (describe in Schedule O)	(3,273.04)	24	(986.06)
25	Total assets	75,728.32	25	110,911.10
26	Total liabilities (describe in Schedule O)	1,504.45	26	9,716.84
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	74,223.87	27	101,194.26

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

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

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	<u>Groundwater education programs to foster understanding among the public and inform people on public policy issues, 2014 attendance at events was 558.</u>			
	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		28a	42,203.82
29	<u>Publications: Newsletter and web page of the MGWA (advertising and circulation reported on 990T): 590 (2014 membership) received the 2014 newsletters - the catalog of back issues is available to the public and searchable by web-crawlers, resulting in 986 downloads</u>			
	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		29a	4,935.92
30	<u>Administrative and grant support of the Minnesota Ground Water Association Foundation, which exists to carry out the groundwater and science and education outreach of the Association</u>			
	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		30a	13,362.21
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	60,501.95

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>Eric Mohring Board of Water and Soil Resources 520 Lafayette Rd St. Paul MN 55155</u>	President - 5	0	0	0
<u>Robert Tipping Minnesota Geological Survey 2609 Territorial Rd St. Paul MN 55114</u>	Past-Pres - 2	0	0	0
<u>Lanya Ross Metropolitan Council 390 Robert St N St. Paul MN 55101</u>	Pres-Elect - 2	0	0	0
<u>Audrey Van Cleve Minnesota Pollution Control 520 Lafayette Rd St. Paul MN 55155</u>	Treasurer - 2	0	0	0
<u>Avery Cota-Guertin Minnesota Dept of Natural Resources 500 Lafayette Rd St. Paul MN 55155</u>	Secretary - 1	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

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
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.
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities...
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year?
35c 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?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
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?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40b 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?
40c 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
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed
42a The organization's books are in care of
42b 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...
42c At any time during the calendar year, did the organization maintain an office outside the U.S.?
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041
44a Did the organization maintain any donor advised funds during the year?
44b Did the organization operate one or more hospital facilities during the year?
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments?
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
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)?

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

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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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."

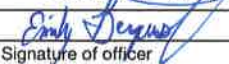
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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 must attach a completed Schedule A ▶ Yes No

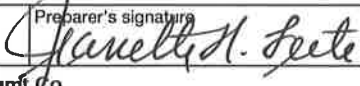
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

	8/11/15
Signature of officer	Date

Emily Berquist, Treasurer 2015
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Dr. Jeanette Leete	Preparer's signature 	Date 8/11/2015	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 ▶ 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.

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

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Name of the organization

Minnesota Ground Water Association

Employer identification number

41-1434403

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

Newsletter Ads \$2,400.00

Directory Ads 110.00

Newsletter Sales 340.00

Directory Sales 28.00

\$2,878.00

Line 16 Other Expenses

Tax Software \$203.53

Layout Software \$149.96

Board Meeting Expense \$1,113.63

Bank Fees (Credit Card Processing) \$2,291.41

Conferences (Facility, Speakers, AV, Food Service) \$22,780.97

Sales Tax \$1,532.16

Transportation/Parking for Conferences \$155.76

Insurance \$298.62

Supplies for Conferences \$791.56

Web Service Fees \$189.00

Other Supplies \$202.67

Minnesota Filing Fee \$25.00

\$29,734.27

Line 20 Other change in net assets - Obsolete inventory discarded (dated field trip guidebooks) (\$190.00)

Name of the organization

Employer identification number

Minnesota Ground Water Association

41-1434403

Line 24 Other Assets	End 2013	End 2014
Accounts Receivable	\$3,820.00	\$215.00
Prepaid Dues	(\$9,707.59)	(\$5,400.00)
Undeposited Funds	-	\$540.00
Inventory	(\$2,592.01)	(\$2,932.70)
Postage Due Account @ USPS	\$22.54	\$47.79
Fixed Assets	-	\$678.45

Line 26 Total Liabilities	End 2013	End 2014
Accounts Payable	\$997.65	\$10,583.40
Tax Payable	\$506.80	\$8.44
PrePaid Conference Expenses	-	(\$875.00)

MGWA
Profit & Loss
 January through December 2014

	Jan - Dec 14
Income	
3100 Contributions	
3165 HOP Fund Contribution	0.00
3170 Unrestricted Donation	0.00
3160 Scholarship Endowment	0.00
3100 Contributions - Other	0.00
Total 3100 Contributions	0.00
3200 Dues	
3210 Professional	17,677.59
3220 Student	165.00
3230 Corp. Membership	-249.00
Total 3200 Dues	17,593.59
3300 Ads	
3310 Newsletter Ads	2,400.00
3330 Web Ad	110.00
Total 3300 Ads	2,510.00
3400 Interest	44.12
3500 Prog. Fees	
3510 Spring Conference	
3511 PR Spring Conference	37,705.00
3512 RT Spring Conference	770.00
3513 ST Spring Conference	460.00
3515 Exhibitor	1,500.00
Total 3510 Spring Conference	40,435.00
3520 Fall Conference Fees	
3526 One Day Wednesday	2,500.00
3524 Fall Conference Non-Member	6,480.00
3523 Fall Conference Exhibits	770.00
3521 Fall Conference Student	590.00
3522 Fall Conference Member	25,140.00
3520 Fall Conference Fees - Other	2,483.50
Total 3520 Fall Conference Fees	37,963.50
Total 3500 Prog. Fees	78,398.50
3600 Products	
3620 Directory Printed	28.00
3670 Newsletter Printed	340.00
Total 3600 Products	368.00
Total Income	98,914.21
Gross Profit	98,914.21
Expense	
4000 Admin	
4036 Gen. Postage	28.00

MGWA
Profit & Loss
 January through December 2014

	Jan - Dec 14
4100 Fin. Admin.	
4136 Postage	3.90
4162 Tax Software	203.53
4152 IRS & MN returns	1,445.00
4151 Bookkeeping	5,036.38
Total 4100 Fin. Admin.	6,688.81
4300 Corr.	
4362 Software	149.96
Total 4300 Corr.	149.96
4400 BOD	
4410 Meal Expense	1,113.63
Total 4400 BOD	1,113.63
4500 Dues	
4598 Dues Visa Fees	1,230.97
Total 4500 Dues	1,230.97
4600 DB Maint	
4651 Labor	2,040.50
Total 4600 DB Maint	2,040.50
Total 4000 Admin	11,251.87
5000 Programs	
5600 Sinkhole Conference	
5651 Sinkhole Conference Work	1,155.00
Total 5600 Sinkhole Conference	1,155.00
5100 Spring Conf	
5130 Spr Conf Parking	8.00
5198 Sales/Use Tax	810.37
5125 Computer	169.61
5110 Speakers	903.86
5126 Facility	4,012.00
5127 Refreshments	6,456.55
5128 Audio-Visual	170.00
5136 Postage	12.78
5138 Mailing Service	160.00
5141 Printing	370.01
5151 Labor	6,157.00
5161 Supplies	427.27
5171 Mileage	48.16
5197 Insurance	150.00
5199 Bank Fees	1,003.47
Total 5100 Spring Conf	20,859.08

MGWA
Profit & Loss
 January through December 2014

	Jan - Dec 14
5200 Fall Conf	
5299 Use Tax	721.79
5225 Computer	169.62
5210 Speakers	746.83
5226 Facility	3,760.70
5227 Refreshments	5,931.80
5228 Audio-Visual	355.00
5236 Postage	307.52
5241 Printing	739.50
5251 Labor	6,787.50
5261 Supplies	364.29
5271 Mileage	99.60
5297 Insurance	148.62
5298 VISA fees	56.97
	20,189.74
Total 5200 Fall Conf	
Total 5000 Programs	42,203.82
6000 Mem Services	
6100 Newsletter	
6136 Postage	190.00
6151 Labor	2,859.75
6161 Supplies	14.98
6100 Newsletter - Other	187.69
	3,252.42
Total 6100 Newsletter	
6200 Directory	
6251 Contract Labor	146.75
	146.75
Total 6200 Directory	
6300 Member Corresp.	
6351 Labor	1,536.75
	1,536.75
Total 6300 Member Corresp.	
Total 6000 Mem Services	4,935.92
7000 Public Service	
7100 Donations	10,651.71
7200 MGWAF	
7299 Fees and Taxes	25.00
7226 Facility	105.00
7251 MGWAF Labor	561.50
	691.50
Total 7200 MGWAF	
7300 Public Education	
7351 Public Service Web Work	1,680.00
7310 Coalition Dues	150.00
7366 Web Page Fees	189.00
	2,019.00
Total 7300 Public Education	
Total 7000 Public Service	13,362.21
Total Expense	71,753.82
Net Income	27,160.39

MGWA
Balance Sheet
As of December 31, 2014

	Dec 31, 14
ASSETS	
Current Assets	
Checking/Savings	
1100 Wells Fargo Checking	85,328.60
1150 Affinity Plus	
Participation Checking	26,558.46
1150 Affinity Plus - Other	10.10
Total 1150 Affinity Plus	26,568.56
Total Checking/Savings	111,897.16
Accounts Receivable	
Accounts Receivable	215.00
Total Accounts Receivable	215.00
Other Current Assets	
Prepaid Dues	
Prepaid Retired	-45.00
Prepaid Professional Dues	-5,355.00
Total Prepaid Dues	-5,400.00
1200 Undeposited Funds	540.00
Inventory Asset	2,932.70
Postage Due 95012000	47.79
Total Other Current Assets	-1,879.51
Total Current Assets	110,232.65
Fixed Assets	
2014 Fixed Asset	
2014 Sony Fit Vaio	
Accumulated Depreciation	-339.23
Cost	1,017.68
Total 2014 Sony Fit Vaio	678.45
Total 2014 Fixed Asset	678.45
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
Total Fixed Assets	678.45
TOTAL ASSETS	110,911.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	10,583.40
Total Accounts Payable	10,583.40

MGWA
Balance Sheet
As of December 31, 2014

	<u>Dec 31, 14</u>
Other Current Liabilities	
Use Tax Payable	8.44
Prepaid Expenses	
PrePaid Conference Expenses	-875.00
Total Prepaid Expenses	<u>-875.00</u>
Total Other Current Liabilities	<u>-866.56</u>
Total Current Liabilities	<u>9,716.84</u>
Total Liabilities	9,716.84
Equity	
Opening Bal Equity	676.84
Retained Earnings	73,357.03
Net Income	27,160.39
Total Equity	<u>101,194.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>110,911.10</u></u>