

Form **990-EZ**

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)

2016

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 2016 calendar year, or tax year beginning , 2016, 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) **?** Room/suite
4779 126th St North
 City or town, state or province, country, and ZIP or foreign postal code
White Bear Lake MN 55110-5910

D Employer identification number **?**
41-143440
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) () ◀ (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 ▶ \$ 111,225.00

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																												0	
	2	Program service revenue including government fees and contracts																											85,740.00		
	3	Membership dues and assessments																												24,290.00	
	4	Investment income																												45.00	
	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)																														
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶																													111,225.00	
Expenses	10	Grants and similar amounts paid (list in Schedule O)																												8,065.15	
	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 ?																													35,324.07
	14	Occupancy, rent, utilities, and maintenance																													0
	15	Printing, publications, postage, and shipping																													1,474.98
	16	Other expenses (describe in Schedule O) ?																													34,600.86
17	Total expenses. Add lines 10 through 16 ▶																													79,465.06	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																												31,759.94	
	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)																												118,555.97	
	20	Other changes in net assets or fund balances (explain in Schedule O)																												-56,651.74	
21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶																													93,664.17	

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"/>
35b	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"/>	
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? 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		
37b	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"/>
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved		
39	Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9		
39b	b 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: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
40b	b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
40c	c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
40d	d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
40e	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 ▶ Dr. Jeanette H. Leete Telephone no. ▶ 651-276-8208 Located at ▶ 4779 126th St N ZIP + 4 ▶ 55110-5910		
42b	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: ▶		<input checked="" type="checkbox"/>
42c	c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: ▶		<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"/>
44b	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"/>
44c	c Did the organization receive any payments for indoor tanning services during the year?		<input checked="" type="checkbox"/>
44d	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	b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		<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	✓

 ?

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 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: Jeanette H. Lee Date: 11-15-2017

Type or print name and title: Jeanette H. Lee, business manager

Paid Preparer Use Only

Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____

Firm's name: _____ Firm's EIN: _____

Firm's address: _____ Phone no.: _____

Check if self-employed PTIN: _____

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

MGWA
Profit & Loss
 January through December 2016

	Jan - Dec 16
Income	
3100 Contributions	
3165 HOP Fund Contribution	0.00
3160 Scholarship Endowment	0.00
3170 Unrestricted Donation	0.00
3100 Contributions - Other	0.00
Total 3100 Contributions	0.00
3200 Dues	
3210 Professional	20,150.00
3220 Student	300.00
3230 Corp. Membership	555.00
3240 Retired	945.00
3250 Sustaining Member	2,340.00
Total 3200 Dues	24,290.00
3300 Ads	
3310 Newsletter Ads	920.00
Total 3300 Ads	920.00
3400 Interest	45.00
3500 Prog. Fees	
3520 Fall Conference Fees	
3523 Student Rate	310.00
3525 Fall Conf Exhibit	2,500.00
3524 New Member Rate	6,095.00
3521 Retired Rate	700.00
3522 Member Rate	34,540.00
Total 3520 Fall Conference Fees	44,145.00
3510 Spring Conference	
3511 PR Spring Conference	26,235.00
3512 RT Spring Conference	980.00
3513 ST Spring Conference	1,260.00
3514 Non-Member Spring Conferen	9,120.00
3515 Exhibitor	4,000.00
Total 3510 Spring Conference	41,595.00
Total 3500 Prog. Fees	85,740.00
3600 Products	
3670 Newsletter Printed	230.00
Total 3600 Products	230.00
Total Income	111,225.00
Gross Profit	111,225.00
Expense	
4000 Admin	
4051 General Tasks	26.17

MGWA
Profit & Loss
January through December 2016

	<u>Jan - Dec 16</u>
4100 Fin. Admin.	
4162 Tax Software	202.46
4152 IRS & MN returns	1,445.00
4151 Bookkeeping	<u>6,263.33</u>
Total 4100 Fin. Admin.	7,910.79
4400 BOD	
4410 Meal Expense	<u>1,064.37</u>
Total 4400 BOD	1,064.37
4500 Dues	
4536 Billing Postage	357.04
4551 Labor	2,582.00
4561 Billing Supplies	288.72
4571 Mileage	25.92
4598 Dues Visa Fees	<u>1,503.23</u>
Total 4500 Dues	4,756.91
4600 DB Maint	
4651 Labor	<u>6,330.32</u>
Total 4600 DB Maint	<u>6,330.32</u>
Total 4000 Admin	20,088.56
5000 Programs	
5700 White Paper Program	
5726 Refreshments	147.25
5751 White Paper Work	<u>350.00</u>
Total 5700 White Paper Program	497.25
5600 Sinkhole Conference	
5697 Sinkhole Earnings Split	74.81
5651 Sinkhole Conf Work	<u>566.25</u>
Total 5600 Sinkhole Conference	641.06
5100 Spring Conf	
5198 Sales/Use Tax	846.03
5125 Computer	169.61
5110 Speakers	927.66
5126 Facility	4,603.25
5127 Refreshments	7,105.14
5128 Audio-Visual	260.00
5136 Postage	247.36
5141 Printing	231.63
5151 Labor	6,608.78
5161 Supplies	639.16
5171 Mileage	8.00
5197 Insurance	<u>150.00</u>
Total 5100 Spring Conf	21,796.62

MGWA
Profit & Loss
January through December 2016

	<u>Jan - Dec 16</u>
5200 Fall Conf	
5299 Use Tax	828.26
5225 Computer	169.62
5210 Speakers	1,163.70
5226 Facility	4,214.00
5227 Refreshments	7,042.00
5228 Audio-Visual	356.00
5236 Postage	282.57
5241 Printing	213.43
5251 Labor	5,146.30
5261 Supplies	623.57
5297 Insurance	150.00
5298 VISA fees	1,072.00
Total 5200 Fall Conf	<u>21,261.45</u>
5500 Networking Event	
5527 Refreshments	144.13
Total 5500 Networking Event	<u>144.13</u>
Total 5000 Programs	44,340.51
6000 Mem Services	
6100 Newsletter	
6151 Labor	4,377.09
6161 Supplies	681.28
Total 6100 Newsletter	<u>5,058.37</u>
6300 Member Corresp.	
6336 Postage	142.95
6351 Labor	1,655.00
6361 Supplies	114.52
Total 6300 Member Corresp.	<u>1,912.47</u>
Total 6000 Mem Services	6,970.84
7000 Public Service	
7099 Fees and Taxes	75.00
7100 Donations	
7110 MGWAF Support Donations	3,000.00
Total 7100 Donations	<u>3,000.00</u>
7200 MGWAF	
7227 BOD Meeting	1,106.34
7251 MGWAF Labor	2,310.47
Total 7200 MGWAF	<u>3,416.81</u>
7300 Public Education	
7351 Public Service Web Work	1,135.00
7310 Coalition Dues	250.00
7361 Supplies	188.34
Total 7300 Public Education	<u>1,573.34</u>

MGWA
Profit & Loss
January through December 2016

	<u>Jan - Dec 16</u>
7000 Public Service - Other	<u>0.00</u>
Total 7000 Public Service	<u>8,065.15</u>
Total Expense	<u>79,465.06</u>
Net Income	<u><u>31,759.94</u></u>

MGWA
Balance Sheet
As of December 31, 2015

	<u>Dec 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 Wells Fargo Checking	85,333.07
1150 Affinity Plus	
Participation Checking	41,604.63
1150 Affinity Plus - Other	10.17
Total 1150 Affinity Plus	<u>41,614.80</u>
Total Checking/Savings	126,947.87
Accounts Receivable	
Accounts Receivable	-490.00
Total Accounts Receivable	<u>-490.00</u>
Other Current Assets	
Prepaid Dues	
Prepaid Sustaining Memberships	-650.00
Prepaid Retired	-370.00
Prepaid Professional Dues	-3,265.00
Prepaid NL Subscriptions	-110.00
Prepaid Students	-60.00
Total Prepaid Dues	<u>-4,455.00</u>
Inventory Asset	2,221.29
Postage Due 95012000	34.48
Total Other Current Assets	<u>-2,199.23</u>
Total Current Assets	124,258.64
Fixed Assets	
2014 Fixed Asset	
2014 Sony Fit Vaio	
Cost	1,017.68
Accumulated Depreciation	-678.45
Total 2014 Sony Fit Vaio	<u>339.23</u>
Total 2014 Fixed Asset	339.23
2006 Fixed Asset	
HP 3880dn	
Cost	1,149.00
Accumulated Depreciation	-1,149.00
Total HP 3880dn	<u>0.00</u>
Total 2006 Fixed Asset	0.00
Total Fixed Assets	<u>339.23</u>
TOTAL ASSETS	<u><u>124,597.87</u></u>

MGWA
Balance Sheet
As of December 31, 2015

	<u>Dec 31, 15</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	5,610.76
Total Accounts Payable	5,610.76
Other Current Liabilities	
Use Tax Payable	431.14
Total Other Current Liabilities	431.14
Total Current Liabilities	6,041.90
Total Liabilities	6,041.90
Equity	
Opening Bal Equity	676.84
Retained Earnings	101,517.42
Net Income	16,361.71
Total Equity	118,555.97
TOTAL LIABILITIES & EQUITY	124,597.87

MGWA
Balance Sheet
As of December 31, 2016

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 Wells Fargo Checking	109,379.68
Total Checking/Savings	109,379.68
Accounts Receivable	
Accounts Receivable	215.00
Total Accounts Receivable	215.00
Other Current Assets	
Prepaid Dues	
Prepaid Sustaining Memberships	-910.00
Prepaid Retired	-375.00
Prepaid Professional Dues	-9,585.00
Prepaid NL Subscriptions	-40.00
Prepaid Corporate	-50.00
Prepaid Students	-40.00
Total Prepaid Dues	-11,000.00
1200 Undeposited Funds	-470.00
Inventory Asset	2,212.29
Postage Due 95012000	25.65
Total Other Current Assets	-9,232.06
Total Current Assets	100,362.62
Fixed Assets	
2014 Fixed Asset	
2014 Sony Fit Vaio	
Cost	1,017.68
Accumulated Depreciation	-1,017.68
Total 2014 Sony Fit Vaio	0.00
Total 2014 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
Total Fixed Assets	0.00
TOTAL ASSETS	100,362.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	6,096.37
Total Accounts Payable	6,096.37

MGWA
Balance Sheet
As of December 31, 2016

	<u>Dec 31, 16</u>
Other Current Liabilities	
1300 Sales Tax Payable	602.08
Total Other Current Liabilities	<u>602.08</u>
Total Current Liabilities	<u>6,698.45</u>
Total Liabilities	6,698.45
Equity	
Opening Bal Equity	676.84
Retained Earnings	61,227.39
Net Income	31,759.94
Total Equity	<u>93,664.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>100,362.62</u></u>

**SCHEDULE O
(Form 990 or 990-EZ)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2017

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

**Open to Public
Inspection**

Name of the organization Minnesota Ground Water Association	Employer identification number 41-1434403
---	---

Line 8: Advertising Income \$920.00

Subscription Income \$230.00

Total for line 8 = \$1,150.00

Line 10: Support of the Minnesota Ground Water Association Foundation = 8,065.15

Line 16: Tax Software 202.46

Board Meetings 1,064.37

Bank fees 2,575.23

Program Expenses less the Program Expenditures already included on the lines above 28411.54

Supplies 2,347.25

Total for Line 16 = 34,600.86

Line 20: Other Changes in net assets: MGWA donates the proceeds from professional conferences and workshops to the MGWA

Foundation after there is a successful spring conference the following year (we know that we have enough cash on hand)

MGWA Foundation carries out educational goals of MGWA for elementary, highschool, and college students = 56,651.74

Line 24: Inventory less prepaids

Line 26: Accounts payable and use tax payable

Line 31: Other programs - Mentor program brings students and professionals together at brewpubs; White Paper program brings ground

water professionals together to write factual summaries of groundwater issues to inform the public and policymakers. MGWA

supports the MGWA Foundation's Educational programs financially.

110