

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)

2018

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.
▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning _____, **2018**, 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"/> Final return/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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **90,930**

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	0
	2 Program service revenue including government fees and contracts	2	71,860
	3 Membership dues and assessments	3	18,130
	4 Investment income	4	10
	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	930	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	90,930	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	15,950
	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	32,381
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	2,853
	16 Other expenses (describe in Schedule O)	16	36,712
17 Total expenses. Add lines 10 through 16 ▶	17	87,897	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3,033
	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	81,927
	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	84,960

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

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

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

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

Table with 2 columns: Line number, Expenses. Rows include Support of public education about ground water resources; Fall Conference 2018; Spring Conference 2018; Other program services; Total program service expenses.

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.

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		✓
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		✓
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)?		✓
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	✓	
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		✓
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		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a <u>0</u>		
b	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?		✓
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), 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	40b	✓
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 ▶ <u>0</u>		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ <u>0</u>		
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	40e	✓
41	List the states with which a copy of this return is filed ▶ <u>Minnesota</u>		
42a	The organization's books are in care of ▶ <u>Dr. Jeanette H. Leete</u> Telephone no. ▶ <u>(651) 276-8208</u> Located at ▶ <u>4779 126th St N White Bear Lake MN</u> ZIP + 4 ▶ <u>55110-5910</u>		
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	✓
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 ▶ _____	42c	✓
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 <u>0</u>		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
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	44b	✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c	✓
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	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
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	45b	

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 **0**

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 **0**

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 <i>Jeanette H. Leefe</i>	Date <i>5/15/2019</i>
Type or print name and title <i>Jeanette H. Leefe, Business Manager</i>	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Minnesota Ground Water Association

Employer identification number

41-1434403

Form 990EZ line #

8. Advertising and Subscription Income also reported on 990T: \$930

10. Grant to Minnesota Ground Water Association Foundation \$15,000; student registration rebates at MGWA conferences \$950

16. Board Meeting Costs \$1,378

Credit Card Fees Paid \$1,841

Sales Tax/Use Tax Paid \$1,498

Insurance Premium \$300

Deprecation \$598

Speaker Expenses \$4187

Meeting AV \$722

Meeting Venue \$7944

Meeting Refreshments \$11,969

Travel \$7

Taxes \$104

Bank Advisory Fees \$5277

Software \$213

26. Accounts Payable

31. MGWA quarterly professional and technical newsletter serves 500 ground water professionals and is available to all; MGWA develops white papers on topics of concern in the ground water community.

MGWA
Profit & Loss
 January through December 2018

	Jan - Dec 18
Income	
3100 Contributions	
3165 HOP Fund Contribution	0.00
3160 Scholarship Endowment	0.00
3170 Unrestricted Donation	0.00
	0.00
Total 3100 Contributions	0.00
3200 Dues	
3210 Professional	15,480.00
3220 Student	10.00
3230 Corp. Membership	50.00
3240 Retired	900.00
3250 Sustaining Member	1,690.00
	18,130.00
Total 3200 Dues	18,130.00
3300 Ads	
3310 Newsletter Ads	850.00
	850.00
Total 3300 Ads	850.00
3400 Interest	10.38
3500 Prog. Fees	
3520 Fall Conference Fees	
3523 ST Fall Conference	470.00
3525 Exhibit Fall Conf	1,300.00
3524 NM Fall Conference	6,250.00
3521 RT Fall Conference	770.00
3522 PR Fall Conference	25,120.00
	33,910.00
Total 3520 Fall Conference Fees	33,910.00
3510 Spring Conference	
3511 PR Spring Conference	28,550.00
3512 RT Spring Conference	1,010.00
3513 ST Spring Conference	1,240.00
3514 NM Spring Conference	6,650.00
3515 Exhibit Fall Conference	500.00
	37,950.00
Total 3510 Spring Conference	37,950.00
Total 3500 Prog. Fees	71,860.00
3600 Products	
3670 Newsletter Printed	80.00
	80.00
Total 3600 Products	80.00
Total Income	90,930.38
Gross Profit	90,930.38
Expense	
4000 Admin	
4100 Fin. Admin.	
4152 IRS & MN returns	1,487.50
4151 Bookkeeping	3,646.83
4161 Supplies	31.02
	5,165.35
Total 4100 Fin. Admin.	5,165.35
4400 BOD	

MGWA
Profit & Loss
January through December 2018

	<u>Jan - Dec 18</u>
4451 Board Assistance	236.25
4410 Meal Expense	1,297.93
Total 4400 BOD	1,534.18
4500 Dues	
4536 Billing Postage	648.75
4538 Mailing Service	380.00
4551 Labor	2,080.50
4561 Billing Supplies	259.58
4598 Dues Visa Fees	470.58
Total 4500 Dues	3,839.41
4600 DB Maint	
4651 Labor	1,960.00
4661 Supplies	64.56
Total 4600 DB Maint	2,024.56
Total 4000 Admin	12,563.50
5000 Programs	
5700 White Paper Program	
5726 Refreshments	198.00
Total 5700 White Paper Program	198.00
5100 Spring Conf	
5162 Meeting Software	268.00
5198 Sales/Use Tax	817.34
5125 Computer	300.00
5110 Speakers	763.79
5126 Facility	4,028.75
5127 Refreshments	6,183.75
5128 Audio-Visual	365.00
5136 Postage	422.94
5141 Printing	131.75
5151 Labor	7,872.00
5161 Supplies	101.84
5197 Insurance	150.00
5199 Bank Fees	630.00
Total 5100 Spring Conf	22,035.16
5200 Fall Conf	
5210 Meal Expense	462.17
5299 Use Tax	681.05
5225 Computer	297.85
5210 Speakers	3,422.80
5226 Facility	3,647.50
5227 Refreshments	5,785.74
5228 Audio-Visual	356.92
5236 Postage	248.75
5241 Printing	199.31
5251 Labor	7,510.41
5261 Supplies	160.62
5271 Mileage	7.00
5297 Insurance	150.00
5298 Bank fees	740.00

MGWA
Profit & Loss
January through December 2018

	<u>Jan - Dec 18</u>
Total 5200 Fall Conf	23,670.12
Total 5000 Programs	45,903.28
6000 Mem Services	
6100 Newsletter	
6151 Labor	3,571.48
6161 Supplies	395.29
Total 6100 Newsletter	3,966.77
6300 Member Corresp.	
6336 Postage	3.47
6351 Labor	281.28
Total 6300 Member Corresp.	284.75
Total 6000 Mem Services	4,251.52
7000 Public Service	
7099 Fees and Taxes	104.20
7100 Donations	
7110 Donations to MGWAF	15,000.00
7191 Student Awards (Conf)	950.00
7161 Supplies	185.54
Total 7100 Donations	16,135.54
7200 MGWAF	
7230 MGWAF Parking	13.00
7262 MGWAF Software	213.38
7227 MGWAF BOD Meeting	80.00
7251 MGWAF Labor	2,305.18
7298 MGWAF Bank Fees	5,277.29
Total 7200 MGWAF	7,888.85
7300 Public Education	
7351 Public Service Web Work	1,050.00
Total 7300 Public Education	1,050.00
Total 7000 Public Service	25,178.59
Total Expense	87,896.89
Net Income	<u>3,033.49</u>

MGWA
Balance Sheet
 As of December 31, 2018

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
1100 Wells Fargo Checking	99,314.11
Total Checking/Savings	99,314.11
Accounts Receivable	
Accounts Receivable	675.00
Total Accounts Receivable	675.00
Other Current Assets	
Prepaid Ads	
Prepaid NL Ad	-438.75
Total Prepaid Ads	-438.75
Prepaid Dues	
Prepaid Sustaining Memberships	-1,495.00
Prepaid Retired	-725.00
Prepaid Professional Dues	-10,285.00
Prepaid NL Subscriptions	-40.00
Prepaid Students	-40.00
Total Prepaid Dues	-12,585.00
1200 Undeposited Funds	730.00
Inventory Asset	1,613.77
Postage Due 95012000	52.12
Total Other Current Assets	-10,627.86
Total Current Assets	89,361.25
Fixed Assets	
2017 Fixed Asset	
Dell Latitude	
Depreciation	-1,197.85
Cost	1,197.85
Total Dell Latitude	0.00
Total 2017 Fixed Asset	0.00
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

MGWA
Balance Sheet
As of December 31, 2018

	Dec 31, 18
Total Fixed Assets	0.00
TOTAL ASSETS	89,361.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	4,401.22
Total Accounts Payable	4,401.22
Other Current Liabilities	
1310 Use Tax Payable	0.15
Total Other Current Liabilities	0.15
Total Current Liabilities	4,401.37
Total Liabilities	4,401.37
Equity	
Opening Bal Equity	676.84
Retained Earnings	81,249.55
Net Income	3,033.49
Total Equity	84,959.88
TOTAL LIABILITIES & EQUITY	89,361.25