

**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)

**2019**

**Open to Public Inspection**

▶ Do not enter social security numbers on this form, as it may be made public.

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

**A For the 2019 calendar year, or tax year beginning** \_\_\_\_\_, 2019, and ending \_\_\_\_\_, 20

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

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**I** Website: ▶ [www.mgwa.org](http://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. ▶ \$ **104,804**

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



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. 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)?
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
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
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
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: section 4911; section 4912; section 4955
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? If "Yes," complete Schedule L, Part I
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? If "Yes," complete Form 8886-T
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 (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country
42c 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
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
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
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? If "No," provide an explanation in Schedule O
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)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions

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, (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 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 Vanessa Baratta, Treasurer Date 7/25/2020

Paid Preparer Use Only Print/Type preparer's name Jeanette H. Leete Preparer's signature Jeanette H. Leete Date 7/20/2020 Check if self-employed PTIN P01417508 Firm's name WRI Association Management 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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization <b>Minnesota Ground Water Association</b>	Employer identification number <b>41-1434403</b>
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Line 8: Advertising Income: \$1,038.75

Subscription Income: \$40.00

Total for Line 8 = \$1,078.75

Line 10: Support of the MGWA Foundation = \$17,490.00

Line 16: Board Meeting Costs: \$1,548.83

Charitable Filing Fee: \$75.00

Bank Fees (credit card processing): \$2,375.95

Sales and Use Tax paid: \$1,946.52

Insurance Premium: \$300.00

Speaker Expenses: \$2,782.55

Meeting AV: \$703.93

Meeting Venue: \$11,431.50

Meeting Refreshments: \$15,281.07

Miles driven for meetings: \$209.72

Polling and Emailing Software: \$680.39

Supplies: \$530.14

Total for Line 15: \$37,335.46

Line 20: Students had failed to cash award checks from 2 years ago

Line 26: Accounts payable and Use Tax payable

Line 31: Other programs - Mentor program brings students and professionals together at conferences and a social gatherings; White Papter program brings groundwater professionals together to write factual summaries of groundwater issues to inform the public and policy makers. MGWA supports the MGWA Foundation's Educational programs financially.

**MGWA**  
**Profit & Loss**  
January through December 2019

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	<u>Jan - Dec 19</u>
<b>Income</b>	
<b>3100 Contributions</b>	
3165 HOP Fund Contribution	0.00
3160 Scholarship Endowment	0.00
3170 Unrestricted Donation	0.00
<b>Total 3100 Contributions</b>	<u>0.00</u>
<b>3200 Dues</b>	
3210 Professional	18,205.00
3220 Student	60.00
3240 Retired	1,125.00
3250 Sustaining Member	2,665.00
<b>Total 3200 Dues</b>	<u>22,055.00</u>
<b>3300 Ads</b>	
3310 Newsletter Ads	888.75
3330 Web Ad	150.00
<b>Total 3300 Ads</b>	<u>1,038.75</u>
<b>3400 Interest</b>	10.20
<b>3500 Prog. Fees</b>	
<b>3520 Fall Conference Fees</b>	
3523 ST Fall Conference	700.00
3525 Exhibit Fall Conf	700.00
3524 NM Fall Conference	11,150.00
3521 RT Fall Conference	1,260.00
3522 PR Fall Conference	23,865.00
<b>Total 3520 Fall Conference Fees</b>	<u>37,675.00</u>
<b>3510 Spring Conference</b>	
3511 PR Spring Conference	33,775.00
3512 RT Spring Conference	1,120.00
3513 ST Spring Conference	2,420.00
3514 NM Spring Conference	5,150.00
3515 Exhibit Fall Conference	1,520.00
3510 Spring Conference - Ot...	0.00
<b>Total 3510 Spring Conference</b>	<u>43,985.00</u>
<b>Total 3500 Prog. Fees</b>	<u>81,660.00</u>
<b>3600 Products</b>	
3670 Newsletter Printed	40.00
<b>Total 3600 Products</b>	<u>40.00</u>
<b>Total Income</b>	<u>104,803.95</u>
<b>Gross Profit</b>	104,803.95
<b>Expense</b>	
<b>4000 Admin</b>	
4051 General Tasks	462.50
4100 Fin. Admin.	
4136 Postage	1.22
4152 IRS & MN returns	812.50
4151 Bookkeeping	4,715.50

**MGWA**  
**Profit & Loss**  
**January through December 2019**

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	<u>Jan - Dec 19</u>
<b>Total 4100 Fin. Admin.</b>	5,529.22
<b>4400 BOD</b>	
4451 Board Assistance	653.13
4410 Meal Expense	1,136.33
<b>Total 4400 BOD</b>	1,789.46
<b>4500 Dues</b>	
4536 Billing Postage	150.61
4541 Billing Printing	299.29
4551 Labor	2,265.70
4561 Billing Supplies	99.48
4598 Dues Visa Fees	470.71
<b>Total 4500 Dues</b>	3,285.79
<b>4600 DB Maint</b>	
4651 Labor	2,450.00
<b>Total 4600 DB Maint</b>	2,450.00
<b>Total 4000 Admin</b>	13,516.97
<b>5000 Programs</b>	
<b>5700 White Paper Program</b>	
5751 White Paper Work	35.00
<b>Total 5700 White Paper Program</b>	35.00
<b>5100 Spring Conf</b>	
5198 Sales/Use Tax	1,029.59
5110 Speakers	1,691.36
5126 Facility	4,867.50
5127 Refreshments	8,922.97
5128 Audio-Visual	353.93
5136 Postage	350.00
5141 Printing	877.01
5151 Labor	8,130.25
5161 Supplies	175.94
5171 Mileage	19.00
5197 Insurance	150.00
5199 Bank Fees	896.58
<b>Total 5100 Spring Conf</b>	27,464.13
<b>5200 Fall Conf</b>	
5210 Meal Expense	243.41
5299 Use Tax	916.93
5210 Speakers	847.78
5226 Facility	6,564.00
5227 Refreshments	6,216.00
5228 Audio-Visual	350.00
5236 Postage	336.62
5241 Printing	855.71
5251 Labor	7,792.25
5261 Supplies	70.47
5271 Mileage	190.72
5297 Insurance	150.00
5298 Bank fees	1,008.66

**MGWA**  
**Profit & Loss**  
 January through December 2019

	Jan - Dec 19
Total 5200 Fall Conf	25,542.55
5500 Networking Event	
5527 Refreshments	40.00
Total 5500 Networking Event	40.00
Total 5000 Programs	53,081.68
6000 Mem Services	
6100 Newsletter	
6141 Printing	120.44
6151 Labor	2,511.25
Total 6100 Newsletter	2,631.69
6300 Member Corresp.	
6351 Labor	2,043.80
6361 Supplies	184.25
6362 Software or Subscription	483.00
Total 6300 Member Corresp.	2,711.05
Total 6000 Mem Services	5,342.74
7000 Public Service	
7100 Donations	
7110 Donations to MGWAF	15,000.00
7191 Student Awards (Conf)	1,690.00
Total 7100 Donations	16,690.00
7200 MGWAF	
7252 MGWAF 990s	412.50
7227 MGWAF BOD Meeting	199.51
7251 MGWAF Labor	4,775.20
7299 MGWAF Fees and Taxes	75.00
Total 7200 MGWAF	5,462.21
7300 Public Education	
7310 Coalition Dues	800.00
7326 Meal Expense	102.10
7351 Public Service Web Work	2,655.00
7366 Web Page Fees	197.39
Total 7300 Public Education	3,754.49
Total 7000 Public Service	25,906.70
Total Expense	97,848.09
Net Income	6,955.86



**MGWA**  
**Balance Sheet**  
As of December 31, 2019

	Dec 31, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1100 Wells Fargo Checking	103,762.63
<b>Total Checking/Savings</b>	103,762.63
<b>Other Current Assets</b>	
Prepaid Dues	
Prepaid Sustaining Membershi...	-1,735.00
Prepaid Retired	-925.00
Prepaid Professional Dues	-12,060.00
Prepaid Students	-60.00
<b>Total Prepaid Dues</b>	-14,780.00
1200 Undeposited Funds	3,630.00
Inventory Asset	456.16
Postage Due 95012000	47.30
<b>Total Other Current Assets</b>	-10,646.54
<b>Total Current Assets</b>	93,116.09
<b>Fixed Assets</b>	
2017 Fixed Asset	
Dell Latitude	
Depreciation	-1,197.85
Cost	1,197.85
<b>Total Dell Latitude</b>	0.00
<b>Total 2017 Fixed Asset</b>	0.00
<b>Total Fixed Assets</b>	0.00
<b>TOTAL ASSETS</b>	<b>93,116.09</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	870.35
<b>Total Accounts Payable</b>	870.35
<b>Total Current Liabilities</b>	870.35
<b>Total Liabilities</b>	870.35
<b>Equity</b>	
Opening Bal Equity	676.84
Retained Earnings	84,613.04
Net Income	6,955.86
<b>Total Equity</b>	92,245.74
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>93,116.09</b>