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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form
Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2009**Open to Public
Inspection****A For the 2009 calendar year, or tax year beginning , and ending****B Check if applicable**

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.**C Name of organization**

Water Quality Research Foundation

Number and street (or P O box, if mail is not delivered to street address)

4151 Naperville Road

Room/suite

City or town, state or country, and ZIP + 4

Lisle

IL 60532

D Employer identification number

23-7063420

E Telephone number

630-505-0160

F Group Exemption

Number ▶

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting method ☐ Cash ☒ Accrual

Other (specify) ▶

I Website: ▶ www.wqa.org**J Tax-exempt status** (check only one) — ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**H Check** ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**K Check** ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$ 313,195**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	258,487
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	28,958
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	25,750
	6b	Less direct expenses other than fundraising expenses	6b	13,652
	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	12,098
	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	299,543
	Net Assets	10	Grants and similar amounts paid (attach schedule)	10
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	515,328
14		Occupancy, rent, utilities, and maintenance	14	
15		Printing, publications, postage, and shipping	15	
16		Other expenses (describe ▶ See Statement 1)	16	6,403
17		Total expenses. Add lines 10 through 16	17	521,731
18		Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-222,188
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	1,387,460
20		Other changes in net assets or fund balances (attach explanation)	20	
21		Net assets or fund balances at end of year. Combine lines 18 through 20	21	1,165,272

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	1,322,296	1,192,090
23 Land and buildings		
24 Other assets (describe ▶ See Statement 2)	65,164	6,665
25 Total assets	1,387,460	1,198,755
26 Total liabilities (describe ▶ See Statement 3)	0	33,483
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	1,387,460	1,165,272

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2009)

Expenses

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

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

28a	6,403
-----	-------

28a	6,403
-----	-------

29a

30a	
-----	--

31a	504,335
-----	---------

32	510,738
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(e) Expense account and other allowances

Part V Other Information (Note the statement requirements in the instructions for Part V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
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		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a		
b	Did the organization file Form 1120-POL for this year?		X
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 period covered by this return?		X
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 is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
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		X
41	List the states with which a copy of this return is filed ▶ <u>IL</u>		
42a	The organization's books are in care of ▶ <u>Water Quality Association</u> Telephone no ▶ <u>630-505-0160</u> <u>4151 Naperville Road</u> Located at ▶ <u>Lisle, IL</u> ZIP + 4 ▶ <u>60532</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)?	Yes	No
42b	If "Yes," enter the name of the foreign country ▶ _____		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c	At any time during the calendar year, did the organization maintain an office outside of the U S ?		X
	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 ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
49b If "Yes," was the related organization a section 527 organization?		

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."

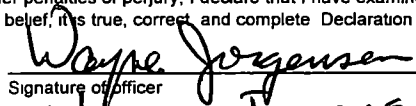
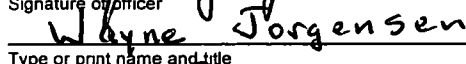
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

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

Sign Here	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.			
	 Signature of officer		Date <u>6/10/2010</u>	
Paid Preparer's Use Only	 Type or print name and title		Director of Finance	
	Preparer's signature	Date	Check if self-employed	Preparer's Identifying Number (See instr.)
		05/20/10	<input type="checkbox"/>	P00026551
	Firm's name (or yours if self-employed), address, and ZIP + 4	RANDALL GROSS & COMPANY, LTD. 110 South Hager Avenue Barrington, IL 60010-4170		EIN ▶ Phone no ▶ 847-381-5544

May the IRS discuss this return with the preparer shown above? See instructions ▶

☐ Yes ☐ No

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33 1/3 % support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3 % support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	86,670	376,456	336,211	7,315	258,487	1,065,139
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	6,166	15,486	30,921	35,740	25,750	114,063
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	92,836	391,942	367,132	43,055	284,237	1,179,202
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	1,166	10,486	25,921	30,740	20,750	89,063
c Add lines 7a and 7b	1,166	10,486	25,921	30,740	20,750	89,063
8 Public support (Subtract line 7c from line 6)						1,090,139

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	92,836	391,942	367,132	43,055	284,237	1,179,202
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	12,171	40,974	52,018	52,923	28,958	187,044
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	12,171	40,974	52,018	52,923	28,958	187,044
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on					0	
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12)	105,007	432,916	419,150	95,978	313,195	1,366,246
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	79.79 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	14 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

- 19a** **33 1/3 % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒
- b** **33 1/3 % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- 20** **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Special Events Schedule

Form **990**

2009

For calendar year 2009, or tax year beginning _____, and ending _____

Name _____

Employer Identification Number

Water Quality Research Foundation

23-7063420

	(A)	(B)	(C)	Others	Total
Gross receipts	25,750	0	0	0	25,750
Less contributions	0	0	0	0	0
Gross revenue	25,750	0	0	0	25,750
Less direct expenses	13,652	0	0	0	13,652
Net income (loss)	12,098	0	0	0	12,098

Description	(A)	<u>Golf and Tennis Outing</u>
-------------	-----	-------------------------------

(B)

(C)

Others	
--------	--

[illegible]

23-7063420

Federal Statements

FYE: 12/31/2009

Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses

<u>Description</u>	<u>Amount</u>
Expenses	\$
Uncollectible Pledges	6,403
Total	\$ 6,403

Statement 2 - Form 990-EZ, Part II, Line 24 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Pledges Receivable	\$ 56,200	\$ 5,000
Due from affiliate	468	51
Long Term Unconditional Promises to		
ACCRUED INTEREST INCOME	8,496	1,614
	65,164	6,665

Statement 3 - Form 990-EZ, Part II, Line 26 - Total Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Accounts Payable and Accrued Expenses	\$	\$ 33,462
Due to affiliate		21
		33,483

**Statement 4 - Form 990-EZ, Part III, Line 31 - Statement of Program Service
Accomplishments**

Description

Education and research to improve the quality of water for general public.

Federal Statements

5/20/2010 1:05 PM

Statement 5 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
EcoWater Systems	Member	1.00	0	0	0
Fleck Family Foundation	Member	1.00	0	0	0
Bud McDougal, III	Member	1.00	0	0	0
Wichita Water Conditioning, Inc.	Member	1.00	0	0	0
Culligan of Orange County	Secty/Treas	1.00	0	0	0
Donald A. Mahlstedt	Member	1.00	0	0	0
Duane D. Nowlin	Member	1.00	0	0	0
EJF Associates	Vice Pres.	1.00	0	0	0
Gordon Brothers, Inc.	Member	1.00	0	0	0
Rupert's Culligan Water Conditioning	Member	1.00	0	0	0
Gerry's Culligan Water Conditioning	Member	1.00	0	0	0
Gregory E. Norgaard	Member	1.00	0	0	0
Rosuck Management Services	Member	1.00	0	0	0
Quality Water Treatment	Member	1.00	0	0	0
Ameriwater, Inc.	Member	1.00	0	0	0
Atlantic Filter Corp.	Member	1.00	0	0	0
Culligan Water Conditioning	President	1.00	0	0	0
DuPure Inc	Member	1.00	0	0	0

Federal Statements**Statement 5 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees (continued)**

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
Robert F. Taylor	Member	1.00	0	0	0
Aquion Water Treatment	Member	1.00	0	0	0
Cleanwater Corp. of America Culligan	Member	1.00	0	0	0
Douglas T. White	Member	1.00	0	0	0
NCBS	Member	1.00	0	0	0
Pentair Filtration, Inc.	Member	1.00	0	0	0