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# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2010

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

<b>A For the 2010 calendar year, or tax year beginning</b>		, 2010, and ending		, 20	
<b>B Check if applicable</b>		<b>C Name of organization</b>		<b>D Employer identification number</b>	
<input type="checkbox"/> Address change		Idaho Ground Water Association		82-0454458	
<input type="checkbox"/> Name change		Number and street (or P O box, if mail is not delivered to street address)		<b>E Telephone number</b>	
<input type="checkbox"/> Initial return		55 SW 5th Ave, Suite 100		208-888-0988	
<input type="checkbox"/> Terminated		City or town, state or country, and ZIP + 4		<b>F Group Exemption Number</b>	
<input type="checkbox"/> Amended return		Meridian, ID 83642			
<input type="checkbox"/> Application pending					
<b>G Accounting Method</b>		<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual   Other (specify) ►		<b>H Check ► <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)</b>	
<b>I Website:</b> ►					
<b>J Tax-exempt status (check only one)</b> — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 6 ) <input type="checkbox"/> (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
<b>K Check ► <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return</b>					
<b>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, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ</b>				► \$ 53516	
<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I.) Check if the organization used Schedule O to respond to any question in this Part I <input type="checkbox"/>					
<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received			1	3432
	2 Program service revenue including government fees and contracts			2	
	3 Membership dues and assessments			3	10650
	4 Investment income			4	12
	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	39422	
c Less direct expenses from gaming and fundraising events			6c	44808	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	(5386)	
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		
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8			9	8708	
<b>Expenses</b>	10 Grants and similar amounts paid (list in Schedule O)			10	
	11 Benefits paid to or for members			11	
	12 Salaries, other compensation, and employee benefits			12	19000
	13 Professional fees and other payments to independent contractors			13	
	14 Occupancy, rent, utilities, and maintenance			14	3900
	15 Printing, publications, postage, and shipping			15	1510
	16 Other expenses (describe in Schedule O)			16	12112
<b>17 Total expenses.</b> Add lines 10 through 16			17	36522	
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9)			18	(27814)
	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	46092
	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	18278

**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	46092	22 18278
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
<b>25 Total assets</b>	<b>46092</b>	<b>25 18278</b>
<b>26 Total liabilities (describe in Schedule O)</b>		<b>26</b>
<b>27 Net assets or fund balances (line 27 of column (B) must agree with line 21)</b>	<b>46092</b>	<b>27 18278</b>

**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.

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#### What is the organization's primary exempt purpose?

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, and other relevant information for each program title.

28 To assist, promote, and encourage the interest and welfare of the ground water industry for individuals within the State of Idaho.		
(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>		28a
29		
(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>		29a
30		
(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>		30a
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

**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 Q to respond to any question in this Part IV.

**Part V Other Information** (Note the 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 activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O 33  ✓

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) 34  ✓

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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements? 35a  ✓

b If "Yes," has it filed a tax return on **Form 990-T** for this year (see instructions)? 35b

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 36  ✓

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a  N/A

b Did the organization file **Form 1120-POL** for this year? 37b

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? 38a  ✓

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b  N/A

39 Section 501(c)(7) organizations Enter

a Initiation fees and capital contributions included on line 9 39a  N/A

b Gross receipts, included on line 9, for public use of club facilities 39b  N/A

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 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) 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 40e  ✓

d Section 501(c)(3) and 501(c)(4) 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. 40e

41 List the states with which a copy of this return is filed. ►

42a The organization's books are in care of ► Idaho Ground Water Association Telephone no. ► 208-888-0988  
 Located at ► 55 SW 5th Ave, Suite 100, Meridian, ID ZIP + 4 ► 83642

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)? 42b  ✓

If "Yes," enter the name of the foreign country: ►

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.? 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 ► 43

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

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	✓
a	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)	45a	✓
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	✓

**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 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

		Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II .	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 "		

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."

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 and 4947(a)(1) nonexempt charitable trusts 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.

<b>Sign Here</b>	 Signature of officer <b>Roger Batt, Executive Director</b> Type or print name and title				
	Date <b>5/13/11</b>				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no			
May the IRS discuss this return with the preparer shown above? See instructions <span style="float: right;">► <input type="checkbox"/> Yes <input type="checkbox"/> No</span>					

► Attach to Form 990 or Form 990-EZ ► See separate instructions.

**Name of the organization**

**Employer identification number**

82-0454458

**Idaho Ground Water Association**

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply

a  Mail solicitations      e  Solicitation of non-government grants  
b  Internet and email solicitations      f  Solicitation of government grants  
c  Phone solicitations      g  Special fundraising events  
d  In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

2b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No		
2					
3					
4					
5					
6					
7					
8					
9					
10					

Total

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1 Conventions (event type)	(b) Event #2 Regional Workshop (event type)	(c) Other events 2 (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts . . .	21470	9402	8550 39422
	2 Less. Charitable contributions . . .	0	0	0
	3 Gross income (line 1 minus line 2) . . . . .	21470	9402	8550 39422
Direct Expenses	4 Cash prizes . . .	0	0	0
	5 Noncash prizes . . .	0	0	0
	6 Rent/facility costs . . .	1904	0	0 1904
	7 Food and beverages . . .	16964	4047	0 21011
	8 Entertainment . . . .	0	0	0
	9 Other direct expenses . . .	9981	2052	9860 21893
	10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .			► ( 44808 )
	11 Net income summary. Combine line 3, column (d), and line 10 . . . . .			► ( 5386 )

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue . . .			
Direct Expenses	2 Cash prizes . . .			
	3 Noncash prizes . . .			
	4 Rent/facility costs . . .			
	5 Other direct expenses . . .			
	6 Volunteer labor . . .	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No
	7 Direct expense summary Add lines 2 through 5 in column (d) . . . . .			► ( )
	8 Net gaming income summary. Combine line 1, column d, and line 7 . . . . .			►

9 Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No

b If "No," explain \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If "Yes," explain \_\_\_\_\_

11 Does the organization operate gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity operated in:

13a	%
13b	%

a The organization's facility

b An outside facility

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

16 Gaming manager information.

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

Director/officer  Employee  Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## 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.

Name of the organization  
Idaho Ground Water Association

Employer identification number  
82-0454458

### Form 990-EZ, Part I, Line 16, Other Expenses

Affiliate Memberships \$1150

Bank Charges \$609

Board Meeting & Travel \$702

Computer Expenses \$391

Crisis Fund \$1330

Director Expenses \$230

Education Program \$727

Industry Relations \$365

Insurance \$262

Legislative Expenses \$2231

NGWA \$675

Office Supplies \$328

Storage \$74

Telephone \$471

Web Page \$2567

**Total Other Expenses \$12112**