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Form 990



Department of the Treasury  
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

2015

Open to Public Inspection

**A** For the 2015 calendar year, or tax year beginning 01-01-2015 , and ending 12-31-2015

**B** Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

**C** Name of organization  
NATIONAL GROUND WATER ASSOCIATION INC

Doing business as

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

601 DEMPSEY ROAD

City or town, state or province, country, and ZIP or foreign postal code  
WESTERVILLE, OH 43081

**D** Employer identification number

31-0961448

E Telephone number

(614) 898-7791

**G** Gross receipts \$ 17,975,015

**F** Name and address of principal officer  
KEVIN MCCRAY  
601 DEMPSEY ROAD  
WESTERVILLE, OH 43081

**H(a)** Is this a group return for subordinates?

☐ Yes ☒ No

**H(b)** Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status

☐ 501(c)(3) ☒ 501(c) ( 6 ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

**J Website:** ▶ www.ngwa.org

**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

**L** Year of formation 1948

**M** State of legal domicile OH

Part I Summary				
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities DEDICATED TO ADVANCING GROUNDWATER KNOWLEDGE			
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
Revenue	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	19	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	19	
	<b>5</b> Total number of individuals employed in calendar year 2015 (Part V, line 2a)	<b>5</b>	40	
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	250	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	907,838	
Expenses	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0	
	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>	
		104,692	0	
		4,723,918	4,838,202	
		275,514	149,788	
		476,943	275,465	
Net Assets or Fund Balances	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,581,067	5,263,455	
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3 )	17,500	24,837	
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0	
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,403,960	2,416,829	
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0	
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <sup>0</sup>			
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,841,365	2,792,966	
	<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	5,262,825	5,234,632	
	<b>19</b> Revenue less expenses Subtract line 18 from line 12	318,242	28,823	
		<b>Beginning of Current Year</b>	<b>End of Year</b>	
		9,174,400	8,993,392	
		2,871,540	2,965,931	
		6,302,860	6,027,461	

**Part II** Signature Block

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

2016-08-04

Date

PAUL HUMES CHIEF FINANCIAL OFFICER

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name  
Mary Elizabeth Wright CPA

Firm's name ▶ Rea & Associates Inc

Firm's address ▶ 941 Steubenville Ave PO Box 820  
Cambridge, OH 437250820

Preparer's signature  
Mary Elizabeth Wright CPA

Firm's EIN ▶ 34-1310124

Phone no (740) 432-5658

Date

Check ☐ if self-employed

PTIN  
P00099212

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form990(2015)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒

1

Briefly describe the organization's mission

THE NATIONAL GROUND WATER ASSOCIATION IS THE HALLMARK ORGANIZATION FOR ANYONE AFFILIATED WITH THE GROUNDWATER INDUSTRY. A NONPROFIT ORGANIZATION, NGWA IS COMPOSED OF U.S. AND INTERNATIONAL GROUNDWATER PROFESSIONALS-CONTRACTORS, SCIENTISTS AND ENGINEERS, EQUIPMENT MANUFACTURERS, AND SUPPLIERS. OUR PURPOSE IS TO PROVIDE GUIDANCE TO MEMBERS, GOVERNMENT REPRESENTATIVES, AND THE PUBLIC FOR SOUND SCIENTIFIC, ECONOMIC, AND BENEFICIAL DEVELOPMENT, PROTECTION, AND MANAGEMENT OF THE WORLD'S GROUNDWATER RESOURCES.

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

EDUCATION AND CERTIFICATION - THE NATIONAL GROUND WATER ASSOCIATION (NGWA) HOSTS ON AVERAGE, EIGHT CONFERENCES EVERY YEAR, IN ADDITION TO THE ANNUAL GROUND WATER EXPO, GROUND WATER SUMMIT, 30 OR SO SHORT COURSES, AND NUMEROUS WEBINARS. IN ADDITION, NGWA ALSO OFFERS A VARIETY OF CUSTOMIZED, IN-HOUSE TRAINING COURSES. THE NGWA ALSO OFFERS TWO CERTIFICATION PROGRAMS AND A PROFESSIONAL RECOGNITION PROGRAM. THE CERTIFICATION PROGRAM INCLUDES THE "NGWA WELL CONSTRUCTION AND PUMP INSTALLATION CERTIFICATION" FOR CONTRACTORS AND THE "CERTIFIED GROUND WATER PROFESSIONAL" DESIGNATION FOR SCIENTISTS AND ENGINEERS. NGWA OFFERS MANUFACTURERS AND SUPPLIERS THE "CERTIFIED SALES PROFESSIONAL DESIGNATION."

4b

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

MEMBERSHIP - THE NATIONAL GROUND WATER ASSOCIATION (NGWA) HAS OVER 13,000 MEMBERS AND IT PROVIDES GROUNDWATER PROFESSIONALS WITH PROFESSIONAL AND TECHNICAL LEADERSHIP IN THE ADVANCEMENT OF THE GROUND WATER INDUSTRY AND IN THE PROTECTION, PROMOTION AND RESPONSIBLE DEVELOPMENT OF THE RESOURCES. NGWA PROVIDES GROUNDWATER PROFESSIONALS A VARIETY OF BENEFITS, INCLUDING AWARD-WINNING PUBLICATION SUBSCRIPTIONS, NGWA COURSES, CONFERENCES, AND NGWA BOOKSTORE, OPPORTUNITIES TO PARTICIPATE IN INTEREST GROUPS, VOLUNTEER OPPORTUNITIES, NGWA PUBLISHED RESEARCH PAPERS, ARTICLE, AND CONFERENCE PROCEEDINGS THROUGH GROUND WATER ON-LINE, NGWA MEMBERSHIP DIRECTORY, A LISTING IN ONE OF THE "FIND A GROUNDWATER PROFESSIONAL" ONLINE DIRECTORIES, COMMUNITY WATER SYSTEM SURVEYS, INDUSTRIAL REPORTS, AS WELL AS A VARIETY OF OTHER SERVICES.

4c

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

TRADE SHOWS - THE NATIONAL GROUND WATER ASSOCIATION OFFERS/ORGANIZES REGIONAL TRADE SHOWS. THESE SHOWS ARE HELD YEARLY AND OFFER OPPORTUNITIES FOR MANUFACTURERS AND SUPPLIERS OF GROUND WATER EQUIPMENT AND SUPPLIES TO EXHIBIT THEIR GOODS.

See Additional Data

4d

Other program services (Describe in Schedule O )

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e

Total program service expenses

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . .	2	No
3 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	3	No
4 Section 501(c)(3) organizations. 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 . . . . .	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	Yes
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	11a	Yes
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	Yes
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Yes
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Yes
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Yes
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . .	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .	24d		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25a		
b	Is the organization 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? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . .	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	35b		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . .	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	47	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	40	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b	Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	Yes
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		3b	Yes
4a 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)?		4a	No
b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	
d If "Yes," indicate the number of Forms 8282 filed during the year.		7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8	
9a Did the sponsoring organization make any taxable distributions under section 4966?		9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b	
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.		10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		10b	
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders.		11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		13b	
c Enter the amount of reserves on hand.		13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No	
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	No
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20	State the name, address, and telephone number of the person who possesses the organization's books and records KEVIN MCCRAY 601 DEMPSEY ROAD WESTERVILLE, OH 43081 (614) 898-7791

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID L WILLIAMS DIRECTOR	1 00 0 00	X						0	0	0
(2) ROBERT CAHO DIRECTOR	1 00 0 00	X						0	0	0
(3) PATRICK CASAREZ DIRECTOR	1 00 0 00	X						0	0	0
(4) DENIS CRAYON DIRECTOR	1 00 0 00	X						0	0	0
(5) TORY DONNELLY DIRECTOR	1 00 0 00	X						0	0	0
(6) JASON HOUSE DIRECTOR	1 00 0 00	X						0	0	0
(7) VICKIE ROSS DIRECTOR	1 00 0 00	X						0	0	0
(8) ROBERT P SCHREIBER DIRECTOR	1 00 0 00	X						0	0	0
(9) BRIAN SNELTEN DIRECTOR	1 00 0 00	X						0	0	0
(10) TODD TANNEHILL DIRECTOR	1 00 0 00	X						0	0	0
(11) DAVID TRAUT DIRECTOR	1 00 0 00	X						0	0	0
(12) JEFFREY W WILLIAMS DIRECTOR & PRESIDENT	5 00 0 00	X		X				0	0	0
(13) TODD E HUNTER DIRECTOR & PRESIDENT-ELECT	2 00 0 00	X		X				0	0	0
(14) MERRITT PARTRIDGE DIRECTOR & SECRETARY	2 00 0 00	X		X				0	0	0



Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(15) SCOTT KING ..... DIRECTOR & TREASURER & VP-AGWSE	2 00 ..... 0 00	X		X				0	0	0
(16) DAVID HENRICH ..... DIRECTOR & VP-CONTRACTORS	2 00 ..... 0 00	X		X				0	0	0
(17) PAUL EBERHARDT ..... DIRECTOR & VP-MANUFACTURERS	1 00 ..... 0 00	X		X				0	0	0
(18) RONNIE HENSLEY ..... DIRECTOR & VP-SUPPLIERS	1 00 ..... 0 00	X		X				0	0	0
(19) RICHARD THRON ..... DIRECTOR & PAST PRESIDENT	1 00 ..... 0 00	X		X				0	0	0
(20) KEVIN MCCRAY ..... CHIEF EXECUTIVE OFFICER	40 00 ..... 5 00			X				153,676	0	12,728
(21) PAUL HUMES ..... CHIEF FINANCIAL OFFICER	40 00 ..... 2 00			X				108,660	0	10,480

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	262,336	0	23,208

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 2

		Yes	No
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
		3	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
		4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		
		5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
MITTERA GROUP  PO BOX 310471 DES MOINES, IA 50331	PRINTING	281,972
NIMBLE USER  1100 PITTSFORD VICTOR RD PITTSFORD, NY 14534	AMS SOFTWARE	251,050
BAKER DONELSON BEARMAN  920 MASSACHUSETS AVE NW STE 900 WASHINGTON, DC 20001	LOBBYING	217,603
GEO E FERN CO  645 LINN ST CINCINNATI, OH 45203	EXPOSITION DECORATOR	177,019
JOHN WILEY & SONS  PO BOX 416502 BOSTON, MA 02241	PUBLISHING GW & GWMR	115,467

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 5	
---	--	--

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a				
	b	Membership dues . . . . .	1b				
	c	Fundraising events . . . . .	1c				
	d	Related organizations . . . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f . . . . .					
Program Service Revenue			Business Code				
	2a	Convention and Exposition	611600	1,603,324	1,603,324		
	b	Membership Dues	900099	1,548,221	1,548,221		
	c	PUBLISHING/ ADVERTISING INCOME	541800	1,119,010	211,172	907,838	
	d	Course and Conference Registratio	611600	358,102	358,102		
	e	OTHER PROGRAM SERVICE RELATED REV	561000	180,933	180,933		
	f	All other program service revenue		28,612	28,612		
	g	Total. Add lines 2a-2f . . . . .		4,838,202			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .		64,372		64,372	
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties . . . . .		215,156		215,156	
	6a	Gross rents	(i) Real	(ii) Personal			
		b	Less rental expenses				
		c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . .					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			12,738,730	42			
		b	Less cost or other basis and sales expenses	12,653,356	0		
		c	Gain or (loss)	85,374	42		
	d	Net gain or (loss) . . . . .		85,416		85,416	
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	a				
	b	Less direct expenses . . . . .	b				
	c	Net income or (loss) from fundraising events . .					
	9a	Gross income from gaming activities See Part IV, line 19 . . . . .	a				
	b	Less direct expenses . . . . .	b				
	c	Net income or (loss) from gaming activities . .					
	10a	Gross sales of inventory, less returns and allowances . . . . .	a				
			109,454				
		b	Less cost of goods sold . . . . .	b	58,204		
	c	Net income or (loss) from sales of inventory . .		51,250	51,250		
	Miscellaneous Revenue		Business Code				
11a	MISCELLANEOUS REVENUE	900099	9,059	9,059			
b							
c							
d	All other revenue . . . . .						
e	Total. Add lines 11a-11d . . . . .		9,059				
12	Total revenue. See Instructions . . . . .		5,263,455	3,990,673	907,838	364,944	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	24,837			
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	287,683			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,646,576			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	50,069			
9	Other employee benefits	283,591			
10	Payroll taxes	148,910			
11	Fees for services (non-employees)				
a	Management				
b	Legal	30,619			
c	Accounting	46,324			
d	Lobbying	372,370			
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	843,738			
12	Advertising and promotion	33,120			
13	Office expenses	516,609			
14	Information technology	141,964			
15	Royalties	912			
16	Occupancy	171,361			
17	Travel	251,288			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	110,603			
20	Interest	2			
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	52,621			
23	Insurance	120,884			
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	Credit Card / Bank Char	65,723			
b	Event Profit Sharing Ex	11,427			
c	Staff Training	10,432			
d	Unrelated Business Inco	10,000			
e	All other expenses	2,969			
25	Total functional expenses. Add lines 1 through 24e	5,234,632			
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

					(A)		(B)
					Beginning of year		End of year
Assets	<b>1</b>	Cash—non-interest-bearing . . . . .			973,024	<b>1</b>	754,282
	<b>2</b>	Savings and temporary cash investments . . . . .			1,637,884	<b>2</b>	844,433
	<b>3</b>	Pledges and grants receivable, net . . . . .				<b>3</b>	
	<b>4</b>	Accounts receivable, net . . . . .			940,338	<b>4</b>	872,013
	<b>5</b>	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .					
						<b>5</b>	
	<b>6</b>	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .					
						<b>6</b>	
	<b>7</b>	Notes and loans receivable, net . . . . .				<b>7</b>	
	<b>8</b>	Inventories for sale or use . . . . .			69,554	<b>8</b>	63,284
	<b>9</b>	Prepaid expenses and deferred charges . . . . .			98,168	<b>9</b>	180,113
	<b>10a</b>	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b>	2,291,453			
	<b>b</b>	Less: accumulated depreciation . . . . .	<b>10b</b>	1,573,190	581,773	<b>10c</b>	718,263
	<b>11</b>	Investments—publicly traded securities . . . . .			3,603,854	<b>11</b>	4,301,166
	<b>12</b>	Investments—other securities. See Part IV, line 11 . . . . .			1,262,485	<b>12</b>	1,253,518
	<b>13</b>	Investments—program-related. See Part IV, line 11 . . . . .				<b>13</b>	
Liabilities	<b>14</b>	Intangible assets . . . . .				<b>14</b>	
	<b>15</b>	Other assets. See Part IV, line 11 . . . . .			7,320	<b>15</b>	6,320
	<b>16</b>	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .			9,174,400	<b>16</b>	8,993,392
	<b>17</b>	Accounts payable and accrued expenses . . . . .			1,797,267	<b>17</b>	1,768,935
	<b>18</b>	Grants payable . . . . .				<b>18</b>	
	<b>19</b>	Deferred revenue . . . . .			1,074,273	<b>19</b>	1,187,996
	<b>20</b>	Tax-exempt bond liabilities . . . . .				<b>20</b>	
	<b>21</b>	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .				<b>21</b>	
	<b>22</b>	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .				<b>22</b>	
	<b>23</b>	Secured mortgages and notes payable to unrelated third parties . . . . .				<b>23</b>	
Net Assets or Fund Balances	<b>24</b>	Unsecured notes and loans payable to unrelated third parties . . . . .				<b>24</b>	
	<b>25</b>	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .			0	<b>25</b>	9,000
	<b>26</b>	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .			2,871,540	<b>26</b>	2,965,931
		<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>					
	<b>27</b>	Unrestricted net assets . . . . .			6,302,860	<b>27</b>	6,027,461
	<b>28</b>	Temporarily restricted net assets . . . . .				<b>28</b>	
	<b>29</b>	Permanently restricted net assets . . . . .				<b>29</b>	
		<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	<b>30</b>	Capital stock or trust principal, or current funds . . . . .				<b>30</b>	
	<b>31</b>	Paid-in or capital surplus, or land, building or equipment fund . . . . .				<b>31</b>	
	<b>32</b>	Retained earnings, endowment, accumulated income, or other funds . . . . .				<b>32</b>	
	<b>33</b>	<b>Total net assets or fund balances . . . . .</b>			6,302,860	<b>33</b>	6,027,461
	<b>34</b>	<b>Total liabilities and net assets/fund balances . . . . .</b>			9,174,400	<b>34</b>	8,993,392

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . .

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,263,455
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,234,632
3	Revenue less expenses Subtract line 2 from line 1	3	28,823
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,302,860
5	Net unrealized gains (losses) on investments	5	-295,258
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-8,964
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	6,027,461

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . .

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 31-0961448  
**Name:** NATIONAL GROUND WATER ASSOCIATION INC

**Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)**

(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
SAFETY PROGRAM - CONFERENCES AND PROGRAMS TO EDUCATE AND PROMOTE INDUSTRY STANDARDS AND PRACTICES				

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493217015596

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.

▶Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2015

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization

NATIONAL GROUND WATER ASSOCIATION INC

Employer identification number

31-0961448

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1

Provide a description of the organization's direct and indirect political campaign activities in Part IV

2

Political expenditures

▶

\$

3

Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1

Enter the amount of any excise tax incurred by the organization under section 4955

▶

\$

2

Enter the amount of any excise tax incurred by organization managers under section 4955

▶

\$

3

If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

☐ Yes

☐ No

4a

Was a correction made?

☐ Yes

☐ No

b

If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1

Enter the amount directly expended by the filing organization for section 527 exempt function activities

▶

\$

2

Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities

▶

\$

3

Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b

▶

\$

4

Did the filing organization fileForm 1120-POL for this year?

☐ Yes

☐ No

5

Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
2				
3				
4				
5				
6				

For Paperwork Reduction Act Notice, see the instructions for Form 990 or 990-EZ. Cat No 50084S Schedule C (Form 990 or 990-EZ) 2015

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A
- Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B
- Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
--	--	--------------------------------

1a

Total lobbying expenditures to influence public opinion (grass roots lobbying)

b

Total lobbying expenditures to influence a legislative body (direct lobbying)

c

Total lobbying expenditures (add lines 1a and 1b)

d

Other exempt purpose expenditures

e

Total exempt purpose expenditures (add lines 1c and 1d)

f

Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

g

Grassroots nontaxable amount (enter 25% of line 1f)

h

Subtract line 1g from line 1a If zero or less, enter -0-

i

Subtract line 1f from line 1c If zero or less, enter -0-

j

If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

☐ Yes ☐ No

4-Year Averaging Period Under section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a)2012	(b)2013	(c)2014	(d)2015	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					



Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)	(b)	
	Yes	No	Amount

1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total Add lines 1c through 1i			

2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?		No
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		No
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?		No

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members		
1	1,548,221		
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year		
2a	372,370		
b	Carryover from last year		
2b	-12,857		
c	Total		
2c	359,513		
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	372,370
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?		
4			
5	Taxable amount of lobbying and political expenditures (see instructions)	5	-12,857

Part IV

Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information

Return Reference	Explanation
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SCHEDULE D  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization NATIONAL GROUND WATER ASSOCIATION INC	Employer identification number  31-0961448
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area  
☐ Protection of natural habitat ☐ Preservation of a certified historic structure  
☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

4

Number of states where property subject to conservation easement is located ► \_\_\_\_\_

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
► \_\_\_\_\_

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
► \$ \_\_\_\_\_

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i)

Revenue included on Form 990, Part VIII, line 1

► \$ \_\_\_\_\_

(ii)

Assets included in Form 990, Part X

► \$ \_\_\_\_\_

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenue included on Form 990, Part VIII, line 1

► \$ \_\_\_\_\_

b

Assets included in Form 990, Part X

► \$ \_\_\_\_\_

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

(continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds.

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance . . . . .					
b Contributions . . . . .					
c Net investment earnings, gains, and losses					
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .					
g End of year balance . . . . .					

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

The percentages on lines 2a, 2b, and 2c should equal 100%

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i)

unrelated organizations . . . . .

(ii)

related organizations . . . . .

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a.See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	Accumulated (c)depreciation	(d)Book value
1a Land . . . . .		70,000		70,000
b Buildings . . . . .		961,366	494,491	466,875
c Leasehold improvements . . . . .				
d Equipment . . . . .		1,244,886	1,063,498	181,388
e Other . . . . .		15,201	15,201	0
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				718,263



Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements . . . . .		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments . . . . .	2a		
b	Donated services and use of facilities . . . . .	2b		
c	Recoveries of prior year grants . . . . .	2c		
d	Other (Describe in Part XIII ) . . . . .	2d		
e	Add lines 2a through 2d . . . . .		2e	
3	Subtract line 2e from line 1 . . . . .		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a		
b	Other (Describe in Part XIII ) . . . . .	4b		
c	Add lines 4a and 4b . . . . .		4c	
5	Total revenue Add lines 3 and 4c.(This must equal Form 990, Part I, line 12 ) . . . . .		5	

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements . . . . .		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities . . . . .	2a		
b	Prior year adjustments . . . . .	2b		
c	Other losses . . . . .	2c		
d	Other (Describe in Part XIII ) . . . . .	2d		
e	Add lines 2a through 2d . . . . .		2e	
3	Subtract line 2e from line 1 . . . . .		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a		
b	Other (Describe in Part XIII ) . . . . .	4b		
c	Add lines 4a and 4b . . . . .		4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 ) . . . . .		5	

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
Part X, Line 2	"FEDERAL INCOME TAXES NGW IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(6) OF THE INTERNAL REVENUE CODE. THE FOUNDATION AND FFADW ARE EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. HOWEVER, CERTAIN UNRELATED BUSINESS INCOME IS TAXABLE. NGWIA IS SUBJECT TO FEDERAL TAXES. THE ASSOCIATION FOLLOWS THE LIABILITY METHOD OF ACCOUNTING FOR INCOME TAXES. THE LIABILITY METHOD PROVIDES THAT DEFERRED TAX ASSETS AND LIABILITIES ARE RECORDED BASED ON THE DIFFERENCE BETWEEN THE TAX BASIS OF ASSETS AND LIABILITIES AND THEIR CARRYING AMOUNTS FOR FINANCIAL REPORTING PURPOSES. TEMPORARY DIFFERENCES CONSIST PRIMARILY OF NET OPERATING LOSS CARRYFORWARDS. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REQUIRE THE ASSOCIATION TO EVALUATE THE LEVEL OF UNCERTAINTY RELATED TO WHETHER TAX POSITIONS TAKEN WILL BE SUSTAINED UPON EXAMINATION. ANY POSITIONS TAKEN THAT DO NOT MEET THE MORE-LIKELY-THAN-NOT THRESHOLD MUST BE QUANTIFIED AND RECORDED AS A LIABILITY FOR UNRECOGNIZED TAX BENEFITS IN THE ACCOMPANYING CONSOLIDATED STATEMENTS OF FINANCIAL POSITION ALONG WITH INTEREST AND PENALTIES THAT WOULD BE PAYABLE TO THE TAXING AUTHORITIES UPON EXAMINATION. THE ASSOCIATION BELIEVES THAT NONE OF THE TAX POSITIONS TAKEN WOULD MATERIALLY IMPACT THE FINANCIAL STATEMENTS, AND NO SUCH LIABILITIES HAVE BEEN RECORDED. IN GENERAL, THE ASSOCIATION IS NO LONGER SUBJECT TO U.S. FEDERAL, STATE, OR LOCAL INCOME TAX EXAMINATIONS BY AUTHORITIES FOR THE YEARS ENDED DECEMBER 31, 2012 AND PRIOR."

[illegible]

## Schedule I (Form 990)

Department of the  
Treasury  
Internal Revenue Service

## Grants and Other Assistance to Organizations, Governments and Individuals in the United States

**Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.**

▶ **Attach to Form 990.**

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

OMB No 1545-0047

# 2015

**Open to Public Inspection**

Name of the organization  
NATIONAL GROUND WATER ASSOCIATION INC

Employer identification number

31-0961448

## Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .

☒ Yes ☐ No

- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II** **Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

[illegible]

- |          |   |          |
|----------|---|----------|
| <b>2</b> | Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . | <b>1</b> |
| <b>3</b> | Enter total number of other organizations listed in the line 1 table . . . . .                            | <b>0</b> |

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22  
Part III can be duplicated if additional space is needed

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
Part I, Line 2	THE NATIONAL GROUND WATER ASSOCIATION HAS A COMMITTEE THAT OVERSEES THE DISTRIBUTION AND MONITORING OF GRANTS THE MONITORING PROCESS BEGINS WITH THE APPLICATION FOR THE GRANT PROPOSALS EACH MEMBER OF THE COMMITTEE COMPLETES A SCIENTIFIC/TECHNICAL EVALUATION OF EACH PROPOSAL EACH GRANT APPLICATION IS REVIEWED FOR A VARIETY OF ATTRIBUTES, WHICH ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES RESEARCH RELEVANCE AND QUALITY/CAPABILITY UPON COMPLETION OF THE RESEARCH, THE GRANTEE SUBMITS A COPY OF THE INVESTIGATOR'S REPORT SUMMARIZING THE FINDINGS THE COMMITTEE THEN REVIEWS THE REPORT AND MAKES COMMENTS ON THE RESEARCH THE RESEARCHER THEN MUST ADDRESS THE COMMENTS OF THE COMMITTEE AND FINALIZE THE RESEARCH FINDINGS



Schedule J  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization  
NATIONAL GROUND WATER ASSOCIATION INC

Employer identification number  
31-0961448

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	<div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div> <div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III		
	<div><div><input type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div></div> <div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?	5a	
b	Any related organization?	5b	
	If "Yes," on line 5a or 5b, describe in Part III		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	
b	Any related organization?	6b	
	If "Yes," on line 6a or 6b, describe in Part III		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred on prior Form 990
		Base (i) compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 KEVIN MCCRAY CHIEF EXECUTIVE OFFICER	(i)	153,676	0	0	7,183	6,691	167,550	0
	(ii)	0	0	0	0	0	0	0

**Part III**   **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2015

Open to Public  
Inspection

Name of the organization NATIONAL GROUND WATER ASSOCIATION INC	Employer identification number  31-0961448
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Return Reference	Explanation
Form 990, Part VI, Section A, line 6	<p>THE MEMBERSHIP IN THE NATIONAL GROUND WATER ASSOCIATION (NGWA) CONSISTS OF ACTIVE, ASSOCIATE, RETIRED/EMERITUS, LIFE AND HONORARY MEMBERS, AS WELL AS AFFILIATED AND ASSOCIATED ORGANIZATIONS</p> <p>ACTIVE MEMBERS - ACTIVE MEMBERS OF THE NGWA ARE DIVIDED INTO FOUR MEMBERSHIP DIVISIONS THESE MEMBERSHIP DIVISIONS INCLUDE CONTRACTORS, SCIENTISTS AND ENGINEERS, MANUFACTURERS, AND SUPPLIERS THE CONTRACTORS MEMBERSHIP DIVISION IS FOR ANY PERSON OR FIRM PRIMARILY ENGAGED IN THE BUSINESS OF GROUND WATER-RELATED CONSTRUCTION OR SERVICE AND/OR PUMP INSTALLATION OR SERVICE OR ANY INDIVIDUAL ENROLLED IN A HIGH SCHOOL, UNIVERSITY, COLLEGE OR PREPARATORY SCHOOL OR VOCATIONAL CURRICULUM, PUBLIC OR PRIVATE, STUDYING SUBJECT MATTER EMBRACING THE GROUND WATER INDUSTRY THE ASSOCIATION OF GROUND WATER SCIENTISTS AND ENGINEERS (AGWSE) DIVISION INCLUDES ANY PERSON OR FIRM ENGAGED IN THE SUPERVISION, REGULATION, EVALUATION, DEVELOPMENT, REMEDIATION OR INVESTIGATION OF UNDERGROUND WATERS OR GROUND WATER SUPPLY INSTALLATIONS OR RELATED TECHNOLOGY OR ANY INDIVIDUAL IN AN UNIVERSITY, COLLEGE OR PREPARATORY SCHOOL, PUBLIC OR PRIVATE, STUDYING OR TEACHING SUBJECT MATTER EMBRACING THE GROUND WATER INDUSTRY THE MANUFACTURERS MEMBERSHIP DIVISION INCLUDES ANY PERSON OR FIRM ENGAGED IN MANUFACTURING EQUIPMENT, MATERIALS OR SUPPLIES USED IN THE GROUND WATER INDUSTRY SUPPLIERS MEMBERSHIP DIVISION INCLUDES ANY PERSON OR FIRM WHO DOES NO CONTRACTING FOR THE CONSTRUCTION OF GROUND WATER-RELATED WELLS AND/OR INSTALLATION AND SERVICING OF WATER PUMPS, AND WHICH IS AN ESTABLISHED WHOLESALER MAINTAINING A WAREHOUSE AND STOCK OF PUMPS, PUMP PARTS AND OTHER WATER HANDLING EQUIPMENT WHICH ARE SOLD REGULARLY TO DEALERS AND/OR CONTRACTORS FOR RESALE, OR IS ENGAGED IN THE BUSINESS OF SUPPLYING EQUIPMENT, RIGS, OR TOOLS OR RENDERING SPECIALIZED SERVICES TO THE GROUND WATER INDUSTRY FROM AND ESTABLISHED PLACE OF BUSINESS IN ITS TRADING AREA</p> <p>ASSOCIATE MEMBERS - ASSOCIATE MEMBERS INCLUDE ANY PERSON, FIRM OR ORGANIZATION INTERESTED IN THE WORK OF THE NGWA WHO IS NOT ELIGIBLE TO BECOME AN ACTIVE MEMBER ASSOCIATE MEMBERS ARE NOT RECOGNIZED INTO A DIVISION OF THE NGWA</p> <p>RETIRED/EMERITUS MEMBERS - RETIRED/EMERITUS MEMBERS INCLUDE PERSONS WHO HAVE BEEN ACTIVE MEMBERS OF THE NGWA AND WHO, AS A RESULT OF RETIREMENT, DISABILITY OR OTHER GOOD CAUSE, ARE NO LONGER ACTIVE IN THE GROUND WATER INDUSTRY RETIRED/EMERITUS MEMBERS MUST BE RECOMMENDED BY THE BOARD OF DIRECTORS OF THEIR RESPECTIVE STATE ASSOCIATION, OR THE MEMBERSHIP COMMITTEE, OR THE BOARD OF DIRECTORS OF THE DIVISION OF NGWA IN WHICH THE MEMBER HAD MEMBERSHIP, AND WITH THE CONSENT OF THE NGWA BOARD OF DIRECTORS RETIRED/EMERITUS MEMBERS MAY SERVE AS DELEGATES IF THE PERSON IS SO DESIGNATED BY THEIR AFFILIATED STATE ASSOCIATION OR BY THEIR RESPECTIVE MEMBERSHIP DIVISION</p> <p>LIFE MEMBERS - LIFE MEMBERS INCLUDE PERSONS OF ACKNOWLEDGED EMINENCE IN THE GROUND WATER INDUSTRY, OR WHO HAVE CONTRIBUTED SOME SPECIAL SERVICE IN THE FURTHERANCE OF THE GROUND WATER INDUSTRY OR TO NGWA, WHO ARE ELECTED TO LIFE MEMBERSHIP UPON RECOMMENDATION BY THE MEMBERSHIP COMMITTEE AND AFFIRMATIVE VOTE OF THE NGWA BOARD OF DIRECTORS LIFE MEMBERS RETAIN ALL PRIVILEGES OF ACTIVE MEMBERS LIFE MEMBERS MAY SERVE AS DELEGATES IF THE PERSON IS SO DESIGNATED BY THEIR AFFILIATED STATE ASSOCIATION OR BY THEIR RESPECTIVE MEMBERSHIP DIVISION</p> <p>HONORARY MEMBERS - HONORARY MEMBERS INCLUDE PERSONS OF ACKNOWLEDGED EMINENCE FROM OUTSIDE THE GROUND WATER INDUSTRY WHO HAVE CONTRIBUTED SOME SPECIAL SERVICE TO THE INDUSTRY OR TO THE NGWA HONORARY MEMBERS ARE ELECTED BY RECOMMENDATION OF THE MEMBERSHIP COMMITTEE AND AFFIRMATIVE VOTE OF THE NGWA BOARD OF DIRECTORS HONORARY MEMBERS ARE EXEMPT FROM MEMBERSHIP FEES AND ARE ENTITLED TO ALL PRIVILEGES AND BENEFITS AS ESTABLISHED BY THE NGWA BOARD OF DIRECTORS</p> <p>AFFILIATE STATE PROGRAM - AFFILIATE ORGANIZATIONS ARE ESTABLISHED AND NGWA RECOGNIZED ORGANIZATIONS REPRESENTING THE GROUND WATER INDUSTRY THE NGWA BOARD OF DIRECTORS SHALL RECOGNIZE FOR PARTICIPATION IN THE AFFILIATE STATE PROGRAM ONLY ONE AFFILIATE STATE-LEVEL ORGANIZATION PER STATE, U S TERRITORY, U S POSSESSION, OR FOR A NATION OTHER THAN THE UNITED STATES OF AMERICA BENEFITS AND DUES ARE ESTABLISHED BY THE NGWA BOARD OF DIRECTORS</p> <p>ASSOCIATED STATE SOCIETY PROGRAM - ASSOCIATED ORGANIZATIONS INCLUDE STATE-SPECIFIC GROUND WATER ORGANIZATIONS WITH NON-PROFIT STATUS THE ASSOCIATED STATE SOCIETY PROGRAM DESIGNATION DOES NOT AFFECT THE DELEGATE PROCESS, WHICH IS ADMINISTERED SOLELY THROUGH THE AFFILIATE STATE PROGRAM ASSOCIATED STATE SOCIETY ORGANIZATIONS ARE FOR PURPOSES OF INCREASING COMMUNICATION AND SHARING EXPERTISE WITH THE GROUND WATER INDUSTRY</p>

Return Reference	Explanation
Form 990, Part VI, Section A, line 7a	THE MEETING OF DELEGATES IS AUTHORIZED TO REPRESENT THE MEMBERSHIP OF THE NGWA AND IS DIRECTED TO EXPRESS THE WILL OF THE MEMBERSHIP TO THE NGWA BOARD OF DIRECTORS THE MEETING OF DELEGATES SHALL ELECT THE CONTRACTORS DIVISION MEMBERS TO THE NGWA BOARD OF DIRECTORS (SEE THE FOLLOWING SCHEDULE O NOTES - "FORM 990, PART VI, SECTION A, LINE 7 ELECTION OF DELEGATES AND "FORM 990, PART VI, SECTION A, LINE 7 QUALIFICATION OF DELEGATES")

Return Reference	Explanation
Form 990, Part VI, Section A, line 7b	THE MEETING OF DELEGATES IS AUTHORIZED TO REPRESENT THE MEMBERSHIP OF THE NGWA AND IS DIRECTED TO EXPRESS THE WILL OF THE MEMBERSHIP TO THE NGWA BOARD OF DIRECTORS THE MEETING OF DELEGATES SHALL AMEND THE CODE OF REGULATION FROM TIME TO TIME, REVIEW THE ACTIONS OF THE OFFICERS AND OF THE NGWA BOARD OF DIRECTORS, AND MAKE DECISIONS ON ALL OTHER LAWFUL MATTERS WHICH MAY BE BROUGHT BEFORE IT (SEE THE FOLLOWING SCHEDULE O NOTES - "FORM 990, PART VI, SECTION A, LINE 7 ELECTION OF DELEGATES AND "FORM 990, PART VI, SECTION A, LINE 7 QUALIFICATION OF DELEGATES")

Return Reference	Explanation
Form 990, Part VI, Section B, line 11	THE FORM 990 IS PREPARED BY AN OUTSIDE ACCOUNTING FIRM. A DRAFT OF THE FORM 990 IS THEN REVIEWED BY THE CFO AND EXECUTIVE DIRECTOR. COPIES ARE THEN DISTRIBUTED TO MEMBERS OF THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS REVIEWS THE FORM 990, STEP BY STEP, DURING A CONFERENCE CALL. AS THE BOARD RAISES QUESTIONS, THOSE QUESTIONS ARE ANSWERED EITHER DURING THE CALL, OR, IF NECESSARY BY PROVIDING SUBSEQUENT INFORMATION, OR PERHAPS MAKING REQUESTED CHANGES. AFTER THE BOARD OF DIRECTORS ACCEPTS THE FORM 990, A VOTE IS TAKEN TO CODIFY THE ACCEPTANCE OF THE FORM 990.

Return Reference	Explanation
Form 990, Part VI, Section B, line 12c	THE CONFLICT OF INTEREST POLICY IS MONITORED AND ENFORCED BY THE EXECUTIVE DIRECTOR WITH ASSISTANCE FROM THE PRESIDENT OF THE BOARD OF DIRECTORS. A FILE OF SIGNED CONFLICT OF INTEREST STATEMENTS IS MAINTAINED AND DIRECTORS WHO HAVE NOT PROVIDED SUCH STATEMENT ARE PROMPTED BY THE EXECUTIVE DIRECTOR AND/OR THE BOARD PRESIDENT TO RETURN THE STATEMENT.



Return Reference	Explanation
Form 990, Part VI, Section B, line 15a	THE BOARD OF DIRECTORS ANNUALLY PERFORMS A PERFORMANCE EVALUATION OF THE EXECUTIVE DIRECTOR THROUGH THE USE OF INDEPENDENT SALARY SURVEYS, THE BOARD THEN DETERMINES WHETHER A SALARY INCREASE IS APPROPRIATE AND DETERMINES THE SIZE OF THE INCREASE. THE CFO IS EVALUATED BY THE EXECUTIVE DIRECTOR AND ANY SALARY ADJUSTMENTS ARE DETERMINED BY ASSESSMENT OF PERFORMANCE, INDEPENDENT SALARY SURVEYS FOR SIMILAR POSITIONS AND RESPONSIBILITIES, AND THE OVERALL ASSOCIATION'S BUDGET

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY , AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC

Return Reference	Explanation
Form 990, Part IX, line 11g	Other fees-ProgServ-990 666,719 CONVENTION DECORATOR 177,019

Return Reference	Explanation
Form 990, Part XI, line 9	Investment in Subsidiary -8,964

Return Reference	Explanation
FORM 990, PART XI, LINE 2C, oversight of financial statement audit	THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR THE OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND THE SELECTION OF THE INDEPENDENT ACCOUNTANT THE PROCESS BY WHICH THE ORGANIZATION SELECTS THE INDEPENDENT ACCOUNTANT AND OVERSEES THE AUDIT HAS NOT CHANGED FROM THE PREVIOUS YEAR

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 17	<p>ELECTION OF DELEGATES AFFILIATED ORGANIZATIONS EACH ORGANIZATION RECOGNIZED BY THE CODE OF REGULATIONS SHALL BE ENTITLED TO ELECT OR APPOINT ONE DELEGATE FOR EACH TEN CONTRACTOR MEMBERS OF THE NGWA AND THE NUMBER OF DELEGATES SHALL BE ROUNDED TO THE NEAREST NUMBER OF MEMBERS DIVISIBLE BY TEN THESE ELECTED DELEGATES WILL THEN REPRESENT THE WHOLE ORGANIZATION AT THE MEETING OF THE DELEGATES</p> <p>NON-AFFILIATED ORGANIZATIONS NGWA MEMBERS FROM A NON-AFFILIATED STATE-TERRITORY OR POSSESSION OF THE UNITED STATE OF AMERICA OR A NON-AFFILIATED FOREIGN NATION MAY BE ENTITLED TO ELECT OF APPOINT ONE DELEGATE FOR EACH 10 CONTRACTOR MEMBERS OF THE NGWA AND THE NUMBER OF DELEGATES SHALL BE ROUNDED TO THE NEAREST NUMBER DIVISIBLE BY TEN EACH ORGANIZATION THAT IS A PAID MEMBER UNDER THE AFFILIATE PROGRAM OR OTHER SUCH PROGRAM RECOGNIZED BY THE NGWA BOARD OF DIRECTORS WILL RECEIVE ONE ADDITIONAL DELEGATE THE MANUFACTURERS DIVISION, SUPPLIERS DIVISION, AND THE AGWSE DIVISION MAY EACH ELECT OR APPOINT TEN DELEGATES THESE DELEGATES SHALL HAVE FULL POWERS AND DUTIES ACCORDED OTHER DELEGATES THE OFFICERS OF THE NGWA AND ALL PAST PRESIDENTS SHALL BE DEEMED DELEGATES</p>

Return Reference	Explanation
FORM 990, PART VI, SECTION A LINE 7	QUALIFICATION OF DELEGATES NO PERSON SHALL BE QUALIFIED TO BE A DELEGATE UNLESS THE PERSON SHALL BE A CURRENT ACTIVE MEMBER OF THE NGWA AND BE AT LEAST 18 YEARS OF AGE ON THE DATE OF THE MEETING OF THE DELEGATES THE NUMBER OF DELEGATES THAT AN AFFILIATE ORGANIZATION MAY BE ENTITLED TO SHALL BE DETERMINED FROM A COUNT OF THE STATE'S CONTRACTOR MEMBERSHIP WITH NGWA SIXTY DAYS PRIOR TO THE DATE OF THE ANNUAL DELEGATES MEETING EACH AFFILIATE ORGANIZATION IS REQUIRED TO SUBMIT ITS LIST OF THE FULL NAMES OF INTENDED DELEGATES TO THE NGWA EXECUTIVE DIRECTOR OR THE EXECUTIVE DIRECTOR'S ASSIGNED STAFF FOR VERIFICATION OF ELIGIBILITY NO LATER THAN 60 DAYS PRIOR TO THE PUBLISHED DATE OF THE ANNUAL MEETING THE LIST MUST BE SUBMITTED ON THE OFFICIAL LETTERHEAD OF THE AFFILIATE ORGANIZATION AND MUST BE SIGNED BY THE AFFILIATE ORGANIZATION'S CURRENT PRESIDENT, PRESIDENT-ELECT, OR EXECUTIVE DIRECTOR OR EQUIVALENT OFFICE

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization  
NATIONAL GROUND WATER ASSOCIATION INC

Employer identification number  
31-0961448

Part I

Identification of Disregarded Entities

Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II

Identification of Related Tax-Exempt Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)NATIONAL GROUND WATER RESEARCH AND EDUCATION FOUNDATION 601 DEMPSEY ROAD  WESTERVILLE, OH 43081 31-1415293	EDUCATION ON THE GROUND WATER INDUSTRY AND RESOURCES	OH	501(C)(3)	509(A)(2)	national ground water association	Yes	
(2)FOUNDATION FOR AFFORDABLE DRINKING WATER 601 DEMPSEY ROAD  WESTERVILLE, OH 43081 52-2379363	FINANCING FOR LOW AND MODERATE INCOME HOUSEHOLDS FOR WATER WELL SYSTEMS	OH	501(C)(3)	509(A)(2)	national ground water association	Yes	
(3)NGWA-PAC 601 DEMPSEY ROAD  WESTERVILLE, OH 43081	political action committee (separately segregated fund)	OH	527	n/a	national ground water association	Yes	



Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) NATIONAL GROUND WATER INSURANCE AGENCY INC  601 DEMPSEY ROAD WESTERVILLE, OH 43081 31-1398937	INSURANCE AGENCY	OH	N/A	C	3,433	1,253,520	100 000 %		No

Part V

Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity . . . . .

b Gift, grant, or capital contribution to related organization(s) . . . . .

c Gift, grant, or capital contribution from related organization(s) . . . . .

d Loans or loan guarantees to or for related organization(s) . . . . .

e Loans or loan guarantees by related organization(s) . . . . .

f Dividends from related organization(s) . . . . .

g Sale of assets to related organization(s) . . . . .

h Purchase of assets from related organization(s) . . . . .

i Exchange of assets with related organization(s) . . . . .

j Lease of facilities, equipment, or other assets to related organization(s) . . . . .

k Lease of facilities, equipment, or other assets from related organization(s) . . . . .

l Performance of services or membership or fundraising solicitations for related organization(s) . . . . .

m Performance of services or membership or fundraising solicitations by related organization(s) . . . . .

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .

o Sharing of paid employees with related organization(s) . . . . .

p Reimbursement paid to related organization(s) for expenses . . . . .

q Reimbursement paid by related organization(s) for expenses . . . . .

r Other transfer of cash or property to related organization(s) . . . . .

s Other transfer of cash or property from related organization(s) . . . . .

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

1s

No

No

No

No

No

No

No

No

No

No

No

Yes

Yes

Yes

No

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)national ground water insurance agency	E	1,249,667	cost
(2)foundation for affordable drinking water	D	473,008	cost
(3)NATIONAL GROUND WATER RESEARCH AND EDUCATIONAL FOUNDATION	B	22,594	COST
(4)NATIONAL GROUND WATER RESEARCH AND EDUCATIONAL FOUNDATION	D	66,580	cost

Schedule R (Form 990) 2015

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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