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Form

990-EZ

Department of the Treasury  
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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

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

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

OMB No 1545-1150

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  
IDAHO GROUND WATER ASSOCIATION  

Number and street (or P O box, if mail is not delivered to street address)  
PO BOX 2624 4477 W EMERALD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code  
BOISE, ID 837012624

**D** Employer identification number  
82-0454458  
**E** Telephone number  
**F** Group Exemption Number

**G** Accounting Method ☒ Cash ☐ Accrual Other (specify) \_\_\_\_\_

**H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I** Website: [WWW.IGWA.INFO](http://WWW.IGWA.INFO)

**J** Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)( 6) (insert no ) ☐ 4947(a)(1) or ☐ 527

**K** Form of organization ☐ Corporation ☐ Trust ☒ Association ☐ Other \_\_\_\_\_

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) below are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 86,039

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)									
Check if the organization used Schedule O to respond to any question in this Part I . . . . . <input checked="" type="checkbox"/>									
Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .	1						
	2	Program service revenue including government fees and contracts . . . . .	2						
	3	Membership dues and assessments . . . . .	3	16,480					
	4	Investment income . . . . .	4	11					
	5a	Gross amount from sale of assets other than inventory . . . . .	5a						
	b	Less cost or other basis and sales expenses . . . . .	5b						
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c						
	6	Gaming and fundraising events							
	a	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a						
	b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b	69,548					
Expenses	c	Less direct expenses from gaming and fundraising events . . . . .	6c	46,928					
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d	22,620					
	7a	Gross sales of inventory, less returns and allowances . . . . .	7a						
	b	Less cost of goods sold . . . . .	7b						
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c						
	8	Other revenue (describe in Schedule O) . . . . .	8						
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .	9	39,111					
	10	Grants and similar amounts paid (list in Schedule O) . . . . .	10						
	11	Benefits paid to or for members . . . . .	11						
	12	Salaries, other compensation, and employee benefits . . . . .	12	23,140					
Net Assets	13	Professional fees and other payments to independent contractors . . . . .	13	285					
	14	Occupancy, rent, utilities, and maintenance . . . . .	14						
	15	Printing, publications, postage, and shipping . . . . .	15	2,988					
	16	Other expenses (describe in Schedule O) . . . . .	16	9,229					
	17	Total expenses. Add lines 10 through 16 . . . . .	17	35,642					
	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	3,469					
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	89,539					
	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20						
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	21	93,008					

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments . . . . .	89,539	<b>22</b> 93,008
<b>23</b> Land and buildings . . . . .	0	<b>23</b> 0
<b>24</b> Other assets (describe in Schedule O) . . . . .	0	<b>24</b> 0
<b>25 Total assets</b> . . . . .	89,539	<b>25</b> 93,008
<b>26 Total liabilities</b> (describe in Schedule O) . . . . .	0	<b>26</b> 0
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . .	89,539	<b>27</b> 93,008

Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?

SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others )

**28** TO IMPROVE THE AVAILABILITY OF GROUND WATER IN SOUTHERN IDAHO THROUGH EDUCATION  
AND PROVIDING SUPPORT TO GROUPS WHOSE PROGRAMS FURTHER THE ORGANIZATIONS PURPOSE  
(Grants \$ ) If this amount includes foreign grants, check here . . . ☐

**28a**

29

(Grants \$ ) If this amount includes foreign grants, check here . . . ☐

**29a**

30

(Grants \$ ) If this amount includes foreign grants, check here . . . ☐

**31** Other program services (describe in Schedule O )

(Grants \$ ) If this amount includes foreign grants, check here . . . ☐

<b>32 Total program service expenses</b> (add lines 28a through 31 a)		
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<b>Part IV</b>	<b>List of Officers, Directors, Trustees, and Key Employees</b> (List each one even if not compensated —
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Check if the organization used Schedule O to respond to any question in this Part IV. . . . . ☐

[illegible]

Part V

Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V ) Check if the organization used Schedule O to respond to any question in this Part V . . . . . ☐

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .	33	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .	34	No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .	35a	No
b	If "Yes," to line 35a, has the organization filed a <b>Form 990-T</b> for the year? If "No," provide an explanation in Schedule O . . . . .	35b	
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .	35c	No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/> 37a 1,769		
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	37b	No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . 38b		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 . . . . .	39a	
b	Gross receipts, included on line 9, for public use of club facilities . . . . .	39b	
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/> . . . . .		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	40b	
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/> . . . . .		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization . . . . . <input type="checkbox"/> . . . . .		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .	40e	No
41	List the states with which a copy of this return is filed <input type="checkbox"/> . . . . .		
42a	The organization's books are in care of <input type="checkbox"/> LYNN TOMINAGA Telephone no <input type="checkbox"/> (208) 888-0988 Located at <input type="checkbox"/> 703 NORTH POND BOISE, ID ZIP + 4 <input type="checkbox"/> 83706		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <input type="checkbox"/> . . . . .  See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b>	42b	No
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country <input type="checkbox"/> . . . . .	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here <input type="checkbox"/> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . <input type="checkbox"/> 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44a	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44b	No
c	Did the organization receive any payments for indoor tanning services during the year? . . . . .	44c	No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	45a	No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .	45b	No

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		
		46	No

Part VI

Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI . . . . .

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	49a	
b	If "Yes," was the related organization a section 527 organization? . . . . .	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 . . . . .

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A . . . . . ☐ Yes ☒ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	<div>*****</div> <div>Signature of officer</div>		<div>2016-02-20</div> <div>Date</div>				
	<div>LYNN TOMINAGA EXECUTIVE DIREC</div> <div>Type or print name and title</div>						
Paid Preparer Use Only	Prnt/Type preparer's name ROBERT T OAKES		Preparer's signature		Date 2016-03-12	Check <input type="checkbox"/> if self-employed	PTIN P00299772
	Firm's name <div>KING POPE PHILLIPS OAKES &amp; CO PLLC</div>					Firm's EIN <div>76-0734603</div>	
	Firm's address <div>1701 OVERLAND AVE BURLEY, ID 83318</div>					Phone no (208) 878-7000	
May the IRS discuss this return with the preparer shown above? See instructions . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 82-0454458  
**Name:** IDAHO GROUND WATER ASSOCIATION

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
LYNN TOMINAGA EXECUTIVE DIRECTOR	8 00	23,140	0	0
TONY HACKETT DIRECTOR	2 00	0	0	0
TOM RICHARDSON DIRECTOR	2 00	0	0	0
LEGRAND BAKER VICE PRESIDENT	8 00	0	0	0
ERIC FORSMANN PAST PRESIDENT	2 00	0	0	0
KENNY VOLLMER JR VICE PRESIDENT	8 00	0	0	0
MARTY BAKER ASSOCIATE PRESIDENT	2 00	0	0	0
TODD HOUSLEY M&S PRESIDENT	2 00	0	0	0
CHAD DRAPER M&S VICE PRESIDENT	2 00	0	0	0
DAVE ADAMSON DIRECTOR	2 00	0	0	0
DAN DENNING DIRECTOR	2 00	0	0	0
ROGER BUCHANAN DIRECTOR	2 00	0	0	0
MATT BAKER ASSOCIATE VICE PRESIDENT	2 00	0	0	0

SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding  
Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (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  
IDAHO GROUND WATER ASSOCIATION

Employer identification number  
82-0454458

Part I Fundraising Activities.

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

- 1

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

a

☒

Mail solicitations

b

☐

Internet and email solicitations

c

☐

Phone solicitations

d

☒

In-person solicitations

e

☐

Solicitation of non-government grants

f

☐

Solicitation of government grants

g

☒

Special fundraising events
- 2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☒ No
- b

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

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

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

Part II Fundraising Events.

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

		(a)Event #1	(b)Event #2	(c)Other events	(d)
		ANNUAL CONVE (event type)	REGIONAL WOR (event type)	3 (total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts . . . . .	47,103	19,040	3,405	69,548
	2 Less Contributions . . . . .				
	3 Gross income (line 1 minus line 2) . . . . .	47,103	19,040	3,405	69,548
Direct Expenses	4 Cash prizes . . . . .				
	5 Noncash prizes . . . . .	1,252			1,252
	6 Rent/facility costs . . . . .	22,746	4,721		27,467
	7 Food and beverages . . . . .	6,000	3,169		9,169
	8 Entertainment . . . . .				
	9 Other direct expenses . . . . .	1,221	134	7,685	9,040
	10 Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				46,928
	11 Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶				22,620

Part III Gaming.

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

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

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

a Is the organization licensed to conduct gaming activities in each of these states? 

☐ Yes ☐ No

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

\_\_\_\_\_

\_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? 

☐ Yes ☐ No

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

\_\_\_\_\_

\_\_\_\_\_



11

Does the organization conduct gaming activities with nonmembers?

☐ Yes ☐ No

12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No

13

Indicate the percentage of gaming activity conducted in

a	The organization's facility	13a	%
b	An outside facility	13b	%

14

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

Name ▶

Address ▶

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ Yes ☐ No

b

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

c

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

Name ▶

Address ▶

16

Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17

Mandatory distributions

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No

b

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

Part IV

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

Return Reference	Explanation
------------------	-------------

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 IDAHO GROUND WATER ASSOCIATION	Employer identification number 82-0454458
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990 Schedule O, Supplemental Information

Return Reference	Explanation
General explanation attachment	990-EZ, PART III, ORGANIZATIONS PRIMARY PURPOSE TO IMPROVE THE AVAILABILITY OF GROUND WATER IN SOUTHERN IDAHO
Description of other expenses Part I line 16	Description AmountBANK CHARGE 4LEGISLATIVE EXPENSE 612DIRECTOR EXPENSES 247INSURANCE 267PROGRAM EXPENSES 5,006BOARD MEETINGS 232TRAVEL 169WEB PAGE MAINTENANCE 1,175MISCELLANEOUS 170CREDIT CARD FEE 1,347