

Form **990EZ**  
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.  
▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

OMB No. 1545-1150  
**2019**  
**Open to Public Inspection**

**A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019**

- B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
MINNESOTA COUNTY ENGINEERS ASSOC

Number and street (or P. O. box, if mail is not delivered to street address) Room/suite  
1360 UNIVERSITY AVE WEST RM/STE 131

City or town, state or province, country, and ZIP or foreign postal code  
ST PAUL, MN 55104

**D** Employer identification number  
41-1463764

**E** Telephone number  
(320) 269-2151

**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.MNCOUNTYENGINEERS.ORG](http://WWW.MNCOUNTYENGINEERS.ORG)

**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 . . . . . ▶ \$ 111,965

**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 . . . . .

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	34,590
	<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b>	12,980
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>	46,650
	<b>4</b> Investment income . . . . .	<b>4</b>	3,481
	<b>5a</b> Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	
	<b>6</b> Gaming and fundraising events		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>	4,340
	<b>b</b> Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>	2,785
<b>c</b> Less: direct expenses from gaming and fundraising events . . . . .	<b>6c</b>	1,438	
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>	5,687	
<b>7a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>		
<b>b</b> Less: cost of goods sold . . . . .	<b>7b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>		
<b>8</b> Other revenue (describe in Schedule O) . . . . .	<b>8</b>	7,139	
<b>9</b> <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .	<b>9</b>	110,527	

Expenses	<b>10</b> Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>	33,000
	<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	4,103
	<b>13</b> Professional fees and other payments to independent contractors . . . . .	<b>13</b>	1,521
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	
	<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b>	
	<b>16</b> Other expenses (describe in Schedule O) . . . . .	<b>16</b>	71,115
<b>17</b> <b>Total expenses.</b> Add lines 10 through 16 . . . . .	<b>17</b>	109,739	
Net Assets	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	788
	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>19</b>	124,898
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	6,394
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	<b>21</b>	132,080



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
<b>33</b>	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 . . . . .		No
<b>34</b>	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. . . . .		No
<b>35a</b>	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)? . . . . .		No
<b>b</b>	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .		
<b>c</b>	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 . . . . .		No
<b>36</b>	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 . . . . .		No
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> _____		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		No
<b>38a</b>	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? . . . . .		No
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	<b>38b</b> _____	
<b>39</b>	Section 501(c)(7) organizations. Enter: . . . . .		
<b>a</b>	Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b> _____	
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b> _____	
<b>40a</b>	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
<b>b</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 . . . . .		<b>40b</b>
<b>c</b>	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 ▶ _____		
<b>d</b>	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
<b>e</b>	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 . . . . .		No
<b>41</b>	List the states with which a copy of this return is filed. ▶ MN _____		
<b>42a</b>	The organization's books are in care of ▶ <u>KEITH BERNDT</u> Telephone no. ▶ <u>(218) 784-7126</u> Located at ▶ <u>1360 UNIVERSITY AVE W STE 131 ST PAUL, MN</u> ZIP + 4 ▶ <u>55104</u>		

		Yes	No
<b>b</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: ▶ _____  See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		No
<b>c</b>	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: ▶ _____		No
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here . . . . . <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> _____		

		Yes	No
<b>44a</b>	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		No
<b>b</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 . . . . .		No
<b>c</b>	Did the organization receive any payments for indoor tanning services during the year? . . . . .		No
<b>d</b>	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .		
<b>45a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		No
<b>45b</b>	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) . . . . .		No

	<b>Yes</b>	<b>No</b>
<b>46</b> 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. . . . .	<b>46</b>	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 . . . . .

	<b>Yes</b>	<b>No</b>
<b>47</b> 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 . . . . .	<b>47</b>	
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>	
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>	
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>	

**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.

***** Signature of officer	2020-07-07 Date
STEVE KUBISTA TREASURER Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name JAMES B KNUXTON	Preparer's signature	Date 2020-07-07	Check <input type="checkbox"/> if self-employed	PTIN P00333572
	Firm's name ▶ DANA F COLE & COMPANY LLP			Firm's EIN ▶ 47-0526649	
	Firm's address ▶ PO BOX 502 MONTEVIDEO, MN 56265			Phone no. (320) 269-2146	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶  Yes  No

# Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 41-1463764  
**Name:** MINNESOTA COUNTY ENGINEERS ASSOC

## Form 990EZ, Part III - Statement of Program Service Accomplishments

<b>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.</b>	<b>Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b>	
<p><b>28</b> TO AID THE COUNTIES OF THE STATE OF MINNESOTA WITH AND TO PROVIDE PROFESSIONAL COUNTY ENGINEERING SERVICES TO FURTHER THE ADVANCEMENT AND IMPROVEMENT OF THE COUNTY ENGINEERING PROFESSION.</p> <p>(Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<b>28a</b>	

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

<p><b>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.</b></p>	<p><b>Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b></p>	
<p><b>29</b>            TO AID THE COUNTIES OF THE STATE OF MINNESOTA WITH AND TO PROVIDE PROFESSIONAL COUNTY ENGINEERING SERVICES TO FURTHER THE ADVANCEMENT AND IMPROVEMENT OF THE COUNTY ENGINEERING PROFESSION.             (Grants \$ )</p> <p style="text-align: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<p><b>29a</b></p>	

**Form 990EZ, Part IV — List of Officers, Trustees, and Key Employees**

(list each one even if not compensated — see the instructions for Part IV)

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

<b>(a) Name and title</b>	<b>(b) Average hours per week devoted to position</b>	<b>(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)</b>	<b>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</b>	<b>(e) Estimated amount of other compensation</b>
LON AUNE PAST PRESIDE	1.00	0		
WAYNE SANDBERG PRESIDENT	1.00	1,200		
JODI TEICH VICE PRESIDE	1.00	600		
STEVE KUBISTA TREASURER	1.00	600		
BRIAN GIESE SECRETARY	1.00	600		
JINYEENE NEUMANN DIRECTOR - C	1.00	0		
RICH SANDERS DIRECTOR - P	1.00	0		
TIM BRAY DIRECTOR - C	1.00	0		
TRACEY VON BARGEN DIRECTOR - G	1.00	0		
DOUG FISCHER DIRECTOR - A	1.00	0		
KAYE BIENIEK DIRECTOR - O	1.00	0		
TIM BECKER DIRECTOR - S	1.00	0		
AARON VANMOER DIRECTOR - L	1.00	0		
JOE TRIPLETT DIRECTOR-CHI	1.00	0		
CHRIS BYRD DIRECTOR - S	1.00	200		

**Form 990EZ, Part IV — List of Officers, Directors, Trustees, and Key Employees**

(list each one even if not compensated — see the instructions for Part IV)

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

<b>(a) Name and title</b>	<b>(b) Average hours per week devoted to position</b>	<b>(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)</b>	<b>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</b>	<b>(e) Estimated amount of other compensation</b>
LYNDON ROBJENT DIRECTOR - C	1.00	200		
TED SCHOENECKER DIRECTOR - W	1.00	200		
RYAN THILGES DIRECTOR - B	1.00	200		

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

Department of the Treasury

Name of the organization

MINNESOTA COUNTY ENGINEERS ASSOC

Employer identification number

41-1463764

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	DISTRICT 8 FUNDS 3,750 MISCELLANEOUS 1,869 DISTRICT 7 FUNDS 1,520 TOTAL 7,139

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART I, LINE 10	CLASS OF ACTIVITY: EDUCATION NAME: NDSU FOUNDATION ADDRESS: 1241 N UNIVERSITY DRIVE FARGO, ND 58102 CASH CONTRIBUTION: 6,000 CLASS OF ACTIVITY: EDUCATION NAME: UNIV OF DULUTH ADDRESS: 1049 UNIVERSITY DRIVE DULUTH, MN 55812 CASH CONTRIBUTION: 6,000

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART I, LINE 16	EXPENSES OFFICE 567 CONFERENCES/MEETINGS 34,296 INSURANCE 1,200 DUES 24,608 WEB SITE MAINTAINANCE 1,800 DISTRICT 7 FUNDS 1,435 DISTRICT 8 FUNDS 2,639 MISCELLANEOUS 3,731 MEMORIALS 277 AWARDS/PLAQUES 562 TOTAL 71,115

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART I, LINE 20	INCREASE IN FMV OF INVESTMENT 6,394

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART II, LINE 26	PAYROLL TAXES PAYABLE 275 291

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART III	TO AID THE COUNTIES OF THE STATE OF MINNESOTA WITH AND TO PROVIDE PROFESSIONAL COUNTY ENGINEERING SERVICES TO FURTHER THE ADVANCEMENT AND IMPROVEMENT OF THE COUNTY ENGINEERING PROFESSION. TO PROVIDE FOR THE INTERCHANGE AND DISSEMINATING OF HELPFUL IDEAS AND INFORMATION RELATING TO AND CONCERNING THE ENGINEERING PROFESSION. TO PROVIDE OPPORTUNITIES FOR DEVELOPING EFFECTIVE AND PRACTICAL COUNTY ENGINEERING. TO ASSIST COUNTY ENGINEERING TO BE MORE USEFUL, MEANINGFUL, AND EFFICIENT TO THOSE WHOM IT SERVES.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART III, LINE 31	TO AID THE COUNTIES OF THE STATE OF MINNESOTA WITH AND TO PROVIDE PROFESSIONAL COUNTY ENGINEERING SERVICES TO FURTHER THE ADVANCEMENT AND IMPROVEMENT OF THE COUNTY ENGINEERING PROFESSION.