

Form 990EZ

Department of the
Treasury
Internal Revenue ServiceShort 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 for instructions and the latest information.

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
MONTANA WATER RESOURCES ASSOCIATIONNumber and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 4927City or town, state or province, country, and ZIP or foreign postal code
HELENA, MT 596044927

D Employer identification number

81-0340531

E Telephone number

(406) 235-4555

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: ► N/A

J Tax-exempt status (check only one) - 501(c)(3) 501(c)(4) (insert no) 4947(a)(1) or 527K 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 ► \$ 67,276

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

1	Contributions, gifts, grants, and similar amounts received	1	8,100
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	57,676
4	Investment income	4	
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	
c	Less direct expenses from gaming and fundraising events	6c	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
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	1,500
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	67,276

10	Grants and similar amounts paid (list in Schedule O)	10	12,033
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	45,785
13	Professional fees and other payments to independent contractors	13	1,440
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	230
16	Other expenses (describe in Schedule O)	16	8,376
17	Total expenses. Add lines 10 through 16 ►	17	67,864
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-588
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	9,257
20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
21	Net assets or fund balances at end of year Combine lines 18 through 20	21	8,669

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	9,257	22 8,669
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	9,257	25 8,669
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	9,257	27 8,669

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?

REPRESENT WATER USERS ON WATER ISSUES

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

28

See Additional Data Table

(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a
29 See Additional Data Table		29a
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	
30 See Additional Data Table		30a
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	
31 Other program services (describe in Schedule O)		
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a)	► <input type="checkbox"/>	32 66,629

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

(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
JAMES BROWER PRESIDENT	0 25	0	0	0
SCOTT ASPENLIEDER CO VICE PRESIDENT	0 25	0	0	0
MARKO MANOUKIAN CO VICE PRESIDENT	0 25	0	0	0
SHARON FOSTER TREASURER	1 00	0	0	0
MICHAEL MURPHY EXEC DIRECTOR/SECRETARY	30 00	42,000	0	0
JOHN CROWLEY DIRECTOR	0 25	0	0	0
RUSS CUMIN DIRECTOR	0 25	0	0	0
CHUCK DAVIS DIRECTOR	0 25	0	0	0
BILL FANNING DIRECTOR	0 25	0	0	0
JIM FOSTER DIRECTOR	0 25	0	0	0
HOLLY FRANZ DIRECTOR	0 25	0	0	0
SHAWN HIGLEY DIRECTOR	0 25	0	0	0

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 Form 990-T 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 ► 37a 0	37a	0
b Did the organization file Form 1120-POL for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	39a	
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____	40b	No
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	No
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 ► 0	40b	0
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► 0	40b	0
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 ► _____	Telephone no ► (406) 442-3292	
42a The organization's books are in care of ► SHARON FOSTER	ZIP + 4 ► 59602	
42b Located at ► 3840 NORTH MONTANA AVENUE HELENA, MT		
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 ► _____	42b	No
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
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 ► _____	42c	No
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ► □ and enter the amount of tax-exempt interest received or accrued during the tax year ► 43	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	

	<input type="checkbox"/> Yes	<input type="checkbox"/> 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	<input type="checkbox"/> 46	<input type="checkbox"/> 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

	<input type="checkbox"/> Yes	<input type="checkbox"/> 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	<input type="checkbox"/> 47	<input type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/> 48	<input type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/> 49a	<input type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/> 49b	<input type="checkbox"/>
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

***** Signature of officer SHARON FOSTER TREASURER Type or print name and title	2020-06-11 Date
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Paid Preparer Use Only	Print/Type preparer's name PHILIP L YASENAK CPA	Preparer's signature	Date 2020-06-02	Check <input type="checkbox"/> if self-employed	PTIN P01248379
	Firm's name ► WIPFLI LLP	Firm's EIN ► 39-0758449			
	Firm's address ► 101 EAST FRONT STREET 301 MISSOULA, MT 59802	Phone no (406) 728-1800			

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

Additional Data

Software ID:
Software Version:
EIN: 81-0340531
Name: MONTANA WATER RESOURCES ASSOCIATION

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

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.	Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)
<p>28 INFORM MEMBERS OF WATER RESOURCE ISSUES THROUGH NEWSLETTERS (THE MONTANA WATERLINE), MEETINGS, ETC SERVING APPROXIMATELY 10,000 PEOPLE (Grants \$ 1,000)</p> <p>If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	<p>28a 28,315</p>

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

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.		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
29 REPRESENT WATER USERS ON VARIOUS AGRICULTURAL COMMITTEES FOR THE GOVERNOR, DEPARTMENT OF AGRICULTURE & DEPARTMENT OF NATURAL RESOURCES (Grants \$ 0)	29a If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	27,281

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

<p>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.</p>	<p>Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</p>
<p>30 FOLLOW & SHARE WATER RESOURCES ISSUES THROUGH MEMBERSHIP IN NATIONAL WATER RESOURCES ASSOCIATION (Grants \$ 11,033)</p> <p>If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	<p>30a 11,033</p>

TY 2019 Transfers Personal Benefits Contracts Declaration

Name: MONTANA WATER RESOURCES ASSOCIATION

EIN: 81-0340531

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT. THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

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.
- ▶ Go to www.irs.gov/Form990 for the latest information.

2019**Open to Public
Inspection**

Name of the organization

MONTANA WATER RESOURCES ASSOCIATION

Employer identification number

81-0340531

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION CONVENTION INCOME AMOUNT 750 DESCRIPTION WEBSITE ADVERTISING INCOME AMOUNT 750 TOTAL TO FORM 990-EZ, LINE 8 1,500

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - PAYMENTS TO AFFILIATES	AFFILIATE NAME NATIONAL WATER RESOURCES ASSOC AFFILIATE ADDRESS 4 E STREET SE WASHINGTON, DC 20003 PURPOSE OF PAYMENT NATIONAL DUES AMOUNT OF PAYMENT 11,033

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION SCHOLARSHIPS GRANTEE NAME FFA MONTANA GRANTEE ADDRESS 502 S 1 9TH AVE, STE 113 BOZEMAN, MT 59718 GRANTEE RELATIONSHIP NONE AMOUNT GIVEN 1,000

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION TRAVEL AMOUNT 2,166 DESCRIPTION MILEAGE REIMBURSEMENT AMOUNT 1,793 DESCRIPTION DUES & SUBSCRIPTIONS AMOUNT 1,509 DESCRIPTION TELEPHONE AMOUNT 810 DESCRIPTION CONVENTION EXPENSE AMOUNT 762 DESCRIPTION LIABILITY INSURANCE AMOUNT 516 DESCRIPTION MEALS AMOUNT 400 DESCRIPTION OFFICE SUPPLIES AMOUNT 222 DESCRIPTION BANK CHARGES AMOUNT 168 DESCRIPTION PROMOTION AMOUNT 30 TOTAL TO FORM 990-EZ, LINE 16 8,376