

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.

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

OMB No. 1545-0047

2018Open to Public
Inspection**A** For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**MINNESOTA ENVIRONMENTAL PARTNERSHIP**

Doing business as

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

546 RICE STREET

Room/suite

100

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

SAINT PAUL, MN 55103**F** Name and address of principal officer: **STEVEN MORSE****SAME AS C ABOVE****D** Employer identification number**41-1986433****E** Telephone number**651-290-0154****G** Gross receipts \$ **1,110,012.****H(a)** Is this a group returnfor 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) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.MEPARTNERSHIP.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1998** **M** State of legal domicile: **MN****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O.
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 12
	4	Number of independent voting members of the governing body (Part VI, line 1b) 12
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a) 8
	6	Total number of volunteers (estimate if necessary) 12
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
7b	Net unrelated business taxable income from Form 990-T, line 38 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 177,123.
	9	Program service revenue (Part VIII, line 2g) 19,816.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 1,034.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 4,800.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 202,773.
	Expenses	13
14		Benefits paid to or for members (Part IX, column (A), line 4) 0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 395,869.
16a		Professional fundraising fees (Part IX, column (A), line 11e) 0.
b		Total fundraising expenses (Part IX, column (D), line 25) 70,066.
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 303,421.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 699,290.
19		Revenue less expenses. Subtract line 18 from line 12 -496,517.
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 376,206.
	21	Total liabilities (Part X, line 26) 25,762.
	22	Net assets or fund balances. Subtract line 21 from line 20 350,444.

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	Date			
	STEVEN MORSE, EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name MARC A. KOTSONAS	Preparer's signature	Date 01/30/20	Check if self-employed <input type="checkbox"/>	PTIN P00544551
	Firm's name ▶ MAHONEY, ULBRICH, CHRISTIANSEN & RUSS P.A.	Firm's EIN ▶ 41-1647057	Phone no. (651) 227-6695		
	Firm's address ▶ 10 RIVER PARK PLAZA, SUITE 800 SAINT PAUL, MN 55107				

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒

- 1**
- Briefly describe the organization's mission:

MINNESOTA ENVIRONMENTAL PARTNERSHIP STRENGTHENS MEMBER EFFECTIVENESS AND BUILDS COLLECTIVE POWER TO SECURE A HEALTHY ENVIRONMENT FOR ALL MINNESOTANS.

- 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 \$
- 564,843.**
- including grants of \$) (Revenue \$
- 6,593.**
-)

OVERVIEW:

MINNESOTA ENVIRONMENTAL PARTNERSHIP (MEP) WORKS IN A UNIQUE WAY TO BRING TOGETHER THE ENERGIES AND PASSIONS OF ENVIRONMENTAL AND CONSERVATION NONPROFITS INTO A SINGLE POWERFUL VOICE. WE WORK IN SYNCHRONY WITH OUR MEMBERS AT THE STATE AND FEDERAL LEVEL, AND WE EDUCATE AND MOBILIZE THE PUBLIC ON PRESSING ENVIRONMENTAL LAWS, INVESTMENTS, AND INITIATIVES.

MEP'S WORK IS FUNDED THROUGH INDIVIDUAL DONATIONS, MEMBER GROUP DUES, AND FOUNDATIONS. FOUR OF MEP'S CURRENT FOUNDATION PARTNERS SUPPORT MEP THROUGH STRATEGIC TWO-YEAR GRANTS, WHICH WERE EACH SECURED IN FY19. INDUSTRY ACCOUNTING PROCEDURES CALL FOR GRANTS TO BE REPORTED AS

- 4b**
- (Code:) (Expenses \$ including grants of \$) (Revenue \$)

CORE CONVENING, COORDINATION AND CAPACITY-BUILDING

AS A COALITION, MEP'S ROLE IS TO BRING ORGANIZATIONS TOGETHER TO NETWORK, COLLABORATE, AND ADVOCATE, BUILDING THEIR INDIVIDUAL EFFECTIVENESS WHILE WORKING ON COALITION-IDENTIFIED PRIORITIES AND INITIATIVES. MEP COORDINATES MEMBER EFFORTS SO OUR COMMUNITY-WIDE RESOURCES ARE USED AS EFFECTIVELY AND EFFICIENTLY AS POSSIBLE, PROVIDING THE LEADERSHIP, EXPERTISE, COMMUNICATIONS AND OUTREACH, CONVENING, AND TECHNICAL ASSISTANCE NEEDED TO ACHIEVE RESULTS. TO THIS END, MEP PROVIDES THE ENVIRONMENTAL COMMUNITY WITH THE FOLLOWING SERVICES:

1. LEADERSHIP AND EXPERTISE ON COLLABORATIVE ISSUE INITIATIVES: WE

- 4c**
- (Code:) (Expenses \$ including grants of \$) (Revenue \$)

- 4d**
- Other program services (Describe in Schedule O.)

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

- 4e**
- Total program service expenses
- 564,843.**

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)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
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? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
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? <i>If "Yes," complete Schedule C, Part III</i>	5	X
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? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
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? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
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? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
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? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
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? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
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? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
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)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
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? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
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	X
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	X
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	X
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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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	X
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	X
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	X
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	X
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	X
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	X
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	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
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	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
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	X
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	X
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	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
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 Section 501(c)(3) organizations. 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	X
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	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	1a	0
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
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		
2a 8		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
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	
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	X
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	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
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	X
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	X
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	X
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	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	N/A
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	N/A
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	N/A
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	N/A
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	N/A
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	N/A
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	N/A
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	N/A
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?	13a	N/A
Note. See the instructions for additional information the organization must report on Schedule O.		
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	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 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**

	1a	12	1b	12	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year		12		12		
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			1b	12		
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	X	
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		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				5		X
6 Did the organization have members or stockholders?				6	X	
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	X	
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		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?				8a	X	
b Each committee with authority to act on behalf of the governing body?				8b	X	
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		X

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?		X
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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
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	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
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	X	
b Other officers or key employees of the organization		X
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?		X
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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **► MN**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ 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 **►**
THE ORGANIZATION - 651-290-0154
546 RICE STREET, NO. 100, SAINT PAUL, MN 55103

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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, and 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 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) BOBBY KING BOARD CHAIR	1.00	X		X				0.	0.	0.
(2) WHITNEY CLARK BOARD CHAIR	1.00	X		X				0.	0.	0.
(3) JENNA GROVE VICE CHAIR	1.00	X		X				0.	0.	0.
(4) TIM SCHAEFER SECRETARY	1.00	X		X				0.	0.	0.
(5) LYNN HOFFMAN TREASURER	1.00	X		X				0.	0.	0.
(6) BILL DROESSLER BOARD MEMBER	1.00	X						0.	0.	0.
(7) HOWARD MARKUS BOARD MEMBER	1.00	X						0.	0.	0.
(8) JOHN LENCZEWSKI BOARD MEMBER	1.00	X						0.	0.	0.
(9) KEITH BLOMSTROM BOARD MEMBER	1.00	X						0.	0.	0.
(10) KAREN OLSON JOHNSON BOARD MEMBER	1.00	X						0.	0.	0.
(11) CHRIS KNOPF BOARD MEMBER	1.00	X						0.	0.	0.
(12) KATHRYN HOFFMAN BOARD MEMBER	1.00	X						0.	0.	0.
(13) GWEN MYERS BOARD MEMBER	1.00	X						0.	0.	0.
(14) CHRIS COWEN BOARD MEMBER	1.00	X						0.	0.	0.
(15) STEVEN MORSE EXECUTIVE DIRECTOR	45.00			X				116,490.	0.	21,724.

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 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			
1b Sub-total								116,490.	0.	21,724.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								116,490.	0.	21,724.

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 **1**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*
- 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? *If "Yes," complete Schedule J for such individual*
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

	Yes	No
3		X
4		X
5		X

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
NONE		

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 **0**

Part VIII Statement of RevenueCheck 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	1 a Federated campaigns	1a						
	b Membership dues	1b	51,400.					
	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	1,045,852.					
	g Noncash contributions included in lines 1a-1f: \$							
	h Total. Add lines 1a-1f				1,097,252.			
Program Service Revenue	2 a OTHER	Business Code	900099	5,483.	5,483.			
	b SERVICE FEES		900099	1,110.	1,110.			
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f				6,593.			
	3 Investment income (including dividends, interest, and other similar amounts)				1,367.		1,367.	
4 Income from investment of tax-exempt bond proceeds								
5 Royalties								
Other Revenue	6 a Gross rents	(i) Real	4,800.					
	b Less: rental expenses	(ii) Personal	0.					
	c Rental income or (loss)		4,800.					
	d Net rental income or (loss)							4,800.
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
	b Less: cost or other basis and sales expenses							
	c Gain or (loss)							
	d Net gain or (loss)							
	8 a 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							
	9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b						
	c Net income or (loss) from gaming activities							
	10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b						
	c Net income or (loss) from sales of inventory							
	Miscellaneous Revenue			Business Code				
	11 a							
	b							
c								
d All other revenue								
e Total. Add lines 11a-11d								
12 Total revenue. See instructions				1,110,012.	6,593.	0.	6,167.	

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

☒ X

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 ...				
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	143,724.	103,593.	15,776.	24,355.
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	165,618.	137,825.	11,689.	16,104.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	156.	156.		
9 Other employee benefits	34,406.	28,253.	2,558.	3,595.
10 Payroll taxes	21,051.	16,516.	1,838.	2,697.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	33,791.	15,829.	15,378.	2,584.
d Lobbying				
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 Sch O.)	157,261.	153,841.	1,970.	1,450.
12 Advertising and promotion				
13 Office expenses	31,178.	21,218.	1,063.	8,897.
14 Information technology	19,552.	16,126.	378.	3,048.
15 Royalties				
16 Occupancy	41,544.	33,251.	3,361.	4,932.
17 Travel	5,466.	5,466.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	28,092.	25,858.	1,596.	638.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,131.	1,672.	186.	273.
23 Insurance	1,726.	808.	786.	132.
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 MISCELLANEOUS	6,037.	4,431.	245.	1,361.
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	691,733.	564,843.	56,824.	70,066.
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 ☐ if following SOP 98-2 (ASC 958-720)

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	20,887.	1	24,918.
	2 Savings and temporary cash investments	335,014.	2	285,756.
	3 Pledges and grants receivable, net	13,000.	3	484,550.
	4 Accounts receivable, net	1,064.	4	1,935.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 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 instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	3,256.	9	3,009.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,080.		
	b Less: accumulated depreciation	10b 7,708.	10c	3,372.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	376,206.	16	803,540.	
Liabilities	17 Accounts payable and accrued expenses	25,762.	17	34,817.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 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		25	
	26 Total liabilities. Add lines 17 through 25	25,762.	26	34,817.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	106,837.	27	114,182.
	28 Temporarily restricted net assets	243,607.	28	654,541.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	350,444.	33	768,723.
34 Total liabilities and net assets/fund balances	376,206.	34	803,540.	

Part XI Reconciliation of Net AssetsCheck 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	1,110,012.
2	Total expenses (must equal Part IX, column (A), line 25)	2	691,733.
3	Revenue less expenses. Subtract line 2 from line 1	3	418,279.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	350,444.
5	Net unrealized gains (losses) on investments	5	
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	768,723.

Part XII Financial Statements and ReportingCheck 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		X
b 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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c 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.	X	
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? _____		X
b 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 _____		

Form 990 (2018)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

MINNESOTA ENVIRONMENTAL PARTNERSHIP

Employer identification number

41-1986433

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1001607.	196,757.	1217104.	177,123.	1077252.	3669843.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1001607.	196,757.	1217104.	177,123.	1077252.	3669843.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2268264.
6 Public support. Subtract line 5 from line 4.						1401579.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	1001607.	196,757.	1217104.	177,123.	1077252.	3669843.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	235.	228.	752.	1,034.	1,367.	3,616.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	4,440.	4,540.	4,680.	4,800.	4,800.	23,260.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						3696719.
12 Gross receipts from related activities, etc. (see instructions)					12	301,404.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	37.91 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	47.16 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	► <input checked="" type="checkbox"/>	
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	► <input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Supplemental Information.

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B

(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Name of the organization

MINNESOTA ENVIRONMENTAL PARTNERSHIP

Employer identification number

41-1986433

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

MINNESOTA ENVIRONMENTAL PARTNERSHIP**41-1986433****Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>28,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>250,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>310,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>300,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>30,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>25,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

41-1986433

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____ _____	\$ _____	_____

Name of organization

Employer identification number

MINNESOTA ENVIRONMENTAL PARTNERSHIP**41-1986433****Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ► \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

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.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018

**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 organization

MINNESOTA ENVIRONMENTAL PARTNERSHIP

Employer identification number

41-1986433

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 campaign activity expenditures ▶ \$

3 Volunteer hours for political campaign activities ▶

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 file **Form 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-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2018

LHA

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)		9,552.													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		15,902.													
c Total lobbying expenditures (add lines 1a and 1b)		25,454.													
d Other exempt purpose expenditures		645,829.													
e Total exempt purpose expenditures (add lines 1c and 1d)		671,283.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		125,692.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		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.		
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)		31,423.													
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-		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?			<input type="checkbox"/> Yes <input type="checkbox"/> 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount	116,425.	122,738.	129,894.	125,692.	494,749.
b Lobbying ceiling amount (150% of line 2a, column(e))					742,124.
c Total lobbying expenditures	17,616.	17,588.	26,147.	25,454.	86,805.
d Grassroots nontaxable amount	29,106.	30,685.	32,474.	31,423.	123,688.
e Grassroots ceiling amount (150% of line 2d, column (e))					185,532.
f Grassroots lobbying expenditures	11,236.	8,502.	16,983.	9,552.	46,273.

Schedule C (Form 990 or 990-EZ) 2018

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?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

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	
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	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
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	

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.

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.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018**Open to Public
Inspection****Name of the organization**

MINNESOTA ENVIRONMENTAL PARTNERSHIP

Employer identification number

41-1986433

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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	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 on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(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

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 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" on 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)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,200.	1,200.	0.
d Equipment		9,880.	6,508.	3,372.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,372.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

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	1,110,012.
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	0.
3	Subtract line 2e from line 1	3	1,110,012.
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	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	1,110,012.

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	691,733.
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	0.
3	Subtract line 2e from line 1	3	691,733.
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	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	691,733.

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.

PART X, LINE 2:

MEP IS EXEMPT FROM INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION

501(C)(3) AND APPLICABLE MINNESOTA STATUTES, EXCEPT TO THE EXTENT IT HAS

TAXABLE INCOME FROM BUSINESSES THAT ARE NOT RELATED TO ITS EXEMPT PURPOSE.

MANAGEMENT BELIEVES MEP DID NOT HAVE ANY UNRELATED BUSINESS INCOME IN 2019

OR 2018. MANAGEMENT BELIEVES MEP HAS APPROPRIATE SUPPORT FOR ANY TAX

POSITIONS TAKEN, AND ACCORDINGLY, DOES NOT HAVE ANY UNCERTAIN TAX

POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018

**Open To Public
Inspection**

Name of the organization

MINNESOTA ENVIRONMENTAL PARTNERSHIP

Employer identification number

41-1986433

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
MINNESOTA CENTER FOR ENVIR	KATHRYN HOFFMAN IS	55,000.	MEP HAS CON		X
CLEAN WATER ACTION (CWA)	JENNA GROVE IS PROG	25,000.	MEP HAS CON		X

Part V Supplemental Information.

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF INTERESTED PERSON:

MINNESOTA CENTER FOR ENVIRONMENTAL ADVOCACY (MCEA)

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

KATHRYN HOFFMAN IS EXECUTIVE DIRECTOR OF MCEA AND MEP BOARD MEMBER

(D) DESCRIPTION OF TRANSACTION: MEP HAS CONTRACTS FOR RESEARCH,
OUTREACH, AND EDUCATION WITH MCEA.

(A) NAME OF PERSON: CLEAN WATER ACTION (CWA)

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

JENNA GROVE IS PROGRAM COORDINATOR FOR CWA AND AND MEP BOARD VICE CHAIR

(D) DESCRIPTION OF TRANSACTION: MEP HAS CONTRACTS FOR OUTREACH AND
EDUCATION WITH CWA.

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.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

MINNESOTA ENVIRONMENTAL PARTNERSHIP

Employer identification number

41-1986433

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

MEP IS A COALITION OF 70 MINNESOTA ENVIRONMENTAL AND CONSERVATION ORGANIZATIONS WORKING TOGETHER TO PROTECT AND RESTORE MINNESOTA'S CLEAN WATER, CLIMATE AND AIR QUALITY, AND OUR GREAT OUTDOORS. THE PARTNERSHIP PROVIDES A VITAL WAY FOR ENVIRONMENTAL ORGANIZATIONS TO COLLABORATE IN THEIR EFFORTS TO MAKE SURE THAT MINNESOTA'S NATURAL RESOURCES ARE WELL PROTECTED.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

REVENUE IN THE FISCAL YEAR IN WHICH THEY ARE AWARDED AND THEN RELEASED THROUGHOUT THE GRANT PERIOD AS THE TERMS OF THE GRANT ARE FULFILLED. THEREFORE, THE BULK OF THE FOUNDATION GRANTS INTENDED TO FUND MEP'S FY20 PROGRAM ACTIVITIES WERE AWARDED AND APPEAR AS REVENUE IN THE FY19 STATEMENT OF ACTIVITIES AND 990, PRESERVED AS RESTRICTED ASSETS, AND ARE TO BE RELEASED THROUGHOUT THE FOLLOWING FISCAL YEAR(S) TO FUND OUR PROGRAM ACTIVITIES.

CURRENT PROGRAMS AND ACCOMPLISHMENTS

MEP'S PROGRAMS ARE FOCUSED ON PUTTING PEOPLE AND PLANET FIRST TO ENSURE A PROSPEROUS AND SUSTAINABLE FUTURE FOR ALL. WE DO THIS BY ORGANIZING AND CONVENING ENVIRONMENTAL AND CONSERVATION ORGANIZATIONS WORKING IN THE STATE IN "CLUSTERS" OR WORKING GROUPS. THIS MODEL HAS PROVEN TO BE EFFECTIVE AT GROWING A STRONG, EFFICIENT ENVIRONMENTAL ADVOCACY SECTOR THAT'S ABLE TO ACCOMPLISH THINGS THAT INDIVIDUAL ORGANIZATIONS CANNOT. OUR CURRENT CLUSTERS INCLUDE WATER, GREAT LAKES, MINING, POLLINATORS, ENERGY AND CLIMATE, AND TRANSPORTATION. MEP ALSO WORKS TO COORDINATE

Name of the organization	Employer identification number
MINNESOTA ENVIRONMENTAL PARTNERSHIP	41-1986433

GROUPS FOCUSED ON SAFEGUARDING THE STATE'S CLEAN WATER, LAND, AND LEGACY CONSTITUTIONAL AMENDMENT. THROUGH THESE WORKING GROUPS, MEMBERS SHARE INFORMATION AND RESOURCES, AND CREATE SHARED POSITIONS AND STRATEGIES. WE ALSO WORK TOGETHER TO IDENTIFY AND BACK ANNUAL COMMUNITY LEGISLATIVE PRIORITIES. WHILE OUR CLUSTERS WORK ON INITIATIVES YEAR-ROUND, THE LEGISLATIVE SESSION IS A SIGNIFICANT FOCUS OF OUR WORK. MEP'S ONGOING INITIATIVES ARE OUTLINED BELOW WITH HIGHLIGHTS FROM FISCAL YEAR 2019.

DEFENDING MINNESOTA'S ENVIRONMENTAL POLICY FOUNDATION FROM ROLLBACKS, INCLUDING LAWS, POLICIES, RULES AND AUTHORITIES, AND OPPOSING EFFORTS TO BLOCK, UNDERMINE, AND UNDO STATE POLICY, STANDARDS, RULES, AND LAWS AFFECTING, BUT NOT LIMITED TO, CLEAN ENERGY; ENVIRONMENTAL REVIEW (MEPA, NEPA) AND PERMITTING PROCESSES; AGENCY AUTHORITIES; CITIZEN INVOLVEMENT IN COUNCILS, PROCESSES, AND HEARINGS; CLEAN, PLENTIFUL WATER; COMMUNITY AND TOWNSHIP RIGHTS; PUBLIC LAND ACQUISITION AND PROTECTION; AND BUFFER, WETLAND, AND CALCAREOUS FENS PROTECTIONS. THROUGH THE TREMENDOUS EFFORTS OF THE MEP COALITION, OUR MEMBER GROUPS, AND CITIZENS ACROSS THE STATE, NUMEROUS PROVISIONS AND ROLLBACKS HARMFUL TO THE ENVIRONMENT WERE PREVENTED FROM BECOMING LAW DURING THE 2019 LEGISLATIVE SESSION.

PRESERVING LONG-TERM INVESTMENTS IN OUR GREAT OUTDOORS WE WORK TO ENSURE THAT CAPITAL INVESTMENTS FOR MINNESOTA'S GREAT OUTDOORS MAKE UP AT LEAST THE TRADITIONAL AMOUNT OF THE TOTAL STATE GENERAL OBLIGATION BONDS. ONE OF THE FIRST ACCOMPLISHMENTS OF THE 2019 SESSION WAS PASSAGE OF A LEGISLATIVE FIX TO THE ENVIRONMENT AND NATURAL RESOURCES TRUST FUND (ENRTF) RAID OF 2018. THE FIX PROVIDED GENERAL

Name of the organization

MINNESOTA ENVIRONMENTAL PARTNERSHIP

Employer identification number

41-1986433

OBLIGATION BONDS FOR PROJECTS PUT ON HOLD BECAUSE OF A LAWSUIT

CHALLENGING THE USE OF APPROPRIATION BONDS BACKED BY THE ENRTF. THIS ALLOWED \$7.8 MILLION THAT WAS FORMERLY ALLOCATED FOR DEBT SERVICE TO BE USED FOR ADDITIONAL ENRTF PROJECTS THIS YEAR. ALTHOUGH MEP MEMBER GROUPS WORKED TO FUND DRINKING AND WASTEWATER INFRASTRUCTURE WITH BONDS, NO ADDITIONAL LARGE BONDING BILL WAS PASSED IN 2019.

INVESTING IN CLEAN WATER AND LIVING LANDSCAPES

A LONGSTANDING PRIORITY ISSUE FOR MEP HAS BEEN EDUCATING DECISION-MAKERS AND THE PUBLIC ABOUT THE DETRIMENTS OF AGRICULTURAL POLLUTION TO STREAMS, RIVERS, LAKES, AND DRINKING WATER. WE'VE ADVOCATED FOR SOLUTIONS LIKE BUFFERS AND THE FOREVER GREEN INITIATIVE WHICH IS AN INNOVATIVE PROGRAM OF THE UNIVERSITY OF MINNESOTA THAT'S DEVELOPING NEW PERENNIAL AND CASH COVER CROPS TO PREVENT FARM RUNOFF AND INCREASE PRODUCTIVITY. FUNDING FROM THE 2019 LEGISLATURE NEARLY TRIPLED, REACHING \$4.3 MILLION. MEP CONTINUES TO ADVOCATE FOR FULL FUNDING AND CONTINUES TO EDUCATE DECISION MAKERS ABOUT THIS IMPORTANT INITIATIVE.

PROMOTING WELLHEAD PROTECTION AREAS

BUILDING OFF SUCCESSES WITH THE FOREVER GREEN INITIATIVE, MEP'S GOAL IS TO DEVELOP A MODEL FOR OTHER REGIONS AND FURTHER EDUCATE PRODUCERS, LOCAL AND STATE GOVERNMENT, AND COMMUNITY ENTITIES ABOUT CONTINUOUS LIVING COVER AND ITS ABILITY TO CREATE ECONOMIC VALUE WHILE EFFECTIVELY PROTECTING AND RESTORING WATER QUALITY. IN THE 2019 LEGISLATURE, MEP WORKED TO DEVELOP AND SECURE DEMONSTRATION FUNDING TO ESTABLISH THIS NEW MODEL OF CONSERVATION AGRICULTURE ON COMMUNITY WELLHEAD PROTECTION AREAS THAT ARE POLLUTED WITH AGRICULTURAL NUTRIENTS. ALTHOUGH NUMEROUS

Name of the organization

MINNESOTA ENVIRONMENTAL PARTNERSHIP

Employer identification number

41-1986433

BENEFICIAL EDUCATIONAL HEARINGS WERE HELD, LEGISLATIVE FUNDING WAS NOT SECURED.

CLEAN AND EFFICIENT TRANSPORTATION STATEWIDE

TRANSPORTATION GENERATES 25% OF THE CARBON POLLUTION IN MINNESOTA, AND DEMAND IS GROWING FOR TRANSPORTATION OPTIONS THAT ARE MORE AFFORDABLE, MORE EFFICIENT, HEALTHIER, AND LESS RESOURCE-INTENSIVE, LIKE SAFE BIKING AND WALKING. IN THE 2019 SESSION, MEP AND OUR COALITION WORKED TO ENHANCE FUNDING FOR LIGHT RAIL AND BIKE INFRASTRUCTURE. WHILE A COMPREHENSIVE TRANSPORTATION PACKAGE DID NOT BECOME A REALITY, WORKING IN COLLABORATION WITH OUR PARTNERS, WE WERE ABLE TO STOP LAWMAKERS' MOST EXTREME ATTEMPTS TO CUT FUNDING FOR METRO TRANSIT.

PROTECTING POLLINATORS

POLLINATORS ARE RESPONSIBLE FOR THE REPRODUCTION OF 90% OF ALL FLOWERING PLANTS, BUT THEY HAVE BEEN IN SHARP DECLINE IN RECENT YEARS DUE TO PESTICIDE USE AND HABITAT LOSS. IN THE 2019 SESSION, OUR COALITION MEMBERS HELPED PASS A BILL THAT WILL HELP HOMEOWNERS CONVERT THEIR LAWNS TO POLLINATOR-FRIENDLY HABITAT. THIS COST-SHARE PROGRAM IS FUNDED WITH \$900,000 AND WILL BE RUN BY THE BOARD OF WATER AND SOIL RESOURCES..

PROTECTING OUR WATER FROM SULFIDE MINING

PROPOSED SULFIDE MINES IN NORTHEAST MINNESOTA, INCLUDING THE POLYMET NORTHMET PROJECT AND THE TWIN METALS MINNESOTA PROJECT, THREATEN OUR LAKES AND RIVERS WITH SIGNIFICANT ONGOING WATER POLLUTION. POLYMET'S DATA SHOWS THAT ONGOING WATER TREATMENT COULD BE REQUIRED FOR 500 YEARS OR MORE AFTER MINING HAS STOPPED. MEP HAS LEVERAGED OUR POSITION TO

Name of the organization

MINNESOTA ENVIRONMENTAL PARTNERSHIP

Employer identification number

41-1986433

CONVENE THE MINING CLUSTER, WHICH HELPS GROUPS CONVENE, COMMUNICATE AND COLLABORATE ON THEIR STRATEGIES. ADDITIONALLY, WE'VE BEEN PUBLICLY HIGHLIGHTING THE DANGER, ESPECIALLY FROM MERCURY, TO DOWNSTREAM COMMUNITIES WITHIN THE ST. LOUIS RIVER WATERSHED AND LAKE SUPERIOR.

PROTECTING THE GREAT LAKES

MINNESOTA IS THE HEADWATERS STATE FOR THE GREAT LAKES, WITH 190 MILES OF RUGGED LAKE SUPERIOR SHORELINE AMONG ITS NATURAL ASSETS. SINCE 2005, MEP'S COALITION HAS WORKED TOGETHER TO SUPPORT THE GREAT LAKES RESTORATION INITIATIVE (GLRI), A LONG-TERM REGIONAL PLAN TO RESTORE THE LAKES AND STIMULATE THE REGION'S ECONOMY. THE MEP COALITION HAS SUPPORTED FULL CONGRESSIONAL FUNDING FOR GLRI, AS WELL AS LEVERAGING STATE DOLLARS THROUGH THE LEGACY AMENDMENT AND BONDING BILL. MEP ACTIVELY PARTICIPATES IN THE HEALING OUR WATERS COALITION, AND ALONG WITH THAT COALITION WE ARE TURNING OUR FOCUS TO ENVIRONMENTAL JUSTICE ISSUES, INCLUDING LEAD IN DRINKING WATER. ONGOING ISSUES OF CONCERN INCLUDE CLEANING UP THE ST. LOUIS RIVER AND ADVOCATING FOR BALLAST WATER AND INVASIVE SPECIES PROTECTIONS. MEP EMPLOYS A FULL-TIME STAFF MEMBER AND A HALF-TIME ORGANIZER IN OUR DULUTH OFFICE FOR THIS WORK. THROUGH THIS OFFICE, MEP SUPPORTS LOCAL GROUPS, MANY OF WHICH ARE VOLUNTEER LED AND LACK RESOURCES AND OPPORTUNITIES FOR BROADER NETWORKING.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

COORDINATE MEMBER GROUPS AND ALLIES TO SHARE INFORMATION AND RESOURCES FOR THE BETTERMENT OF ALL, AND WE WORK TO ACHIEVE CONSENSUS OR NEAR-CONSENSUS BETWEEN MEP MEMBERS, AGENCY STAFF, KEY LEGISLATIVE SUPPORTERS, AND THE GOVERNOR'S OFFICE ON BEST STRATEGIES FOR SYSTEMIC

Name of the organization

MINNESOTA ENVIRONMENTAL PARTNERSHIP

Employer identification number

41-1986433

CHANGE. WE LEAD ANNUAL LEGISLATIVE INITIATIVES AS WELL AS MULTI-YEAR, MULTI-STRATEGY CAMPAIGNS. WE ALSO BUILD THE CAPACITY OF OUR MEMBER GROUPS BY SPONSORING TRAININGS AND PROVIDING TARGETED TECHNICAL ASSISTANCE TO THE CLUSTERS OF GROUPS WORKING ON PRIORITY ISSUES.

2. COMMUNICATIONS RESEARCH, MESSAGING AND TRAINING: MEP CONDUCTS PUBLIC OPINION RESEARCH TO TRACK CONCERNS AND PERCEPTIONS OF OUR PRIORITY ISSUES. MEP USES THIS DATA TO DEVELOP COMPELLING MESSAGES THAT ARE INCORPORATED INTO ELECTRONIC AND PRINT MATERIALS, SOCIAL MEDIA, EARNED MEDIA, AND ORAL COMMUNICATIONS. WE ALSO PROVIDE KEY MESSAGE TESTING AND GUIDANCE FOR ADVOCATES AND OTHERS SO THAT THE ENVIRONMENTAL COMMUNITY IS ALIGNED AND SPEAKING EFFECTIVELY. MEP PRODUCES AN ANNUAL ENVIRONMENTAL BRIEFING BOOK, MAKING THE CASE FOR THE COALITION'S LEGISLATIVE PRIORITIES, WHICH IS DISTRIBUTED TO LEGISLATORS, AGENCY STAFF, MEDIA, AND MEP SUPPORTERS.

3. PUBLIC EDUCATION AND MEDIA: MEP HAS BUILT STRONG RELATIONSHIPS WITH MEDIA ACROSS THE STATE AND USES A VARIETY OF COMMUNICATIONS TOOLS TO HIGHLIGHT ENVIRONMENTAL ISSUES EFFECTING MINNESOTA AND THE REGION. WE REGULARLY SERVE AS THE VOICE FOR MINNESOTA'S BROAD ENVIRONMENTAL ISSUES AND ARE REGULARLY QUOTED OR RESOURCED BY STATE, LOCAL AND REGIONAL MEDIA. MEP ALSO HIGHLIGHTS WATER, AGRICULTURE, PIPELINES, MINING, CLEAN ENERGY, TRANSPORTATION, CLIMATE CHANGE, AND POLLUTION AMONG OTHER TOPICS IN OUR NEWS ROUNDUP EMAIL "NEWS WATCH" WHICH GOES TO SUBSCRIBERS TWICE WEEKLY, INCLUDING DECISION MAKERS, FUNDERS, AND MEDIA. OUR WEEKLY NEWSLETTER "ENVIRONMENTAL INSIDER" FEATURES ARTICLES ON A BROAD SPECTRUM OF ENVIRONMENTAL ISSUES. WE'RE ALSO ACTIVE ON FACEBOOK AND TWITTER WHERE WE SHARE NEWS ARTICLES AND PROVIDE LINKS TO RESOURCES AND

Name of the organization	MINNESOTA ENVIRONMENTAL PARTNERSHIP	Employer identification number	41-1986433
--------------------------	-------------------------------------	--------------------------------	------------

INFORMATION.

4. CITIZEN ENGAGEMENT: MEP WORKS TO BUILD STRONG CONSTITUENCIES OF ENVIRONMENTALLY-AWARE AND ENGAGED CITIZENS ACROSS THE STATE. WE DEVELOPED AND MAINTAIN THE MINNESOTA ENVIRONMENTAL ACTION NETWORK (MEAN) TO SEND EMAIL ACTION ALERTS, REACHING UP TO 60,000 MINNESOTANS CITIZENS IN ALL AREAS OF THE STATE TO ENGAGE THEM ON FUNDING ISSUES AND ENVIRONMENTAL PROTECTION MEASURES. THE MEAN SYSTEM IS A CONSOLIDATED LIST OF THE INDIVIDUAL CONSTITUENTS OF 21 MEP ORGANIZATIONAL MEMBERS; IN 2019, WE SENT 14 ACTION ALERTS PROMPTING INDIVIDUALS TO CONTACT THEIR REPRESENTATIVES ON IMPORTANT ISSUES THAT RANGED FROM MINING TO FUNDING FOR CLEAN WATER. WE ALSO COORDINATE FORUMS FOR CITIZENS TO TALK TO DECISION-MAKERS IN THEIR HOME DISTRICTS AND AT THE STATE CAPITOL SUCH AS 2019'S WATER ACTION DAY WHICH FACILITATED OVER 700 CONCERNED CITIZENS CONVERGING ON THE CAPITOL TO ATTEND EDUCATIONAL TRAININGS ON KEY ISSUES, VISIT WITH THEIR ELECTED LEADERS, AND ATTEND A RALLY.

5. EDUCATING DECISION-MAKERS: MEP LEADS THE PRODUCTION AND DISTRIBUTION OF SIGN-ON LETTERS (30 IN 2019) ADDRESSED TO THE GOVERNOR, LEGISLATORS, AND OTHER KEY OFFICIALS ON A RANGE OF IMPORTANT ENVIRONMENTAL ISSUES. WE ALSO CONVENE CRITICAL MEETINGS WITH KEY LEGISLATORS AND CONSTITUENTS IN ENVIRONMENTAL FORUMS, WITH EXCELLENT PARTICIPATION FROM CONSTITUENTS.

FORM 990, PART VI, SECTION A, LINE 2:

CLEAN WATER ACTION HAS A CONTRACTUAL RELATIONSHIP WITH LUTHERAN COALITION FOR PUBLIC POLICY IN MINNESOTA.

Name of the organization	MINNESOTA ENVIRONMENTAL PARTNERSHIP	Employer identification number	41-1986433
--------------------------	-------------------------------------	--------------------------------	------------

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION HAS APPROXIMATELY 70 MINNESOTA ENVIRONMENTAL ORGANIZATIONS THAT ARE VOTING MEMBERS UNDER STATE LAW.

FORM 990, PART VI, SECTION A, LINE 7A:

ALL MEMBERS ARE ENTITLED TO ONE VOTE ON ANY MATTER PROPERLY PRESENTED TO THE MEMBERS.

FORM 990, PART VI, SECTION B, LINE 11B:

ALL BOARD MEMBERS ARE GIVEN A COPY OF THE DRAFT FORM 990 FOR REVIEW. THE EXECUTIVE COMMITTEE REVIEWS THE FORM 990 IN DETAIL AND MAKES A RECOMMENDATION TO THE FULL BOARD ON APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS ARE ASKED TO COMPLETE A CONFLICT DISCLOSURE FORM AT THE BEGINNING OF EACH FISCAL YEAR AND ARE ASKED TO UPDATE THAT FORM WITH ANY NEW CONFLICTS AT EACH BOARD MEETING.

FORM 990, PART VI, SECTION B, LINE 15A:

COMPENSATION PROCESS FOR TOP OFFICIAL:

THE EXECUTIVE COMMITTEE OF THE ORGANIZATION'S BOARD OF DIRECTORS CONDUCTS A REVIEW OF THE EXECUTIVE DIRECTOR'S PERFORMANCE UTILIZING INPUT FROM BOARD, STAFF AND MEMBERS. IT ALSO REVIEWS THE SALARY IN RELATION TO THE MN COUNCIL OF NONPROFITS SALARY SCHEDULE. THE BOARD OF DIRECTORS USES THIS INFORMATION IN RELATION TO OTHER ORGANIZATIONAL STAFF POSITIONS TO SET THE EXECUTIVE DIRECTOR'S COMPENSATION FOR THE YEAR.

FORM 990, PART VI, SECTION B, LINE 15B:

Name of the organization MINNESOTA ENVIRONMENTAL PARTNERSHIP	Employer identification number 41-1986433
--	---

THERE ARE NO OTHER KEY EMPLOYEES SO THIS IS NOT APPLICABLE.

FORM 990, PART VI, SECTION C, LINE 19:

IF THERE IS A REQUEST FOR ONE OF THESE DOCUMENTS, IT WOULD GO TO THE BOARD FOR APPROVAL.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSULTING AND CONTRACTED SERVICES:

PROGRAM SERVICE EXPENSES	55,241.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	1,450.
TOTAL EXPENSES	56,691.

CONTRACTING ORGANIZATIONS:

PROGRAM SERVICE EXPENSES	98,600.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	98,600.

PAYROLL SERVICE:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	1,970.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,970.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	157,261.
---	-----------------

FORM 990, PART XII, LINE 2C

THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

41-1986433

[illegible]

MINNESOTA ENVIRONMENTAL PARTNERSHIP

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

MINNESOTA ENVIRONMENTAL PARTNERSHIP

FINANCIAL STATEMENTS

For the Year Ended June 30, 2019
(With Comparative Totals for 2018)

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7



Mahoney Ulbrich Christiansen Russ P.A.

CERTIFIED PUBLIC ACCOUNTANTS

10 River Park Plaza, Suite 800 | Saint Paul, MN 55107

Phone: 651.227.6695 Fax: 651.227.9796 | www.mucr.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Minnesota Environmental Partnership
Saint Paul, Minnesota

We have audited the accompanying financial statements of Minnesota Environmental Partnership (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Minnesota Environmental Partnership as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Implementation of New Accounting Pronouncement

Minnesota Environmental Partnership has adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-For-Profit Entities*, as described in Note 2. Our opinion is not modified with respect to this matter.

Report on Summarized Comparative Information

The 2018 financial statements were reviewed by us, and our report thereon, dated February 1, 2019, stated we were not aware of any material modifications that should be made to those financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. However, a review is substantially less in scope than an audit and does not provide a basis for the expression of an opinion on the financial statements. We are not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended June 30, 2018, for it to be consistent with the reviewed financial statements from which it has been derived.

*Mahoney Ulbrich
Christiansen Russ P.A.*

January 28, 2020

MINNESOTA ENVIRONMENTAL PARTNERSHIP

STATEMENT OF FINANCIAL POSITION

June 30, 2019
(With Comparative Totals for 2018)

	2019 (Audited)	2018 (Reviewed)
ASSETS		
Cash	\$ 310,674	\$ 355,901
Accounts receivable, net	1,935	1,064
Contributions receivable	470,000	13,000
Prepaid expenses	3,009	3,256
Leasehold improvements and equipment, net	3,372	2,985
	<u>\$ 788,990</u>	<u>\$ 376,206</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	\$ 11,568	\$ 21,381
Accrued expenses	8,249	4,381
Total liabilities	<u>19,817</u>	<u>25,762</u>
Net assets:		
Without donor restrictions	54,632	46,837
Without donor restrictions - board designated	60,000	60,000
Total net assets without donor restrictons	<u>114,632</u>	<u>106,837</u>
With donor restrictions	<u>654,541</u>	<u>243,607</u>
Total net assets	<u>769,173</u>	<u>350,444</u>
	<u>\$ 788,990</u>	<u>\$ 376,206</u>

See accompanying notes to financial statements.

MINNESOTA ENVIRONMENTAL PARTNERSHIP

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019
(With Comparative Totals for 2018)

	2019 (Audited)			2018
	Without donor restrictions	With donor restrictions	Total	(Reviewed)
Revenue and support:				
Contributions - foundations	\$ 161,024	\$ 802,069	\$ 963,093	\$ 65,000
Contributions - other	62,259	-	62,259	60,323
Membership dues	51,400	-	51,400	51,800
Sponsorships	500	-	500	14,574
Service fees	1,110	-	1,110	843
Rent revenue	4,800	-	4,800	4,800
Other revenue	5,483	-	5,483	4,399
Interest income	1,367	-	1,367	1,034
Net assets released upon satisfaction of time or usage restrictions	391,135	(391,135)	-	-
Total revenue and support	<u>679,078</u>	<u>410,934</u>	<u>1,090,012</u>	<u>202,773</u>
Expenses:				
Program services	544,393	-	544,393	533,876
Management and general	56,824	-	56,824	74,667
Fundraising	70,066	-	70,066	90,747
Total expenses	<u>671,283</u>	<u>-</u>	<u>671,283</u>	<u>699,290</u>
Change in net assets	7,795	410,934	418,729	(496,517)
Net assets at beginning of year	<u>106,837</u>	<u>243,607</u>	<u>350,444</u>	<u>846,961</u>
Net assets at end of year	<u>\$ 114,632</u>	<u>\$ 654,541</u>	<u>\$ 769,173</u>	<u>\$ 350,444</u>

See accompanying notes to financial statements.

MINNESOTA ENVIRONMENTAL PARTNERSHIP

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2019
(With Comparative Totals for 2018)

	2019 (Audited)				2018 (Reviewed)
	Program Services	Management and General	Fundraising	Total	
Payroll and related:					
Payroll	\$ 225,665	\$ 25,109	\$ 36,844	\$ 287,618	\$ 327,650
Employee benefits	44,162	4,914	7,210	56,286	43,990
Payroll taxes	16,516	1,838	2,697	21,051	24,229
Total payroll and related	286,343	31,861	46,751	364,955	395,869
Contracting organizations	98,600	-	-	98,600	102,400
Consulting and contracted services	55,241	-	1,450	56,691	6,805
Accounting/legal/payroll	15,871	18,009	1,881	35,761	52,107
Conference and meetings	24,458	1,596	638	26,692	35,131
Web center/technical support	16,126	378	3,048	19,552	24,706
Events/scholarships	1,400	-	-	1,400	545
Printing/copying	6,577	-	6,385	12,962	7,217
Food & Travel	5,466	-	-	5,466	2,362
Staff/board/other training	62	7	12	81	227
Occupancy	33,251	3,361	4,932	41,544	42,337
Telephone/internet	9,749	622	878	11,249	10,606
Office Supplies	2,811	246	362	3,419	2,828
Postage/shipping	643	35	1,037	1,715	4,496
Dues, Subscription, & Publications	2,359	38	55	2,452	-
Insurance	766	125	835	1,726	1,686
Equipment rental and maintenance	1,438	160	235	1,833	-
Depreciation	1,672	186	273	2,131	2,556
Miscellaneous	2,010	200	1,294	3,504	7,412
Total expenses	<u>\$ 564,843</u>	<u>\$ 56,824</u>	<u>\$ 70,066</u>	<u>\$ 691,733</u>	<u>\$ 699,290</u>

See accompanying notes to financial statements.

MINNESOTA ENVIRONMENTAL PARTNERSHIP

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2019
(With Comparative Totals for 2018)

Increase (Decrease) in Cash

	2019 (Audited)	2018 (Reviewed)
Cash flows from operating activities:		
Change in net assets	\$ 418,729	\$ (496,517)
Adjustments to reconcile the change in net assets to net cash from operating activities:		
Depreciation	2,131	2,556
Changes in operating assets and liabilities:		
Accounts receivable	(871)	3,788
Contributions receivable	(457,000)	401,000
Prepaid expenses	247	31
Accounts payable	(9,813)	15,730
Accrued expenses	3,868	(19,732)
Deferred revenue	-	(390)
Net cash from operating activities	<u>(42,709)</u>	<u>(93,534)</u>
Cash flows from investing activities:		
Purchases of equipment	<u>(2,518)</u>	<u>(2,480)</u>
Net cash from investing activities	<u>(2,518)</u>	<u>(2,480)</u>
Net decrease in cash	(45,227)	(96,014)
Cash at beginning of year	<u>355,901</u>	<u>451,915</u>
Cash at end of year	<u>\$ 310,674</u>	<u>\$ 355,901</u>

See accompanying notes to financial statements.

MINNESOTA ENVIRONMENTAL PARTNERSHIP

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 2019
(With Comparative Totals for 2018)

1. ORGANIZATION

Minnesota Environmental Partnership (MEP) is a statewide coalition of more than 70 environmental organizations that represent a combined membership of more than 450,000 Minnesotans. MEP's mission is to strengthen the effectiveness and build the power of our members to achieve the highest quality natural environment for Minnesotans. The three key goals of MEP are to:

- Help member groups become more effective and coordinated;
- Establish an informed, engaged, and activated constituency of environmentally-aware Minnesota citizens; and
- Ensure that policy makers enact and implement policies that protect the health of Minnesota's environment and people.

MEP receives a majority of its revenue and support from contributions and member organization dues. Member organizations are contracted to assist MEP in executing its programmatic work. MEP's work takes place through the following major program activities:

❖ *Core convening, collaborative and capacity building*

Clean water, clean energy, defending environmental laws and achieving strong conservation investments are key long-term goals. MEP coordinates multifaceted campaigns on specific priority issues within each goal area, powered by active "clusters" of their member groups.

MEP's staff provides crucial convening and coordination as well as strategically targeted technical assistance. MEP's members count on us for public opinion research and training in how to communicate effectively and "speak with one voice" about priority issues. MEP leads effective communications initiatives using traditional, online and social media strategies. MEP also provides public education on the issues, arranges meetings with decision leaders, and operates phone and email systems that mobilize citizens at key junctures.

❖ *Member services*

MEP offers a range of ongoing services to member groups, in addition to the capacity building that takes place through collaborative issue campaigns. Member meetings create opportunities for networking, provide forums for our members to speak with state agencies and elected officials, and training opportunities in targeted areas. MEP's email Weekly Update, electronic news clip service, environmental issues blog, and multi-faceted website are heavily used forums for gathering, sharing, and disseminating information.

(Continued)

MINNESOTA ENVIRONMENTAL PARTNERSHIP

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 2019
(With Comparative Totals for 2018)

1. ORGANIZATION (Continued)

❖ *Great Lakes leadership*

With a Duluth office complementing the Saint Paul-based headquarters, MEP provides services specifically for Northeast Minnesota groups, many of which are run by volunteers. MEP works to connect local needs to state-level policy initiatives, engage groups across the state in Lake Superior-focused collaboration, and represent Minnesota in Great Lakes forums.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation - Revenues and support are classified based on the presence or absence of donor restrictions and reported in the following net asset categories:

- *Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions that will be met by the passage of time or other actions specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Change in Accounting Principle - On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. MEP implemented ASU 2016-14 in 2019 and adjusted the presentation in these financial statements accordingly. MEP renamed its net asset categories and expanded the footnote disclosures as required by the ASU. There was no change in the amounts of net assets without donor restrictions (previously unrestricted net assets) or in net asset with donor restrictions (previously temporarily restricted net assets).

(Continued)

MINNESOTA ENVIRONMENTAL PARTNERSHIP

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 2019
(With Comparative Totals for 2018)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Accounts Receivable - Accounts receivable are uncollateralized obligations due under normal trade terms. Receivables are not interest bearing. The carrying amount of receivables is reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected. Management determined an allowance of \$1,522 was necessary as of June 30, 2019 and 2018.

Contributions Receivable - Management believes that all amounts will be received when due, therefore no allowance for uncollectible amounts has been provided. Contributions receivable are recorded at the promised amount because the difference between the promised amount and the net present value of the promise is immaterial.

Leasehold Improvements and Equipment - Leasehold improvements and equipment are carried at cost, with the exception of donated items which are recorded at estimated fair value at the date received. Depreciation is computed using the straight-line method over the term of the lease or the estimated useful life of 3 to 5 years. The cost of maintenance and repairs is charged to expense as incurred; significant renewals or betterments are capitalized. Absent explicit donor restrictions regarding how long contributed assets must be used, MEP reports expiration of donor restrictions when the donated or acquired assets are placed in service.

Membership Dues - Membership dues are accounted for as contributions because the benefits provided by MEP are for the benefit of the general public.

Contributions - Contributions are recognized when the donor makes an unconditional commitment to give to MEP. Contributions that are restricted by the donor are reported as increases in net assets with donor restrictions and transferred to net assets without donor restrictions when restrictions expire or the condition is met.

Donated Materials - Donated materials are recorded as contributions, when received, at their fair value. No donated materials were received in 2019 or 2018.

(Continued)

MINNESOTA ENVIRONMENTAL PARTNERSHIP

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 2019
(With Comparative Totals for 2018)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Services - Donated services are recorded as contributions at their estimated fair value only if the services create or enhance a nonfinancial asset or if the services require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. MEP regularly receives donated services from many volunteers. Amounts for these services that do not meet the criteria described above have not been recognized. No donated services were recognized in 2019 or 2018.

Service Fees - Service fees are generally considered exchange transactions and are recorded as revenue when earned. Revenue is earned when eligible expenditures, as defined in each contract, are incurred. Funds received but not yet earned are recorded as deferred revenue.

Functional Expenses - Expenses have been recorded in program and supporting services classifications based upon specific identification. In the absence of specific identification, expenses are allocated based on staff salaries in each category. The expenses that are allocated include web center/technical support; occupancy; telephone/internet; office supplies; accounting; postage supplies; dues, subscriptions, and publications; equipment rental and maintenance; depreciation; and miscellaneous.

Income Taxes - MEP is exempt from income taxes under Internal Revenue Code Section 501(c)(3) and applicable Minnesota Statutes, except to the extent it has taxable income from activities that are not related to its exempt purpose. Management believes MEP did not have any unrelated business income in 2019 or 2018. Management believes MEP has appropriate support for any tax positions taken, and accordingly, does not have any uncertain tax positions that are material to the financial statements.

Comparative Total Column - The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the financial statements for the year ended June 30, 2018, from which the summarized information was derived.

3. CONTRIBUTIONS RECEIVABLE

Contributions receivable of \$460,000 are due in the year ending June 30, 2020, and \$10,000 are due in the year ending June 30, 2021.

(Continued)

MINNESOTA ENVIRONMENTAL PARTNERSHIP

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 2019
(With Comparative Totals for 2018)

4. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without restrictions limiting their use, within one year of June 30, 2019, comprise the following:

Cash and cash equivalents	\$	310,674
Accounts receivable		1,935
Contributions receivable		470,000
Total financial assets		<u>782,609</u>
Less: board designated assets		(60,000)
Noncurrent contributions receivable		<u>(10,000)</u>
Total financial assets available within one year	\$	<u><u>712,609</u></u>

Board designated assets could be made available as directed by the Board of Directors, if necessary.

MEP operates with a balanced budget based on its biennial funding commitments which in years of funding requires significant, pre-planned reserves for use in the following year to cover general expenditures.

5. LEASEHOLD IMPROVEMENTS AND EQUIPMENT

Leasehold improvements and equipment consist of the following:

	2019	2018
Leasehold improvements	\$ 1,200	\$ 1,200
Furniture and equipment	9,880	7,362
	<u>11,080</u>	<u>8,562</u>
Less accumulated depreciation	<u>(7,708)</u>	<u>(5,577)</u>
	<u><u>\$ 3,372</u></u>	<u><u>\$ 2,985</u></u>

6. NET ASSETS

Board Designated - During 2001, the Board established a Strategic Reserve Fund to be used in emergency situations. Each year the Board revisits the designated amount and makes appropriate adjustments.

(Continued)

MINNESOTA ENVIRONMENTAL PARTNERSHIP

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 2019
(With Comparative Totals for 2018)

6. NET ASSETS (Continued)

Net assets with donor restrictions - Net assets with donor restrictions consists of the following:

	2019	2018
Purpose:		
Great Lakes Restoration	\$ 468,875	\$ 79,100
Northeast Minnesota	-	126,597
River Connectivity	-	4,600
Stronger Together	-	3,702
Clean Drinking Water	-	29,608
Climate Change Mitigation Bill	25,666	-
Time Restricted	160,000	-
	<u>\$ 654,541</u>	<u>\$ 243,607</u>

7. LEASES

MEP leases office space located in Saint Paul under a five year operating lease. A lease requiring monthly payments of \$3,200 expired March 31, 2019. The lease was renewed for five years expiring June 30, 2024, with the option to renew for another five years. The lease requires monthly payments of \$3,300 for the first year beginning June 1, 2019; \$3,400 for the second year; and \$3,500 for the last three years.

MEP also leases office space in Duluth under a lease that required monthly payments of \$250 until April 30, 2019, and then monthly payments of \$263 until April 30, 2020.

Rent expense was \$41,543 for 2019 and \$40,831 for 2018.

Future minimum lease commitments are due as follows:

2020	\$ 42,330
2021	40,900
2022	42,000
2023	42,000
2024	42,000
	<u>\$ 209,230</u>

(Continued)

MINNESOTA ENVIRONMENTAL PARTNERSHIP

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 2019
(With Comparative Totals for 2018)

7. **LEASES (Continued)**

MEP subleases part of their Saint Paul office space to an organization for \$400 per month. The lease expired in June 2018 and is currently month-to-month.

8. **RELATED PARTY TRANSACTIONS**

The Board of Directors of MEP includes employees of member organizations. MEP contracts with member organizations for various services. All transactions involving groups with which a board member is affiliated are approved by the Board. The affiliated board member does not participate in the relevant discussions and abstains from voting. Related party expenses were \$95,000 for 2019 and \$85,000 for 2018.

9. **RETIREMENT PLAN**

MEP sponsors a tax-deferred annuity plan under Section 403(b) of the Internal Revenue Code. The plan covers full-time employees of MEP. MEP provides a 2% match and can also make a discretionary contribution at the end of the year. The Board elected to make no discretionary contribution in 2019 or 2018. During 2019 and 2018, MEP made matching contributions of \$2,596 and \$2,975, respectively.

10. **CONCENTRATIONS**

MEP places its cash with a couple of financial institutions. At times, the amount on deposit exceeds the insured limit of an institution which exposes MEP to a credit risk. MEP has not experienced any losses in such accounts. Management believes it is not exposed to any significant credit risk on these accounts. At June 30, 2019, deposits exceeded the insured limits by \$36,900.

Revenue and support from three organizations accounted for \$860,000 (77%) of total 2019 revenue and support and \$410,000 (85%) of contributions receivable at June 30, 2019.

Contributions receivable at June 30, 2018, were from one organization.

11. **SUBSEQUENT EVENTS**

Management has evaluated subsequent events through January 28, 2020, the date which the financial statements were available for issue.