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Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Form **990-EZ**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning **MAR 1, 2009** and ending **FEB 28, 2010**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization GREAT EASTERN IRRIGATION ASSOCIATION Number and street (or P O box, if mail is not delivered to street address) Room/suite P.O. BOX 597 City or town, state or country, and ZIP + 4 GARDEN CITY, KS 67846	D Employer identification number 48-0634939 E Telephone number (620) 276-3246 F Group Exemption Number ▶
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ). **G** Accounting method Cash Accrual Other (specify) ▶

I Website: ▶ **N/A** **H** Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Tax-exempt status (check only one) — 501(c) (**12**) ◀ (insert no) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **107,113.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

	1 Contributions, gifts, grants, and similar amounts received								
	2 Program service revenue including government fees and contracts								
	3 Membership dues and assessments							105,000.	
	4 Investment income							918.	
	5a Gross amount from sale of assets other than inventory	5a							
	b Less cost or other basis and sales expenses	5b							
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)								5c
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>								
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a							
	b Less direct expenses other than fundraising expenses	6b							
	c Net income (loss) from special events and activities (Subtract line 6b from line 6a)								6c
	7a Gross sales of inventory, less returns and allowances	7a							
	b Less cost of goods sold	7b							
	c Gross income or (loss) from sales of inventory (Subtract line 7b from line 7a)								7c
	8 Other revenue (describe ▶ INTEREST INCOME)							1,195.	8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8							107,113.	9
	10 Grants and similar amounts paid (attach schedule)								10
	11 Benefits paid to or for members								11
	12 Salaries, other compensation, and employee benefits							45,009.	12
	13 Professional fees and other payments to independent contractors								13
	14 Occupancy, rent, utilities, and maintenance								14
	15 Printing, publications, postage, and shipping								15
	16 Other expenses (describe ▶ SEE STATEMENT 1)							87,791.	16
	17 Total expenses. Add lines 10 through 16							132,800.	17
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)							<25,687.>	18
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)							134,254.	19
	20 Other changes in net assets or fund balances (attach explanation)								20
	21 Net assets or fund balances at end of year. Combine lines 18 through 20							108,567.	21

Part II Balance Sheets. If total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

		(See the instructions for Part II)	
		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	68,157.	69,887.
23	Land and buildings	46,902.	46,902.
24	Other assets (describe ▶ ACCOUNTS RECEIVABLE)	19,195.	15,453.
25	Total assets	134,254.	132,242.
26	Total liabilities (describe ▶ SEE STATEMENT 2)	0.	23,675.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	134,254.	108,567.

932171 02-08-10 LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2009)

SCANNED AUG 05 2010

Part V Other Information (Note the statement requirements in the instructions for Part V)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
35a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
35b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0.		
37b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		X
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved	N/A	
39	Section 501(c)(7) organizations Enter		
39a	Initiation fees and capital contributions included on line 9	N/A	
39b	Gross receipts, included on line 9, for public use of club facilities	N/A	
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ N/A, section 4912 ▶ N/A, section 4955 ▶ N/A		
40b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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? If "Yes," complete Schedule L, Part I	N/A	
40c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ N/A		
40d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ N/A		
40e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41	List the states with which a copy of this return is filed ▶ NONE		
42a	The organization's books are in care of ▶ THE GARDEN CITY COMPANY Telephone no ▶ (620) 276-3246 Located at ▶ 1905 W. FULTON ST., GARDEN CITY, KS ZIP + 4 ▶ 67846		
42b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶		X
42c	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
43	At any time during the calendar year, did the organization maintain an office outside of the US? If "Yes," enter the name of the foreign country ▶		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
 - b If "Yes," was the related organization a section 527 organization?
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

	Yes	No
46		
47		
48		
49a		
49b		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
N/A				

- f Total number of other employees paid over \$100,000 ▶ _____
- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
N/A		

- d Total number of other independent contractors each receiving over \$100,000 ▶ 0

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 *Ronald A. Conway* Signature of officer Date 7/8/10

RONALD A. CONWAY, PRESIDENT/DIRECTOR
Type or print name and title

Paid Preparer's Use Only

Preparer's signature *Shirley Hooper* Date 6/30/10 Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP + 4 **LEWIS HOOPER & DICK, LLC**
405 NORTH SIXTH
GARDEN CITY, KANSAS 67846

EIN Preparer's identifying number (See instr)
Phone no **(620) 275-9267**

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

Form 990-EZ (2009)

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
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DESCRIPTION	AMOUNT
PAYMENT FOR RECEIPT OF WATER	63,213.
REPAIRS AND MAINTENANCE	3,368.
INSURANCE	7,716.
AUTOMOBILE EXPENSE	3,024.
MISCELLANEOUS	1,295.
SUPPLIES	7,065.
PROPERTY & RESERVOIR TAXES	2,110.
TOTAL TO FORM 990-EZ, LINE 16	87,791.

FORM 990-EZ	OTHER LIABILITIES	STATEMENT	2
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE - GARDEN CITY COMPANY	0.	23,675.
TOTAL TO FORM 990-EZ, LINE 26	0.	23,675.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 3

A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO

B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

ASSESSMENTS COLLECTED WERE USED TO SUPPLY IRRIGATION WATER TO THE OWNER OF WATER RIGHT CERTIFICATES WHICH ARE THE PURPOSES OF THIS EXEMPT ORGANIZATION.