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Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- 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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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.

A For the 2010 calendar year, or tax year beginning , and ending

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
SOUTHERN ARIZONA WATER USERS ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address) Room/suite
P O BOX 35481

City or town state or country ZIP + 4
TUCSON AZ 85740-5481

D Employer identification number
86-0992092

E Telephone number
(520) 406-2229

F Group Exemption Number ▶

G Accounting Method ☐ Cash ☒ Accrual Other (specify) ▶

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

I Website: ▶ www.sawua.org

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(6) ◀ (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 \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 59,353

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	58,900
	4	Investment income	4	376
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
Expenses	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	6c	Less direct expenses from gaming and fundraising events	6c	
	6d	Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)	6d	0
	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
	8	Other revenue (describe in Schedule O)	8	77
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	59,353
	10	Grants and similar amounts paid (list in Schedule O)	10	9,500
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	56,796
14	Occupancy, rent, utilities, and maintenance	14		
15	Printing, publications, postage, and shipping	15	1,440	
16	Other expenses (describe in Schedule O)	16	1,178	
17	Total expenses. Add lines 10 through 16	17	68,914	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-9,561
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	131,737
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	122,176

7

1

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

7

Form **990-EZ** (2010)

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

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		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, explain in Schedule O why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b Did the organization file Form 1120-POL for this year?		X
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c 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 ▶		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed. ▶ AZ		
42 a The organization's books are in care of ▶ Mary Bauer Telephone no. ▶ (520) 406-2229 Located at ▶ P.O. Box 35481 City Tucson ST AZ ZIP + 4 ▶ 85740-5481		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
If "Yes," enter the name of the foreign country ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		X
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		
44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

- 45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?
- a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ.
- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.

	Yes	No
45		X
45a		X
46		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 47–49b and 52, and complete the tables for lines 50 and 51.

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

- 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
- 49 a 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
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
Name None	Title			
City ST ZIP	Hr/WK .00			
Name	Title			
City ST ZIP	Hr/WK .00			
Name	Title			
City ST ZIP	Hr/WK .00			
Name	Title			
City ST ZIP	Hr/WK .00			
Name	Title			
City ST ZIP	Hr/WK .00			

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
Name None		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		

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

- 52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. ▶ ☐ Yes ☒ No

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

Sign Here Date 5/9/11

Philip C. Saletta
Signature of officer

PHILIP C. SALETTA TREASURER
Type or print name and title

Paid Preparer's Use Only

Print/Type preparer's name MICHAEL LAND	Preparer's signature <u>Michael Land</u>	Date 5/3/2011	Check if self-employed <input checked="" type="checkbox"/>	PTIN PO1329277
Firm's name ▶ MICHAEL LAND	Firm's EIN ▶ 527-90-9066			
Firm's address ▶ 9760 E STONER PL TUCSON, AZ 85748	Phone no (520) 971-4303			

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

9,500

C

c

[illegible]

Part I, Line 16 (990-EZ) - Other Expenses

1,178

1	Travel	1	
2	Meals and entertainment	2	
3	Fundraising	3	
4	Amortization	4	0
5	Conferences, conventions, and meetings	5	
6	Depreciation	6	0
7	Depletion	7	
8	Equipment rental and maintenance	8	
9	Interest	9	
10	Supplies	10	
11	Telephone	11	
12	Unrelated business income taxes	12	
13	Insurance	13	928
14	Miscellaneous	14	250
15		15	
16		16	
17		17	
18		18	
19		19	
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	
27		27	
28		28	
29		29	



MEMBERSHIP AS OF DECEMBER 2010

Avra Water Co-op 11821 W. Picture Rocks Rd Tucson, AZ 85743-9376	Chris E. Ward – Vice President chrisward@avrawater.com	Ph: 520-682-7331 Fax: 520-682-8933
BKW Farms P.O. Box 186 Marana, AZ 85653-0186	Ron Wong no4son@earthlink.net	Ph: 520-682-2516 Fax: 520-682-2517
Community Water Company of Green Valley 1501 S. La Canada Dr Green Valley, AZ 85622-1600	Arturo R. Gabaldón arturo@communitywater.com	Ph: 520-625-8409 Fax: 520-625-1951
FICO/Farmers Water Co 1525 E. Sahuarita Rd Sahuarita, AZ 85629	Richard S. Walden rsw@greenvalleypecan.com	Ph: 520-879-7400 Fax: 520-791-2853
Flowing Wells Irrigation District 3901 N. Fairview Ave Tucson, AZ 85705-2699	W. David Crockett - President dcrockett@fwid.org	Ph: 520-887-4192 Fax: 520-293-6532
Green Valley Domestic Water Improvement District 3290 S. Camino Del Sol Green Valley, AZ 85614	Larry A. Hoffman GVWDLHOFFMAN@AOL.COM	Ph: 520-625-9112 Fax: 520-648-5146
Kai Farms 2305 W. Ruthrauff Rd. Tucson, AZ 85705	Herb Kai herb@kaifarms.com	Ph: 520-744-1573 Fax: 520-616-0221
Town of Marana Municipal Water System 5100 W. Ina Rd. Tucson, AZ 85743	Dorothy O'Brien dobrien@marana.com	Ph: 520-382-2532 Fax: 520-382-2590
Metro Water District 6265 N. La Cañada Dr. Tucson, AZ 85704	Warren J. Tenney wtenney@metrowater.com	Ph: 520-575-8100 Fax: 520-575-8454
Oro Valley Water Utility 11000 N. La Cañada Oro Valley, AZ 85737	Philip Saletta, PE - Treasurer psaletta@orovalley.net	Ph: 520-229-5010 Fax: 520-229-5029
Pima County Regional Wastewater Reclamation Dept 201 N. Stone Ave., 8 th Floor Tucson, AZ 85701-1207	Michael Gritzuk michael.gritzuk@pima.gov	Ph: 520-740-6500 Fax: 520-620-0135
Red Rock Utilities, L.L.C. 2200 E. River Rd, Ste 115 Tucson, AZ 85718-6586	Robert Iannarino biannarino@diamondvsn.com	Ph: 520-545-0501 Fax: 520-299-5602
Sahuarita Water Co., LLC P.O. Box 1520 Sahuarita, AZ 85629	Mark J. Seamans mark@sahuaritawater.com	Ph: 520-399-1105 Fax: 520-399-1095
Town of Sahuarita Wastewater Treatment and Reclamation Facility 375 W. Sahuarita Center Way Sahuarita, AZ 85629	Sheila Bowen – Secretary sbowen@ci.sahuarita.az.us	Ph: 520-344-7109 Fax: 520-344-7111
Tucson Water PO Box 27210 Tucson, AZ 85726-7210	Jeff Biggs jeff.biggs@tucsonaz.gov	Ph: 520-791-2666 Fax: 520-791-3293