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Return of Organization Exempt From Income Tax

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

► The organization may have to use a copy of this return to satisfy state reporting requirements

2011

Open to Public
Inspection

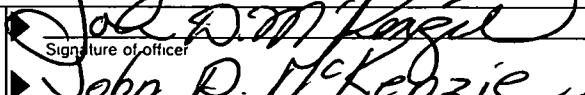
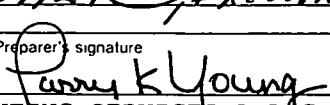
A For the 2011 calendar year, or tax year beginning		, 2011, and ending	
B	C	D	E
Check if applicable	Name of organization DITCH AND RESERVOIR CO. ALLIANCE	Employer Identification Number	
Address change	Doing Business As	84-1596838	
Name change	Number and street (or P O box if mail is not delivered to street addr)	Room/suite	
Initial return	1630A 30TH STREET	431	(970) 412-1960
Terminated	City, town or country	State ZIP code + 4	
Amended return	BOULDER	CO 80301	
Application pending	F Name and address of principal officer	G Gross receipts \$ 70,587.	
	JOHN MCKENZIE 1630A 30TH ST SUITE 431 BOULDER CO 80301	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
I	Tax-exempt status 501(c)(3) <input checked="" type="checkbox"/> 501(c) (6) <input type="checkbox"/> (insert no) 4947(a)(1) or 527	H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list (see instructions)	
J	Website: ► WWW.DARCA.ORG	H(c) Group exemption number ►	
K	Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	L Year of Formation 2001	M State of legal domicile CO

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities SEE STATEMENT 1
	----- ----- -----
Revenue	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) 3 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 5 Total number of individuals employed in calendar year 2011 (Part V, line 2a) 5 6 Total number of volunteers (estimate if necessary) 6 7a Total unrelated business revenue from Part VIII, column (C), line 2 7a b Net unrelated business taxable income from Form 990-T, line 34 7b
Expenses	8 Contributions and grants (Part VIII, line 1h) 8 9 Program service revenue (Part VIII, line 2g) 9 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12
	Prior Year Current Year 39,225. 35,675. 36,371. 34,910. 2.
Net Assets or Fund Balances	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 14 Benefits paid to or for members (Part IX, column (A), line 4) 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) ► 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) 19 Revenue less expenses Subtract line 18 from line 12
	Prior Year Current Year 29,698. 34,863. 75,596. 70,587. 30,803. 29,981. 60,501. 64,844. 15,095. 5,743.
	Beginning of Current Year End of Year 15,903. 22,561. 1,225. 2,138. 14,678. 20,423.

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
	► John D. McKenzie, Executive Director		30/03/12
	Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name LARRY K YOUNG	Preparer's signature 	Date 05/03/12
	Firm's name ► YOUNG'S ACCOUNTING SERVICES L.L.C.		Check <input checked="" type="checkbox"/> if self employed PTIN P00139228
	Firm's address ► 434 TERRY STREET		Firm's EIN ► 84-1291643
	LONGMONT	CO 80501-5442	Phone no (303) 776-5717

May the IRS discuss this return with the preparer shown above? (see instructions)

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101 07/05/11

Form 990 (2011)

22 P

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III 1 Briefly describe the organization's mission:SEE STATEMENT 12 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

If 'Yes,' describe these new services on Schedule O

 Yes No3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? If 'Yes,' describe these changes on Schedule O Yes No4 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 and section 4947(a)(1) trusts 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 \$ _____ including grants of \$ _____) (Revenue \$ _____)

CONDUCTED A CONVENTION AND A WORKSHOP FOR THE EDUCATION OF MEMBERS OF THE ALLIANCE, A NEWSLETTER AND MANUAL FOR THE BENEFIT OF THE MEMBERS WAS PRODUCED.

4b (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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 ►

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A

2 Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?

3 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*

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? If 'Yes,' complete *Schedule C, Part II*

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? If 'Yes,' complete *Schedule C, Part III*

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? If 'Yes,' complete *Schedule D, Part I*

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete *Schedule D, Part II*

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete *Schedule D, Part III*

9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete *Schedule D, Part IV*

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete *Schedule D, Part V*

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? If 'Yes,' complete *Schedule D, Part VI*

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? If 'Yes,' complete *Schedule D, Part VII*

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? If 'Yes,' complete *Schedule D, Part VIII*

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? If 'Yes,' complete *Schedule D, Part IX*

e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete *Schedule D, Part 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)? If 'Yes,' complete *Schedule D, Part X*

12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete *Schedule D, Parts XI, XII, and XIII*

b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing *Schedule D, Parts XI, XII, and XIII* is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete *Schedule E*

14a Did the organization maintain an office, employees, or agents outside of the United States?

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? If 'Yes,' complete *Schedule F, Parts I and IV*

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete *Schedule F, Parts II and IV*

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete *Schedule F, Parts III and IV*

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? If 'Yes,' complete *Schedule G, Part I* (see instructions)

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete *Schedule G, Part II*

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete *Schedule G, Part III*

20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete *Schedule H*

b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	X	
2	X	
3	X	
4		
5	X	
6	X	
7	X	
8	X	
9	X	
10	X	
11a	X	
11b	X	
11c	X	
11d	X	
11e	X	
11f	X	
12a	X	
12b	X	
13	X	
14a	X	
14b	X	
15	X	
16	X	
17	X	
18	X	
19	X	
20	X	
20b		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III	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? If 'Yes,' complete Schedule J	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, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25	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) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a	
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? If 'Yes,' complete Schedule L, Part I	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II	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? If 'Yes,' complete Schedule L, Part III	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)	28a	X
a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28b	X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28c	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? If 'Yes,' complete Schedule L, Part IV	29	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	30	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	31	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	32	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	33	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? If 'Yes,' complete Schedule R, Part I	34	X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1	35a	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35b	X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2	36	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	37	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? If 'Yes,' complete Schedule R, Part VI	38	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O		

BAA

Form 990 (2011)

Part V | Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1 a	1a	0	
b	1b	0	
c			
2 a	2a	2	
b			
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a			
b			
4 a			
b			
See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
5 a			
b			
c			
6 a			
b			
7 Organizations that may receive deductible contributions under section 170(c).			
a			
b			
c			
d	7d		
e			
f			
g			
h			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
a			
b			
10 Section 501(c)(7) organizations. Enter			
a	10a		
b	10b		
11 Section 501(c)(12) organizations. Enter			
a	11a		
b	11b		
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a			
Note. See the instructions for additional information the organization must report on Schedule O			
b			
c			
14 a Did the organization receive any payments for indoor tanning services during the tax year?			
b			

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 to any question in this Part VI

Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year
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

1b Enter the number of voting members included in line 1a, above, who are independent

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?

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?

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?

5 Did the organization become aware during the year of a significant diversion of the organization's assets?

6 Did the organization have members or stockholders?

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?

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body?

b Each committee with authority to act on behalf of the governing body?

9 Is there any officer, director or 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

	Yes	No
1a		8
1b		0
2		X
3		X
4		X
5		X
6		X
7a		X
7b		X
8a	X	
8b	X	
9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

10a Did the organization have local chapters, branches, or affiliates?

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?

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

b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done

13 Did the organization have a written whistleblower policy?

14 Did the organization have a written document retention and destruction policy?

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

b Other officers of key employees of the organization
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?

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 taken steps to safeguard the organization's exempt status with respect to such arrangements?

	Yes	No
10a		X
10b		
11a	X	
12a		X
12b		
12c		
13		X
14		X
15a		X
15b		X
16a		X
16b		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply

Own website Another's website Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
► DANIEL GRANT 401 MAIN STREET LONGMONT CO 80501 (303) 678-4179

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

 Check if Schedule O contains a response to any question 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 (describe hours for related organizations in Schedule O)	(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 Officer or Trustee			
(1) PHILIP BERTRAND PRESIDENT	1.00	X		X				0.	0.	0.
(2) MANNIE COLON V PRESIDENT	1.00	X		X				0.	0.	0.
(3) EVE TRIFFO SECRETARY	1.00	X		X				0.	0.	0.
(4) JILL BATY DIRECTOR	1.00	X						0.	0.	0.
(5) PHILIP CERIANI DIRECTOR	1.00	X						0.	0.	0.
(6) KALEN ELLIOT DIRECTOR	1.00	X						0.	0.	0.
(7) WILL HUTCHINS TREASURER	1.00	X		X				0.	0.	0.
(8) DONNA COBLE DIRECTOR	1.00	X						0.	0.	0.
(9) KIRK RUSSELL DIRECTOR	1.00	X						0.	0.	0.
(10) CRAIG ULLMANN DIRECTOR	1.00	X						0.	0.	0.
(11) MIKE SERLET DIRECTOR	1.00	X						0.	0.	0.
(12) JOHN MCKENZIE EXECUTIVE DIRECTOR	5.00	X						31,655.	0.	0.
(13) _____										
(14) _____										

Part VII | Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)

(A) Name and title	(B) Average hours per week (describe hours for related organi zations in Sch O)	(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
(15) _____									
(16) _____									
(17) _____									
(18) _____									
(19) _____									
(20) _____									
(21) _____									
(22) _____									
(23) _____									
(24) _____									
(25) _____									
1 b Sub-total							31,655.	0.	0.
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)							31,655.	0.	0.

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 ►

	Yes	No
3		
3	X	
4		
4	X	
5		
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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a				
	b Membership dues	1b	35,675.			
	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				
	g Noncash contributions included in lns 1a-1f		\$			
	h Total. Add lines 1a-1f		► 35,675.			
PROGRAM SERVICE REVENUE	Business Code					
	2a ANNUAL CONFERENCE	07	25,075.	0.	0.	25,075.
	b MANUALS	07	440.	0.	0.	440.
	c EDUCATIONAL PROGRAMS	07	8,700.	0.	0.	8,700.
	d MISCELLANEOUS	07	695.	0.	0.	695.
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		► 34,910.			
	3 Investment income (including dividends, interest and other similar amounts)		► 2.	1.	0.	1.
	4 Income from investment of tax-exempt bond proceeds					
5 Royalties						
6a Gross rents	(i) Real	(ii) Personal				
b Less rental expenses						
c Rental income or (loss)						
d Net rental income or (loss)						
7a 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)						
8a 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						
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10a 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					
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		► 70,587.	1.	0.	34,911.	

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) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question in this Part IX

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 governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	32,500.		32,500.	
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				
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	2,363.		2,363.	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	1,557.		1,557.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	567.	567.		
13 Office expenses	5,874.	1,975.	3,899.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,037.	13,037.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	1,521.		1,521.	
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 EDUCATION PROGRAM	1,396.	1,396.		
b MISCELLANEOUS	5,943.		5,943.	
c FILING FEE	10.		10.	
d SALES TAX	76.	76.		
e All other expenses				
25 Total functional expenses Add lines 1 through 24e	64,844.	17,051.	47,793.	
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 ▶ <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
ASSETS	1 Cash – non-interest-bearing	2,153.	1	7,011.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		13,750.	4	15,550.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6 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 instructions)			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use			8	
	9 Prepaid expenses and deferred charges			9	
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a			
	b Less accumulated depreciation	10b			10c
	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)		15,903.	16	22,561.	
LIABILITIES	17 Accounts payable and accrued expenses		17		
	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 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		1,225.	25	2,138.
	26 Total liabilities. Add lines 17 through 25		1,225.	26	2,138.
	NET ASSETS OR FUND BALANCE	Organizations that follow SFAS 117, check here □ and complete lines 27 through 29 and lines 33 and 34.			
		27 Unrestricted net assets			27
		28 Temporarily restricted net assets			28
		29 Permanently restricted net assets			29
		Organizations that do not follow SFAS 117, check here □ 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			14,678.	32	20,423.
33 Total net assets or fund balances			14,678.	33	20,423.
34 Total liabilities and net assets/fund balances			15,903.	34	22,561.

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Form 990 (2011)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI

- 1 Total revenue (must equal Part VIII, column (A), line 12)
- 2 Total expenses (must equal Part IX, column (A), line 25)
- 3 Revenue less expenses Subtract line 2 from line 1
- 4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))
- 5 Other changes in net assets or fund balances (explain in Schedule O)
- 6 Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))

1	70,587.
2	64,844.
3	5,743.
4	14,678.
5	2.
6	20,423.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII

- 1 Accounting method used to prepare the Form 990 Cash Accrual 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?
- 2b Were the organization's financial statements audited by an independent accountant?
- 2c 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
- 2d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis
- 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?
- 3b 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

	Yes	No
2a	X	
2b		X
2c		X
3a		X
3b		

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Form 990 (2011)

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

OMB No 1545-0047

2011**Open to Public
Inspection**

Name of the organization

Employer identification number

DITCH AND RESERVOIR CO. ALLIANCE

84-1596838

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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? Yes 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? Yes No

Part II Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

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
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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, and enforcing conservation easements during the year
► _____

7 Amount of expenses incurred in monitoring, inspecting, 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 XIV, 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' to 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 XIV, 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) Revenues included in 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 Revenues included in 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
 b Scholarly research
 c Preservation for future generations

d Loan or exchange programs
 e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

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' to 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 XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If 'Yes,' explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered 'Yes' to 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 in 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

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. 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				
d Equipment				
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ►

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Schedule D (Form 990) 2011

Part VII Investments – Other Securities. 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) _____		
(I) _____		
Total (Column (b) must equal Form 990 Part X, column (B) line 12) ►		

Part VIII Investments – Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
(10) _____		
Total (Column (b) must equal Form 990, Part X, column (B) line 13) ►		

Part IX Other Assets. See Form 990, Part X, line 15.

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

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYROLL TAXES PAYABLE	2,138.
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
(10) _____	
(11) _____	
Total (Column (b) must equal Form 990, Part X, column (B) line 25) ►	2,138.

2 FIN 48 (ASC 740) Footnote In Part XIV, 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)

Part XI: Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

- 1 Total revenue (Form 990, Part VIII, column (A), line 12)
- 2 Total expenses (Form 990, Part IX, column (A), line 25)
- 3 Excess or (deficit) for the year Subtract line 2 from line 1
- 4 Net unrealized gains (losses) on investments
- 5 Donated services and use of facilities
- 6 Investment expenses
- 7 Prior period adjustments
- 8 Other (Describe in Part XIV)
- 9 Total adjustments (net) Add lines 4 through 8
- 10 Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9

Part XII: Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

- 1 Total revenue, gains, and other support per audited financial statements
- 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12
 - a Net unrealized gains on investments
 - b Donated services and use of facilities
 - c Recoveries of prior year grants
 - d Other (Describe in Part XIV)
 - e Add lines **2a** through **2d**
- 3 Subtract line **2e** from line 1
- 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
 - b Other (Describe in Part XIV)
 - c Add lines **4a** and **4b**
- 5 Total revenue Add lines **3** and **4c**. *(This must equal Form 990, Part I, line 1)*

Part XIII: Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

- 1 Total expenses and losses per audited financial statements
- 2 Amounts included on line 1 but not on Form 990, Part IX, line 25
 - a Donated services and use of facilities
 - b Prior year adjustments
 - c Other losses
 - d Other (Describe in Part XIV)
- 3 Subtract line 2e from line 1
- 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
 - b Other (Describe in Part XIV)
- 5 Total expenses Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18)*

Part XIV: Supplemental Information

Complete this part to 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, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information (continued)

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545 0047

2011

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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.**

Name of the organization

DITCH AND RESERVOIR CO. ALLIANCE

Employer identification number

84-1596838

Pt VI, Line 11a EXECUTIVE DIRECTOR TAKES COMPLETED 990 TO BOARD MEETING

Pt XI ROUNDING

Additional Information**STATEMENT 1 - FORM 990 PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

APPROVING THE BUSINESS CONDITIONS OF MUTUAL DITCH AND RESERVOIR COMPANIES, IRRIGATION DISTRICTS, LATERAL COMPANIES AND ALL OTHER TYPES OF PRIVATE DITCH ASSOCIATIONS. PROVIDING TRAINING WORKSHOPS FOR STAFF OF MEMBERS, PUBLISHING A HANDBOOK FOR DIRECTORS OF MEMBER ORGANIZATIONS. INFORMATION SHARING REGARDING COMMON ISSUES OF THE MEMBERS INCLUDING INTERPRETATION OF THE LATEST WATER COURT RULINGS. CONDUCT RESEARCH AND ADVOCACY ON BEHALF OF THE MEMBER DITCH AND RESERVOIR COMPANIES. LIMITED EFFORTS TO PROMOTE ENACTMENT OF LAWS THAT ADVANCE THE MEMBERS' COMMON INTEREST. WILL NOT PARTICIPATE IN ANY CAMPAIGN FOR OR AGAINST ANY PARTICULAR CANDIDATES OR TRY TO INFLUENCE ANY EXECUTIVE BRANCH.

Supporting Statement of:

Form 990 p 10/Line 13 col (A)

Description	Amount
ADMINISTRATIVE EXPENSES	414.
BANK FEES	1,119.
MAIL BOX	240.
OFFICE SUPPLIES	1,840.
POSTAGE	504.
PRINTING	102.
TELEPHONE	1,640.
Total	<u>5,859.</u>

Supporting Statement of:

Form 990 p 10/Line 13 col (B)

Description	Amount
BANK FEES	1,117.
OFFICE SUPPLIES	352.
POSTAGE	404.
PRINTING	102.
Total	<u>1,975.</u>

Supporting Statement of:

Form 990 p 10/Line 13 col (C)

Description	Amount
ADMINISTRATION EXPENSES	414.
BANK FEES	2.
DUES & SUBSCRIPTIONS	15.
MAIL BOX	240.
OFFICE SUPPLIES	1,488.
POSTAGE	100.
TELEPHONE	1,640.
Total	<u>3,899.</u>