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# Short Form

## Return of Organization Exempt From Income Tax

OMB No 1545-1150

**2011**
**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.

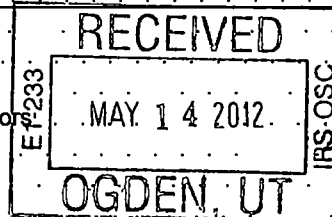
<b>A</b> For the 2011 calendar year, or tax year beginning , and ending																
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1"> <tr> <td colspan="2"><b>C</b> Name of organization <b>SOUTHERN ARIZONA WATER USERS ASSOCIATION</b></td> <td><b>D</b> Employer identification number <b>86-0992092</b></td> </tr> <tr> <td colspan="2">Number and street (or P O box, if mail is not delivered to street address)</td> <td><b>E</b> Telephone number</td> </tr> <tr> <td colspan="2"><b>P O BOX 35481</b></td> <td><b>(520) 406-2229</b></td> </tr> <tr> <td>City or town</td> <td>state or country</td> <td>ZIP + 4</td> </tr> <tr> <td><b>TUCSON</b></td> <td><b>AZ</b></td> <td><b>85740-5481</b></td> </tr> </table>	<b>C</b> Name of organization <b>SOUTHERN ARIZONA WATER USERS ASSOCIATION</b>		<b>D</b> Employer identification number <b>86-0992092</b>	Number and street (or P O box, if mail is not delivered to street address)		<b>E</b> Telephone number	<b>P O BOX 35481</b>		<b>(520) 406-2229</b>	City or town	state or country	ZIP + 4	<b>TUCSON</b>	<b>AZ</b>	<b>85740-5481</b>
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City or town	state or country	ZIP + 4														
<b>TUCSON</b>	<b>AZ</b>	<b>85740-5481</b>														
<b>G</b> Accounting Method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) _____ <b>I</b> Website: <b>www.sawua.org</b> <b>J</b> Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)( 6 ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)														
<b>K</b> Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization or a section 527 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. **\$ 59,272**

**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 ☐

<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	
	<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b>	
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>	58,900
	<b>4</b> Investment income . . . . .	<b>4</b>	372
	<b>5a</b> Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	0
	<b>6</b> Gaming and fundraising events . . . . .		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>	
	<b>b</b> Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>	
	<b>c</b> Less: direct expenses from gaming and fundraising events . . . . .	<b>6c</b>	
	<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>	0
	<b>7a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	
	<b>b</b> Less: cost of goods sold . . . . .	<b>7b</b>	
	<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>	0
	<b>8</b> Other revenue (describe in Schedule O) . . . . .	<b>8</b>	
	<b>9</b> <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .	<b>9</b>	59,272
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>	8,136
	<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors . . . . .	<b>13</b>	49,209
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	
	<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b>	1,641
	<b>16</b> Other expenses (describe in Schedule O) . . . . .	<b>16</b>	2,032
	<b>17</b> <b>Total expenses.</b> Add lines 10 through 16 . . . . .	<b>17</b>	61,018
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	-1,746
	<b>19</b> 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) . . . . .	<b>19</b>	122,176
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	
	<b>21</b> <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 . . . . .	<b>21</b>	120,430



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

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments . . . . .	122,176	<b>22</b> 120,430
<b>23</b> Land and buildings . . . . .		<b>23</b>
<b>24</b> Other assets (describe in Schedule O) . . . . .		<b>24</b>
<b>25</b> <b>Total assets</b> . . . . .	122,176	<b>25</b> 120,430
<b>26</b> <b>Total liabilities</b> (describe in Schedule O) . . . . .		<b>26</b>
<b>27</b> <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	122,176	<b>27</b> 120,430

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

What is the organization's primary exempt purpose? Preserve quality and quantity of So Az water resources  
 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
 (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

<b>28</b> Discuss and analyze federal, state, regional and local water resource mgmt policy and planning, including legislation. Ensure policies and programs are in place to protect the quantity and quality of water available to southern (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	61,018
<b>29</b> _____ (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	
<b>30</b> _____ (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (describe in Schedule O) . . . . . (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32</b> <b>Total program service expenses.</b> (add lines 28a through 31a) . . . . .	<b>32</b>	61,018

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See attached list	Title Hr/WK 00	0		
	Title Hr/WK .00	0		
	Title Hr/WK 00	0		
	Title Hr/WK .00	0		
	Title Hr/WK .00	0		
	Title Hr/WK 00	0		
	Title Hr/WK .00	0		
	Title Hr/WK 00	0		
	Title Hr/WK .00	0		
	Title Hr/WK 00	0		
	Title Hr/WK .00	0		
	Title Hr/WK 00	0		
	Title Hr/WK .00	0		
	Title Hr/WK 00	0		
	Title Hr/WK .00	0		

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

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .		X
<b>34</b> 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
<b>35 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .		X
<b>b</b> If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .		X
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .		X
<b>36</b> 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
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> . . . . .		
<b>b</b> Did the organization file Form 1120-POL for this year? . . . . .		X
<b>38 a</b> 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>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b> . . . . .		
<b>39</b> Section 501(c)(7) organizations Enter . . . . . <b>39a</b> . . . . .		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b> . . . . .		
<b>40 a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ▶ . . . . ., section 4912 ▶ . . . . .; section 4955 ▶ . . . . .		
<b>b</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 . . . . .		
<b>c</b> 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 . . . . . ▶ . . . . .		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ . . . . .		
<b>e</b> 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
<b>41</b> List the states with which a copy of this return is filed ▶ <u>AZ</u> . . . . .		
<b>42 a</b> The organization's books are in care of ▶ <u>Mary Bauer</u> . . . . . Telephone no. ▶ <u>(520) 406-2229</u> . . . . .		
Located at ▶ <u>P O Box 35481</u> . . . . . City <u>Tucson</u> . . . . . ST <u>AZ</u> . . . . . ZIP + 4 ▶ <u>85740-5481</u> . . . . .		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ . . . . .		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. . . . .		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶ . . . . .		X
<b>43</b> 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 . . . . . ▶ <b>43</b> . . . . .		
<b>44 a</b> 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>b</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
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .		X
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .		
<b>45 a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		X
<b>b</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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions). . . . .		X

- 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
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 or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.

48		
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- 49 a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
-----	--	--

- b If "Yes," was the related organization a section 527 organization?

49b		
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- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Name None Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK .00			
Name Str City ST ZIP	Title Hr/WK .00			
Name Str City ST ZIP	Title 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 Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str 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

Signature of officer

Date

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name

Michael Land

Preparer's signature

Michael Land

Date

5/6/2012

Check ☒ if self-employed

PTIN

P01329277

Firm's name Michael Land Tax & Accounting

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 ☐



## 00

Date received
3/7/2011
6/7/2011
7/18/2011
11/1/2011
4/11/2012
12/1/2011

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

2,032

1	Travel	1	
2	Meals and entertainment	2	0
3	Fundraising	3	
4	Amortization	4	0
5	Conferences, conventions, and meetings	5	578
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	0
13	Awards	13	208
14	Bank Charges	14	27
15	Filing Fee - Az Corp Commission	15	10
16	Insurance	16	986
17	Office Supplies/Software	17	223
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 2011

Avra Water Co-op 11821 W. Picture Rocks Rd Tucson, AZ 85743-9376	Chris E. Ward - 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	Matt Bailey mbailey@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 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	Ann Meaders ameaders@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 <sup>th</sup> Floor Tucson, AZ 85701-1207	Kathy Chavez Kathy.chavez@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	Mark Weinberg mweinberg@diamondven.com	Ph: 520-545-0501 Fax: 520-299-5602
Sahuarita Water Co., LLC P.O. Box 1520 Sahuarita, AZ 85629	Cort Chalfant cort@ranchosahuarita.com	Ph: 520-399-1105 Fax: 520-399-1095
Town of Sahuarita Wastewater 375 W. Sahuarita Center Way Sahuarita, AZ 85629	Sheila Bowen - Vice President sbowen@ci.sahuarita.az.us	Ph: 520-344-7100 Fax: 520-344-7111
Tucson Water PO Box 27210 Tucson, AZ 85726-7210	Sandy Elder sandy.elder@tucsonaz.gov	Ph: 520-791-2666 Fax: 520-791-3293