

Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form, as it may be made public. Go to www.irs.gov/Form990EZ for instructions and the latest information.

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUNE 01, 2023, and ending MAY 31, 20 24

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization: WATERFALL COMMUNITY WATER USERS ASSOCIATION. D Employer identification number: 01-0598548. E Telephone number: (575) 682-1318. F Group Exemption Number.

G Accounting Method: [X] Cash [] Accrual [] Other (specify):. H Check [X] if the organization is not required to attach Schedule B (Form 990).

I Website: WCUWA.ORG. J Tax-exempt status (check only one) -- [] 501(c)(3) [X] 501(c)(12) (insert no.) [] 4947(a)(1) or [] 527 (Form 990).

K Form of organization: [] Corporation [] Trust [X] Association [] Other:

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, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 83,900

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 [X]

Table with 21 rows and 3 columns. Rows 1-9: Revenue (Total revenue: 83,900). Rows 10-17: Expenses (Total expenses: 63,367). Rows 18-21: Net Assets (Total net assets at end of year: 75,491).

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

Table with 3 columns: Description, (A) Beginning of year, (B) End of year. Rows include Cash, savings, and investments; Land and buildings; Other assets; Total assets; Total liabilities; Net assets or fund balances.

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

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? SEE ATTACHMENT
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.

Table with 3 columns: Description, Amount, Expenses. Rows include SEE ATTACHMENT, 28a, 29a, 30a, 31a, 32 Total program service expenses.

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

Table with 5 columns: (a) Name and title, (b) Average hours per week devoted to position, (c) Reportable compensation, (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation.

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

Table with columns for question number, question text, and Yes/No columns. Rows include questions 33 through 45b regarding organizational activities, financials, and controlled entities.

	Yes	No
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		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations 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

	Yes	No
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		
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."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

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 business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

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 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	<i>W. Robert Cox</i>	9/18/24
	Signature of officer ROBERT COX	Date TREASURER
Type or print name and title		

Paid Preparer Use Only	Print/Type preparer's name PAULA COLEMAN	Preparer's signature PAULA COLEMAN	Date 9/18/24	Check <input type="checkbox"/> if self-employed	PTIN P02006320
	Firm's name HRB TAX GROUP INC	Firm's EIN 431871840		Phone no. 800-472-5625	
	Firm's address 1301 MAIN ST STE 102C				

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

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

WATERFALL COMMUNITY WATER USERS ASSOCIATION

PART 1 LN 16 - MISCE EXPENSES

Employer identification number

01-0598548

2023 FORM 990 PRIMARY EXEMPT PURPOSE

ATTACHMENT 1: PAGE 1 - 990-EZ PAGE 2, PART III

OPEN TO PUBLIC

INSPECTION

For calendar year 2023, or tax period beginning 06-01-2023, and ending 05-31-2024.

Name of Organization

WATERFALL COMMUNITY WATER USERS ASSOCIATION

Employer Identification Number

01-0598548

Primary Purpose

TO DISTRIBUTE WATER, MAINTAIN WATER SYSTEM, AND PROVIDE SOLID WASTE DISPOSAL FOR THE MEMBERS OF THE WATERFAL COMMUNITY WATER USERS ASSOCIATION

2023 FORM 990 PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 2: PAGE 1 - 990-EZ PAGE 3, PART III

OPEN TO PUBLIC

INSPECTION

For calendar year 2023, or tax period beginning 06-01-2023, and ending 05-31-2024.

Name of Organization

WATERFALL COMMUNITY WATER USERS ASSOCIATION

Employer Identification Number

01-0598548

Part III - Statement of Program Service Accomplishments

Grants and allocations

Amount includes foreign grants

Program service expenses

Exempt Purpose Achievements

CONTRIBUTIONS TO ASSOCIATION: PROVIDED NMED/EPA QUALIFIED POTABLE WATER TO 125 SERVICE MEMBER CONNECTIONS

2023 FORM 990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

ATTACHMENT 3: PAGE 1 - 990-EZ PAGE 2, PART IV

OPEN TO PUBLIC
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Name of Organization

Employer Identification Number

WATERFALL COMMUNITY WATER USERS ASSOCIATION

01-0598548

(A) Name and Title	(B) Average hours per week devoted to position	(C) Compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(D) Cont. to employee ben. plans & def. comp.	(E) Expense account & other compensation
TODD COOPER PRESIDENT	4.00	0	0	0
CHRIS BURTON VICE PRESIDENT	3.00	0	0	0
DEANA THETFORD SECRETARY	3.00	0	0	0
ROBERT COX TREASURER	7.00	0	0	0
ANNA WELLS DIRECTOR	1.00	0	0	0
TERRI SNODDY DIRECTOR	1.00	0	0	0
RAY MARTINEZ SYSTEM MANAGER	4.00	0	0	0
MARIA WATSON DIRECTOR	1.00	0	0	0

2023 FORM 990 BOOKS ARE IN CARE OF

ATTACHMENT 4 - 990-EZ PAGE 3, PART V, LINE 42A

OPEN TO PUBLIC

INSPECTION

For calendar year 2023, or tax period beginning 06-01-2023, and ending 05-31-2024.

Name of Organization

WATERFALL COMMUNITY WATER USERS ASSOCIATION

Employer Identification Number

01-0598548

Part V - Line 42a

Individual Name

or

Business Name:

WATERFALL COMMUNITY WATER USERS ASSOCIATION

Street Address 18 WATERFALL

U.S. Address:

Zip code 88317

City CLOUDCROFT

State NM

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (575) 682-1318

Fax Number

2023 DETAIL STATEMENTS

WATERFALL COMMUNITY WATER USER
01-0598548

STATEMENT #1 - PROG. SERVICE REVENUE (990-EZ PG 1 LINE 2)

MEMBERSHIP DUES.....	58,838
INSTALLATION FEE.....	20,000
MISCELLANEOUS INCOME.....	299
STANDBYE FEE NON REFUNDABLE (SERVICE AVAILABL...	763
TRANSFER FEE SALE OF PROPERTY (TRANSFER OF SE...	4,000

TOTAL CARRIED TO 990-EZ PG 1 LINE 2..... 83,900

STATEMENT #2 - PROFESSIONAL FEES (990-EZ PG 1 LINE 13)

PROFESSIONAL FEES.....	260
CONTRACT LABOR.....	796
CONTRACT LABOR.....	850
LEGAL FEES.....	11,119
NOTARY.....	25
WATER TESTING.....	1,186
TAX PREP FEES.....	200

TOTAL CARRIED TO 990-EZ PG 1 LINE 13..... 14,436

STATEMENT #3 - OCCUPANCY, RENT, UTILITIES (990-EZ PG 1 LINE 14)

ELECTRIC.....	3,645
TELEPHONE.....	885
BUILDING REPAIRS.....	1,759
COMPUTER REPAIRS.....	80
TRASH.....	13,101
INTERNET.....	1,159

TOTAL CARRIED TO 990-EZ PG 1 LINE 14..... 20,629

STATEMENT #4 - PRINTING, PUBLICATION, POSTAGE (990 EZ PG 1 LINE 15)

POSTAGE AND DELIVERY.....	752
PRINTING AND REPRODUCTION.....	238
OFFICE SUPPLIES.....	2,466
SHIPPING.....	148

TOTAL CARRIED TO 990 EZ PG 1 LINE 15..... 3,604

STATEMENT #5 - OTHER EXPENSES (EOEZ PG 1 LINE 16)

BANK FEES CONTRIBUTIONS CONVENIENCE FEES.....	97
LIABILITY INSURANCE.....	2,002
LICNS AND PERMITS AND MISC.....	137

2023 DETAIL STATEMENTS

WATERFALL COMMUNITY WATER USER
01-0598548

EQUIPMENT RENTAL.....	300
SUPPLIES.....	2,189
PROPERTY TAXES.....	406
NM GROS REC.....	882
NM TAXES.....	1,616
HOTEL.....	1,285
MEALS.....	800
TRAVEL.....	1,260
SUPPLIES.....	12,411
NON PROFESSIONAL FEES.....	1,313
TOTAL CARRIED TO EOEZ PG 1 LINE 16.....	24,698
