Form **990-EZ**

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

OMB No. 1545-0047

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

_	ror trie	2023 Calendar	year, or tax year beginning $\bigcup \bigcup N \vdash \bigcup $	IIII MAY 31	,20 24	
<u>B</u>	Check if applicable:		C Name of organization	D Employ	er identification number	ſ
Ш	Address c	hange	WATERFALL COMMUNITY WATER USERS ASSOCIATION	1	01-05985	548
	Name cha	nge	Number and street (or P.O. box if mail is not delivered to street address)	Room/ suite E Telepho	one number	
	Initial retu	rn				
	Final retur	n/terminated		(575)682-13	318	
П	Amended	return	Exemption			
П	Applicatio	n pending	r			
G	Accounti	ng Method:	CLOUDCROFT NM 88317 X Cash Accrual Other (specify):	H Check X	if the organization is not	
1	Website		A.ORG	_	tach Schedule B	
J	Tax-exe		seck only one) $501(c)(3)$ $\times 501(c)(12)$ (insert no.) 4947(a)(1) or 527	(Form 990).		
		organization:	Corporation Trust X Association Other:			
			b to line 9 to determine gross receipts. If gross receipts are \$200,000 or m	nore, or if total asse	ets	
			\$500,000 or more, file Form 990 instead of Form 990-EZ			900
			Expenses, and Changes in Net Assets or Fund Balance		ctions for Part I)	
			rganization used Schedule O to respond to any question in this Part I			🛭
	1		s, gifts, grants, and similar amounts received		11	
	2		rice revenue including government fees and contracts		2 83,	900
	3		dues and assessments		3	
	4		come		4	
	5a		at from sale of assets other than inventory			
	b		other basis and sales expenses			
	c		from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6		fundraising events:			
	a		e from gaming (attach Schedule G if greater than			
9			6a			
	. h			ntributions		
Š	b		ing events reported on line 1) (attach Schedule G if the	THEIDAGOTIS		
-	-		gross income and contributions exceeds \$15,000) 6b			
	_		expenses from gaming and fundraising events 6c			
	ď		or (loss) from gaming and fundraising events (add lines 6a and 6b and sub	ntract		
	l a		ii (loss) irom ganing and idridialsing events (add lines oa and ob and suc	Juaci	6d	
	70	2016 545 45 45 E	of inventory, less returns and allowances		60	
	7a		goods sold			
	b		or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8		e (describe in Schedule O)		8	
	100		e (describe in scriedule 0)		-	900
	10		imilar amounts paid (list in Schedule O)		10	
			to or for members		11	
	0 11		er compensation, and employee benefits		12	
- 5	g 12	1.5	fees and other payments to independent contractors			436
	14		rent, utilities, and maintenance			629
Ú	15		ications, postage, and shipping		The state of the s	604
	16		es (describe in Schedule 0)		The state of the s	698
	17				367	
	18		ses. Add lines 10 through 16			533
\$	19		fund balances at beginning of year (from line 27, column (A)) (must agree		201	
Š	2		figure reported on prior year's return)		19 54,	958
Mot Accet	20		es in net assets or fund balances (explain in Schedule O)		20	
Ž	21		fund balances at end of year. Combine lines 18 through 20		The second secon	491
		. 10. 400010 01	Tana Salanoos at one or year. Combine lines to thiough 20		121	IJI

P	art II	Balance Sheets (see the instruct	ions for Part II)					_
		Check if the organization used Sched	ule O to respond to any o	question in th	is Part II			
					(A) Beg	inning of year		(B) End of year
22	Cash	, savings, and investments				54,958	22	55,482
23		and buildings				0	20	0
24		r assets (describe in Schedule O)				0	27	0
25		assets				54,958		55,482
26		liabilities (describe in Schedule O) .				54,958	26	0
27		Statement of Program Com					27	55,482
Ľ	art III	Statement of Program Servi Check if the organization used Sched						Expenses
Wh	at is the	organization's primary exempt purpose			is Part III			lequired for section 11(c)(3) and 501(c)(4)
Des	scribe th	e organization's program service accor	nplishments for each of it	s three larges	st program s	ervices,		ganizations; optional
as	measure	d by expenses. In a clear and concise nefited, and other relevant information	manner, describe the ser	vices provide	ed, the numb	per of	foi	r others.)
		ATTACHMENT	ioi each program title.					
	<u> </u>						15	
	(Grants	\$) If this am	ount includes foreign gra	nts, check he	re		28	a
29		,	0 0		10			
						_		
	(Grants	\$) If this am	ount includes foreign gra	nts, check he	ere		29	а
30	0							
	10							
	(Grants		ount includes foreign gra				30	a
31		rogram services (describe in Schedule	(5)					
32	(Grants	rogram service expenses (add lines	ount includes foreign gra				31	_
	art IV	List of Officers, Directors, Trustees					_	·
-	A1 C 1 V	Check if the organization used Sched						
_		g		(c) Rep	ortable	(d) Health benef		
		(a) Name and title	(b) Average hours per week	(Forms W-2/	nsation 1099 – MISC/	contributions to	0	(e) Estimated amount of other compensation
			devoted to position	(if not paid	-NEC) , enter -0-)	and deferred comper		
SE	EE AI	TACHMENT						
			9					
							_	
			Я					
_								
_								
						-		

	instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V		Yes	_
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a		163	140
	detailed description of each activity in Schedule O	33	402.00000	Х
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed		4.7	
	copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the			
	change on Schedule O. See instructions	34	***************************************	Х
35a	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)?	35a		Х
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	35b		Х
C	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	35c		Х
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	36		X
37a	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?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were			
	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		Х
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved			
39	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on line 9			
b	Gross receipts, included on line 9, for public use of club facilities	4 - 4		
40a	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), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess		- 54	
	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	40b		X
С	Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization			
_				
е	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	40e		Х
41	List the states with which a copy of this return is filed: NONE	400		Λ
42a	The organization's books are in care of: SEE ATTACHMENT Telephone no.			
72u	Located at: ZIP + 4			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over		Yes	No
_	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		Х
	If "Yes," enter the name of the foreign country:			
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank			
	and Financial Accounts (FBAR).			
С	At any time during the calendar year, did the organization maintain an office outside the United States?	42c	B152 III (100 100 100 100 100 100 100 100 100 10	Х
	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			[
	and enter the amount of tax-exempt interest received or accrued during the tax year			
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be			
	completed instead of Form 990-EZ	44a		Χ
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	44b		Χ
С	Did the organization receive any payments for indoor tanning services during the year?	44c		Χ
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an			
50(4)	explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		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," Form 990 and Schedule R may need to be completed instead of			
	Form 990-EZ. See instructions	45b	1	X

SCHEDULE 0

(Form 990)

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

Department of the Treasury Internal Revenue Service Name of the organization

WATERFALL COMMUNITY WATER USERS ASSOCIATION

01-0598548

Employer identification number

PART 1 LN 16 - MISCE EXPENSES

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2023 FORM 990 PRIMARY EXEMPT PURPOSE

ATTACHMENT	1: PAC	GE 1 - 9	90-EZ P	AGE 2	2, PAR	III T				
OPEN TO PUBLIC										
INSPECTION For calendar year 2023, or tax period beginning 06-01-2023, and ending 05-31-2024.										
Name of Organization Employer Identification Number										
WATERFALL	COMMUNI	ITY WATE	R USERS	ASS	OCIATI	ON		01-05985	548	
Primary Purpose										
TO DISTRIB	UTE WAT	TER, MAI	NTAIN W	ATER	SYSTE	M, ANI	PROVI	DE SOLID V	WASTE	
DISPOSAL F	OR THE	MEMBERS	OF THE	WATI	ERFAL	COMMUN	ITY WA	TER USERS	ASSOCIATI	ON

2023 FORM 990 PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT	2:	PAGE	1 -	990-EZ	PAGE 3,	PART III	8 R		
INSPECTION		For cale	ndar yea	r 2023, or tax r	period beginning	06-01-20	23, and ending	05-31-2	2024.
Name of Organization								Employer Identific	ation Number
WATERFALL COMMUNITY WATER USERS ASSOCIATION 01-0598548 Part III - Statement of Program Service Accomplishments									
Grants and allocations Amount includes foreign grants Program service expenses									
CONTRIBIT	ONG	ТО 7\	SSOC	T A TT T ON •		pose Achievemen		IED POTABLI	T WATER TO
125 SERVIC						D NRED/ET	A QUADII.	IED TOTABLI	I WAILK TO

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

ATTACHMENT 3: PAGE 1 - 990-EZ PAGE 2, PART IV OPEN TO PUBLIC INSPECTION For calendar year 2023, or tax period beginning 06-01-2023, and ending 05-31-2024. Name of Organization Employer Identification Number WATERFALL COMMUNITY WATER USERS ASSOCIATION 01-0598548 (B) Average hours per (C) Compensation (A) Name and Title (D) Cont. to employee (E) Expense account week devoted to (Form W-2/1099-MISC) (if not paid, enter -0-) & other compensation ben. plans & def. comp. position TODD COOPER PRESIDENT 0 4.00 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 0 0 0 1.00 TERRI SNODDY 0 0 0 DIRECTOR 1.00 RAY MARTINEZ 0 0 0 SYSTEM MANAGER 4.00 MARIA WATSON DIRECTOR 1.00 0 0 0

2023 FORM 990 BOOKS ARE IN CARE OF

ODEN	ACHMENT 4 - 990-EZ PAGE 3, PART V, LINE 42A
OPEN	TO PUBLIC
INSPE	CTION For calendar year 2023, or tax period beginning $0.6-0.1-2.0.2.3$, and ending $0.5-3.1-2.0.2.4$.
Name	of Organization Employer Identification Number
WATI	ERFALL COMMUNITY WATER USERS ASSOCIATION 01-0598548
Part V	- Line 42a
Individ	ual Name
	or and the same of
	ss Name:
WATI	ERFALL COMMUNITY WATER USERS ASSOCIATION
٠	10
Street	Address
U.S. Ad	ddross.
0.0.7	MI-055.
	Zip code 88317 City CLOUDCROFT State NM
	or State 1411
Foreign	OI .
roloigi	Address
	n Address
	City
	City
	City

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83,900
14,436
20,629
15)
3,604
-

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2023 DETAIL STATEMENTS

WATERFALL COMMUNITY WATER USER 01-0598548

PAGE 2

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
		, 550