COMMITTEE ON NATURAL RESOURCES

113th Congress Disclosure Form As required by and provided for in House Rule XI, clause 2(g) and the Rules of the Committee on Natural Resources

5/23/13 Legislative Hearing on

H.R. 255, To amend certain definitions contained in the Provo River Project Transfer Act for purposes of clarifying certain property descriptions, and for other purposes.

1. Name:
2. Address:
3. Email Address:
4. Phone Number:
* * * *
For Witnesses Representing Organizations:
1. Name:
G. Keith Denos, General Manager
2. Name of Organization(s) You are Representing at the Hearing:
Provo River Water Users Association
3. Business Address: [Information redacted for privacy]
4. Business Email Address: [Information redacted for privacy]
5. Business Phone Number: [Information redacted for privacy]

For Individuals:

For all Witnesses

Name/Organization:_G. Keith Denos / Provo River Water Users Association
Title/Date of Hearing: Subcommittee on Water & Power legislative hearing, May 23, 2013

- a. Any training or educational certificates, diplomas or degrees or other educational experiences that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.
- B.S. Civil & Environmental Engineering, Utah State University
- M.S. Irrigation Engineering, Utah State University
- b. Any professional licenses, certifications, or affiliations held that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

Utah Professional Engineer #178063

c. Any employment, occupation, ownership in a firm or business, or work-related experiences that relate to your qualifications to testify on or knowledge of the subject matter of the hearing.

General Manager, Provo River Water Users Association

- d. Any federal grants or contracts (including subgrants or subcontracts) from the <u>Department of the Interior</u> (<u>and /or other agencies invited</u>) that you have received in the current year and previous four years, including the source and the amount of each grant or contract.
- 2012 WaterSmart Grant #R12AP40024 Improvement of Weber-Provo Canal Facilities for Water Conservation \$300,000
- 2012 Water Conservation Field Services Grant #R12AP40013 Improvement of Water Flow Measurement along Provo River \$29,400
- 2011 Water Conservation Field Services Grant #R11AP40018 Develop Water Rights Management and Drought Mitigation Plan \$58,000
- e. A list of all lawsuits or petitions filed by you against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed.

None

f. A list of all federal lawsuits filed against you by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed.

None

g. Any other information you wish to convey that might aid the Members of the Committee to better understand the context of your testimony.

I believe my testimony is sufficient, but I will answer any questions posed and provide additional information as requested.

Witnesses Representing Organizations

Name/Organization: G. Keith Denos/Provo River Water Users Association
Title/Date of Hearing: Subcommittee on Water & Power legislative hearing/May 23, 2013

h. Any offices, elected positions, or representational capacity held in the organization(s) on whose behalf you are testifying.

General Manager and Secretary-Treasurer to the Board of Directors

- i. Any federal grants or contracts (including subgrants or subcontracts) from the <u>Department of the Interior</u> (<u>and /or other agencies invited</u>) that were received in the current year and previous four years by the organization(s) you represent at this hearing, including the source and amount of each grant or contract for each of the organization(s).
- 2012 WaterSmart Grant #R12AP40024 Improvement of Weber-Provo Canal Facilities for Water Conservation \$300,000
- Water Conservation Field Services Grant #R12AP40013 Improvement of Water Flow Measurement along Provo River \$29,400
- 2011 Water Conservation Field Services Grant #R11AP40018 Develop Water Rights Management and Drought Mitigation Plan \$58,000
- j. A list of all lawsuits or petitions filed by the organization(s) you represent at the hearing against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed for each of the organization(s).

None

k. A list of all federal lawsuits filed against the organization(s) you represent at the hearing by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed.

None

1. For tax-exempt organizations and non-profit organizations, copies of the three most recent public IRS Form 990s (including Form 990-PF, Form 990-N, and Form 990-EZ) for each of the organization(s) you represent at the hearing (not including any contributor names and addresses or any information withheld from public inspection by the Secretary of the Treasury under 26 U.S.C. 6104)).

Attached for years 2008, 2009 and 2010 (three most recent years filed)

PRWUA

Form

Department of the Treasury Internal Revenue Service

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.

OMB No. 1545-0047 2010

Open to Public Inspection

A	For the	2010 calendar year, or tax year beginning $11/01/10$, and ending $10/31$	/11		
В	Check if ap			D Emple	oyer identification number
Ш	Address ch		ON	07	0217610
	Name char				0217610
	Initial retur	Number and street (or P.O. box if mail is not delivered to street address) 285 W 1100 N	Room/suite		none number 796-8770
ī	Terminated			003	. 130 0110
-	Amended	City of town, state of contray, and zir + 4		G Gross rec	eipts\$ 6,736,050
=		E. N		O Gloss led	
Ш	Application	n pending	H(a) Is this a	group return for	affiliates? Yes X No
			H(b) Are all	affiljates inclu	ided? Yes No
			If "N	lo," attach a l	ist, (see instructions)
ī	Tax-exe	empt status: 501(c)(3) X 501(c) (12) ◄ (insert no.) 4947(a)(1) or 527			
J		e: Www.prwua.org	H(c) Group	exemption nu	mber >
		organization: X Corporation Trust Association Other	L Year of formation:		M State of legal domicile:
_	Part I	Summary			
	1 E	Briefly describe the organization's mission or most significant activities:			
ø	1 .	MUNICIPAL WATER & IRRIGATION COMPANY	*******		***********
anc	1 .			******	**********************
Activities & Governance			***		************
Š	2 0	Check this box ▶ ☐ if the organization discontinued its operations or disposed of more the	an 25% of its net as	sets.	
و ع	3 1	Number of voting members of the governing body (Part VI, line 1a)	***************************************	. 3	11
es		Number of independent voting members of the governing body (Part VI, line 1b)			11
<u> Yiti</u>	5 7	Total number of individuals employed in calendar year 2010 (Part V, line 2a)		. 5	15
\cti		Total number of volunteers (estimate if necessary)			
	7a 7	Total unrelated business revenue from Part VIII, column (C), line 12		7a	
	l d	Net unrelated business taxable income from Form 990-T, line 34			0
			Prior Ye		Current Year
e	8 (Contributions and grants (Part VIII, line 1h)		0,800	6 600 006
Revenue	9 F	Program service revenue (Part VIII, line 2g)	(*).	4,559	6,689,026
Sev.	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0,756	35,359
	11 (Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		1,028	11,665
		Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)		7,143	6,736,050
		Grants and similar amounts paid (Part IX, column (A), lines 1–3)			
		Benefits paid to or for members (Part IX, column (A), line 4)		1 041	1 204 210
es	15 8	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,31	1,841	1,304,319
Expenses	16a F	Professional fundraising fees (Part IX, column (A), line 11e)	(*)		
ď	. b⊺	Total fundraising expenses (Part IX, column (D), line 25) ▶	1 07	0.000	0 004 000
ш	1 17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)		2,808	2,034,068
		Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		4,649	3,338,387
-		Revenue less expenses. Subtract line 18 from line 12	Beginning of Cu	2,494	3,397,663 End of Year
tso	20 -	Total assets (Part X, line 16)	77 EA	0,893	99,674,145
ASSE	20		07 04	9,058	45,661,347
Net Assets or	22 1	Total liabilities (Part X, line 26) Net assets or fund balances. Subtract line 21 from line 20		1,835	54,012,798
_	Part II	Signature Block		= / 000	01/011/100
		nalties of perjury, I declare that I have examined this return, including accompanying schedules and staten	nents, and to the hest	of my knowle	doe and belief it is
		ect, and complete. Declaration of preparer (other than officer) is based on all information of which preparer		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
7					
Sid	gn	Signature of officer		Date	*
	э э		ERAL MANA		
110		Type or print name and title			
-		Print/Type preparer's name Preparer's signature	Date	Check	X if PTIN
Pai	id	ANGELA MORRIS		1 - 3.5	mployed P00448694
Pre	eparer	Firm's name > Hawkins Cloward & Simister, LC		Firm's EIN	87-0503232
Us	e Only	1095 S 800 E Ste 1			
		Firm's address > Orem, UT 84097-1810		Phone no.	801-224-1900
Ma	y the IR	RS discuss this return with the preparer shown above? (see instructions)			X Yes No

		RS ASSOCIATION 8	-021/010	Page
	of Program Service Acco	omplisnments conse to any question in th	ic Port III	
Briefly describe the organi		bonse to any question in the	IIS FAIL III	
	R & IRRIGATION	COMPANY		
MONICIPAL MAIL				**********

*		***********	****	*****************
Did the organization under	take any significant program s	ervices during the year which were	e not listed on the	
prior Form 990 or 990-EZ?				Yes X N
	ew services on Schedule O.			ANALYSIA I I GS AT IN
		nt changes in how it conducts, an	v program	
				Yes X N
If "Yes," describe these ch	nanges on Schedule O.	sc State of States		Tables teach
		the organization's three largest pro	ogram services by expenses	s. Section
		a)(1) trusts are required to report the		
	, and revenue, if any, for each			
a (Code:) (Expen		including grants of \$) (Reve	nue \$
THE ASSOCIATION	N MAINTAINS VAR	LIOUS RIVER AND C	ANAL	
		TS STOCKHOLDERS,		************
		ON WATER FOR THE		
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	ND OTAH COUNTIE			******
former exercise exercises	***********			
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(Code:) (Expen	ises \$	including grants of \$) (Rever	nue \$
2.0000000000000000000000000000000000000				

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2 **************				
(Code:) (Expen	ses \$	including grants of \$) (Rever	nue \$
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* *********	**************************************			
	**********			*************

* ***************				**********
* ***************				*******************************
* *******************				

Other program services. (D	escribe in Schedule O.)			
(Expenses \$	including grant	ts of \$) (Revenue \$)
	including grant	s of \$) (Revenue \$	

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			-
	complete Schedule A	1 1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2		X
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	3		X
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	4		
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	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts where 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	6		X
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	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		X
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	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-			
	endowments? If "Yes," complete Schedule D, Part V	10		X
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	X	
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	11b		X
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	11c		X
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	11d		
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	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	11f		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	12a	X	
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	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising,			
	business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b		X
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	15		X
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	16		X
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)	17		X
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	18		X
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	19		X
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some			
	Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

_	are the officer of required octobration (continued)		_	
24	Did the experiention report many than \$5,000 of grapts and other assistance to governments and arganizations		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 Bort IX, column (A), line 13 If "Yes," complete Schodule I, Borte I, and II.	24		v
22	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	22		x
22	on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		
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			х
24-	employees? If "Yes," complete Schedule J	23		
24a				
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b	24-		v
_	through 24d and complete Schedule K. If "No," go to line 25	24a		<u> </u>
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	04-		
	to defease any tax-exempt bonds?	24c		-
d 25-	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a		05-		
	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?			
00	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			v
	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		<u>X</u>
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,			
	substantial contributor, or a grant selection committee member, or to a person related to such an individual?			v
20	If "Yes," complete Schedule L, Part III	27		<u>X</u>
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):	20-		x
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	-	
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete	206		v
_	Schedule L, Part IV	28b		<u> </u>
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)	20.		x
20	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c 29	-	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			x
24	conservation contributions? If "Yes," complete Schedule M	30	_	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			x
32	Part I Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"	31		
32		20		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32	_	
33		33		x
34	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III,	33		
J4	N/ 11/18 4	34		x
35	Iv, and v, line 1 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		$\frac{x}{x}$
а	Did the organization receive any payment from or engage in any transaction with a	- 55		
•	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R,			
	Part V, line 2 Yes X No			
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	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	-50		_
٠.	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,			
	Part VI	37		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	38	x	
_				

Form 990 (2010) PROVO RIVER WATER USERS ASSOCIATION 87-0217610
Part V Statements Regarding Other IRS Filings and Tax Compliance

	Check if Schedule O contains a response to any question in this Part \	/				
	The street of th	*****			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	28		100	110
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and					1
	reportable gaming (gambling) winnings to prize winners?			1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax	ĺΪ	***************************************			
	Statements, filed for the calendar year ending with or within the year covered by this return	2a	15			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?		2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instruction					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a		X
b				3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other		у			
	over, a financial account in a foreign country (such as a bank account, securities account, or other fin	ancial				
	account)?			4a	_	X
b	If "Yes," enter the name of the foreign country:	ą		11,		
_	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial					3.5
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			_5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction that it was or is a party to a prohibited tax shelter transaction file Force 2000 TO			5b		X
C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		-
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			c-		v
b	organization solicit any contributions that were not tax deductible? If "Yes," did the organization include with every solicitation an express statement that such contribution	ne or		6a		X
U	20			6b		
7	Organizations that may receive deductible contributions under section 170(c).			OD	-	-
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for or	aboor			n i	
_				7a		
b				7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	 IS				
	required to file Form 8282?		vidialiywrigi-aaraasaa	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit or	ontract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra	act?	0 0 0 00 00 000000 0 0 0 0 00 00 00 00 0	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	rm 889	9 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization	ition file	a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting		State			
	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?			8		
9	Sponsoring organizations maintaining donor advised funds.					
a			£1.5.5	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b	-	
0	Section 501(c)(7) organizations. Enter:	100				-
a	Initiation fees and capital contributions included on Part VIII, line 12 Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10a 10b			-72	
b ∣1	Section 501(c)(12) organizations. Enter:	1001			11/2	777
a	Cross income from members or charabelders	11a	5,129,052	n e		
b	Gross income from other sources (Do not net amounts due or paid to other sources	T I I	5,225,002			
_	and the first and the second of the second o	11b	46,616			
2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form			12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
3	Section 501(c)(29) qualified nonprofit health insurance issuers.					
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note. See the instructions for additional information the organization must report on Schedule O.	3 7 7 7 3 3 5 5				
b	Enter the amount of reserves the organization is required to maintain by the states in which					
	the organization is licensed to issue qualified health plans	13b		Ш		
С	Enter the amount of reserves on hand	13c				
4a	Did the organization receive any payments for indoor tanning services during the tax year?		***************	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule	0	****************	14b		

Form 990 (2010) PROVO RIVER WATER USERS ASSOCIATION 87-0217610 Page 6 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

Sec	ction A. Governing Body and Management			
	1.11		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 11 Enter the number of voting members included in line 1a, above, who are independent 1b 11	-		
ь		-		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			v
	any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct			v
4	supervision of officers, directors or trustees, or key employees to a management company or other person?	4		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
5 6	Done the constitution have no stable ideas?	6		X
о 7а	Does the organization have members or stockholders, or other persons who may elect one or more members	-		_
1 a	of the governing hady?	7a	x	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during	15		
٠	the year by the following:			
а	The governing hedy?	8a	x	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, 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	9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue		e.)	
			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such			
	chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the			
	form?	11a		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give			
	rise to conflicts?	12b	X	
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe in Schedule O how this is done	12c	X	
13	Does the organization have a written whistleblower policy?	13	X	
14	Does the organization have a written document retention and destruction policy?	14	X	
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?			
а	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)			
l6a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	100		3.0
	with a taxable entity during the year?	16a	_	X
b	If "Yes," has the organization adopted 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	401		
	organization's exempt status with respect to such arrangements?	16b		
	tion C. Disclosure			
7	List the states with which a copy of this Form 990 is required to be filed UT Section 6104 requires an experimental to make its Forms 1033 (or 1034 if applicable), 990, and 990 T (501(a)(3)) only) available.	. 10. 40.0	· · · · · ·	
8	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 X Upon request			
9	Own website Another's website Upon request Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy,			
3	and financial statements available to the public.			

- State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ PROVO RIVER WATER USERS ASSOCIATION 285 WEST 1100 NORTH

PLEASANT GROVE

UT 84062

801-796-8770

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 orga	anization nor an	y rela	ated	orga	niza	tions	com	pensated any current offic	er, director, or trustee.	
(A) Name and Title	(B) Average	Posi	tion (C) k all	that ap	oply)	(D) Reportable	(E) Reportable	(F) Estimated
	hours per week (describe hours for related organizations in Schedule O)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations
(1) MICHAEL L. WILSO	1					П				
PRESIDENT	1.00	X		Ш				0	0	0
(2) LEROY HOOTON VICE PRES	1.00	x						o	o	0
(3) JEFF NIERMEYER										
DIRECTOR	1.00	X						0	0	0
(4) DON MILNE								0	0	
DIRECTOR (5) MERRIL L. BINGHA	1.00	X				H	-	0	0	0
DIRECTOR	1.00	x						0	0	0
(6) GENEVIEVE ATWOOD		+==								<u>_</u>
DIRECTOR	1.00	x				Ш		0	0	0
(7) CHRIS TSCHIRKI DIRECTOR	1.00	x						o	o	0
(8) TOM GODFREY	1.00	x						0	0	0
DIRECTOR (9) SHANE PACE	1.00	1				\vdash		,	0	
DIRECTOR	1.00	x						o	0	0
(10) JOHN L KIRKHAM						П				
DIRECTOR	1.00	X						0	0	0
(11) JEFF BRYANT	1 00							_	_	_
DIRECTOR (12) G. KEITH DENOS	1.00	X		-	_	\vdash	_	0	0	0
GEN MANAGER	40.00			x				109,311	0	33,259
(13)										
(14)										
(15)		-								
(16)		1				П				
		1	_	_		ш		L	L	

_ P	(A)	(B)			(C)		- (,)	(D)	(E)		(F)	
	Name and Title	Average hours per week (describe hours for related organizations in Schedule O)	Individual trustee or director		Officer	Key employee	a Highest compensated employee		Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	am comp fro orga and	imated ount of other pensation the inization related nization	f on on d
(17)	**********												
(18)										_			
(19)							-						
(20)													
(21)													
(22)													
(23)													=
(24)													
(25)													-
_													
_													
_								-					
1b	Sub-total					1324	**	>	109,311			33	,259
c d	Total from continuation shee Total (add lines 1b and 1c)							>	109,311			33	,259
2	Total number of individuals (increportable compensation from	cluding but not li	mite	d to				bov	e) who received more than	\$100,000 in			
3	Did the organization list any fo				neta	o k	av ar	nnlo	wee or highest compensat	ed		Ye	s No
4	employee on line 1a? If "Yes," For any individual listed on line organization and related organ individual	complete Scheo	dule of re	J for porta	sucl able	n ind	ividu pens	al atio	n and other compensation	from the	3		X
5	Did any person listed on line 1stor services rendered to the organization.	a receive or acci ganization? If "Y	rue c es,"	comp	ens:	ation Sch	fron nedul	n an le J	y unrelated organization or for such person	individual	5		x
Sec 1	tion B. Independent Contractor Complete this table for your five		ensa	ted i	nder	end	ent c	ontr	ractors that received more	than \$100,000 of			
	compensation from the organiz									(B) tion of services		(C Comper)
	ivane and i	ousiness address							Descrip	ion of services		Comper	nsation
-													
_					_								
_			_										
2	Total number of independent c	ontractors (inclu	ding	but	not l	imite	ed to	thos	se listed above) who				
	received more than \$100,000 is	n compensation	from	the	orga	aniza	ition	<u> </u>		0			

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
	Federated campaigns	1a					
Ь	Membership dues	1b					
С	Fundraising events	1c					
d	Related organizations	1d					
е	Government grants (contributions)	1e					
f	All other contributions, gifts, grants, and similar amounts not included above						
		1f			Y-12		
g h	Noncash contributions included in lines 1a Total. Add lines 1a–1f						
			Busn. Code				
	DUES & ASSESSMENTS			6,689,026	6,689,026		
b c	***************************************						
d			11				
e			11				
f	All other program service reve						
	Total. Add lines 2a-2f			6,689,026			
	Investment income (including						
	and other similar amounts)			35,359			35,35
4	Income from investment of tax	x-exempt bor	d proceeds ▶				
5	Royalties		000000000000000000000000000000000000000				
	(i) Real		(ii) Personal				
6a	Gross Rents						
b i	Less: rental exps.						
C I	Rental inc. or (loss)						-
_d	Net rental income or (loss)	samayaan					
ı	Gross amount from sales of assets (i) Securitie	S	(ii) Other				
	other than inventory						
b i	Less: cost or other			K, 11 - 5 - 11 - 51			
!	basis & sales exps.						
	Gain or (loss)						
	Net gain or (loss)						
ı	Gross income from fundraising eve	ents					
	(not including \$						
l .	of contributions reported on line 1c).					
	See Part IV, line 18	., a					
	Less: direct expenses						
	Net income or (loss) from fund		ts annument				
	Gross income from gaming activitie						
. :	See Part IV, line 19	a			al us of		
	Less: direct expenses						
	Net income or (loss) from gan						-
	Gross sales of inventory, less						1 2 4 4 4
,	returns and allowances	a					
	Less: cost of goods sold		1 1E-1				-
C	Net income or (loss) from sale Miscellaneous Revenue						-
44:			Busn. Code	0.050	9 350		
	LICENSE REVENUE			8,250	8,250		-
b	MISCELLANEOUS REVENUE			3,415	3,415		
C	*(0 · ·)()(0 · · · (0 · ·)() · · · · · · · · · · · · · · · ·						-
	All other revenue			11 665			
	Total. Add lines 11a–11d			11,665	6 700 404		
⊔12]	Total revenue. See instruction	18		6,736,050	6,700,691		35,3

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).

Do	not include amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C)	(D) Fundraising
7b	, 8b, 9b, and 10b of Part VIII.	Total expenses	expenses	Management and general expenses	expenses
1	Grants and other assistance to governments and				
	organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22				
3	Grants and other assistance to governments,				
	organizations, and individuals outside the			Harter American	
	U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees				
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	935,083			
8	Pension plan contributions (include section 401(k)				
	and section 403(b) employer contributions)	139,385			
9	Other employee benefits	153,065			
10	Payroll taxes	76,786			
11	Fees for services (non-employees):				
а	Management				
b	Legal	78,492			
С	Accounting	21,797			
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion				
13	Office expenses				
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	24,802			
20	Interest	8,513			
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	882,162			
23	Insurance	124,442			
24	Other expenses. Itemize expenses not covered	to a second			
	above (List miscellaneous expenses in line 24f. If				
	line 24f amount exceeds 10% of line 25, column	The second second			
	(A) amount, list line 24f expenses on Schedule O.)		- water to 1 miles		
а	OTHER PROFESSIONAL & TECH	194,557			
b	PRCEP MATERIAL & SUPPLIES	146,474			
С	UTILITIES	101,537			
ď	MATERIALS & SUPPLIES	90,954			
е	WATERMASTER	65,635			
f	All other expenses	294,703			
25	Total functional expenses. Add lines 1 through 24f	3,338,387	0	0	0
	Joint costs. Check here ▶ if following				
	SOP 98-2 (ASC 958-720). Complete this line				
	only if the organization reported in column (B) joint costs from a combined educational				
	campaign and fundraising solicitation				

Part)	K Balance Sheet	(A)		(B)
		Beginning of year		End of year
1	Cash—non-interest bearing	11,621,683	1	13,246,037
2	Savings and temporary cash investments	328,630	2	331,768
3	Pledges and grants receivable, net		3	
4	Accounts receivable, net	841,315	4	788,30
5	Receivables from current and former officers, directors, trustees, key			
-1	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 8	Notes and loans receivable, net	738,855	7	915,884
8	Inventories for sale or use		8	
9	Prepaid expenses and deferred charges	74,316	9	96,908
10a	Land, buildings, and equipment: cost or			
	other basis. Complete Part VI of Schedule D 10a 64,288,987			
b	Less: accumulated depreciation 10b 4,480,286	39,426,209	10c	59,808,701
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	439,425	14	416,082
15	Other assets. See Part IV, line 11	24,070,460	15	24,070,460
16	Total assets. Add lines 1 through 15 (must equal line 34)	77,540,893	16	99,674,145
17	Accounts payable and accrued expenses	1,563,586	17	3,665,69
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	
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	24,610,524	23	31,820,744
24	Unsecured notes and loans payable to unrelated third parties		24	
25	Other liabilities. Complete Part X of Schedule D	1,074,948	25	10,174,908
26	Total liabilities. Add lines 17 through 25	27,249,058	26	45,661,347
	Organizations that follow SFAS 117, check here ▶ ☐ and complete			
	lines 27 through 29, and lines 33 and 34.	- 1		
27	Unrestricted net assets		27	
28	Temporarily restricted net assets		28	
29	Permanently restricted net assets Organizations that do not follow SFAS 117, check here ▶ X and		29	
	complete lines 30 through 34.	40.000		
30	Capital stock or trust principal, or current funds	18,958,285	30	19,281,585
31	Paid-in or capital surplus, or land, building, or equipment fund	01 000 550	31	04 804 644
32	Retained earnings, endowment, accumulated income, or other funds	31,333,550	32	34,731,213
27 28 29 30 31 32 33 34	Total net assets or fund balances	50,291,835		54,012,798
34	Total liabilities and net assets/fund balances	77,540,893	34	99,674,145

Form **990** (2010)

orn	n 990 (2010) PROVO RIVER WATER USERS ASSOCIATION 87-0217610			Pa	age 1 2
Pa	art XI Reconciliation of Net Assets				
	Check if Schedule O contains a response to any question in this Part XI	and the state of the state of the		X. ROROROROR	
		W 185			
1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,7	36,	050
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,3	38,	387
3	Revenue less expenses. Subtract line 2 from line 1	3	3,3	97,	663
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	50,2	91,	835
5	Other changes in net assets or fund balances (explain in Schedule O)	5	3	23,	300
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33,				
	column (B))	6	54,0	12,	798
Pa	art XII Financial Statements and Reporting				
	Check if Schedule O contains a response to any question in this Part XII	*****			
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X 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?		2a		X
b	Were the organization's financial statements audited by an independent accountant?		2b	X	
C	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?	eren vere en	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in				
	Schedule O.				
d	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:				
	X 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				
					100

the Single Audit Act and OMB Circular A-133?

b 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.

Form **990** (2010)

X

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

2010
Open to Public Inspection

Employer identification number Name of the organization 87-0217610 PROVO RIVER WATER USERS ASSOCIATION Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the Part I organization answered "Yes" to Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year Aggregate contributions to (during year) 2 Aggregate grants from (during year) Aggregate value at end of year 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? 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? Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7. 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 Preservation of a certified historic structure Protection of natural habitat Preservation of open space 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 a Total number of conservation easements 2a Total acreage restricted by conservation easements 2b c Number of conservation easements on a certified historic structure included in (a) 2c d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the 3 tax year -Number of states where property subject to conservation easement is located ▶ Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year 6 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year **▶**\$ Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) 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, Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Part III 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 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 Assets included in Form 990, Part X

		Collections of Art						je Z
	art III Organizations Maintaining						ts (continued)	_
3	Using the organization's acquisition, accession collection items (check all that apply):	n, and other records, che	ck any of the follow	ing that ar	e a significant t	ise of its		
а	Public exhibition		or exchange progra					
b	Scholarly research	e Other				VINITUOLOUGO S		
С	Preservation for future generations							
4	Provide a description of the organization's colle	ections and explain how	they further the orga	anization's	exempt purpos	se in Part		
	XIV.	·	·					
5	During the year, did the organization solicit or	receive donations of art.	historical treasures.	or other s	similar			
	assets to be sold to raise funds rather than to						Yes	No
Pa	ert IV Escrow and Custodial Arra	ngements. Comple	te if the organiz	zation ar	nswered "Ye	s" to Forn	n 990. Part IV	-
	line 9, or reported an amoun							
1a	Is the organization an agent, trustee, custodiar			ther assets	s not			_
	1 1 1 1 E 000 B 11/0	•					Yes	No
h	If "Yes," explain the arrangement in Part XIV a	nd complete the followin						140
-	in res, explain the arrangement in rate XIV a	na complete ale followin	g table.				Amount	-
_	Poginning balance					1c	7 WITOGITE	-
C	Beginning balance							7.
a	Additions during the year					1d		-
_	Distributions during the year					1e		
f	Ending balance					1f		_
2a	Did the organization include an amount on For	m 990, Part X, line 21?					Yes	No
b	If "Yes," explain the arrangement in Part XIV.							_
Pa	rt V Endowment Funds. Comple							
		(a) Current year	(b) Prior year	(c) Two	years back (d) Three years t	oack (e) Four years ba	3Ck
1a	Beginning of year balance							
b	Contributions							
	Net investment earnings, gains, and							
	losses							
d	Grants or scholarships							
	Other expenditures for facilities and							
	programs				i i			
f	Administrative expenses							_
g	End of year halance							-
_	End of year balance Provide the estimated percentage of the year of	and bolones hald as			1			-
2								
	Board designated or quasi-endowment	%						
b	Permanent endowment ▶ %							
	Term endowment ▶ %							
3a	Are there endowment funds not in the possess	sion of the organization th	nat are held and adr	ministered	for the			_
	organization by:						Yes I	No
	(i) unrelated organizations		*****				3a(i)	
	(ii) related organizations				cococy was assessed as a series	r en romana en	3a(ii)	
b	If "Yes" to 3a(ii), are the related organizations I	isted as required on Sch	edule R?				3b	
4	Describe in Part XIV the intended uses of the o						2792-1	_
Pa	rt VI Land, Buildings, and Equip	ment. See Form 99	0, Part X, line	10.		111		
	Description of investment	(a) Cost or other basis	(b) Cost or othe	r basis	(c) Accumu	lated	(d) Book value	
		(investment)	(other)		depreciat	on		
1a	Land							
	Buildings							
C	Leasehold improvements		3,022	.318	63	3,181	2,389,13	37
	Equipment		1,443			2,461	320,6	
	Other		59,823			4,644	57,098,89	
	Add lines 1a through 1e. (Column (d) must equ	ual Form 990 Part Y oo			_,,_	1,011	59,808,70	
uial.	Add intes to unrough its (conditiin (d) must ed	uai i Oiiii 330, Pait A, CO	ranni (D), line 10(C).	J		CXXXXX	33,000,7	7 T

Schedule D (Form 990) 2010

Part VII Investments—Other Securities. See Form 990), Part X, line 12.		
(a) Description of security or category	(b) Book value	(c) Method of v	
(including name of security)		Cost or end-of-year	market value
(1) Financial derivatives			
(2) Closely-held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D) (F)			
(E) (F)			
(G)			
(H)			
(1)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments—Program Related. See Form 99			
(a) Description of investment type	(b) Book value	(c) Method of v	
		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, col. (B) line 13.)			
Part IX Other Assets. See Form 990, Part X, line 15.			
(a) Description			(b) Book value
(1) WATER RIGHTS-DC PROJECT	' INITIAL COST		24,070,460
(2)			
(3)			
(4)			
(5)			
(6)			
(7) (8)			
(9)			
(10)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)			24,070,460
Part X Other Liabilities. See Form 990, Part X, line 25	5.	**	***************************************
1. (a) Description of liability	(b) Amount		
(1) Federal income taxes			
(2) PREPAID UTILITY LINE RELOCATION	6,191,357		
(3) RETAINAGE PAYABLE	3,331,089		
(4) ACCRUED INTEREST	525,920		
(5) COMPENSATED ABSENCES PAYABLE	91,228		
(6) DUE TO SUMMIT COUNTY	35,314		
(7)			
(8)			
(9) (10)			
(11)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	10,174,908		
2. FIN 49 (ASC 740) Englished in Bort VIV provide the fact of the factors to	the agreement only financial at		—————— —

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).

	edule D (Form 990) 2010 PROVO RIVER WATER USERS ASSO			Page 4
	art XI Reconciliation of Change in Net Assets from Form 990 to			6 806 050
1	Total revenue (Form 990, Part VIII, column (A), line 12)		1	6,736,050
2	Total expenses (Form 990, Part IX, column (A), line 25)	****************	2	3,338,387
3	Excess or (deficit) for the year. Subtract line 2 from line 1		3	3,397,663
4	Net unrealized gains (losses) on investments		4	
5	Donated services and use of facilities		5	
6	Investment expenses		6	
7	Prior period adjustments	020020000000000000000000000000000000000	7	
8	Other (Describe in Part XIV.)		8	
9	Total adjustments (net). Add lines 4 through 8		9	2 225 662
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and		10	3,397,663
_	art XII Reconciliation of Revenue per Audited Financial Statem			6 726 OEO
1	Total revenue, gains, and other support per audited financial statements		1	6,736,050
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	Laul		
	Net unrealized gains on investments	2a		
Ь	***************************************	2b		
C	7	2c		
d	Other (Describe in Part XIV.)		-	
e	Add lines 2a through 2d		2e	6 726 OFO
3	Subtract line 2e from line 1		3	6,736,050
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	L assir		
a	Investment expenses not included on Form 990, Part VIII, line 7b			
b	Other (Describe in Part XIV.)	4b		
c	Add lines 4a and 4b		4c	6 726 050
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Int XIII Reconciliation of Expenses per Audited Financial Statem		Boturn	6,736,050
1	Total expenses and losses per audited financial statements		1	3,338,387
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			3,330,307
a		2a		
b			-	
c	Prior year adjustments Other leases	2c 2c	-	
4	Other (Describe in Part VIV.)		-	
	Other (Describe in Part XIV.)		2e	
3	Add lines 2a through 2d	*********************	3	3,338,387
4	Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:	**********************		3,330,307
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
h	Other (Describe in Part XIV.)			
C	Add lines 4a and 4h	120	4c	
5	Add lines 4a and 4b Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	*****************	5	3,338,387
	rt XIV Supplemental Information			
	olete 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 a	nd 2b;	
	/, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d			
	dditional information.			
20023				

			1.5 1.7 2.2 2.5 5.5	

			***********	Note both to the section of the sect
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Schedule D (Fo	orm 990) 2010	PROVO E	RIVER WATE	R USERS	ASSOCIA:	TION 87-	0217610	Page 5
Part XIV	Supplemer	ital Informat	t <mark>ion</mark> (continued)				

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terre reserve	* * * * * * * * * * * * * * * * * * * *				K. B. B. B. B. K. K. P. P. P. K. B. B. S. B. B.		************	
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	***********	*****						*****
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SCHEDULE O

(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047 Open to Public

Inspection

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.

Department of the Treasury Internal Revenue Service Name of the organization

PROVO RIVER WATER USERS ASSOCIATION

Employer identification number 87-0217610

Form 990, Part VI, Line 7a - Election of Members and Their Rights
CLASS A AND CLASS B STOCKHOLDERS EACH HAVE VOTING RIGHTS IN THE WAY OF
ELECTING BOARD MEMBERS. THE NUMBER OF REPRESENTATIVES ON THE GOVERNING
BOARD, FOR STOCKHOLDERS, DEPENDS UPON THE AMOUNT OF SHARES OWNED BY THE
STOCKHOLDER.
Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members
STOCKHOLDERS VOTE FOR THE GOVERNING BOARD AND THE GOVERNING BOARD THEN
REPRESENTS THE STOCKHOLDERS. BOARD MEMBERS DECIDE ON THE LONG-TERM
STRATEGIC DECISIONS OF THE ASSOCIATION, WHEREAS MANAGEMENT OF PRWUA IS OVER
THE DAY-TO-DAY ACTIVITY.
Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
THE FINANCE COMMITTEE REVIEWS FORM 990 BEFORE IT IS FILED.
Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy
THE BOARD AND MANAGEMENT REVIEW ANNUALLY
Form 990, Part VI, Line 15a - Compensation Process for Top Official
THE ORGANIZATION REVIEWS COMPENSATION OF SIMILAR WATER COMPANIES TO
DETERMINE SALARIES AND WAGES OF EMPLOYEES.
Form 990, Part VI, Line 15b - Compensation Process for Officers
THE ORGANIZATION REVIEWS COMPENSATION OF SIMILAR WATER COMPANIES AND
DETERMINES SALARIES AND WAGES OF EMPLOYEES.

Forms					
990	1	99	0-	P.	F

Other Notes and Loans Receivable

For calendar year 2010, or tax year beginning 11/01/10 , and ending

10/31/11

2010

Namo

Employer Identification Number

Name			Employer Identification Numbe			
PROVO RIVER WAT	ER USERS ASS	OCIATION		87-0217610		
Form 990, Part	X, Line 7 -	Additiona	al Informatio	n		
Name	of borrower			Deletionable to discu	iolifiad assess	
(1) CONSTRUCTION	s of borrower			Relationship to disqu	daillied person	
(2) DUE FROM CENTE	RAL UT WATER	CONSERVE	:			
(3)			-	=		
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
Original amount		Maturity				Interest
borrowed	Date of loan	date	R	epayment terms		rate
(1)						
(2)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
	rovided by borrower			Purpose of lo	oan	
(1)						
(2)						
(3)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
			Balance due at	Balance due at		narket value
	rnished by lender		beginning of year 152,233	end of year	(9	90-PF only)
(1)			586,622	329,26 586,62	22	
(2)			300,022	300,02		
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
Totals			738,855	915,88	34	

Mortgages and Other Notes Payable

Forms 990 / 990-PF

For calendar year 2010, or tax year beginning

11/01/10 , and ending

10/31/11

2010

Name

Employer Identification Number

PROVO RIVER WATER USERS ASSOCIATION

87-0217610

Form 990, Part X, Line 23 - Additional Information	on
--	----

Relationship to disqualified person
NONE

	Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)	23,915,867		01/15/29	\$285,000 ANNUALLY	
(2)	2,000,000	10/29/03	11/01/12	\$170,000 TO \$235,000/YR	3.430
(3)	1,000,000		02/01/10	PRINC & INT DUE IN FULL	5.000
(4)	26,700,000	02/01/10	12/31/29	\$358,000 TO \$1,310,000/YR	4.000
(5)	3,697,200	02/01/10	12/31/24	\$41,902 ANNUALLY	17.000
(6)					
(7)					
(8)					
(9)					
(10)					

Security provided by borrower	Purpose of loan
(1) NONE	REPAYMENT OF PROVO RIVER PROJECT
(2) SECURED BY BUILDING	CONSTRUCT BUILDING
(3) NONE	BUILD PROVO RIVER CANAL ENCLOSURE
(4)	PROVO RIVER CANAL ENCLOSURE PROJECT
(5)	IMPROVEMENTS TO DEER CREEK DAM
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	4,957,582	4,634,282
2)	685,000	465,000
3)	1,017,222	1,017,222
4)	14,500,000	22,500,000
5)	3,450,720	3,204,240
6)		
7)		
8)		
9)		
10)		
Totals	24,610,524	31,820,744

PRWUA 09/10/2012 2:37 PM

Department of the Treasury Internal Revenue Service

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.

2009 Open to Public Inspection

A	For the 20	009 calendar ye	ear, or tax year beginning $11/01/09$, and ending $10/31/1$.0		
В	Check if appli		C Name of organization		D Empl	loyer identification number
Ш	Address char	nge label or	PROVO RIVER WATER USERS ASSOCIATI	ON	0.5	0018616
	Name change		Doing Business As			-0217610
	Initial return	type. See	Number and street (or P.O. box if mail is not delivered to street address) 285 W 1100 N	Room/suite		hone number 1-796-8770
	Termination	Specific	City or town, state or country, and ZIP + 4		G Gross rec	
X	Amended retu	Instruc- urn tions,	PLEASANT GROVE UT 84062		G Gross rec	eipis 23,570,390
		E Nome	e and address of principal officer:		H(a) Is this	s a group return for
Ш	Application po	ending · · · · · · · · · · ·	and additional principal distance		affilia	tes? Yes X No
					H(b) Are a include	ll affiliates Yes No
						," attach a list. (see instructions)
1	Tax-exemp	ot status: X	501(c) (12) ◀ (insert no.) 4947(a)(1) or 527			
		21/20/24	orwua.org		H(c) Group	p exemption number
		nization: X Cor		Year of formation:		M State of legal domicile:
P	art I	Summar				
	1 Brie	efly describe th	he organization's mission or most significant activities;			
Ce		MUNICIPAL	L WATER & IRRIGATION COMPANY			***************
Governance	9.5	*****				
Ver	2 Ch	ook this box	if the organization discontinued its operations or disposed of more than 2	EV of its not see	on a server	
ဗိ						11
•ත් ග	4 Nui	mber of inden	members of the governing body (Part VI, line 1a) endent voting members of the governing body (Part VI, line 1b)		4	11
iţie	5 Tot	tal number of e	employees (Part V. line 2a)		. 5	16
Activities	6 Tot	al number of s	employees (Part V, line 2a) volunteers (estimate if necessary)		. 6	
4	7a Tot	tal gross unrela	ated business revenue from Part VIII, column (C), line 12		7a	
	b Net	t unrelated bus	siness taxable income from Form 990-T, line 34	t staleste Keitzele.	7b	0
_	2 (10)	r amoratos bat	mode taxable meeting from coo 1, into 01	Prior Ye		Current Year
a	8 Cor	ntributions and	grants (Part VIII, line 1h)			20,950,800
Revenue	9 Pro	gram service	revenue (Part VIII, line 2g)		9,321	
Se Ve	10 Inve	estment incom	ne (Part VIII, column (A), lines 3, 4, and 7d)		7,121	
Œ	11 Oth	ner revenue (P	art VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		5,442	
			add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,73	1,884	25,367,143
	13 Gra	ants and simila	ar amounts paid (Part IX, column (A), lines 1–3)			
	14 Ber	nefits paid to o	or for members (Part IX, column (A), line 4)	1 20	1 410	1 211 041
es			empensation, employee benefits (Part IX, column (A), lines 5–10)	1,30	1,412	1,311,841
Expenses			Iraising fees (Part IX, column (A), line 11e)			
Exp			expenses (Part IX, column (D), line 25)	1 90	1,581	1,872,808
			Part IX, column (A), lines 11a–11d, 11f–24f) Add lines 13–17 (must equal Part IX, column (A), line 25)		2,993	3,184,649
			penses. Subtract line 18 from line 12		8,891	22,182,494
or es	13 1101	veride less exp	renses, outdact line to non-line 12	Beginning of Cui		End of Year
Net Assets or Fund Balances	20 Tota	al assets (Parl	t X, line 16)	39,47		77,540,893
d Ba	21 Tota	al liabilities (Pa		11,69	3,739	
		assets or fund	d balances. Subtract line 21 from line 20	27,78	6,041	50,291,835
_P	art II	Signatur	e Block			
			ies of perjury, I declare that I have examined this return, including accompanying scheduler is true, correct, and complete. Declaration of preparer (other than officer) is based on all inf			
		and belief, it i	s true, correct, and complete. Declaration of preparer (other than officer) is based on all fill	omation of which	preparer na:	s any knowledge.
Sig						
Hei	re		e of officer		Date	!
				RAL MANA	5LK	
_		r Type or	print name and title		te.	Preparer's identifying number
Pai	d	Preparer's	Date 0.0 / 1	Check self-		(see instructions)
	parer's	signature		0/12 employ	1	P00448694
	e Only	Firm's name			EIN	87-0503232
	,	if self-employ address, and			Phone	
N.4-	the ICC	1	to the discount of the second			801-224-1900
iviay	THE IKO C	nscuss this re	turn with the preparer shown above? (see instructions)		0.0000000000000000000000000000000000000	X Yes No

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$ 4e Total program service expenses Form 990 (2009)

Form 990 (2009) PROVO RIVER WATER USERS ASSOCIATION 87-0217610

Part IV **Checklist of Required Schedules** No Yes Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," X Is the organization required to complete Schedule B, Schedule of Contributors? 2 X 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 X 3 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II 4 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III 5 6 Did the organization maintain any donor advised funds or any similar funds or accounts where 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 X 6 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 7 X Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III X 8 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 X 10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V X 10 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable X 11 • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. • 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. 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. • Did the organization report an amount for other assets related 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. Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. 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? If "Yes," complete Schedule D, Part X. Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete 12 X Schedule D, Parts XI, XII, and XIII. 12 Was the organization included in consolidated, independent audited financial statements for the tax year? Yes No If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional. Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 13 Did the organization maintain an office, employees, or agents outside of the United States? 14a Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I X 14b 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, Part II X 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, Part III X 16 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services 17 on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I X 17 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 18 X 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 X

Did the organization operate one or more hospitals? If "Yes," complete Schedule H

Form 990 (2009)

Form 990 (2009) PROVO RIVER WATER USERS ASSOCIATION 87-0217610

Part IV Checklist of Required Schedules (continued)

1	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations		Yes	No
-	in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		x
2	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
3	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
4a				
	\$100,000 as of the last day of the year, 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		
С	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	*	24d		
ōа	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		
3	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
7	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,			
	substantial contributor, or a grant selection committee member, or to a person related to such an individual?			
		27		X
3	If "Yes," complete Schedule L, Part III 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):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		Х
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete	200		
	Schodula I Port IV	28b		х
С	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a	200		
	family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L,			
	Ded M	28c		х
	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	х	
)		25	-	
)	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	20		х
		30		_^
I	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,	1		v
	Part I	31	-	Х
2	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	1		v
	Schedule N, Part II	32	-	X
;	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			v
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	-	Х
ŀ	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II,	١		٠,
	III, IV, and V, line 1	34		Х
i	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete			v
	Schedule R, Part V, line 2	35		X
	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related	1		
	organization? If "Yes," complete Schedule R, Part V, line 2	36		_
	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	37		X
1	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.	38	X	

Form 990 (2009) PROVO RIVER WATER USERS ASSOCIATION 87-0217610 Part V Statements Regarding Other IRS Filings and Tax Compliance

					Yes	No
1a	The state of the s		_			
	U.S. Information Returns. Enter -0- if not applicable	1a	9			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0	-		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable payments to vendors and reportable payments.	portable	•			
2-	gaming (gambling) winnings to prize winners?		*****	1c	X	
2a	, ,		1.0			
	Statements, filed for the calendar year ending with or within the year covered by this return	2a	16			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?	********	2b	Х	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)					
3a	·	d bu				
ou	this antum 2	-		3a		x
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	1107 (11	**************	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	authorit	**************************************	30		
	over, a financial account in a foreign country (such as a bank account, securities account, or other fin		,			
	account)?			4a		X
b	If "Yes," enter the name of the foreign country: ▶	931				
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign I	Bank				
	and Financial Accounts.					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transac	tion?	*******	5b		Х
C	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Rega	arding				
	Prohibited Tax Shelter Transaction?			5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the					
L	organization solicit any contributions that were not tax deductible?		******	6a		<u>X</u>
b	If "Yes," did the organization include with every solicitation an express statement that such contributio gifts were not tax deductible?	ns or				
7	Organizations that may receive deductible contributions under section 170(c).	C + (C) + (C)		6b	-	
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for g	ioode				
_	and conject provided to the never?			7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it wa	s				
	required to file Form 8282?			7c		
d	required to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year	7d				
е	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a pe	ersonal				
	benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra	ct?	****************	7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		*********	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C required?			_		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting	0.000	********	7h		
•	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?			8		
9	Sponsoring organizations maintaining donor advised funds.	10000	****************	-	\rightarrow	
а	Did the organization make any taxable distributions under section 4966?		unterescop and Financia some more and	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
0	Section 501(c)(7) organizations. Enter:	3911				
а	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
1	Section 501(c)(12) organizations. Enter:	- 4				
a	Gross income from members or shareholders	11a	2,456,599			
b	Gross income from other sources (Do not net amounts due or paid to other sources against		221 704			
2a	amounts due or received from them.) Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	11b	331,784	40.		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		12a		_
D	The state amount of tax-exempt interest received or accrued during the year	120			000	

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.

Section A. Governing Body and Management

360	Chorn A. Governing Body and Management		_	_
4-	Tu 0 1 6 0 1 60 1 1 1 1 1 1 1 1 1 1 1 1 1	_	Yes	No
1a	Enter the number of voting members of the governing body [1a] 11			
b	Enter the number of voting members that are independent 1b 11			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with	1		
•	any other officer, director, trustee, or key employee?	2		X
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?	3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members			
	of the governing body?	7a_	X	_
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	_X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
a	The governing body?	8a	<u>X</u>	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached	267		
-	at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		<u>X</u>
	tion B. Policies (This Section B requests information about policies not required by the Internal			
Kei	renue Code.)	_	-	_
40-	December and the second section is a second section of the second section of the second section is a second section of the section of the second section of the section		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		X
Ь	If "Yes," does the organization have written policies and procedures governing the activities of such chapters,			
44	affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the			
44-	form?	11	_	_X_
11a	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		10	
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give	l l		
_	rise to conflicts?	12b	Х	_
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"	l l		
42	describe in Schedule O how this is done	12c	X	
13	Does the organization have a written whistleblower policy?	13	X	
14	Does the organization have a written document retention and destruction policy?	14	Х	
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?	١ ا		
d L	The organization's CEO, Executive Director, or top management official	15a	X	
D	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)	15b	X	
160	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			
16a	with a tayable antity during the year?	4.		v
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate	16a		<u> </u>
D	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?			
Sect	tion C. Disclosure	16b		
17	Liet the states with which a convert this Form 900 is required to be filed . ITT			_
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only)		****	••••
10				
	available for public inspection. Indicate how you make these available. Check all that apply. Own website Another's website Upon request			
10				
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.			
20				
20	State the name, physical address, and telephone number of the person who possesses the books and records of the			
DT	organization: PROVO RIVER WATER USERS ASSOCIATION 285 WEST 1100 NORTH EASANT GROVE UT 84062 801		2	744
PL	EASANT GROVE UT 84062 801	<u>-79</u>	<u>0 – 8</u>	110

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

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. Use Schedule J-2 if additional space is needed.

- 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. 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 the organization		nsate	e any			office	er, d		· · · · · · · · · · · · · · · · · · ·	
(A) Name and Title	(B) Average hours per week					that ap	ply) Former	(D) Reportable compensation from the	(E) Reportable compensation from related organizations	(F) Estimated amount of other compensation
		Individual trustee or director	Institutional trustee	ег	Key employee	Highest compensated employee	ier	organization (W-2/1099-MISC)	(W-2/1099-MISC)	from the organization and related organizations
DON MILNE DIRECTOR	1.00	x						2,800	0	0
LEROY HOOTON VICE PRES	1.00	x						1,900	0	0
TOM GODFREY DIRECTOR	1.00	x						1,600	0	0
MICHAEL L. WILSON PRESIDENT		x						0	0	0
JEFF NIERMEYER DIRECTOR	1.00	x						0	0	0
MERRIL L. BINGHAN	1.00	x						0	0	0
GENEVIEVE ATWOOD DIRECTOR	1.00	x						0	0	0
BRUCE W. CHESNUT	1.00	x						0	0	0
SHANE PACE DIRECTOR	1.00	x						0	0	0
LON RICHARDSON DIRECTOR	1.00	x						0	0	0
RICHARD BAY DIRECTOR	1.00	x						0	0	0
G. KEITH DENOS GEN MANAGER	40.00			x				116,276	0	31,766

Form 990 (2009) PROVO RIVER WATER USERS ASSOCIATION 87-0217610

(A) Name and Title	(B) Average hours per	-		chec	C) k all t	hat a		(D) Reportable compensation	(E) Reportable compensation		(F) Estimat amount		
	week	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	CC	other compensation from the organization and related organizations		

2 *******************************													
2 ***********************************													

* *************************													
1b Total2 Total number of individuals (in						10110	boye	122,576			3	1,70	56
reportable compensation from			_	11103	C IIO	ieu a	DOV	e) who received more than	ψ100,000 III				
3 Did the organization list any fo	rmer officer, dire	ector	or tr	ruste	e, ke	ey er	nplo	yee, or highest compensa	ted	Γ			lo
employee on line 1a? If "Yes,"For any individual listed on line the organization and related or	1a, is the sum	of re	porta	able	com	pens	atio			10700	3		<u>X</u>
t = 40, (44, 74)										H-1-1-100 F	4		X_
services rendered to the organ		con	nplet	e So	hed	ule J	for	such person			5		<u> </u>
Section B. Independent Contractor Complete this table for your five	e highest comp	ensa	ted i	ndep	end	ent c	ontr	actors that received more	than \$100,000 of				=
compensation from the organiz	(A) business address							Descrip	(B) tion of services		Com	(C) pensation	=
											333,11	251040511	=
													-
													-
													-
													-
2 Total number of independent c	ontractors (inclu	ding	but	not li	mite	ed to	thos	se listed above) who receiv	/ed				_
more than \$100,000 in comper	nsation from the	orga	niza	tion	>	-					Form S	990 (20	0091

Form 990 (2009) PROVO RIVER WATER USERS ASSOCIATION 87-0217610

rt V	III Statement of Reve	iluc		(A)	(B) Related or	(C)	(D) Revenue
				Total revenue	Related or exempt	Unrelated business	excluded from tax
					function revenue	revenue	under sections 512, 513, or 514
1a	Federated campaigns	1a					
	Membership dues	1b					
~	Fundraising events	1c					
٦	Related organizations	1d					
a		1e	20,950,800				
e	Government grants (contributions)	1e	20,930,800				
Ť	All other contributions, gifts, grants, and similar amounts not included above	l l					
			00 050 000				
g	Noncash contributions included in lines 1a		20,950,800				
<u>h</u>	Total. Add lines 1a-1f			20,950,800			+
			Busn. Code		0.064.550		
2a	DUES & ASSESSMENTS			3,364,559	3,364,559		
b							
С	*************************						
d			010011				
е							
f	All other program service reve						
	Total. Add lines 2a-2f		COCCOUNT IN THE CONTRACT OF TH	3,364,559			
	Investment income (including						
	other similar amounts)			25,935			25,93
4	Income from investment of tax						
	Royalties						
9	(i) Real		(ii) Personal				
_			(ii) Personal				
b	Less: rental exps.						
C	Rental inc. or (loss)						
	Net rental income or (loss)						
/a	Gross amount from sales of assets (i) Securities	S	(ii) Other				
	other than inventory		8,276				
b	Less: cost or other						
	basis & sales exps.		3,455				
С	Gain or (loss)		4,821				
	Net gain or (loss)			4,821	4,821		
	Gross income from fundraising eve						
	(not including \$						
	of contributions reported on line 1c						
	See Part IV, line 18						
	Less: direct expenses	in D	anto b				
	Net income or (loss) from fund		ents				
	Gross income from gaming activities		l l				
	See Part IV, line 19						
	Less: direct expenses						
	Net income or (loss) from gam	ning activit	ies ▶				
	Gross sales of inventory, less						
	returns and allowances						
	Less: cost of goods sold						
С	Net income or (loss) from sale	s of inven	tory >				
	Miscellaneous Revenue		Busn. Code				
11a	MASTER PLAN PROJECT H	REVENUES		954,906	954,906		
b	LICENSE REVENUE		24.07.00	45,600	45,600		
-	MISCELLANEOUS REVENUE		0.000	20,522	20,522		
٦,	All other revenue						
	All other revenue Total. Add lines 11a–11d			1,021,028			

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).

_	All other organizations must co	· - · · · · · · · · · · · · · · · · · ·	(B)	(C)	
	not include amounts reported on lines 6b, , 8b, 9b, and 10b of Part VIII.	(A) Total expenses	Program service expenses	Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and		οπροιίσοσ	gana, ar anponoco	author in an
'	organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in				
-	the U.S. See Part IV, line 22				
3	Grants and other assistance to governments,			<u> </u>	
·	organizations, and individuals outside the				
	U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
J	trustees and key employees	6,300			
6	Compensation not included above, to disqualified	0,500		-	
0					
	persons (as defined under section 4958(f)(1)) and				
7	persons described in section 4958(c)(3)(B)	963,371			
7	Other salaries and wages	903,311			
8	Pension plan contributions (include section 401(k)	124,753			
^	and section 403(b) employer contributions)	144,439		-	
9	Other employee benefits	72,978			
10	Payroll taxes	12,310		 	
11	Fees for services (non-employees):				
a	Management	140 465		-	
b	Legal	148,465		-	
C	Accounting	20,600			
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees			-	
g	Other			-	
12	Advertising and promotion			-	
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials	22.25			
19	Conferences, conventions, and meetings	33,866			
20	Interest	12,800			
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	713,912			
23	Insurance	92,196			
24	Other expenses. Itemize expenses not				
	covered above. (Expenses grouped together				
	and labeled miscellaneous may not exceed				
	5% of total expenses shown on line 25 below.)				
а	OTHER PROFESSIONAL & TECH	207,408			
b	MATERIALS & SUPPLIES	119,915			
C	ENGINEERING	115,892		4	
d	UTILITIES	105,814			
е	REPAIRS & MAINTENANCE	85,585			
f	All other expenses	216,355			
25	Total functional expenses. Add lines 1 through 24f	3,184,649			
26	Joint costs. Check here ▶ if following				
	SOP 98-2. Complete this line only if the				
	organization reported in column (B) joint costs from a combined educational campaign and				
	fundraising solicitation				
AA	1				Form 990 (200

	K Balance Sheet	(A)		(B)
_		Beginning of year		End of year
1	Cash—non-interest bearing	1,357,244	1	11,621,683
2	Savings and temporary cash investments		2	328,630
3	Pledges and grants receivable, net		3	
4	Accounts receivable, net	810,631	4	841,315
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)) and persons described in section 4958(c)(3)(B). Complete			
	Part II of Schedule L		6	
7	Notes and loans receivable, net		7	738,855
8	Inventories for sale or use		8	
9	Prepaid expenses and deferred charges	75,976	9	74,316
10a	Land, buildings, and equipment: cost or			
	other basis. Complete Part VI of Schedule D 10a 43,050,607			
b	Less: accumulated depreciation 10b 3,624,398	13,165,469	10c	39,426,209
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	439,425
15	Other assets. See Part IV, line 11	24,070,460	15	24,070,460
16	Total assets. Add lines 1 through 15 (must equal line 34)	39,479,780	16	77,540,893
17	Accounts payable and accrued expenses	366,034	17	1,563,58
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	0.1.01.0.00
23	Secured mortgages and notes payable to unrelated third parties	11,175,882	23	24,610,524
24	Unsecured notes and loans payable to unrelated third parties	454 000	24	4 004 04
25	Other liabilities. Complete Part X of Schedule D	151,823		1,074,948
26	Total liabilities. Add lines 17 through 25	11,693,739	26	27,249,058
	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 ▶ X			
	and complete lines 30 through 34.	10 624 005		10 050 005
	Capital stock or trust principal, or current funds	18,634,985		18,958,285
			-24 I	
31	Paid-in or capital surplus, or land, building, or equipment fund	0 151 050	31	21 222 554
	Paid-in or capital surplus, or land, building, or equipment fund Retained earnings, endowment, accumulated income, or other funds Total net assets or fund balances	9,151,056 27,786,041	32	31,333,550 50,291,835

Form **990** (2009)

Form	990 (2009) PROVO RIVER WATER USERS ASSOCIATION 87-0217610		Pa	ge 12
Pa	rt XI Financial Statements and Reporting			
			Yes	No
1	Accounting method used to prepare the Form 990: Cash X 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?	2a		X
b		2b	X	
С	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?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in			
	Schedule O.			
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were			
	issued on a consolidated basis, separate basis, or both:			
	X 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?
b 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.

Form 990 (2009)

3b

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

2009
Open to Public Inspection

Employer identification number Name of the organization PROVO RIVER WATER USERS ASSOCIATION 87-0217610 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if Part I the organization answered "Yes" to Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year Aggregate contributions to (during year) Aggregate grants from (during year) Aggregate value at end of year 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? 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? Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area Protection of natural habitat Preservation of certified historic structure Preservation of open space 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 a Total number of conservation easements 2a Total acreage restricted by conservation easements c Number of conservation easements on a certified historic structure included in (a) 2c d Number of conservation easements included in (c) acquired after 8/17/06 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during Number of states where property subject to conservation easement is located ▶ _ _ _ _ _ Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year 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 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. Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Part III Complete if the organization answered "Yes" to Form 990, Part IV, line 8. 1a If the organization elected, as permitted under SFAS 116, 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. If the organization elected, as permitted under SFAS 116, 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 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 relating to these items:

a Revenues included in Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

(a) Cost or other basis

(investment)

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

(b) Cost or other

basis (other)

2,965,259

39,087,840

997,508

557,583 2,407,676 839,521 157,987 2,227,294 36,860,546 \$\infty\$ 39,426,209

(c) Accumulated

depreciation

Schedule D (Form 990) 2009

Description of investment

1a Land
b Buildings

c Leasehold improvements

d Equipment

Schedule D (Form 990) 2009	DROVO	BIVEB	WATER	HISERS	ASSOCTATION	87-	-021761	O
Schedule D (Form 990) 2009	FRUVU	LIVER	MUTTIN	COLICO	TODOCTUT TON	9,	OZT OT	•

Part VII Investments-Other Securities. See Form 990), Part X, line 12.		
(a) Description of security or category	(b) Book value	(c) Method of v	
(including name of security)		Cost or end-of-year	market value
Financial derivatives			
Closely-held equity interests			
Other			
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	D 13/ II 10		
Part VIII Investments—Program Related. See Form 99		()) () () ()	
(a) Description of investment type	(b) Book value	(c) Method of v Cost or end-of-year	
		Cost of end-of-year	market value
Papartines (Cambridge Control Services 2005 (A200 1 2014)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets. See Form 990, Part X, line 15.			(b) Book value
WATER RIGHTS-DC PROJECT	TNITHTAT COCH		24,070,460
WATER RIGHTS-DC PROJECT	INITIAL COST		24,070,400
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)		T. J.C. Pr. J. SERVER TO SERVER 1	24,070,460
Part X Other Liabilities. See Form 990, Part X, line 25			
1. (a) Description of liability	(b) Amount		
Federal income taxes	(2)		
RETAINAGE PAYABLE	666,639		
ACCRUED INTEREST	218,944		
COMPENSATED ABSENCES PAYABLE	78,969		
PREPAID UTILITY LINE RELOCATION	60,000		
DUE TO SUMMIT COUNTY	50,396		
DOL TO DOMETT COUNTY	30,333		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	1,074,948		
Total (Solution 19) must squar form 500, 1 art //, con (5) mic 20.)	_,	L - 1 1 - 1	

^{2.} FIN 48 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.

Sche	edule D (Form 990) 2009 PROVO RIVER WATER USERS ASSOCIATION 87-02		Page 4
Pa	art 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)	1	25,367,143
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3,184,649
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	22,182,494
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	22,182,494
Pa	art XII Reconciliation of Revenue per Audited Financial Statements With Revenue		
1	Total revenue, gains, and other support per audited financial statements		25,367,143
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а			
b	Donated services and use of facilities 2b		
c	Recoveries of prior year grants 2c		
d	total state of pilot your grante		
e	(2e	
3		3	25,367,143
4	Subtract line 2e from line 1 Amounts included on Form 990, Part VIII, line 12, but not on line 1:	100000	20,501,145
a	F. 0. 1 CONTROL OF THE CONTROL OF TH		
b	Addition As and Ale	40	
_	***************************************		25,367,143
- 5 Do			
			3,184,649
1	Total expenses and losses per audited financial statements	1	3,104,049
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities 2a		
b			
C	Other losses 2c		
d	Other (Describe in Part XIV.)		
е	Add lines 2a through 2d	2e	2 104 640
3	Subtract line 2e from line 1	3	3,184,649
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b		
b	Other (Describe in Part XIV.)		
C	Add lines 4a and 4b		
_ 5		5	3,184,649
	rt XIV Supplemental Information		
Com	plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, line	es 1b	
and 2	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 com	plete	
this p	part to provide any additional information.		
)=			

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SCHEDULE M (Form 990)

Noncash Contributions

➤ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

➤ Attach to Form 990.

OMB No. 1545-0047

Open To Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

PROVO RIVER WATER USERS ASSOCIATION

Employer identification number 87-0217610

		(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determinin revenues	g		
1	Art—Works of art							
2	Art—Historical treasures							
3	Art—Fractional interests							
4	Books and publications							
5	Clothing and household							
	goods							
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities—Publicly traded							
10	Securities—Closely held stock							
11	Securities—Partnership, LLC,							
-	or trust interests							
12	Securities—Miscellaneous							
13	Qualified conservation							
	contribution—Historic							
	structures							
14	Qualified conservation							
15	Real estate—Residential							
16	Real estate—Commercial							
17	Real estate—Other							
 18	Collectibles		*					
19	Food inventory		*					
20	Drugs and medical supplies		-					
21	Taxidermy	-						
22	Historical artifacts		•					
23	Scientific specimens		•					
24	Archeological artifacts							
25	Other ▶(IMPROVEMENTS)	х	1	20,950,800	VALUE OF DAM IMP	ROVI	EME	NTS
26	Other ►(-		CONTRIBUTED BY B			
27	Other ►(RECLAMATION			
28	Other ►(
29	Number of Forms 8283 received by	the organiz	zation during the tax vea	r for contributions for				
	which the organization completed Fo	_			29			
				(0.000 and 1.000			Yes	No
30a	During the year, did the organization	receive by	contribution any proper	ty reported in Part I. lines 1	1–28 that			
	it must hold for at least three years fi		7 1 1					
	used for exempt purposes for the en					30a		Х
b	If "Yes," describe the arrangement in		, poliodi					
31	Does the organization have a gift acc		olicy that requires the re	eview of any non-standard				
				· · · · · · · · · · · · · · · · · · ·		31		х
32a	contributions? Does the organization hire or use this	rd parties	or related organizations	to solicit, process, or sell ne	oncash	<u> </u>		
						32a		х
b	If "Yes," describe in Part II.					- T-		_
33	If the organization did not report reve	enues in co	nlumn (c) for a type of pr	operty for which column (a)) is checked.	S		
	describe in Part II.		namm (o) for a type of pr	operty for millor boldini (a,	, 15 15511541			

SCHEDULE O (Form 990)

Supplemental Information to Form 990

Department of the Treasury Internal Revenue Service Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.

▶ Attach to Form 990.

2009
Open to Public Inspection

Name of the organization

PROVO RIVER WATER USERS ASSOCIATION

Employer identification number 87-0217610

Amended Return Explanation THE RETURN WAS AMENDED TO CORRECTLY REPORT THE SHAREHOLDER SOURCE INCOME AND THE OTHER SOURCE INCOME.
Form 990, Part VI, Line 6 - Classes of Members or Stockholders THE ASSOCIATION WAS ORGANIZED WITH STOCKHOLDERS. CLASS A STOCKHOLDERS ARE THOSE EACH OWNING 10,000 SHARES OR MORE. CLASS B STOCKHOLDERS ARE THOSE OWNING UNDER 10,000 SHARES.
Form 990, Part VI, Line 7a - Election of Members and Their Rights CLASS A AND CLASS B STOCKHOLDERS EACH HAVE VOTING RIGHTS IN THE WAY OF ELECTING BOARD MEMBERS. THE NUMBER OF REPRESENTATIVES ON THE GOVERNING BOARD, FOR STOCKHOLDERS, DEPENDS UPON THE AMOUNT OF SHARES OWNED BY THE STOCKHOLDER.
Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members STOCKHOLDERS VOTE FOR THE GOVERNING BOARD AND THE GOVERNING BOARD THEN REPRESENTS THE STOCKHOLDERS. BOARD MEMBERS DECIDE ON THE LONG-TERM STRATEGIC DECISIONS OF THE ASSOCIATION, WHEREAS MANAGEMENT OF PRWUA IS OVE THE DAY-TO-DAY ACTIVITY.
Form 990, Part VI, Line 11a - Organization's Process to Review Form 990 THE FINANCE COMMITTEE REVIEWS FORM 990 BEFORE IT IS FILED.
Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

990 / 990-PF

Other Notes and Loans Receivable

For calendar year 2009, or tax year beginning 11/01/09, and ending

10/31/10

Nama

Employer Identification Number

2009

Name					Limpioyer ide	nuncation Number
PROVO RIVER WA	TER USERS ASS	OCIATION			87-0217	7610
Form 990, Part	X, Line 7 -	Additiona	al Information	n		
					Wes NOT	
	ne of borrower			Relationship to disqu	ualified perso	n
	TRAL UT WATER	CONSERVE	7			
(3)	IIMI OI MAILIN	CONDERVI	•			
Contract Con						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
						T
Original amount borrowed	Date of loan	Maturity date	Re	payment terms		Interest rate
(1)	Date of leaf					
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9) (10)						
(10)						
	provided by borrower			Purpose of I	loan	
(1) (2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
			Balance due at	Balance due at	Fa	ir market value
	furnished by lender		beginning of year	end of year	22	(990-PF only)
(1)				152,2	33	
(2)				586,6	22	
(3)						
(4) (5)						
(6)						
(7)						
(8)			===			
(9)						
(10)						
Totals				738,8	55	

Forms 990 / 990-PF

Mortgages and Other Notes Payable

For calendar year 2009, or tax year beginning

11/01/09 , and ending

10/31/10

2009

Name

Employer Identification Number

Nam	ie				Employer Identifi	cation Number
P	ROVO RIVER WATE	R USERS ASS	SOCIATION		87-02176	10
_F	orm 990, Part X	, Line 23 -	- Additional	Information		
	Nam	e of lender		Relationship to dis	aualified person	
(1)	US DEPT OF INT			NONE	iquamica persori	
(2)	ZIONS FIRST NA	TIONAL BANK	ζ	NONE		
(3)	BANK OF AMERIC			NONE		
<u>(4)</u>	BANK OF AMERIC			NONE		
(5)	SERIES 2010 BO UNITED STATES			NONE NONE		
(6) (7)	ONITED STATES	GOVERNMENT		NONE		
(8)						
(9)						
(10)						
		1				
	Original amount borrowed	Date of loan	Maturity date	Repayment terms		Interest rate
(1)	23,915,867	Date of loan	01/15/29	\$285,000 ANNUALLY		rate
(2)	2,000,000	10/29/03	11/01/12	\$170,000 TO \$235,0	000/YR	3.430
(3)	1,000,000		02/01/10	PRINC & INT DUE IN		5.000
(4)	4,000,000		09/22/10	PRINC & INT DUE IN		5.000
(5)	26,700,000	02/01/10	12/31/29	\$358,000 TO \$1,310	0,000/YR	4.000
<u>(6)</u>	3,697,200	02/01/10	12/31/24	\$41,902 ANNUALLY		17.000
(7)						
(8) (9)						
(10)						
1,121						**
- Care		provided by borrower		Purpose o		THOM
(1)	NONE SECURED BY BUI	TDING		REPAYMENT OF PROVO CONSTRUCT BUILDING	RIVER PRO	JECT
(3)	NONE	TDING		BUILD PROVO RIVER (CANAL ENCL	OSURE
(4)				BUILD PROVO RIVER (
(5)				PROVO RIVER CANAL E		
(6)				IMPROVEMENTS TO DEF	ER CREEK D	AM
(7)						
(8)						
(9) (10)						
(10)						
				Balance due at	Balanc	e due at
_	Consideration f	urnished by lender		beginning of year	end o	of year
(1)				5,280,882	4,9	57,582
(2)				895,000 1,000,000		85,000 17,222
(3) (4)				4,000,000	1,0	11,222
(5)				4,000,000	14.5	00,000
(6)						50,720
(7)						
(8)						
(9)						
(10)	-1-			11 175 000	24.0	10 E24
Tot	ais			11,175,882	24,6	10,524

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

<u> </u>	For the 200	8 calendar ye	ar, or tax year beginning 11/01/08 , and ending 10/31/09			
	Check if applicat Address change	use IRS	C Name of organization PROVO RIVER WATER USERS ASSOCIA	ATION	D Emplo	yer identification number
	Name change	label or print or	Doing Business As		87-	0217610
\equiv	Initial return	type. See		om/suite		one number
Ħ	Termination	Specific	285 W 1100 N			-796-8770
Ξ		Instruc- tions.	City or town, state or country, and ZIP + 4 PLEASANT GROVE UT 84062		G Gross rece	pts \$ 5,971,883
\exists	Amended return	E Name	e and address of principal officer:		H(a) is this	a group relum for
Ц	Application pend	ding Name	s and address of principal officer.		affiliate	
				-	H(b) Are all include	affiliates
						attach a list. (see instructions)
1	Tax-exempt	status: X	501(c) (12) ◀ (insert no.) 4947(a)(1) or 527			
			orwua.org			exemption number
	Type of organiz			f formation:		M State of legal domicile:
<u>P</u>	art I	Summai	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			
			ne organization's mission or most significant activities: L WATER & IRRIGATION COMPANY			
Se	.tox/aca.	UNICIPAL	WAIER & IRRIGATION CONFANT			
Governance	3500000	*********				
Ver	2 Che	ck this box	if the organization discontinued its operations or disposed of more than 25% of	its assets.	222211000	
တိ			members of the governing body (Part VI, line 1a)		3	11
oğ v	4 Num	ber of indepe	endent voting members of the governing body (Part VI, line 1b)	51 550 1111 1950	4	11
vitie			employees (Part V, line 2a)			15
Activities &			volunteers (estimate if necessary)		6	
1	7a Tota	l gross unrela	ated business revenue from Part VIII, line 12, column (C)		7a	
_			siness taxable income from Form 990-T, line 34		7b	0
				Prior Yea	ar	Current Year
e	8 Con	tributions and	d grants (Part VIII, line 1h)	3 53	1,084	3,679,321
Revenue	9 Prog	gram service	revenue (Part VIII, line 2g)		0,579	27,121
Re			ne (Part VIII, column (A), lines 3, 4, and 7d) Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		6,558	25,442
			art VIII, column (A), lines 3, 6d, 6c, 9c, 10c, and 11e)		8,221	3,731,884
_			ar amounts paid (Part IX, column (A), lines 1-3)	0,00	-/	
			or for members (Part IX, column (A), line 4)			
10			ompensation, employee benefits (Part IX, column (A), lines 5–10)	1,15	8,058	1,301,412
Expenses			fraising fees (Part IX, column (A), line 11e)			
ē			expenses (Part IX, column (D), line 25)			
ũ	17 Othe	er expenses	(Part IX, column (A), lines 11a-11d, 11f-24f)	1,75	4,363	1,891,581
	18 Tota	l expenses.	Add lines 13-17 (must equal Part IX, column (A), line 25)	2,91	2,421	3,192,993
-	19 Rev	enue less ex	penses. Subtract line 18 from line 12	69.	5,800	538,891
Net Assets or	20 T-1	d agast- /D	t V line 16)	Beginning o		End of Year 39,479,780
Asse	20 Tota 21 Tota		t X, line 16) art X, line 26)		4,249	11,693,739
Net	21 10to		d balances. Subtract line 21 from line 20	26,92		27,786,041
F	art II		re Block			
	P3-15-3-1-1-		ties of perjury, I declare that I have examined this return, including accompanying schedules and sta	atements, and	to the best o	f my knowledge
		and belief, it	is true, correct, and complete. Declaration of preparer (other than officer) is based on all information	of which prepa	arer has any	knowledge.
Sig	gn	N				
He	re	19000	re of officer		Date	
			KEITH DENOS GENERAL	MANAG	ER	
_		Type or	print name and title			T p
D-	id	Preparer's	Date	Check self-		Preparer's identifying number (see instructions)
Pa	eparer's	signature	8/27/:	10 employ	ed X	
	eparer s se Only	Firm's name	(or yours Hawkins Cloward & Simister, LC		EIN	▶ 87-0503232
US	Only	if self-emplo	yed), 1095 S 800 E Ste 1		Phone	001 004 1000
		address, and	020/ 01 0100/ 2010		no. 🕨	801-224-1900
			turn with the preparer shown above? (see instructions) Paperwork Reduction Act Notice, see the separate instructions.			X Yes No Form 990 (2008)
11/1/	. HOP PRIV	CHEV MET SHE	FAURINGIA REQUESION ACTIVOLICE, SEE LIE SEDAFATE INSTRUCTIONS.			FULL 330 (2008)

	rm 990 (2008) PROVO RIVER WATER USERS ASSOCIATION 87-0217610	Page 2
	Part III Statement of Program Service Accomplishments (see instructions)	
1	Briefly describe the organization's mission:	
1	MUNICIPAL WATER & IRRIGATION COMPANY	
	3 *************************************	
	* *************************************	
2	Did the organization undertake any significant program services during the year which were not listed on	
	the prior Form 990 or 990-EZ?	Yes X No
	If "Yes," describe these new services on Schedule O.	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program	
	services?	Yes X No
	If "Yes," describe these changes on Schedule O.	
4		
	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	a (Code:) (Expenses \$ including grants of \$) (Revenue \$)
- 7	THE ASSOCIATION MAINTAINS VARIOUS RIVER AND CANAL	
I	PROJECTS FOR THE BENEFIT OF ITS STOCKHOLDERS, WHO THEN	
I	PROVIDE CULINARY AND IRRIGATION WATER FOR THE RESIDENTS	**********
C		
	F 2000-000-000-000-000-000-000-000-000-00	
	F 1971-1771-1971-1971-1971-1971-1971-1971	tatatata sasa akan kan sa
4D	b (Code:) (Expenses \$ including grants of \$) (Revenue \$	
	£ \$193144444444444444444444444444444444444	
	* *************************************	
	* 3743-764-764-744-744-744-744-744-744-744-744	******
	* ************************************	
	* *************************************	
	* *************************************	
	*	
_		
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$, , , , , , , , ,)
	* *************************************	*.*.*.*.*.
	\$ \$	*****
	4	
	* *************************************	500000000000000
	3	
	4	
	*	
	* *************************************	energe commercia
	4 0000000000000000000000000000000000000	
4d	Other program services. (Describe in Schedule O.)	
_	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses \$ (Must equal Part IX, Line 25, column (B).)	

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1_		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
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	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete			
_	Schedule C, Part II	4		_
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e)	_		
c	notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	_	
6	Did the organization maintain any donor advised funds or any accounts where 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	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			A
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"	<u> </u>		
Ŭ	complete Schedule D, Part III	8		x
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	9		х
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D,			
	Parts VI, VIII, VIII, IX, or X as applicable	11	х	
12	Did the organization receive an audited financial statement for the year for which it is completing this return			
	that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising,			
	business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	14b		X
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, Part II	15		X
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, Part III	16		X
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	-	X
20 24	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20 21		X
21 22	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
22 23	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule i, Parts I and III. Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete			A
		23		х
24a	Schedule J 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, that was issued after December 31, 2002? If "Yes," answer questions			
	24b–24d and complete Schedule K. If "No," go to question 25.	24a		х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	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	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified			
	person from a prior year? 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, or			
	substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	990	X
		Г	aun.	100001

		-	Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or			
	employee), or an indirect business relationship through ownership of more than 35% in another entity			
	(individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L,			
	Part IV	28a		X
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes,"			
	complete Schedule L, Part IV	28b		X
С	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a			
	professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			
	Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		Х
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	33		Х
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	34		х
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete			
	Schedule R, Part V, line 2	35		Х
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related			- 0
	organization? If "Yes," complete Schedule R, Part V, line 2	36		
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	37		X

Form **990** (2008)

Pe	Statements Regarding Other IRS Filings and Tax Compliance				_	т —
1.	Enter the number reported in Pay 2 of Form 1006, Appual Summary and Transmittal of			1919	Yes	No
1a		1a	9			
b	U.S. Information Returns. Enter -0- if not applicable Enter the number of Forms W-2G included in line 1a, Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportal					
	gaming (gambling) winnings to prize winners?			1c	х	·····
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax		********		3333	
	Statements, filed for the calendar year ending with or within the year covered by this return	2a	15			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	****
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see	200000				
	instructions)					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by					
	this return?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other author					
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial	al				١
	account)?			4a		X
b	If "Yes," enter the name of the foreign country:					
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank	<				
_	and Financial Accounts.					· ·
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b	_	Х
С	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity					
60	Regarding Prohibited Tax Shelter Transaction? Did the organization solicit any contributions that were not tax deductible?			5c 6a		х
6a b	If "Yes," did the organization include with every solicitation an express statement that such contributions of			Ua		- 25
	gifts were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).	7/10/2005	************	3000	***	
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than					
	\$75?			7a	e e e e e	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		İ
С	Did the ergenization cell, evaluance, or otherwise dispense of tangible personal preparty for which it was					
	required to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
е	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a person	nal				
	benefit contract?		*******	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? \dots			7g		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as					
_	required?	555555	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7h	100000	X
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and sectio					
	509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsori	_		8	*****	
	organization, have excess business holdings at any time during the year?	******		8	00000	0000
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			9a		****
a	Did the organization make any taxable distributions under section 4966? Did the organization make a distribution to a donor, donor advisor, or related person?			9b		-
ь 0	Section 501(c)(7) organizations. Enter:	001005		30	144460	(1)333
а	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
1	Section 501(c)(12) organizations. Enter:					
а	Gross income from members or shareholders	11a	3,237,211			
b	Gross income from other sources (Do not net amounts due or paid to other sources against					
	amounts due or received from them.)	11b	494,673			
2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 104	1?		12a	2550000	,
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	vassatatassa minintatatatatatatatatat	*****		

Form 990 (2008) PROVO RIVER WATER USERS ASSOCIATION 87-0217610
Part VI: Governance, Management, and Disclosure (Sections A. B. and C request info Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Se	ction A. Governing Body and Management						
						Yes	No
	For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the						
	circumstances, processes, or changes in Schedule O. See instructions.	1					
1a	Enter the number of voting members of the governing body	1a	11				
b	Enter the number of voting members that are independent	1b	11				
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?				2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct	t					
	supervision of officers, directors or trustees, or key employees to a management company or other person?	?		L	3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990	0 was t	filed?	esco- colonnanii.	4		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?			ASCOSO O OLI INI INI INI	5		X
6	Does the organization have members or stockholders?				6	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members	;					
	of the governing body?	40			7a	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?				7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during						
	the year by the following:						
а	The governing body?				8a	Х	
b	Each committee with authority to act on behalf of the governing body?				8b	Х	
9a	Does the organization have local chapters, branches, or affiliates?				9a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapter	rs,					
	affiliates, and branches to ensure their operations are consistent with those of the organization?		Transassass		9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organization						
	must describe in Schedule O the process, if any, the organization uses to review the Form 990	g T .			10	X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached						
_	the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				11		<u>X</u>
Sec	tion B. Policies						
40	Describe and the second			-	_	Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	-,6 20	****		12a	Х	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give			I.		l	
	rise to conflicts?	Tugg	******	********	12b	X	
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"				.		
42	describe in Schedule O how this is done				12c	X	
13 14	Does the organization have a written whistleblower policy?		10.00		13	X	
14 15	Does the organization have a written document retention and destruction policy?				14	X	1000
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 decisions.			8			
•	The organization's CEO, Executive Director, or top management official?	sion:		19			
a b	Other officers or key employees of the organization?			-	15a	X	
U	Describe the process in Schedule O. (see instructions)	1.600 - 500	*******		15b	X	0000
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement						
IVa	with a taxable entity during the year?			1:		*****	
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate	17.1523			16a		X
	its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard	4					
	the organization's exempt status with respect to such arrangements?			1	464	****	***
Sec	tion C. Disclosure		***********		16b		
7	List the states with which a copy of this Form 990 is required to be filed UT	_					_
8	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(or	:)(3)e (nly)			****	
-	available for public inspection. Indicate how you make these available. Check all that apply.	J(U/3 (21 my /				
	Own website Another's website X Upon request						
9	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict	of into	roet				
-	policy, and financial statements available to the public.	or mile	1631				
0	State the name, physical address, and telephone number of the person who possesses the books and reco	rde of	the				
_	organization: PROVO RIVER WATER USERS ASSOCIATION 285 WEST 1100						
PΙ	***************************************		1062	801-	794	5_0-	770
	0.	. 0		301	130	<u> </u>	, , 0

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- 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 the or	ganization did not compe	ensate a	ny offi	$\overline{}$		ector,	trus	T	r	
(A) Name and Title	(B) Average hours per	_	ion (ch		all th	nat app	oly)	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	week	ndividual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
MICHAEL L. W	1	x						0	0	0
LEROY HOOTON	1	x						0	0	0
JEFF NIERMEY DIRECTOR	ER 1	x						0	0	0
DON MILNE DIRECTOR	1_	x						0	0	0
DIRECTOR	NGHAM 1	x						0	0	0
GENEVIEVE AT DIRECTOR	1	x						0	0	0
BRUCE W. CHE	SNUT 1	x						0	0	0
TOM GODFREY DIRECTOR	1	x						0	0	0
SHANE PACE DIRECTOR	1	x						0	0	0
LON RICHARDS	ON 1	х						0	0	C
RICHARD BAY DIRECTOR	1	х						0	0	a
G. KEITH DEN GEN MANAGER	40			x				115,544	0	28,277
[

	A. Officers, Directors, Trus	tees	Key	y Em	ploy	ees,	and	Highest Compensated Er	nployees (continued)	
(A) Name and title	(B)	Posi	tion (C) call th	nat ap	(vla	(D)	(E)	(F)
ivanie and ude	Average hours per week	Individual trustee or director	,	Officer	Key employee	Highest compensated employee	_	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations

										-
1 100000 100000000000000000000000000000										
two comments and comments										
	terrerien in							115,544		28,277
2 Total number of indivi- organization ▶ 1	iduals (including those in 1a) wh	o rec	ceive	d mo	ore th	an \$	3100,000 in reportable comp	pensation from the	Yes No
employee on line 1a? For any individual lists the organization and individual	ed on line 1a, is the sum of related organizations greate	e J for report tha	table n \$1	ch in e con 50,0 satio	divid npen 00? I	lual satio If "Ye m an	n an s," c	nd other compensation from complete Schedule J for suc prelated organization for	h	3 X
Section B. Independent C 1 Complete this table for	or your five highest compens	ated	inde	epen	dent	conti	acto	ors that received more than	\$100,000 of	
compensation from th	(A) Name and business address							Descript	(B) ion of services	(C) Compensation
		-								
2 Total number of indep compensation from the	endent contractors (includir e organization ▶	g the	ose i	n 1)	who	recei	ved	more than \$100,000 in		0

P	irt V	M Statement of Re	venue	ACTUAL TO THE PARTY OF THE PART			
				(A) Total revenue	(B) Related or	(C)	(D)
				Total levellue	exempt	Unrelated business	Revenue excluded from tax
	****				function revenue	revenue	under sections 512, 513, or 514
10 10	12	Federated campaigns	1a		TO TO TO THE STATE OF THE STATE	*************	312, 313, 01 314
ant	, ia	Membership dues	1b				
g	Ь	Fundamental and the second					
fts,	C	Fundraising events	1c				
gig	d	Related organizations	1d				
Sin	е	,	1e				
utic	f	All other contributions, gifts, grants,					
dig		and similar amounts not included above	1f	00.000000000000000000000000000000000000			
ont	g	Noncash contributions included in lines 1	a-1f: \$	000000000000000000000000000000000000000			
ŭ a	h	Total. Add lines 1a-1f					
Program Service Revenue Contributions, gifts, grants and other similar amounts			Busn. Cod	le in the second			
Ven	2a	DUES & ASSESSMENT	s	3,679,321	3,679,321		
Re	Ь	2			· · · · · · · · · · · · · · · · · · ·		
<u>S</u>	c						
ē	ď		15.000.000.000.000.000.000.000.000.000.0				
E	ءَ ا	3 310030010603603000000					
g	يّ ا	All other program service rev	CODING	-			
Pro	يٰ ا		900000000000000000000000000000000000000	3,679,321	(2)	600000000000000000000000000000000000000	
_	9	Total. Add lines 2a–2f		3,019,321	200000000000000000000000000000000000000	9990	
	3	Investment income (including	g dividends, interest, and	20.000			
	١.			39,999			39,999
	4	Income from investment of ta	· · · · · · · · · · · · · · · · · · ·				
	5	Royalties		<u> </u>			
		(i) Rea	il (ii) Personal	_10000000000000000000000000000000000000			
	6a	Gross Rents					
	Ь	Less: rental exps.					
	c	Rental inc. or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from (i) Securi	ties (ii) Other				
		sales of assets other than inventory	2,227,12	1			
	Ь	Less: cost or other					
	~	basis & sales exps.	2,239,99	9			
	c	Gain or (loss)	-12,87				
	ď				-12,878	000000000000000000000000000000000000000	000000000000000000000000000000000000000
				200000000000000000000000000000000000000			000000000000000000000000000000000000000
	oa	Gross income from fundraising e					
venue		(not including \$					
š		of contributions reported on line	′ 1				
Ř		See Part IV, line 18					
Other Re		Less: direct expenses		_::::::::::::::::::::::::::::::::::::::			
δ		Net income or (loss) from fur		<u> </u>	 		
	9a	Gross income from gaming activi					
		See Part IV, line 19	а	_::::::::::::::::::::::::::::::::::::::			
	b	Less: direct expenses	b				
	С	Net income or (loss) from gar	ming activities				
	10a	Gross sales of inventory, less	S				
		returns and allowances	a				
	ь	Less: cost of goods sold	b				
		Net income or (loss) from sal	es of inventory				Annihitatististististististististististististist
1		Miscellaneous Reven		e			
1	11a	MISCELLANEOUS REVEN		25,442	25,442		
	b	MINESON COORNILLED CITY	· · · · · · · · · · · · · · · · · · ·	23,112	20,272		
		* * * * * * * * * * * * * * * * * * * *	33331133333333	+			
	C	All other revenue					
	d	All other revenue	ALL CANADA CONTRACTOR OF THE C	05 440		000000000000000000000000000000000000000	0.0000000000000000000000000000000000000
			************************	25,442			
	12	Total Revenue. Add lines 1h	-				
		9c, 10c, and 11e		3,731,884	3,691,885	0	39,999

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).

_	All other organizations must				<u> </u>
	o not include amounts reported on lines 6b, , 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 U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22				
3	Grants and other assistance to governments,				
	organizations, and individuals outside the				
	U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	5,500			
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	958,929			
8	Pension plan contributions (include section 401(k)				
	and section 403(b) employer contributions)	114,135		1	
9	Other employee benefits	146,413			
10		76,435			
11	Payroll taxes Fees for services (non-employees):	10,100			
a					
b	Management Legal	247,942			
c	Legal	16,886			
d	Accounting Lobbying	10,000			
e	Lobbying Professional fundraising services. See Part IV, line 17				:
f					
	Investment management fees				
g 42	Other				
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials	20 505			
19	Conferences, conventions, and meetings	32,595			
20	Interest	20,197			
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	355,377			
23	Insurance		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		2.0000000000000000000000000000000000000
24	Other expenses. Itemize expenses not				
	covered above. (Expenses grouped together				
	and labeled miscellaneous may not exceed				
	5% of total expenses shown on line 25 below.)				
а	OTHER PROFESSIONAL & TECH	321,466			
b	ENGINEERING	206,842			
C	MATERIALS & SUPPLIES	143,406			
d	UTILITIES	111,452			
е	REPAIRS & MAINTENANCE	104,845			
f	All other expenses	330,573			
25	Total functional expenses. Add lines 1 through 24f	3,192,993			
26	Joint Costs. Check here if following				
	SOP 98-2. Complete this line only if the				
	organization reported in column (B) joint costs from a combined educational campaign and				
	fundraising solicitation				
DAA					Form 990 (2009)

Form 990 (2008)

P	art .	X:: Balance Sheet				
			(A) Beginning of year		(B) End of year	
	1	Cash—non-interest bearing	1,237,147	1	1,357,24	44
	2	Savings and temporary cash investments		2	, , , , , , , , , , , , , , , , , , , ,	
	3	Pledges and grants receivable, net		3		_
	4	Accounts receivable, net	812,800	4	810,63	31
	5	Receivables from current and former officers, directors, trustees, key				
		employees, or other related parties. Complete Part II of Schedule L		5		
	6	Receivables from other disqualified persons (as defined under section				***
		4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete				
		Part II of Schedule L	######################################	6		215/5
S	7	Notes and loans receivable, net		7		
Assets	8	Inventories for sale or use		8		_
AS	9	Prepaid expenses and deferred charges	75,352	9	75,9	76
	10a	Prepaid expenses and deferred charges Land, buildings, and equipment: cost basis 10a 16,217,396	***************************************			
	ı	Less: accumulated depreciation. Complete				
		Part VI of Schedule D 10b 3,051,927	9,462,340	10c	13,165,40	69
	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	24,070,460		24,070,40	60
	16	Total assets. Add lines 1 through 15 (must equal line 34)	35,658,099		39,479,78	
	17	Accounts payable and accrued expenses	882,123		366,03	
	18	Grants payable		18	,	
	19	Deferred revenue		19		_
	20	Tax-exempt bond liabilities		20		
Se	21	Escrow account liability. Complete Part IV of Schedule D		21		
Liabilities	22	Payables to current and former officers, directors, trustees, key				
<u>ā</u>		employees, highest compensated employees, and disqualified				
Ë		persons. Complete Part II of Schedule L		22	000000000000000000000000000000000000000	***
	23	Secured mortgages and notes payable to unrelated third parties	7,709,182		11,175,88	82
	24	Unsecured notes and loans payable		24		_
	25	Other liabilities. Complete Part X of Schedule D	142,944		151,82	23
	26	Total liabilities. Add lines 17 through 25	8,734,249	26	11,693,73	
s		Organizations that follow SFAS 117, check here ▶ and	***************************************		***************************************	
alances		complete lines 27 through 29, and lines 33 and 34.				
an	27	Unrestricted net assets		27		
Ва	28	Temporarily restricted net assets		28		_
0	29			29		_
Fund	"	Permanently restricted net assets Organizations that do not follow SFAS 117, check here				
or F		and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds	18,311,685	30	18,634,98	85
Net Assets	31	Paid-in or capital surplus, or land, building, or equipment fund		31	· · · · · · · · · · · · · · · · · · ·	_
\S8	32	Retained earnings, endowment, accumulated income, or other funds	8,612,165	32	9,151,0	56
it A	33	Total net assets or fund balances	26,923,850		27,786,04	
ž	34	Total liabilities and net assets/fund balances	35,658,099		39,479,78	
P	irt)					_
1.51					Yes	No
1	Ac	counting method used to prepare the Form 990:	ther		8888 X X X X	W
2a		ere the organization's financial statements compiled or reviewed by an independent accountant			2a 2	X
b	We	ere the organization's financial statements audited by an independent accountant?	· · · · ar · · · · · · · · · · · · · · ·	* * * * * * * * * * * * * * * * * * * *	2b X	_
c		Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for or			******	_
		e audit, review, or compilation of its financial statements and selection of an independent accou			2c X	
3a		a result of a federal award, was the organization required to undergo an audit or audits as set f				
		Single Audit Act and OMB Circular A-133?			3a 3	X
b	If "	Yes," did the organization undergo the required audit or audits?				

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047
2008
Open to Poblic

Name of the organization Employer identification number PROVO RIVER WATER USERS ASSOCIATION 87-0217610 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 Total number at end of year Aggregate contributions to (during year) 2 Aggregate grants from (during year) 3 Aggregate value at end of year 4 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? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7 Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area Protection of natural habitat Preservation of certified historic structure Preservation of open space Complete lines 2a-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 Year a Total number of conservation easements 2a Total acreage restricted by conservation easements 2b 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 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year 6 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year 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)? 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, 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, 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 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 relating to these items: a Revenues included in Form 990, Part VIII, line 1 b Assets included in Form 990, Part X

		ER WATER USER						Page 2	
P	所制: Organizations Maintaining						≱ts (continu	ed)	
3	Using the organization's accession and other reitems (check all that apply):	cords, check any of the fol	lowing that are a sigr	nificant us	se of its colle	ction			
а	a Public exhibition d Loan or exchange programs								
b	b Scholarly research e Other								
С									
4									
5	During the year, did the organization solicit or reassets to be sold to raise funds rather than to be				ar		Yes	No	
Pa	Trust, Escrow and Custodi Part IV, line 9, or reported a				answered	"Yes" to F	orm 990,		
1a	Is the organization an agent, trustee, custodian				t		155 - 127		
	included on Form 990, Part X?	-					Yes	☐ No	
b	If "Yes," explain the arrangement in Part XIV and	d complete the following tal	ole:						
							Amoun	it	
С	Beginning balance					1c			
d		eli Sepreti				1d			
е									
f									
	Did the organization include an amount on Form	990. Part X. line 21?					Yes	No	
	If "Yes," explain the arrangement in Part XIV.	* 3/4/4							
	Endowment Funds. Comple	ete if organization an	swered "Yes" to	Form	990. Part	IV. line 10.			
		(a) Current year	(b) Prior year	-	years back	(d) Three years	s back (e) Fou	r years back	
1a	Beginning of year balance						3330 00000		
b	Contributions								
c	Investment earnings or losses								
ď	Grants or scholarships								
	Other expenditures for facilities							***********	
·	and programs								
f	Administrative expenses				*********			******	
g	End of year balance			1					
2	Provide the estimated percentage of the year en	d halance held as:		4:222		Leannan	anness kommen	000000000000000000000000000000000000000	
a	Board designated or quasi-endowment	0/ ₂							
b		"							
	Term endowment								
	Are there endowment funds not in the possessic	on of the organization that	es hold and adminis	torod for	tho				
Ja	organization by:	on or the organization that t	are riela aria adminis	tered for	uic		j	Yes No	
	o ,						3a(i)	163 140	
	(i) unrelated organizations	• • • • • • • • • • • • • • • • • • • •					3a(i)	-	
h	(ii) related organizations	tod an required on Cohodu	lo D2				3a(ii)		
4							3b		
100	Describe in Part XIV the intended uses of the or int VI: Investments—Land, Building			Part)	Cline 10				
Y.F.	Description of investment	(a) Cost or other basis	(b) Cost or oth			preciation	(d) Book	value	
	Description of investment	(investment)	basis (other		(6) De	preciation	(4) 5000	value	
4-	Lond	(Journality	- Basis (strict			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	Land				******				
D	Buildings		+						
	Leasehold improvements		 						
	Equipment		16,217	306	2	051,927	12 1	65,469	
	Other . Add lines 1a–1e. (Column (d) should equal For	m 990 Part Y column (P)						65,469	
i Vidi	Trad in 63 Ta-10, (Solid in 14) Should equal I on	in soo, i air A, coluilli (D),	IIIO 19(9)-)	A COLUMN TO SERVICE			,_	55, 205	

Schedule D (Form 990) 2008

uncertain tax positions under FIN 48.

Sche	dule D (Form 990) 2008 PROVO RIVER WATER USERS ASSOCIATION 87-02176	10	Page 4
Pe	Reconciliation of Change in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,731,884
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3,192,993
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	538,891
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	538,891
	Reconciliation of Revenue per Audited Financial Statements With Revenue per Re		
1	Total revenue, gains, and other support per audited financial statements		3,731,884
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	88888	
а	Net unrealized gains on investments 2a		
b	Donated services and use of facilities 2b		
C	Recoveries of prior year grants 2c		
d	Other (Describe in Part XIV)		
	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	3,731,884
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	33333	
a	Investment expenses not included on Form 990, Part VIII, line 7b		
b	Other (Describe in Part XIV)		
	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part 1, line 12.)	5	3,731,884
	rt:মািি Reconciliation of Expenses per Audited Financial Statements With Expenses per F	Return	
1	Total expenses and losses per audited financial statements	11	3,192,993
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	33333	
а	Donated services and use of facilities 2a		
b	Prior year adjustments 2b		
С	Losses reported on Form 990, Part IX, line 25		
d	Other (Describe in Part XIV)		
	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	3,192,993
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	93333	
a	Investment expenses not included on Form 990, Part VIII, line 7b		
	Other (Describe in Part XIV)		
	Add lines 4a and 4b	4c	
	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	3,192,993
	TXIV Supplemental Information		
	lete 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		
	b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.		
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Part 3	(IV:	Su	ippl	eme	enta	al Ir	ıfor	ma	tio	n (c	ontin	ued)																						_
A																																			_
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(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047 2008

Name of the organization

Employer identification number 87-0217610

PROVO RIVER WATER USERS ASSOCIATION	87-0217610
Form 990, Part VI, Line 6 - Classes of Members or Sto	ckholders
THE ASSOCIATION WAS ORGANIZED WITH STOCKHOLDERS. CLAS	S A STOCKHOLDERS ARE
THOSE EACH OWNING 10,000 SHARES OR MORE. CLASS B STOC	KHOLDERS ARE THOSE
EACH OWNING UNDER 10,000 SHARES.	
	F45 F474539 F41444
Form 990, Part VI, Line 7a - Election of Members and	Their Rights
CLASS A AND CLASS B STOCKHOLDERS EACH HAVE VOTING RIG	HTS IN THE WAY OF
ELECTING BOARD MEMBERS. THE NUMBER OF REPRESENTATIVES	ON THE GOVERNING
BOARD, FOR STOCKHOLDERS, DEPENDS UPON THE AMOUNT OF S	HARES OWNED BY THE
STOCKHOLDER.	
Form 990, Part VI, Line 7b - Decisions Subject to App	roval of Members
STOCKHOLDERS VOTE FOR THE GOVERNING BOARD AND THE GOV	ERNING BOARD THEN
REPRESENTS THE STOCKHOLDERS. BOARD MEMBERS DECIDE ON	THE LONG-TERM
STRATEGIC DECISIONS OF THE ASSOCIATION, WHEREAS MANAG	EMENT OF PRWUA IS OVER
THE DAY-TO-DAY ACTIVITY.	
Form 990, Part VI, Line 10 - Organization's Process U	sed to Review Form 990
THE FINANCE COMMITTEE REVIEWS THE FORM 990 AND REPORT	S TO THE GOVERNING
BOARD BEFORE APPROVAL.	5. 555. 5
* 200 * 11 * 1 * 12 * 12 * 13 * 14 * 14 * 14 * 14 * 14 * 14 * 14	
Form 990, Part VI, Line 12c - Enforcement of Conflict	
THE BOARD AND MANAGEMENT REVIEW ANNUALLY	S

Form 990, Part VI, Line 15a - Compensation Process fo	r rop UIIICIAL

PROVO RIVER WATER USERS ASSOCIATION	Employer identification number 87-0217610
THE ORGANIZATION REVIEWS COMPENSATION OF SIMILAR WATER	COMPANIES TO
DETERMINE SALARIES AND WAGES OF EMPLOYEES.	
Form 990, Part VI, Line 15b - Compensation Process for	Officers
THE ORGANIZATION REVIEWS COMPENSATION OF SIMILAR WATER	R COMPANIES AND
DETERMINES SALARIES AND WAGES OF EMPLOYEES.	***************************************
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Mortgages and Other Notes Payable **Forms** 990 / 990-PF 2008 11/01/08 , and ending 10/31/09 For calendar year 2008, or tax year beginning Employer Identification Number Name PROVO RIVER WATER USERS ASSOCIATION 87-0217610 Form 990, Part X, Line 23 - Additional Information Relationship to disqualified person Name of lender NONE US DEPT OF INTERIOR ZIONS FIRST NATIONAL BANK NONE BANK OF AMERICAN FORK LOC NONE BANK OF AMERICAN FORK LOC NONE BANK OF AMERICAN FORK LOC NONE (6)(7)(8)(9)(10)Original amount Maturity Interest borrowed Date of loan Repayment terms 23,915,867 1/15/29 \$285,000 ANNUALLY (1) 2,000,000 10/29/03 11/01/12 \$170,000 TO \$235,000/YR 3.430 (2)9/22/09 1,010,000 PRINC & INT DUE IN FULL 5.000 (3)2/01/10 PRINC & 1,000,000 INT DUE IN FULL 5.000 (4)4,000,000 9/22/10 PRINC & INT DUE IN FULL 5.000 (5)(6)(7)(8)(9)(10)Purpose of loan Security provided by borrower NONE REPAYMENT OF PROVO RIVER PROJECT (1) BUILDING CONSTRUCT SECURED BY BUILDING (2)LIQUIDITY NONE (3)NONE BUILD PROVO RIVER CANAL ENCLOSURE (4) BUILD PROVO RIVER CANAL ENCLOSURE (5)(6) (7) (8) (9)(10)Balance due at Balance due at Consideration furnished by lender beginning of year end of year 5,280,882 5,604,182 (1) 1,095,000 895,000 (2)1,010,000 (3)

(4)

(5) (6) (7) (8) (9) (10)

Totals

1,000,000

4,000,000

11,175,882

7,709,182