

Form **990-EZ**
 Department of the Treasury
 Internal Revenue Service

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

▶ **Do not enter social security numbers on this form as it may be made public.**
 ▶ **Information about Form 990-EZ and its instructions is at www.irs.gov/form990ez.**

OMB No 1545-1150
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

- B** Check if applicable
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
 CHAPPARAL WATER ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address) Room/suite
 CO BARB MCGANN 9201 GRANDMASON PL

City or town, state or province, country, and ZIP or foreign postal code
 Eagle, ID 83616

D Employer identification number
 23-7245145

E Telephone number

F Group Exemption Number ▶

G Accounting Method Cash Accrual Other (specify) ▶ _____

I Website: ▶ _____

J Tax-exempt status (check only one) - 501(c)(3) 501(c)(12) ◀(insert no) 4947(a)(1) or 527

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Form of organization Corporation Trust Association Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 51,840

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1		10	Grants and similar amounts paid (list in Schedule O)	10	
2	Program service revenue including government fees and contracts	2		11	Benefits paid to or for members	11	
3	Membership dues and assessments	3	47,655	12	Salaries, other compensation, and employee benefits	12	
4	Investment income	4		13	Professional fees and other payments to independent contractors	13	1,450
5a	Gross amount from sale of assets other than inventory	5a		14	Occupancy, rent, utilities, and maintenance	14	33,275
b	Less cost or other basis and sales expenses	5b		15	Printing, publications, postage, and shipping	15	143
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c		16	Other expenses (describe in Schedule O)	16	8,253
6	Gaming and fundraising events			17	Total expenses. Add lines 10 through 16	17	43,121
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	8,719
b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	67,639
c	Less direct expenses from gaming and fundraising events	6c		20	Other changes in net assets or fund balances (explain in Schedule O)	20	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		21	Net assets or fund balances at end of year Combine lines 18 through 20	21	76,358
7a	Gross sales of inventory, less returns and allowances	7a					
b	Less cost of goods sold	7b					
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c					
8	Other revenue (describe in Schedule O)	8	4,185				
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	51,840				

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	23,645	22	34,536
23 Land and buildings	30,000	23	30,000
24 Other assets (describe in Schedule O)	31,192	24	25,867
25 Total assets	84,837	25	90,403
26 Total liabilities (describe in Schedule O).	17,198	26	14,045
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	67,639	27	76,358

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

What is the organization's primary exempt purpose?
 MANAGE WATER SUPPLY FOR COMMUNITY

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

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

28 See Additional Data Table			
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
29		29a	
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>		
30		30a	
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>		
31 Other program services (describe in Schedule O)			
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)		32	43,081

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MEL RAWLINSON PRESIDENT	10 00	0	0	0
DAVE ARMSTRONG VICE PRESIDENT	1 00	0	0	0
KELSIE ATKINSON SECRETARY	10 00	0	0	0

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

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

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I **46** Yes No

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II **47** Yes No

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E **48** Yes No

49a Did the organization make any transfers to an exempt non-charitable related organization? **49a** Yes No

b If "Yes," was the related organization a section 527 organization? **49b** Yes No

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

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 **f** _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000. **d** _____

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer: _____ Date: 2018-05-07
 KELSIE ATKINSON TREASURER
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Barbara J McGann CPA	Preparer's signature	Date 2018-05-08	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00828593
Firm's name ▶ MCG Financial Solutions LLC			Firm's EIN ▶ 30-0854875	
Firm's address ▶ 9201 Grandmason Pl Eagle, ID 83616			Phone no (208) 286-7279	

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

Additional Data

Software ID:

Software Version:

EIN: 23-7245145

Name: CHAPPARAL WATER ASSOCIATION

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
28 WATER SUPPLY TO THE ASSOCIATION MEMBERS MANAGED BY THE ORGANIZATION (Grants \$)	28a	43,081
If this amount includes foreign grants, check here . . . <input type="checkbox"/>		

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
CHAPPARAL WATER ASSOCIATION

Employer identification number

23-7245145

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of other revenue Part I line 8	Description Amount LOAN REPAYMENTS 3,760 FINANCE CHARGES 425

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of other expenses Part I line 16	Description Amount Depreciation from 4562 5,325 BANK FEES 60 WATER TESTING 1,066 INTEREST 1,045 INSURANCE 194 TAXES 16 LICENSES AND PERMITS 500 OFFICE SUPPLIES 47

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of other assets Part II line 24	Category Beginning of Year End of Year MAIN LINE 6,844 3,993 IRRIGATION PUMP REHAB 24,348 21,874

990 Schedule O, Supplemental Information

Return Reference	Explanation
Description of total liabilities Part II line 26	Category Beginning of Year End of Year DEPT OF WATER RESOURCES 17,198 14,045