Department of the Treasury

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.

OMB No. 1545-0047

► Information about Form 990 and its instructions is at www.irs.gov/form990. 2016 A For the 2015 calendar year, or tax year beginning JUL 1, 2015 and ending JUN 30, Check if applicable: C Name of organization D Employer identification number IRVINE RANCH WATER DISTRICT WATER Address change SERVICE CORPORATION Name change 91-1874346 Doing business as Initial return Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final return/ termin-ated P.O. BOX 57000 (949)453-5300 9,398,000. City or town, state or province, country, and ZIP or foreign postal code **G** Gross receipts \$ Amended return IRVINE, CA 92619 H(a) Is this a group return Applica-tion pending F Name and address of principal officer: CHERYL CLARY for subordinates? Yes X No SAME AS C ABOVE H(b) Are all subordinates included? Tax-exempt status: $\boxed{}$ 501(c)(3) $\boxed{\mathbf{X}}$ 501(c) () ◀ (insert no.) 4947(a)(1) or If "No," attach a list. (see instructions) J Website: ► N/A **H(c)** Group exemption number ▶ K Form of organization: X Corporation Trust Other > L Year of formation: 1997 M State of legal domicile: CA Association Part I Summary Briefly describe the organization's mission or most significant activities: THE CORPORATION WAS FORMED FOR **Activities & Governance** PURPOSES WHICH INCLUDE THE RENDERING OF FINANCIAL ASSISTANCE TO if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 0 Number of independent voting members of the governing body (Part VI, line 1b) 4 Total number of individuals employed in calendar year 2015 (Part V, line 2a) 5 0 Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, line 34 7b **Prior Year Current Year** Contributions and grants (Part VIII, line 1h) 8 0. 0. Program service revenue (Part VIII, line 2g) 3,106,000. 2,853,000. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 5,910,000. 6,545,000. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 9,016,000. 9,398,000. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 9,016,000. 9,398,000. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 9,016,000. 9,398,000. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** 5 62,261,000. 55,627,000 20 Total assets (Part X, line 16) 62,261,000. 55,627,000. 21 Total liabilities (Part X, line 26) 三年 22 Net assets or fund balances. Subtract line 21 from line 20 ... Part II | Signature Block 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. Signature of officer Date Sign CHERYL CLARY, DIRECTOR OF FINANCE - IRWD Here Type or print name and title Date PTIN Print/Type preparer's name Preparer's signature P00743254 JENNIFER FARR Paid self-employed Firm's name DAVIS FARR LLP Firm's EIN ▶ 47-3535842 Preparer Firm's address > 2301 DUPONT DRIVE, SUITE 200 Use Only Phone no. 949-474-2020 IRVINE, CA 92612 X Yes

May the IRS discuss this return with the preparer shown above? (see instructions)

No

	IRVINE RANCH WATER DISTRICT WATER
	990 (2015) SERVICE CORPORATION 91-1874346 Page 2
Pal	t III Statement of Program Service Accomplishments Check if Schedule O contains a response or note to any line in this Part III
_	
1	Briefly describe the organization's mission: THE CORPORATION WAS FORMED FOR PURPOSES WHICH INCLUDE THE RENDERING OF
	FINANCIAL ASSISTANCE TO IRVINE RANCH WATER DISTRICT AND THE
	ACQUISITION BY PURCHASE OR OTHER MEANS OF WATER COMPANIES OR ANY
	INTEREST THEREIN FOR THE BENEFIT OF THE DISTRICT. THE ORGANIZATION HAS
2	Did the organization undertake any significant program services during the year which were not listed on
_	the prior Form 990 or 990-EZ?
	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	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
	Section 501(c)(3) and 501(c)(4) organizations 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	(Code:) (Expenses \$ including grants of \$) (Revenue \$
	PROVIDED FINANCIAL ASSISTANCE TO IRVINE RANCH WATER DISTRICT.
	(Code:) (Expenses \$ including grants of \$) (Revenue \$
4b	(Code:) (Expenses \$
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$

532002 12-16-15

Form **990** (2015)

including grants of \$

4d Other program services (Describe in Schedule O.)

IRVINE RANCH WATER DISTRICT WATER SERVICE CORPORATION

Form 990 (2015)

Part IV	Checklist of Required Schedules

1 Is the organization described in section 501 (kg) or 4947(a)f) (other than a private foundation)? 1 If Yes, "complete Schedule S, Schedule G, Contributors? 2 Is the organization required to complete. Schedule B, Schedule of Contributors? 3 J. X. 2 Is the organization engage in direct or indirect organization engage in individual organization organization. But the organization engage in individual organization organization organization organization engage in individual organization individual organization individual organization engage in individual organization individual organization engage in individual organization investments - offers organization individual individual organization individual individual organization individual individual organization individual				Yes	No			
2 IX 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? // "Yes," complete Schedule C, Part I 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(ii) election in effect during the tax year? If "Yes," complete Schedule C, Part II 5 Is the organization assection 501(c)(4) of 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 6.19 If "Yes," complete Schedule C, Part II 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advise on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule C, Part II 7 Did the organization receive or hold a conservation essement, including essements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 8 Did the organization maintain collections of works of art, historical researce, or other similar assets? If "Yes," complete Schedule D, Part II 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counselling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 10 Did the organization report an amount for land, buildings, and equipment in Part X, line 107 If "Yes," complete Schedule D, Part V II 10 Did the organization report an amount for investments - other securities in Part X, line 12 flat is 5% or more of its total assets reported in Part X, line 167 If "Yes," complete Schedule D, Part X II 11 Did the organization report an amount for other inabilities in Part X, line 12 flat is 5% or more of its total assets reported in Part X, line 167 If "Yes," complete Schedule D, Part X II 11 Did the organi	1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?						
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 II 4 Section 501(Ki)3 organizations. Did the organization engage in lobbying activities, or have a section 501(k) election in effect during the tax year? If "Yes," complete Schedule C, Part II II 5 Is the organization a section 501(k)(4), 501(k)(6), 601(k)(6), 601(k)(If "Yes," complete Schedule A	1					
A Section 501(%) 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	2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X			
4 Sction 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 5 Is the organization a section 901(c)(4), 501(c)(6), 501(c)(6), or 501(c)(6)), or 501(c)(6), or 501(c)	3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for						
during the tax year? If "Yes," complete Schedule C, Part II 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 96:197. If "Yes," complete Schedule C, Part III Did the organization maintain any doors advised funds or any similar funds or accounts for which donors have the right to provide advise on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part II 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 III Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part IV Did the organization part an amount in Part X, line 21, for escrow or custodial account liability, 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 V Did the organization's answer to any of the following questions is "Yes," then complete Schedule D, Part V Did the organization report an amount for investments should be part V. Did the organization report an amount for investments of the south of the part X, line 10? If "Yes," complete Schedule D, Part VIII Did the organization report an amount for investments or properties 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 liabilities in Part X, line 12? If "Yes," complete Schedule D, Part X Did the organization separate or consolidated financial statements for the tax year include a footnote that addresses the organization report an amount for other liabilities in Part X, line 15 that is 5% or more of its total assets reported in		public office? If "Yes," complete Schedule C, Part I	3		X			
5 Is the organization a section \$01(c)(s), \$01(c)(s), or \$01(c)(s) or	4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect						
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column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I 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 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," 19 Complete Schedule G, Part III 17 X 18 X 19 X			16		<u> X</u>			
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1c and 8a? If "Yes," complete Schedule G, Part II 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 18 X 19 X		column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		<u> X</u>			
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	18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines						
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			18		X			
Complete Concedure C. T art III	19							
		complete Schedule G. Part III	19	000				

Form **990** (2015)

Page 4

IRVINE RANCH WATER DISTRICT WATER

Form 990 (2015)

SERVICE CORPORATION

Part IV Checklist of Required Schedules (continued)

			Yes	No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		<u> </u>
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
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 employees? If "Yes," complete			
	Schedule J	23	<u> </u>	
24a	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 lines 24b through 24d and complete			
	Schedule K. If "No", go to line 25a	24a		X
	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		
	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), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	05-		x
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
D	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	OEP		x
26	Schedule L, Part I Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or	25b		<u> </u>
20	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes."			
		26		x
27	complete Schedule L, Part II Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
	of any of these persons? If "Yes," complete Schedule L, Part III	27		x
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):			
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 Schedule L, Part IV	28b		Х
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,			
	director, trustee, or direct or indirect owner? 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		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Yes," complete Schedule N, Part I	31		X
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		X
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		<u> </u>
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and		7.7	
	Part V, line 1	34	X	37
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
00	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
27	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	27		x
38	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	37		
30	Note. All Form 990 filers are required to complete Schedule O	38	Х	
	Hote: All Form 330 mens are required to complete of ledule 0	1 30	41	l

IRVINE RANCH WATER DISTRICT WATER

Form 990 (2015)

SERVICE CORPORATION

Part V	Statements Regarding Other IRS Filings and Tax Compliance

Second Part		Check if Schedule O contains a response or note to any line in this Part V	<u></u> .	<u></u>	<u></u> .		
Enter the number of Forms W20 included in line 1s. Enter -0 in the opportunition comply with backup withholding rules for reportable payments to vendors and reportable gaming gambling) winnings to prize winners? 2s. Enter the number of employees reported on Form W3, Transmittal of Wage and Tax Statements, filled for the calerading year ending with or within the year covered by this return 2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b If a least one is reported on line 2a, did the organization file all required federal employment tax returns? 2c In the organization have unrelated business gross income of \$1,000 or more during the year? 3a In the organization have unrelated business gross income of \$1,000 or more during the year? 3a In the organization have unrelated business gross income of \$1,000 or more during the year? 3a In the organization have unrelated business gross income of \$1,000 or more during the year? 3a In the organization have unrelated business gross income of \$1,000 or more during the year? 3a In the organization have unrelated business gross income of \$1,000 or more during the year? 3b If "Yes," enter the name of the foreign country; lew as a bank account, securities account, or orthin financial account? 4a In the organization approach that the unrelated that the organization and year the year? 5b If was, enter the name of the foreign country; lew accounts and year that the year? 5c In the year or the promise of the organization that was or is a party to a prohibited tax shetter transaction? 5c In the year or the year or year that the year or year that state or year that state or year that year or year year year year year year year yea						Yes	No
b Enter the number of Forms W-2G included in line 1s. Enter-0-12 in not applicable in Colift the organization comply with backup withholding rules for reportable paramets to vendors and reportable gaming (gambling) winnings to prize winners? 2 Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, lifed for the calendar year anding with or within the year covered by this return 5 If it does not be in a provided on the Parameter of	1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	C			
Leganization winnings to prize winnes? 2a Enter the number of employees reported on Form W.3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 3b If a least one is reported on line 2a, did the organization file all required federal employment tax returns? 3c Dot the organization have unrelated business gross income of \$1,000 or more during the year? 3c Dot the organization have unrelated business gross income of \$1,000 or more during the year? 3c Dot the organization have unrelated business gross income of \$1,000 or more during the year? 3c Dot the organization have unrelated business gross income of \$1,000 or more during the year? 3c Dot H*Yes,** and if the a form 900 of Tor this year? H*Yes,** to fair the value of the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial accounts (FBAR). 3c Was the organization aparty to a prohibited tax shelter transaction? 3c Dot If Yes,** the first the name of the foreign country. 3c Dot If Yes,** the first part of prohibited tax shelter transaction? 3c Dot If Yes,** the first part of prohibited tax shelter transaction? 3c Dot If Yes,** the first part of prohibited tax shelter transaction? 3c Dot If Yes,** the first part of prohibited tax shelter transaction solicit any contributions that were not tax deductibles of the organization include with every solicitation an express statement that such contributions or gifts were not tax deductibles and charables contributions? 3c Dot If Yes,** the deductible? 3c Did the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductibles and charables to entitle the part of t	b		1b	C			
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filed for the calendar year ending with or within the year covered by this return A		(gambling) winnings to prize winners?	······		1c		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a X bit "Yes," has it field a Form 990-T for this year? # 'No," to line 3b, provide an explanation in Schedule 0 3b If A at any time during the calendary year, did the organization have un interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial accounts (FBAR). See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). So Was the organization a party to a prohibitod tax shelter transaction at any time during the tax year? So Id any taxeb party notify the organization file form 8886-17 So Id If "Yes," to line Sa or 5b, did the organization file form 8886-17 Boes the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? by If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? Programization sell, example in excess of \$75 made party as a contribution of party for goods and services provided to the pago?? 7a If the organization receive a payment in excess of \$75 made party as a contribution of under the variety of payment in excess of \$75 made party as a contribution of understance organization selled to \$75 made party as a contribution of understance organization selled to \$75 made party as a contribution of understance organization selled to \$75 made party as a contribution of understance organization selled to \$75 made party as a contribution of understance organization selled to \$75 made party as a contribution	2 a						
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 3		filed for the calendar year ending with or within the year covered by this return	2a	C			
3a Dit the organization have unrelated business gross income of \$1,000 or more during the year? 4b If Yes,* has it filled a Form 9901 for this year? If *No,* to like 3b, provide an explanation in Schedule O 4c All any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 5c Be instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 5c Was the organization aparty to a prohibited tax shelter transaction? 5c Was the organization have variety on prohibited tax shelter transaction? 5c If Yes,* to line 5a or 5b, did the organization file Form 8886 T? 6c Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6c Was the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6c Did the organization stat may receive deductible as charitable contributions? 6c Did the organization state in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7c Organizations that may receive deductible contributions under section 170(c). 8d If Yes,* did the organization organization organization selection organization selection and partly for goods and services provided to the payor? 7d If Yes,* did the organization organization file Form 8282? 8d If Yes,* did the organization organization file Form 8282? 8d If Yes,* did the organization organization file Form 8282 filed during the year 9d If Yes, and the payor organization file Form 8282 filed during the year 9d If Yes and the payor organization file Form 8283 as required? 7d If the organization received a contribution of qualified intellectual property, did the organization file Form 829	b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?		2b		
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financial account, in a foreign country (such as a bank account, securities account, or other financial account)? b f "Yes," enter the name of the foreign country.	b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule	O		3b		
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts ("BAF). Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a	4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	uthori	ty over, a			
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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.

Check if Schedule O contains a response or note to any line in this Part VI							
Sec	tion A. Governing Body and Management						
			Yes	No			
1a	Enter the number of voting members of the governing body at the end of the tax year						
	If there are material differences in voting rights among members of the governing body, or if the governing						
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.						
b	Enter the number of voting members included in line 1a, above, who are independent 1b 0						
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		Х			
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		Х			
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X			
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X			
6	Did the organization have members or stockholders?	6		X			
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or						
	more members of the governing body?	7a		Х			
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or						
-	persons other than the governing body?	7b		Х			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	15					
а	The governing body?	8a	Х				
a h	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	00					
3	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		Х			
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)						
	This Section B requests information about policies not required by the internal nevertie Code.)		Yes	No			
10a	Did the organization have local chapters, branches, or affiliates?	10a	100	X			
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	100					
~	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b					
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х				
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.						
12a							
b	and the same of th						
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe	12b					
	in Schedule O how this was done	12c	Х				
13	Did the organization have a written whistleblower policy?	13		X			
14	Did 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?						
а	The organization's CEO, Executive Director, or top management official	15a		Х			
	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).						
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a						
	taxable entity during the year?	16a		Х			
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation						
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's						
	exempt status with respect to such arrangements?	16b					
Sec	tion C. Disclosure						
17	List the states with which a copy of this Form 990 is required to be filed ▶CA						
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) a	vailable					
	for public inspection. Indicate how you made these available. Check all that apply.						
	Own website Another's website X Upon request Other (explain in Schedule O)						
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	financ	ial				
	statements available to the public during the tax year.						
20	State the name, address, and telephone number of the person who possesses the organization's books and records:						
	CHERYL CLARY - 949-453-5300						
	15600 SAND CANYON AVENUE, IRVINE, CA 92618						

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

Check if Schedule O contains a response or note to any line 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 (Ď), (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.

(A) Name and Title	(B)			((Pos	C) itior	1		(D)	(E)	(F)
Name and Title	Average hours per		not c	heck i	more	than d is both		Reportable compensation	Reportable compensation	Estimated amount of
	week	offi	cer an	d a d	irecto	or/trus	tee)	from	from related	other
	(list any hours for	directo						the organization	organizations (W-2/1099-MISC)	compensation from the
	related	tee or	ustee			ensate		(W-2/1099-MISC)	(** 27 1000 111100)	organization
	organizations	al trus	onal tr		ployee	comp				and related
	below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) MARY AILEEN MATHEIS	1.00		_		_	1				
PRESIDENT	6.00	Х		Х				0.	27,620.	11,961
(2) DOUG REINHART	1.00	4								
VICE PRESIDENT	3.00	Х		Х		_		0.	26,084.	13,807
(3) STEVE LAMAR	1.00	٠,							20 500	12 007
DIRECTOR (4) JOHN WITHERS	3.00 1.00	Х						0.	29,580.	13,807
DIRECTOR	3.00	Х						0.	28,068.	18,943
(5) PEER SWAN	1.00					\vdash			20,000.	10,545
DIRECTOR		х						0.	28,800.	19,077
(6) LESLIE BONKOWSKI	1.00								•	•
SECRETARY	40.00			Х				0.	119,901.	34,415
(7) ROBERT JACOBSON	1.00									
TREASURER	40.00			Х				0.	196,832.	59,783
		-								
						\vdash				
		ļ				┞				
		-								
		4								
		1				-				
		1								
						\vdash				
		1								

Form **990** (2015)

IRVINE RANCH WATER DISTRICT WATER SERVICE CORPORATION 91-1874346 Page 8 Part VII | Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued) (B) (D) (E) (F) Position Average Name and title Reportable Reportable **Estimated** (do not check more than one hours per compensation compensation amount of box, unless person is both an officer and a director/trustee) week from from related other (list any organizations ndividual trustee or director the compensation hours for organization (W-2/1099-MISC) from the Highest compensated related nstitutional trustee (W-2/1099-MISC) organization organizations and related below organizations line) 456,885. 0. 1b Sub-total 0. c Total from continuation sheets to Part VII, Section A 0. 456,885. d Total (add lines 1b and 1c) Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization Yes No Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on 3 line 1a? If "Yes," complete Schedule J for such individual For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual Х 4 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services X rendered to the organization? If "Yes." complete Schedule J for such person Section B. Independent Contractors Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year. (A) (B) (C) Description of services Name and business address Compensation NONE

Form **990** (2015)

Total number of independent contractors (including but not limited to those listed above) who received more than

\$100,000 of compensation from the organization

Form 990 (2015) SERVICE
Part VIII Statement of Revenue

		Check if Schedule O conta	ins a resnonse	or note to any line	in this Part VIII			
		Officer if Schedule O Coffic	ins a response	or note to any line	(A)	(B)	(C)	(D)
					Total revenue	Related or	Unrelated	Revenuè éxcluded from tax under
						exempt function	business	sections 512 - 514
						revenue	revenue	512 - 514
nts nts	1 a	Federated campaigns						
, Grants mounts	k	b Membership dues						
s, C Am	(c Fundraising events	1c					
Gifts, ilar Ar	(d Related organizations	1d					
Contributions, Giff and Other Similar	•	e Government grants (contribution	ons) 1e					
ion	f	f All other contributions, gifts, grants	s, and					
out the		similar amounts not included above	e 1 f					
j j		Noncash contributions included in lines 1a						
Sor	ŀ	h Total. Add lines 1a-1f						
<u> </u>				Business Code				
•	2 8	9		Buomedo Gode				
/ice								_
er, ue								
m S		C						
gra Re		d						
Program Service Revenue		e						_
п		f All other program service reven						
		g Total. Add lines 2a-2f						
	3	Investment income (including of						
		other similar amounts)			2,853,000.	2,853,000.		_
	4	Income from investment of tax-		Г				
	5	Royalties						
			(i) Real	(ii) Personal				
			6,545,000.					
	k	b Less: rental expenses	0.					
		c Rental income or (loss) [6,545,000.					
	C	d Net rental income or (loss)			6,545,000.	6,545,000.		
	7 a	a Gross amount from sales of	(i) Securities	(ii) Other				
		assets other than inventory						
	k	b Less: cost or other basis						
		and sales expenses						
		c Gain or (loss)						
		d Net gain or (loss)						
-		a Gross income from fundraising						
υle		including \$	•					
Vel		contributions reported on line 1						
Other Revenu		Part IV, line 18						
her	ŀ	b Less: direct expenses						
ō		c Net income or (loss) from fundr						
		a Gross income from gaming act						
	3 6	Part IV, line 19						
		b Less: direct expenses		$\overline{}$				
		Net income or (loss) from gamin		······				
	10 a	a Gross sales of inventory, less re						
		and allowances						
		b Less: cost of goods sold		$\overline{}$				
	(Net income or (loss) from sales						
		Miscellaneous Revenue		Business Code				
	11 a			<u> </u>				
		b						
		c		<u> </u>				<u> </u>
		d All other revenue						
		e Total. Add lines 11a-11d			0.000.000	0.000.000	-	
	12	Total revenue. See instructions.			9,398,000.	9,398,000.	0.	0.

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). Check if Schedule O contains a response or note to any line in this Part IX (D) Do not include amounts reported on lines 6b. Total expenses Management and general expenses Program service Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits 9 10 Payroll taxes Fees for services (non-employees): Management а Legal Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) Advertising and promotion 12 13 Office expenses Information technology 14 Royalties 15 16 Occupancy 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 2,853,000 2,853,000. 20 Payments to affiliates _____ 21 22 Depreciation, depletion, and amortization 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) 6,545,000. RETIREMENT OF LT DEBT 6,545,000. All other expenses 9,398,000. 0. 9,398,000. 0. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Form 990 (2015)
Part X Balance Sheet

Part X	Balance Sheet				
	Check if Schedule O contains a response or not	e to any line in this Part X			
			(A) Beginning of year		(B) End of year
1	Cash - non-interest-bearing			1	
2	Savings and temporary cash investments		2		
3	Pledges and grants receivable, net		3		
4	Accounts receivable, net			4	
5	Loans and other receivables from current and for				
	trustees, key employees, and highest compensation	ated employees. Complete			
				5	
6	Loans and other receivables from other disquali	fied persons (as defined under			
	section 4958(f)(1)), persons described in section	4958(c)(3)(B), and contributing			
	employers and sponsoring organizations of sect	tion 501(c)(9) voluntary			
,	employees' beneficiary organizations (see instr).	-		6	
7	Notes and loans receivable, net			7	
8	Inventories for sale or use			8	
9	B		981,000.	9	892,00
10a	Land, buildings, and equipment: cost or other				
	basis. Complete Part VI of Schedule D	10a			
b	Less: accumulated depreciation	10b		10c	
11	Investments - publicly traded securities			11	
12	Investments - other securities. See Part IV, line			12	
13	Investments - program-related. See Part IV, line			13	
14	Intangible assets			14	
15	Other assets. See Part IV, line 11		61,280,000.	15	54,735,00
16	Total assets. Add lines 1 through 15 (must equ		62,261,000.	16	55,627,00
17	Accounts payable and accrued expenses			17	
18	Grants payable			18	
19	Deferred revenue			19	
20	Tax-exempt bond liabilities		61,280,000.	20	54,735,00
21	Escrow or custodial account liability. Complete			21	
22	Loans and other payables to current and former	officers, directors, trustees,			
22	key employees, highest compensated employee	es, and disqualified persons.			
	Complete Part II of Schedule L			22	
23	Secured mortgages and notes payable to unrela	ated third parties		23	
24	Unsecured notes and loans payable to unrelated	d third parties		24	
25	Other liabilities (including federal income tax, pa	yables to related third			
	parties, and other liabilities not included on lines	s 17-24). Complete Part X of			
	Schedule D		981,000.	25	892,00
26	Total liabilities. Add lines 17 through 25		62,261,000.	26	55,627,00
	Organizations that follow SFAS 117 (ASC 958	s), check here 🕨 🔲 and			
	complete lines 27 through 29, and lines 33 an	d 34.			
27	Unrestricted net assets			27	
28	Temporarily restricted net assets			28	
29				29	
	Organizations that do not follow SFAS 117 (A	SC 958), check here ▶ X			
	and complete lines 30 through 34.				
30	Capital stock or trust principal, or current funds	T T	0.	30	
31	Paid-in or capital surplus, or land, building, or ed	T T	0.	31	
27 28 29 30 31 32	Retained earnings, endowment, accumulated in		0.	32	
33	Total net assets or fund balances		0.	33	
34	Total liabilities and net assets/fund balances .		62,261,000.	34	55,627,000

Form **990** (2015)

Form **990** (2015)

Pa	rt XI Reconciliation of Net Assets							
	Check if Schedule O contains a response or note to any line in this Part XI							
1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,398					
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,398	8,0	00.			
3	Revenue less expenses. Subtract line 2 from line 1	3			0.			
4								
5	Net unrealized gains (losses) on investments	5						
6	Donated services and use of facilities	6						
7	Investment expenses	7						
8	Prior period adjustments	8						
9	Other changes in net assets or fund balances (explain in Schedule O)	9			0.			
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,							
	column (B))	10			0.			
Pa	rt XII Financial Statements and Reporting							
	Check if Schedule O contains a response or note to any line in this Part XII				X			
				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	0.						
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х			
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a						
	separate basis, consolidated basis, or both:							
	Separate basis Consolidated basis Both consolidated and separate basis							
b	Were the organization's financial statements audited by an independent accountant?		2b	Х				
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate							
	consolidated basis, or both:							
	Separate basis X Consolidated basis Both consolidated and separate basis							
С		e audit,						
review, or compilation of its financial statements and selection of an independent accountant?								
	If the organization changed either its oversight process or selection process during the tax year, explain in Sche							
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 requi	red audit						
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits		3h					

532012

SCHEDULE D (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

IRVINE RANCH WATER DISTRICT WATER SERVICE CORPORATION

Employer identification number 91-1874346

Par	t I Organizations Maintaining Donor Advised	d Funds or Other Similar Funds	or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line	e 6.	
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in $\boldsymbol{\nu}$	_	
	are the organization's property, subject to the organization's		
6	Did the organization inform all grantees, donors, and donor ad	dvisors 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	
Da			
Par			Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization		
	Preservation of land for public use (e.g., recreation or e		torically important land area
	Protection of natural habitat	Preservation of a cer	tified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization of the complete lines 2a through 2d if the organization of the complete lines 2a through 2d if the organization of the complete lines 2a through 2d if the complete lines 2a throu	ied conservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
a	Total number of conservation easements		
b	, , , , , , , , , , , , , , , , , , , ,		
С	Number of conservation easements on a certified historic stru		
d	Number of conservation easements included in (c) acquired a		
_	listed in the National Register		
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or terminated by the	e organization during the tax
4	year ▶ Number of states where property subject to conservation eas	amont is located	
5	Does the organization have a written policy regarding the peri	· · · · · · · · · · · · · · · · · · ·	
3	violations, and enforcement of the conservation easements it		Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, l		
Ū	b	narialing of violations, and emoroting cont	sorvation easements daring the year
7	Amount of expenses incurred in monitoring, inspecting, hand	ling of violations, and enforcing conserva	tion easements during the year
-	> \$	g or notations, and orner only contents	men cacemente dannig me year
8	Does each conservation easement reported on line 2(d) above	e satisfy the requirements of section 170	(h)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conservation		
	include, if applicable, the text of the footnote to the organizat		
	conservation easements.		
Pai	t III Organizations Maintaining Collections of	Art, Historical Treasures, or Ot	ther Similar Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.	
1a	If the organization elected, as permitted under SFAS 116 (AS	C 958), not to report in its revenue staten	nent and balance sheet works of art,
	historical treasures, or other similar assets held for public exh	ibition, education, or research in furthera	nce of public service, provide, in Part XIII,
	the text of the footnote to its financial statements that describ	oes these items.	
b	If the organization elected, as permitted under SFAS 116 (AS	C 958), to report in its revenue statement	and balance sheet works of art, historical
	treasures, or other similar assets held for public exhibition, ec	lucation, or research in furtherance of pu	blic service, provide the following amounts
	relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		
	(ii) Assets included in Form 990, Part X		> \$
2	If the organization received or held works of art, historical treatments	asures, or other similar assets for financia	ıl gain, provide
	the following amounts required to be reported under SFAS 11	16 (ASC 958) relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1		
b	Assets included in Form 990, Part X		

532051 11-02-15

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2015

	t III Organizations Maintaining Col			orical Tr	easures. or	Other	Simila	ar Assets			age Z
3	Using the organization's acquisition, accession								,		
	(check all that apply):	, and other rootie	.0, 0,100,1	any or the	ronowing that	uro u org	ji iii loai it	400 01 110 0	0110011011	101110	
а	Public exhibition	,	d 🗆	I oan or ex	change progra	ms					
b	Scholarly research				oriarigo progra						
c	Preservation for future generations	`	• 🗀								
4	Provide a description of the organization's colle	ections and explai	n how th	ev further t	he organizatio	n's exen	nnt nurne	nse in Part	XIII		
5	During the year, did the organization solicit or r							oco iiii ait	,		
	to be sold to raise funds rather than to be main								Yes		No
Par	t IV Escrow and Custodial Arrange										
	reported an amount on Form 990, Part			3				,	,		
1a	Is the organization an agent, trustee, custodian	or other intermed	diary for o	contribution	ns or other ass	ets not i	ncluded				
	on Form 990, Part X?								Yes		No
b	If "Yes," explain the arrangement in Part XIII an										
									Amoun	it	
С	Beginning balance						1c				
d	Additions during the year						1d				
е	Distributions during the year										
f	Ending balance										
2a	Did the organization include an amount on Form	m 990, Part X, line	21, for e	escrow or c	ustodial accou	ınt liabili	ty?		Yes		No
	If "Yes," explain the arrangement in Part XIII. C										
Par	t V Endowment Funds. Complete if t	he organization ar	nswered	"Yes" on F	l .						
		(a) Current year	(b) P	rior year	(c) Two years	s back	(d) Three	years back	(e) Fou	r years	back
1a											
b	Contributions										
С	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance				<u> </u>						
2	Provide the estimated percentage of the curren	nt year end balanc	, ,	g, column (a	a)) held as:						
а	Board designated or quasi-endowment	0.4	%								
b	Permanent endowment										
С	Temporarily restricted endowment	%									
0-	The percentages on lines 2a, 2b, and 2c should	•	-4: 4l			l & . l-		4:			
Sa	Are there endowment funds not in the possess	ion of the organiza	ation tha	t are rielu a	ina aaministere	ed for th	e organiz	zation	ĺ	Yes	No
	by: (i) unrelated organizations								3a(i)	162	NO
									3a(ii)		
h	(ii) related organizations If "Yes" on line 3a(ii), are the related organization	ne lieted as requi	red on S	chedule R2					3b		
4	Describe in Part XIII the intended uses of the or								OD		
Par	t VI Land, Buildings, and Equipmen		WITICITE	urius.							
	Complete if the organization answered		0. Part IV	'. line 11a. \$	See Form 990.	Part X.	line 10.				
	Description of property	(a) Cost or o			st or other		ccumula	ted	(d) Boo	k valu	—— е
		basis (investi			(other)	٠,	oreciatio		,_, 500		
1a	Land										
	Buildings										
	Leasehold improvements										
	Equipment	I									
	Other										

Schedule D (Form 990) 2015

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

	CH WATER DIS	TRICT WATER			
Schedule D (Form 990) 2015 SERVICE COF	RPORATION		91-	1874346	Page 🤄
Part VII Investments - Other Securities.					
Complete if the organization answered "Yes					
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of val	uation: Cost or end-	of-year market va	alue
(1) Financial derivatives					
(2) Closely-held equity interests					
(3) Other					
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)					
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)					
Part VIII Investments - Program Related.					
Complete if the organization answered "Yes	on Form 990, Part IV,	line 11c. See Form 990, Pa	art X, line 13.		
(a) Description of investment	(b) Book value		uation: Cost or end-o	of-year market va	alue
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)					
Part IX Other Assets.	•	•			
Complete if the organization answered "Yes	on Form 990, Part IV,	line 11d. See Form 990, Pa	art X, line 15.		
) Description			(b) Book va	lue
(1) INTER-COMPANY ACCOUNT REC	EIVABLE - II	RWD		54,735,	000.
(2)					
(3)					-
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
Total. (Column (b) must equal Form 990, Part X, col. (B) lir	ne 15)		•	54,735,	000.
Part X Other Liabilities.			200 Dart V line 05	, , , , ,	
Complete if the organization answered "Yes" (a) Description of liability	on Form 990, Part IV,	(b) Book value	990, Part X, line 25.		
1, (7)		(b) DOOK VAILE			
(1) Federal income taxes		902 000			
(2) INTEREST PAYABLE - NOTES		892,000.			
(3)					
(4)					
(5)					
<u>(6)</u>					
(7)					

892,000. ightharpoonsTotal. (Column (b) must equal Form 990, Part X, col. (B) line 25.) Liability for uncertain tax positions. In Part XIII, 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). Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2015

(8)

	t XI Reconciliation of Revenue per Audited Financial Stat	ements With Revenu		Page T
	Complete if the organization answered "Yes" on Form 990, Part IV, lin		o por riotairii	
1	Total construction and allowed allowed and allowed allowed and allowed allowed allowed and allowed allowed and allowed allowed		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		······	
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities			
Q C	Recoveries of prior year grants Other (Describe in Part XIII.)	1 2 . 1		
d e			2e	
3				
4	Subtract line 2e from line 1 Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
-	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
a b				
C	Other (Describe in Part XIII.) Add lines 4a and 4b		4c	
5	Add lines 4a and 4b Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.)			
	rt XII Reconciliation of Expenses per Audited Financial Sta	tements With Expens	ses per Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, lin		•	
1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		·····	
a	Donated services and use of facilities	2a		
a b		l l		
	Prior year adjustments Other losses	1 2 1		
C C				
d	Other (Describe in Part XIII.)		20	
e	Add lines 2a through 2d			
3 4	Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:		3	
-	Investment expenses not included on Form 990, Part VIII, line 7b	40		
a				
b			40	
с 5				
	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 t XIII Supplemental Information.	3.)		
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4	· Part IV lines 1h and 2h· P	art V line 4: Part X line 2: Part XI	
	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide an		are v, into 1, 1 are x, into 2, 1 are xi,	
		y additional information.		

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

➤ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ➤ Attach to Form 990. Open to Public

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

Questions Regarding Compensation

Department of the Treasury

► Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

IRVINE RANCH WATER DISTRICT WATER

SERVICE CORPORATION

900

Employer identification number 91-1874346

			Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but explain in Part III.			
	Compensation committee Written employment contract			
	Independent compensation consultant Compensation survey or study			
	Form 990 of other organizations Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a related organization:			
а	Receive a severance payment or change-of-control payment?	4a		Х
	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		Х
Ī	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	The totally of lines to o, list the persons and provide the approach amounts to odor from it has in-			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the revenues of:			
а	The organization?	5a		Х
b	Any related organization?	5b		Х
	If "Yes" to line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of:			
а	The organization?	6a		Х
b	Any related organization?	6b		X
_	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments			
•	not described on lines 5 and 6? If "Yes," describe in Part III	7		Х
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
•	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		Х
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in			
3	Regulations section 53.4958-6(c)?	9		
	Regulations section 53.4958-6(c)?	9		

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LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2015

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of	W-2 and/or 1099-MI	SC compensation	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns	(F) Compensation in column (B)
(A) Name and Title			(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation	Derients	(B)(i)-(D)	reported as deferred on prior Form 990
(1) LESLIE BONKOWSKI	(i)	0.	0.	0.	0.	0.	0.	0.
SECRETARY	(ii)	119,901.	0.	0.	24,643.	9,772.		0.
(2) ROBERT JACOBSON	(i)	0.	0.	0.	0.	0.	0.	0.
TREASURER	(ii)	196,832.	0.	0.	40,444.	19,339.	256,615.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							_
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							<u> </u>
	(ii)							
	(i)							
	(ii)						<u> </u>	<u> </u>

Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.
SCHEDULE J LINE 3
ALL COMPENSATION IS PAID BY IRVINE RANCH WATER DISTRICT. EMPLOYEE
REVIEWS AND COMPENSATION ADJUSTMENTS ARE DONE ACCORDING TO IRVINE RANCH
WATER DISTRICT POLICIES AND PROCEDURES.

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or 990-EZ.

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

2015
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

IRVINE RANCH WATER DISTRICT WATER SERVICE CORPORATION

Employer identification number 91-1874346

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

IRVINE RANCH WATER DISTRICT AND THE ACQUISITION BY PURCHASE OR OTHER

MEANS OF WATER COMPANIES OR ANY INTEREST THEREIN FOR THE BENEFIT OF THE

DISTRICT. THE ORGANIZATION HAS FACILITATED TRANSACTIONS NEEDED BY THE

DISTRICT FOR THE ACQUISTION OF TWO SMALL WATER SYSTEMS THAT WERE

CONSOLIDATED WITH THE DISTRICT.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FACILITATED TRANSACTIONS NEEDED BY THE DISTRICT FOR THE ACQUISTION OF

TWO SMALL WATER SYSTEMS THAT WERE CONSOLIDATED WITH THE DISTRICT.

FORM 990, PART VI, SECTION B, LINE 11:

A COPY OF THE ORGANIZATION'S FORM 990 TAX RETURN IS DISTRIBUTED TO THE GOVERNING BOARD OF DIRECTORS FOR APPROVAL PRIOR TO ITS FILING. THIS FORMAL APPROVAL IS DOCUMENTED IN THE MINUTES OF THE BOARD OF DIRECTORS MEETING AND IS A REQUIRED PROCEDURE.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION HAS A FORMAL CONFLICT OF INTEREST POLICY. THE FIVE IRVINE

RANCH WATER DISTRICT BOARD OF DIRECTORS ARE REQUIRED TO BE THE FIVE MEMBERS

OF THE CORPORATION'S BOARD OF DIRECTORS. ALL MEMBERS OF THE BOARD OF

DIRECTORS OF THE ORGANIZATION ARE REQUIRED TO SIGN THIS CONFLICT OF

INTEREST POLICY ON AN ANNUAL BASIS. THE ORGANIZATION MONITORS THIS CONFLICT

OF INTEREST POLICY BY ENFORCING ITS IMPLEMENTATION AS POLICY TO MEMBERS OF

THE BOARD OF DIRECTORS.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2015)

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Department of the Treasury Internal Revenue Service

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

IRVINE RANCH WATER DISTRICT WATER SERVICE CORPORATION

Employer identification number 91-1874346

Part I Identification of Disregarded Entities Complete	e if the organization answered "Yes" on	Form 990, Part IV, line 33.			
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
Identification of Related Tax-Exempt Organiza	tions Complete if the organization ans	wered "Yes" on Form 990. Par	t IV. line 34 because	e it had one or more re	elated tax-exempt

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity		g) 512(b)(13) rolled ity?
				501(c)(3))		Yes	No
IRVINE RANCH WATER DISTRICT - 95-2232918							
15600 SAND CANYON ROAD							
IRVINE, CA 92619-7000	WATER DISTRICT	CALIFORNIA	501(C)(4)		N/A		X
	-						

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2015

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total	Share of end-of-year assets	Disprop	ortionata	Code V-UBI	General o	Percentage
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes No	
				1					1		

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	ent	tion b)(13) rolled tity?
		,						Yes	No

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Schedule R (Form 990) 2015

1a

Yes No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)				1b		Λ
c Gift, grant, or capital contribution from related organization(s)				1c		X
d Loans or loan guarantees to or for related organization(s)				1d	X	
e Loans or loan guarantees by related organization(s)				1e		X
f Dividends from related organization(s)				1f		X
g Sale of assets to related organization(s)				1g		Х
h Purchase of assets from related organization(s)				1h		X
i Exchange of assets with related organization(s)				1i		Х
j Lease of facilities, equipment, or other assets to related organization(s)				1j		X
k Lease of facilities, equipment, or other assets from related organization(s)				1k		X
I Performance of services or membership or fundraising solicitations for related organ				11		X
m Performance of services or membership or fundraising solicitations by related organ				1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization	on(s)			1n	X	
Sharing of paid employees with related organization(s)				10	X	
p Reimbursement paid to related organization(s) for expenses				1 p		X
q Reimbursement paid by related organization(s) for expenses				1q		Х
r Other transfer of cash or property to related organization(s)				1r		X
,				1s		X
2 If the answer to any of the above is "Yes," see the instructions for information on w	ho must complete th	is line, including covered i	relationships and transaction thresholds.			
(a) Name of related organization	(b)	(c)	(d)			
Name of related organization	Transaction type (a-s)	Amount involved	Method of determining amount in	/olved		
	type (a-3)					
TRUTHE DANGE WARD DIGERLAND		F4 72F 000	GO GITT			
(1) IRVINE RANCH WATER DISTRICT	D	54,735,000.	COST			
(2)						
(0)						
(3)						
(4)						
(4)						
IE)						
(5)						
(6)						
(6) 532163 09-08-15	<u>I</u>		Schedule	B (For	n 000	2015
02 100 03-00-10	24		Scriedule	11 (1-011	11 990	2013

Schedule R (Form 990) 2015

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec 501(c)(3) orgs.?	(g) Share of end-of-year assets	Dispretion allocat	opor- late tions?	Genera manag partn Yes	(k) Percentage ing ownership
									000) 0045

Schedule R (Form 990) 2015