



Public Notice Pursuant to A.R.S. § 38-431.02

**ARIZONA MUNICIPAL WATER USERS ASSOCIATION
BOARD OF DIRECTORS**

MEETING NOTICE AND AGENDA

Thursday, April 27, 2023 – 11:00 a.m.

**This meeting will be held as a Hybrid meeting.
Attendance in person is welcomed; Others may join via Zoom.**

Access this [Link](#) to join via Zoom. Meeting ID: 858 9995 7688
(Option to join by phone: 602-753-0140, same Meeting ID as above)

A. Call to Order

B. General Business—Items for Discussion and Possible Action

1. Approval of the Minutes from the March 23, 2023 Meeting
2. Schedule Next Meeting Date: Thursday, May 25, 2023 – 11:00 a.m.
3. 2023 Legislative Session
4. Colorado River Conditions
5. AMWUA Annual Action Plan
6. IRS Form 990 for Fiscal Year 2022

C. Executive Director’s Report

D. Future Agenda Items

E. Executive Session

Pursuant to A.R.S. Section 38.431.03.A.1, the AMWUA Board of Directors may vote to convene in Executive Session to discuss the annual evaluation of the AMWUA Executive Director and other personnel-related matters.

F. Consideration of Action Pursuant to Executive Session

G. Adjournment

*The order of the agenda may be altered or changed by the AMWUA Board of Directors. Members of the AMWUA Board of Directors may attend in person or by internet conferencing.

More information about AMWUA public meetings is available online at www.amwua.org/what-we-do/public-meetings, or by request.

Arizona Municipal Water Users Association



BOARD OF DIRECTORS
MEETING MINUTES
March 23, 2023
HYBRID MEETING

BOARD MEMBERS PRESENT

Councilmember Bart Turner, Glendale, President
Councilmember Scott Anderson, Gilbert, Secretary-Treasurer
Councilmember Arlene Chin, Tempe
Councilmember Mark Freeman, Mesa
Vice Mayor Matt Orlando, Chandler
Mayor David Ortega, Scottsdale

BOARD MEMBERS NOT PRESENT

Councilmember Sheri Lauritano, Goodyear, Vice President
Mayor Jason Beck, Peoria
Councilmember Curtis Nielson, Avondale
Councilwoman Ann O'Brien, Phoenix

OTHERS PRESENT

Barry Aarons, Aarons Co.	Kathy Ferris, AMWUA	Ryan Peters, Chandler
Alexis Apodaca, Chandler	Brett Fleck, Peoria	Cape Powers, Peoria
Amy Arguilez, Gilbert	Jake Golden, Phoenix	Liz Rehling, O.H. Partners
Michelle Barclay, AMWUA	Tonya Gray, Tempe	Beth Saunderson, O.H. Partners
Gretchen Baumgardner, Scottsdale	Lauren Hixson, Gilbert	Martin Stiles, CAP
Anthony Beckham, SRP	Sandra House, Glendale	Drew Swieczkowski, Glendale
Rob Bohr, Gilbert	Hayley Howard, Glendale	Warren Tenney, AMWUA
Silvana Burgos, Goodyear	Simone Kjolsrud, Chandler	Sheri Trapp, AMWUA
Cynthia Campbell, Phoenix	Marisa Manheim, ASU	Theresa Ulmer, Ulmer Consulting
Barbara Chappell, Goodyear	Mike Milby, CliftonLarsonAllen	Emily Webb, Peoria
Ray Diaz, Goodyear	Brad Moore, AMWUA	Marge Zylla, Tempe
Miranda DeWitt, Mesa	Jacob Perez Laurent, AMWUA	

A. Call to Order

Councilmember Turner called the meeting to order at 11:02 a.m.

B. General Business – Items for Discussion and Possible Action

1. Approval of the Minutes from the March 23, 2023 Meeting

Upon a motion made by Mayor Ortega and a second by Councilmember Freeman, the AMWUA Board of Directors unanimously approved of the February 23, 2023 meeting minutes.

2. [Schedule Next Meeting Date: Thursday, April 27, 2023, 11:00 a.m.](#)

6. [Arizona Water Banking Authority Firming Policy](#)

Mr. Tenney gave a historical overview on the Arizona Water Banking Authority (AWBA) and noted that stakeholders have been engaging with the AWBA, ADWR, and CAP on planning efforts to recover the over 1.6 MAF of Colorado River water stored for reduced M&I supplies under forthcoming shortages.

Mr. Tenney reported that as part of the DCP mitigation process, the AWBA Commission's approved policy was to firm 100% of cuts to M&I subcontractors through 2026. Given near-term Colorado River shortages are projected to be deeper than expected, the Commission directed staff to convene stakeholders to discuss how the AWBA may proceed with firming M&I subcontractors without quickly depleting its Long-Term Storage Credits (LTSC). Mr. Tenney provided the example that the AWBA fully firming a 50% cut to the M&I starting in 2024 would deplete its LTSC by 2031.

Mr. Tenney reported that AMWUA has worked with the WRAG to identify key elements of a successful firming policy by the Banking Authority, including the equity, timing, and certainty of distribution and recovery.

Mr. Tenney reported that AWBA's historical assumption to proportionally firm up to 20% of M&I cuts is an ideal path forward, extending the depletion of credits to the year 2043. Mr. Tenney reported that the extension of the credits allows for development of recovery infrastructure by the Bank and CAWCD. Given its alignment with the key elements of an effective firming process, AMWUA staff recommends advocacy for a 20% pro rata firming policy by AWBA starting in 2024 and for the Water Bank and CAWCD to expedite recovery efforts.

Mayor Ortega commented that having the capacity to extract wet water from the multiple locations of AWBA storage will be essential for effective recovery and he asked what CAP's capacity for extraction across the aquifer is to meet demand. Mr. Tenney gave a brief overview of the responsibilities of the Bank and CAWCD and the options for obtaining credits and wet water from both entities. Mr. Tenney emphasized that his timeframe is important so the CAWCD can develop and complete recovery infrastructure for delivery of wet water in the future, specifically from the Tonopah Recharge facility.

Councilmember Freeman reported that there are not enough sites currently for extraction from the Bank and reiterated that the AMWUA position would support the expedited recovery efforts for water use needs across all sectors.

Upon a motion made by Councilmember Freeman and a second from Mayor Ortega, the AMWUA Board of Directors unanimously approved to adopt a position for the AWBA firming policy for an up to 20% pro rata firming starting 2024 and that the Water Bank and CAWCD should expedite recovery efforts.

Mr. Tenney clarified that AWBA water was stored on behalf of M&I subcontractors and CAP was designated as the recovery agent for those M&I subcontractors. Mayor Ortega commented whether WIFA funds may be used by AMWUA members for the development of extraction wells for recovery purposes. Mr. Tenney noted that the CAWCD currently has a 4-cent ad valorem tax to be utilized for AWBA storage and he believes this fund could be used for recovery as well. Mr. Tenney noted that once the Water Bank has a position, it can help move more recovery planning efforts forward.

3. 2023 Legislative Session

Mr. Tenney reported on the legislative session and the bills to be recommended for action by the AMWUA Board of Directors. Mr. Tenney gave a brief overview on the following bill that AMWUA recommended a position of support:

HB 2448 agricultural irrigation appropriation

Upon a motion made by Mayor Ortega and a second from Councilmember Anderson, the AMWUA Board of Directors unanimously approved of the recommended position of support for HB 2448.

Mr. Tenney gave an overview of the following bill that AMWUA recommended a position of support:

Striker HB 2143 graywater reuse; residential standards; rules

Upon a motion made by Councilmember Freeman and a second from Mayor Ortega, the AMWUA Board of Directors unanimously approved of the recommended position of support for HB 2143.

Mr. Tenney then reported on the following bill recommended to oppose but seek amendment and then monitor:

HB 2669 prohibition, biosolids, land application

Mr. Tenney reported that HB 2669 is primarily focused to resolve land application of biosolids within Yuma County, but if passed in its current state would drastically reduce the number of acres available for land application while also significantly increasing the costs for larger municipality utilities. Mr. Tenney reported that this bill is addressing an issue in Yuma and reported that the sponsor is amenable to seek an amendment.

Mayor Ortega asked if this bill would cover any importations of biosolids. Mr. Tenney reported that there are importation elements, but this bill would affect applications within the state. Councilmember Freeman noted that this bill is attempting to address an issue in Yuma.

Upon a motion made by Councilmember Freeman and a second from Mayor Ortega, the AMWUA Board of Directors unanimously approved of the recommended position to oppose in its current form but seek amendment and then monitor for HB 2669.

Mr. Tenney updated the Board on SB 1660 within the Legislature and AMWUA's continued opposition to the bill. Mr. Barry Aarons commented that proponents of the bill have obtained environmental groups to voice support for SB 1660, enabling a bipartisan vote. Mr. Aarons reported that EPCOR is one stakeholder working to move votes against SB 1660 in the House. Mr. Aarons reported that the Governor has made a statement that she will veto bills that directly upset the Groundwater Management Act. Mr. Aarons encouraged members to engage with their legislators to communicate how this bill puts their groundwater supplies at risk. Mr. Aarons noted the precedence of future industries using this legislation if it should pass, furthering the problematic nature of the bill.

Councilmember Turner commented that this legislation is special interest legislation that could undercut the actions taken to protect groundwater supplies.

Mr. Aarons reported on HB 2535 and the issues that could arise with new annexed properties connecting to a municipal utility system. Mr. Aarons also reported on the pending legislation that is involved with the current situation in Rio Verde, and briefly commented on the current budget negotiations within the Legislature.

4. Colorado River Conditions

Mr. Tenney reported on the productive hydrologic conditions this winter, with precipitation in the Upper Basin nearing 145% above the median. Mr. Tenney reported that Reclamation has paused releases from Flaming Gorge Reservoir to Lake Powell. He noted that while the runoff is anticipated to be favorable, one strong winter is not enough to bring the Colorado River system back to pre-aridification levels. Mr. Tenney reported that while there have been favorable, above-median snowpack percentages over the last two decades, there remains a two million acre-feet deficit on the Colorado River.

Mr. Tenney reported that Reclamation is anticipated to determine 2024 action by August but is weighing the variables and risks of their updated Supplemental Environment Impact Statement (SEIS). Mr. Tenney reported that AMWUA anticipates shortages to CAP range from 40% – 50% to up to 100% due to the lower priority. Mr. Tenney reviewed examples of short- and long-term actions cities can do to adapt to Colorado River reductions and reduce reliance. Mr. Tenney reported that one area of preparation for AMWUA members is consistent messaging to their communities on the Colorado River situation.

5. Messaging about Colorado River Shortage Adaptation

Ms. Sheri Trapp, AMWUA Communications Manager, reported that AMWUA is preparing its messaging efforts for the upcoming developments on the Colorado River for 2024, such as Reclamation’s Draft SEIS in April and later decision in August. Ms. Trapp reported that to assist with messaging on municipal conservation, AMWUA staff created a listing of all conservation best management practices (BMPs) that are collectively implemented by the AMWUA members. Ms. Trapp gave a brief walkthrough of the BMP efforts that the members are collectively doing currently. Ms. Trapp reported that there is an opportunity to elevate joint messaging on conservation, such as offering guidance to residents and businesses, targeting turf grass, and promoting ordinances and design guidance. Ms. Trapp reported that messaging for outdoor water use needs to be simple and target residents who do not know they are overwatering into voluntary conservation efforts. Ms. Trapp reported that a joint effort in this messaging will broaden the reach and help members remain consistent in the conservation message.

Ms. Trapp shared the joint message – “water no more than twice a week” – that can be promoted by each city and adjusted within each member’s conservation messaging. Ms. Trapp reported this messaging has been evaluated by both the AMWUA WRAG and CEAG and is tentatively timed for late March and early April. In addition, this initiative has identified more opportunities for AMWUA to coordinate joint messages among members and any regional partners throughout different seasons and times of year. Ms. Trapp reported that together the AMWUA members can change the narrative and optics of conservation in this time of shortage. Moving forward, AMWUA will highlight all current actions from the members and identify messages that provide simple guidance to residents on what they can do to cut water use.

Councilmember Turner reported that due to a lack of quorum with Vice Mayor Orlando leaving the meeting, the Board will not be giving staff any direction.

Councilmember Freeman suggested reaching out to large vendors and providers to participate in joint messaging efforts to promote water wise practices alongside municipal utilities. In addition,

Councilmember Freeman suggested workshops within local communities, particularly with HOAs, as an expansion of water conservation messaging.

Mayor Ortega reported that the City of Scottsdale passed an ordinance allowing HOAs to opt out of overseeding and there was increased voluntary actions among communities. Mayor Ortega also reported on mandatory 'green' building code requirements as a method of water and energy savings.

Councilmember Turner reported that while municipal conservation will not be able to solve the continuing Colorado River situation alone, he is aware of every city willing to do what they can to save water. Councilmember Turner reported that the conservation BMPs will be distributed to members as a way to highlight their conservation strategies to their water portfolio.

C. Executive Director's Report

Mr. Tenney reported that the AMWUA Management Board will be given a presentation from the Arizona Department of Water Quality about its testing and oversight of PFAS contaminants.

Mr. Tenney reported that he hopes to fill the positions of Water Policy Advisor and Conservation Program Manager, and he commended the AMWUA staff for their work during the transition.

D. Future Agenda Items

There were no future agenda items discussed at this time.

E. Adjournment

Councilmember Turner adjourned the meeting at 12:33 p.m.

BOARD OF DIRECTORS
INFORMATION SUMMARY
April 27, 2023

2023 Legislative Session

ANNUAL PLAN REFERENCE

Legislation

Effectively advocate with one voice at the Legislature.

- Monitor, analyze and clarify state and federal legislation of interest to our members.
- Engage with legislators to inform them about the issues important to AMWUA including identifying and working with legislators to champion water issues.

Strategic Plan: Collaborate and Advocate for Solutions, Safeguard Water Supplies, Reinforce Groundwater Management, Prepare for Impacts of Drought & Shortage, Pursue Post-2025 Water Policy

SUMMARY

The First Regular Session of the 56th Legislature began on January 9, 2023. To date, over 1,600 measures have been introduced. As of the March 23, 2023 meeting, the AMWUA Board of Directors has adopted positions on 38 water-related bills. No further legislation is to be introduced unless it is presented as a floor amendment.

AMWUA staff will provide an update on the key water legislation that AMWUA is tracking. This legislative update includes one bill that staff recommends changing the position from monitor to support.

RECOMMENDATION

At the April 12th meeting, the AMWUA Management Board formally recommended to the AMWUA Board of Directors the legislative positions on two bills presented in this Board packet.

Depending on legislative activity before the April 27, 2023 meeting, the AMWUA Board of Directors may be asked to provide direction regarding introduced strike-everything amendments.

SUGGESTED MOTION

I move that the AMWUA Board of Directors adopt the following legislative positions as outlined in this Board packet:

SUPPORT

SB 1391 s/e use of monies in state lottery fund; report (Griffin)

OPPOSE, SEEK AMENDMENT, THEN MONITOR

SB 1278 s/e state preemption; utilities; appliances; restrictions; prohibition; limitation; definitions (Montenegro)

Bills Recommended for Action

[SB 1278](#) s/e state preemption; utilities; appliances; restrictions; prohibition; limitation; definitions (Montenegro)

This bill would prohibit municipalities from imposing further regulation to limit what types of appliances utility customers can use. AMWUA is concerned that this bill could impact municipal water conservation initiatives because the bill as written applies to dishwashers “or other appliance that is designed to use the services of a utility provider”.

Staff Recommendation: Oppose, seek amendment, then Monitor

[SB 1391](#) s/e use of monies in state lottery fund; report (Griffin)

This bill would direct \$9,060,000 left over from the state lottery fund to ADEQ’s water quality fee fund, which has been underfunded for many years. ADEQ worked with Representative Griffin to develop this legislation as a permanent fix to the water quality fee fund’s structural deficit. This bill would allow ADEQ to fix that deficit without having to raise fees for water providers or rely on annual funding from the State General Fund.

Staff Recommendation: Support

Positions Adopted by the AMWUA Board of Directors as of March 23, 2023

HB 2026 appropriation; on-farm efficiency fund (Dunn)

Appropriates \$30 million to the “On-farm irrigation efficiency fund” created in the 2022 legislative session. The Fund is administered by University of Arizona and designed to fund improvements in irrigation water efficiency. The Fund is reportedly on track to have spent the entire \$30 million appropriation from the 2022 budget, offering \$1,500 per AF. For more information: <https://extension.arizona.edu/water-irrigation-efficiency-program>

AMWUA Position: Monitor

HB 2048 | SB 1432 assured water; small residential developments (H: Bliss | S: Wadsack)

The bill would require any developer who seeks a building permit for 6 or more residences in an unincorporated area of an AMA to apply for a Certificate of Assured Water Supply (AWS). This proposed concept differs from the existing AWS regulations by triggering the requirement with a building permit, rather than subdivision plat. It also requires a Certificate for rental properties, which are currently exempted from the AWS Program.

AMWUA Position: Support, seek amendments

HB 2143 s/e gray water reuse; residential standards; rules (Kerr)

This bill allows ADEQ to permit a graywater system that would use recycled shower and bath water for indoor toilet flushing. Such systems must have a NSF 350 Class R Certification - consistent with both the International Plumbing Code and the Uniform Plumbing Code, and meet ADEQ’s regulatory rules for such system, which ADEQ would be tasked to develop. Currently, Arizona allows graywater use outside but not indoors.

AMWUA Position: Support

HB 2164 | SB 1448 subsequent irrigation; non-expansion areas; procedures (H: Stahl Hamilton | S: Sundarshan)

This measure introduces a number of modifications to the procedures for establishment of new irrigation non-expansion areas (INA). The proposal would allow ADWR to consider projected rates of groundwater withdrawal as part of the determination of a new INA. The bill also clarifies which entities are eligible to petition the State to create a new INA and requires that petitioners submit a groundwater model and hydrologic assessment using methodology approved by the ADWR Director. The language aligns with the suggested statutory changes presented by ADWR in the summer of 2017 during the Governor’s Water Solutions

Conversations. The bill has been introduced successively for a number of years, and AMWUA has supported the legislation.

AMWUA Position: Support

[HB 2217](#) s/e appropriation; brackish groundwater studies (Griffin)

Appropriates \$50,000 to ADWR in FY24 to review and update studies on brackish groundwater in Arizona.

AMWUA Position: Monitor

[HB 2260](#) wells; permits; spacing rules (Cano)

Requires that ADWR adopt rules governing the location of new and replacement wells >35 gpm located outside of AMAs, within groundwater basins that the Director determines to be experiencing declining groundwater levels. AMWUA has historically supported legislation to this effect.

AMWUA Position: Support

[HB 2266](#) groundwater pumping; measuring; reporting (Cano)

Requires measuring, monitoring and annual reporting for nonexempt groundwater wells throughout the state. Water users who irrigate 10 or fewer acres that are not part of a larger farming operation, or water users who pump <10 acre-feet per year for non-irrigation use are exempted from this requirement. AMWUA supported this legislation in the 2020 and 2021 sessions.

AMWUA Position: Support

[HB 2278](#) well drilling; groundwater basins (Cano)

Establishes a well drilling moratorium that prevents new wells in the Upper San Pedro and Verde Valley groundwater subbasins until the conclusion of the General Stream Adjudication unless a well is a replacement well or does not pump subflow. AMWUA adopted a “Monitor” position on this legislation in the 2020, 2021, and 2022 sessions.

AMWUA Position: Monitor

[HB 2323](#) water augmentation fund; brackish groundwater (Kolodin & 4 others)

Currently, WIFA’s Long-Term Water Augmentation (LTWA) Fund carries a stipulation that 75% of the monies must be spent on a water supply development project that imports water from outside of Arizona. HB 2323 modifies the statutes to characterize brackish groundwater desalination as an importation project for the purposes of being eligible for this funding. Brackish groundwater desalination would already be eligible for the other 25% of LTWA Fund monies without this statutory change.

AMWUA Position: Monitor

[HB 2372](#) Colorado River water transfers; limit (Biasiucci, Gillette, Borrelli)

This bill prohibits transfers of Colorado River P4 entitlements from La Paz County, Mohave County, and Yuma County to other areas of the state. The pending Queen Creek transfer is exempted from this prohibition. This language was introduced in 2022 as a strike-everything amendment that faced lawmaker concerns and opposition from CAP and the development community. Additional legislative intent language has been added that characterizes transfers as an attempt to circumvent “Colorado River water reductions by replacing those reductions with transferred water.”

AMWUA Position: Monitor

[HB 2376](#) agricultural land; foreign ownership; prohibition (Biasiucci & 9 others)

Prohibits the Arizona State Land Department from leasing or subleasing agricultural state lands to an entity that is a foreign government or is a subsidiary of a foreign government. This legislation is a response to the reports of Fondomonte, a Saudi Arabian company, growing alfalfa for export on state lands with no pumping restrictions.

AMWUA Position: Monitor

[HB 2406](#) | [SB 1079](#) water treatment facilities; loan repayment (H: Terech | S: Shope)

Removes the statutory requirement that cities and towns larger than 150,000 are required to hold an election to receive approval for a WIFA loan. The election requirement is an unnecessary stipulation as municipal loan agreements go before publicly elected city councils. The requirement causes additional delays and expenses for cities that seek federal infrastructure funds, and only impacts municipalities above the 150,000-person threshold. AMWUA ran this legislation in 2022, and SB 1079 has been introduced on AMWUA’s behalf by Senator Shope.

AMWUA Position: Support

[HB 2438](#) board of supervisors; powers; water (Griffin)

Expands the authorities of a County Board of Supervisors to allow participation “in water reuse and recycling programs and regional wastewater recharge projects and related infrastructure.” Similar legislation was introduced last session on behalf of the Pinal County Board of Supervisors.

AMWUA Position: Monitor

[HB 2442](#) temporary non-expansion area (Griffin)

This bill establishes procedures for the creation of a “temporary non-expansion area” (TNA) that prohibits irrigation of new acreage for a period of 5 years. To establish a TNA, at least 50% of “irrigation users of groundwater” or 10% of registered voters residing within the groundwater basin must submit a petition to the ADWR Director. After ADWR holds a public hearing on the TNA, the establishment of the TNA will be determined by election of all registered voters within the proposed boundaries. A majority of voters must approve the formation of the TNA for the regulations to take effect.

AMWUA Position: Monitor

[HB 2443](#) navigable stream adjudication commission; extension (Griffin)

This bill extends the legislative authorization for the Arizona Navigable Stream Adjudication Commission (ANSAC) for four years to June 30, 2028. The ANSAC is charged with determining which of Arizona’s rivers and streams were navigable at time of statehood. If determined to be navigable at time of statehood, the land beneath the watercourse is subject to ownership by the State to be held in public trust. If non-navigable, the watercourse is subject to ownership by the person whose property it crosses. The commission is scheduled to sunset on June 30, 2024.

AMWUA Position: Support

[HB 2445](#) s/e subdivisions; leased properties exemption; emergency (Griffin)

HB 2445 as amended expands the definition of “subdivision” to include six or more detached single residential homes that are located on lands that divided into six or more lots. It also repeals the exemption for leasehold offerings of one year or less from the definition of “subdivision.” The intent of the sponsor is to expand applicability of the Assured Water Supply Program to “build-to-rent” developments that often exploit Assured Water Supply Program loopholes. This bill goes one positive step further than HB 2616 in closing this loophole regarding “build-to-rent” housing. AMWUA is working ADWR and other stakeholders to ensure that the language of the bill achieves the desired intent.

AMWUA Position: Support

[HB 2448](#) appropriation; groundwater; Santa Rosa canal (Martinez, Cook, Smith)

Appropriates \$25 million to ADWR to distribute to MSIDD and CAIDD to construct to convey groundwater separate from the Santa Rosa canal. This bill is related to a pending settlement between the Ak-Chin Indian Community and the two Pinal irrigation districts. The settlement is anticipated to lead to Reclamation approving the water quality standards for moving non-Colorado River water through the CAP canal.

AMWUA Position: Support

[HB 2535](#) private property; wells; regulation; prohibition (Smith & 23 others)

In an unincorporated area, a well drilled on private property and any buildings or structures that rely on that well are not subject to “municipal regulation” if the area is annexed by a city or town. HB 2535 has the potential for broad and significant negative impacts on public health and safety – including preventing a municipality from implementing building safety codes, fire codes, or water quality and sanitation measures in an annexed area. AMWUA is working with the sponsor to develop amended language that alleviates these concerns.

AMWUA Position: Oppose

[HB 2590](#) s/e seller disclosure; water; solar; batteries (Griffin)

The strike everything amendment requires that property sales disclosure forms include information on water hauling that the property may rely, and the source of the water supply. The bill also requires disclosures related to solar and battery devices on the property. AMWUA supports the water-related disclosure provisions associated with the bill.

AMWUA Position: Support

[HB 2616](#) subdivisions; leased properties (Bliss)

Arizona’s Groundwater Code requires that prior to the sale of subdivided land in AMAs, an assured water supply must be demonstrated. HB 2616 removes an exemption from the definition of “Subdivision” for “leasehold offerings of one year or less.” Removing this exemption would expand the applicability of Assured Water Supply requirements to leasehold offerings of one year or less (i.e., build-to-rent properties). Rental properties such as apartments and mobile home communities would remain excluded from the definition of “subdivision.”

AMWUA Position: Support

[HB 2669](#) prohibition, biosolids, land application (Dunn)

The prohibition will drastically reduce the number of acres available for land application and significantly increase costs for larger municipal utilities and their customers statewide without correcting any identified safety or health risk.

This bill passed Senate NREW on March 30, 2023 with an amendment that removed the distance limitations for land applications and shifted the focus away from biosolids to the land application of sewage and septage.

AMWUA Position: Monitor

[HB 2793](#) water efficient plumbing fixtures (Mathis & 6 others)

Arizona adopted water-efficiency standards for indoor plumbing fixtures in 1992 which have since been superseded by various federal laws and requirements. This bill would update Arizona’s water-efficiency standards to align with criteria established by the WaterSense Program, a public-private partnership between industry, utilities, and regulators. AMWUA drafted this legislation in 2019 and has supported it in subsequent legislative sessions.

AMWUA Position: Support

[SB 1090](#) groundwater pumping; foreign ownership; prohibition (Kern)

“A corporation or other entity in which the government of another country has a controlling interest is not eligible to pump groundwater in this state.” Controlling interest is defined as direct or indirect ownership of at least 80% of the voting shares or interests of the entity.

AMWUA Position: Monitor

[SB 1223](#) water infrastructure; commerce grant fund (Shope)

Appropriates \$8 million to the “Water Infrastructure and Commerce Grant Fund” in FY24. The Fund was created in 2022 for the purpose of providing grants to eligible entities for design and construction of water infrastructure. Eligible entities are Pinal County employers with more than 250 employees, or a private water company acting on the behalf of the Pinal County company.

AMWUA Position: Monitor

[SB 1257](#) water resources; assistant director (Peterson)

Requires the Director of ADWR to appoint an Assistant Director whose exclusive duties are coordinating with WIFA and water users on water importation projects for augmentation, and projects to increase water storage.

AMWUA Position: Monitor

[SB 1306](#) | [HB 2731](#) local groundwater stewardship areas. (S: Borrelli | H: Biasiucci)

SB 1306 and HB 2731 creates a new water management framework titled “Local Groundwater Stewardship Areas” (LGSA) that can be established via designation by a County Board of Supervisors, the Director of ADWR, or petition of residents within a groundwater basin if certain conditions related to groundwater depletion are met. For any LGSA that is formed, the Governor shall appoint persons to an LGSA Council that represents water users in the area. The Council is charged with establishing a Management Plan and Goal(s) for the LGSA and recommending best management practices designed to reduce groundwater withdrawals in the area. SB 1306 also establishes the Department of Water Resources Local Groundwater Stewardship Fund consisting of monies deposited from State Lottery, to support ADWR’s administration of the LGSA.

AMWUA Position: Monitor

[SB 1358](#) homeowners’ associations; solar, water devices (Mendez & 5 others)

Homeowners Associations (HOA) cannot prohibit the installation of a water saving device or indoor or outdoor water conservation practice. The HOA may adopt reasonable rules governing proposed water conservation practices. This bill could empower individual homeowners to

convert their landscapes to desert-appropriate landscapes and make positive reductions in outdoor water use. AMWUA supported this legislation in 2022.

AMWUA Position: Support

[SB 1390](#) water infrastructure finance authority; amendments (Kerr)

This bill makes various technical and conforming changes to the WIFA legislation that was passed in 2022. Clean up amendments include clarification that WIFA is not a public service corporation, the WIFA Board is authorized to adopt policies and guidelines regarding employee compensation, and conforming changes to align the definition of “eligible entity” for the Conservation Grant Fund with existing WIFA statutes.

AMWUA Position: Support

[SB 1391](#) s/e use of monies in state lottery fund; report (Griffin)

This bill would direct \$9,060,000 left over from the state lottery fund to ADEQ’s water quality fee fund, which has been underfunded for many years. ADEQ worked with Representative Griffin to develop this legislation as a permanent fix to the water quality fee fund’s structural deficit. This bill would allow ADEQ to fix that deficit without having to raise fees for water providers or rely on annual funding from the State General Fund.

AMWUA Position: Monitor

[SB 1438](#) active management; non-expansion area; fees (Sundareshan)

Allows ADWR to reduce fees for the certification of grandfathered rights in Active Management Areas and Irrigation Non-Expansion Areas established after January 1, 2022 without having to pursue a Rulemaking. This would apply to the newly formed Douglas AMA and Hualapai INA.

AMWUA Position: Monitor

[SB 1439](#) state lands; leases; groundwater use (Sundareshan, & 2 others)

Requires the Arizona State Land Department to collect annual withdrawal fees and groundwater pumping data from any lessees of ASLD agricultural lands located outside of an AMA or INA.

AMWUA Position: Support

[SB 1448](#) subsequent active management area; designation (Sundareshan & 7 others)

Requires the ADWR Director to designate a groundwater basin as an AMA if it is determined that AMA practices are needed to preserve the existing supply of groundwater, land subsidence is occurring, or groundwater withdrawals are threatening water quality degradation. Previously the ADWR had the discretion to designate subsequent AMAs for these reasons, not a mandate.

AMWUA Position: Monitor

[SB 1660](#) water; effluent; credits (Kerr, Kaiser, Dunn)

Expands the legal definition of effluent to include wastewater generated by industrial facilities that is treated at the site of use. SB 1660 allows an industrial facility to treat and recharge its wastewater to earn effluent LTSC. The bill stipulates that LTSC earned by the industrial effluent can only be “used” at the site of storage.

The AMWUA cities have serious concerns with the proposed statutory amendments, particularly the potential for this bill to incentivize industrial users to extract fossil groundwater and convert it to LTSC for sale. The bill also sets a precedent of allowing groundwater-dependent industrial users to proliferate and remove themselves from centralized water management, threatening the aquifers that municipal water providers rely upon. AMWUA opposed previous iterations of this legislation in 2022. An amendment has been offered that makes clarifying changes to the bill – but it does not satisfy AMWUA and other stakeholder concerns.

AMWUA Position: Oppose

[SB 1667](#) water; rural management areas (Mendez)

ADWR is directed to assess all groundwater basins in the State outside of AMAs and identify if there are conditions related to groundwater declines. If such conditions exist, ADWR shall notify the County Board of Supervisors, who may subsequently designate those Basins as a Rural Management Area (RMA). The Management Goal of an RMA is stabilization of groundwater levels and sustaining base flows in any hydrologically connect surface waters. A five-member RMA Advisory Council shall be appointed by the County Board of Supervisors to develop a Management Plan.

AMWUA Position: Monitor

BOARD OF DIRECTORS
INFORMATION SUMMARY
April 27, 2023

Colorado River Conditions

ANNUAL PLAN REFERENCE

Colorado River Management & Shortage Preparation

Assist, monitor and coordinate on the impacts of shortage declarations on the Colorado River along with the Reconsultation of the 2007 Colorado River Interim Guidelines to ensure our members' interests are forefront.

- Ongoing Coordination – Pursue opportunities to assist and synchronize continuing preparation efforts such as identifying ways to strengthen members' drought (shortage) preparedness plans.
- Risks – Analyze long-term risks of shortages to our members

Strategic Plan: Facilitate our Strength in Numbers, Collaborate and Advocate for Solutions, Safeguard Water Supplies, Prepare for Impacts of Drought & Shortage, Minimize Financial Impacts

SUMMARY

AMWUA staff will give an update regarding current Colorado River conditions. The U.S. Bureau of Reclamation released its draft Supplemental Environmental Impact Statement (SEIS) that outlined two alternatives that Reclamation could pursue to revise the 2007 operational guidelines. The two alternatives could be seen as extreme options that Reclamation is considering in an effort to motivate the seven Basin States to negotiate a consensus somewhere in between. Staff will provide an overview of the Draft SEIS and any new information about what action Reclamation may take for 2024.

RECOMMENDATION

The AMWUA Board of Directors is requested to ask questions and discuss the Colorado River shortage.



BOARD OF DIRECTORS

INFORMATION SUMMARY

April 27, 2023

AMWUA Annual Action Plan

STRATEGIC PLAN REFERENCE

Operational Principles – Manage an Efficient and Effective Association

SUMMARY

The AMWUA Board of Directors approved the Strategic Plan for 2021-2026 at its March 2021 meeting. At the same meeting, the AMWUA Board of Directors approved an Annual Action Plan that detailed how the Strategic Plan would be accomplished during the current fiscal year.

AMWUA staff has drafted a new Annual Action Plan to guide AMWUA's efforts through the remainder of this fiscal year and for Fiscal Year 2024. Based on the water issues that AMWUA's members continue to face, the new Annual Plan is very similar to the current one.

The Annual Action Plan serves to highlight focus areas for AMWUA though it is understood that staff will most likely need to address other issues that may arise during the upcoming year. Such issues would be identified with the AMWUA Management Board and the Water Resources Advisory Group to ensure consistency with AMWUA's Strategic Plan.

The Annual Action Plan's key areas of focus through Fiscal Year 2024 include: Day-to-Day Operations, Enhanced Communication, Legislation, Conservation & Efficiency, Sustainable Water Management, Colorado River Transition, and Finances & Water.

AMWUA staff will provide a presentation that reviews the proposed Annual Action Plan.

RECOMMENDATION

At the April 12th meeting, the AMWUA Management Board formally recommended to the AMWUA Board of Directors approval of the AMWUA Annual Action Plan for Fiscal Year 2024.

SUGGESTED MOTION

I move that the AMWUA Board of Directors approve the AMWUA Annual Action Plan for Fiscal Year 2024.

ATTACHMENTS

- **Attachment A:** Draft Annual Action Plan for Fiscal Year 2024
- **Attachment B:** Strategic Plan for 2021-2026

Adopted _____, by the AMWUA Board of Directors

AMWUA will pursue the following actions to ensure it achieves the vision and mission outlined in the 2021-2026 Strategic Plan. This Action Plan will assist the development of the Fiscal Year 2024 budget and will guide the organization’s efforts through Fiscal Year 2024. Although this plan outlines primary areas of focus, AMWUA will remain flexible and vigilant to address unforeseen issues.

Enhanced Communication

Advance how AMWUA conveys the municipal perspective on water, stays in front of water issues, and better communicates and personalizes the impact to the average citizen.

- Work with member and partner PIOs and communications staff to facilitate information exchange, identify shared challenges and opportunities, and enhance messaging coordination on water resource issues and the importance of conservation.
- Facilitate the coordination of regional messaging to ensure the public and decision-makers understand the wide range of implications of reduced Colorado River water for municipalities.
- Maximize AMWUA’s various communication platforms, including website, weekly blog, social media, and public presentations and events.

Strategic Plan: Educate – Facilitate our Strength in Numbers, Excel as an Expert and Resource, Collaborate and Advocate for Solutions, Prepare for Impacts of Drought & Shortage, Interconnect Disciplines

Legislation

Effectively advocate with one voice at the Legislature.

- Analyze and engage on state and federal legislation of interest to our members.
- Engage with legislators to inform them about the issues important to AMWUA including identifying and working with legislators to champion water issues.

Strategic Plan: Collaborate and Advocate for Solutions, Safeguard Water Supplies, Reinforce Groundwater Management, Prepare for Impacts of Drought & Shortage, Pursue Post-2025 Water Policy

Conservation & Efficiency

Excel as a leader in water conservation by assisting our members with strategizing their program implementation and coordinating awareness about ongoing and new conservation efforts that enhance water resource supply sustainability.

- Enhance outdoor water efficiency efforts through research of data-driven practices, promotion of enhanced outdoor watering best practices, and expansion of Smartscape Program’s targeted outreach to landscapers and HOAs/property managers.
- Further explore methods to measure the impact of water conservation efforts through data analysis, including geospatial resources.
- Support innovative conservation and efficiency practices and policies for residential, commercial, industrial, and institutional sectors.
- Engage in regional, statewide and national conservation and efficiency decisions and efforts to elevate our members’ programs.
- Sustain AMWUA’s resource materials, including publications and websites that our members and the public utilize.
- Expand promotion and visibility of AMWUA members’ materials and programs and elevate overall messaging about our water conservation efforts.

Strategic Plan: Facilitate our Strength in Numbers, Educate – Excel as an Expert and Resource, Collaborate and Advocate for Solutions, Safeguard Water Supplies, Strengthen Groundwater Management, Prepare for Impacts of Drought & Shortage, Pursue Post-2025 Water Policy, Minimize Financial Impact, Interconnect Disciplines

Sustainable Water Management

Promote efforts and policies that will sustain and safeguard our members' water resources and prepare for critical water management issues.

- Groundwater Management - Lead discussions and develop strategies to safeguard groundwater, including recovery's impact on the aquifer, post-2025 management issues in the AMAs, and legislation.
- Augmentation – Engage in water augmentation discussions and advocate for our members' perspectives per the Augmentation Principles.
- Redesignation – Assist our members in working with ADWR as issues may arise in the Assured Water Supply Designation process.
- Watershed Management – Work with SRP, the Nature Conservancy, and others on improving and sustaining a healthy watershed.
- Governor's Water Council – Actively protect and promote our members' perspectives.

Strategic Plan: Facilitate our Strength in Numbers, Educate – Excel as an Expert and Resource, Collaborate and Advocate for Solutions, Safeguard Water Supplies, Strengthen Groundwater Management, Prepare for Impacts of Drought & Shortage, Pursue Post-2025 Water Policy, Interconnect Disciplines

Colorado River Transition

Assist, monitor, and coordinate the impacts of reduced Colorado River water to ensure our members' interests are forefront.

- Short-Term Actions – Facilitate opportunities to assist and synchronize continuing preparation to ensure members can meet demands during severe shortage reductions. Such actions include operational adjustments, new infrastructure, lease & exchange agreements, recovery, conservation, and drought preparedness plans.
- Long-Term Reliance – Facilitate opportunities to support collaboration for actions to replace Colorado River water with other long-term supplies, including Direct Potable Reuse, Bartlett Dam expansion, and long-term augmentation alternatives.

Strategic Plan: Facilitate our Strength in Numbers, Collaborate and Advocate for Solutions, Safeguard Water Supplies, Prepare for Impacts of Drought & Shortage, Minimize Financial Impact

Finances & Water

Examine, analyze, and influence water positions and policies that impact our members' finances.

- CAWCD – Influence decisions regarding the use of property tax revenue, OM&R expenditures, recovery infrastructure financing, and costs of shortage-related programs for the benefit of M&I subcontractors.
- SRP – Better understand the impact of SRP's long-term water costs including the expansion of Bartlett Dam.
- WIFA – Promote investment in projects that align with the Augmentation Principles.

Strategic Plan: Collaboration and Advocate for Solutions, Safeguard Water Supplies, Prepare for Impacts of Drought & Shortage, Minimize Financial Impacts



AMWUA Strategic Plan 2021 – 2026

Adopted March 25, 2021

We are ten Valley cities, representing more than half of Arizona's population, working in collaboration for over 50 years to protect and ensure sustainable water supplies for our communities,

Vision

The Arizona Municipal Water Users Association will be a successful advocate, expert, and leader on water issues, working to protect its members' water supplies by ensuring laws and regulations support water resources sustainability enabling continued prosperity in the desert.

Mission

The Arizona Municipal Water Users Association protects our members' ability to provide assured, safe, and sustainable water supplies to their communities. Working collaboratively, we advocate responsible water stewardship that supports economic prosperity and safeguards Arizona's water supplies for future generations.

Objectives

Guided by its vision, AMWUA will facilitate discussion among our members on how to best pursue and advocate for the following objectives to accomplish AMWUA's mission. To achieve these objectives by 2026, AMWUA will advocate with one voice for those agreed-upon solutions to water management challenges affecting its members and Arizona.

Facilitate our Strength in Numbers

- Ensure AMWUA's organizational strength for facilitating discussion, encouraging consensus, and best serving its members is maximized through the full utilization, efficient structuring, and retention of a knowledgeable, effective, and productive staff and consultants.
- Research and analyze issues, legislation, and policies impacting water supplies and management and propose solutions that AMWUA members can collectively support and advance with one voice.
- Maximize the policy, administrative, and technical expertise of the AMWUA Board, AMWUA Management Board, Water Resources Advisory Group, and Conservation & Efficiency Advisory Group by providing timely information and engaging on issues in regular meetings.
- Support the long-term viability and partnership of the Sub-Regional Operating Group to oversee the 91st Avenue Wastewater Treatment Facility.
- Annually implement a resourceful, effective operating budget that demonstrates how AMWUA's mission and objectives will be accomplished.

Educate - Excel as an Expert and Resource

- Communicate effectively about water from the perspective of AMWUA members by maximizing the impact of AMWUA's website, digital platforms, media, and other public forums to advance the importance of planning and investing in water resources and infrastructure.
- Communicate the successes of our members in water management while highlighting the importance of efficient water use and strong statewide water management to ensure economic success.
- Promote AMWUA's expertise among its membership, the water community, and the public by having a presence at meetings, forums, events, and in the media while participating in regional, state, and national organizations to represent and advance the interests of our members.

Collaborate and Advocate for Solutions

- Effectively work with and influence the Legislature, the Arizona Department of Water Resources, the Arizona Department of Environmental Quality, U.S. Bureau of Reclamation, Salt River Project, Central Arizona Water Conservation District, the water community, the business community, and other key players to pursue policies and positions beneficial to our members and Arizona.

Safeguard Water Supplies

- Protect our members' existing water supplies, including groundwater, Salt & Verde Rivers water, Colorado River water, recycled water, and stored water.
- Advance awareness and the shared responsibility of our *One Water*, which represents all water sources, including the full reuse of water.
- Explore concepts for how our members can plan and invest in future water resources and infrastructure.
- Assist members in developing and implementing programs and policies that could further extend supplies through the efficient use and conservation of water.

Strengthen Groundwater Management

- Support and protect the Groundwater Management Act and the AMA management goal of safe-yield.
- Support policies and efforts that enhances and strengthens the responsible use of groundwater in the Phoenix Active Management Area, particularly during a shortage.
- Promote ways ADWR can more effectively administer programs essential to AMWUA members.

Prepare for Impacts of Drought & Shortage

- Assist our members with the development and implementation of measures to ensure the resiliency of their water supplies even during drought and shortage.
- Collaborate with AWBA, CAWCD, and ADWR to have a recovery implementation plan for M&I water firmed by AWBA to allow municipalities to better prepare for a shortage.
- Assist members with the ongoing development and implementation of programs and policies that promote water-efficiency and encourage conservation to manage demand.

Pursue Post-2025 Water Policy

- Develop concepts for policies and programs that build on the accomplishments of the Groundwater Management Act and will carry forward sound water management for AMWUA members and Arizona beyond 2025.

Minimize Financial Impacts

- Increase our members' understanding of CAWCD and SRP's respective finances and encourage CAWCD and SRP's financial stability.
- Work with CAWCD and SRP to convey how their respective rates and taxes impact the AMWUA members and collaborate to ensure the best benefits of those rates and taxes for AMWUA members.

Interconnect Disciplines

- Develop ways to better maximize and connect the knowledge, practices, and activities of water resource planning, demand management, water quality, water/energy nexus, sustainability, economic development, and finance efforts.



BOARD OF DIRECTORS INFORMATION SUMMARY

April 27, 2023

IRS Form 990 for Fiscal Year 2022

STRATEGIC PLAN REFERENCE

Operational Principles – Manage an Efficient and Effective Association

SUMMARY

The IRS Form 990 is an annual information return required to be filed with the IRS by most organizations exempt from paying income tax. The Form 990 must be filed no later than the 15th day of the fifth month following the organization's fiscal year end, which for AMWUA is November 15th. A copy of the Form 990 must also be submitted to the Arizona Department of Revenue.

An application was submitted to the IRS for an extension of time to file the Form 990 since the AMWUA financial contractor recommends the Form 990 be filed after the completion of the audit. The extension was granted by the IRS to May 15, 2023.

The Draft IRS Form 990 has been completed by CliftonLarsonAllen based on the Audited Financial Statements as of June 30, 2022. The return is in the final review stages and there are no expected changes to this draft.

RECOMMENDATION

Staff recommends that the AMWUA Board of Directors accept the draft IRS Form 990 as presented and authorize the AMWUA Executive Director to execute the final IRS Form 990.

SUGGESTED MOTION

I move to accept the draft IRS Form 990 as presented and authorize the AMWUA Executive Director to execute the final IRS Form 990 if no substantive changes are required from the presented draft.

ATTACHMENT

- AMWUA Draft IRS Form 990 for Fiscal Year 2022

CLIFTONLARSONALLEN LLP
20 EAST THOMAS ROAD, SUITE 2300
PHOENIX, AZ 85012

ARIZONA MUNICIPAL WATER USERS
Association
3003 N CENTRAL AVENUE, 1550
PHOENIX, AZ 85012



DRAFT

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

DRAFT



April 11, 2023

Arizona Municipal Water Users
Association
3003 N Central Avenue 1550
Phoenix, AZ 85012
Attention: Warren Tenney

Dear Warren:

Enclosed is the organization's 2021 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-TE to us as soon as possible, but no later than by May 15, 2023 the filing deadline.

In addition, tax-exempt organizations must make available for public inspection a copy of their annual returns for the preceding three years and exemption application, if applicable. An organization generally must furnish filings to anyone who requests them in person or in writing. An exempt organization may meet this requirement by posting all the documents on its website or at another organizations site as part of a database of similar materials. Specific requirements must be met to meet this exception.

A few final reminders relating to your tax return filings:

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity. Please make sure you have informed us of any foreign financial accounts or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.
- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.

CLA exists to create opportunities – for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.

Sincerely,

CliftonLarsonAllen LLP



CliftonLarsonAllen LLP
CLAconnect.com

**ARIZONA MUNICIPAL WATER USERS
ASSOCIATION**

FORM 990 INCOME TAX RETURN

FOR YEAR ENDED JUNE 30, 2022

DRAFT

IRS e-file Signature Authorization for a Tax Exempt Entity

Form **8879-TE**

For calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022

2021

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer **ARIZONA MUNICIPAL WATER USERS ASSOCIATION**

EIN or SSN
86-0389936

Name and title of officer or person subject to tax **WARREN TENNEY
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>1,444,198.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize CLIFTONLARSONALLEN LLP to enter my PIN 12345
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ******* THIS IS NOT A FILEABLE COPY ******* Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

86889112345
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ MELISSA HANGSLEBEN Date ▶ 04/11/23

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2021)

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. ARIZONA MUNICIPAL WATER USERS ASSOCIATION	Taxpayer identification number (TIN) 86-0389936
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 3003 N CENTRAL AVENUE, 1550	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PHOENIX, AZ 85012	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

WARREN TENNEY

• The books are in the care of ▶ 3003 N CENTRAL AVE., STE 1550 - PHOENIX, AZ 85012

Telephone No. ▶ 602-248-8482

Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 2023 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year _____ or
▶ tax year beginning JUL 1, 2021 , and ending JUN 30, 2022 .

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the **2021** calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ARIZONA MUNICIPAL WATER USERS ASSOCIATION Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3003 N CENTRAL AVENUE 1550 City or town, state or province, country, and ZIP or foreign postal code PHOENIX, AZ 85012 F Name and address of principal officer: WARREN TENNEY SAME AS C ABOVE	D Employer identification number 86-0389936 E Telephone number 602-248-8482 G Gross receipts \$ 1,444,198. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (4) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.AMWUA.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1969
		M State of legal domicile: AZ

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: ADVOCATES RESPONSIBLE WATER STEWARDSHIP THAT SUPPORTS ECONOMIC PROSPERITY AND SAFEGUARDS		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	10
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	11
	6	Total number of volunteers (estimate if necessary)	6	11
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
9		Program service revenue (Part VIII, line 2g)	1,333,303.	1,396,484.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	195,260.	45,000.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,468.	2,464.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,328.	250.
			1,533,359.	1,444,198.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	883,573.	864,904.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	623,520.	593,568.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,507,093.	1,458,472.	
	19 Revenue less expenses. Subtract line 18 from line 12	26,266.	-14,274.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	1,340,868.	2,696,152.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,137,402.	2,457,791.
		203,466.	238,361.	

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.

Sign Here	Signature of officer WARREN TENNEY, EXECUTIVE DIRECTOR Type or print name and title	Date _____
Paid Preparer Use Only	Print/Type preparer's name MELISSA HANGSLEBEN	Preparer's signature MELISSA HANGSLEBEN
	Date 04/11/23	Check if self-employed <input type="checkbox"/> PTIN P02087031
	Firm's name ▶ CLIFTONLARSONALLEN LLP Firm's address ▶ 20 EAST THOMAS ROAD, SUITE 2300 PHOENIX, AZ 85012	Firm's EIN ▶ 41-0746749 Phone no. 602-266-2248

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE ARIZONA MUNICIPAL WATER USERS ASSOCIATION PROTECTS ITS MEMBERS' ABILITY TO PROVIDE ASSURED, SAFE, AND SUSTAINABLE WATER SUPPLIES TO THEIR COMMUNITIES. WORKING COLLABORATIVELY, THE ASSOCIATION ADVOCATES RESPONSIBLE WATER STEWARDSHIP THAT SUPPORTS ECONOMIC PROSPERITY AND

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 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 \$ 988,594. including grants of \$ 0.) (Revenue \$ 0.) ADVOCATED BEFORE STATE AND LOCAL ENTITIES FOR WATER POLICIES THAT PROMOTE ECONOMIC PROSPERITY AND SAFEGUARD ARIZONA'S WATER SUPPLIES. WORKED WITH OUR MEMBER CITIES AND TOWN IN THE CONTINUED DEVELOPMENT AND MANAGEMENT OF URBAN WATER POLICY; PROVIDED A FORUM FOR THE DISCUSSION OF AND PLANNING FOR THE SOLUTION OF REGIONAL WATER PROBLEMS TO INSURE MAXIMUM EFFICIENCY AND ECONOMY IN MAINTAINING AND SECURING WATER AND WATER RIGHTS, AND IN PRODUCING, TREATING (WATER AND WASTEWATER), CONSERVING, REUSING, AND DISTRIBUTING WATER FOR URBAN USES THROUGH POOLING OF COMMON RESOURCES AND INTERGOVERNMENTAL COOPERATION.

4b (Code:) (Expenses \$ 57,176. including grants of \$ 0.) (Revenue \$ 250.) COLLABORATED WITH THE MARICOPA COUNTY COOPERATIVE EXTENSION AND THE ARIZONA DEPARTMENT OF WATER RESOURCES TO FUND, IMPLEMENT, AND PROMOTE THE SMARTSCAPE PROGRAM, A TRAINING PROGRAM FOR LANDSCAPE AND IRRIGATION PROFESSIONALS. PARTNERED WITH TUCSON WATER AND THE PIMA COUNTY COOPERATIVE EXTENSION TO REALIGN THE MARICOPA AND PIMA COUNTY SMARTSCAPE PROGRAMS CURRICULUMS AND BRANDING. WORKED WITH RADIAN DEVELOPERS TO ENHANCE THE SMARTSCAPE WEBSITE AND DATABASE AS WELL AS IMPLEMENT UPDATES. PARTNERED WITH THE ALLIANCE FOR WATER EFFICIENCY ON RESEARCH, CODES AND STANDARDS, POLICY, AND PROJECTS TO ADVANCE THE EFFICIENT AND SUSTAINABLE USE OF WATER. PARTNERED WITH THE ARIZONA NURSERY ASSOCIATION TO PROMOTE, ADVANCE, AND EFFECT THE NURSERY INDUSTRY AND EDUCATE THE PUBLIC AND INDUSTRY PROFESSIONALS ON

4c (Code:) (Expenses \$ 60,000. including grants of \$ 0.) (Revenue \$ 45,000.) THE AMWUA WATER LOSS CONTROL TRAINING & TECHNICAL ASSISTANCE PROGRAM (PROGRAM) IS A JOINT COLLABORATION BETWEEN AMWUA, THE AMWUA MEMBERS, AND THE ARIZONA DEPARTMENT OF WATER RESOURCES (ADWR) TO REDUCE WATER LOSS WITHIN THE MUNICIPAL WATER SYSTEMS OF THE AMWUA MEMBERS. THE PROGRAM WAS FUNDED THROUGH A \$285,000 GRANT FROM ADWR AND ADMINISTERED BY AMWUA. TRAINING AND TECHNICAL ASSISTANCE WAS PROVIDED TO THE PARTICIPATING AMWUA MEMBERS BY THE SOUTHWEST ENVIRONMENTAL FINANCE CENTER (SW EFC), A SUBJECT MATTER EXPERT THAT OPERATES FROM THE UNIVERSITY OF NEW MEXICO. THE SW EFC SERVICES WERE RETAINED WITH THE FUNDING PROVIDED BY ADWR. OVER 15 TRAININGS AND MORE THAN 2,000 HOURS OF TECHNICAL ASSISTANCE WERE PROVIDED THROUGHOUT THE DURATION OF THE PROGRAM AND PARTICIPANTS OVERWHELMINGLY REPORTED POSITIVE OUTCOMES AND

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,105,770.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		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? <i>If "Yes," complete Schedule C, Part II</i>		
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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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 counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		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.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>	X	
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b 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? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

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 on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section 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 on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	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?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?		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 on Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		X
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on 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?		X
16b	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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial 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
 WARREN TENNEY - 602-248-8482
 3003 N CENTRAL AVE., STE 1550, PHOENIX, AZ 85012

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 (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WARREN TENNEY EXECUTIVE DIRECTOR	40.00			X			147,746.	0.	41,328.	
(2) BART TURNER PRESIDENT	0.50	X		X			0.	0.	0.	
(3) SHERI LAURITANO VICE PRESIDENT	0.50	X		X			0.	0.	0.	
(4) SCOTT ANDERSON SECRETARY/TREASURER	0.50	X		X			0.	0.	0.	
(5) CURTIS NIELSON COUNCIL MEMBER	0.50	X					0.	0.	0.	
(6) DOREEN GARLID COUNCIL MEMBER	0.50	X					0.	0.	0.	
(7) KEVIN THOMPSON COUNCIL MEMBER	0.50	X					0.	0.	0.	
(8) RENE LOPEZ COUNCIL MEMBER	0.50	X					0.	0.	0.	
(9) ANN O'BRIEN COUNCIL MEMBER	0.50	X					0.	0.	0.	
(10) DAVID ORTEGA COUNCIL MEMBER	0.50	X					0.	0.	0.	
(11) BRAD SHAFER COUNCIL MEMBER	0.50	X					0.	0.	0.	
(12) BRIDGET BINSBACHER COUNCIL MEMBER (THRU 5/22)	0.50	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							147,746.	0.	41,328.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							147,746.	0.	41,328.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 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? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 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) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b	1,396,484.			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		1,396,484.			
Program Service Revenue	2 a	WATER LOSS CONTROL TRAINING PROGR	Business Code				
			900099	45,000.	45,000.		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
g	Total. Add lines 2a-2f		45,000.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2,464.		2,464.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
		8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19						
		9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
		10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	MISCELLANEOUS	Business Code	250.	250.		
			900099				
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d		250.				
12	Total revenue. See instructions		1,444,198.	45,250.	0.	2,464.	

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

Do not include amounts reported on lines 6b, 7b, 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 domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	191,555.	181,977.	9,578.	
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	507,962.	482,564.	25,398.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	40,427.	40,427.		
9 Other employee benefits	70,994.	67,444.	3,550.	
10 Payroll taxes	53,966.	51,268.	2,698.	
11 Fees for services (nonemployees):				
a Management				
b Legal	60,000.	60,000.		
c Accounting	69,117.		69,117.	
d Lobbying	50,400.	45,360.	5,040.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	4,792.	4,792.		
14 Information technology	16,521.	16,521.		
15 Royalties				
16 Occupancy	24,256.	23,590.	666.	
17 Travel	2,348.	2,348.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	6,580.	6,580.		
20 Interest	73,174.		73,174.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	152,739.		152,739.	
23 Insurance	7,071.		7,071.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a WATER LOSS TRAINING PRO	60,000.	60,000.	0.	
b WATER CONSERVATION	57,176.	57,176.		
c OUTREACH	5,723.	5,723.		
d SUBSCRIPTIONS AND REFER	3,671.		3,671.	
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	1,458,472.	1,105,770.	352,702.	0.
26 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)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	50,962.	1	77,802.
	2 Savings and temporary cash investments	1,044,461.	2	1,074,648.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	22,403.	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	8,401.	9	3,848.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,550,310.		
	b Less: accumulated depreciation	10b 248,224.	39,380.	10c 1,302,086.
	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	175,261.	15	237,768.
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,340,868.	16	2,696,152.	
Liabilities	17 Accounts payable and accrued expenses	132,569.	17	70,152.
	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 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,004,833.	25	2,387,639.
	26 Total liabilities. Add lines 17 through 25	1,137,402.	26	2,457,791.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0.	29	0.
	30 Paid-in or capital surplus, or land, building, or equipment fund	0.	30	0.
	31 Retained earnings, endowment, accumulated income, or other funds	203,466.	31	238,361.
	32 Total net assets or fund balances	203,466.	32	238,361.
33 Total liabilities and net assets/fund balances	1,340,868.	33	2,696,152.	

Form 990 (2021)

Part 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	1,444,198.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,458,472.
3	Revenue less expenses. Subtract line 2 from line 1	3	-14,274.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	203,466.
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	49,169.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	238,361.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
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?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- 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?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 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 on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2021)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

ARIZONA MUNICIPAL WATER USERS
ASSOCIATION

Employer identification number

86-0389936

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(4) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization ARIZONA MUNICIPAL WATER USERS ASSOCIATION	Employer identification number 86-0389936
---	--

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A <hr/> <hr/> <hr/>	\$ 74,555.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	N/A <hr/> <hr/> <hr/>	\$ 101,948.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	N/A <hr/> <hr/> <hr/>	\$ 100,695.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	N/A <hr/> <hr/> <hr/>	\$ 112,787.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	N/A <hr/> <hr/> <hr/>	\$ 75,692.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	N/A <hr/> <hr/> <hr/>	\$ 168,853.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization ARIZONA MUNICIPAL WATER USERS ASSOCIATION	Employer identification number 86-0389936
---	--

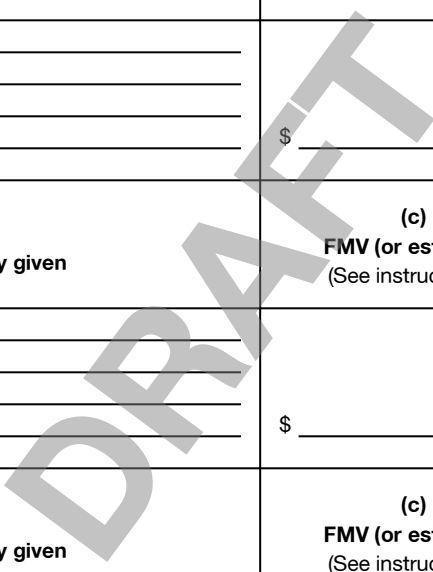
Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	N/A	\$ 89,118.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	N/A	\$ 428,367.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	N/A	\$ 121,616.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	N/A	\$ 122,853.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization ARIZONA MUNICIPAL WATER USERS ASSOCIATION	Employer identification number 86-0389936
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	



Name of organization ARIZONA MUNICIPAL WATER USERS ASSOCIATION	Employer identification number 86-0389936
--	--

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization ARIZONA MUNICIPAL WATER USERS ASSOCIATION	Employer identification number 86-0389936
--	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990) 2021

LHA

132041 11-03-21

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes No

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2021

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 columns: (a) Yes, (a) No, (b) Amount. Rows include questions about lobbying activities like volunteers, paid staff, media, mailings, etc.

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include questions about dues, lobbying expenditures, and carryover.

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 2 columns: Question, Amount. Rows include questions about dues, lobbying expenditures, and taxable amount.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Blank lines for providing supplemental information.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

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

Name of the organization ARIZONA MUNICIPAL WATER USERS ASSOCIATION Employer identification number 86-0389936

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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 writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 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?

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 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, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 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)?, 9 In Part XIII, 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" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue, Assets. Rows include: 1a If the organization elected, as permitted under FASB 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 XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB 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) 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 treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		7,101.	7,101.	0.
d Equipment		133,701.	100,172.	33,529.
e Other		1,409,508.	140,951.	1,268,557.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,302,086.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(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, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(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, Part X, line 15.

(a) Description	(b) Book value
(1) DEFERRED OUTFLOW OF PENSIONS RESOURCES (PER GASB68)	237,768.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	237,768.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) NET PENSION LIABILITY (GASB68)	777,862.
(3) DEFERRED INFLOW PENSION RESOURCES (GASB68)	267,649.
(4) LEASE LIABILITY	1,342,128.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	2,387,639.

2. 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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 1,444,198.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 1,458,472.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Series of horizontal lines provided for supplemental information.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2021

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization **ARIZONA MUNICIPAL WATER USERS ASSOCIATION**

Employer identification number
86-0389936

Part I Questions Regarding Compensation

1a 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.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as 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

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 on line 1a?

3 Indicate which, if any, of the following the 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.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> 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:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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:

- a** The organization?
- b** Any related organization?
- If "Yes" on 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:

- a** The organization?
- b** Any related organization?
- 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 nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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Schedule J (Form 990) 2021

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 aren't 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.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) WARREN TENNEY EXECUTIVE DIRECTOR	(i)	147,746.	0.	0.	18,072.	23,256.	189,074.	0.
	(ii)	147,746.	0.	0.	18,072.	23,003.	188,821.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



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.

DRAFT

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization	ARIZONA MUNICIPAL WATER USERS ASSOCIATION	Employer identification number	86-0389936
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ARIZONA'S WATER SUPPLIES FOR FUTURE GENERATIONS.

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

SAFEGUARDS ARIZONA'S WATER SUPPLIES FOR FUTURE GENERATIONS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

LOW-WATER-USE LANDSCAPES. CONTINUED TO OFFER AND PROMOTE A TEXT ALERT

SERVICE, ALLOWING CITIZENS TO SUBSCRIBE TO RECEIVE MONTHLY WATERING

REMINDERS TO WATER THEIR LANDSCAPES PROPERLY AND EFFICIENTLY. WORKED

WITH HALPERIN CREATIVE TO LAUNCH A NEW DESERT GRASS CARE PAGE ON

AMWUA'S WEBSITE. PRINTED AND DISTRIBUTED 5,000 LANDSCAPE PLANTS FOR THE

ARIZONA DESERT BOOKLETS. SPONSORED AND PARTICIPATED IN CONFERENCES,

EXPOS, SYMPOSIUMS, AND TRAINING COURSES TO RAISE WATER CONSERVATION

AWARENESS AND INCREASE WATER USE EFFICIENCY, INCLUDING THE CREATION OF

PROMOTIONAL ITEMS TO SHARE AT THESE EVENTS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

REDUCTIONS IN WATER LOSS AS A RESULT.

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION HAS MEMBERS. THE MEMBERS ARE THE ARIZONA MUNICIPALITIES OF

AVONDALE, CHANDLER, GILBERT, GLENDALE, GOODYEAR, MESA, PEORIA, PHOENIX,

SCOTTSDALE, AND TEMPE. THE ORGANIZATION HAS NO STOCKHOLDERS.

FORM 990, PART VI, SECTION A, LINE 8B:

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

Schedule O (Form 990) 2021

132211 11-11-21

Name of the organization ARIZONA MUNICIPAL WATER USERS ASSOCIATION	Employer identification number 86-0389936
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THE ORGANIZATION DOES NOT HAVE ANY COMMITTEES THAT HAVE THE AUTHORITY TO
 ACT ON BEHALF OF THE GOVERNING BODY.

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

THE FORM 990 IS REVIEWED FIRST BY THE EXECUTIVE DIRECTOR; IT IS THEN
 PRESENTED TO THE FULL BOARD OF DIRECTORS FOR THEIR REVIEW AND ACCEPTANCE.
 THESE REVIEWS ARE ALL COMPLETED BEFORE THE FORM IS FILED WITH THE INTERNAL
 REVENUE SERVICE BY THE FILING DEADLINE.

FORM 990, PART VI, SECTION B, LINE 15:

THE COMPENSATION FOR THE EXECUTIVE DIRECTOR WAS BASED ON OTHER COMPARABLE
 SALARIES OF SIMILAR ORGANIZATIONS, ANALYSIS OF IRS GUIDELINES, AND THE
 JUDGEMENT AND EXPERIENCE OF THE BOARD OF DIRECTORS. THE COMPENSATION IS
 INCLUDED IN THE ANNUAL BUDGET, APPROVED BY THE BOARD AND DOCUMENTED IN THE
 BOARD MINUTES.

COMPENSATION FOR ALL OTHER EMPLOYEES IS SET BY THE EXECUTIVE DIRECTOR
 PURSUANT TO COMPARABLE JOB DESCRIPTIONS AMONG THE AMWUA MEMBERSHIP. THE
 SALARIES FOR ALL EMPLOYEES ARE INCLUDED IN THE ANNUAL BUDGET WHICH ARE
 REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING AND FINANCIAL DOCUMENTS AVAILABLE TO
 THE PUBLIC AT THE BOARD OF DIRECTORS' MEETINGS UPON REQUESTS.

FORM 990, PART XI, LINE 8

THE PRIOR PERIOD ADJUSTMENT WAS DUE TO THE IMPLEMENTATION OF GASB
 STATEMENT NO. 87, LEASES. THIS AMOUNT WAS TO REDUCE ACCRUED EXPENSES

Name of the organization ARIZONA MUNICIPAL WATER USERS ASSOCIATION	Employer identification number 86-0389936
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FOR DEFERRED RENT.

DRAFT