



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

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

MEETING NOTICE AND AGENDA

Thursday, August 24, 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: 879 3598 2979
(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 June 22, 2023 Meeting
2. Schedule Next Meeting Date: September 28, 2023, 11:00 a.m.
3. Activities of the Governor’s Water Policy Council
4. Colorado River Conditions and Messaging
5. Funding for ADWR’s Water Management Assistance Program
6. Fiscal Year 2023 Quarterly Financial Statements – Fourth Quarter

C. Executive Director’s Report

D. Future Agenda Items

E. 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
June 22, 2023
HYBRID MEETING

BOARD MEMBERS PRESENT

Councilmember Bart Turner, Glendale, President
Councilmember Sheri Lauritano, Goodyear, Vice President
Councilmember Scott Anderson, Gilbert, Secretary-Treasurer
Mayor Jason Beck, Peoria
Councilmember Arlene Chin, Tempe
Councilmember Mark Freeman, Mesa
Councilmember Curtis Nielson, Avondale
Councilwoman Ann O'Brien, Phoenix
Mayor David Ortega, Scottsdale

OTHERS PRESENT

Barry Aarons, Aarons Co.	Kathleen Ferris, AMWUA	Jacob Perez Laurent, AMWUA
Gretchen Baumgardner, Scottsdale	Brett Fleck, Peoria	Abigail O'Brien, Mesa
Michelle Barclay, AMWUA	Lauren Hixson, Gilbert	Diana Pina, AMWUA
Kirk Beaty, Avondale	Hayley Howard, Glendale	Cape Powers, Peoria
Anthony Beckham, SRP	Simone Kjolsrud, Chandler	John Raeder, Goodyear
Paul Bergelin, AMWUA	Sara Konrad, AWBA	Tina Sleeper, Tempe
Katie Brown, Mesa	Ty Lee, Tempe	Martin Stiles, CAP
Silvana Burgos, Goodyear	Ian Linssen, Mesa	Drew Swieczkowski, Glendale
Craig Caggiano, Tempe	Jack Lunsford, Lunsford Group	Warren Tenney, AMWUA
Councilmember Wally Campbell, Goodyear	Kathy Macdonald, Mesa	Sheri Trapp, AMWUA
Barbara Chappell, Goodyear	Mike Milby, CliftonLarsonAllen	Theresa Ulmer, Ulmer Consulting
Ray Diaz, Goodyear	Brad Moore, AMWUA	Stefan Walston, Gilbert
	Jenna Norris, Peoria	

A. Call to Order

Councilmember Turner called the meeting to order at 11:01 a.m.

B. General Business – Items for Discussion and Possible Action

1. Approval of the Minutes from the May 25, 2023 Meeting

Upon a motion made by Councilmember Freeman and a second from Councilmember Nielson, the AMWUA Board of Directors unanimously approved of the May 25, 2023 meeting minutes.

2. Schedule Next Meeting Date: Thursday, August 24, 2023 – 11:00 a.m.

3. 2023 Legislative Session

Mr. Tenney gave a summary of the actions AMWUA has taken over the last legislative year including taking positions on 39 bills and having weekly strategy meetings with Intergovs of member cities. Mr. Tenney reviewed keys bills that highlighted AMWUA's legislative actions.

Mr. Barry Aarons, The Aarons Co., reported on the current status of Rio Verde legislation, which the Governor has now signed. Mr. Aarons reported that legislators will return on July 31st for department and board confirmations and sine die. Mr. Aarons reported that AMWUA had a successful session and thanked the Councilmembers for the cooperation of their Intergov teams.

Mayor Ortega thanked Mr. Aarons for the briefing and commented that many legislative issues, such as housing, all can relate back to the water systems and energy of service providers. Mr. Aarons commented on the perceptions of affordable housing within Arizona.

Councilmember Turner asked if sine die has to occur within both chambers of the Legislature. Mr. Aarons responded yes but that there was not precedence for this current session. Councilmember Turner reported that the AMWUA members all thank him for his work.

4. Colorado River and the Lower Basin Plan

Mr. Tenney reported that it was just last June that the Commissioner of the Bureau of Reclamation told the Basin States to reduce its demand by 2 to 4 million acre-feet and had later released the Supplemental Environmental Impact Statement (SEIS). Mr. Tenney reported that the Lower Basin States have announced a plan for additional Colorado River reductions through 2026. Mr. Tenney stated that the reductions of this plan are due to the favorable hydrology and will largely be compensated by the federal government. Mr. Tenney reported that the Lower Basin Plan aims to conserve an additional 3 million acre-feet among the Lower Basin States through 2026, with half conserved by the end of 2024. Mr. Tenney reported that up to 2.3 million acre-feet in System Conservation will be achieved through voluntary compensation provided through the Inflation Reduction Act. He added that remaining conservation can be compensated by other federal, state, local sources, or off-set by any intentionally created surplus (ICS). Mr. Tenney provided an overview of the breakout of the reductions shown to the Central Arizona Project (CAP) Board by CAP staff. Mr. Tenney reported that this understanding of the reductions puts Arizona at conservation 1.145 million acre-feet, with 1.610 million acre-feet from California, and 290,000 acre-feet from Nevada.

Mr. Tenney reported that the Bureau of Reclamation has put the Draft SEIS on hold and indicated that the comment period may begin again later this summer. Mr. Tenney stated that to begin the reconsultation process, the seven Basin States are encouraging Reclamation to issue a Notice of Intent for post-2026 Environmental Impact Statement by the end of June. Mr. Tenney noted that 2026 negotiations would provide a better venue to address further demand reductions for the overallocated Colorado River that produces less water.

Councilmember Turner noted that the current agreements being made by the Lower Basin States will build future solutions on the Colorado River.

Mayor Ortega commented that water managers must examine all outcomes of the situation and use projections to inform decisions, especially with water conservation.

5. [Phoenix AMA Model: Findings and Implications](#)

Mr. Tenney gave a brief overview of AMWUA's actions in preparation of the release of the Phoenix Active Management Area (AMA) Groundwater Model. Mr. Tenney reported that AMWUA is using the situation to correct misconceptions about the implications of the model and bolster the AMWUA cities' position.

Paul Bergelin, AMWUA's Water Policy Advisor, provided an overview of the criteria for the Assured Water Supply (AWS) Program and the designations of water supply. Mr. Bergelin reported on why the Arizona Department of Water Resources (ADWR) has conducted and released the model and the requirements for determining unmet demand within the Phoenix AMA over the next 100 years. Mr. Bergelin summarized the main assumptions and data related to pumping and water usage used to produce projections found in the model. Mr. Bergelin reported that the model indicates 4.9 million acre-feet of unmet demand over the next 100 years within the AMA, with 100,000 acre-feet of this unmet demand coming from designated providers. Mr. Bergelin reported that the model found groundwater levels are expected to drop by an average of 185 feet over 100 years with the total aquifer storage loss projected to be nearly 30% of groundwater currently available under the requirements of the Groundwater Management Act. Mr. Bergelin then reported on the general implications that can be drawn from the model, including a focused list of implications for the AMWUA members.

Councilmember Nielson asked about development in Queen Creek and in the West Valley would occur. Mr. Bergelin responded that there are many variables that affect the cities and cited augmentation projects that could occur.

Councilwoman O'Brien asked for clarification about the commercial and industrial requirements outside of cities' service areas but within the AMA. Mr. Bergelin clarified that commercial, industrial, and agricultural uses are included within the designation of water providers. Outside of designated providers, those uses are generally not covered by the Assured Water Supply Program.

6. [Agreement with the University of Arizona for the Smartscape Program](#)

Jacob Perez Laurent, AMWUA's Conservation Specialist, provided an overview of the historical program goals of the Smartscape Program and AMWUA's current involvement in supporting the program. Mr. Perez Laurent reported that AMWUA is proposing an increase to the annual funding amount to Smartscape from \$30,000 to \$48,000 within the agreement with the University of Arizona's Cooperative Extension. Mr. Perez Laurent reported that this increase will be used to accomplish enhanced deliverables from the Smartscape Program, including new courses, providing hybrid course options, and retaining additional staff to maintain the program in the future.

Upon a motion made by Councilmember Freeman and a second from Councilmember Anderson, the AMWUA Board of Directors unanimously approved of the Agreement with the University of Arizona for the Smartscape Program.

7. Fiscal Year 2024 Proposed Budget

Mr. Tenney reported that the proposed budget is the same as what was presented to the Board last month. Mr. Tenney noted that there are two positions still vacant at AMWUA, but this budget is still a good roadmap for being able to accomplish the Annual Action Plan. Mr. Tenney reported an anticipated carry-over of at least \$60,000, which will reduce the membership assessments for the next fiscal year.

Upon a motion made by Councilmember Freeman and a second from Councilmember Nielson, the AMWUA Board of Directors unanimously approved of the Fiscal Year 2024 Proposed Budget.

C. Executive Director's Report

Mr. Tenney reported that he will send a written Executive Director's Report.

D. Future Agenda Items

E. Adjournment

Councilmember Turner adjourned the meeting at 12:31 p.m.

BOARD OF DIRECTORS

INFORMATION SUMMARY

August 24, 2023

Activities of the Governor's Water Policy Council

ANNUAL PLAN REFERENCE

Sustainable Water Management

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

- 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, Pursue Post-2025 Water Policy

SUMMARY

Governor Hobbs has established her Water Policy Council to update the tools available for managing groundwater by proposing changes to the Assured Water Supply Program and improving management of rural groundwater. The Governor is asking the Water Council to review and make recommendations by the end of 2023 that would improve challenges facing both issues. Subsequently, the Council has been divided into two committees to develop proposals for the Assured Water Supply Program and rural groundwater.

The Committee includes stakeholders intent on finding a way to continue the past pattern of developing on groundwater on the periphery of the valley to those who want to close gaps in the Assured Water Supply Program by applying the program's requirements to build-to-rent properties and industrial and commercial users. ADWR and Committee members have put forward concepts that could be developed into proposals. At this point, the discussions surrounding these concepts are still at a preliminary stage.

AMWUA staff have focused primarily on the activities of the Assured Water Supply Committee since the Assured Water Supply Program directly impacts the AMWUA municipalities.

AMWUA staff will give an overview of the activities of the Governor's Water Policy Council including discussions of the Assured Water Supply Committee.

RECOMMENDATION

The AMWUA Board of Directors is encouraged to ask questions and discuss the activities regarding the Governor's Water Policy Council.

BOARD OF DIRECTORS
INFORMATION SUMMARY
August 24, 2023

Colorado River Conditions and Messaging

ANNUAL PLAN REFERENCE

Colorado River Transition

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

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

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.

- 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.

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

SUMMARY

AMWUA staff will report on the upcoming August 24-month study and preparations to communicate about it.

The US Bureau of Reclamation released its August 24-month study that determines Lake Mead will be in a Tier 1 shortage in 2024 as a result of favorable hydrology from this winter. This brief reprieve in the downward decline in the elevations of Lake Mead and Lake Powell has allowed the U.S. Bureau of Reclamation and the Colorado River Basin States to start working on the post-2026 reconsultation.

With the August 24-month study determining the shortage tier for 2024, AMWUA staff prepared messaging to explain the return to a Tier 1 shortage.

RECOMMENDATION

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

BOARD OF DIRECTORS
INFORMATION SUMMARY
August 24, 2023

Funding for ADWR's Water Management Assistance Program

ANNUAL PLAN REFERENCE

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.
- 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.

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

SUMMARY

For the last three decades, ADWR's Water Management Assistance Program (WMAP) has provided monies to help develop and implement various conservation projects throughout the Phoenix AMA including for the AMWUA municipalities. Currently, the WMAP is helping to continue to finance three legacy conservation programs – Smartscape Program, Arizona Project WET, and Ag's Water Conservation Management Program as well as three individual conservation projects.

The WMAP has been able to support these conservation efforts through a portion of the monies collected through the Groundwater Withdrawal Fee, which was established as part of the 1980 Groundwater Management Act. Today, the Withdrawal Fee in the Phoenix AMA is set at \$3.25 for each acre-foot of groundwater pumped from a non-exempt well within the AMA. By statute, no more than \$2.00 can be collected for the WMAP in the Withdrawal Fee. Currently, only \$0.25 is designated to the WMAP, having been reduced from \$0.50 in 2017.

It is projected that the current \$0.25 from the Withdrawal Fee that is dedicated to the WMAP will not generate enough funds for ADWR's current conservation efforts as soon as 2025. This raises concerns

about ADWR not being able to provide future funding for Smartscape and Project WET, two programs that have helped to support overall conservation efforts of the AMWUA cities. In addition to the current projects, the WMAP would be unable to support additional conservation efforts that the AMWUA cities and other water users may want to pursue.

The Phoenix AMA Groundwater Users Advisory Council (GUAC) is scheduled to meet in September to provide their annual recommendation to the ADWR Director regarding what amount to set the Groundwater Withdrawal Fee, which includes how much would be collected for the WMAP. AMWUA staff would like to advocate for the GUAC to recommend that the ADWR Director increase the Withdrawal Fee in order to ensure adequate funding for the Water Conservation Assistance Program. This funding is needed to ensure “legacy” conservation programs continue and for additional conservation efforts to be pursued. With less Colorado River water in our future and increased pressure on groundwater – including the unmet demand shown in the 2023 Groundwater Model – the Phoenix AMA needs to ensure the WMAP has adequate funding to promote and multiply conservation efforts.

AMWUA staff will give an overview presentation about the Withdrawal Fee and ADWR’s Water Management Assistance Program.

RECOMMENDATION

At the August 9th meeting, the Management Board recommended to the AMWUA Board of Directors that AMWUA should advocate that the ADWR Director increase the Groundwater Withdrawal Fee to ensure that the Water Conservation Assistance Program is adequately funded to continue supporting current conservation efforts as well as fund additional future projects.

SUGGESTED MOTION

I move to support AMWUA advocating that the ADWR Director increase the Groundwater Withdrawal Fee to ensure that the Water Conservation Assistance Program is adequately funded to continue supporting current conservation efforts as well as fund additional future projects.

BOARD OF DIRECTORS
INFORMATION SUMMARY
August 24, 2023

AMWUA Fiscal Year 2023 Quarterly Financial Statements – Fourth Quarter

ANNUAL PLAN REFERENCE

Day-to-Day Operations

Maintain the daily operations of an effective organization and the services members rely on.

- AMWUA will continue to wisely manage its financial resources
Strategic Plan: Facilitate our Strength in Numbers, Educate - Excel as an Expert and Resource

SUMMARY

The AMWUA Statement of Revenues and Expenses for the period July 1, 2022 through June 30, 2023 and the Balance Sheet dated June 30, 2023 are presented for your information.

AMWUA actual revenue at the end of the fourth quarter is \$34,597 over year-to-date budget. This increase is due to the collection of interest revenue.

AMWUA has incurred year-to-date actual expenses that are \$78,078 under the year-to-date budget. This variance is primarily due to the savings in payroll salaries, payroll taxes and personnel due to changes in staff, as well as savings in water conservation expenses and a credit received for occupancy expenses from the prior year.

RECOMMENDATION

At the August 9th meeting the AMWUA Management Board recommended that the AMWUA Board of Directors accept the AMWUA quarterly financial statements for the fourth quarter as presented.

SUGGESTED MOTION

I move to accept the AMWUA quarterly financial statements for the fourth quarter as presented.

ATTACHMENTS

- **Attachment A:** Statement of Revenues and Expenses
- **Attachment B:** Balance Sheet

ARIZONA MUNICIPAL WATER USERS ASSOCIATION

Statement of Revenues and Expenses
(Actual to Budget Comparison)
For Period July 1, 2022 through June 30, 2023

	Year-To-Date	Year-To-Date	Over(Under)	Approved	Over(Under)
	Actual	Budget	Year-To-Date	Annual	Budget
			Variance	Budget	Variance
Funding Sources					
Assessment - Water	1,266,445.00	1,266,445.00	0.00	1,266,445.00	-
Assessment - Wastewater	238,097.00	238,097.00	0.00	238,097.00	-
Water Loss Control Training Program Income	0.00	0.00	0.00	0.00	-
2022 Carryover Applied to Reduce Member Assessments	(85,001.00)	(85,001.00)	0.00	(85,001.00)	-
Interest Revenues	34,593.25	0.00	34,593.25	0.00	34,593.25
Other Revenues	3.96	0.00	3.96	0.00	3.96
Net Revenues	1,454,138.21	1,419,541.00	34,597.21	1,419,541.00	34,597.21
Operating Expenses					
Payroll (Salaries)	667,349.98	706,490.00	(39,140.02)	706,490.00	(39,140.02)
Deferred Compensation (ASRS Payments)	86,195.91	85,979.00	216.91	85,979.00	216.91
Payroll Processing, Taxes and Insurance	59,222.81	60,400.00	(1,177.19)	60,400.00	(1,177.19)
Medical and Disability Insurance	81,565.15	100,000.00	(18,434.85)	100,000.00	(18,434.85)
Cell Phone Allowance	7,020.00	8,000.00	(980.00)	8,000.00	(980.00)
Temporary Services/Receptionist	0.00	0.00	0.00	0.00	-
Legal/Consulting Services (Ferris Contract)	60,000.00	60,000.00	0.00	60,000.00	-
Legislative Services (Aarons Company-Contract)	52,920.00	52,920.00	0.00	52,920.00	-
Audit - Water	10,000.00	10,000.00	0.00	10,200.00	(200.00)
Audit - Waste Water	23,000.00	23,000.00	0.00	23,800.00	(800.00)
Website Services	0.00	5,000.00	(5,000.00)	5,000.00	(5,000.00)
Communication Services (Kossan Contract)	0.00	0.00	0.00	0.00	-
Consultant-Finance/Accounting	43,651.14	34,600.00	9,051.14	34,600.00	9,051.14
Audio/Visual Development	599.80	0.00	599.80	0.00	599.80
IT Services	4,800.00	6,000.00	(1,200.00)	6,000.00	(1,200.00)
Office Space - Lease	196,951.80	196,952.00	(0.20)	196,952.00	(0.20)
Common Area Maintenance	(3,031.02)	6,000.00	(9,031.02)	6,000.00	(9,031.02)
Telephone	6,020.63	6,000.00	20.63	6,000.00	20.63
E-Mail/Webpage/Internet	7,912.98	6,000.00	1,912.98	6,000.00	1,912.98
Travel/Conferences	6,227.24	6,000.00	227.24	6,000.00	227.24
Milage Reimbursement	1,567.85	2,750.00	(1,182.15)	2,750.00	(1,182.15)
Continuing Professional Ed	0.00	0.00	0.00	0.00	-
Staff Development	157.43	2,000.00	(1,842.57)	2,000.00	(1,842.57)
Copy Machine - Lease	3,536.92	5,200.00	(1,663.08)	5,200.00	(1,663.08)
Computer Hardware/Software	5,093.75	6,000.00	(906.25)	6,000.00	(906.25)
Office Supplies	3,402.64	5,000.00	(1,597.36)	5,000.00	(1,597.36)
Meetings	5,528.62	4,000.00	1,528.62	4,000.00	1,528.62
Outreach Efforts	5,474.87	6,500.00	(1,025.13)	6,500.00	(1,025.13)
Printing	1,061.55	1,000.00	61.55	1,000.00	61.55
Postage & Deliveries	693.96	1,000.00	(306.04)	1,000.00	(306.04)
Subscription & Reference	6,049.13	4,500.00	1,549.13	4,500.00	1,549.13
Dues & Memberships	1,538.77	3,250.00	(1,711.23)	3,250.00	(1,711.23)
Insurance	7,074.37	5,500.00	1,574.37	5,500.00	1,574.37
Equipment Maintenance	1,023.70	2,000.00	(976.30)	2,000.00	(976.30)
Water Loss Control Program	0.00	0.00	0.00	0.00	-
Water Conservation	73,853.23	81,500.00	(7,646.77)	81,500.00	(7,646.77)
Total Operating Expenses	1,426,463.21	1,503,541.00	(77,077.79)	1,504,541.00	(78,077.79)
Reserve and Contingency Funds Summary:					
Contingency Fund Balance on 06/30/23	\$600,000				
Reserve Fund Balance on 06/30/23	388,840				
Total Contingency and Reserve Funds	\$988,840				

Reserve and Contingency Funds Summary

Fund Restructuring:

On March 28, 2013 the Board of Directors established a Contingency Fund in the amount of \$600,000 with monies from AMWUA's current reserve amount. The Reserve Fund shall be the difference between AMWUA's current reserve amount and the \$600,000 used to establish the AMWUA Contingency Fund.

Arizona Municipal Water Users Association
Statement of Net Position
As of June 30, 2023

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ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

CURRENT ASSETS

1000 Petty Cash	\$	500	
1015 Compass Checking 39 1139 0592		47,677	
1025 Compass Money Market 39 1098 8939		157,203	
1030 Investment Account (LGIP)		988,840	
1050 Prepaid Expenses		53,005	
Total Current Assets		<u> </u>	\$ 1,247,225

CAPITAL ASSETS

Capital assets			
1100 Furniture & Equipment	\$	133,701	
1150 Leasehold Improvements		7,102	
1160 Right-of-use Asset - Leased buildings and improvements		1,409,508	
Total depreciable assets		<u> </u>	\$ 1,550,310
Less accumulated depreciation			
1200 Accum Depreciation Furniture	\$	(110,027)	
1250 Accum Depreciation Leasehold		(7,102)	
1265 Accumulated amortization Right-of-use asset		(281,902)	
Total accumulated depreciation		<u> </u>	\$ (399,030)
Total Capital Assets			\$ 1,151,280

OTHER ASSETS

1400 Refundable Deposits			\$ 23,500
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DEFERRED OUTFLOWS OF RESOURCES

1450 Deferred Outflow - Pension Resources			\$ 149,510
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

\$ 2,571,515

LIABILITIES, DEFERRED INFLOWS OR RESOURCES AND NET POSITION

CURRENT LIABILITIES

2000 Accounts Payable	\$	53,201	
2005 BBVA Compass Credit Card		3,559	
2050 Accrued Expenses		61,210	
2070 ICMA Withheld		350	
2110 Retirees Excess Benefit Clearance		2,969	
Total current liabilities		<u> </u>	\$ 121,290

NONCURRENT LIABILITIES

2210 Net Pension Liability	\$	900,987	
2230 Lease Liability		1,254,952	
Total noncurrent liabilities		<u> </u>	\$ 2,155,939

TOTAL LIABILITIES

\$ 2,277,229

DEFERRED INFLOWS OF RESOURCES

2220 Deferred Inflow-Pension Resources			\$ 64,159
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NET POSITION

Restricted net position	\$	73,686	
Unrestricted		156,441	
Total net position		<u> </u>	\$ 230,127

TOTAL LIABILITIES, DEFERRED INFLOWS OR RESOURCES AND NET POSITION

\$ 2,571,515

Substantially all required disclosures are omitted, and no assurance is provided on these financial statements.

Arizona Municipal Water Users Association
Selected Information
FOR THE YEAR ENDED JUNE 30, 2023

DRAFT

- The financial statements omit substantially all disclosures required by GAAP basis of accounting.
- The Statement of Cash Flows has been omitted.

The effects of these departures have not been determined.