



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

ARIZONA MUNICIPAL WATER USERS ASSOCIATION BOARD OF DIRECTORS

MEETING NOTICE AND AGENDA

March 26, 2026 – 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: 865 3483 4377
(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 for the February 26, 2026 Meeting
2. Next Meeting Date: April 23, 2026 @ 11:00 a.m.
3. Post-2026 Colorado River Operations
4. 2026 Legislative Session
5. AMWUA Annual Action Plan
6. Status of KTAR Partnership
7. Fiscal Year 2026 Quarterly Report – Second Quarter
8. IRS Form 990 for Fiscal Year 2025

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

3003 North Central Avenue, Suite 1550, Phoenix, Arizona 85012 • (602) 248-8482 • amwua.org

BOARD OF DIRECTORS
MEETING MINUTES
February 26, 2026
HYBRID MEETING

BOARD MEMBERS PRESENT

Mayor Scott Anderson, Gilbert, President
Mayor Mark Freeman, Mesa, Vice President
Vice Mayor Kesha Hodge Washington, Phoenix, Secretary/Treasurer
Vice Mayor Curtis Nielson, Avondale
Councilmember Matt Orlando, Chandler
Councilmember Bart Turner, Glendale
Councilmember Laura Kaino, Goodyear
Councilmember Jennifer Crawford, Peoria
Councilmember Nikki Amberg, Tempe

BOARD MEMBERS NOT PRESENT

Mayor Lisa Borowsky, Scottsdale

AMWUA STAFF PRESENT

Michelle Barclay, AMWUA	Dr. Caitlyn Hall, AMWUA	Sheri Trapp, AMWA
Paul Bergelin, AMWUA	Warren Tenney, AMWUA	Aly Slobodzian, AMWUA
Tyenesha Fields, AMWUA		

A. Call to Order

Mayor Scott Anderson called the meeting to order at 11:04 a.m.

B. General Business – Items for Discussion and Possible Action

1. Approval of the Minutes from the January 22, 2026, Meeting

Upon a motion by Councilmember Bart Turner, seconded by Councilmember Jennifer Crawford, the AMWUA Board of Directors unanimously approved the meeting minutes from January 22, 2026.

2. [Next Meeting Date: Wednesday, March 11, 2026 @ 10:00 a.m.](#)

3. [Post-2026 Colorado River Operations](#)

Warren Tenney, AMWUA's Executive Director, stated that as of February 2026 there is still no decision on how the Colorado River will be operated next year or how much CAP water will be available in 2027. A short-term agreement to avoid litigation is possible, but discussions among the Basin States have not made progress. Mr. Tenney noted that whatever decision is made for 2027 will not be the final one and emphasized that Colorado River management requires long-term planning and investment to ensure water security for the coming decades. Mr. Tenney added that future Colorado River supplies will ultimately be determined by hydrology rather than political or legal decisions.

Paul Bergelin, AMWUA's Water Policy Advisor, stated that the Colorado River Basin faces significant uncertainty due to the lack of agreement among the Basin States and missed deadlines for determining post-2026 river operations. Storage levels in the river system remain historically low and current hydrology conditions are poor, raising the possibility that the Upper Basin may be unable to meet delivery obligations under the Colorado River Compact.

Mr. Bergelin reported that the U.S. Bureau of Reclamation released a draft Environmental Impact Statement in January outlining potential approaches for operating the river after 2026. AMWUA has been working with regional partners to review the document and prepare comments emphasizing the municipal perspective and the potential economic, environmental, and social impacts on member cities. The comments also include legal concerns, particularly that the draft alternatives place the burden of water reductions primarily on the Lower Basin while requiring no reductions from the upper basin.

Several of the draft alternatives could result in significant reductions to Central Arizona Project (CAP) supplies, with potential cuts ranging from approximately 32 percent to as high as 98 percent in extreme scenarios. One alternative the Reclamation claims they have authority to implement if there is no Basin State consensus would reduce the CAP M&I supply by roughly 57 percent.

Mr. Bergelin also explained hydrologic concerns, including declining reservoir storage in Lake Powell and Lake Mead, reduced snowpack in the Upper Basin, and declining projected inflows into Lake Powell. These conditions increase the risk of reaching levels that could limit water releases from Glen Canyon Dam and Hoover Dam.

Mr. Bergelin noted that while uncertainties remain regarding future river operations and potential legal or policy outcomes, hydrology will ultimately determine the Basin's

long-term water supply. Continued coordination and planning among member cities and their water management staff will be necessary to prepare for potential future reductions.

Mr. Tenney added that while CAP users had previously been planning around a best-case scenario of approximately 20% reductions, the draft EIS is presenting the likelihood of more severe reductions. Mr. Tenney noted that this information would help local leaders communicate the seriousness of the situation and support informed decision-making as communities pursue investments in new water supplies.

Councilmembers Matt Orlando and Nikki Amberg asked questions and discussed several issues related to the Colorado River outlook and potential impacts to Arizona, along with why Arizona is expected to take the largest reductions. Mr. Tenney explained that under the Colorado River Basin Project Act, the Central Arizona Project (CAP) is considered the junior water user in the lower basin, which places the majority of initial reductions on Arizona.

Vice Mayor Curtis Nielson asked for clarification regarding conditions if Lake Powell were to reach dead pool, specifically whether releases from the dam would consist only of inflows from the Upper Basin minus evaporation and other system losses, which Mr. Bergelin affirmed.

Councilmember Bart Turner discussed potential infrastructure and environmental impacts if dead pool occurs, including impacts to downstream from Lees Ferry. Councilmember Turner also noted potential economic and tourism impacts and stated that he has been communicating information about the Colorado River situation to residents.

Vice Mayor Kesha Hodge Washington discussed the need to improve communication with state legislators regarding the Colorado River situation. Vice Mayor Hodge Washington noted that hydrology will determine future river conditions and emphasized the importance of a coordinated regional message, stating that impacts could extend beyond Arizona to agriculture, Mexico, and the broader regional economy.

4. [2026 Legislative Session](#)

Aly Slobodzian, AMWUA Government Relations Director, reported that AMWUA's primary legislative message is that cities must retain the tools and authority needed to prepare for reduced Colorado River supplies and future water challenges. She noted that a record number of bills have been introduced this legislative session, including approximately 120 related to water, and that the legislature is nearing crossover week, a deadline for bills to advance.

Ms. Slobodzian reported that several bills previously identified as concerns for AMWUA have been slowed down in the legislative process. She thanked Board members and their staff for advocating against measures that could limit municipal tools needed for water planning and management.

Ms. Slobodzian also reviewed several additional bills under consideration. These included legislation related to urban growth boundaries that could impact the Assured Water Supply Program, a financing tool known as Commercial Property Assessed Clean Energy (CPACE) that could assist cities with water infrastructure improvements, a bill proposing new restrictions on municipal water and wastewater rate structures, and legislation related to the allocation of state land CAP water that could affect water previously designated for municipal use. Ms. Slobodzian noted that AMWUA will continue monitoring bills that could affect municipal water management and planning.

Mayor Mark Freeman commented that House Bill 4030, which he understood proposed a four-year moratorium on utility rate increases, was very problematic. Ms. Slobodzian added that the proposed freeze under House Bill 4030 would extend until fiscal year 2031 and limit cities' ability to prepare for future water needs.

Ms. Slobodzian explained on House Concurrent Resolution 2038 regarding a potential seven state Colorado River agreement, Senate Bill 1288 related to assured water supply modeling and CAGR obligations, Senate Bill 1448 addressing protections for utility workers, legislation removing a cap on WIFA loan funding, and House Bill 1785 related to recovery wells and area of impact. Ms. Slobodzian noted concerns with several measures and presented the recommended legislative positions for Board consideration.

Upon a motion by Vice Mayor Nielson, seconded by Vice Mayor Hodge Washington, the AMWUA Board of Directors unanimously accepted the legislative positions as presented below.

Support

HB 2824 (capital improvement; financing program)

HB 4026 (public infrastructure improvements; distribution limit)

HCR 2038 (Colorado River; seven-state agreement)

SB 1448 (aggravated assault; utility workers)

SB 1560 (CAP; water supply development fund)

Oppose

HB 2492 (urban growth boundaries; prohibition)

HB 2946 (municipalities; counties; development fees)

HB 2985 (CAP water; state land; allocation)

HB 4030 and HCR 2052 (rates; fees; taxes; increases; moratorium)

SB 1288 (assured water supply; analysis; availability)
SB 1785 (water storage facility; withdrawals; area)

C. Executive Director's Report

No Executive Director's Report was given.

D. Future Agenda Items

No future agenda items were requested.

E. Consideration to go into Executive Session

Councilmember Bart Turner made a motion, seconded by Councilmember Nikki Amberg, to meet in executive session to consult with AMWUA's legal counsel to consider its position and instruct its legal counsel regarding Reclamation's environmental impact statement and to discuss matters pertaining to Executive Director's performance. The motion was approved unanimously.

F. Consideration of Action Pursuant to Executive Session

The AMWUA Board took no action pursuant to Executive Session.

G. Adjournment

Mayor Scott Anderson adjourned the meeting at 12:49 pm.

AMWUA BOARD OF DIRECTORS

INFORMATION SUMMARY

March 26, 2026

Post-2026 Colorado River Operations

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

SUMMARY

AMWUA, ADWR, CAWCD and other Arizona water stakeholders submitted comments on the draft Environmental Impact Statement (EIS) that the U.S. Bureau of Reclamation issued in January. Those comments were due March 2, 2026. AMWUA's and others' comments highlighted the negative impact Reclamation's proposed alternatives would have upon Central Arizona, based on the reductions the Central Arizona Project would face.

Reclamation is to review comments and then issue its final EIS for post-2026 Colorado River operating guidelines. Including comments from the seven Basin States, Reclamation received comments from 23 tribes, 4 federal agencies, 28 non-governmental organizations, 71 local entities, 3 academic/research groups, 5 individual or groups of elected officials, and 21 resource-sector & business interests. Of the 162 comments submitted, it appears 53 were from Arizona interests. There is consensus that the comments are all critical of the draft EIS, just different reasons based on which basin the comments are from.

Reclamation continues to urge the Colorado River Basin States to talk in an effort try to find a consensus, even a short-term one, but there is no indication that those discussions have been productive.

The river's current hydrology remains dismal with the lack of snowfall this winter and the inflow forecast for Lake Powell continues to be adjusted downward. Reclamation's February 24-month forecast projected that Lake Powell could drop to the minimum power pool (3,490 feet) by the end of this year.

AMWUA staff will update on the political, legal, and hydrologic situation for post-2026 Colorado River operations.

RECOMMENDATION

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

AMWUA BOARD OF DIRECTORS

INFORMATION SUMMARY

Amended March 24, 2026

March 26, 2026

2026 Legislative Session

ANNUAL PLAN REFERENCE

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

SUMMARY

The House and Senate bill introduction deadlines have passed, bringing the total legislation count to 2,121 bills, resolutions, and memorials in circulation for the 2026 session, smashing the record for most legislation introduced set by last year's legislative session. Bills must pass through opposite chamber committees by March 27th to move forward through the legislative process. As of March 17, 2026, AMWUA is tracking 120 water-related bills and consider 49 of these to be still active. AMWUA has been guided by the Board approved 2026 Legislative Agenda to identify and analyze the bills of most importance to its membership.

At the March 26, 2026 meeting, AMWUA staff will review with the AMWUA Board of Directors priority bills identified as most relevant to the 2026 legislative agenda and will be prepared to answer questions or provide clarification on the remaining bills.

At its March 11, 2026 meeting, the AMWUA Management Board recommended positions for three water bills, which are described below in this report. Of those, one bill, SB 1200, had a strike everything amendment offered on March 17th that changes the content of the bill to address the use of effluent and groundwater in man-made lakes. AMWUA staff are currently analyzing this bill to determine its full implications and whether to recommend a position. AMWUA staff will review this legislation at the March 26, 2026 meeting and may recommend a position at that time.

RECOMMENDATION

The AMWUA Management Board recommended to the AMWUA Board of Directors the legislative positions presented below regarding HB 2094 and HB 2263.

Based on recently introduced strike-everything amendments, AMWUA staff is recommending the legislative positions presented below regarding HCR 2016, SB 1054, and SB 1200.

SUGGESTED MOTION

I move that the AMWUA Board of Directors adopt the following positions:

OPPOSE

[HB 2094](#) - assured water supply; certificate; model (Griffin)

[HB 2263](#) - Colorado River water; replenishment; restriction (Griffin)

[HCR 2016](#) - fees; taxes; freeze; affordability (Hoffman)

[SB 1054](#) - NOW: municipalities; emergency measures; vote (Rogers)

OPPOSE – SEEK TO AMEND

[SB 1200](#) - NOW: bodies of water; effluent; landscaping (Griffin)

Bills Recommended by Management Board and AMWUA Staff

HB 2094 - assured water supply; certificate; model

Primary Sponsor: Griffin (R) | **Latest Action:** Removed from Senate Natural Resources agenda on March 10

Recommended Position: Oppose

Bill content: HB 2094 requires ADWR to review 20 pending Certificate applications in the Phoenix AMA that were halted as a result of the June 2023 Phoenix AMA groundwater model, and to complete their review using previous groundwater models. To be eligible, the municipal provider serving the development authorized by the Certificate must offer to sell enough LTSCs for 25% of the development's reported excess groundwater to CAGRDR. The annual obligation will continue as long as the development retains a replenishment obligation. Additionally, any Certificate authorized by HB 2094 would apply towards the amount of physically available groundwater a municipal provider would have if it applied for the Alternative Pathway to Designation (ADAWS).

AMWUA impact: HB 2094 could enable up to 7,212 AF/year of new pumping if all 20 pending Certificate applications were issued. However, developments for at least 5 Certificate applications (with 4,130 AF/year of pumping) will either be served by currently Designated providers or providers that have submitted an ADAWS application to ADWR. At least one of these pending Certificate applications has now been issued through the Ag-to-Urban Program. Taken together, these new pathways mean that the scope of this bill could perhaps be narrowed.

However, after conversations with CAGRDR and no amendments to the original bills that would reduce replenishment obligation without new supplies, AMWUA recommends an oppose position to both bills as written.

HB 2263 - Colorado River water; replenishment; restriction

Primary Sponsor: Griffin (R) | **Latest Action:** Retained on House COW Calendar on February 25

Recommended Position: Oppose

Bill content: HB 2263 prohibits Colorado River from being used for replenishment in an AMA unless the water is delivered to a permitted facility that is owned by the Central Arizona Water Conservation District (CAWCD) or a permitted groundwater savings facility (GSF) on state lands or private land. The implication of this confusing language seems to be that CAGRDR would be limited to pursuing replenishment activities at CAWCD-owned underground storage facilities (USFs) or GSFs on state or private land. Doing so would stop Central Arizona Groundwater Replenishment District (CAGRDR) replenishment at the Granite Reef Underground Storage Project as well as several storage facilities owned about operated by the Gila River Indian Community. CAGRDR replenishment is a viable tool for offsetting groundwater pumping, and it is deeply problematic to limit the scope of its activities to certain storage sites.

An amendment adopted in the House NREW Committee specifies that this bill's limitation on using Colorado River water for replenishment at CAWCD-owned USFs and GSFs on state lands or private lands only applies to first priority main stem Colorado River.

AMWUA impact: HB 2263 would restrict CAGR from completing deliveries to facilities such as Granite Reef USF and other GRIC facilities.

HCR 2016 – NOW: rates; fees; taxes; increases; moratorium

Primary Sponsor: Keshel (R) | **Latest Action:** Amended in House COW Calendar on March 11

Recommended Position: Oppose

Bill content: This strike-everything is the same as HB 4030 and HCR 2052, which would prohibit municipalities and counties from increasing certain fees, taxes, or utility rates. For a municipal utility perspective, it prohibits municipalities from imposing fees greater than what was approved in their FY 2026 budget. It also prohibits utility rate increases beyond what was approved in the FY 2026 budget or rate schedule. However, municipalities that have not increased utility rates by more than a total of 12% over the preceding four fiscal years are exempt from this prohibition, but are nonetheless limited to increasing their rates with inflation. Municipalities are allowed to adopt new or increased rates or development fees to finance acquiring or delivering a “new or additional water source”, which includes storage, treatment, and delivery infrastructure, as well as operations and maintenance costs.

The freeze in rates and fees begins on July 1, 2026 (or the beginning of FY27), until June 30, 2030 (end of FY30). The resolution also explicitly prevents municipalities from adopting new or amending current taxes, fees, or utility rate schedules during FY26 to circumvent the moratorium and also prohibits modifying service areas to keep costs down. If passed, this moratorium will be considered by voters on the November 2026 ballot. HCR 2052 was also introduced as a bill (HB 4030) in the House by the same sponsor.

AMWUA impact: Municipal water providers will be forced to prepare for severe Colorado River reductions without proper financial resources. Cities will also be expected to provide the same level of services to their customers, despite increasing infrastructure needs, water resource uncertainty, and growing customer bases.

SB 1054 - NOW: municipalities; emergency measures; vote

Primary Sponsor: Rogers (R) | **Latest Action:** Passed Senate Third Read as amended 16-10-4-0 and transmitted to the House on March 18

Recommended Position: Oppose

Bill content: SB 1054 as amended requires any ordinance, resolution, or measure adopted at the council level as an emergency measure to be evaluated by voters on the ballot via a referendum. A referendum petition must be filed with the city clerk within thirty days of the measure’s adoption for referral to the ballot. The emergency measure must receive majority support from voters, otherwise the measure will no longer be in effect.

AMWUA impact: SB 1054 could have serious implications for municipal water providers attempting to plan and adapt to Colorado River reductions. SB 1054 specifies that a petition must be filed within 30 days but does not specify a timeline for the election. As a result, municipalities may be forced to wait until the next election cycle for voters to approve a council decision to take any emergency action related to Colorado River reductions, including deploying Drought Management Plans. Additionally, this bill would make it easier for voters to overturn

unpopular yet critical action to maintain water security, including curtailment policies, demand management practices, surcharges, or other enforcement mechanisms.

SB 1200 - NOW: bodies of water; effluent; landscaping

Primary Sponsor: Shope (R) | **Latest Action:** Passed House NREW as amended 6-3-0-1 on March 17

Recommended Position: Oppose – Seek to Amend

Bill content: The strike-everything amendment to SB 1200 would add a new exemption to the Lakes Bill for effluent-filled lakes built before 2026 that are also used as a conduit to move groundwater that is from a Type 1 or Type 2 well. We understand that this amendment was proposed in response to ADWR’s adoption of a policy last year which reiterated these conduit lakes are expressly prohibited. (We understand that ADWR has begun enforcement actions against some lakes.) Under the amendment, effluent-filled lakes built before 2026 could be used as conduit lakes for “landscaping and other purposes.” The owner/operator of the lake would need to meter and annually report the effluent and water used for landscaping. Additionally, a certain volume of effluent would need to be added to offset the other water added to the lake.

AMWUA impact: As written the SB 1200 amendment could allow any effluent-filled lake to be filled with groundwater under the guise of being conduit lakes, which could allow more groundwater to be pumped. The proponents have offered an amendment to be introduced on the floor narrowing the scope of the exemption to existing conduit lakes, which would address our primary concern that this could allow for increased groundwater pumping.

Bills with Adopted Positions

INACTIVE: [HB 2025](#) - DWR; appealable agency actions; exemption

Primary Sponsor: Griffin (R) | **Latest Action:** House Second Read on January 13

Position: Oppose

Bill content: HB 2025 repeals an exemption ADWR has related to licensing decisions that can be appealed to the Office of Administrative Hearings (OAH). For nearly all state agencies, an applicant can appeal an agency's determination to OAH, where the case will be heard by an administrative law judge. The agency is largely bound by that judge's determination unless it decides to appeal it to a court. Because ADWR is exempt from this process, it has more latitude to accept, reject, or modify that judge's opinion. According to ADWR, it obtained this exemption in 2022 because the complexity of hydrology and water law could lead an administrative law judge to make erroneous decisions that would result in additional litigation.

AMWUA impact: HB 2025 could open the door for an administrative law judge to make an incorrect decision on Assured Water Supply determinations which could impact AMWUA's members.

[HB 2026](#) - assured water supply; commingling

Primary Sponsor: Griffin (R) | **Latest Action:** Deemed Proper for Consideration by Senate Rules on March 16

Position: Oppose

Bill content: HB 2026 would direct the Arizona Department of Water Resources (ADWR) to only consider the proposed water source for Certificate of Assured Water Supply (Certificate) application, and no other sources such as groundwater that are commingled in a provider's system. Most water providers utilize a combination of water supplies in their systems, such as groundwater, Central Arizona Project water, and Salt River Project water.

Water providers with Designations of Assured Water Supply (Designations) like the AMWUA cities have their water supplies reviewed every 10-15 years by the ADWR to determine compliance with Assured Water Supply (AWS) criteria. This regular review is why subdivisions that receive service from Designated providers do not need to obtain Certificates. Water providers that lack Designations must have their supplies regularly reviewed by ADWR when evaluating whether to issue a Certificate for a proposed development. Since the Phoenix AMA groundwater model projected that groundwater is overallocated over the next 100 years, ADWR has refused to issue any Certificates for proposed developments served by undesignated providers that have groundwater commingled in their distribution system.

HB 2026 is part of an effort to allow Certificates to be issued for developments served by undesignated providers if these providers obtain renewable water supplies for these developments. However, the key issue that must be addressed is limiting the amount of groundwater that these undesignated water providers pump. Absent any limitation, a provider could simply shift around renewable supplies in its portfolio to serve a Certificate while pumping greater volumes of groundwater, which runs counter to the goals of the AWS Program and Groundwater Management Act.

AMWUA impact: This bill exacerbates the current problems with Certificate-based development. In particular, it could lead to increased unreplenished groundwater pumping to offset any renewable supply dedicated to the Certificate.

HB 2027 - physical availability; review; designated providers

Primary Sponsor: Griffin (R) | **Latest Action:** Retained on the House COW Calendar on February 25

Position: Oppose

Bill content: HB 2027 would endanger the Designations of all designated municipal providers in the Phoenix AMA. The bill prohibits ADWR from adopting the Carry-Over Rule in the Phoenix AMA, which allows Designated municipal water providers to carry over their unused physically availability groundwater when renewing their Designations. We do not know the ramifications since ADWR has already adopted this rule. However, HB 2027 directs ADWR to review the physical availability of groundwater and stored water for each Designated municipal water provider in the Phoenix AMA, which is different ADWR's current review of the designations, which are nearing completion.

An amendment adopted in committee would make this bill worse. First, it would allow any Designated water provider enrolled as a CAGRD Member Service Area to "carry over" the unused groundwater in its Designation. Doing so would likely allow these providers to remain Designated. However, the second thing the amendment does is exempt Certificate applications from proving that groundwater is physically available. This provision would likely cause CAGRD's Plan of Operation in the Phoenix AMA to implode because CAGRD lacks sufficient supplies to meet this increased replenishment obligation. If CAGRD's Plan of Operation in the Phoenix AMA fails, we believe at least six MSA providers—including several private utilities that had up until now been exempt from this bill—could lose their Designations.

AMWUA impact: As amended, this bill would blow up CAGRD and question and threaten the Designations of cities, towns, and private water companies in the Phoenix AMA. It would cause incalculable damage to growth and development in Phoenix metropolitan area and the entire state by questioning the designations of water providers.

HB 2028 - DWR; application; administrative completeness

Primary Sponsor: Griffin (R) | **Latest Action:** Senate Second Read on March 9

Position: Oppose

Bill content: Under current law, a state agency's determination that an application is not administratively complete is an appealable agency action that entitles the applicant to adjudication before the Office of Administrative Hearings. However, ADWR is exempt from this provision of state law, likely owing to the complexity of water law and hydrology.

AMWUA impact: HB 2028 could open the door for litigation on whether Certificate applications using outdated groundwater models are administratively complete. The result of this litigation could be adverse to the interests of AMWUA's members.

HB 2052 - management plan; water loss; percent

Primary Sponsor: Griffin (R) | **Latest Action:** Senate Second Read on March 4

Position: Oppose

Bill content: Like previous management plans, the 5th Management Plan requires municipal providers to limit the amount of Lost and Unaccounted for Water in their distribution systems. This limit is 10% for

large water providers and 15% for small water providers (those that serve less than 250 AF/year). The 10% limit is significantly below the national average.

Lost and Unaccounted for Water is currently calculated based the total quantity of water from any source that enters the provider's system except for direct use of effluent. It is calculated on either an annual or three-year basis. As originally introduced, HB 2052 directed ADWR to amend its management plan to lower this requirement to 8% for all providers, regardless of being a small or large provider. It also changed the methodology for this calculation to include all effluent usage. While all water providers strive to operate efficiently, there are concerns about how expensive it will be meet this requirement and whether this expense is worth the volume of water saved. Moreover, ADWR's calculation of Lost and Unaccounted for Water is not entirely aligned with the American Water Works Association's guidance on calculating water loss.

The amended version of HB 2052 that passed out of the House directs ADWR to require a Designated water provider that receives CAP water to limit its lost and unaccounted for water to 10%. Unlike the methodology established in the management plan, which only considers indirect use of effluent, all effluent use is still included in this bill's calculation. This inclusion will pose a problem for some water providers. Additionally, the amended version of the bill states that achieving 8% or less of lost and unaccounted for water "is a goal that should be considered a best management practice." Using "best management practices" raises the question of whether this statement should be interpreted as requiring ADWR to amend the management plan to establish a new best management practice in the Non Per-Capita Conservation Program for municipal providers.

AMWUA impact: This bill will likely require significant, expensive infrastructure replacement investments to comply, which will lead to water rate increases.

INACTIVE: [HB 2095](#) - assured water supply; well depth

Primary Sponsor: Griffin (R) | **Latest Action:** Failed House Third Read as amended 30-24-6-0 on February 26

Position: Oppose

Bill content: HB 2095 redefines the statutory criteria for Assured Water Supply related to groundwater. Specifically, it directs ADWR to narrowly limit its modeling of whether groundwater is physically available by focusing on the groundwater level at the exact point of withdrawal after 100 years. This approach sharply contrasts with ADWR's current approach of using regional groundwater models when making determinations about physically available groundwater.

An amendment offered in the House NREW committee made technical changes to this bill.

AMWUA impact: HB 2095 would increase the amount of pumping in the Phoenix AMA, which will jeopardize the groundwater set aside in AMWUA members' Designations of Assured Water Supply and the water they have stored underground.

[HB 2099](#) - long-term storage credits; shortage; prohibition

Primary Sponsor: Griffin (R) | **Latest Action:** Retained on House Committee of the Whole Calendar on March 4

Position: Oppose

Bill content: HB 2099 prohibits municipal providers from earning Long-Term Storage Credits (LTSCs) or storing Colorado River water or Central Arizona Project water during a period of shortage on the Colorado River. It similarly prohibits municipal provider from ordering Central Arizona Project water that it intends to store at an Underground Storage Facility during a period of shortage. Finally, it requires ADWR to “reject and invalidate” any assignment of LTSCs inconsistent with this prohibition. SB 1201 (Shope) is the mirror bill in the Senate.

An amendment adopted in the House NREW Committee narrows the bill’s focus to specifically prohibit municipal water providers from storing CAP water at USFs to earn LTSCs during a declared shortage on the Colorado River. The amendment notably excludes transported groundwater and other types of non-CAP water delivered through the CAP from this prohibition. Doing so would allow municipal water providers to store transported groundwater and certain types of Colorado River water (such as Queen Creek’s fourth priority Cibola water) at USFs.

AMWUA impact: HB 2099 undermines the ability of AMWUA’s members to serve their customers during times of unprecedented Colorado River shortages. In addition to illegal overriding their M&I subcontracts for CAP water, HB 2099 also jeopardizes the ability of several municipal providers to participate in exchanges with Tucson, which were designed to ensure reliable water service.

HB 2116 - appropriation; Colorado River litigation fund

Primary Sponsor: Griffin (R) | **Latest Action:** Passed Senate Appropriations 8-0-2-0 on March 10

Adopted Position: Support

Bill content: HB 2116 appropriates \$1 million from to the state General Fund to the Colorado River Litigation Fund in FY 2027. This fund was created as part of the FY 2026 budget and is administered by ADWR. Fund monies may only be used to initiate, defend, or participate in litigation related to Arizona’s apportionment of Colorado River water or any other rights Arizona has to the river’s waters. The fund received a \$1 million appropriation as part of the FY 2026 budget.

AMWUA impact: AMWUA’s members all have CAP subcontracts. The state’s ability to defend Arizona’s claims to the Colorado River’s waters is vital to the AMWUA cities.

INACTIVE: HB 2146 - mesquite; drought tolerant plants; prohibition

Primary Sponsor: Griffin (R) | **Latest Action:** Held in House NREW on January 20

Position: Oppose

Bill content: ADWR maintains a low water use and drought tolerant plant list for each AMA. Each list regulates landscaping in medians and public rights-of-way irrigated with groundwater. The plants contained in these lists are tied to the requirements of other conservation programs detailed in each management plan. Recently, as part of the legislation establishing the Ag-to-Urban Program, municipalities in initial AMAs were prohibited from requiring the installation of plants not included in the low water use plant list. HB 2146 amends this requirement to prohibit ADWR from including any mesquite species in its list. There are currently five species of mesquite listed in ADWR’s low water use and drought tolerant plant list. AMWUA is coordinating with Arizona Nursery Association, who is leading the opposition.

AMWUA impact: HB 2146 would remove a well-recognized drought tolerant tree from ADWR’s low water use plant. Politicizing which plants are included on this list is a dangerous precedent that would

undermine our long-term conservation efforts to reduce outdoor watering and promote low-water-use landscapes.

[HB 2185](#) - homeowners' associations; lawns; drought

Primary Sponsor: Willoughby (R) | **Latest Action:** Senate Second Read on March 3

Position: Support

Bill content: A homeowners association (HOA) may not require overseeding during a "drought year," defined as any year that a municipality receives less than 80% of its contracted CAP or surface water allocation. Overseeding is the practice of adding new grass seed directly on top of previous seed, a water-intensive strategy mandated by many Arizona HOAs to improve lawn visual aesthetics. HB 2185 passed out of House NREW will amendment that addressed an error in how "drought year" is defined. Specifically, the amendment now clarifies that overseeding or overwatering lawns cannot occur during a drought declaration or drought emergency declaration issued by the governor. Arizona has had a drought emergency declaration in effect since June 1999 and a drought declaration in effect since May 2007, which means that this bill's limitation would become immediately effective.

AMWUA impact: Cities gain another conservation tool to protect their water supplies.

[HB 2328](#) - municipal corporations; water supply; rates

Primary Sponsor: Marshall (R) | **Latest Action:** Senate Second Read on March 3

Position: Oppose

Bill content: HB 2328 would prohibit municipalities in Pima County from charging higher water rates to customers that reside outside of city limits, but within their service area. This bill is in response to a 2021 ordinance the City of Tucson adopted that increased water rates on some ratepayers who lived in unincorporated areas of Pima County. Pima County successfully sued, arguing that these residents were overcharged for their water. The City of Tucson has since revised rate-setting methodology and adopted new rate increase for these residents.

AMWUA impact: While HB 2328 applies only to municipalities in Pima County, this bill sets a dangerous precedent that infringes on municipal water providers' ability to oversee the necessary finances and operations to serve their customers.

INACTIVE: [HB 2492](#) - urban growth boundaries; prohibition

Primary Sponsors Taylor (R) | **Latest Action:** Failed House Third Read 27-29-3-1 on March 3

Position: Oppose

Bill content: HB 2492 prohibits cities, towns, counties, and state agencies from adopting any laws, rules, ordinances, contracts, or other regulatory measures that establish, recognize or maintain, any urban growth boundaries that effectively prevent new urban or suburban development, restrain trade or commerce, or prevent extending public services outside those boundaries. Since this bill has constitutional implications, it would require a 3/4 affirmative vote in each legislative chamber.

AMWUA impact: If enacted, this bill could be used to override the requirements of the Assured Water Supply Program.

HB 2757 - Butler Valley; La Paz; groundwater

Primary Sponsor: Griffin (R) | **Latest Action:** Heard in House Majority and Minority Caucuses on February 24

Position: Oppose

Bill content: In Butler Valley, groundwater can be withdrawn and transported to initial AMAs from land owned by the state or a political subdivision of this state. HB 2757 would limit transportation from this basin to only land that the La Paz County Board of Supervisors owns or leases. This transported groundwater could be use by La Paz County or a political subdivision or municipal provider within that county. It could also be sold or leased to CAGR to meet its replenishment obligation.

Butler Valley largely consists of state trust land. Under the current framework, a city or town could theoretically acquire or lease land for transporting groundwater at a better price than purchasing land in the Harquahala INA. (Whether that lower land price makes up for the costs of treating and transporting that groundwater to the CAP, which lies outside the basin, is a separate question.)

An amendment offered in the House NREW Committee limits the amount of Butler Valley groundwater that may be sold or leased to CAGR to 90% of the total cumulative volume of groundwater available in that basin to a depth of 1,200 feet.

AMWUA impact: HB 2757 effectively removes Butler Valley groundwater as a future supply for municipal providers in the Phoenix AMA.

HB 2758 - McMullen Valley; eligible entities; groundwater

Primary Sponsor: Griffin (R) | **Latest Action:** Scheduled for Senate Natural Resources agenda on March 17

Position: Support

Bill content: HB 2758 replaces the criteria for transporting groundwater from the McMullen Valley groundwater with criteria that are similar to those governing groundwater transportation from the Harquahala INA. In doing so, it broadens the entities that can transport groundwater from this basin and could increase the volume of groundwater that can be transported. Currently, only the City of Phoenix (if it still owned farmland in that basin) or a person who bought land that was in the Maricopa County side of the basin before 1988 could transport groundwater. HB 2758 would expand the eligible entities to include the state, its political subdivisions (such as cities and CAGR), and public service corporations, including those in La Paz County. Additionally, under current law, the annual volume of groundwater that could be transported was limited to 3 AF/acre for each acre of historically irrigated land owned on average over a 10-year rolling period. Up to 6 million acre-feet could be transported from this basin, though it's unclear if that limit applies to each transporting entity or all transporting entities. HB 2758 replaces these volumetric limits with a more complicated set of criteria focused on limiting groundwater pumping to a depth of 1,200 feet provided doing so does not cause the groundwater table to decline by more than 10 feet per year over a 100-year period. The amount withdrawn per acre of historically irrigated land cannot exceed 36 AF over a 10-year rolling period. However, ADWR can allow for greater volumes to be withdrawn if doing so will either not unreasonably increase damage to nearby residents or the transporting entities will mitigate the damage cause. Notably, La Paz County entities are limited to transporting only 10% of the annual volume of groundwater available for transportation. HB 2758 also establishes metering and reporting requirements for transporting groundwater as well as some more specific criteria on how La Paz County entities can utilize transported groundwater.

HB 2758 passed out of the House NREW Committee with an amendment that makes two major changes to this bill. First, it increases the amount of groundwater that La Paz County-affiliated entities may transport from McMullen Valley from 10% to 50% of the total annual volume of groundwater ADWR determines is available for transportation. Second, it limits that the amount of groundwater a La Paz-affiliated entity can sell or lease to Designated provider in the Phoenix, Tucson, or Pinal AMA is limited to 90% of the total cumulative volume of groundwater allocated to La Paz County. (Under the original language, there was no limit on how much groundwater could be sold to a Designated provider.) Taken together, the amendment increases amount of groundwater La Paz County-affiliated entities can transport from McMullen Valley while somewhat limiting how much of this groundwater may be sold or leased to Designated providers in the Phoenix, Pinal, and Tucson AMAs.

Additionally, a series of floor amendments made several changes major to HB 2758:

- Requires the affidavit of disclosure for land divisions to disclose information about a private well serving the property, whether the property is located in a basin from which groundwater can be transported to an initial AMA, and information about any on-site wastewater treatment systems such as septic tanks.
- Requires that rules adopted for transporting groundwater from the Harquahala INA will also apply to groundwater transported from McMullen Valley.
- Limits La Paz County entities to transporting no more than 10% of the total volume of groundwater available for transportation out of McMullen Valley. It also clarifies that any transported groundwater sold or leased by a La Paz County entity will count towards its maximum per acre withdrawal limit.
- Directs ADWR to post and annual update the fees for transporting groundwater.
- Allows a county to designate a certain amount of the groundwater transportation fees it receives for its water improvements program, which provides financial assistance to residents who need to improve their drinking water well, install a tank to receive hauled water, or prepare their homes to have water directly delivered.
- Allows a county improvement district to be created in a subsequent AMA or basin from which groundwater may be transported to construct and operate a wastewater treatment facility or domestic water delivery system to deliver hauled water to residents. This district would be able to exercise eminent domain to secure a site to build a well and standpipe to make water available for delivery through water hauling.

AMWUA impact: HB 2758 could allow AMWUA cities and other municipal providers to transport groundwater from McMullen Valley.

HB 2824 - capital improvement; financing program

Primary Sponsor: Lopez (R) | **Latest Action:** Passed House Commerce 7-0-0-0 on February 12

Position: Support

Bill content: HB 2824 establishes the Commercial Property Assessed Capital Expenditure (CPACE) program in Arizona. CPACE is an opt-in loan financing tool currently used in 40 states to fund infrastructure redevelopment and improvements, including water and wastewater projects such as advanced metering, leak detection, and low-flow plumbing fixtures. CPACE can be used by municipalities or developers that own commercial private property and utilizes private capital (rather than taxpayer dollars). The loan is repaid through a voluntary special assessment attached to property and may transfer on sale or refinancing.

Organizations that support this program include the League of Cities and Towns, NAMWUA, Valley Partnership, NAIOP (commercial developers), and Chamber of Southern AZ.

AMWUA impact: CPACE can be a helpful tool for municipal water providers to use to finance future upgrades to key water and wastewater projects.

HB 2946 - municipalities; counties; development fees

Primary Sponsor: Powell (R) | **Latest Action:** Passed House Third Read as amended 31-21-7-1 and transmitted to the Senate on March 11

Position: Oppose

Bill content: HB 2946 makes numerous changes to how counties and municipalities assess development fees, when developers are required to pay development fees, how much development fees can increase, and establishes conditions under which credit must be provided for a development fee. For example, it requires increases of development fees up to 50% to occur in equal annual installments and prohibits increasing a development fee by more than 50% of the current fee, subject to some limitations. It also prohibits a municipality or county from increasing a development fee more than once every four years and assessing development fees on an accessory dwelling unit. Most concerning is that it requires a municipality that increases water or wastewater rate, fees, or service charges to fund new infrastructure or capital improvements to be subject to the same requirements as development fees.

An amendment adopted in the Rural Economic Development Committee made three changes to this bill:

- Eliminates the part of the bill that makes changes to how counties assess development fees.
- Changes the calculation a municipality makes for determining the required offset to development fees if the municipality imposes a construction contracting or similar excise tax rate.
- Allows necessary public services to include libraries of up to 10,000 square feet and certain neighborhood parks and recreational facilities.

AMWUA impact: HB 2946 would radically alter how municipalities handle development fees. The changes to how water and wastewater rates are established is especially alarming. There are already well-established statutory requirements that govern how municipal providers can increase water and wastewater rates, fees, and service charges. Requiring these providers to follow the complicated, involved process for development fees when setting water rates and related charges is unnecessarily burdensome.

HB 2985 - CAP water; state land; allocation

Primary Sponsor: Griffin (R) | **Latest Action:** Senate Second Read on March 9

Position: Oppose

Bill content: HB 2985 directs the Arizona State Land Department (ASLD) to begin a stakeholder process to adopt a procedure to allocate CAP water that is currently allocated to it for parcels of state trust land that will be sold or leased. It does not, however, set a deadline for when this procedure must be adopted. As background, the ASLD initially had a CAP M&I allocation 39,006 AF, which was to be used for state trust lands within CAP's service area. Its subcontract was later amended to include a provision which specified that this water could be used for state trust lands that were within another M&I subcontractor's service area. These other subcontractors were Phoenix, Scottsdale, Mesa, Goodyear,

Carefree, Apache Junction, and Tucson. Over time, ASLD has transferred part of its CAP entitlement to some of these water providers so that at present, it has 28,176 AF remaining.

AMWUA impact: We are concerned the unspecified procedure contemplated by HB 2985 could interfere with ASLD transferring the remaining parts of its CAP allocation to the AMWUA cities as has been expected ever since ASLD originally obtained its subcontract.

HB 4026 - public infrastructure improvements; distribution limit

Primary Sponsor: Carbone (R) | **Latest Action:** Senate Second Read on March 10

Position: Support

Bill content: HB 4026 modifies the structure of the Construction Sales Tax Public Infrastructure Reimbursement program, which has existed since 2012. The program allows a municipality that hosts an economic development project that brings in significant financial investment to retain up to 80% of the sales tax generated by the project's construction to reinvest back into the additional public infrastructure needed. Projects must result in \$500M in economic investment in Maricopa and Pima Counties to qualify, while smaller counties must meet a \$50M threshold. In Maricopa County, only four projects qualify: Intel in Chandler, Amkor Technology in Peoria, Taiwan Semiconductor Manufacturing Company (TSMC) in Phoenix, and the LG Energy in Queen Creek.

Currently, the program has a \$200M lifetime cap, and there is only \$8M left for any future projects. HB 4026 restructures the reimbursement program by decreasing the cap to \$75M but continues the funding on an annual basis. As a result, cities can apply for any unfulfilled reimbursement in later fiscal years.

AMWUA impact: The bill language has been modified from previous years to explicitly include the reclamation, recycling, treatment, and storage of water as qualifying public infrastructure uses that the reimbursed state construction sales tax can be reinvested into support. As a result, municipalities can utilize the changes in this bill to invest funds into more facets of their water systems.

HB 4030 - rates; fees; taxes; increase; moratorium

Primary Sponsor: Olson (R) | **Latest Action:** Amended in House COW Calendar on March 11

Position: Oppose

Bill content: As amended, HB 4030 prohibits municipalities and counties from increasing certain fees, taxes, or utility rates. For a municipal utility perspective, it prohibits municipalities from imposing fees greater than what was approved in their FY 2026 budget. It also prohibits utility rate increases beyond what was approved in the FY 2026 budget or rate schedule. However, municipalities that have not increased utility rates by more than a total of 12% over the preceding four fiscal years are exempt from this prohibition but are nonetheless limited to increasing their rates with inflation. Municipalities are allowed to adopt new or increased rates or development fees to finance acquiring or delivering a "new or additional water source", which includes storage, treatment, and delivery infrastructure, as well as operations and maintenance costs.

The freeze in rates and fees begins on July 1, 2026 (or the beginning of FY27), until June 30, 2030 (end of FY30). The bill also explicitly prevents municipalities from adopting new or amending current taxes, fees, or utility rate schedules during FY26 to circumvent the moratorium and also prohibits modifying service areas to keep costs down. This concept was also introduced as a concurrent resolution (HCR 2052)

which, if it passes both chambers with a majority vote, will be referred to voters on the November 2026 ballot.

AMWUA impact: Municipal water providers will be forced to deal with severe Colorado River reductions without proper financial resources. Cities will also be expected to provide the same level of services to their customers, despite increasing infrastructure needs, water resource uncertainty, and growing customer bases.

INACTIVE: [HCR 2006](#) - environment; natural resources; preservation; maintenance

Primary Sponsor: De Los Santos (D) | **Latest Action:** House Second Read on January 26

Position: Support

Resolution content: Amends the Arizona Constitution to establish an inherent, inalienable right for all residents to a clean and healthy environment, including clean air and water with an emphasis on preservation.

AMWUA impact: While the bill does not directly impact AMWUA cities, the concurrent resolution aligns with the conservation principles outlined in the Legislative Agenda.

[HCR 2038](#) - Colorado River; seven-state agreement

Primary Sponsor: Griffin (R) | **Latest Action:** Withdrawn from Senate Natural Resources agenda on March 17

Position: Support

Bill content: HCR 2038 expresses the legislature's support for a seven-state agreement that may come out of the Colorado River negotiations. Arizona is the only state of the seven Colorado River Basin States that requires approval from the legislature if the Upper and Lower Basin come to a consensus. In order to fulfill that obligation, Rep. Griffin has introduced a resolution in anticipation of any positive movement ahead of the October 1, 2026 deadline. However, this resolution is not effective or necessary if the Basin States cannot come to an understanding and pursue litigation or are subjected to federal intervention.

A floor amendment was adopted that makes technical changes as well as content changes emphasizing the Lower Basin's talking points urging the Upper Basin to share in Colorado River reductions.

AMWUA impact: Any consensus that comes out of Colorado River negotiations affects AMWUA cities. Municipal water providers will benefit from a timely decision on river allocations post-2026, and the certainty provided will allow cities to better address Colorado River reductions.

[HCR 2052](#) - rates; fees; taxes; increases; moratorium

Primary Sponsor: Olson (R) | **Latest Action:** Amended in House COW Calendar on March 11

Position: Oppose

Bill content: As amended, HCR 2052 prohibits municipalities and counties from increasing certain fees, taxes, or utility rates. For a municipal utility perspective, it prohibits municipalities from imposing fees greater than what was approved in their FY 2026 budget. It also prohibits utility rate increases beyond

what was approved in the FY 2026 budget or rate schedule. However, municipalities that have not increased utility rates by more than a total of 12% over the preceding four fiscal years are exempt from this prohibition but are nonetheless limited to increasing their rates with inflation. Municipalities are allowed to adopt new or increased rates or development fees to finance acquiring or delivering a “new or additional water source”, which includes storage, treatment, and delivery infrastructure, as well as operations and maintenance costs.

The freeze in rates and fees begins on July 1, 2026 (or the beginning of FY27), until June 30, 2030 (end of FY30). The resolution also explicitly prevents municipalities from adopting new or amending current taxes, fees, or utility rate schedules during FY26 to circumvent the moratorium and also prohibits modifying service areas to keep costs down. If passed, this moratorium will be considered by voters on the November 2026 ballot. HCR 2052 was also introduced as a bill (HB 4030) in the House by the same sponsor.

AMWUA impact: Municipal water providers will be forced to prepare for severe Colorado River reductions without proper financial resources. Cities will also be expected to provide the same level of services to their customers, despite increasing infrastructure needs, water resource uncertainty, and growing customer bases.

SB 1176 - stormwater storage; replenishment credits

Primary Sponsor: Petersen (R) | **Latest Action:** Removed from House NREW agenda on March 10

Position: Oppose

Bill content: SB 1176 is a repeat of the amended version of SB 1236 (NOW: storm water) from last legislative session. It would allow someone in the Phoenix AMA to recharge stormwater at a constructed underground storage facility (USF) to earn a “replenishment credit.” This credit can be used to offset the storer’s CAGRDR replenishment obligation if pumping occurred within 2 miles of the USF where storage occurred or a portion of the service area of the water provider that pumped the groundwater is within 2 miles of USF where storage occurred. ADWR would treat these credits as groundwater, which means that stormwater recharge could benefit modeling for Assured Water Supply purposes.

SB 1176 is a novel approach for incentivizing stormwater recharge, but several components of it will need to be overhauled so that this approach could actually be implemented without harming other water users. “Stormwater” is very narrowly defined in this bill, which raises question as to whether any significant volume of this water would be available for recharge. There are also administrative hurdles related to ADEQ’s authority to require an aquifer protection permit for this type of recharge and how ADWR would permit a USF that for this use. Finally, there are questions about whether it would be financially practical to build or modify USF that could include stormwater recharge.

AMWUA impact: As written, SB 1176 does not provide enough clarity for how it would work and be administered. However, stormwater recharge could, if done correctly, be a tool for mitigating aquifer drawdown. However, the sponsor has publicly expressed his desire to convert this bill into a vehicle for a future strike everything amendment for a subject unrelated to water. In the meantime, AMWUA will continue to monitor this bill.

INACTIVE: SB 1201 - long-term storage credits; shortage; prohibition.

Primary Sponsor: Shope (R) | **Latest Action:** Senate Second Read on January 21

Position: Oppose

Bill content: SB 1201 prohibits municipal providers from earning Long-Term Storage Credits (LTSCs) or storing Colorado River water or Central Arizona Project water during a period of shortage on the Colorado River. It similarly prohibits municipal provider from ordering Central Arizona Project water that it intends to store at an Underground Storage Facility during a period of shortage. Finally, it requires ADWR to “reject and invalidate” any assignment of LTSCs inconsistent with this prohibition. HB 2099 (Griffin) is the mirror bill in the House.

AMWUA impact: SB 1201 undermines the ability of AMWUA’s members to serve their customers during times of unprecedented Colorado River shortages. In addition to illegal overriding their M&I subcontracts for CAP water, SB 1201 also jeopardizes the ability of several municipal providers to participate in exchanges with Tucson, which were designed to ensure reliable water service.

INACTIVE: [SB 1288](#) - assured water supply; analysis; availability

Primary Sponsor: Dunn (R) | **Latest Action:** Withdrawn from Senate Natural Resources agenda on February 3

Position: Oppose

Bill content: This bill would require ADWR to consider an Analysis of Assured Water Supply (that was issued before May 31, 2023, and has not expired) as a valid demonstration of physical availability of groundwater for the amount stated in the analysis. The analysis must have included a finding of physical availability of groundwater. Additionally, ADWR must subtract the amount of groundwater “represented” by all Certificates that were already issued based on the analysis from the amount of groundwater considered physically available based on the analysis. An Analysis holder would be allowed to reduce the remaining volume of groundwater reserved in that Analysis by 15% after a Certificate has been issued. SB 1288 is an attempt to require ADWR to resume the granting of some Certificates despite the release of the Phoenix AMA groundwater model. Issued Analyses are already considered in the model, and it has been demonstrated that sufficient physical availability does not exist. The Analyses that this bill applies to would not have been issued if they were based on ADWR’s most recent modeling. In fact, ADWR has stopped issuing new Analyses in the Phoenix AMA simply because there is not enough physical availability of groundwater.

AMWUA impact: SB 1288 overrides the most current groundwater modeling, which would harm current users. Additionally, depending on which figures are used, this bill could at least double CAGRD’s replenishment obligation—if not more—by the time all of these Certificates would be issued. Dramatically increasing CAGRD’s obligation at a time when we face major reductions to the Colorado River and without new water supplies developed would threaten the Assured Water Supply Program.

[SB 1448](#) - aggravated assault; utility workers

Primary Sponsor: Shope (R) | **Latest Action:** House Second Read on March 5

Position: Support

Bill content: SB 1448 expands the protected class for aggravated assault to include public utility employees, including municipal water providers. AMWUA is working on an amendment that will fix the definition of “utility” to include municipal water providers.

AMWUA impact: This bill would implement harsher sentences for offenders who attack water utility employees while servicing meters, ideally providing a greater deterrent to offenders and decreasing the likelihood of experiencing assault while on the job.

[SB 1560](#) - cap; water supply development fund

Primary Sponsor: Dunn (R) | **Latest Action:** Scheduled for House NREW on March 17

Position: Support

Bill content: As amended, SB 1560 increases the \$3 million cap on loans from the WIFA-managed Water Supply Development Fund (WSDF) to \$20 million. WIFA requested this change in statute to help distributions run more smoothly and is content with the amendment.

AMWUA impact: This bill allows WIFA to meet the demands of their borrowers while maintaining the revolving health of the fund.

[SB 1785](#) - water storage facility; withdrawals; area

Primary Sponsor: Petersen (R) | **Latest Action:** Placed on the Consent Calendar on March 16

Position: Oppose

Bill content: SB 1785 attempts to codify part of ADWR’s policy defining the Area of Impact (AOI) for recovery wells. Under ADWR’s policy, water that is recovered within a groundwater savings facility (GSF) or within one mile of underground storage facility (USF) is counted as recovered water instead of groundwater pumping. (This ADWR policy also establishes a way for an applicant to establish an area of hydrologic impact for USFs that is based on sophisticated groundwater modeling.) SB 1785 requires ADWR to assume that a recovery well is located within the AOI if it is within a GSF, one mile of the exterior boundary of a constructed USF or “other water storage infrastructure,” or one mile of the middle line of a drainage channel within the storage area of a managed USF.

AMWUA impact: The language SB 1785 is vague, which could lead to any number of problematic outcomes for recovery. In particular, the inclusion of “other water storage infrastructure” raises concerns since it is not clearly defined. Plus, there are questions about appropriateness of taking a policy and placing it in statute, where any lawmaker could amend it, which have not been fully discussed.



BOARD OF DIRECTORS

INFORMATION SUMMARY

March 26, 2026

AMWUA Annual Action Plan

STRATEGIC PLAN REFERENCE

Operational Principles – Manage an Efficient and Effective Association

SUMMARY

AMWUA staff is proposing the Annual Action Plan to lead AMWUA's efforts through the remainder of this fiscal year and for Fiscal Year 2027. This action plan is more succinct and proactive to deal with the various challenges posed by a post-2026 Colorado River world.

The Annual Action Plan highlights the focus areas that AMWUA will act on through Fiscal Year 2027. These focus areas include Legislation, Strategic Outreach & Communications, Sustainable Water Management, and Demand Management.

It is anticipated that other issues may arise during the upcoming year that will also need to be addressed. Such issues would be identified with the AMWUA Management Board and the Water Resources Advisory Group to ensure consistency with AMWUA's overall mission and objectives.

AMWUA staff will review the proposed Annual Action Plan.

RECOMMENDATION

The AMWUA Management Board recommended that the Board of Directors approve the presented Annual Action Plan through Fiscal Year 2027.

SUGGESTED MOTION

I make the motion to approve the Annual Action Plan through Fiscal Year 2027, as discussed.

ATTACHMENT

- **Attachment A:** Draft Annual Action Plan for Fiscal Year 2027

Adopted _____, 2026 by the AMWUA Board of Directors

The Annual Plan guides AMWUA's efforts to continue to achieve the organization's vision and mission through Fiscal Year 2027 and beyond.¹ To achieve this plan, AMWUA will pursue ways to increase dialogue with its members, foster a common understanding of Arizona water management, and conduct necessary research and analysis. AMWUA will also remain flexible and vigilant in addressing emerging issues beyond those identified in the plan.

Legislation

Actively advocate for the municipal water perspective at the Legislature.

- Engage in state and federal legislation aligned with the Legislative Agenda and our members' collective interests.
- Position AMWUA as the premier voice on municipal water issues at the Legislature.

Strategic Outreach & Communications

Simplify complex water issues and clearly link policy impacts to residents' daily lives to strengthen AMWUA's influence.

- Leverage strategic media partnerships to proactively inform the public and decision-makers about long-term water security.
- Develop post-2026 Colorado River messaging and coordinate with members and partner agencies to present a unified front to a broader audience.
- Collaborate with business organizations and other stakeholders on policies that protect water security and support the economic foundation that municipal water systems provide.
- Expand AMWUA's influence by securing speaking opportunities to ensure the municipal perspective shapes the narrative beyond digital platforms.

Sustainable Water Management

Promote policies and actions to sustain and safeguard members' water resources by preparing for Colorado River reductions and managing a stressed aquifer.

- Analyze and evaluate developments related to post-2026 Colorado River operations and their implications for CAP deliveries in 2027.
- Work with Arizona Water Banking Authority, Central Arizona Project, and stakeholders to develop an acceptable plan for firming M&I subcontracts in 2027.
- Develop strategies for coordinating recovery to ensure aquifer sustainability in a post-2026 Colorado River world.
- Pursue policies that allow flexibility for municipal providers to utilize supplies and meet demands during Colorado River shortages while protecting the aquifer.
- Support efforts for development of new water supplies and necessary infrastructure and advocate for establishment of a dedicated revenue source to ensure Arizona's long-term water security.

Demand Management

Help cities respond swiftly and effectively during drought and shortage by maximizing demand management.

- Translate research into emergency shortage actions to be implemented in a provider's overall demand management strategy.
- Develop Colorado River shortage strategy options to enhance members' drought preparedness plans and demand management and curtailment strategies.
- Strengthen coordinated implementation of demand management actions across members and increase engagement in state and national policy discussions.

¹ **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 that laws and regulations support the sustainability of water resources 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.

BOARD OF DIRECTORS

INFORMATION SUMMARY

March 26, 2026

KTAR Media Partnership

ANNUAL PLAN REFERENCE

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, and enhance messaging coordination on water resource issues, the importance of conservation, and investing in water supplies and infrastructure.
- Engage with regional partners, agencies, and media to facilitate the coordination of consistent messaging that educates the public and decision-makers on key topics, including reduced Colorado River water, groundwater challenges, and other emerging issues.
- 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

SUMMARY

At the June 26, 2025 meeting, the AMWUA Board of Directors approved the year-long proposal for AMWUA to become KTAR's exclusive sponsor of the station's weekly *Water Watch* to increase attention to the municipal perspective on water issues in Arizona. The KTAR sponsorship cost \$81,000, which was viewed as a minimal cost based on the exposure. It was paid for by utilizing AMWUA's reserve fund.

At the midpoint of the annual partnership, AMWUA staff will provide an update, focusing on how this collaboration has amplified the municipal perspective and expanded outreach to a broader, more diverse audience.

RECOMMENDATION

It is requested that the AMWUA Board of Directors ask questions regarding the KTAR Media Partnership.



BOARD OF DIRECTORS

INFORMATION SUMMARY

December 31, 2025

AMWUA Fiscal Year 2026 Quarterly Financial Statements – Second 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 October 1, 2025 through December 31, 2025 and the Balance Sheet dated December 31, 2025 are presented for your information.

The Statement of Revenues and Expenses has been summarized to show expenses by major category to align with budget presentation.

RECOMMENDATION

AMWUA staff is requesting that the AMWUA Board of Directors accept the AMWUA quarterly financial statements for the second quarter as presented.

SUGGESTED MOTION

I move that the AMWUA Board of Directors accept the AMWUA quarterly financial statements for the second quarter as presented.

ATTACHMENTS

- **Attachment A:** Executive Summary
- **Attachment B:** Statement of Net Position
- **Attachment C:** Statement of Revenues and Expenses

Executive Summary

Arizona Municipal Water Users Association

Actual to Budget comparison for the six months ended December 31, 2025, and compared to the budget for the year ending June 30, 2026

Observations

- Salaries are under budget by \$98,000, and benefits are under budget by \$43,000 due to 2 vacant positions during the quarter.
- Professional services and water conservation are over budget due to the timing of payments.
- Occupancy is over budget by \$19,000 due to the recording of 4 months of rent expense in the first quarter of the fiscal year.
- Total expenses are \$851,225 for the six months ended December 31, 2025, which is \$83,490 under budget.

Notes to the Reader:

The accompanying historical financial statements and budgeted financial statements include the following departures from accounting generally accepted in the United States of America and the guidelines for presentation of a forecast established by the AICPA:

Historical

- The financial statements omit the statement of cash flows and substantially all the disclosures ordinarily included in financial statements required by accounting principles general accepted in the United States of America.
- The statement of revenues and expenses omits the change in net position.
- The following items are adjusted only at fiscal year-end:
 - Prepaid Expenses
 - Depreciation
 - Accrued liabilities, accrued vacation and accrued payroll liabilities.
 - The net OPEB and net pension assets or liabilities, as applicable.
 - Deferred Inflows and Outflow of resources pertaining to the pension and OPEB.
 - Right of Use Asset amortization and change in liabilities.
- All membership commitments are recognized in the first quarter of the fiscal year, instead of being amortized ratably over the membership period.
- The components of net position have not been reported separately on these interim financial statements.

Budgeted

- The budgeted financial statements omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting.
- The budgeted financial statements omit substantially all the significant accounting policies.

Summary of Significant Assumptions

The financial budget presents, to the best of management's knowledge and belief, the Association's expected results of operations for the budget periods. Accordingly, the budget reflects its judgment as of June 20, 2025, the date the fiscal year 2026 budget was approved by the Board of Directors, of the expected conditions and course of action. The assumptions disclosed herein are those that management believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Budget Assumptions

- Salaries and benefits are based upon anticipated staffing and payroll data.
- Additional pay increases have been built into the budget depending on the position and performance of employees within that position.
- Annual water assessments are based on a 50/50 formula, with half allocated equally and the other half allocated based upon MAG 2024 population estimates.
- Annual wastewater assessments are assessed based upon flow ownership in the 91st Avenue WWTP at 204.50 mgd.
- Office space expenses are based upon an approximate 4.2% increase as stated in the office lease agreement.

The financial statements and budget financial statements are developed by the Association to comply with accounting principles general accepted in the United States of America ("GAAP"), although there may be departures from GAAP not identified. These statements are primarily intended for use in managing the Association's operations and may not be suitable for other purposes. Users should be aware of these limitations when utilizing the financial statements.

**ARIZONA MUNICIPAL WATER USERS ASSOCIATION
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2025**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

CURRENT ASSETS

Cash and cash equivalents	\$ 178,467
Investments	1,890,790
Prepaid expenses and other assets	<u>-</u>
Total current assets	2,069,257

NON CURRENT ASSETS

Net OPEB asset	34,743
Capital assets, net	<u>856,433</u>
Total noncurrent assets	<u>891,176</u>

TOTAL ASSETS

2,960,433

DEFERRED OUTFLOWS OF RESOURCES

OPEB plan items	2,104
Pension plan items	<u>189,566</u>
Total deferred outflows of resources	<u>191,670</u>

**TOTAL ASSETS AND DEFERRED OUTFLOWS
OF RESOURCES**

\$ 3,152,103

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 38,856
Compensated absences payable	67,039
Lease liability, current portion	<u>124,347</u>
Total current liabilities	<u>230,242</u>

NONCURRENT LIABILITIES

Net pension liability	897,684
Lease liability, noncurrent portion	<u>921,055</u>
Total noncurrent liabilities	<u>1,818,739</u>

TOTAL LIABILITIES

2,048,981

DEFERRED INFLOWS OF RESOURCES

OPEB plan items	12,898
Pension plan items	<u>81,267</u>
Total deferred inflows of resources	<u>94,165</u>

TOTAL NET POSITION

1,008,957

**TOTAL LIABILITIES, DEFERRED INFLOWS OF
RESOURCES, AND NET POSITION**

\$ 3,152,103

ARIZONA MUNICIPAL WATER USERS ASSOCIATION
Statement of Revenues and Expenses
Actual to Budget comparison for the six months ended December 31, 2025
and compared to the budget for the year ending June 30, 2026

	Year-to-Date			Approved Annual Budget	Over(under) Annual Budget
	Actual	Budget	over (under) Budget		
Income					
Assessment - Water	1,601,746	1,601,745	1	1,601,745	1
Assessment - Wastewater	267,684	267,685	-1	267,685	(1)
Prior Year Carryover Credit	-110,000	-110,000	0	(110,000)	-
Interest and Dividend Revenues	29,377	0	29,377		29,377
Total Income	1,788,807	1,759,430	29,377	1,759,430	29,377
Expenses					
Total ADMINISTRATIVE	417,263	514,850	-97,587	1,029,700	(612,437)
Total EMPLOYEE BENEFITS	69,619	113,000	-43,381	226,000	(156,381)
Total PROFESSIONAL SERVICES	131,702	113,170	18,532	226,340	(94,638)
Total OCCUPANCY	130,680	111,445	19,235	222,890	(92,210)
Total TRAVEL & TRAINING	8,769	6,350	2,419	12,700	(3,931)
Total CAPITAL OUTLAY	1,146	4,625	-3,479	9,250	
Total OFFICE OPERATING EXPENSES	27,022	20,775	6,247	41,550	(14,528)
Total WATER CONSERVATION PROGRAM	65,024	50,500	14,524	101,000	(35,976)
Total Expenses	851,225	934,715	-83,490	1,869,430	(1,018,205)
Net Operating Income	937,582	824,715	112,867	(110,000)	1,047,582
Other Expenses					
Reserve Fund - Expenses	81,003	0	81,003	-	-
Total OTHER	81,003	0	81,003	-	-
Change in Net Position	856,579	824,715	31,864	(110,000)	966,579
Reserve and Contingency Funds Summary:	Balance			Balance	
	7/1/2025	Used	Additions	12/31/2025	
Contingency Fund Balance	600,000	-	-	600,000	
Reserve Fund Balance	268,639	(81,000)	29,157	216,796	
Office Lease Stabilization Fund Balance	53,686			53,686	
Total	922,325	(81,000)	29,157	870,482	

* Interest/dividends earned on the LGIP Fund are additions to the Reserve Fund. Expenses are recorded as used when payments are made

Warren Tenney
AMWUA Executive Director

Councilmember Kesha Hodge Washington, Phoenix
AMWUA Secretary-Treasurer



BOARD OF DIRECTORS INFORMATION SUMMARY

March 26, 2026

IRS Form 990 for Fiscal Year 2025

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. AMWUA's financial consultant, CliftonLarsonAllen recommends filing the Form 990 after the completion of the Fiscal Year 2025 Audit, so we were granted an extension from IRS to file by May 15, 2026.

Attached is the Draft IRS Form 990, prepared by CliftonLarsonAllen based on the audited financial statements as of June 30, 2025.

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.



CliftonLarsonAllen LLP
CLAconnect.com

March 2, 2026

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

Dear Warren:

Enclosed is the organization's 2024 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, 2026 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, 2025

DRAFT

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning JUL 1, 2024, and ending JUN 30, 2025

2024

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 ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>1,785,253.</u>
2a Form 990-EZ check here ☐	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ☐	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here ☐	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ☐	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ☐	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here ☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here ☐	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here ☐	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 2024 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 2024 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 2024 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 2024 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 JACQUELINE ECKMAN

Date 03/02/26

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form **8879-TE** (2024)

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

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

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.

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.

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. ARIZONA MUNICIPAL WATER USERS ASSOCIATION	Taxpayer identification number (TIN) 86-0389936
	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 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)The books are in the care of **WARREN TENNEY**

3003 N CENTRAL AVENUE, 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, 20 26, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 _____ or

☒ tax year beginning JUL 1, 20 24, and ending JUN 30, 20 25

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.

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

Form **8868** (Rev. 1-2025)

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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.

OMB No. 1545-0047

2024

Open to Public
Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ 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 1550City 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 \$ 1,785,253.

H(a) Is this a group return

for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(4) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.AMWUA.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1969

M State of legal domicile: AZ

Part I Summary

Activities & Governance	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 ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 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 2024 (Part V, line 2a) 5 12
	6	Total number of volunteers (estimate if necessary) 6 12
	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) 1,541,940.
	9	Program service revenue (Part VIII, line 2g) 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 76,298.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 14.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,618,252.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,785,253.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 1,086,860.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 715,072.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,801,932.
19	Revenue less expenses. Subtract line 18 from line 12 -183,680.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 2,253,856.
	21	Total liabilities (Part X, line 26) 2,193,006.
	22	Net assets or fund balances. Subtract line 21 from line 20 60,850.
	22	Net assets or fund balances. Subtract line 21 from line 20 152,379.

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	Date			
	WARREN TENNEY, EXECUTIVE DIRECTOR				
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	JACQUELINE ECKMAN	JACQUELINE ECKMAN	03/02/26		P01300648
Paid Preparer Use Only	Firm's name	Firm's EIN	41-0746749		
	Firm's address 80 E RIO SALADO PARKWAY, SUITE 200 TEMPE, AZ 85281	Phone no. 602-266-2248			

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

LHA For Paperwork Reduction Act Notice, see the separate instructions.

432001 12-10-24

Form 990 (2024)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒

- 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 ☒ 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 ☒ 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 \$ 1,238,612. including grants of \$) (Revenue \$)
 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 \$ 140,396. including grants of \$) (Revenue \$)
 COLLABORATED WITH THE MARICOPA COUNTY COOPERATIVE EXTENSION 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. 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 LOW-WATER-USE LANDSCAPES, CONTINUED TO OFFER AND PROMOTE A TEXT ALERT.
- 4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
- 4d** Other program services (Describe on Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)
- 4e** Total program service expenses 1,379,008.

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. See instructions</i>		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>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	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>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 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>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	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>	26	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>	27	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):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c 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>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	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>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
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>	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	1a	8
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
7b If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d If "Yes," indicate the number of Forms 8282 filed during the year		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?		
9b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12		
10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders		
11b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13b Enter the amount of reserves on hand		
13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?		X
14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		

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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes 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	1a	10	
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.			
b Enter the number of voting members included on line 1a, above, who are independent	1b	10	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b		X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		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?	10a	X
b 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?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b 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	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process 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?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

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 AVENUE, 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, box 6 of 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.

[illegible]

1b Subtotal	150,726.	0.	50,231.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	150,726.	0.	50,231.

—

		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

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Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	1,679,469.				
	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				1,679,469.		
Program Service Revenue			Business Code				
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			46,501.			46,501.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(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	7a	(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			Business Code				
	11 a OTHER REVENUE	900099		59,283.			59,283.
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d				59,283.		
12 Total revenue. See instructions				1,785,253.	0.	0.	105,784.

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	202,948.	192,800.	10,148.	
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	522,129.	429,320.	92,809.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	44,220.	37,536.	6,684.	
9 Other employee benefits	67,015.	56,927.	10,088.	
10 Payroll taxes	56,068.	49,353.	6,715.	
11 Fees for services (nonemployees):				
a Management				
b Legal	65,000.	65,000.		
c Accounting	149,542.		149,542.	
d Lobbying	52,920.	52,920.		
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	80,762.	78,038.	2,724.	
14 Information technology	23,265.	20,479.	2,786.	
15 Royalties				
16 Occupancy	27,792.	24,464.	3,328.	
17 Travel	1,109.	1,109.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	5,784.	5,784.		
20 Interest	236,461.	208,142.	28,319.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	5,500.	4,841.	659.	
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 CONSERVATION	140,396.	140,396.		
b OUTREACH	7,631.	6,717.	914.	
c SUBSCRIPTIONS AND REFER	5,182.	5,182.		
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	1,693,724.	1,379,008.	314,716.	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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	157,815.	1	33,968.
	2 Savings and temporary cash investments	157,025.	2	221,067.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		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	6,636.	9	42,351.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 96,043.		
	b Less: accumulated depreciation	10b 85,315.		
		13,819.	10c	10,728.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	795,091.	12	909,934.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	1,123,470.	15	1,072,118.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,253,856.	16	2,290,166.	
Liabilities	17 Accounts payable and accrued expenses	97,266.	17	100,536.
	18 Grants payable		18	
	19 Deferred revenue	18,199.	19	0.
	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	2,077,541.	25	2,037,251.
	26 Total liabilities. Add lines 17 through 25	2,193,006.	26	2,137,787.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☐ 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 ☒ 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	60,850.	31	152,379.
	32 Total net assets or fund balances	60,850.	32	152,379.
	33 Total liabilities and net assets/fund balances	2,253,856.	33	2,290,166.

Form **990** (2024)

Part XI Reconciliation of Net AssetsCheck 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	1,785,253.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,693,724.
3	Revenue less expenses. Subtract line 2 from line 1	3	91,529.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	60,850.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain 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	152,379.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
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		X
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	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
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 _____		

Form **990** (2024)

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

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).

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

Schedule B (Form 990) (Rev. 12-2024)

Name of organization	Employer identification number
ARIZONA MUNICIPAL WATER USERS ASSOCIATION	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	\$ 89,652.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	N/A	\$ 124,114.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	N/A	\$ 119,178.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	N/A	\$ 139,486.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	N/A	\$ 92,670.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	N/A	\$ 202,768.	Person ☒ Payroll ☐ Noncash ☐ (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	\$ 109,082.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8	N/A	\$ 515,784.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9	N/A	\$ 142,399.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10	N/A	\$ 144,336.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

86-0389936

Part II

[illegible]

Name of organization	Employer identification number
ARIZONA MUNICIPAL WATER USERS ASSOCIATION	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	
(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	
(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	
(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	

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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.

OMB No. 1545-0047

2024

Open to Public
Inspection

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 I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-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 (EIN)	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 EINs 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) 2024

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><thead><tr><th>IF the amount on line 1e, column (a) or (b), is:</th><th>THEN 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:	THEN 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:	THEN 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) 2021	(b) 2022	(c) 2023	(d) 2024	(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) 2024

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public
Inspection

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☐ Yes	☐ No
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?	☐ Yes	☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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? ☐ Yes ☐ No

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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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.

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.

b 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	\$	

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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 in 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:

(i) Unrelated organizations? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

	Yes	No
3a(i)		
3a(ii)		
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				
d Equipment		96,043.	85,315.	10,728.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				10,728.

Schedule D (Form 990) (Rev. 12-2024)

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) POOLED FUNDS	909,934.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	909,934.	

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, line 13, col. (B))		

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)	189,566.
(2) NET OPEB ASSETS	34,743.
(3) OPEB PLAN ITEMS ASSETS	2,104.
(4) RIGHT OF USE LEASE ASSET - OPERATING	845,705.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	1,072,118.

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)	897,684.
(3) DEFERRED INFLOW PENSION RESOURCES (GASB68)	81,267.
(4) LEASE LIABILITY	921,055.
(5) SHORT TERM LEASE LIABILITY	124,347.
(6) OPEB PLAN ITEMS LIABILITY	12,898.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	2,037,251.

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 ... ☐

Schedule D (Form 990) (Rev. 12-2024)

SCHEDULE J
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

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

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (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.

- | | |
|--|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- 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		

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

Schedule J (Form 990) (Rev. 12-2024)

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

[illegible]

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)

(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047

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 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:
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 15A:
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.

THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN 2024.

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 XII, LINE 2C:
THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.