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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2013**Open to Public Inspection**

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

▶ **Do not enter Social Security numbers on this form as it may be made public.**▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning _____, and ending _____		D Employer identification number 86-0992092	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization SOUTHERN ARIZONA WATER USERS ASSOCIATION Number and street (or P O box, if mail is not delivered to street address) Room/suite P O BOX 35481 City or town State ZIP code TUCSON AZ 85740-5481 Foreign country name Foreign province/state/county Foreign postal code	
G Accounting Method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶ _____		H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
I Website: ▶ www.sawua.org			
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (6) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other _____			
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 182,891			

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	123,741
	3	Membership dues and assessments	3	58,900
	4	Investment income	4	250
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	182,891	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	5,000
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	41,811
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	78
	16	Other expenses (describe in Schedule O)	16	41,878
	17	Total expenses. Add lines 10 through 16	17	88,767
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	94,124
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	118,183
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	212,307

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2013)

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	118,183	22	157,307
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	55,000
25 Total assets	118,183	25	212,307
26 Total liabilities (describe in Schedule O)		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	118,183	27	212,307

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

What is the organization's primary exempt purpose? Preserve quality and quantity of So Az water resources

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

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 Discuss and analyze federal, state, regional and local water resource mgmt policy and planning, including legislation. Ensure policies and programs are in place to protect the quantity/quality of water available to southern Az (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	54,297
29 Successfully intervene to reduce proposed rate increase by Tucson Electric Power, to keep electric costs down to local water providers, ultimately benefitting water customers in the Tucson area (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	34,313
30 Start Municipal Demands Project to analyze the factors that influence water consumption of Tucson area water users to better project long-term municipal water demands (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	5,514
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses. (add lines 28a through 31a)	32	94,124

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See attached list	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
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	Hr/WK			

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a		
b Did the organization file Form 1120-POL for this year?		X
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 40a , section 4912 40b ; section 4955 40c		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40d		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e		X
41 List the states with which a copy of this return is filed 41 <u>AZ</u>		
42 a The organization's books are in care of 42a <u>Mary Bauer</u> Telephone no 42a <u>(520) 406-2229</u> Located at 42a <u>P.O. Box 35481</u> City <u>Tucson</u> ST <u>AZ</u> ZIP + 4 42a <u>85740-5481</u>		
b 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)? If "Yes," enter the name of the foreign country: 42b		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country 42c		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44b		X
c Did the organization receive any payments for indoor tanning services during the year? 44c		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 44d		
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) 45b		X

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.

	Yes	No
46		X

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

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49 a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization a section 527 organization?
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
47		
48		
49a		
49b		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Name None				
Title	Hr/WK .00			
Name				
Title	Hr/WK .00			
Name				
Title	Hr/WK .00			
Name				
Title	Hr/WK .00			
Name				
Title	Hr/WK .00			

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

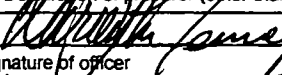
- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."


(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		
Name		
City ST ZIP		

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

- 52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. ☐ Yes ☒ No

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

Sign Here	Signature of officer 	Date 5/9/14
	Type or print name and title WARREN J. TENNEY - TREASURER	

Paid Preparer Use Only	Print preparer's name MICHAEL LAND	Preparer's signature 	Date 5/8/14	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01329277
	Firm's name MICHAEL LAND TAX & ACCOUNTING	Firm's EIN		Phone no (520) 971-4303	
	Firm's address 9762 E STONER PL TUCSON, AZ 85748				

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2013

**Open to Public
Inspection**

Employer identification number

SOUTHERN ARIZONA WATER USERS ASSOCIATION

86-0992092

Form 990-EZ, Part I, Line 16, Other Expenses: Insurance 986

Form 990-EZ, Part I, Line 16, Other Expenses: Filing Fee - Az Corp Commission 45

Form 990-EZ, Part I, Line 16, Other Expenses: Miscellaneous (Mailings/Meeting Expenses): 474

Form 990-EZ, Part I, Line 16, Other Expenses: SAWUA Forum 2013 expenses 546

Form 990-EZ, Part I, Line 16, Other Expenses: SAWUA TEP Rate Case costs: 34,313

Form 990-EZ, Part I, Line 16, Other Expenses: SAWUA Muni Demands Study costs: 5,514

Form 990-EZ, Part II, Line 24, Other Assets: Muni Demands Project Funds: Beginning of year: 0,

End of year: 55,000

Part I, Line 16 (990-EZ) - Other Expenses**Total:** 41,878

	Description	Amount
1	Travel	0
2	Meals and entertainment	0
3	Fundraising	0
4	Conferences, conventions, and meetings	0
5	Depletion	0
6	Equipment rental and maintenance	0
7	Interest	0
8	Supplies	0
9	Telephone	0
10	Unrelated business income taxes	0
11	Amortization	0
12	Depreciation	0
13	Insurance	986
14	Filing Fee - Az Corp Commission	45
15	Miscellaneous (Mailings/Meeting Expenses)	474
16	SAWUA Forum 2013 expenses	546
17	SAWUA TEP Rate Case costs	34,313
18	SAWUA Muni Demands Study costs	5,514
19		
20		
21		
22		
23		
24		
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27		
28		
29		



**MEMBERSHIP AS OF
12-2013**

Avra Water Co-op 11821 W. Picture Rocks Rd Tucson, AZ 85743-9376	Chris E. Ward, President chrisward@avrawater.com	Ph: 520-682-7331 Fax: 520-682-8933
BKW Farms P.O. Box 186 Marana, AZ 85653-0186	Brian Wong brian@bkwfarms.com	Ph: 520-682-2516 Fax: 520-682-2517
Community Water Company of Green Valley 1501 S. La Canada Dr Green Valley, AZ 85622-1600	Arturo R. Gabaldón arturo@communitywater.com	Ph: 520-625-8409 Fax: 520-625-1951
FICO/Farmers Water Co 1525 E. Sahuarita Rd Sahuarita, AZ 85629	Matt Bailey, Secretary mbailey@greenvalleypecan.com	Ph: 520-879-7400 Fax: 520-791-2853
Flowing Wells Irrigation District 3901 N. Fairview Ave Tucson, AZ 85705-2699	W. David Crockett dcrockett@fwid.org	Ph: 520-887-4192 Fax: 520-293-6532
Green Valley Domestic Water Improvement District 3290 S. Camino Del Sol Green Valley, AZ 85614	Larry A. Hoffman GVWDLHOFFMAN@AOL.COM	Ph: 520-625-9112 Fax: 520-648-5146
Kai Farms P.O. Box 2305 Cortaro, AZ 85652	Herb Kai kai.farms.msv@earthlink.net	Ph: 520-791-2409 Fax: 520-616-0221
Town of Marana Municipal Water System 5100 W. Ina Rd. Tucson, AZ 85743	John Kmiec jkmiec@marana.com	Ph: 520-382-2532 Fax: 520-382-2590
Metro Water District 6265 N. La Cañada Dr. Tucson, AZ 85704	Warren J. Tenney wtenney@metrowater.com	Ph: 520-575-8100 Fax: 520-575-8454
Oro Valley Water Utility 11000 N. La Cañada Oro Valley, AZ 85737	Philip Saletta, PE , Treasurer psaletta@orovalley.net	Ph: 520-229-5010 Fax: 520-229-5029
Pima County Regional Wastewater Reclamation Dept 201 N. Stone Ave., 8 th Floor Tucson, AZ 85701-1207	Kathy Chavez Kathy.chavez@pima.gov	Ph: 520-740-6500 Fax: 520-620-0135
Red Rock Utilities, L.L.C. 2200 E. River Rd, Ste 115 Tucson, AZ 85718-6586	Mark Weinberg biannarino@diamondven.com	Ph: 520-545-0501 Fax: 520-299-5602
Sahuarita Water Co., LLC P.O. Box 1520 Sahuarita, AZ 85629	Geoff Caron geoff.caron@ranchosahuarita.com	Ph: 520-399-1105 Fax: 520-399-1095
Town of Sahuarita Wastewater 375 W. Sahuarita Center Way Sahuarita, AZ 85629	Sheila Bowen, Vice President sbowen@ci.sahuarita.az.us	Ph: 520-344-7109 Fax: 520-344-7111
Tucson Water PO Box 27210 Tucson, AZ 85726-7210	Alan Forrest Alan.Forrest@tucsonaz.gov	Ph: 520-791-2666 Fax: 520-791-3293