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

OMB No 1545-1150

2014**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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.

A For the 2014 calendar year, or tax year beginning _____, and ending _____

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ 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

D Employer identification number
86-0992092

E Telephone number
(520) 406-2229

F Group Exemption Number ▶

G Accounting Method ☐ Cash ☒ Accrual Other (specify) ▶ _____

I Website: ▶ www.sawua.org

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☐ Corporation ☐ Trust ☒ Association ☐ 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 ▶ \$ **114,164**

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 ☒

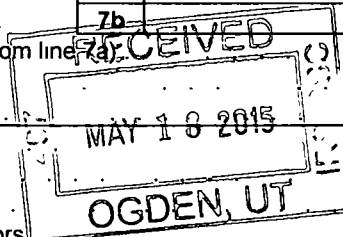
Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	55,000
	3	Membership dues and assessments	3	58,900
	4	Investment income	4	264
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
Expenses	b	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	
	c	Less direct expenses from gaming and fundraising events	6c	
	d	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	
	b	Less cost of goods sold	7b	
	c	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	114,164
	10	Grants and similar amounts paid (list in Schedule O)	10	7,000
	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	42,177
14	Occupancy, rent, utilities, and maintenance	14		
15	Printing, publications, postage, and shipping	15	1,098	
16	Other expenses (describe in Schedule O)	16	125,660	
17	Total expenses. Add lines 10 through 16	17	175,935	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-61,771
	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	212,307
	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	150,536

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2014)

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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	33	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).	34	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)?	35a	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	35b	
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	35c	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	36	X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	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?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b	38b	
39 Section 501(c)(7) organizations Enter	39a	
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	39b	
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ ; section 4912 ▶ , section 4955 ▶		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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	40b	
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		
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 ▶ AZ		
42 a The organization's books are in care of ▶ Mary Bauer Telephone no ▶ (520) 406-2229 Located at ▶ P O Box 35481 City Tucson ST AZ ZIP + 4 ▶ 85740-5481		
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. ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	42b	X
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 ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43	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
45 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.

	Yes	No
47		
48		
49a		
49b		

- 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."

(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		
Name		
City		
Name		
City		
Name		
City		
Name		
City		

- 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 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
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Firm's name				
	Firm's address				

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

2014

**Open to Public
Inspection**

Employer identification number

SOUTHERN ARIZONA WATER USERS ASSOCIATION

86-0992092

Form 990-EZ, Part I, Line 16, Other Expenses: Filing Fee - Az Corp Commission: 10

Form 990-EZ, Part I, Line 16, Other Expenses: Insurance: 1,091

Form 990-EZ, Part I, Line 16, Other Expenses: Meeting Expenses: 122

Form 990-EZ, Part I, Line 16, Other Expenses: Miscellaneous: 75

Form 990-EZ, Part I, Line 16, Other Expenses: Office Supplies: 141

Form 990-EZ, Part I, Line 16, Other Expenses: SAWUA Muni Demands Study costs: 124,061

Form 990-EZ, Part I, Line 16, Other Expenses: Software Subscription: 42

Form 990-EZ, Part I, Line 16, Other Expenses: Website Administration: 118

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

55,000, End of year: 0

Part I, Line 4 (990-EZ) - Investment Income

1	Interest on savings and temporary cash investments	1	264
2	Dividends and interest from securities	2	
3	Gross rents	3	
4	Other investment income	4	
5	Total	5	264



MEMBERSHIP AS OF 2014

Avra Water Co-op 11821 W. Picture Rocks Rd Tucson, AZ 85743-9376	Chris E. Ward chrisward@avrawater.com	Ph: 520-682-7331 Fax: 520-682-8933
BKW Farms P.O. Box 638 Marana, AZ 85653-0638	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 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 - Treasurer 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 - Vice President 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 - 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 - Secretary Alan.Forrest@tucsonaz.gov	Ph: 520-791-2666 Fax: 520-791-3293