

Short Form

Return of Organization Exempt From Income Tax

2023

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/Form990EZ for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 04-01, 2023, and ending 03-31, 2024

B Check if applicable: C Name of organization BRAZOS MUTUAL DOMESTIC WATER CONSUMERS ASSOCIATION D Employer identification number 85-0466214 E Telephone number (505) 280-5117 F Group Exemption Number

G Accounting Method: [] Cash [X] Accrual Other (specify): H Check [X] if the organization is not required to attach Schedule B (Form 990).

I Website:

J Tax-exempt status (check only one) - [] 501(c)(3) [X] 501(c) (12) (insert no.) [] 4947(a)(1) or [] 527

K Form of organization: [X] 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 86,358

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 [X]

Table with 3 main sections: Revenue (lines 1-9), Expenses (lines 10-17), and Net Assets (lines 18-21). Includes sub-rows for gaming events and inventory sales.

For Paperwork Reduction Act Notice, see the separate instructions.

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 | 57,534 | 73,754 |
| 23 Land and buildings | 387,311 | 382,979 |
| 24 Other assets (describe in Schedule O) | 0 | 0 |
| 25 Total assets | 444,845 | 456,733 |
| 26 Total liabilities (describe in Schedule O) | 182,585 | 174,201 |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21). | 262,260 | 282,532 |

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? RURAL WATER COOPERATIVE SYSTEM

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; optional for others.)

| | | |
|--|-----|--|
| 28 THE ASSOCIATION PROVIDES WATER DISTRIBUTION TO APPROXIMATELY 150 RESIDENCES IN A NORTHERN NEW MEXICO RURAL AREA. | | |
| (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a | |
| 29 THE ASSOCIATION PROVIDES WATER DISTRIBUTION TO APPROXIMATELY 150 RESIDENCES IN A NORTHERN NEW MEXICO RURAL AREA. | | |
| (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a | |
| 30 _____ | | |
| (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a | |
| 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 | |

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/1099-NEC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|----------------------------------|--|---|---|--|
| AMANDA URIOSTE PRESIDENT | 4.00 | 0 | 0 | 0 |
| JIMMY BANISTER VICE PRESIDENT | 2.00 | 0 | 0 | 0 |
| DEEJ BANISTER SECRETARY | 2.00 | 0 | 0 | 0 |
| SCOTT ELIASON TREASURER | 2.00 | 0 | 0 | 0 |
| CHRIS DENNISON DIRECTOR | 4.00 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

Table with columns for question number, question text, and Yes/No response columns. Rows include questions 33 through 45b regarding organizational activities, financials, and governance.

| | | | |
|----|--|-----|----|
| | | Yes | No |
| 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 | 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

| | | | |
|-----|--|-----|----|
| | | Yes | No |
| 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 | 47 | |
| 48 | Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | |
| 49a | Did the organization make any transfers to an exempt non-charitable related organization? | 49a | |
| b | If "Yes," was the related organization a section 527 organization? | 49b | |
| 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/1099-NEC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|--|--|---|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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 |
|--|---------------------|------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

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 | SCOTT ELIASON | | Date | |
| | Signature of officer | | | |
| Paid Preparer Use Only | SCOTT ELIASON, TREASURER | | Date | |
| | Type or print name and title | | | |
| | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed |
| | Firm's name | Firm's EIN | | PTIN |
| Firm's address | | Phone no. | | |

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

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2023

Attach to Form 990 or Form 990-EZ.

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

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
BRAZOS MUTUAL DOMESTIC WATER CONSUMERS ASSOCIATION

Employer identification number
85-0466214

01. Description of other expenses (Part I, line 16)

| Description | Amount |
|-----------------------------|--------|
| BANK CHARGES AND OTHER FEES | 55 |
| INSURANCE & BONDING FEES | 4,783 |
| DEPRECIATION EXPENSE | 4,332 |
| GROSS RECEIPTS TAXES | 4,226 |
| DUES & SUBSCRIPTIONS | 36 |
| INTEREST | 3,805 |

02. Description of total liabilities (Part II, line 26)

| Category | Beginning of Year | End of Year |
|--------------------------------|-------------------|-------------|
| ACCOUNTS PAYABLE & ACCRUED EXP | 1,884 | 2,052 |
| MORTGAGE & OTHER NOTES PAYABLE | 180,701 | 172,149 |