

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

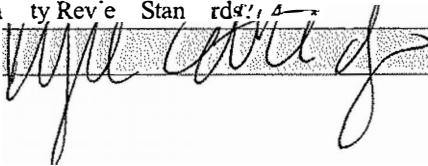
Legal Name of Applicant Organization Kentucky Waterways Alliance, Inc.

\$2,500

Program Name and Request Amount Wild & Scenic Film Festival ~~1,000.00~~

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input checked="" type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input checked="" type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input checked="" type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input checked="" type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input checked="" type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input checked="" type="checkbox"/> Yes
Is the application properly signed and dated by authorized signatory?	<input checked="" type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input checked="" type="checkbox"/> Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> N/A
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<input checked="" type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input checked="" type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input checked="" type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> N/A
Does the application budget reflect only the revenue and expenses of the project/program?	<input checked="" type="checkbox"/> Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> N/A
Is the most recent annual audit (if required by organization) included?	<input checked="" type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input checked="" type="checkbox"/> Yes
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input checked="" type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input checked="" type="checkbox"/> Yes
Is the IRS Form 990 included?	<input checked="" type="checkbox"/> Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> No
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Ch ty Rev'e Stan rd's?	<input checked="" type="checkbox"/> Yes

Prepared by:



Date:

2/24/20

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SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: Kentucky Waterways Alliance, Inc. <i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 120 Webster Street, Suite 217, Louisville, KY 40206			
Website: www.kwalliance.org			
Applicant Contact:	Ward Wilson	Title:	Executive Director
Phone:	502-648-2891	Email:	ward@kwalliance.org
Financial Contact:	Charlotte Caldwell	Title:	Dir. of Donor & Community Rel.
Phone:	502-589-8008	Email:	charlotte@kwalliance.org
Organization's Representative who attended NDF Training: Charlotte Caldwell			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	Holy Trinity Clifton Campus		
Council District(s):	District 9	Zip Code(s):	40206
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Wild & Scenic Film Festival			
Total Request: (\$)	2,500	Total Metro Award (this program) in previous year: (\$)	0
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget)			
<input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals			
<input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

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SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

The mission of the Kentucky Waterways Alliance is to protect, restore and celebrate Kentucky's waterways. KWA envisions a Kentucky that sustains and celebrates our vast network of healthy waterways. Kentucky's lakes, rivers, streams, and wetlands support thriving aquatic ecosystems, healthy fish and wildlife populations, abundant recreation, and dependable, clean water supplies for future generations.

KWA was formed in 1993 to coordinate watershed efforts across the state. We have grown to a 500-member organization. While we are a statewide organization, our headquarters in Louisville keeps us engaged in the Louisville Metro community, and we concentrate a great deal of our work in the Beargrass Creek watershed. We have a robust watershed program that develops watershed plans around specific waterways, as well as implements these plans with restoration practices. KWA has always been a leader in water policy analysis and advocacy.

We classify the work we do into four program areas: Clean Water Policy, Restoration, Watershed Management, and Community Engagement. These programs provide a holistic approach to protecting our most precious natural resource - Kentucky's waterways. We accomplish this through programs such as:

- The Every Drop program, a stormwater Best Management Practices initiative that is restricted to the Beargrass Creek watershed, will help homeowners install rain barrels, rain gardens, trees, and native gardens with technical expertise and installation assistance at a greatly reduced cost;
- Increasing opportunities for outdoor activities through waterways clean ups, experiential learning, citizen science, and recreational events; and
- Advocacy and providing expertise on policy initiatives at the local, state and federal levels.

We actively look to local communities for volunteer support. Not only does this engage an already-concerned community of individuals ready to help, but we also work to bring in new community members in order to educate them and put them in action. Our community engagement efforts include reaching out beyond the nonprofit sector so that our expertise and resources can be learned, repeated, and continued for generations to come.

Much of our work is focused on Beargrass Creek, which flows through the heart of Louisville. Some of the earliest settlements were along its banks and our most beloved parks are in its stream valley. But there are problems – combined sewer overflows, stormwater pollution, and loss of streamside habitat. KWA works to engage and educate JCPS students and the general public to increase awareness and emphasize the importance of a healthy Beargrass Creek in our community. We work to support and strengthen community engagement with Beargrass Creek Alliance, a local watershed group formed by KWA, in order to better educate and engage community members living in this critical watershed.

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SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Martin Hjalm	6/30/2021
Kay Harker	6/30/2020
Pamla Wood	6/30/2020
Tom Vierheller	6/30/2020
Bob Johnson	6/30/2022
Caitlin Johnson	6/30/2022
Marcia Boone	6/30/2022
Linda Cowan	6/30/2020
Gordon Garner	6/30/2020
Frank Elsen (emeritus)	N/A
Hugh Archer (emeritus)	N/A
Bev Juett (emeritus)	N/A
Bruce Scott (emeritus)	N/A

Describe the Board term limit policy:

5. Terms:

- a. Terms shall begin on the first day of July and end on the last day of June.
- b. An officer or director shall serve a term of three years and may serve up to two complete terms consecutively, but partial terms are not included in this term limitation.
- c. To assure continuity when these amended bylaws are approved, existing officers and directors shall be assigned one, two, or three year terms by lottery.

Three Highest Paid Staff Names	Annual Salary
Ward Wilson	60,000
Charlotte Caldwell	37,440
Laura Gregory	22,880

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SECTION 5 – PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

Kentucky Waterways Alliance is thrilled to present our 12th annual Wild & Scenic Film Festival on Friday, April 17 from 6-10pm. This year the Festival is returning to the Holy Trinity Clifton Campus (formerly the Clifton Center). The Wild & Scenic Film Festival works to reach into our community and bring together a diverse audience for a night of films, activism, and community. KWA hopes to use the festival to inspire environmental activism and increase a better community understanding of the connection we share with the planet and our role as stewards to keep it healthy for the next generations.

Considered one of the nation's premier environmental and adventure film festivals, this year's Wild & Scenic films combine stellar filmmaking, beautiful cinematography, and first-rate storytelling to inform, inspire, and ignite solutions and possibilities to restore the earth and human communities while creating a positive future for the next generation. This film festival is our largest fundraising event of the year, helping to sustain integral programs such as water policy, environmental education and community engagement. Wild & Scenic attracts over 350 community members from a wide variety of backgrounds and interests.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):

KWA respectfully requests event support in the amount of \$2,500.00. This will cover half of the costs of our event rental fee at the Holy Trinity Clifton Campus (formerly the Clifton Center). We feel that this funding request is particularly beneficial to this Metro Council District because it not only helps to advance our mission, but also supports a local school directly through event space rental. Additionally, our request includes \$1,500.00 that will cover the costs for our Film Program, through the Wild & Scenic Film Festival. If awarded this grant, KWA would be able to lessen the costs of this event, our largest fundraiser of the year, in order to make it a more successful fundraising event in order to build the capacity of our organization to advance our mission to protect, restore and celebrate Kentucky's waterways.

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C: If this request is a fundraiser, please detail how the proceeds will be spent:

This is KWA's biggest fundraiser of the year. Proceeds of this fundraiser support our general operating account, which helps fund the salary of our staff members, and program costs including but not limited to: environmental education, watershed program, and community engagement. A main focus of KWA's work is in the Beargrass Creek Watershed. Our work is an investment in the future - so our children and their children can enjoy safe water to drink, family outings on the river or lake, and experience wildlife in their natural habitat. For example, our work prevents expensive cleanup by keeping pollution out of Beargrass Creek. JCPS curriculum requires that 8th grade students study Beargrass Creek and there is a need for increased programming to engage these students to ensure they have a comprehensive understanding of threats to our waterways and how to preserve this important resource for future generations. We help students apply concepts learned in the classroom with first-hand experience in the waterway in which they studied.

Since 2002 KWA has worked to protect and restore Beargrass Creek. In 2010, we formed the Beargrass Creek Alliance (BCA), a group of dedicated volunteers that advocates for the waterway and has education events and programs to build support. KWA supports BCA with fiscal sponsorship and staff resources. BCA is our most successful waterways group and a testing ground for ideas for funding, outreach, and restoration methods that we share with other groups across Kentucky. KWA advocates for a healthy Beargrass Creek by participating in initiatives in the Louisville area that affect Beargrass Creek, as well as engaging community members in educational activities.

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

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E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

KWA will measure the success of our 12th Annual Wild & Scenic Film Festival by quantifying the number of event attendees, the number of new members that join on the day of event, and the number of volunteer hours that are donated to help facilitate the event. This event is KWA's largest membership renewal event. KWA expects 300-400 members to either renew or join as a member on this day alone. This event is critical in helping us connect with new community members. Connecting with a diverse audience of community members allows KWA to better represent individuals and their waterways. KWA continues to engage these members throughout the year through volunteer opportunities in the local community including: cleanups on local waterways such as Beargrass Creek and the Ohio River.

Not only does this event help us connect with members who help support our work through volunteer efforts and also through monetary donations, we are able to raise funds in this event to support our watershed program and community engagement program. The results of our watershed program and community engagement programs can be seen locally through our work in the Beargrass Creek watershed. In order to measure the success of these programs, we will track the number of students that participate in our programs and work with JCPS teachers to develop performance indicators to best understand how our programs help increase student's understanding of concepts learned in the classroom. We will monitor engagement in waterways groups by tracking the attendance and participatory hours of engagement in meetings, programs and trainings (cleanups, community events, etc.). We will measure the success of our coordination of Beargrass Creek initiatives by documenting collaborative efforts.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

While KWA has a broad network of partnerships with community organizations, this Film Festival in particular provides opportunities for these community organizations to connect with 350+ event attendees. During the pre-festival reception, a variety of community organizations set up information tables where they are able to spread awareness of their own mission and programs.

The festival does not only inspire environmental stewardship through film, it also gives local nonprofits the opportunity to share their mission with attendees. KWA invites local environmental nonprofits to host an information table during the pre-festival reception and intermission, where nonprofit representatives can connect with attendees and share information regarding important conservation issues and opportunities to get involved.

Last year about 20 different nonprofits and community organizations took advantage of this outreach opportunity to connect with community members and to help spread their mission to new individuals. KWA is proud to help facilitate this relationship between our members and other organizations doing important work in our community. Throughout the year, KWA continues to collaborate with these nonprofits on volunteer, community engagement, environmental education, and fundraising events.

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SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (See Detailed List on Page 8)			
G: Professional Service Contracts			
H: Program Materials			
I: Community Events & Festivals (See Detailed List on Page 8)	2,500.00	\$4,176.42	\$6,676.42
J: Machinery & Equipment			
K: Capital Project			
L: Other Expenses (See Detailed List on Page 8)			
*TOTAL PROGRAM/PROJECT FUNDS	2,500.00	\$4,176.42	\$6,676.42
% of Program Budget	37 %	63 %	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	0
United Way	0
Private Contributions (do not include individual donor names)	11,500
Fees Collected from Program Participants	5,000
Other (please specify)	1,400 (silent auction, other sales)
Total Revenue for Columns 2 Expenses **	17,900.00

*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

**Must equal or exceed total in column 2.

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Detail for Client Assistance, <u>Community Events & Festivals</u> or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Wild & Scenic Program Costs	1,500	0	1,500
Event Space Rental (Holy Trinity Clifton Campus) Deposit	0	1,200	1,200
Event Space Rental (Holy Trinity Clifton Campus) Remaining Costs	1,000	0	1,000
A/V Equipment Rental	0	337.1	337.1
Catering (Wiltshire Pantry)	0	2,289	2,289
Popcorn Machine Rental	0	215.32	215.32
Promotional Banner	0	20	20
Posters	0	85	85
Facebook Advertising	0	30	30
Total	2,500	4,176.42	6,676.42

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Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
15 volunteers for 4 hours each	\$1,500.00	\$25.00 per volunteer hour
Wiltshire Pantry In-Kind Food Donation	\$5,000.00	Invoice
United By Blue Product Donation	\$716.00	Invoice
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> <i>Volunteer Contribution & Other In Kind)</i>	\$7,216.00	

*** DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: January 1, 2020

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO YES

If YES, please explain:

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SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:	Charlotte Caldwell	Date:	2/21/2020
Legal Signatory: (please print):	Charlotte Caldwell	Title:	Dir. of Donor/Community
Phone:	502-589-8008	Extension:	
Email:	charlotte@kwalliance.org		

2020 Wild & Scenic Film Festival Budget	
Expenses	Amount
Wild & Scenic Program Costs, Custom Film Program (South Yuba River Citizens League)	\$1,500.00
Event Space Rental (Holy Trinity Clifton Campus) Deposit	\$1,200.00
Event Space Rental (Holy Trinity Clifton Campus) Remaining Costs	\$1,000.00
A/V Equipment Rental	\$337.10
Catering (Wiltshire Pantry)	\$2,289.00
Popcorn Machine Rental	\$215.32
Promotional Banner	\$20.00
Posters	\$85.00
Facebook Advertising	\$30.00
Total Expenses	\$6,676.42
Revenues	
Ticket Sales	\$5,000.00
Sponsorship Sales	\$14,000.00
Alcohol Sales	\$500.00
Silent Auction Proceeds	\$500.00
KWA Merchandise Sales	\$400.00
Total Revenue	\$20,400.00
Net Event Profit	\$13,723.58

NDF Request	
Expense	Amount
Wild & Scenic Program Costs	\$1,500.00
Event Space Rental Remaining Costs	\$1,000.00
	\$2,500.00

Anticipated 2020 Wild & Scenic Sponsorships		
Sponsor	Amount	Status
Brown-Forman	\$5,000.00	Requested
Bass Pro Shops	\$2,500.00	Requested
Citizens Union Bank	\$1,000.00	Committed
Republic Bank	\$1,000.00	Committed
Louisville Metro Neighborhood Development Fund	\$2,500.00	Pending
Various small organizations (nonprofits, small local businesses, etc.)	\$2,000.00	Pending
	\$14,000.00	



South Yuba River Citizens League
 Wild & Scenic Film Festival
 313 Railroad Ave #101
 Nevada City, CA 95959

Invoice

Date	Invoice #
9/3/2019	OT19108

Bill To
120 Webster Street, Ste 7 Louisville, KY 40206

Theresa@WildandScenicFilmFestival.org
(530) 265-5961 Ext 204

Due Date
3/13/2020

Quantity	Description	Rate	Amount
1	2020 Custom Film Program Evergreen Courtesy	1,700.00 -200.00	1,700.00 -200.00
Total			\$1,500.00
Thank you for hosting a Wild & Scenic Film Festival event!			Payments/Credits \$0.00
			Balance Due \$1,500.00



HOLY TRINITY PARISH SCHOOL

Clifton Campus

FACILITY USE AGREEMENT

This Facility Use Agreement, hereinafter referred to as "Agreement", is entered into by and between Holy Trinity Parish School, Clifton Campus, hereinafter referred to as "Holy Trinity, Clifton", and the undersigned responsible party, hereinafter referred to as "Client", as of the date set forth on the signature page. This agreement governs the terms and conditions by which the Client will have access to and use of specific spaces in the property located at 2117 Payne Street, Louisville, Kentucky, 40206, and further described in Appendix A of this agreement, hereinafter referred to as Facility.

In consideration of the mutual promises set forth herein and intending to be legally bound hereby the parties hereby agree as follows:

Liability Insurance

Client warrants and shall provide evidence in the form of a Certificate of Insurance that its insurance coverage provides that Holy Trinity Parish is specifically added as Certificate Holder under Client's policy for Comprehensive General Liability coverage for bodily injury, including death for \$1,000,000 per occurrence, with an aggregate of \$2,000,000, plus \$1,000,000 in property damage per occurrence.

This coverage shall be considered primary insurance and any other coverage available to Holy Trinity, Clifton shall be excess.

In addition, if alcoholic beverages are to be served during this event, the Client or Client's caterer shall provide Holy Trinity, Clifton with a liquor liability insurance certificate naming Holy Trinity as an additionally insured entity.

Exculpation Clause

Client agrees to save harmless, indemnify and defend Holy Trinity, Clifton and St. Frances of Rome Church from any and all claims, obligations and liability including liability arising from the negligence, for bodily injury, including death to any person or for any damage to property resulting from, or arising out of the Client's use of the premises.

Client agrees to indemnify and hold Holy Trinity, Clifton and St. Frances of Rome Church harmless for any loss, damage or expense arising from any claim of copyright infringement, violation of intellectual property interest or rights, defamation, or violation of privacy interest or rights in or as a result of any performance, program or activity of Client. Compliance with any and all legal requirements relating to interests in intellectual property shall be the sole responsibility of the Client.

Conduct

Client acknowledges and agrees that Holy Trinity, Clifton reserves the right to control, manage and enforce all rules and regulations concerning proper conduct while using the Facility. Noncompliance by Client, agents, guests or invitees of Client can be the basis for removal of offending persons from the Facility, voiding the agreement and retaining all deposits as liquidated damages.

Damage Deposit

A damage deposit is required for all events taking place at Holy Trinity, Clifton. Client shall maintain the Facility and the contents therein, and return Facility in the same condition as delivered.

Client further agrees to be responsible for any damages to Facility or any other portions of the property on which the Facility is located, caused by the Client, agents, guests or invitees of the Client regardless of the cause of such damage.

If there has been damage to the Facility and/or the property, the amount of the replacement or repair will be subtracted from the damage deposit. Should the cost exceed the damage deposit amount, the Client shall be responsible for the total cost of repair or replacement.

Client agrees to remove all possessions immediately following the close of the event. If the Facility has not been cleared of all of Client's possession, a cleaning fee of at least \$100 will be deducted from the damage deposit.

The damage deposit, in part or in whole, will be returned within 30 days of the event, once it has been determined that no damage has occurred to the premises.

Rules for Usage

Client agrees to provide its own supervision of all participants and/or activities without assistance or involvement on the part of Holy Trinity, Clifton. A building attendant is on site to provide setup and clean up support during the event.

Safety

- Fire codes must be observed at all times.
- Client may not exceed established room capacities.
- Chairs may not be placed in the theatre aisles; "standing room" in the rear or the side of the theatre is strictly prohibited.
- Fire equipment, including but not limited to, extinguishers, pull boxes and emergency exit lighting must be free and clear of obstacles at all times
- Exit ways, stairways and required means of egress must remain unobstructed so that they may be used as exits.

Parking

- Observe all parking signs and posted restrictions.
- There are two parking lots for use. One is located off of Payne Street and the other is accessed using the alley between the Saint Frances of Rome church and Frankfort Avenue.
- There is no parking in the church lot off of Clifton Avenue. This lot is for church parking only and you will be towed.
- Please be respectful of our neighbors and do not park in the lot designated as private parking for the Nazareth Home, Clifton.
-

Advertising and Marketing

- Programs, flyers, tickets, posters and all advertising are the responsibility of the Client.
- The name of the facility to be used in all advertising is "Holy Trinity, Clifton Campus".
- Client shall not list the Holy Trinity, Clifton's phone number to obtain information about Client's event.

Rates, Fees and Payment Policies

- A deposit of at least 50% of the total rental fee and the signed agreement are due seven days after the date of the agreement on the signature page.

- The balance of the fee and the insurance certificate are due 30 days before the event.
- Failure to meet these deadlines shall make this agreement voidable.

Forfeiture of Deposit

The Holy Trinity, Clifton shall, upon execution of this agreement, deposit the money received from Client as security for the performance of its obligations hereunder.

In the event of a default by Client in the performance of its obligations hereunder, the deposit may, at the option of the Holy Trinity, Clifton be retained not as a penalty but as liquidated damages for the default by Client provided, however, that the forfeiture of the deposit shall not prevent the Holy Trinity, Clifton from pursuing any other remedy available at law or equity for the default.

Written cancellations with less than go days notice of the event date shall result in forfeiture of the deposit. If a written cancellation is submitted in writing go days before the event, the deposit may be refunded.

Overtime

Event shall end by closing time on contract. If the event runs overtime, an additional charge of \$100 per hour shall be subtracted from the damage deposit.

Decorating

- Garlands, ribbons, etc. may be used on exterior and interior stair railings.
- No confetti, glitter, sprinkles, "silly string," or staples shall be used in the Facility.
- No petals, rice, birdseed or bubbles may be used in or outside the building for the safety of your guests.
- Candles must be contained in a votive container or glass shade.

The Reception Hall is the only rental that has use of the kitchen:

- Refrigerator and stove must be emptied.
- Exhaust fan must be turned off before exiting.
- Clear all tables and bag trash.
- Sweep up debris in kitchen.
- Wipe down stove burners, sink bowls and back of sinks.
- Unplug warming tray.
- Turn off HVAC unit.
- Take all your equipment with you.

Maintaining our facility for your event, and those following, is of extreme importance to us. We ask your full co-operation in helping us meet this goal. Please respect these guidelines to ensure the success of your event. If you have any concerns regarding these policies, please feel free to discuss them with us.

The Holy Trinity, Clifton may cancel this agreement at their sole discretion.

The agreement is not transferable or assignable.

Rental Fee: Kentucky Waterways Alliance Email: charlotte@kwalliance.org

Phone: 502-589-8008

\$2200.00	Total Rental Fee
\$2000.00	Rental Fee
\$200.00	Refundable Damage Deposit

By signing, Client hereby agrees to the conditions listed in this Agreement. In order for this agreement to be considered fully executed and to reserve the space for the event, a deposit of at least 50% of the total rental fee must accompany this agreement.

Accepted: _____ Date: _____ 2019

Client

Printed Name of Client

Accepted: _____ Date: _____

For Holy Trinity Parish School, Clifton Campus

Title

Appendix A
Scope of Rental

Event : **Wild & Scenic Film Festival**

Date	Day	Room	Start	End
April 17, 2020	Friday	Reception Hall	4 pm	9 pm

Setup Information for Reception Hall

Rounds: **TBD**

Chairs Only: **TBD**

Banquet Tables: **TBD**

Extras:

Projector and Cart

Screen

Microphone in the Reception Hall Only

Podium

Caterer, Musicians, DJ, Deliveries:

Name	Arrival Date	Arrival Time	Departure Time

Appendix A
Production Data Sheet
For Theatre Rental Only

Client: Kentucky Waterways Alliance

Event Name: Wild & Scenic Film Festival

Contact Person: Charlotte C. Caldwell

Phone Number: 502-589-8008 Email: charlotte@kwalliance.org

Event Information

Additional equipment provided as needed:

Dates	Arrival	Show Starts	Show Ends	Departure
April 17, 2020	4:30 p			10:30 p

_____ Microphones (Corded Only) _____ Podium _____ Chairs _____ Tables _____ Audio Input _____ Audio Output

Additional equipment for a fee:

_____ 9 x 12 foot Screen with Full Dress Kit

_____ Projector (Please specify quality needed)

_____ Additional Equipment Requested

For Theatre Rental Only

Clean Up / Strike/ Load Out

Client must strike their production/event immediately following the closing performance.

Client shall restore the theatre and its support spaces to the condition in which they were found. Including but not limited to:

- Removal of all set pieces, costumes, props, outside equipment;
- Restoration of general lighting and drapery plots;
- Removal of all materials from Facility;
- Restoration of furniture to original positions;
- Cleaning and straightening of dressing rooms;
- Disposal of any garbage generated by the activity in provided trash receptacles

Holy Trinity, Clifton will inspect the theatre and support spaces following the strike of the event.

Materials or belongings left in the Facility are not the responsibility of the Holy Trinity, Clifton. The cost of removing such materials will be charged to the Client or subtracted from the Damage Deposit. Holy Trinity, Clifton is not responsible for lost or stolen items.

Food and Drink

- Alcoholic beverages, provided by Client, may be approved on a case by case basis;
- There are specific food and drink items that are allowed in the theatre;
- All items to be served in the theatre shall be approved by Holy Trinity, Clifton.

Tape/Spike Tape

- No tape or adhesives may be used on the walls, seats, windows, door or any painted surfaces of the facility
- Holy Trinity, Clifton recognizes the need to mark the stage floor. This can be done with theatrical spike tape, glow tape, or colored plastic electrical tape. Holy Trinity, Clifton will not provide tape.
- Nailing, screwing, or tacking to any surface in the facility is strictly prohibited.

Outside Equipment

- No outside lighting, sound, or special effects can be used unless approved by the Holy Trinity, Clifton
- All pyrotechnics or open flame devices are strictly prohibited.

Technical Director

A Technical Director is required on site at all times that the Client is present at the Facility and is provided as part of the rental fee. If, at the sole discretion of the Technical Director, it is determined that a second technician is needed for the event, one will be added and the additional cost shall be paid by the Client.

The Technical Director shall have the final authority for the following:

- The safety, well being and behavior of technical staff involved in the event, including lighting, sound, set and backstage running crews, provided or paid by the Client.
- Strict adherence to safety protocols
- Answering questions and providing technical expertise as to the use of theatrical equipment and the Facility
- Provision of simple lighting
- Provision of simple sound (CD Player, hand held microphone)
- Operation of light and/or sound boards for rehearsals and performances
- Clients may provide their own technical staff with the approval of the Technical Director

Theatre Specifications

House Capacity

- 486 total seats: 366 on the floor, 120 balcony seats
- An additional 10 spaces that will accommodate a wheelchair
- Ticket office and restrooms in vestibule
- Proscenium stage approximately 56 Wide x 25 Deep x 22 High
- Backstage area approximately 64 Wide x 40 Deep x 22 High
- Dressing rooms on lower level with access from backstage
- Tech Booth at rear of balcony with sound and lighting controls

Technical Information

- 30 On-stage circuits, 5 boxes with 6 (2.4K) circuits each
- 18 Catwalk circuits (2.4K) 20 above auditorium floor and approx. 16'5 above stage
- ETC Sensor SR24 dimmer rack with 48 dimmers
- Micro vision FX memory console
- 2 DMX plugging stations and 100 FT control cable
- Luma-Net dual dimmer control system for house lights

Lighting Fixtures

The following lights are available for use (subject to availability):

Altman axial 6X12 ERS	Altman base up 6X12 ERS	Altman 6 Fresnel
Altman axial 6X16 ERS	Altman base up 6X9 ERS	PAR 64
Source 4 Ellipsoidal	Scoops	

Sound System

- 16-channel Mackie 1604-VLZ
- Peavey speakers
- Tascam CD-4500 CD/Cassette player

- 3 Shure wired microphones: 2 SM58
- 1 – QSL MLS 1450 amp for house speakers
- 2 stage monitors
- 15-channel installed snake
- Clear Com located at Down Stage Right and the sound booth.

Stage Curtains

- Maroon grand drape with teaser
- 15 black velour set of legs on 17 track, 6 behind grand drape
- 15 black velour set of legs that travel to center stage 10 behind grand drape
- Black velour teaser, 10 behind grand drape
- Full black velour traveler and teaser, 18 behind grand drape

Stage Access

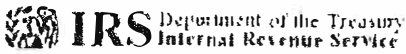
There is an entrance on the North side of the theatre that is used for load in. The doors enter the theatre from house right. Access from the road is possible with the aid of a ramp.

The stage door is located on the East side of the theatre. Through this door you can go up the stairs to enter the stage from the backstage area or down the stairs to the dressing rooms.

Dressing Rooms

The two dressing rooms are located directly below the stage and are accessed via the stairs backstage. Both rooms are a little over 300 square feet (16' x 21'). Both rooms have bathrooms that are equipped with sinks and toilets. In addition, there are chairs, tables and mirrors in the dressing rooms too.

A Genie Lift is on site and available under the direction of the Technical Director for focusing and aiming the lighting instruments.



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248162362
Apr. 13, 2010 LTR 4168C E0
61-1239766 000000 00

00016189
BODC: TE

KENTUCKY WATERWAYS ALLIANCE INC
% JUDY PETERSEN
120 WEBSTER STREET STE 217
LOUISVILLE KY 40206

4446

Employer Identification Number: **-***9766
Person to Contact: Mr. McQueen
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 02, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in October 1993.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

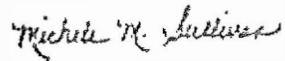
Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

0248162362
Apr. 13, 2010 LTR 4168C E0
61-1239766 000000 00
00016190

KENTUCKY WATERWAYS ALLIANCE INC
% JUDY PETERSEN
120 WEBSTER STREET STE 217
LOUISVILLE KY 40206

Sincerely yours,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Kentucky Waterways Alliance 2020 Annual Budget

	<u>2020 Budget</u>
Contributed Income	
4000 Grants	\$ 62,700
5301 · Individual Donations	\$ 75,100
	\$ 18,000
5312 · Corporate Donations	
5315 · Foundation Income	\$ 20,000
5480 · Other Contributions	\$ 7,100
Total Contributed Income	\$ 182,900
Earned Income	
5512 Merchandise Sales	\$ 3,000
6814 Project Revenue	\$ 71,400
Total Earned Income	\$ 74,400
5314 · Fiscal Sponsorship	\$ -
5510 · Interest on Money Market	\$ 100
5511 · Interest Income CD	\$ -
5512 Credit Card Rebates	\$ 600
5513 · Rental income	\$ 1,300
5800 · Special Events	
5805 · Special Events Expenses	\$ (15,000)
5806 · Special Events-Sponsorship	\$ 20,000
5807 · Special Events - Income	\$ 15,000
Total 5800 · Special Events	\$ 20,000
6810 · KARF Management Fee	\$ 81,000
6812 KARF Program Revenue	
6811 · KARF Expenditures Revenue	\$ -
	\$ 360,300
66000 · Salaries & Payroll Expenses	
66001 · Health Insurance - Employee	\$ 7,740
7220 · Allocated Salaries	\$ 150,407
7225 · Payroll Processing Fees	\$ 1,726
7230 · Pension Plan Contribution	\$ 4,512
7250 · Payroll Tax Expenses	\$ 14,606
7251 · Worker's Compensation Insurance	\$ 1,100
Total 66000 · Salaries & Payroll Expenses	\$ 180,092

Kentucky Waterways Alliance 2020 Annual Budget

	2020 Budget
7000-01 · Sub-Contracts	\$ 37,100
7000 · Grant Expenses	
7000-09 · KARF Expenditures	\$ 5,000
7000 Grant Expenses - Other	\$ -
Total 7000 · Grant Expenses	\$ 5,000
7530 · Legal Fees	
7540 · Professional Fees	\$ 9,000
8110 · Office Supplies	\$ 1,000
8111 · Interest Expense	\$ 500
8120 · Office Equipment	\$ 1,000
8140 · Postage & Delivery	\$ 3,200
8170 · Printing	\$ 6,100
8210 · Office Occupancy	\$ 18,272
8215 · Rental-Other	\$ 700
8230 · Utilities-Office Occupancy	
8310 · Travel	\$ 14,000
8312 · Project Expenses	\$ 27,000
8315 · Clean-Ups	\$ 2,000
8316 · Fiscal Sponsorship Expense	\$ -
8320 · Training	\$ 500
8330-01 · Annual Meeting Expenses	\$ 1,000
8330 · Meeting Expenses	\$ 3,000
8510 · Bank & Merchant Charges	\$ 1,000
8520 · Insurance	\$ 2,800
8530 · Memb. Dues & Sub	\$ 2,500
8550 · License & Fees	\$ 50
8560 · Computer/Web services	\$ 4,000
8570 · Advertising Expense	\$ 2,000
8590 · Miscellaneous	\$ -
8700 · Merchandise Expenses	\$ 3,000
EXPENSES TOTAL	\$ 324,814
REVENUE - EXPENSES	\$ 35,486

Kentucky Waterways Alliance
DRAFT

PRELIMINARY

Balance Sheet
As of December 31, 2019

	KARF/Fiscal Sponsorship	KWA	Combined	
ASSETS				
Current Assets				
Checking/Savings				
1010 · Fifth Third Bank-Checking-KWA		14,068.00	14,068.00	KWA Funds Available
				Represents KARF monies
				transferred in 2018 & not
1070 · Fifth Third New MM Acct.	109,425.33	188.22	109,613.55	dispensed.
1073 · KARF Money Held in Trust	6,988,245.72	0.00	6,988,245.72	KARF Cash in Bank
1076 · Fifth Third- Fiscal Sponsorship				
1076-02 · Cash-FORR	7,328.05	0.00	7,328.05	Fiscal Sponsorship
1076-03 · Cash-SRWW	2,946.71	0.00	2,946.71	Fiscal Sponsorship
1076-04 · Cash - Salt River Collaborate	3,298.75	0.00	3,298.75	Fiscal Sponsorship
Total 1076 · Fifth Third- Fiscal Sponsorship	13,573.51	0.00	13,573.51	
1077 · Fifth Third-UGRWW	1,822.90	0.00	1,822.90	Fiscal Sponsorship
1079 · CUB Charitable Gaming Acct	0.00	1.00	1.00	Charitable Gaming Account
Total Checking/Savings	7,113,067.46	14,257.22	7,127,324.68	
Accounts Receivable				
1200 · Accounts Receivable	0.00	217.85	217.85	Pollinator Garden Reimbursement
1201 · Management Fee Receivable	0.00	18,000.00	18,000.00	KARF Management Fee
Total Accounts Receivable	0.00	18,217.85	18,217.85	
Other Current Assets				
1350.00 · Prepaid Insurance	0.00	949.44	949.44	
Total Other Current Assets	0.00	949.44	949.44	
Total Current Assets	7,113,067.46	33,424.51	7,146,491.97	
Fixed Assets				
1600 · Computer Equipment	0.00	6,087.75	6,087.75	
1605 · Watercraft	0.00	2,475.00	2,475.00	Trailer/Kayaks
1610 · Accumulated Depreciation	0.00	-5,926.07	-5,926.07	
Total Fixed Assets	0.00	2,636.68	2,636.68	
TOTAL ASSETS	7,113,067.46	36,061.19	7,149,128.65	

Kentucky Waterways Alliance
DRAFT

PRELIMINARY

Balance Sheet

As of December 31, 2019

LIABILITIES & EQUITY

Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	0.00	3,143.28	3,143.28 Contractor Invoices
Total Accounts Payable	0.00	3,143.28	3,143.28
Credit Cards			
2105 · Chase Credit Card	0.00	6,841.16	6,841.16
Total Credit Cards	0.00	6,841.16	6,841.16
Other Current Liabilities			
2110-01 · Compensated Absences Payable	0.00	8,194.72	8,194.72 Vacation Accrual
2110 · Accrued Payroll	0.00	3,198.61	3,198.61
2130 · Payroll Tax Payables			
2130-07 · Simple IRA Payable	0.00	273.01	273.01
Total 2130 · Payroll Tax Payables	0.00	273.01	273.01
2200 · Fiscal Sponsorship - UGRWW	1,822.90	0.00	1,822.90 Fiscal Sponsorship
2202 · Fiscal Sponsorship-FORR	7,328.05	0.00	7,328.05 Fiscal Sponsorship
2203 · Fiscal Sponsorship-SRWW	2,946.71	0.00	2,946.71 Fiscal Sponsorship
2204 · Fiscal Spon-Salt River Collabor	3,298.75	0.00	3,298.75 Fiscal Sponsorship
2910.00 · Custodial Funds-KARF	6,988,245.72	0.00	6,988,245.72
2911 · Refundable Advances	109,425.33	0.00	109,425.33
Total Other Current Liabilities	7,113,067.46	11,666.34	7,124,733.80
Total Current Liabilities	7,113,067.46	21,650.78	7,134,718.24
Total Liabilities	7,113,067.46	21,650.78	7,134,718.24
Equity			
32000 · Retained Earnings	0.00	39,301.21	39,301.21
Net Income	0.00	-24,890.80	-24,890.80
Total Equity	0.00	14,410.41	14,410.41
TOTAL LIABILITIES & EQUITY	7,113,067.46	36,061.19	7,149,128.65

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.

A For the 2018 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: **Kentucky Waterways Alliance, Inc.**
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
120 Webster Street, Suite 217
 City or town, state or province, country, and ZIP or foreign postal code
Louisville KY 40206

D Employer identification number: **61-1239766**

E Telephone number: **502-589-8008**

F Name and address of principal officer:
Ward Wilson

G Gross receipts\$ **3,681,556**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

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

J Website: ▶ **www.kwalliance.org** **H(c)** Group exemption number ▶ _____

K Form of organization: Corporation Trust Association Other ▶ _____

L Year of formation: **1993** **M** State of legal domicile: **KY**

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
To protect, restore and celebrate the waterways of Kentucky.

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	13
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	7
6 Total number of volunteers (estimate if necessary)	6	50
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 38	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	410,558	142,451
9 Program service revenue (Part VIII, line 2g)	4,328,066	3,536,401
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	22	751
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		1,953
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,738,646	3,681,556
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)	373,651	233,420
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 39,929		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	4,415,256	3,445,402
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	4,788,907	3,678,822
19 Revenue less expenses. Subtract line 18 from line 12	-50,261	2,734

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	13,180,993	11,847,942
21 Total liabilities (Part X, line 26)	13,144,235	11,808,450
22 Net assets or fund balances. Subtract line 21 from line 20	36,758	39,492

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: **Ward Wilson** Date: _____
 Executive Director
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: **Barbara Lasky** Preparer's signature: **Barbara Lasky** Date: **09/17/19** Check if self-employed if PTIN **P00015280**

Firm's name ▶ **Baldwin CPAs, PLLC** Firm's EIN ▶ **20-1416603**
943 S 1st Street
 Firm's address ▶ **Louisville, KY 40203** Phone no. **502-584-9793**

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

To protect, restore and celebrate the waterways of Kentucky.

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 \$ **3,282,729** including grants of\$) (Revenue \$)

See Schedule O

4b (Code:) (Expenses \$ including grants of\$) (Revenue \$)

See Schedule O

4c (Code:) (Expenses \$ including grants of\$) (Revenue \$)

See Schedule O

4d Other program services (Describe in Schedule O.)

(Expenses \$ **213,741** including grants of\$) (Revenue \$)

4e Total program service expenses ▶ **3,496,470**

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>		X
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 Revenue Procedure 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 temporarily restricted endowments, permanent endowments, or 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</i> (see instructions)		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>		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>		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>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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>		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>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		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>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		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>		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>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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>		
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>		X
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>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check 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		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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		
	2a 7		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>		
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
b	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
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	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
b	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?		
b	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?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	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?		
h	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?		
b	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	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
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? <i>Note.</i> See the instructions for additional information the organization must report on Schedule O.	13a	
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	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	14b	
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? <i>If "Yes," see instructions and file Form 4720, Schedule N.</i>	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? <i>If "Yes," complete Form 4720, Schedule O.</i>	16	X

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 in 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 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 in Schedule O.	1a 13		
b Enter the number of voting members included in line 1a, above, who are independent	1b 13		
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		<input checked="" type="checkbox"/>
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?	6		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	<input checked="" type="checkbox"/>	
b Each committee with authority to act on behalf of the governing body?	8b	<input checked="" type="checkbox"/>	
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 in Schedule O	9		<input checked="" type="checkbox"/>

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?		<input checked="" type="checkbox"/>
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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		<input checked="" type="checkbox"/>
b Describe in 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	<input checked="" type="checkbox"/>	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<input checked="" type="checkbox"/>	
13 Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14 Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
b Other officers or key employees of the organization		<input checked="" type="checkbox"/>
If "Yes" to line 15a or 15b, describe the process in 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?		<input checked="" type="checkbox"/>
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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **► KY**
- 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 in Schedule O)
- 19** Describe in 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 **►**
Company 120 Webster Street RM/STE 217
Louisville KY 40206 502-589-8008

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 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Gordon Garner President	1.00 0.00	X		X				0	0	0
(2) Kay Harker Vice President	1.00 0.00	X		X				0	0	0
(3) Pamla Wood Treasurer	1.00 0.00	X		X				0	0	0
(4) Hugh Archer Secretary	1.00 0.00	X		X				0	0	0
(5) Marcia Boone Board Member	1.00 0.00	X						0	0	0
(6) Martin Hjalm Board Member	1.00 0.00	X						0	0	0
(7) Linda Cowan Board Member	1.00 0.00	X						0	0	0
(8) Caitlin Johnson Board Member	1.00 0.00	X						0	0	0
(9) Robert Johnson Board Member	1.00 0.00	X						0	0	0
(10) Thomas Vierheller Board Member	1.00 0.00	X						0	0	0
(11) Scott Vander Ploeg Board Member	1.00 0.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Frank Elson	1.00									
Board Member, Emerit	0.00	X					0	0	0	
(13) Beverly Juett	1.00									
Board Member, Emerit	0.00	X					0	0	0	
(14) Ward Wilson	40.00									
Executive Director	0.00			X			51,656	0	9,604	
1b Sub-total							51,656		9,604	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							51,656		9,604	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or 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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check 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	1a Federated campaigns	1a				
	1b Membership dues	1b				
	1c Fundraising events	1c				
	1d Related organizations	1d				
	1e Government grants (contributions)	1e				
	1f All other contributions, gifts, grants, and similar amounts not included above	1f	142,451			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		142,451			
Program Service Revenue	2a KARE Sponsorship revenue	Busn. Code 900099	3,282,729	3,282,729		
	b Other Program Revenue	900099	169,672	169,672		
	c KARE Management fee	900099	84,000	84,000		
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		3,536,401			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		751		751	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental exps.				
		c Rental inc. or (loss)				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis & sales exps.				
		c Gain or (loss)				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less: direct expenses	b			
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Busn. Code				
11a Other income		1,953	1,953			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		1,953				
12 Total revenue. See instructions.		3,681,556	3,538,354	0	751	

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	51,656	32,308	11,271	8,077
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	152,306	95,258	33,234	23,814
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	12,621	2,500	9,496	625
10	Payroll taxes	16,837	10,350	3,899	2,588
11	Fees for services (non-employees):				
a	Management				
b	Legal	5,090	4,300	790	
c	Accounting	15,200		15,200	
d	Lobbying				
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 Schedule O.)				
12	Advertising and promotion	3,116			3,116
13	Office expenses	24,361	2,961	19,781	1,619
14	Information technology	2,160	198	1,962	
15	Royalties				
16	Occupancy	20,221	5,608	14,567	46
17	Travel	8,789	7,321	1,468	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	6,879	4,588	2,291	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	286	286		
23	Insurance	2,397		2,397	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	KARF Sponsorship Expenses	3,282,729	3,282,729		
b	Program expenses	42,309	38,213	4,052	44
c	Contract Expenses	30,913	9,850	21,063	
d	Repairs & Maintenance	952		952	
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	3,678,822	3,496,470	142,423	39,929
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)		
		Beginning of year		End of year		
Assets	1 Cash—non-interest bearing		44,205	1	168,708	
	2 Savings and temporary cash investments		13,136,025	2	11,676,348	
	3 Pledges and grants receivable, net			3		
	4 Accounts receivable, net			4		
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			6		
	7 Notes and loans receivable, net			7		
	8 Inventories for sale or use			8		
	9 Prepaid expenses and deferred charges			9	2,409	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	6,088			
	b Less: accumulated depreciation	10b	5,611	763	10c 477	
	11 Investments—publicly traded securities			11		
	12 Investments—other securities. See Part IV, line 11			12		
	13 Investments—program-related. See Part IV, line 11			13		
	14 Intangible assets			14		
	15 Other assets. See Part IV, line 11			15		
16 Total assets. Add lines 1 through 15 (must equal line 34)			13,180,993	16	11,847,942	
Liabilities	17 Accounts payable and accrued expenses		8,210	17	73,318	
	18 Grants payable			18		
	19 Deferred revenue			19		
	20 Tax-exempt bond liabilities			20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D			13,136,025	21	11,625,707
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L				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				25	109,425
	26 Total liabilities. Add lines 17 through 25			13,144,235	26	11,808,450
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27 Unrestricted net assets		36,758	27	39,492	
	28 Temporarily restricted net assets			28		
	29 Permanently restricted net assets			29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30 Capital stock or trust principal, or current funds			30		
	31 Paid-in or capital surplus, or land, building, or equipment fund			31		
	32 Retained earnings, endowment, accumulated income, or other funds			32		
33 Total net assets or fund balances			36,758	33	39,492	
34 Total liabilities and net assets/fund balances			13,180,993	34	11,847,942	

Part XI Reconciliation of Net Assets

Check 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	3,681,556
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,678,822
3	Revenue less expenses. Subtract line 2 from line 1	3	2,734
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	36,758
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 in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	39,492

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 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 in 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
- 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
- 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 in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- 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 in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization

Kentucky Waterways Alliance, Inc.

Employer identification number

61-1239766

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990 or 990-EZ) 2018

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	625,610	1,327,489	842,159	4,594,929	3,425,180	10,815,367
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	625,610	1,327,489	842,159	4,594,929	3,425,180	10,815,367
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						10,815,367

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	625,610	1,327,489	842,159	4,594,929	3,425,180	10,815,367
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	311	77	88	22	751	1,249
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	33,475	40,000	72,000	72,000	84,000	301,475
11 Total support. Add lines 7 through 10						11,118,091
12 Gross receipts from related activities, etc. (see instructions)					12	17,573
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	97.28%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	97.03%
16a 33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a			
b	A family member of a person described in (a) above?		
11b			
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
11c			

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1			
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2			

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1			

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1			
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2			
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3			

Section E. Type III Functionally-Integrated Supporting Organizations

- Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
 - a The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

		Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a			
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b			
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
3a			
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part II, Line 10 - Other Income Detail

KARF Management fee \$ 301,475

SCHEDULE D (Form 990)

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

2018

Open to Public Inspection

Name of the organization

Employer identification number

Kentucky Waterways Alliance, Inc.

61-1239766

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements.

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

Form with multiple sections: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d, 3 Number of conservation easements modified, 4 Number of states where property is located, 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

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.

Form with sections: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report..., 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

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 are a significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

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 on 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** Temporarily restricted 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
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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		6,088	5,611	477
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) **477**

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

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. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

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) Refundable Advance	109,425
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	109,425

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	3,681,556
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	3,681,556
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	3,681,556

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	3,678,822
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	3,678,822
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	3,678,822

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part IV, Line 2b - Escrow Liability Arrangement Explanation

The U.S. Fish and Wildlife Service receives settlements, funding for implementation of regulatory requirements, grants, donations, and discretionary federal and non-federal funding to conduct a variety of aquatic resources-related activities including, but not limited to, research, status surveys, land and watershed protection, installation of best management practices, stream enhancement and restoration, and mitigation of impacts to aquatic species in Kentucky.

KWA accepts cash as a fiscal agent for the Kentucky Aquatic Resource Fund and agrees to disburse those assets to designated beneficiaries. KWA has no discretion on the assets held. Assets held by KWA for these donors are classified as fiscal agent payable on the statement of financial position.

Part XIII Supplemental Information *(continued)*

Part X - FIN 48 Footnote

Management has concluded that any tax positions that would not meet the more-likely-than-not criterion of FASB ASC 740-10 would be immaterial to the financial statements taken as a whole. Accordingly, the accompanying financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statements of activities or accrued in the statements of financial position.

SCHEDULE O
(Form 990 or 990-EZ)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 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018**Open to Public
Inspection**

Name of the organization

Kentucky Waterways Alliance, Inc.

Employer identification number

61-1239766**Form 990, Part III, Line 4a - First Accomplishment**

The Kentucky Aquatic Resources Fund (KARF) is a funding mechanism for protection of aquatic wildlife in Kentucky. The funds are managed by KWA as defined in a Memorandum of Agreement with the US Fish & Wildlife Service. Through this cooperative effort, KWA and US Fish & Wildlife have funded dozens of projects over the past 11 years that have restored streams and wetlands, researched the habitat needs of species, re-established populations of endangered species, and developed new methods to propagate mussels at the Kentucky Mollusk Conservation Center. Funding for this work comes from US Fish & Wildlife programs and from mitigation payments from private companies and government agencies that have impacted aquatic species in their projects such as barge facilities that affect mussel beds in the Ohio River.

Form 990, Part III, Line 4b - Second Accomplishment

WATERSHED MANAGEMENT PROGRAM - this program focuses our effort on a specific waterway in Kentucky through careful planning and local participation to restore waterways so that they provide the uses of recreation and habitat for current and future generations. KWA provides the expertise in watershed planning, having written the statewide guidance document with the state of Kentucky, to assess the problems, get local stakeholder input on the goals for the waterway, and to develop solutions that will be effective. The local stakeholders frequently will form a watershed group with KWA help so that they can continue to monitor and maintain the efforts. KWA has done watershed management projects all across

Name of the organization

Kentucky Waterways Alliance, Inc.

Employer identification number

61-1239766

Kentucky. In 2018, we continued our work in the Red River, Salt River, Green River, Beargrass Creek, and Harrods Creek, including a new partnership with the Friends of Red River.

Form 990, Part III, Line 4c - Third Accomplishment

WATER POLICY PROGRAM - KWA is a watchdog for the waterways of Kentucky. We have a long history of advocating for effective regulations and enforcement to protect and restore the waters that our communities and wildlife rely on. The bedrock law for these efforts is the Clean Water Act. We have continued to oppose and publicize the proposed weakening of Clean Water Act rules and programs, alerting our members so that they can speak out as well. In 2018 we also spoke out about the Ohio River Valley Water Sanitation Commission (ORSANCO) proposal to eliminate their riverwide water quality standards and our members spoke out in written comments and at commission meetings, resulting in a modified approach that avoided elimination of the standards. We also have reviewed wastewater discharge permits, trained volunteers to review permits, met with the KY Division of Water to discuss regulations, commented on water quality standards, met with US Congress and Senate offices on water issues, and spoke out on national issues that affect Kentucky.

Form 990, Part III, Line 4d - All Other Accomplishments

RIVER CLEANUPS - Sponsor river cleanups, river recreational paddle events and other activities to help cleanup and educate the public on the beauty and importance of our waterways. Pollinator Gardens- partner with other organizations to install pollinator gardens at local schools and public spaces helping to educate the public on the connection between healthy

Name of the organization

Employer identification number

Kentucky Waterways Alliance, Inc.

61-1239766

waterways, wildlife, and native plants.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The 990 is reviewed by the Executive Director, the Finance and Audit Committee and the Board before filing.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Signed annually at board meetings - staff monitors

Form 990, Part VI, Line 18 - No Public Disclosure Explanation

Form 990 is available on our website. Other documents are available by request.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

The By-Laws and our Strategic Plan are made available by request or through our website

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2018

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. **179**

Name(s) shown on return

Kentucky Waterways Alliance, Inc.

Identifying number
61-1239766

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,000,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	286

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	286
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2018)

Federal Statements**Savings - EOY**

<u>Description</u>	<u>Amount</u>
Restricted Cash	\$ 11,625,707
Certificates of Deposit	50,641
Total	<u>\$ 11,676,348</u>

Accounts payable - EOY

<u>Description</u>	<u>Amount</u>
Accounts payable	\$ 64,251
Accrued Payroll	9,067
Total	<u>\$ 73,318</u>

ARTICLES OF INCORPORATION
OF

Kentucky Waterways Alliance, INC.

313971
RECEIVED & FILED
\$8.00
Apr 14 4 03 PM '93

BOB GARDAGE
SECRETARY OF STATE
COMM. OF KENTUCKY
BY _____

I, the undersigned, acting as incorporator of a corporation under the Kentucky Non Profit Corporation Act, adopt the following Articles of Incorporation for such corporation:

ARTICLE I

The name of the Corporation is Kentucky Waterways Alliance Inc.
("Corporation").

ARTICLE II

The period of its duration is perpetual.

708350

ARTICLE III

(1) Any provision of these Articles of Incorporation to the contrary notwithstanding, the Corporation shall not have capital stock or shareholders and shall not have any purpose or object, nor have or exercise any power, nor engage in any activity, which in any way contravenes, or is in conflict with, the other provisions of Article II of these Articles of Incorporation.

(2) The purposes for which the Corporation is organized are as follows:

(a) To conduct and carry on its work, not for profit, but exclusively for charitable, scientific, literary, or educational purposes within the meaning of section 501 (c) (3) of the Internal Revenue Code of 1954 (or corresponding provisions of any subsequently Federal tax laws), in such manner

(i) that no part of its income or property shall inure to the private benefit of any donor, member, director, or individual having a personal or private interest in

the activities of the Corporation, except as reasonable compensation for services actually rendered,

(ii) that it shall not directly or indirectly participate in or intervene in any political campaign on behalf of any candidate for public office and

(iii) that no substantial part of its activities shall be carrying on propaganda or otherwise attempting to influence legislation. Notwithstanding any other provision of these articles, the Corporation shall not carry on any other activities not permitted to be carried on

(A) by a corporation exempt from federal income tax under section 501 (c) (3) of the Internal Revenue Code or a corresponding section of any future federal tax code

(B) by a corporation, contributions to which are deductible under section 170 (c) (2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

(b) To assist local community groups in their efforts to foster sound water resource management practices and conservation; to promote an interest in, and a study of the streams rivers lakes and other water resources of the Commonwealth; to collect and assemble scientific studies and literature pertaining thereto; to cooperate with all agencies, governmental or private, which have an interest in water resources management, water quality and the well being of the states streams, rivers lakes and wetlands ; to prepare and disseminate periodicals, pamphlets, books, and materials pertaining to Kentucky water resources and related subjects; to copyright and register the same; to sponsor and conduct meetings for the study and discussion of water resources and matters pertaining thereto; to solicit membership in the Corporation and to solicit contributions; to establish branches of the Corporation in other states and communities; all of which purposes are to be carried out not for profit and without shares of stock; but simply

to promote interest in, and the wise management of Kentucky waters, and generally to the things that are incident and necessary thereto.

(c) To organize, promote, foster, assist (whether financially or otherwise), and conduct such charitable, scientific, literary and educational enterprises, activities and institutions, as from time to time may be determined, selected or decided upon by the Corporation's Board of Directors consistent with the purposes stated above.

(d) In furtherance of, and at all times subject to, the aforesaid purposes, enterprises, activities, and projects:

(i) To solicit and acquire by gift, exchange, or otherwise, property of any and all kinds, and to sell, transfer, and otherwise dispose of any property it so acquires;

(ii) To invest and reinvest any such property and the increments in, and avails or proceeds of, any such property in such investments as may be deemed advisable from time to time by the Corporation's Board of Directors, including, but not limited to, stocks, bonds, secured and unsecured obligations, undivided interests, leases, commercial paper, financial and governmental instruments, savings and other depository accounts, and other securities and properties;

(iii) To give, donate, and contribute to any of the activities the Corporation may elect to sponsor, or in furtherance of any of the aforesaid purposes for which the Corporation is organized, such money or property, or both, as the Corporation's Board of Directors may from time to time determine,

(iv) To take title to, and hold in its own name, such real or personal property, or both, and such interests in either such type of property as the Corporation may acquire, for the purposes herein set out, and to sell, transfer, and dispose of any such property or reinvest the proceeds thereof as herein permitted;

(v) To accept gifts, bequests, or devises of property of any kind which any person, firm or corporation may make to the Corporation upon the terms, trusts,

and conditions set forth in the deed of gift, will, or other instrument of writing, executed by any such donor or testator, but only for the purposes and upon the terms and conditions and with the powers set forth in these Articles of Incorporation;

(vi) To borrow money and give security therefor by pledging, mortgaging, or otherwise hypothecating any property it may own, or any interest it may have in such property;

(vii) To become a member of any other nonstock or nonprofit corporation organized under the laws of any state, or to become affiliated with any other organization of like character existing under the laws of any state; provided, however, that such corporation or organization is an exempt organization under section 501 (c) (3) of the Internal Revenue Code of 1954 (or corresponding provisions of any subsequent Federal tax laws);

(viii) to the extent permitted by law, to enter into contracts with any corporate trust company for the purpose of delegating to it the power, or employing it, to make investments on behalf of the Corporation, and to do such other things permitted by these Articles of Incorporation as the parties may agree upon, and without limiting the generality of the foregoing, but in furtherance thereof, to enter into trust agreements, irrevocable or otherwise, with any such corporate trustee, and therein to authorize any such corporate trustee to employ agents, attorneys, accountants, and others in connection with the performance of any duty or trust arising under such agreement; and

(ix) To do any and all things which the Corporation's Board of Directors may determine, consistent with the provisions hereof, to be necessary or appropriate to effectuate the purposes of which the Corporation is organized as herein set forth, to the extent that the doing of such act or thing is not inconsistent with the provisions of Chapter 273 of Kentucky Revised Statutes, or any other applicable law

or statute of the Commonwealth of Kentucky or section 501 (c) (3) of the Internal Revenue Code of 1954 (or corresponding provisions of any subsequent Federal tax laws).

(3) Notwithstanding any provision heretofore stated herein, if at any time the Corporation is determined to be a private foundation or private operating foundation as defined in section 509 or section 4942 of the Internal Revenue Code of 1954, or in corresponding provisions of any subsequent Federal tax laws, then:

(a) The Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by section 4942 of the Internal Revenue Code of 1954, or by corresponding provisions of any subsequent Federal tax laws.

(b) The Corporation shall not engage in any act of self-dealing as defined in section 4942(d) of the Internal Revenue Code of 1954, or in corresponding provisions of any subsequent Federal tax laws.

(c) The Corporation shall not purchase nor retain any excess business holdings as defined in section 4943(c) of the Internal Revenue Code of 1954, or in corresponding provisions of any subsequent Federal tax laws.

(d) The Corporation shall not make any investments in such manner as to subject it to tax under section 4944 of the Internal Revenue Code of 1954, or in corresponding provisions of any subsequent Federal tax laws.

(e) The Corporation shall not make any taxable expenditures as defined in section 4945(d) of the Internal Revenue Code of 1954, or in corresponding provisions of any subsequent Federal tax laws.

ARTICLE IV

The Corporation shall have members. Classes of membership shall be as set forth in the By-Laws of the Corporation.

ARTICLE V

If, at any time, this Corporation dissolves, the assets of this Corporation shall be applied and distributed as follows:

(1) All liabilities and obligations of this Corporation shall be paid and discharged, or adequate provision shall be made therefor;

(2) Assets held by this Corporation upon condition requiring return, transfer, or conveyance, which condition occurs by reason of the dissolution, shall be returned, transferred, or conveyed in accordance with such requirements;

(3) Assets that have been received and are held by this Corporation subject to limitations permitting their use only for charitable, scientific, literary, educational, and/or similar purposes, and that are not held upon a condition requiring return, transfer, or conveyance by reason of dissolution, shall be transferred or conveyed to one or more corporations, societies, or organizations, organized under the laws of any state, that are exempt under section 501 (c) (3) of the Internal Revenue Code of 1954, or under corresponding provisions of any subsequent Federal tax laws, or to the Federal government, or to the state or local government, for a public purpose, pursuant to a plan of distribution adopted as provided by law; and

(4) Other assets if any, shall be transferred or conveyed to one or more corporations, societies, or organizations, organized under the laws of any State, that are exempt under section 501 (c) (3) of the Internal Revenue Code of 1954, or under corresponding provisions of any subsequent Federal tax laws, or to the Federal government, or to a State or local government, for a public purpose, pursuant to a plan of distribution adopted as provided by law.

(5) Any assets not disposed of pursuant to the provisions of Article V set forth hereinabove shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located to such organizations, as the court shall determine, which are organized and operated exclusively for charitable purposes and are exempt under section 501 (c) (3) of the Internal Revenue Code of 1954 or under corresponding provisions of any subsequent Federal tax laws.

ARTICLE VI

Provisions for the regulation of the affairs of the Corporation shall be set forth in the By-Laws of the Corporation as duly adopted or from time to time altered, amended or repealed by the Board of Directors. The Board of Directors along shall have authority to manage and direct the corporation.

ARTICLE VII

The address of the Corporation's ^{Principal Office} registered office, and of its registered agent is 107 Rough River Run, Georgetown, Kentucky 40324 and the name of its initial registered agent at such address is Beth K. Stewart.

ARTICLE VIII

The number of directors constituting the initial Board of Directors of the Corporation is 3 and the names and addresses of the persons who are to serve as the initial directors are:

1. Beth K. Stewart, 107 Rough River Run, Georgetown, KY 40324
2. Helen Powell, Ste 201 2230 Idle Hour Center, Lexington KY 40502
3. ED Puterbaugh, 3361 Carriane Lane, Lexington, KY 40517

ARTICLE IX

The name and address of the sole incorporator is:
Beth K. Stewart, 107 Rough River Run, Georgetown, KY 40324

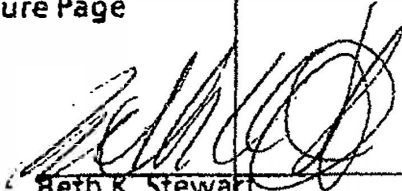
ARTICLE X


The private property of the incorporator and the directors shall not be subject to any of the Corporation's debts and liabilities.

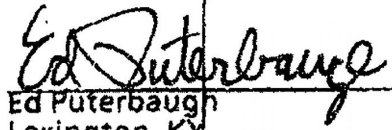
ARTICLE XI

Indemnification of directors, officers, employees and agents of the Corporation may be as provided for the By-Laws; provided, however, such identification is not otherwise in conflict with the provisions of Article III of these Articles of Incorporation.

Signature Page

 4/2/93
Beth K. Stewart
Georgetown, KY

 4/9/93
Helen Powell
Lexington, KY

 4/7/93
Ed Puterbaugh
Lexington, KY

COMMONWEALTH OF KENTUCKY
COUNTY OF SCOTT

This instrument was prepared by:
Ken Cooke, Lexington, Ky.

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Kentucky Waterways Alliance

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
120 Webster Street, Suite 217

6 City, state, and ZIP code
Louisville, KY 40206

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-						
--	--	--	---	--	--	--	--	--	--

or

Employer identification number

6	1	-	1	2	3	9	7	6	6
---	---	---	---	---	---	---	---	---	---

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ *Wm G Wilson* Date ▶ *2/21/2020*

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.



Kentucky Waterways Alliance, Inc.

Independent Auditors' Report

And Financial Statements

For the Years Ended

December 31, 2018 and 2017

Contents

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Statements of Activities	3
Statements of Functional Expenses	4
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Independent Auditors' Report

The Board of Directors
Kentucky Waterways Alliance, Inc.

We have audited the accompanying financial statements of Kentucky Waterways Alliance, Inc., (a not-for-profit organization) which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kentucky Waterways Alliance, Inc. as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Correction of Errors

As described in Note 5 to the financial statements, certain errors resulting in an overstatement and understatement of previously reported amounts for net assets with donor restrictions, fiscal sponsorship payables, and equipment were discovered by management during the current year. Accordingly, amounts reported as net assets with donor restrictions, fiscal sponsorship payable, and equipment have been restated as of December 31, 2017 to correct the error. Our opinion is not modified with respect to that matter.

Baldwin CPAs, PLLC

Louisville, Kentucky
May 28, 2019

Kentucky Waterways Alliance, Inc.
 Statements of Financial Position
 December 31, 2018 and 2017

	2018	2017
Assets		
Cash	\$ 168,708	\$ 44,205
Certificates of deposit	50,641	-
Prepaid expenses	2,409	-
Restricted cash	11,625,707	13,136,025
Equipment, net	477	763
	\$ 11,847,942	\$ 13,180,993
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 64,251	\$ -
Accrued payroll and withholdings	9,067	8,210
Fiscal sponsorship payable	11,625,707	13,136,025
Refundable advance	109,425	-
	11,808,450	13,144,235
Net Assets		
Without donor restrictions	39,492	36,758
	\$ 11,847,942	\$ 13,180,993
Total Liabilities and Net Assets	\$ 11,847,942	\$ 13,180,993

The accompanying notes are an integral part of these financial statements.

Kentucky Waterways Alliance, Inc.
Statements of Activities
For the Years Ended December 31, 2018 and 2017

	2018			2017		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:						
Contributions and grants	\$ 142,451	\$ -	\$ 142,451	\$ 412,535	\$ -	\$ 412,535
Program revenue	253,672	-	253,672	134,809	-	134,809
Interest income	751	-	751	22	-	22
KARF program revenue	3,282,729	-	3,282,729	4,183,480	-	4,183,480
Other income	1,953	-	1,953	8,886	-	8,886
	<u>3,681,556</u>	<u>-</u>	<u>3,681,556</u>	<u>4,739,732</u>	<u>-</u>	<u>4,739,732</u>
Net Assets Released from Restrictions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,750</u>	<u>(29,750)</u>	<u>-</u>
Total Revenue, Support and Releases	<u>3,681,556</u>	<u>-</u>	<u>3,681,556</u>	<u>4,769,482</u>	<u>(29,750)</u>	<u>4,739,732</u>
Expenses:						
Program services	3,496,470	-	3,496,470	4,605,143	-	4,605,143
Management and general	142,423	-	142,423	144,786	-	144,786
Fund raising	39,929	-	39,929	35,625	-	35,625
Total Expenses	<u>3,678,822</u>	<u>-</u>	<u>3,678,822</u>	<u>4,785,554</u>	<u>-</u>	<u>4,785,554</u>
Change in Net Assets	2,734	-	2,734	(16,072)	(29,750)	(45,822)
Net Assets at Beginning of Year as Restated (Note 5)	36,758	-	36,758	52,830	29,750	82,580
Net Assets at End of Year	<u>\$ 39,492</u>	<u>\$ -</u>	<u>\$ 39,492</u>	<u>\$ 36,758</u>	<u>\$ -</u>	<u>\$ 36,758</u>

The accompanying notes are an integral part of these financial statements.

Kentucky Waterways Alliance, Inc.
 Statements of Functional Expenses
 For the Years Ended December 31, 2018 and 2017

	2018				2017			
	Total	Program Services	Management and General	Fund Raising	Total	Program Services	Management and General	Fund Raising
Salaries and wages	\$ 203,962	\$ 127,566	\$ 44,505	\$ 31,891	\$ 332,682	\$ 221,731	\$ 84,519	\$ 26,432
Payroll taxes	16,837	10,350	3,899	2,588	29,506	19,666	7,496	2,344
Employee benefits	12,621	2,500	9,496	625	11,463	7,640	2,912	911
Program expenses	42,309	38,213	4,052	44	73,300	73,300	-	-
KARF program expenses	3,282,729	3,282,729	-	-	4,184,371	4,184,371	-	-
Professional fees	20,290	4,300	15,990	-	9,838	1,000	8,719	119
Contract expenses	30,913	9,850	21,063	-	60,328	60,328	-	-
Marketing	3,116	-	-	3,116	459	38	416	5
Office expenses	5,972	458	5,514	-	4,973	768	4,113	92
Printing	8,506	227	7,160	1,119	14,911	9,710	3,702	1,499
Postage and shipping	2,272	76	1,696	500	4,246	333	3,873	40
Information technology	2,160	198	1,962	-	3,649	204	3,421	24
Occupancy	20,221	5,608	14,567	46	20,511	13,670	5,211	1,630
Travel	8,789	7,321	1,468	-	18,166	6,552	10,029	1,585
Conferences and meetings	6,879	4,588	2,291	-	2,668	243	2,396	29
Insurance	2,397	-	2,397	-	4,093	2,728	1,040	325
Dues and subscriptions	3,340	206	3,134	-	2,076	45	1,777	254
Repairs and maintenance	952	-	952	-	2,724	1,415	1,140	169
Training	328	195	133	-	453	302	115	36
Miscellaneous	3,943	1,799	2,144	-	4,753	843	3,809	101
Depreciation	286	286	-	-	384	256	98	30
Total expenses	\$ 3,678,822	\$ 3,496,470	\$ 142,423	\$ 39,929	\$ 4,785,554	\$ 4,605,143	\$ 144,786	\$ 35,625
	<u>100.0%</u>	<u>95.1%</u>	<u>3.9%</u>	<u>1.0%</u>	<u>100.0%</u>	<u>96.2%</u>	<u>3.0%</u>	<u>0.8%</u>

The accompanying notes are an integral part of these financial statements.

Kentucky Waterways Alliance, Inc.
 Statements of Cash Flows
 For the Years Ended December 31, 2018 and 2017

	2018	2017
Cash Flows from Operating Activities:		
Change in net assets	\$ 2,734	\$ (45,822)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	286	384
(Increase) decrease in operating assets:		
Prepaid expenses	(2,409)	-
Accounts receivable	-	41,923
Restricted cash	1,510,318	(6,264,906)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	64,251	(6,998)
Accrued payroll and withholdings	857	(7,112)
Fiscal sponsorship payable	(1,510,318)	6,264,906
Refundable advance	109,425	-
	175,144	(17,625)
Net Cash Provided (Used) by Operating Activities		
Cash Flows from Investing Activities:		
Purchases of certificates of deposit	(50,641)	-
	124,503	(17,625)
Net Increase (Decrease) in Cash		
Cash at Beginning of Year	44,205	61,830
	\$ 168,708	\$ 44,205
Cash at End of Year		

The accompanying notes are an integral part of these financial statements.

Kentucky Waterways Alliance, Inc.
Notes to Financial Statements
December 31, 2018 and 2017

Note 1 – Nature of the Business and Summary of Significant Accounting Policies

Nature of Organization

The Kentucky Waterways Alliance, Inc. (KWA) is a statewide not-for-profit organization whose mission is to work with partners to secure funds for the protection and long-term stewardship of the state's water resources, and to serve as a resource and partner to other conservation organizations. KWA focuses on establishing protected watersheds including areas containing large concentrations of rare species, including the federally listed Endangered and Threatened aquatic species that occur in Kentucky. KWA's funding comes largely through donations from private charitable foundations and individuals, as well as grants from government sources for specific projects.

Basis of Accounting

KWA prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) with regards to financial statements of Not-for-Profit Organizations. Under this guidance, KWA is required to report information regarding its financial position and activities according to two classes of net assets. A description of the net assets categories follows:

Net assets without donor restrictions: expendable funds that are not subject to donor-imposed stipulations or invested in land, building and equipment.

Net assets with donor restrictions: stipulated by donors for specific operating purposes or are restricted by time. These include donor restrictions requiring that the corpus to be invested in perpetuity and only the income be made available for operations in accordance with donor restrictions.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash includes cash held in checking accounts and any highly liquid investment with a maturity of three months or less when purchased to be cash equivalents.

Kentucky Waterways Alliance, Inc.
Notes to Financial Statements (Continued)
December 31, 2018 and 2017

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Restricted Cash/Fiscal Sponsorship Payable

KWA and the U.S. Fish and Wildlife Service have entered into a memorandum of agreement to establish and operate the Kentucky Aquatic Resources Fund (KARF). KARF is intended to (a) serve as a mechanism for private individuals, companies and other organizations to minimize the effects of authorized, project-related impacts and incidental take of aquatic species in Kentucky and (b) provide aquatic species conservation and recovery benefits through the implementation of specific projects funded through the KARF.

The U.S. Fish and Wildlife Service receives settlements, funding for implementation of regulatory requirements, grants, donations, and discretionary federal and non-federal funding to conduct a variety of aquatic resources-related activities including, but not limited to, research, status surveys, land and watershed protection, installation of best management practices, stream enhancement and restoration, and mitigation of impacts to aquatic species in Kentucky.

KWA accepts cash as a fiscal sponsor for the Kentucky Aquatic Resource Fund, as well as other small organizations, and agrees to disburse those assets to designated beneficiaries. Assets held by KWA for these donors are classified as restricted cash and fiscal sponsorship payable on the statements of financial position. Restricted cash for this purpose as of December 31, 2018 and 2017 was \$11,625,707 and \$13,132,161, respectively (see Note 3).

Management records the revenue and expenses on the statements of activities.

Equipment

KWA capitalizes all expenditures for property and equipment in excess of \$500. Purchased property and equipment are carried at cost. Donated property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Equipment is depreciated using the straight-line method over the estimated useful lives of the related assets.

Refundable Advance

Conditional grant revenue is recognized when the conditions of the grant have been substantially met. Until that point, any amounts received are reported as refundable advances.

Contributions

Contributions received are recorded as support without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions.

Kentucky Waterways Alliance, Inc.
Notes to Financial Statements (Continued)
December 31, 2018 and 2017

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Contributions (Continued)

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Donated Services

No amounts have been reflected in the financial statements for donated services. KWA pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist KWA.

Expense Allocation

The costs of providing the various programs and supporting activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, costs have been allocated among the program and supporting services benefited. Those costs that are not directly identifiable with any specific function are allocated on the basis of estimated time and effort.

Income Tax Status

KWA is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, KWA qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

Management has concluded that any tax positions that would not meet the more-likely-than-not criterion of FASB ASC 740-10 would be immaterial to the financial statements taken as a whole. Accordingly, the accompanying financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statements of activities or accrued in the statements of financial position.

Recently Issued Accounting Standards

For the year ended December 31, 2018, KWA adopted the Financial Accounting Standards Board's Accounting Standards Update (ASU) No. 2016-14 – *Not-for-profits (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. This update addresses the complexity and understandability of net asset classification, deficiencies in formation about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not forprofit entities. A new disclosure was added to provide clarity about the liquidity and availability of resources for the upcoming fiscal year (see Note 8). The changes required by the update have been applied retrospectively to all periods presented. A key change required by ASU 2016-14 are the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

Kentucky Waterways Alliance, Inc.
Notes to Financial Statements (Continued)
December 31, 2018 and 2017

Note 2 - Concentrations of Credit Risk

KWA maintains its cash balances in several financial institutions in Kentucky. The cash balances are insured by the Federal Deposit Insurance Corporation. The amount of cash in excess of federally insured limits at December 31, 2018 and 2017 was \$0 and \$869,465, respectively. Risk is managed by maintaining all deposits in high quality financial institutions.

The restricted cash held in the KARF is placed into Certificates of Deposit Account Registry Service (CDARS) and Insured Cash Sweep Accounts (ICS) that maintain access to funds, earn interest and provide access to additional FDIC insurance. CDARS and ICS member banks are able to place funds into certificates of deposit, demand deposit and money market deposit accounts at other FDIC-insured institutions at amounts below the \$250,000 insurance maximum.

Note 3 - Restricted Cash/Fiscal Sponsorship Payable

The fiscal sponsorship funds are reported by KWA as restricted cash on its statements of financial position offset by a corresponding liability, fiscal sponsorship payable. Revenue and expense is recognized by KWA in the period that the funds are expended on the statements of activities. KWA charges a fee for administering the funds that is included in program revenue. The fiscal sponsorship activity is as follows:

	<u>2018</u>	<u>2017</u>
Balance - beginning of year	\$ 13,136,025	\$ 6,871,119
Cash received	1,730,647	10,482,132
Interest income	143,726	44,537
Administration fee	(84,000)	(72,000)
Distributions/expenses	<u>(3,300,691)</u>	<u>(4,189,763)</u>
Balance - end of year	<u>\$ 11,625,707</u>	<u>\$ 13,136,025</u>

The fiscal sponsorship payable balance consists of the following funds:

	<u>2018</u>	<u>2017</u>
KARF	\$ 11,599,322	\$ 13,132,161
Green river Watershed Watch	2,300	4,755
Salt River Watershed Watch	3,078	(891)
Friends of Red River	1,527	-
DendriFund	<u>19,480</u>	<u>-</u>
	<u>\$ 11,625,707</u>	<u>\$ 13,136,025</u>

Kentucky Waterways Alliance, Inc.
Notes to Financial Statements (Continued)
December 31, 2018 and 2017

Note 4 - Equipment

Depreciation is provided in amounts sufficient to relate the cost of depreciable assets to operations over the estimated service lives on a straight-line basis. At December 31, 2018 and 2017, the cost and accumulated depreciation of such assets were as follows:

	2018	2017
Computer equipment and software	\$ 6,088	\$ 6,088
Less accumulated depreciation	(5,611)	(5,325)
	\$ 477	\$ 763
Depreciation expense	\$ 286	\$ 384

Note 5 - Correction of Errors

During the year ended December 31, 2018, it was determined that net assets with donor restrictions as of December 31, 2016 were reported incorrectly in connection with funds held for fiscal sponsors. Therefore, a reclassification was made to reduce net assets with donor restrictions and increase the fiscal sponsorship payable liability account. Management also made an adjustment to correct the 2017 restricted cash and fiscal sponsorship payable activity and ending balances.

Management also determined that equipment and net assets without donor restrictions as of December 31, 2016 as well as depreciation expense for the year ended 2017 were previously overstated in connection with fixed assets that were paid for with KARF funds and not used by KWA. Therefore, reductions to equipment, net assets without donor restrictions, and depreciation expense was made. The corrections have no effect on the results of the current year's activities; however, the cumulative effect of the corrections have caused a restatement of the previously issued 2017 financial statements.

The changes have the following effects on activities and net assets:

	As Originally Presented	After Correction
Balances as of December 31, 2016:		
Restricted cash	\$ 6,865,278	\$ 6,871,119
Equipment, net	20,745	1,146
Fiscal sponsorship payable	6,865,278	6,871,119
Net assets without donor restrictions	72,428	52,830
Net assets with donor restrictions	35,591	29,750
Activity for year ended December 31, 2017:		
Total revenue - without donor restrictions	\$ 4,734,341	\$ 4,739,732
Total revenue - with donor restrictions	4,305	-
Net assets released from restrictions	36,032	29,750
Total expenses	4,788,907	4,785,554

Kentucky Waterways Alliance, Inc.
Notes to Financial Statements (Continued)
December 31, 2018 and 2017

Note 6 - Lease

KWA leases office space under an operating lease, for \$955 per month through December 2018 and \$1,095 per month through December 2019. Rental expense was \$11,940 for both of the years ended December 31, 2018 and 2017.

Future minimum lease payments under non-cancelable operating leases at December 31, 2018, are as follows:

Year Ending December 31,	Amount
2019	\$ 13,140

Note 7 - Retirement Plan

KWA sponsors a SIMPLE IRA pension plan covering all employees who are eligible. Under the plan, KWA contributes a 100% match of up to 3% of each eligible employee's salary. Employer contributions for the years ended December 31, 2018 and 2017 were \$4,999 and \$9,531, respectively.

Note 8 - Liquidity and Availability

The following table reflects KWA's financial assets as of December 31, 2018 available for general expenditure within one year.

	2018
Financial assets	
Cash	\$ 168,708
Certificates of deposit	50,641
Financial assets, at year end	\$ 219,349

In addition to financial assets available to meet general expenditures over the year, KWA operates with a balanced budget and anticipates covering its general expenditures by collecting sufficient program and other revenues, by utilizing resources from current and prior year's gifts, as needed.

Note 9 - New Pronouncements

Accounting Standards Update 2016-02, Leases

In February 2016, the FASB issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, requiring all leases to be recognized on KWA's balance sheet as a right-of-use asset and a lease liability, unless the lease is a short term lease (generally a lease with a term of twelve months or less). At the commencement date of the lease, KWA will recognize: 1) a lease liability for KWA's obligation to make payments under the lease agreement, measured on a discounted basis; and 2) a right-of-use asset that represents KWA's right to use, or control the use of, the specified asset for the lease term. Upon adopting the ASU, KWA will be required to recognize and measure its leases at the beginning of the earliest period presented using a modified retrospective approach. ASU 2016-02 will be effective for KWA for the year ending December 31, 2020, with early adoption permitted. KWA is currently evaluating the effect that the new standard will have on its financial statements.

Kentucky Waterways Alliance, Inc.
Notes to Financial Statements (Continued)
December 31, 2018 and 2017

Note 9 - New Pronouncements (Continued)

Accounting Standards Update 2014-09, Revenue from Contracts with Customers

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*, requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The core principle of ASU 2014-09 is to recognize revenues when a customer obtains control of a good or service, in an amount that reflects the consideration to which an entity is expected to be entitled for those goods or services. The standard will replace most existing revenue recognition guidance in GAAP when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method. In August 2015, the FASB issued ASU 2015-14, which deferred the effective date of ASU 2014-09 by one year. The updated standard will be effective for the year ending December 31, 2019. KWA has not yet selected a transition method and is currently evaluating the effect that the new standard will have on its financial statements.

Accounting Standards Update 2018-08, Not-for-Profit Entities

In June 2018, the FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958)*, to assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. The ASU will be effective for KWA for the year ending December 31, 2019. KWA is currently evaluating the effect that the new standard will have on its financial statements.

Accounting Standards Update 2016-18, Statement of Cash Flows – Restricted Cash

In November 2016, the FASB issued ASU 2016-18, *Statement of Cash Flows – Restricted Cash (Topic 230)*, to require that the statement of cash flows explain the change during the period in total cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The ASU will be effective for KWA for the year ending December 31, 2019. KWA is currently evaluating the effect that the new standard will have on its financial statements.

Note 10 - Subsequent Events

Management has evaluated subsequent events through May 28, 2019, the date the financial statements were available to be issued. KWA returned \$4,042,910 to the Ecosystem Investment Partners (EIP), Inc. on behalf of the Kentucky Transportation Cabinet (KYTC) in May of 2019 because KWA was no longer involved in the mitigation restoration project in Lawrence County. Substantially all of these funds were held in restricted cash accounts as of December 31, 2018.

KENTUCKY WATERWAYS ALLIANCE, INC.**General Information**

Organization Number	0313971
Name	KENTUCKY WATERWAYS ALLIANCE, INC.
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	4/14/1993
Organization Date	4/14/1993
Last Annual Report	6/20/2019
Principal Office	120 WEBSTER ST., SUITE 217 LOUISVILLE, KY 40206
Registered Agent	WARD G. WILSON 120 WEBSTER ST. SUITE 217 LOUISVILLE, KY 40206

Current Officers

President	<u>Gordon Garner</u>
Vice President	<u>Kay Harker</u>
Secretary	<u>Hugh Archer</u>
Treasurer	<u>Pamla Wood</u>
Director	<u>Robert Johnson</u>
Director	<u>Tom Vierheller</u>
Director	<u>Marcia Boone</u>

Individuals / Entities listed at time of formation

Director	<u>BETH K STEWART</u>
Director	<u>HELEN POWELL</u>
Director	<u>ED PUTERBAUGH</u>
Incorporator	<u>BETH K STEWART</u>

Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

<u>Annual Report</u>	6/20/2019	1 page	<u>PDF</u>
<u>Annual Report</u>	6/20/2018	1 page	<u>PDF</u>
<u>Registered Agent name/address change</u>	6/2/2017 4:15:20 PM	1 page	<u>PDF</u>
<u>Annual Report</u>	6/2/2017	1 page	<u>PDF</u>
<u>Annual Report</u>	3/14/2016	1 page	<u>PDF</u>
<u>Annual Report</u>	5/21/2015	1 page	<u>PDF</u>
<u>Annual Report</u>	1/23/2014	1 page	<u>PDF</u>
<u>Annual Report</u>	2/11/2013	1 page	<u>PDF</u>
<u>Annual Report</u>	5/11/2012	1 page	<u>PDF</u>
<u>Annual Report</u>	5/24/2011	1 page	<u>PDF</u>
<u>Registered Agent name/address change</u>	6/22/2010	1 page	<u>tiff</u> <u>PDF</u>

<u>Annual Report</u>	6/22/2010	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/24/2009	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Principal Office Address Change</u>	6/24/2009	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/23/2008	1 page	<u>PDF</u>	
<u>Annual Report</u>	5/24/2007	1 page	<u>PDF</u>	
<u>Annual Report</u>	5/25/2006	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	5/31/2005	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	4/29/2003	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/18/2002	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/23/2001	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/7/2000	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	6/21/1999	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1997	1 page	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	6/4/1997	1 page	<u>tiff</u>	<u>PDF</u>
<u>Reinstatement</u>	7/26/1996	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Statement of Change</u>	7/26/1996	2 pages	<u>tiff</u>	<u>PDF</u>
<u>Administrative Dissolution</u>	11/1/1995	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	7/1/1995	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	3/25/1994	1 page	<u>tiff</u>	<u>PDF</u>
<u>Articles of Incorporation</u>	4/14/1993	8 pages	<u>tiff</u>	<u>PDF</u>

Assumed Names

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	6/20/2019 12:21:39 PM	6/20/2019 12:21:39 PM	
Annual report	6/20/2018 11:21:18 AM	6/20/2018 11:21:18 AM	
Annual report	6/2/2017 4:21:32 PM	6/2/2017 4:21:32 PM	
Registered agent address change	6/2/2017 4:15:20 PM	6/2/2017 4:15:20 PM	
Annual report	3/14/2016 11:54:27 AM	3/14/2016 11:54:27 AM	
Annual report	5/21/2015 3:33:19 PM	5/21/2015 3:33:19 PM	
Annual report	1/23/2014 10:52:09 AM	1/23/2014 10:52:09 AM	
Annual report	2/11/2013 11:43:12 AM	2/11/2013 11:43:12 AM	
Annual report	5/11/2012 5:56:53 PM	5/11/2012 5:56:53 PM	
Annual report	5/24/2011 4:38:41 PM	5/24/2011 4:38:41 PM	
Annual report	6/22/2010 10:10:11 AM	6/22/2010	
Registered agent address change	6/22/2010 10:09:28 AM	6/22/2010	
Principal office change	6/24/2009 8:52:24 AM	6/24/2009	
Annual report	6/24/2009 8:51:43 AM	6/24/2009	
Annual report	5/23/2008 11:11:49 AM	5/23/2008 11:11:49 AM	
Annual report	5/24/2007 12:16:59 PM	5/24/2007 12:16:59 PM	

Annual report	5/25/2006	5/25/2006
	3:45:09 PM	
Registered agent address change	6/4/1997	6/4/1997
Principal office change	5/19/1997	5/19/1997
Principal office change	7/26/1996	7/26/1996
Reinstatement	7/26/1996	7/26/1996
Registered agent address change	7/26/1996	7/26/1996
Admin Dis. A. report not in	11/1/1995	11/1/1995

Microfilmed Images

Microfilm images are not available online. They can be ordered by faxing a Request For Corporate Documents to the Corporate Records Branch at 502-564-5687.

Annual Report	5/26/2005	1 page
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