

**NEIGHBORHOOD DEVELOPMENT FUND  
Not-for-Profit Transmittal and Approval Form**

**Applicant/Program:** Kentucky Waterways Alliance, Inc.

**Executive Summary of Request:**  
Funding for cost of rental equipment (Clifton Center, projection, promotional and program materials) for screening events on October 27 and November 6 of the documentary "Beargrass Creek: The Creek In Your Backyard".

Is this program/project a fundraiser?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Is this applicant a faith based organization?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does this application include funding for sub-grantee(s)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

<u>9</u>	<u><i>Bill Helander</i></u>	<u>\$1,000</u>	<u>7/20/16</u>
District #	Council Member Signature	Amount	Date

**Primary Sponsor Disclosure**  
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

**Approved by:**  
\_\_\_\_\_ Date \_\_\_\_\_  
Appropriations Committee Chairman

**Clerk's Office Only:**  
Request Amount: \_\_\_\_\_ Committee Amended Appropriation: \_\_\_\_\_  
Original Appropriation: \_\_\_\_\_ Council Amended Appropriation: \_\_\_\_\_



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION CHECKLIST

**Legal Name of Applicant Organization:** Kentucky Waterways Alliance, Inc.

**Program Name and Request Amount:** Beargrass Creek Documentary Screening Events

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input 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"> <li>• Kentucky Secretary of State?</li> <li>• Louisville Metro Revenue Commission?</li> <li>• Louisville Metro Government?</li> <li>• Internal Revenue Service?</li> <li>• Louisville Metro Human Relations Commission?</li> </ul>	<input type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes
Does the application budget reflect only the revenue and expenses of the project/program?	<input 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 type="checkbox"/> N/A
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> ...
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 type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input 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"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standard?	<input type="checkbox"/> No
Prepared by: <i>Wife G. Stange</i>	Date: 07/19/16





# LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:		<b>Kentucky Waterway Alliance, Inc.</b>	
<i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>			
Main Office Street & Mailing Address: 120 Webster Street, Suite 217 Louisville, KY 40206			
Website: <a href="http://www.kwalliance.org">www.kwalliance.org</a>			
Applicant Contact:	Jeffrey Jewel	Title:	Development Director
Phone:	502-589-8008	Email:	jeffrey@kwalliance.org
Financial Contact:	Judy Petersen	Title:	Executive Director
Phone:	502-589-8008	Email:	judy@kwalliance.org
Organization's Representative who attended NDF Training: Becky Blair			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	Clifton Center / Butchertown Grocery		
Council District(s):	9	Zip Code(s):	40206
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Beargrass Creek Documentary Screenings			
Total Request: (\$)	2000.00	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"/> List of Board of Directors (include term & term limits) <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 <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if required <input checked="" type="checkbox"/> Staff including the 3 highest paid staff	
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:	Metro NDF	Amount: (\$)	1,000.00
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Applicant's Initials



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

**Describe Agency's Vision, Mission and Services:**

**VISION:**

Kentucky Waterways Alliance envisions a future with healthy waterways in Kentucky – a healthy aquatic environment and fish population, dependable and clean water supplies now and for future generations, local economies benefiting from tourism and recreation, and the celebration of culture and heritage connected to Kentucky's vast network of water resources.

**MISSION:**

To protect, restore and celebrate Kentucky's unique waterways and their watersheds.

**OUR CORE FUNCTIONS:**

The Kentucky Waterways Alliance is the voice for the lakes, rivers, streams, and creeks of Kentucky. We are the only water-focused organization with a state-wide scope in Kentucky.

We work in partnership with many organizations, to perform the following core functions:

**Protection:** We advocate for clean water and protect our streams from the impact of pollution. We engage citizens and provide them the tools they need to speak up for our critical water resources.

**Restoration:** We work in watersheds and communities across the state to facilitate the restoration of unhealthy streams. We assist in funding unique projects that can help restore threatened and endangered species as well as their environments.

**Celebration:** Many of Kentucky's waterways are national treasures, providing clean water and unique habitat to world-class biodiversity. We live, work, and play in the watersheds across the state and we celebrate their unique values.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 4 – 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.):**

Two years ago through funding from a Kickstarter campaign, Louisville Audubon Society, several metro council districts, MSD, and other individual sponsors we were able to provide funding for film-maker Morgan Atkinson to spend a year and a half focusing on Beargrass Creek. In June, 2016 we released the trailer "Beargrass: The Creek In Your Backyard".

On October 27th we will host a screening of this documentary film, discussing the value of clean water to an urban environment at the Clifton Center here in Louisville. This event is open to the public and we have invited Wendell Berry, Tori Murden McClure, and Mayor Fischer to provide comments at the event. KET will also air this documentary and we are working with the Kentucky Division of Water to develop a viewing guide that will be disseminated by KET. Estimated audience at Clifton Center event is 500.

On Sunday, November 6th, we will host a reception/screening at Butchertown Grocery for neighborhood leaders and business association leaders that represent areas within the Beargrass Creek Watershed. Estimated audience of 75.

We are seeking \$1000 each from Metro Districts 8 and 9 and will proudly list these districts and council representatives as sponsors on all materials.

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

There are three main categories of costs for this event. Rental of the Clifton Center (\$1050), rental of projection equipment and associated costs (\$1200) and promotional and program printed materials (\$1750).

We are requesting assistance with the cost of projection equipment (\$950) and rental costs for the Clifton Center (\$1050)

Funding will be solely handled by Kentucky Waterways Alliance which acts as the fiscal agent for Beargrass Creek Alliance and Salt River Watershed Watch.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Any proceeds generated by these events will be split between the Beargrass Creek Alliance, Salt River Watershed Watch, and Kentucky Waterways Alliance after payment of expenses to further protect Kentucky's waterways.

**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:

Effective October 24, 2013, reimbursements should not be made 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.

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.





## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**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:**

The two screenings of this important documentary film will benefit all attendees by providing an understanding of the importance of clean water to the urban environment. By focusing on Louisville's own urban watershed this film demonstrates the effects that a city as a whole and the everyday actions of individual citizens have on the health of our water resources. The film relates the history of our urban watershed, the current conditions, and the importance of moving forward in restoring and protecting Beargrass Creek.

Our goal is to reach the largest possible audience through these screenings with the message of protection and preservation of our urban watershed. We hope to reach people across Louisville and across the spectrum of our population. Success will be measured by not only the number of attendees these events generate but also the ripple effect created in the community as attendees discuss the film with family, friends, neighbors, and colleagues.

**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.**

KWA organized the Beargrass Creek Alliance (BCA) and serves as the fiscal and staffing agent for this dedicated group of volunteers. BCA has lead the effort to mark more than 1500 storm drains in the watershed, given numerous presentations to groups and individuals about what they can do to lessen the impact of stormwater on Beargrass Creek and is a partner in making and providing content for the film. KWA has a similar relationship with Salt River Watershed Watch and serves as fiscal agent for SRWW as well.

Other partners we collaborate with on Beargrass Creek include: Olmstead Conservancy, Louisville Metro Parks, Irish Hill Neighborhood Association, Biohabitats, Jefferson County Soil and Water Conservation District and Louisville MSD.

Additional partners in the Louisville area include: Harrods Creek Alliance, Darby Creek Watershed Council, Kentucky Resources Council, and the Limestone Natural Lands Trust.

Handwritten initials in blue ink, appearing to be "KWA".



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 5 – 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.

	Column 1	Column 2	Column (1+2)=3
Program/Project Expenses	Proposed Metro Funds	Non- Metro Funds	Total Funds
<b>A: Personnel Costs Including Benefits</b>			
<b>B: Rent/Utilities</b>			
<b>C: Office Supplies</b>			
<b>D: Telephone</b>			
<b>E: In-town Travel</b>			
<b>F: Client Assistance (Attach Detailed List)</b>			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>	0	1750	1750
<b>I: Community Events &amp; Festivals (Attach Detail List)</b>			
<b>J: Small Equipment</b>			
<b>K: Capital Equipment</b>			
<b>L: Other Expenses (Attach Detail List)</b>	2000	250	2250
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	2000	2000	4000
<b>% of Program Budget</b>	50 %	50 %	100%

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

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	2000
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	2000

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

\*\*Must equal or exceed total in column 2.



### LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**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
<p align="center"><i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution &amp; Other In Kind)</i></p>		

**\* 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:** 1993

**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:**

Applicant's Initials



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – 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 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.
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 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.

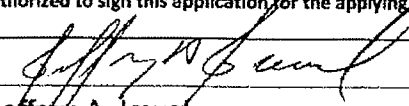
#### Standard Certifications

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 7 – 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:		Date:	7/19/16
Legal Signatory: (please print):	Jeffrey A Jewel	Title:	Development Director
Phone:	812-589-8008	Extension:	
Email:	jeffrey@kwalliance.org		



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  
000000 00  
00016189  
BODC: TE

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

4446

Employer Identification Number: [REDACTED]  
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 EO  
[REDACTED] 000000 00  
00016190

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

Sincerely yours,

*Michele M. Sullivan*

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

Kentucky Waterways Alliance Budget

<b>Expense</b>		
<b>Sub-Contracts</b>		105,900
Mark Howell (Bacon Cr)	30,000	
BMPs Bacon Creek (septic & ag)	7,000	
BMPs new Bacon Creek (ag & septic)	41,500	
BMPs Darby Creek	20,600	
VEE: WVRC	3,800	
Bookkeeper (est: \$30/hr @ 6 hr/wk*30 wks)	2,000	
Better Bourbon/Beer Clean Water	1,000	
<b>Direct Grant Expenses</b>		5,000
<b>Total Payroll, Benefits &amp; Tax Expenses</b>		346,267
<b>Total Allocated Salaries</b>	311,900	
Pension Plan Contributions	9,357	
State Unemployment	1,150	
FICA Expenses	23,860	
<b>Professional Fees</b>		15,100
Solid Ground (Bd Dev) or (St Plan)	8,500	
Payroll software + QB	800	
CPA (audit & 990)	5,800	
<b>Office Supplies</b>		2,500
<b>Office Equipment (Norcross grant)</b>		1,500
<b>Postage &amp; Delivery</b>		5,000
<b>Printing</b>		18,000
<b>Office Occupancy &amp; Utilities</b>		17,000
<b>Rental-Other</b>		1,800
<b>Travel</b>		18,000
<b>River Clean-Ups</b>		2,500
<b>Training &amp; Professional development</b>		3,000
<b>Meeting Expenses</b>		6,500
<b>Bank Charges</b>		1,500
<b>Insurance</b>		4,500
<b>Membership, Dues &amp; Subscriptions</b>		1,200
<b>Computer/Web services</b>		2,500
<b>Advertising/Marketing Expense</b>		4,000
<b>Miscellaneous</b>		383
<b>Total Expense</b>		562,150
<b>Net Ordinary Income</b>		0

Kentucky Waterways Alliance Budget

2016 Budget DRAFT Basic Op	
<b>Grants Total</b>	317,350
Red River WBP	
Virginia Environmental Endowment	10,000
McKnight Foundation	119,000
Bacon Creek 319 (h) WBP	19,700
Darby Creek 319 (h) WBP	57,650
Bacon Creek 319 (h) WBP - new	98,500
Dendri Fund	10,000
Lville Metro Wild & Scenic	1,000
Norcross (computers)	1,500
<b>Membership and Other Contributions</b>	170,000
Merchandise Sales	700
Interest on Money Market	100
Special Events	2,000
KARF Management Fee	72,000
<b>Total Income</b>	<b>562,150</b>



KWA Board of Directors 2016

7/19/2016

Officer or Delegate Type	Name	Committee(s)	Term Ends
President	Gordon Garner	Executive, Strategic Planning	7/1/2017
Vice President	Ward Wilson	Executive, Personnel, Board Development	7/1/2019
Secretary	Hugh Archer	Executive, Board Development	7/1/2018
Treasurer	Pamla Wood	Executive, Finance/Audit	7/1/2017
Immediate Past President	Bev Juett	Executive, Strategic Planning	7/1/2017
Big Sandy Basin Delegate	Tom Vierheller	Strategic Planning	7/1/2017
Licking River Basin Delegate	John Niland		
Upper Cumberland Basin Delegate			
Salt River Basin Delegate	Virginia Lee	Resource Development, Finance/Audit	7/1/2019
Upper Green Basin Delegate	Richie Kessler		7/1/2018
Lower Green Basin Delegate	Scott Vander Ploeg	Strategic Planning, Resource Development	7/1/2019
Lower Cumberland and Tradewater Basin Delegate			
Tennessee and Mississippi Rivers Basin Delegate (Jackson Purchase)	Bob Johnson	Strategic Planning	7/1/2019
At Large			
At Large	Kay Harker	Board Development, Personnel	7/1/2017
At Large			
At Large	Levy Schroeder		7/1/2018
Executive Director - ex officio	Judy Petersen	N/A	N/A
Council Member Emeritus	Frank Eisen	N/A	N/A

term limits - 2 consecutive terms - 3 years



**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT  
KENTUCKY WATERWAYS ALLIANCE, INC.  
DECEMBER 31, 2014 AND 2013**



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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
Kentucky Waterways Alliance, Inc.

We have audited the accompanying financial statements of the Kentucky Waterways Alliance, Inc., (a not-for-profit organization) which comprise the statements of financial position as of December 31, 2014 and 2013, 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.

### **Auditor's 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 of 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, 2014 and 2013, 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.

*Anderson, Bryant, Harkley + Wainlow, P.S.C.*

Louisville, Kentucky  
May 19, 2015



**STATEMENTS OF FINANCIAL POSITION  
KENTUCKY WATERWAYS ALLIANCE, INC.  
DECEMBER 31, 2014 AND 2013**

	2014	2013
<b>ASSETS</b>		
Cash	\$ 127,126	\$ 153,919
Cash - Watershed Watch Groups	17,789	16,973
Cash - federal grants	140,529	-
Accounts receivable	24,045	12,372
Unconditional promises to give	-	99,000
Restricted cash	3,177,914	3,457,163
Equipment, net	1,526	2,540
Total assets	\$ 3,488,929	\$ 3,741,967
 <b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 19,630	\$ 175
Accrued payroll and related taxes	15,232	18,601
Fiscal sponsorship payable	3,177,914	3,457,163
Total liabilities	3,212,776	3,475,939
 <b>NET ASSETS</b>		
Unrestricted	74,472	81,180
Temporarily restricted	201,681	184,848
Total net assets	276,153	266,028
Total liabilities and net assets	\$ 3,488,929	\$ 3,741,967

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



**STATEMENTS OF ACTIVITIES  
KENTUCKY WATERWAYS ALLIANCE, INC.  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	2014			2013		
	Unrestricted	Temporarily Restricted		Unrestricted	Temporarily Restricted	
		Total	Total		Total	Total
Revenue and support:						
Contributions and grants	\$ 194,302	\$ 178,656	\$ 372,958	\$ 390,672	\$ 177,814	\$ 568,486
Special event income	46,864	-	46,864	28,137	-	28,137
Special event expense	(27,845)	-	(27,845)	(16,425)	-	(16,425)
Interest income	311	-	311	223	-	223
KARF sponsorship revenue	252,652	-	252,652	407,888	-	407,888
Other income	33,475	-	33,475	37,500	-	37,500
Total revenue and support	499,759	178,656	678,415	847,995	177,814	1,025,809
Net assets released from restrictions:						
Restrictions satisfied by payments	161,823	(161,823)	-	33,173	(33,173)	-
Total revenue, support and reclassifications	661,582	16,833	678,415	881,168	144,641	1,025,809
Expenses:						
Program services	526,779	-	526,779	758,924	-	758,924
Management and general	97,519	-	97,519	91,550	-	91,550
Fund raising	43,992	-	43,992	33,021	-	33,021
Total expenses	668,290	-	668,290	883,495	-	883,495
Increase (decrease) in net assets	(6,708)	16,833	10,125	(2,327)	144,641	142,314
Net assets at beginning of year	81,180	184,848	266,028	83,507	40,207	123,714
Net assets at end of year	\$ 74,472	\$ 201,681	\$ 276,153	\$ 81,180	\$ 184,848	\$ 266,028

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



**STATEMENTS OF FUNCTIONAL EXPENSES  
KENTUCKY WATERWAYS ALLIANCE, INC.  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	2014				2013			
	Management		Management		Management		Management	
	Total	Program Services	Management and General	Fund Raising	Total	Program Services	Management and General	Fund Raising
Salaries and wages	\$ 261,209	\$ 173,979	\$ 56,305	\$ 30,925	\$ 247,119	\$ 169,081	\$ 50,384	\$ 27,654
Payroll taxes	20,899	13,920	4,505	2,474	20,702	14,164	4,221	2,317
Employee benefits	7,858	5,234	1,694	930	4,096	2,803	835	458
Program expenses	39,437	39,437	-	-	137,493	137,493	-	-
KARF sponsorship expenses	252,652	252,652	-	-	407,888	407,888	-	-
Professional fees	15,943	1,610	11,873	2,460	5,984	-	5,984	-
Marketing and advertising	2,125	1,864	95	166	1,244	911	320	13
Office expenses	4,512	2,441	832	1,239	2,820	1,244	1,463	113
Printing	17,084	13,442	2,018	1,624	13,870	3,661	9,671	538
Postage and shipping	6,368	1,726	2,989	1,653	4,194	1,439	1,823	932
Information technology	1,191	73	1,118	-	1,765	75	1,690	-
Occupancy	14,336	9,549	3,090	1,697	13,825	6,439	6,879	507
Travel	11,436	9,857	1,135	444	8,058	6,364	1,499	195
Conferences and meetings	4,448	-	4,300	148	1,795	837	958	-
Insurance	4,841	-	4,841	-	3,410	-	3,410	-
Dues and subscriptions	913	51	862	-	938	200	738	-
Repairs and maintenance	508	-	508	-	3,972	2,809	1,163	-
Training	1,427	205	1,135	87	2,305	1,826	309	170
Miscellaneous	89	64	-	25	1,269	1,179	50	40
Depreciation	1,014	675	219	120	748	511	153	84
<b>Total expenses</b>	<b>\$ 668,290</b>	<b>\$ 526,779</b>	<b>\$ 97,519</b>	<b>\$ 43,992</b>	<b>\$ 883,495</b>	<b>\$ 758,924</b>	<b>\$ 91,550</b>	<b>\$ 33,021</b>
	<u>100.0%</u>	<u>78.8%</u>	<u>14.6%</u>	<u>6.6%</u>	<u>100.0%</u>	<u>85.9%</u>	<u>10.4%</u>	<u>3.7%</u>

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





**STATEMENTS OF CASH FLOWS**  
**KENTUCKY WATERWAYS ALLIANCE, INC.**  
**FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	2014	2013
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ 10,125	\$ 142,314
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,014	748
(Increase) decrease in operating assets:		
Accounts receivable	(11,673)	39,004
Unconditional promises to give	99,000	(99,000)
Increase (decrease) in operating liabilities:		
Accounts payable	19,455	(11,928)
Accrued payroll and related taxes	(3,369)	1,212
Net cash provided (used) by operating activities	114,552	72,350
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of equipment	-	(1,078)
Net increase (decrease) in cash	114,552	71,272
Cash at beginning of year	170,892	99,620
Cash at end of year	\$ 285,444	\$ 170,892

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



**NOTES TO FINANCIAL STATEMENTS  
KENTUCKY WATERWAYS ALLIANCE, INC.  
DECEMBER 31, 2014 AND 2013**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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**

The financial statements of the organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

**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 three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. A description of the three net assets categories follows:

Unrestricted Net Assets: include the portion of expendable funds that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets: include gifts for which donor-imposed restrictions have not been met.

Permanently Restricted Net Assets: include amounts where the donor has stipulated the corpus be invested in perpetuity and only the income is made available for program operations in accordance with donor restrictions.



## **NOTES TO FINANCIAL STATEMENTS – CONTINUED**

### **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.

### **Accounts Receivable**

Accounts receivable consists primarily of receivables for program fees earned by KWA. An allowance for uncollectibles has not been recorded because management believes all receivables are fully collectible.

### **Unconditional Promises to Give**

Unconditional promises to give are recognized when the donor makes a promise to give to KWA that is, in substance, unconditional. Unconditional promises to give becoming due in the next year are recorded at net realizable value. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk free interest rates applicable to the years in which the promises are received.

### **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.



## NOTES TO FINANCIAL STATEMENTS – CONTINUED

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 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, 2014 and 2013 was \$3,292,914 and \$3,457,163, respectively.

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.

### Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets 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 temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.





## NOTES TO FINANCIAL STATEMENTS – CONTINUED

### **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**

Expenses are charged to programs and supporting services directly, or on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of KWA.

### **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 statement of activities or accrued in the statement of financial position. Federal and state tax returns of the entity are generally open to examination by the relevant taxing authorities for a period of three years from the date the returns are filed.

### **Reclassifications**

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform to the presentation in current year financial statements.



**NOTES TO FINANCIAL STATEMENTS – CONTINUED**

**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. At various times during the year, the cash balances exceed amounts federally insured. The risk is managed by maintaining all deposits in high quality financial institutions.

**NOTE 3. PROMISES TO GIVE**

Unconditional promises as stated are receivable within one year, and therefore no discount has been applied. No allowance for doubtful accounts has been applied, as management believes that all amounts are fully collectible.

**NOTE 4. 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 other income. The fiscal sponsorship activity is as follows:

	<u>2014</u>	<u>2013</u>
Balance - beginning of year	\$ 3,457,163	\$ 3,250,047
Revenue	339,922	614,204
Administration fee	(30,000)	(37,500)
Distributions/expenses	<u>(589,171)</u>	<u>(369,588)</u>
Balance - end of year	<u>\$ 3,177,914</u>	<u>\$ 3,457,163</u>

See Note 10 for subsequent event.



**NOTES TO FINANCIAL STATEMENTS – CONTINUED**

**NOTE 5. 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, 2014 and 2013, the cost and accumulated depreciation of such assets were as follows:

	<u>2014</u>	<u>2013</u>
Computer equipment and software	\$ 4,658	\$ 4,658
Less accumulated depreciation	<u>(3,132)</u>	<u>(2,118)</u>
	<u>\$ 1,526</u>	<u>\$ 2,540</u>
Depreciation expense	<u>\$ 1,014</u>	<u>\$ 748</u>

**NOTE 6. RESTRICTIONS ON ASSETS**

Temporarily restricted net assets are available for the following purposes:

	<u>2014</u>	<u>2013</u>
Subsequent year's activities	\$ 43,363	\$ 167,875
Program activities	140,529	-
Watershed Watch Groups	<u>17,789</u>	<u>16,973</u>
	<u>\$ 201,681</u>	<u>\$ 184,848</u>

**NOTE 7. LEASE**

KWA leased office space under a month to month operating lease, for \$765 per month through December 2014. Rental expense for the years ended December 31, 2014 and 2013 was \$9,480 and \$9,180, respectively.

A lease agreement was reached for the period ending December 31, 2015, for a total annual obligation of \$10,980.



## NOTES TO FINANCIAL STATEMENTS – CONTINUED

### NOTE 8. 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, 2014 and 2013 were \$7,859 and \$4,096, respectively.

### NOTE 9. WATERSHED WATCH GROUPS

The Watershed Watch Groups are volunteers in the state who are giving their time in an effort to improve Kentucky waterways through a coordinated campaign of water quality monitoring, skills development, and advocacy. Because these programs have not been incorporated separately, they use KWA's non-profit status in order to obtain grants and contributions and to carry out their program objectives. For these reasons, the assets and operations of the Watershed Watch Groups for the Salt River and Upper Green River are included in these financial statements.

### NOTE 10. SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 19, 2015, the date the financial statements were available to be issued.

Funds from the fiscal sponsorship arrangement were returned to the U.S. Fish and Wildlife Service in April of 2015 (totaling approximately \$911,000) after determining that the funds were in fact grants to KWA, not penalty settlements deposited from 3<sup>rd</sup> parties. As such, KWA was not in compliance with federal rules relating to how quickly the funds were being spent. Because the funds were never recognized in revenue, the return of the funds will have no impact on the net assets of the organization.





Form **990**

**Return of Organization Exempt From Income Tax**

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

OMB No. 1545-0047

**2014**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.  
Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization: **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 217**  
 City or town, state or province, country, and ZIP or foreign postal code: **LOUISVILLE, KY 40206**

**D** Employer identification number: [REDACTED]

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

**F** Name and address of principal officer: **JUDITH PETERSEN**  
**SAME AS C ABOVE**

**G** Gross receipts \$: **706,260.**

**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**

**K** Form of organization:  Corporation  Trust  Association  Other

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

**H(c)** Group exemption number

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO PROTECT AND RESTORE KENTUCKY'S WATERWAYS.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>16</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>16</b>
	<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>5</b>	<b>6</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>450</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>568,486.</b>	<b>381,278.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>445,388.</b>	<b>286,127.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>223.</b>	<b>311.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>11,712.</b>	<b>10,699.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>1,025,809.</b>	<b>678,415.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>0.</b>	<b>0.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>271,917.</b>	<b>289,966.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>43,992.</b>	<b>0.</b>	<b>0.</b>
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>611,578.</b>	<b>378,324.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>883,495.</b>	<b>668,290.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>142,314.</b>	<b>10,125.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>3,741,967.</b>	<b>3,488,929.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>3,475,939.</b>	<b>3,212,776.</b>
		<b>266,028.</b>	<b>276,153.</b>

**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: **JUDITH PETERSEN, EXECUTIVE DIRECTOR** Date: \_\_\_\_\_

**Paid** Print/Type preparer's name: **BARBARA A. LASKY** Preparer's signature: [REDACTED] Date: \_\_\_\_\_ Check if self-employed:

**Preparer Use Only** Firm's name: **ANDERSON, BRYANT, LASKY & WINSLOW, PSC** Firm's EIN: [REDACTED]  
 Firm's address: **943 SOUTH FIRST STREET LOUISVILLE, KY 40203** Phone no. (502) 584-9793

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

432001 11-07-14 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2014)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO PROTECT AND RESTORE KENTUCKY'S WATERWAYS.

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 252,652. including grants of \$ ) (Revenue \$ 282,652.) THE KENTUCKY AQUATIC RESOURCES FUND (KARF) ACCEPTS FUNDS FROM (AUTHORIZED) DEVELOPMENT PROJECTS THAT HAVE CAUSED NEGATIVE IMPACTS TO AQUATIC SPECIES AND WATERWAYS IN THE STATE.

4b (Code: ) (Expenses \$ 94,794. including grants of \$ ) (Revenue \$ ) WATERSHED PLANNING - ASSIST COMMUNITIES AND WATERSHED GROUPS IN WATERSHED PLANNING - KWA WORKS WITH COMMUNITIES AND LOCAL GROUPS TO FACILITATE WATERSHED PLANNING INCLUDING BUILDING LOCAL ALLIANCES, WRITING AND IMPLEMENTING WATERSHED PLANS, AND ORGANIZING EDUCATION AND OUTREACH EVENTS AND PROGRAMS.

4c (Code: ) (Expenses \$ 132,126. including grants of \$ ) (Revenue \$ ) CWA ENFORCEMENT - IMPROVE IMPLEMENTATION & ENFORCEMENT OF THE CLEAN WATER ACT IN KENTUCKY - WE HELP TO PROTECT WATER QUALITY, SAVE WETLANDS AND FLOODPLAINS AND ASSIST IN CLEANING UP POLLUTED WATERS.

4d Other program services (Describe in Schedule O.) (Expenses \$ 47,207. including grants of \$ ) (Revenue \$ 3,475.)

4e Total program service expenses 526,779.

Corp. BOOK NO. 8 PAGE 644

12.00 pd

ARTICLES OF INCORPORATION

OF

Kentucky Waterways Alliance, INC.

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

BOD RABARGE  
SECRETARY OF STATE  
COMMONWEALTH OF KENTUCKY  
BY: *[Signature]*

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.

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

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to promote interest in, and the wise management of Kentucky waters, and generally to 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

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BOOK NO.

PAGE 648

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 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 Carriage 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

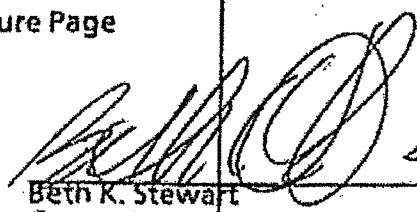
ARTICLE X

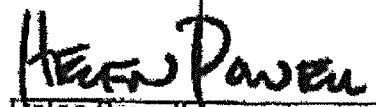
The private property of the incorporator and the directors shall not be subject to any of the Corporation's debts and liabilities.

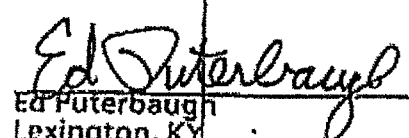
ARTICLE XI

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

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

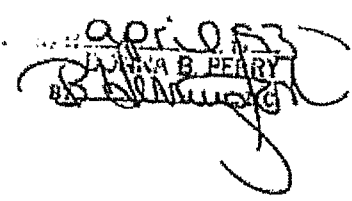
  
Helen Powell  
Lexington, KY 9/9/93

  
Ed Puterbaugh  
Lexington, KY 4-7-93

COMMONWEALTH OF KENTUCKY  
COUNTY OF SCOTT

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

Date of Kentucky  
County of Scott, Set.  
I, Baron D. Perry, Clerk in and for the County of Scott, do hereby certify that the foregoing was this 4th day of April 1993 at 10:50 A.M. Whereupon the same has been duly recorded in my office.

Witness by hand this 21 day of April 1993  
  
BARON D. PERRY

## Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) <b>Kentucky Waterways Alliance, Inc.</b>	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ <input checked="" type="checkbox"/> Exempt payee  <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.) <b>120 Webster Street, # 217</b>	Requester's name and address (optional)
	City, state, and ZIP code <b>Louisville, KY 40206</b>	
	List account number(s) here (optional)	

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>	<b>Employer identification number</b>								
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 15%;"> </td> <td style="width: 15%;"> </td> <td style="width: 15%;"> </td> <td style="width: 15%;"> </td> <td style="width: 15%;"> </td> <td style="width: 15%;"> </td> <td style="width: 15%;"> </td> <td style="width: 15%;"> </td> </tr> </table>									

**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).

**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 on page 4.

**Sign Here**      Signature of U.S. person ▶ *Judith Peterson*      Date ▶ **2/1/16**

**General Instructions**

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

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

#### Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

#### Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

#### Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

#### Specific Instructions

##### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**Disregarded entity.** Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**KWA Staff Roster – July 2016**

Judith Petersen, Executive Director (\$60,008.00 annual salary)

Jeffrey Jewel, Development Director (\$49,088.00 annual salary)

Tim Joice, Watershed Program Director (\$45,760)

Bijaya Shrestha, Water Policy Director

Jessica Kane, Community Engagement Director

Aaron Sole, Communications Director



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## KENTUCKY WATERWAYS ALLIANCE, INC.

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### General Information

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<b>Organization Number</b>	0313971
<b>Name</b>	KENTUCKY WATERWAYS ALLIANCE, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	4/14/1993
<b>Organization Date</b>	4/14/1993
<b>Last Annual Report</b>	3/14/2016
<b>Principal Office</b>	120 WEBSTER ST., SUITE 217 LOUISVILLE, KY 40206
<b>Registered Agent</b>	JUDITH D. PETERSEN 120 WEBSTER ST. SUITE 217 LOUISVILLE, KY 40206

### Current Officers

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<b>President</b>	<u>Gordon Garner</u>
<b>Vice President</b>	<u>Ward Wilson</u>
<b>Secretary</b>	<u>Hugh Archer</u>
<b>Director</b>	<u>Robert Johnson</u>
<b>Director</b>	<u>Beverly Juett</u>
<b>Director</b>	<u>Pamla Wood</u>

### Individuals / Entities listed at time of formation

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

### Images available online

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

## Assumed Names

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## Activity History

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Filing	File Date	Effective Date	Org. Referenced
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 3:45:09 PM	5/25/2006
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

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**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
Annual Report	5/25/2004	1 page
Annual Report	4/29/2003	1 page
Annual Report	7/18/2002	1 page
Annual Report	7/23/2001	1 page
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