

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

**Applicant/Program:** Kentucky Waterways Alliance

**Applicant Requested Amount:** \$2,250

**Appropriation Request Amount:** \$750

**Executive Summary of Request**

Funding for the 9th Annual Wild and Scenic Film Festival on Friday, March 10, 2017. Purpose is to increase awareness of environmental issues facing the world and our community. Included in screening will be Beargrass Creek documentary. Funds to be used towards printing and program costs.

Is this program/project a fundraiser?

☒ Yes ☐ No

Is this applicant a faith based organization?

☐ Yes ☒ No

Does this application include funding for sub-grantee(s)?

☐ Yes ☒ 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.

9

District #



Primary Sponsor Signature

\$750

Amount

2/6/17

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.

*N/A*

**Approved by:**

\_\_\_\_\_  
Appropriations Committee Chairman

\_\_\_\_\_  
Date

Final Appropriations Amount: \_\_\_\_\_

**Applicant/Program:**

Kentucky Waterways Alliance

**Additional Disclosure and Signatures****Additional Council Office 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.

**Council Member Signature and Amount**

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

**Applicant/Program:**

Kentucky Waterways Alliance

**Additional Disclosure and Signatures**

**Additional Council Office 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.

District 16 \_\_\_\_\_ \$ \_\_\_\_\_

District 17 \_\_\_\_\_ \$ \_\_\_\_\_

District 18 \_\_\_\_\_ \$ \_\_\_\_\_

District 19 \_\_\_\_\_ \$ \_\_\_\_\_

District 20 \_\_\_\_\_ \$ \_\_\_\_\_

District 21 \_\_\_\_\_ \$ \_\_\_\_\_

District 22 \_\_\_\_\_ \$ \_\_\_\_\_

District 23 \_\_\_\_\_ \$ \_\_\_\_\_

District 24 \_\_\_\_\_ \$ \_\_\_\_\_

District 25 \_\_\_\_\_ \$ \_\_\_\_\_

District 26 \_\_\_\_\_ \$ \_\_\_\_\_

# LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**Legal Name of Applicant Organization** Kentucky Waterways Alliance

**Program Name and Request Amount** 9th Annual Wild & Scenic Film Festival

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="text" value="Yes"/>
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="text" value="Yes"/>
Is the proposed public purpose of the program viable and well-documented?	<input type="text" value="Yes"/>
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="text" value="Yes"/>
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="text" value="Yes"/>
Has prior Metro Funds committed/granted been disclosed?	<input type="text" value="Yes"/>
Is the application properly signed and dated by authorized signatory?	<input type="text" value="Yes"/>
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="text" value="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="text" value="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="text" value="Yes"/>
Is the current Fiscal Year Budget included?	<input type="text" value="Yes"/>
Is the entity's board member list (with term length/term limits) included?	<input type="text" value="Yes"/>
Is recommended funding less than 33% of total agency operating budget?	<input type="text" value="N/A"/>
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="text" value="Yes"/>
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="text" value="N/A"/>
Is the most recent annual audit (if required by organization) included?	<input type="text" value="Yes"/>
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="text" value="N/A"/>
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="text" value="No"/>
Are the Articles of Incorporation of the Agency included?	<input type="text" value="Yes"/>
Is the IRS Form W-9 included?	<input type="text" value="Yes"/>
Is the IRS Form 990 included?	<input type="text" value="Yes"/>
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="text" value="N/A"/>
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="text" value="No"/>
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="text" value="No"/>
Prepared by: <i>Ville Gaudy</i>	Date: 02/06/17



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 - APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b>		Kentucky Waterways Alliance <i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>	
<b>Main Office Street &amp; Mailing Address:</b> 120 Webster, Suite 217, Louisville, KY 40206			
<b>Website:</b> www.kwalliance.org			
<b>Applicant Contact:</b>	Jeffrey Jewel	<b>Title:</b>	Development Director
<b>Phone:</b>	502-589-8008	<b>Email:</b>	jeffrey@kwalliance.org
<b>Financial Contact:</b>	Doris Holland	<b>Title:</b>	Office Manager/Bookkeeper
<b>Phone:</b>	502-589-8008	<b>Email:</b>	doris@kwalliance.org
<b>Organization's Representative who attended NDF Training:</b> Doris Holland			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b>		Gheens Foundation Lodge, 1421 Beckley Creek Pkwy, Louisville, KY	
<b>Council District(s):</b>		20	<b>Zip Code(s):</b> 40245
SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> 9th Annual Wild and Scenic Film Festival			
<b>Total Request: (\$)</b>		2,250	<b>Total Metro Award (this program) in previous year: (\$)</b> 1000.00
<b>Purpose of Request (check all that apply):</b>			
<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)			
<b>The Following are Required Attachments:</b>			
<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	
<b>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.</b>			
<b>Source:</b>	NDF Dist 9 (Beargrass Film Prem)	<b>Amount: (\$)</b>	2,000
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
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			

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

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

**Vision:** KWA envisions a Kentucky that sustains and celebrates our vast network of healthy waterways.

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

**Services:** Kentucky Waterways Alliance is the voice for the lakes, rivers, and streams of Kentucky. We are the only 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 protecting our stream from the impacts of pollution. We engage citizens and provide them with the tools they need to speak up for our critical water resources.

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

**Celebration:** Many Kentucky 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 - BOARD OF DIRECTORS AND PAID STAFF

[illegible]

**Describe the Board term limit policy:**

The board members serve staggered three year terms limited to two consecutive terms.

Three Highest Paid Staff Names	Annual Salary
Judy Petersen	60,088
Jeffrey Jewel	49,088
Tim Joice	47,840

## KWA Board of Directors 2016

9/21/2016

Officer or Delegate Type	Name	Committee(s)	Notes
President	Gordon Garner	Executive, Strategic Planning	stepping down as President in 2017, term ends in 2017, but will become Past President
Vice President	Ward Wilson	Executive, Personnel, Board Development	term ends in 2019
Secretary	Hugh Archer	Executive, Board Development	term ends in 2018
Treasurer	Pamla Wood	Executive, Finance/Audit	term ends in 2017
Immediate Past President	Bev Juett	Executive, Strategic Planning	will go off Board when Gordon steps down
Big Sandy Basin Delegate	Tom Vierheller		term ends in 2017
Licking River Basin Delegate	John Niland	Board Development	term ends 2018
Upper Cumberland Basin Delegate			We should do outreach there in 2016
Kentucky River Basin Delegate			
Salt River Basin Delegate	Virginia Lee	Resource Development, Finance/Audit	term ends in 2019
Upper Green Basin Delegate	Richie Kessler		term ends in 2018
Lower Green Basin Delegate	Scott Vander Ploeg	Resource Development	term ends in 2019
Lower Cumberland and Tradewater Basin Delegate			Did not recruit, but should target this area in 2016 for more members
Tennessee and Mississippi Rivers Basin Delegate (Jackson Purchase)	Bob Johnson		term ends in 2019
At Large	Kay Harker	Board Development, Personnel	move to KY River Basin delegate; term ends in 2017
At Large			
At Large			
At Large			
At Large			
At Large			
At Large			
Executive Director - ex officio	Judy Petersen	N/A	N/A
Council Member Emeritus	Frank Elsen	N/A	N/A

	<i>Currently filled</i>	<i>Possible</i>	<i>positions open</i>
Officers	5	5	0
Basins	6	9	3
At Large	1	7	6
<b>TOTAL</b>	<b>12</b>	<b>21</b>	<b>9</b>
<i>minimum</i>	3		
<i>maximum</i>	21		

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### 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.):**

The 9th Annual Wild and Scenic Film Festival will be held at the Gheens Foundation Lodge located in the Parklands of Floyd's Fork. This year we are excited to be partnering with the Parklands of Floyd's Fork to bring the festival to an even larger audience and bring a broader segment of our community,

The purpose of this event is to bring this international film festival to a local venue in order to increase awareness of environmental issues facing the world, our nation, our commonwealth, and our metropolitan area. The event has brought together hundreds of participants and dozens of non-profits and businesses to learn more about what we can do to protect the environment with particular emphasis on our waterways. This year we are screening nine films including a documentary about Beargrass Creek by noted local film-maker Morgan Atkinson.

There will be opening reception with food donated by Wiltshire Pantry and beer donated by SweetWater Brewery. Several dozen area non-profits and businesses will be tabling and available for discussions with attendees during the reception.

We sincerely hope that these films will inspire attendees to even greater levels of environmental stewardship and go on to effect positive change in our community.

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

Funding from the Neighborhood Development Fund would be used to cover costs directly to the festivals including the festival program costs (estimated at \$1500) printing of banners, event signage, and promotional materials such as posters and flyers and advertising. (\$750).

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

The film festival is an outreach event designed to promote awareness and increase membership and recognition of our causes. If we raise more than expenses due to any combination of sponsorships and ticket sales the funds would be spent to further outreach and education efforts in our local watersheds.

**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.



## 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 film festival benefits attendees by providing them with an increased understanding of local and national issues regarding water quality and our environment. The films demonstrate what motivated and committed citizens can do to effect real positive change often in the face of seemingly overwhelming obstacles.

Success of the festival will be determined by the number of attendees, with special regard to new attendees, and the number of new members, members renewing, and new volunteers we gain as a result of the event. We also follow-up with a survey of attendees to seek feedback, continue engagement, and gauge audience satisfaction with the film choice, overall event, and the venue.

Our long term goal is to build new relationships and strengthen current relationships with partner and concerned citizens of all ages and socio-economic backgrounds. We hope to empower members of our community to become true stewards of the environment, to increase their awareness of environmental issues and encourage advocacy. We also hope to draw more participants for rain garden installations, pollinator garden plantings, and clean-ups of our local waterways.

**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.**

In past years we have averaged approximately 20-25 partners for the film festival. Our new partnership with the Parklands of Floyd's Fork should help us expand that number. Most of the organizations involved are local non-profits such as the Kentucky Natural Land Trust, Nature Conservancy of Kentucky, and Canoe Kentucky. We'll also be partnering with several local businesses such as SweetWater Brewing, Wiltshire Pantry, and Quest Outdoors. Our partners typically provide in-kind services or donations or other forms of sponsorship in exchange for booth space to provide educational materials and interact with attendees.

We regularly collaborate with numerous community organizations on projects including creek clean-ups, educational events, environmental studies, policy discussions, rain garden installations, pollinator garden plantings, and watershed planning.

# LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

## 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	0	7200	7200
B: Rent/Utilities	0	0	0
C: Office Supplies	0	0	0
D: Telephone	0	0	0
E: In-town Travel	0	0	0
F: Client Assistance (See Detailed List on Page 8)	0	0	0
G: Professional Service Contracts	0	500	500
H: Program Materials	400	1175	1575
I: Community Events & Festivals (See Detailed List on Page 8)	1500	0	1500
J: Machinery & Equipment	0	800	800
K: Capital Project	0	0	0
L: Other Expenses (See Detailed List on Page 8)	350	1150	1500
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	2250	10825	13075
% of Program Budget	17 %	83 %	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)	4000.00
Fees Collected from Program Participants	3000.00
Other (please specify)	3825.00 (KARF and KWA)
Total Revenue for Column 2 Expenses **	10825.00

\*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 for Client Assistance, Community Events & Festivals 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 and Scenic Film Festival Program Fee	1,500	0	1,500
<b>Total</b>	1,500	0	1,500

## 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
Wiltshire Pantry	2500.00	donor assigned value of food donations
SweetWater	750.00	estimated beer donation
Parkland (Use of facilities)	2500.00	estimated value of facility usage
Volunteer Labor	2640.00	120 hours @ \$22 per hour
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution &amp; Other In Kind)</i>	8390.00	

**\* 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:**

**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:**

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### 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.

<b>Signature of Legal Signatory:</b>	<i>Jeffrey A. Jewel</i>	<b>Date:</b>	Feb 3, 2017
<b>Legal Signatory: (please print):</b>	Jeffrey A Jewel	<b>Title:</b>	Development Director
<b>Phone:</b>	502-589-8008	<b>Extension:</b>	
<b>Email:</b>	jeffrey@kwalliance.org		



IRS Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248162362

Apr. 13, 2010 LTR 4168C EO

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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 E0  
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

	2017 Budget	
Retained Earnings (Every Drop)	8,000	8,000
Grants Total		285,600
Membership and Other Contributions	205,000	205,000
Merchandise Sales	2,000	2,000
Interest on Money Market	100	100
KARF Management Fee	72,000	72,000
Total Income	572,700	572,700

Expense		
Sub-Contracts		111,000
Direct Grant Expenses		
Total Payroll, Benefits & Tax Expenses		367,323
Professional Fees		6,800
Office Supplies	2,500	2,500
Office Equipment	1,500	1,500
Postage & Delivery	5,000	5,000
Printing	18,000	18,000
Office Occupancy & Utilities	20,000	20,000
Rental-Other	1,200	1,200
Travel	18,000	18,000
River Clean-Ups	2,000	2,000
Training & Professional development	2,000	2,000
Meeting Expenses	5,000	5,000
Bank Charges	1,500	1,500
Insurance	4,500	4,500
Membership, Dues & Subscriptions	1,200	1,200
Computer/Web services	2,500	2,500
Advertising/Marketing Expense	2,500	2,500
Miscellaneous	177	177
Total Expense	572,700	572,700
Net Ordinary Income	0	0

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**KENTUCKY WATERWAYS ALLIANCE, INC.**

**DECEMBER 31, 2015 AND 2014**



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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, 2015 and 2014, 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, 2015 and 2014, 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.

*Baldwin CPAs, PLLC*

Louisville, Kentucky  
May 31, 2016

**STATEMENTS OF FINANCIAL POSITION  
KENTUCKY WATERWAYS ALLIANCE, INC.  
DECEMBER 31, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash	\$ 98,852	\$ 127,126
Cash - Watershed Watch Groups	7,048	17,789
Cash - federal grants	-	140,529
Accounts receivable	27,271	24,045
Promises to give	129,200	-
Restricted cash	6,871,994	3,177,914
Equipment, net	<u>24,912</u>	<u>1,526</u>
Total assets	<u>\$ 7,159,277</u>	<u>\$ 3,488,929</u>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ 19,630
Accrued payroll and related taxes	11,886	15,232
Fiscal sponsorship payable	<u>6,871,994</u>	<u>3,177,914</u>
Total liabilities	<u>6,883,880</u>	<u>3,212,776</u>
 <b>NET ASSETS</b>		
Unrestricted	87,899	74,472
Temporarily restricted	<u>187,498</u>	<u>201,681</u>
Total net assets	<u>275,397</u>	<u>276,153</u>
Total liabilities and net assets	<u>\$ 7,159,277</u>	<u>\$ 3,488,929</u>

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

**STATEMENTS OF ACTIVITIES**  
**KENTUCKY WATERWAYS ALLIANCE, INC.**  
**FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

	2015			2014		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Revenue and support:</b>						
Contributions and grants	\$ 112,844	\$ 289,940	\$ 402,784	\$ 194,302	\$ 178,656	\$ 372,958
Special event income	34,862	-	34,862	46,864	-	46,864
Special event expense	(34,604)	-	(34,604)	(27,845)	-	(27,845)
Interest income	77	-	77	311	-	311
KARF sponsorship revenue	924,705	-	924,705	252,652	-	252,652
Other income	40,664	-	40,664	33,475	-	33,475
Total revenue and support	1,078,548	289,940	1,368,488	499,759	178,656	678,415
<b>Net assets released from restrictions:</b>						
Restrictions satisfied by payments	304,123	(304,123)	-	161,823	(161,823)	-
Total revenue, support and reclassifications	1,382,671	(14,183)	1,368,488	661,582	16,833	678,415
<b>Expenses:</b>						
Program services	1,194,348	-	1,194,348	526,779	-	526,779
Management and general	140,034	-	140,034	97,519	-	97,519
Fund raising	34,862	-	34,862	43,992	-	43,992
Total expenses	1,369,244	-	1,369,244	668,290	-	668,290
Increase (decrease) in net assets	13,427	(14,183)	(756)	(6,708)	16,833	10,125
Net assets at beginning of year	74,472	201,681	276,153	81,180	184,848	266,028
Net assets at end of year	\$ 87,899	\$ 187,498	\$ 275,397	\$ 74,472	\$ 201,681	\$ 276,153

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, 2015 AND 2014**

	2015				2014			
	Management		Fund		Management		Fund	
	Total	Program Services	General	Raising	Total	Program Services	General	Raising
Salaries and wages	\$ 258,582	\$ 170,764	\$ 58,790	\$ 29,028	\$ 261,209	\$ 173,979	\$ 56,305	\$ 30,925
Payroll taxes	21,215	14,010	4,823	2,382	20,899	13,920	4,505	2,474
Employee benefits	7,851	5,185	1,785	881	7,858	5,234	1,694	930
Program expenses	68,953	68,953	-	-	39,437	39,437	-	-
KARF sponsorship expenses	901,229	901,229	-	-	252,652	252,652	-	-
Professional fees	40,525	-	40,525	-	15,943	1,610	11,873	2,460
Marketing and advertising	5,366	2,311	3,055	-	2,125	1,864	95	166
Office expenses	3,372	208	3,164	-	4,512	2,441	832	1,239
Printing	9,760	814	8,862	84	17,084	13,442	2,018	1,624
Postage and shipping	3,146	345	2,801	-	6,368	1,726	2,989	1,653
Information technology	6,123	4,406	1,717	-	1,191	73	1,118	-
Occupancy	15,872	10,481	3,609	1,782	14,336	9,549	3,090	1,697
Travel	14,878	13,634	819	425	11,436	9,857	1,135	444
Conferences and meetings	4,608	147	4,397	64	4,448	-	4,300	148
Insurance	4,213	-	4,213	-	4,841	-	4,841	-
Dues and subscriptions	723	135	588	-	913	51	862	-
Repairs and maintenance	868	592	276	-	508	-	508	-
Training	395	131	264	-	1,427	205	1,135	87
Miscellaneous	45	-	-	45	89	64	-	25
Depreciation	1,520	1,003	346	171	1,014	675	219	120
Total expenses	\$ 1,369,244	\$ 1,194,348	\$ 140,034	\$ 34,862	\$ 668,290	\$ 526,779	\$ 97,519	\$ 43,992
	100.0%	87.3%	10.2%	2.5%	100.0%	78.8%	14.6%	6.6%

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, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ (756)	\$ 10,125
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,520	1,014
(Increase) decrease in operating assets:		
Accounts receivable	(3,226)	(11,673)
Promises to give	(129,200)	99,000
Increase (decrease) in operating liabilities:		
Accounts payable	(19,630)	19,455
Accrued payroll and related taxes	<u>(3,346)</u>	<u>(3,369)</u>
Net cash provided (used) by operating activities	(154,638)	114,552
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of equipment	<u>(24,906)</u>	<u>-</u>
Net increase (decrease) in cash	(179,544)	114,552
Cash at beginning of year	<u>285,444</u>	<u>170,892</u>
Cash at end of year	<u><u>\$ 105,900</u></u>	<u><u>\$ 285,444</u></u>

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

**NOTES TO FINANCIAL STATEMENTS  
KENTUCKY WATERWAYS ALLIANCE, INC.  
DECEMBER 31, 2015 AND 2014**

**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.

### **Promises to Give**

Promises to give are recognized when the donor makes a promise to give to KWA that is, in substance, unconditional. Promises to give becoming due in the next year are recorded at net realizable value. 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, 2015 and 2014 was \$6,871,994 and \$3,177,914, 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.

### **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 December 31, 2015, \$5,187,019 of the cash balance exceeded the amount federally insured. The risk is managed by maintaining all deposits in high quality financial institutions. In early 2016, KWA was able to transfer \$2,500,000 to an insured money market account.

### NOTE 3. PROMISES TO GIVE

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. All promises are collectible in one year or less. Promises to give were as follows as of December 31, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Operations	<u>\$ 129,200</u>	<u>\$ -</u>

### 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>2015</u>	<u>2014</u>
Balance - beginning of year	\$ 3,177,914	\$ 3,457,163
Revenue	5,569,844	339,922
Administration fee	(40,000)	(30,000)
Funds returned to USFW	(911,059)	-
Distributions/expenses	<u>(924,705)</u>	<u>(589,171)</u>
Balance - end of year	<u>\$ 6,871,994</u>	<u>\$ 3,177,914</u>

## 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, 2015 and 2014, the cost and accumulated depreciation of such assets were as follows:

	<u>2015</u>	<u>2014</u>
Computer equipment and software	\$ 6,088	\$ 4,658
Field equipment	<u>23,476</u>	<u>-</u>
	29,564	4,658
Less accumulated depreciation	<u>(4,652)</u>	<u>(3,132)</u>
	<u>\$ 24,912</u>	<u>\$ 1,526</u>
Depreciation expense	<u>\$ 1,520</u>	<u>\$ 1,014</u>

### NOTE 6. RESTRICTIONS ON ASSETS

Temporarily restricted net assets are available for the following purposes:

	<u>2015</u>	<u>2014</u>
Subsequent year's activities	\$ 158,950	\$ 43,363
Program activities	21,500	140,529
Watershed Watch Groups	<u>7,048</u>	<u>17,789</u>
	<u>\$ 187,498</u>	<u>\$ 201,681</u>

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

### **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, 2015 and 2014 was \$10,980 and \$9,480, respectively.

The lease has been renewed through December 2016, with an annual cost of \$11,940.

### **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, 2015 and 2014 were \$7,851 and \$7,858, 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 31, 2016, the date the financial statements were available to be issued.

Form **990**Department of the Treasury  
Internal Revenue Service**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

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)

**120 WEBSTER STREET**

Room/suite

**217**

City or town, state or province, country, and ZIP or foreign postal code

**LOUISVILLE, KY 40206****F** Name and address of principal officer: **JUDITH PETERSEN**  
**SAME AS C ABOVE****D** Employer identification number**E** Telephone number**502-589-8008****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)**H(c)** Group exemption number**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****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>b</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>1,025,809.</b>	<b>678,415.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>	<b>0.</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>271,917.</b>	<b>289,966.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>43,992.</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>Net Assets or Fund Balances</b>	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>142,314.</b>	<b>10,125.</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.

<b>Sign Here</b>	<b>Signature of officer</b>	<b>Date</b>		
	<b>JUDITH PETERSEN, EXECUTIVE DIRECTOR</b>			
<b>Paid Preparer Use Only</b>	<b>Print/Type preparer's name</b>	<b>Preparer's signature</b>	<b>Date</b>	<b>Check if self-employed</b>
	<b>BARBARA A. LASKY</b>			
	<b>Firm's name</b>	<b>ANDERSON, BRYANT, LASKY &amp; WINSLOW, PSC</b>	<b>Firm's EIN</b>	
	<b>Firm's address</b>	<b>943 SOUTH FIRST STREET</b>		
	<b>LOUISVILLE, KY 40203</b>			
	<b>Phone no.</b>	<b>(502) 584-9793</b>		

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

☒

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 ☒ 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 \$ **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. THE FUNDS ARE USED TO AID IN THE CONSERVATION AND RECOVERY OF WATERWAYS AND AQUATIC SPECIES BY MITIGATING THE EFFECTS FROM THESE PROJECTS IN OTHER APPROVED SITES. KARF ALSO ACCEPTS FEDERAL GRANT FUNDS. KARF FUNDS HAVE PURCHASED LAND FOR CONSERVATION, FUNDED STREAM MONITORING AND RESTORATION, ADVANCED THE RESEARCH ON FISH AND MUSSEL SPECIES, AND FUNDED THE BREEDING AND RELEASE OF THREATENED AND ENDANGERED SPECIES.**

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. IN 2014, WE WORKED CLOSELY WITH SIX COMMUNITIES ON WATERSHED ISSUES, COVERING OVER 400 SQUARE MILES AND IMPACTING MORE THAN A MILLION PEOPLE. EACH COMMUNITY HAD A UNIQUE SET OF ISSUES. THE RED RIVER AND THE RED BIRD RIVER WATERSHEDS INCLUDE SOME OF THE BEST WATER QUALITY IN THE STATE, ENDANGERED PLANTS AND ANIMALS, AND BELOVED PLACES OF RECREATION, BUT NEED THE PROTECTION THAT KWA IS HELPING TO PROVIDE THROUGH LOCAL WATERSHED TEAMS AND COMMUNITY EDUCATION. THE BACON CREEK WATERSHED ENCOMPASSES RURAL FARMING**

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. WE WORK WITH STATE AND FEDERAL AGENCIES TO IMPROVE CLEAN WATER ACT LAWS AND REGULATIONS; IMPROVE DISCHARGE PERMITS SO THAT FEWER POLLUTANTS ARE DISCHARGED INTO OUR WATERWAYS; AND TO HALT OR MINIMIZE WETLANDS FILL AND DESTRUCTION. WHEN STATE OR FEDERAL AGENCIES ARE LAX IN ENFORCEMENT OF WATER REGULATIONS OR THE ADOPTION OF PROTECTIVE CRITERIA, WE URGE THEM TO DO THEIR JOBS WITH COMMENTS AND PUBLIC ENGAGEMENT OR LITIGATION IF NECESSARY.**

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

(Expenses \$ **47,207.** Including grants of \$ ) (Revenue \$ **3,475.**)4e Total program service expenses **526,779.**



**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)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	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? If "Yes," complete Schedule C, Part III		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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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? If "Yes," complete Schedule D, Part IV	X	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		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? If "Yes," complete Schedule D, Part VI	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? If "Yes," complete Schedule D, Part VII		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? If "Yes," complete Schedule D, Part VIII		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? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		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)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		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? If "Yes," complete Schedule F, Parts I and IV		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? If "Yes," complete Schedule F, Parts II and IV		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? If "Yes," complete Schedule F, Parts III and IV		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? If "Yes," complete Schedule G, Part I		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? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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**Part IV Checklist of Required Schedules** (continued)

	Yes	No
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? If "Yes," complete Schedule I, Parts I and II		X
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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		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? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		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	

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**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	1a 8		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
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 6		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b		
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)?	4a		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?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
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?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
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?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8882?	7c		X
d If "Yes," indicate the number of Forms 8882 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
<b>10 Section 501(c)(7) organizations.</b> 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		
<b>11 Section 501(c)(12) organizations.</b> 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		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> 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		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
a Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> 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		
<b>14a</b> 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? If "No," provide an explanation in Schedule O	14b		

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**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**

	1a	1b	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	16			
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.				
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent		16		
<b>2</b> 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?				X
<b>3</b> 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?				X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?				X
<b>6</b> Did the organization have members or stockholders?				X
<b>7a</b> 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?				X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?			X	
<b>b</b> Each committee with authority to act on behalf of the governing body?			X	
<b>9</b> 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				X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?		X
<b>b</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?		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b> Did the organization have a written whistleblower policy?	X	
<b>14</b> Did the organization have a written document retention and destruction policy?	X	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	X	
<b>b</b> Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</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 (or 1024 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: **THE ORGANIZATION - 502-589-8008**  
**120 WEBSTER STREET, NO. 217, LOUISVILLE, KY 40206**

**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 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	2.00	X		X				0.	0.	0.
(2) WARD WILSON VICE PRESIDENT	2.00	X		X				0.	0.	0.
(3) BRUCE SCOTT TREASURER	1.50	X		X				0.	0.	0.
(4) HUGH ARCHER SECRETARY	1.50	X		X				0.	0.	0.
(5) BEVERLY JUETT IMMEDIATE PAST PRESIDENT	1.50	X		X				0.	0.	0.
(6) BARRY TONNING LICKING RIVER BASIN DELEGA	1.00	X						0.	0.	0.
(7) DR. OUIDA W. MEIER UPPER GREEN RIVER BASIN DE	1.00	X						0.	0.	0.
(8) SCOTT VANDER PLOEG LOWER GREEN/TRADEWATER BAS	1.00	X						0.	0.	0.
(9) THOMAS VIERHELLER BIG SANDY BASIN DELEGATE	1.00	X						0.	0.	0.
(10) ROBERT JOHNSON JACKSON PURCHASE DELEGATE	1.00	X						0.	0.	0.
(11) DOUG DAVIS DELEGATE AT LARGE	1.00	X						0.	0.	0.
(12) VIRGINIA LEE DELEGATE AT LARGE	1.00	X						0.	0.	0.
(13) KAY HARKER DELEGATE AT LARGE	1.00	X						0.	0.	0.
(14) RUTH BILLINGS DELEGATE AT LARGE	1.00	X						0.	0.	0.
(15) DAVE WIMSATT SALT RIVER BASIN DELEGATE	1.00	X						0.	0.	0.
(16) FRANK ELSER BOARD MEMBER EMERITUS	1.00	X						0.	0.	0.
(17) JUDITH PETERSEN EXECUTIVE DIRECTOR	40.00			X				59,346.	0.	1,908.



**Part VIII** Statement of RevenueCheck 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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	8,320.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	140,529.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	232,429.				
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f			381,278.			
<b>Program Service Revenue</b>	2 a KARF SPONSORSHIP REVENUE	Business Code	900099	252,652.	252,652.		
	b KARF MANAGEMENT FEE	900099	30,000.	30,000.			
	c OTHER PROGRAM REVENUE	900099	3,475.	3,475.			
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			286,127.			
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)			311.			311.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 8,320. of contributions reported on line 1c). See Part IV, line 18	a	38,544.				
	b Less: direct expenses	b	27,845.				
	c Net income or (loss) from fundraising events			10,699.			10,699.
	9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a 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							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
11 a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total revenue. See instructions.			678,415.	286,127.	0.	11,010.	



**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	59,346.	39,528.	12,792.	7,026.
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	201,863.	134,451.	43,513.	23,899.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	7,858.	5,234.	1,694.	930.
10 Payroll taxes	20,899.	13,920.	4,505.	2,474.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
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 Sch O.)	15,943.	1,610.	11,873.	2,460.
12 Advertising and promotion	2,125.	1,864.	95.	166.
13 Office expenses	4,512.	2,441.	832.	1,239.
14 Information technology	1,191.	73.	1,118.	
15 Royalties				
16 Occupancy	14,336.	9,549.	3,090.	1,697.
17 Travel	11,436.	9,857.	1,135.	444.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,448.		4,300.	148.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,014.	675.	219.	120.
23 Insurance	4,841.		4,841.	
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 <b>KARF SPONSORSHIP EXPENS</b>	252,652.	252,652.		
b <b>PROGRAM EXPENSES</b>	39,437.	39,437.		
c <b>PRINTING</b>	17,084.	13,442.	2,018.	1,624.
d <b>POSTAGE &amp; SHIPPING</b>	6,368.	1,726.	2,989.	1,653.
e All other expenses	2,937.	320.	2,505.	112.
25 Total functional expenses. Add lines 1 through 24e	668,290.	526,779.	97,519.	43,992.
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 ☐ 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) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	170,892.	1	285,444.
	2 Savings and temporary cash investments	3,457,163.	2	3,177,914.
	3 Pledges and grants receivable, net	99,000.	3	0.
	4 Accounts receivable, net	12,372.	4	24,045.
	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 instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,658.		
	b Less: accumulated depreciation	10b 3,132.	2,540.	10c 1,526.
	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 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	3,741,967.	16	3,488,929.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	18,776.	17	34,862.
	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	3,457,163.	21	3,177,914.
	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	
	26 <b>Total liabilities.</b> Add lines 17 through 25	3,475,939.	26	3,212,776.
<b>Net Assets or Fund Balances</b>	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	81,180.	27	74,472.
	28 Temporarily restricted net assets	184,848.	28	201,681.
	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 <b>Total net assets or fund balances</b>	266,028.	33	276,153.
34 <b>Total liabilities and net assets/fund balances</b>	3,741,967.	34	3,488,929.	

Form 990 (2014)

**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	678,415.
2	Total expenses (must equal Part IX, column (A), line 25)	2	668,290.
3	Revenue less expenses. Subtract line 2 from line 1	3	10,125.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	266,028.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	276,153.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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.	X	
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? _____		X
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 _____		

Form 990 (2014)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

**KENTUCKY WATERWAYS ALLIANCE, INC.**

Employer identification number

**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 11, 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.)
- 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 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.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ 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 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
- 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 1-9 above or IRC section (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		
<b>Total</b>						

LHA For Paperwork Reduction Act Notice, see the Instructions for

Form 990 or 990-EZ. 432021 09-17-14

Schedule A (Form 990 or 990-EZ) 2014

**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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	221,954.	415,646.	1,856,974.	976,374.	625,610.	4,096,558.
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	221,954.	415,646.	1,856,974.	976,374.	625,610.	4,096,558.
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)						724,170.
6 Public support. Subtract line 5 from line 4.						3,372,388.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	221,954.	415,646.	1,856,974.	976,374.	625,610.	4,096,558.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,055.	268.	170.	223.	311.	2,027.
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.)	39,387.	39,595.	34,691.	37,500.	33,475.	184,648.
11 Total support. Add lines 7 through 10						4,283,233.
12 Gross receipts from related activities, etc. (see instructions)					12	75,001.

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 ☐

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	78.73 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	71.83 %
16a 33 1/3% support test - 2014. 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 - 2013. 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 - 2014. 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 - 2013. 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"/>

Schedule A (Form 990 or 990-EZ) 2014

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

(Complete only if you checked the box on line 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 ☐

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15 .....	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17 .....	18	%

19a 33 1/3% support tests - 2014. 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 - 2013. 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 on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>b</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 <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> 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 <b>Part VI</b> 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.		
<b>5a</b> 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 <b>Part VI</b> , 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>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
<b>8</b> 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).		
<b>9a</b> 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 <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined in line 9(a)) 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 <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.		
<b>b</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)

- 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?
- b A family member of a person described in (a) above?
- 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.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

- 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.
- 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.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

- 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).

	Yes	No
1		

**Section D. Type III Supporting Organizations**

- 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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 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).
- 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.

	Yes	No
1		
2		
3		

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1 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.**

- 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.
- 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.

**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.
- 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.

	Yes	No
2a		
2b		
3a		
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. 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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2014



**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 <b>Total annual distributions.</b> 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 2014 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-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f <b>Total of lines 3a through e</b>			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j <b>Remainder. Subtract lines 3g, 3h, and 3i from 3f.</b>			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c <b>Remainder. Subtract lines 4a and 4b from 4.</b>			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 <b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

Lined area for supplemental information.

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
▶ **Complete if the organization is described below.** ▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

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If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization **KENTUCKY WATERWAYS ALLIANCE, INC.** Employer identification number **[REDACTED]**

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$
- 3 Volunteer hours

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

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

Schedule C (Form 990 or 990-EZ) 2014

LHA  
432041  
10-21-14

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....		1,320.													
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....															
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....		1,320.													
<b>d</b> Other exempt purpose expenditures .....		666,970.													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....		668,290.													
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.		125,244.													
<table border="1"> <thead> <tr> <th>If the amount on line 1a, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1a, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1a, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....		31,311.													
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....		0.													
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....		0.													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....			<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
 See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
<b>2a</b> Lobbying nontaxable amount	81,845.	250,776.	157,524.	125,244.	615,389.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					923,084.
<b>c</b> Total lobbying expenditures	546.	557.	1,198.	1,320.	3,621.
<b>d</b> Grassroots nontaxable amount	20,461.	62,694.	39,381.	31,311.	153,847.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					230,771.
<b>f</b> Grassroots lobbying expenditures				1,320.	1,320.

Schedule C (Form 990 or 990-EZ) 2014

*For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.*

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

answered Yes.		answered No.	
1	Dues, assessments and similar amounts from members .....	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year .....	2a	
b	Carryover from last year .....	2b	
c	Total .....	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	4	
5	Taxable amount of lobbying and political expenditures (see instructions) .....	5	

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

**KENTUCKY WATERWAYS ALLIANCE, INC.**

Employer identification number

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
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 and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

**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" to 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
1c Beginning balance	3,457,163.
1d Additions during the year	339,922.
1e Distributions during the year	619,171.
1f Ending balance	3,177,914.

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 in Part XIII ☒

**Part V Endowment Funds.** Complete if the organization answered "Yes" to 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 in 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" to 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" to 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		4,658.	3,132.	1,526.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,526.

Schedule D (Form 990) 2014

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to 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" to 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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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 ☒

Schedule D (Form 990) 2014



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

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

1	Total revenue, gains, and other support per audited financial statements		1	678,415.
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		0.
3	Subtract line 2e from line 1	3		678,415.
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		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		678,415.

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

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

1	Total expenses and losses per audited financial statements		1	668,290.
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		0.
3	Subtract line 2e from line 1	3		668,290.
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		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		668,290.

**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:**

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

**Part XIII** Supplemental Information (continued)

CLASSIFIED AS FISCAL AGENT PAYABLE ON THE STATEMENT OF FINANCIAL POSITION.

PART X, LINE 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 OPERATING STATEMENT OR ACCRUED IN THE BALANCE SHEET. 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.

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

# 2014

## Open to Public Inspection

Name of the organization

**KENTUCKY WATERWAYS ALLIANCE, INC.**

Employer Identification number

## Part I

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1. Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations  
**b** ☐ Internet and email solicitations  
**c** ☐ Phone solicitations  
**d** ☐ In-person solicitations

- e ☐ Solicitation of non-government grants  
f ☐ Solicitation of government grants  
g ☐ Special fundraising events

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ **Yes**☐ No

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

[illegible][illegible]

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$5,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
	<b>FALL GALA</b> (event type)	(event type)	<b>NONE</b> (total number)	
<b>Revenue</b>				
1 Gross receipts .....	46,864.			46,864.
2 Less: Contributions .....	8,320.			8,320.
3 Gross income (line 1 minus line 2) .....	38,544.			38,544.
<b>Direct Expenses</b>				
4 Cash prizes .....				
5 Noncash prizes .....	865.			865.
6 Rent/facility costs .....	1,600.			1,600.
7 Food and beverages .....	18,371.			18,371.
8 Entertainment .....	1,800.			1,800.
9 Other direct expenses .....	5,209.			5,209.
10 Direct expense summary. Add lines 4 through 9 in column (d) .....				27,845.
11 Net income summary. Subtract line 10 from line 3, column (d) .....				10,699.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
<b>Revenue</b>				
1 Gross revenue .....				
<b>Direct Expenses</b>				
2 Cash prizes .....				
3 Noncash prizes .....				
4 Rent/facility costs .....				
5 Other direct expenses .....				
6 Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) .....				
8 Net gaming income summary. Subtract line 7 from line 1, column (d) .....				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? \_\_\_\_\_

☐ Yes ☐ No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? \_\_\_\_\_

☐ Yes ☐ No

b If "Yes," explain: \_\_\_\_\_

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
13a			%
13b			%

**Address** ►

Address 

Description of services provided ▶

**Part IV** **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Schedule G (Form 990) of 990	
<b>Part IV</b>	<b>Supplemental Information (continued)</b>

This image shows a full page of blank, lined paper. It features approximately 28 horizontal black lines spaced evenly across the page, typical of standard notebook paper. The lines are thin and extend from the left edge to the right edge. There is no handwriting or other markings on the page.

**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.

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

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

KENTUCKY WATERWAYS ALLIANCE, INC.

Employer identification number

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

COMMUNITIES THAT KWA IS HELPING TO SUPPORT WITH FINANCIAL ASSISTANCE

FOR BEST MANAGEMENT PRACTICES FOR AGRICULTURAL AND RESIDENTIAL NEEDS -

SOLUTIONS THAT HELP THE COMMUNITY AND THE CREEK. THE BEARGRASS CREEK

ALLIANCE FOCUSES ON COMMUNITY EDUCATION AND INDIVIDUAL ACTION TO HELP

RAISE AWARENESS ABOUT STORMWATER POLLUTION. IN THE HARRODS CREEK

WATERSHED, KWA HAS COLLECTED WATER QUALITY DATA, STARTED WORKING ON A

WATERSHED PLAN, AND CONVENED A GROUP OF MOTIVATED STAKEHOLDERS. THE

2014 DARBY CREEK PROJECT IS REVISITING A PREVIOUSLY COMPLETED WATERSHED

PLAN TO UPDATE IT AND IMPLEMENT THE BEST MANAGEMENT PRACTICES IT

RECOMMENDS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

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.

EXPENSES \$ 47,207. INCLUDING GRANTS OF \$ 0. REVENUE \$ 3,475.

FORM 990, PART VI, SECTION B, LINE 11:

THE EXECUTIVE AND AUDIT & FINANCE COMMITTEES REVIEW THE 990 FOR ACCURACY

AND COMPLETENESS BEFORE AUTHORIZING THE EXECUTIVE DIRECTOR TO SIGN AND FILE

FORM 990.

FORM 990, PART VI, SECTION B, LINE 12C:

SIGNED ANNUALLY AT BORAD MEETINGS - STAFF MONITORS

Name of the organization

KENTUCKY WATERWAYS ALLIANCE, INC.

Employer identification number

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE COMMITTEE DETERMINES THE COMPENSATION TO BE PAID TO THE  
EXECUTIVE DIRECTOR. THE DIRECTOR THEN SETS OTHER STAFF SALARIES BASED ON  
THE BUDGET APPROVED THE BOARD OF DIRECTORS AND THE NEEDS OF THE  
ORGANIZATION.

FORM 990, PART VI, SECTION C, LINE 18:

FORM 990 IS AVAILABLE ON OUR WEBSITE. OTHER DOCUMENTS ARE AVAILABLE BY  
REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:

THE BY-LAWS AND OUR STRATEGIC PLAN ARE MADE AVAILABLE BY REQUEST OR THROUGH  
OUR WEBSITE

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.



Corp. 8  
BOOK NO. 8 PAGE 644

RECEIVED & FILED

APR 14 4 03 PM '93

BOB GABRIEL  
SECRETARY OF STATE  
COMMONWEALTH OF KENTUCKY

ARTICLES OF INCORPORATION

OF

Kentucky Waterways Alliance, INC.

12.00pd  
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 on 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 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.

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

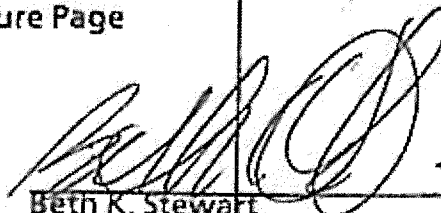
ARTICLE X

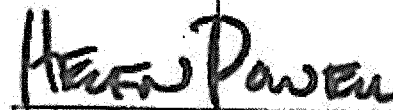
The private property of the incorporator and the directors shall not be subject to any of the Corporation's debts and liabilities.

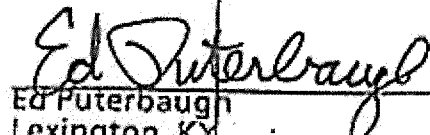
ARTICLE XI

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

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

 4/4/93  
Helen Powell  
Lexington, KY

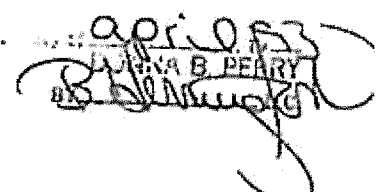
 4-7-93  
Ed Puterbaugh  
Lexington, KY

COMMONWEALTH OF KENTUCKY  
COUNTY OF SCOTT

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

State of Kentucky  
County of Scott, Ky.

I, Sharon B. Perry, Clerk in and for said County, do hereby certify that the foregoing is a true and correct copy of the original as the same was presented to me for record. Witness my hand and seal this 10th day of April, 1993.

Witness my hand this 10th day of April, 1993.  
  
SHARON B. PERRY  
Clerk



## 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 type="checkbox"/> Other (see instructions) ▶	
	<input checked="" type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.) <b>120 Webster Street, # 217</b> City, state, and ZIP code <b>Louisville, KY 40206</b> 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 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.

Social security number									

Employer identification number									

### Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. 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 ▶ <i>Judith Peterson</i>	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:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. 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.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

## Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
  2. The United States or any of its agencies or instrumentalities,
  3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>3</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

**\*Note.** Grantor also must provide a Form W-9 to trustee of trust.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

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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	<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	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

**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
Annual Report	7/7/2000	1 page
Annual Report	6/21/1999	1 page
Annual Report	5/20/1998	1 page
Annual Report	7/1/1997	1 page
Statement of Change	6/4/1997	1 page
Statement of Change	7/26/1996	1 page
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