

Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

2002**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year beginning , 2002, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

C Name of organization
Lake Lanier Association, Inc
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
615F Oak Street, Suite 100
 City or town, state or country, and ZIP + 4
Gainesville, GA 30501

D Employer identification number
58 1264797

E Telephone number
(770) 503-7757

F Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) ▶

G Web site ▶ **www.lakelanier.org**

H and **I** are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? ☐ Yes ☒ No
 (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No
I Enter 4 digit GEN ▶

J Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **267,847**

M Check ▶ ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

Revenue	1 Contributions, gifts, grants, and similar amounts received			
	a Direct public support	1a	267,651	
	b Indirect public support	1b		
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (cash \$ 267,651 noncash \$)			1d 267,651
	2 Program service revenue including government fees and contracts (from Part VII, line 93)			2
	3 Membership dues and assessments			3
	4 Interest on savings and temporary cash investments			4 196
	5 Dividends and interest from securities			5
	6a Gross rents	6a		
	b Less rental expenses	6b		
	c Net rental income or (loss) (subtract line 6b from line 6a)			6c
	7 Other investment income (describe ▶)			7
	8a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	b Less cost or other basis and sales expenses	8a		
	c Gain or (loss) (attach schedule)	8b		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		8d
9 Special events and activities (attach schedule)				
a Gross revenue (not including \$ of contributions reported on line 1a)	9a			
b Less direct expenses other than fundraising expenses	9b			
c Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
10a Gross sales of inventory, less returns and allowances	10a			
b Less cost of goods sold	10b			
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
11 Other revenue (from Part VII, line 103)			11	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12 267,847	
Expenses	13 Program expenses (from line 44, column (B))			13 208,344
	14 Management and general (from line 44, column (C))			14 47,455
	15 Fundraising (from line 44, column (D))			15 8,843
	16 Payments to affiliates (attach schedule)			16
	17 Total expenses (add lines 13 and 14, column (A))			17 264,642
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)			18 3,205
	19 Net assets or fund balances at beginning of year (from line 73, column (A))			19 16,268
	20 Other changes in net assets or fund balances (attach explanation)			20
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21 19,473

For Paperwork Reduction Act Notice, see the separate instructions

Cat No 11282Y

Form 990 (2002)

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26	32,813	8,203	19,688
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29	2,510	628	1,506
30	Professional fundraising fees	30			
31	Accounting fees	31	9,004		9,004
32	Legal fees	32	169,110	169,110	
33	Supplies	33	2,101	1,366	525
34	Telephone	34	1,425	926	356
35	Postage and shipping	35	11,974	7,783	2,994
36	Occupancy	36	3,520	2,288	880
37	Equipment rental and maintenance	37	128	83	32
38	Printing and publications	38	9,832	6,390	2,458
39	Travel	39	507	330	127
40	Conferences, conventions, and meetings	40	3,570	2,321	893
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42	733	476	183
43	Other expenses not covered above (itemize) a	43a			
b	See Statement 1	43b	17,415	8,440	8,809
c		43c			
d		43d			
e		43e			
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B) (D), carry these totals to lines 13-15.	44	264,642	208,344	47,455

Joint Costs Check ☐ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 24 of the instructions)What is the organization's primary exempt purpose? Protecting Lake Sidney Lanier

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others.)
a See Statement 2	
(Grants and allocations \$ _____)	176,610
b See Statement 3	
(Grants and allocations \$ _____)	4,273
c See Statement 4	
(Grants and allocations \$ _____)	4,771
d See Statement 5	
(Grants and allocations \$ _____)	22,690
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	208,344

Part IV Balance Sheets (See page 24 of the instructions)

Note		Where required attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
Assets	45	Cash—non-interest-bearing		14,015	45	18,035
	46	Savings and temporary cash investments			46	
	47a	Accounts receivable	47a			
	b	Less allowance for doubtful accounts	47b	375	47c	
	48a	Pledges receivable	48a			
	b	Less allowance for doubtful accounts	48b		48c	
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	Other notes and loans receivable (attach schedule)	51a			
	b	Less allowance for doubtful accounts	51b		51c	
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges			53	
	54	Investments—securities (attach schedule) ☐ Cost ☐ FMV			54	
	55a	Investments—land, buildings, and equipment basis	55a			
	b	Less accumulated depreciation (attach schedule)	55b		55c	
56	Investments—other (attach schedule)			56		
57a	Land, buildings, and equipment basis	57a	20,105			
b	Less accumulated depreciation (attach schedule) <i>SEE STMT Co.</i>	57b	18,667	1,906	57c	1,438
58	Other assets (describe ☐)				58	
59	Total assets (add lines 45 through 58) (must equal line 74)			16,296	59	19,473
Liabilities	60	Accounts payable and accrued expenses		28	60	
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule)			64b	
	65	Other liabilities (describe ☐)				65
66	Total liabilities (add lines 60 through 65)			28	66	0
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☐ and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted			67	
	68	Temporarily restricted			68	
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here ☒ and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds		16,268	72	19,473
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)			16,268	73	19,473
74	Total liabilities and net assets / fund balances (add lines 66 and 73)			16,296	74	19,473

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions)

N/A

a Total revenue, gains, and other support per audited financial statements ▶ **a**

b Amounts included on line a but not on line 12, Form 990

(1) Net unrealized gains on investments \$

(2) Donated services and use of facilities \$

(3) Recoveries of prior year grants \$

(4) Other (specify) _____ \$

Add amounts on lines (1) through (4) ▶ **b**

c Line a minus line b ▶ **c**

d Amounts included on line 12, Form 990 but not on line a.

(1) Investment expenses not included on line 6b, Form 990 \$

(2) Other (specify) _____ \$

Add amounts on lines (1) and (2) ▶ **d**

e Total revenue per line 12, Form 990 (line c plus line d) ▶ **e**

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

N/A

a Total expenses and losses per audited financial statements ▶ **a**

b Amounts included on line a but not on line 17, Form 990

(1) Donated services and use of facilities \$

(2) Prior year adjustments reported on line 20, Form 990 \$

(3) Losses reported on line 20, Form 990 \$

(4) Other (specify) _____ \$

Add amounts on lines (1) through (4) ▶ **b**

c Line a minus line b ▶ **c**

d Amounts included on line 17, Form 990 but not on line a.

(1) Investment expenses not included on line 6b, Form 990 \$

(2) Other (specify) _____ \$

Add amounts on lines (1) and (2) ▶ **d**

e Total expenses per line 17, Form 990 (line c plus line d) ▶ **e**

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Vickie Barnhorst 3150 Ivory Ridge Rd, Buford, GA 30519	Exec Director/40 hrs	32,813	0	0
Jacqueline A. Joseph 6259 Woodlake Drive, Buford, GA 30519	President/45 hrs	0	0	0
Val Perry 4725 Kims Point, Cumming, GA 30041	1st V Pres/25 hrs	0	0	0
Barkley Geib 2066 Pinetree Drive, Buford, GA 30518	2nd V Pres/10 hrs	0	0	0
Roger J. Bauer 5815 Cherokee Trace, Cumming, GA 30041	Secretary/10 hrs	0	0	0
Paul M. Flood 4775 Fowler Drive, Cumming, GA 30041	Treasurer/15 hrs	0	0	0
Jaime Baray 4740 Fowler Trail, Cumming, GA 30041	5 hrs	0	0	0
Gordon Brand 120 Poplar Trail, Dawsonville, GA 30534	6 hrs	0	0	0
Karen Brown 1980 Elm Tree Terrace, Buford, GA 30518	5 hrs	0	0	0
See Statement 7				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No
If "Yes," attach schedule—see page 26 of the instructions

Part VI Other Information (See page 27 of the instructions)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	✓
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	✓
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year? <i>N/A</i>	78b	
79 Was there a liquidation, dissolution, termination or substantial contraction during the year? If "Yes," attach a statement	79	✓
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	✓
b If "Yes," enter the name of the organization ▶ and check whether it is ☐ exempt or ☐ nonexempt		
81a Enter direct or indirect political expenditures. See line 81 instructions 81a	81a	
b Did the organization file Form 1120-POL for this year?	81b	✓
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	✓
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III) 82b	82b	
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	✓
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? <i>N/A</i>	83b	
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	✓
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <i>N/A</i>	84b	
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? <i>N/A</i>	85a	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? <i>N/A</i>	85b	
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c Dues, assessments, and similar amounts from members 85c	85c	
d Section 162(e) lobbying and political expenditures 85d	85d	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e	85e	
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f	85f	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? <i>N/A</i>	85g	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? <i>N/A</i>	85h	
86 501(c)(7) orgs a Initiation fees and capital contributions included on line 12 86a	86a	
b Gross receipts, included on line 12, for public use of club facilities 86b	86b	
87 501(c)(12) orgs a Gross income from members or shareholders 87a	87a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b	87b	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	✓
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ <u>0</u> , section 4912 ▶ <u>0</u> , section 4955 ▶ <u>0</u>		
b 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction.	89b	✓
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ <u>0</u>		0
d Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ <u>0</u>		0
90a List the states with which a copy of this return is filed ▶ <u>GA</u>		
b Number of employees employed in the pay period that includes March 12, 2002 (See instructions) 90b	90b	1
91 The books are in care of ▶ <u>Lake Lanier Association, Inc</u> Telephone no ▶ <u>(770) 503-7757</u> Located at ▶ <u>615F Oak Street, Suite 100, Gainesville, GA</u> ZIP + 4 ▶ <u>30501</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92		

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

Note. Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	196	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		196	0
105 Total (add line 104, columns (B), (D), and (E))					196

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note. If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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.

Please Sign Lee A. Benhorst Date 5/14/03

EXECUTIVE DIRECTOR

Date	Check if self-	Preparer's SSN or PTIN (See Gen. Inst. W)
	☐	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information- (See separate instructions)

OMB No 1545-0047

2002

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Lake Lanier Association, Inc.

Employer identification number

58-1264797

Part I

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None".)

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
.....				
.....				
None				
.....				
.....				
.....				
Total number of other employees paid over \$50,000 ▶				

Part II

Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None".)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
.....		
.....		
None		
.....		
.....		
.....		
Total number of others receiving over \$50,000 for professional services ▶		

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		✓
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		✓
b Lending of money or other extension of credit?		✓
c Furnishing of goods, services, or facilities?		✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		✓
e Transfer of any part of its income or assets?		✓
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)		✓
4 Do you have a section 403(b) annuity plan for your employees?		✓
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box.)

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a** ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b** ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12** ☒ 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6) if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10 11, or 12) *Use cash method of accounting***Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	108,157	53,691	24,769	16,672	203,289
16 Membership fees received	61,425	58,396	50,599	33,319	203,739
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose			203	961	1,164
18 Gross income from interest dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	179	423	314	300	1,216
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	169,761	112,510	75,885	51,252	409,408
24 Line 23 minus line 17	169,761	112,510	75,682	50,291	408,244
25 Enter 1% of line 23	1,698	1,125	759	513	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e) line 24				26a
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c
d Add Amounts from column (e) for lines 18 19 22					26d
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f %
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year				
(2001) (2000) (1999) (1998)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year					
(2001) (2000) (1999) (1998)					
c Add Amounts from column (e) for lines 15 17	203,289	1,164	203,739		27c 408,192
d Add Line 27a total and line 27b total					27d
e Public support (line 27c total minus line 27d total)					27e 408,192
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)			409,408		27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 99.7030 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0.2970 %

28 Unusual Grants. For an organization described in line 10 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C.B. 587 covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check ☒ **a** if the organization belongs to an affiliated group Check ☐ **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table-			
If the amount on line 40 is-	The lobbying nontaxable amount is-		
Not over \$500,000	20% of the amount on line 40		
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		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution. If there is an amount on either line 43 or line 44, you must file Form 4720

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 instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum through the use of

Yes No Amount

- a Volunteers
- b Paid staff or management (include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

① Cash

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
51a(i)		✓
a(ii)		✓
b(i)		✓
b(ii)		✓
b(iii)		✓
b(iv)		✓
b(v)		✓
b(vi)		✓
c		✓

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶

► ☐ Yes ☒ No

b If "Yes," complete the following schedule

[illegible]

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No 1545-0172

2002Attachment
Sequence No **67**

Name(s) shown on return

Lake Lanier Association, Inc

▶ See separate instructions

▶ Attach to your tax return

Business or activity to which this form relates

Indirect Depreciation

Identifying number

58-1264797

Part I Election To Expense Certain Tangible Property Under Section 179*Note: If you have any listed property, complete Part V before you complete Part I*

1	Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	\$24,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see page 2 of the instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6			

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2003 Add lines 9 and 10, less line 12 ▶	13	

Note Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property) (See page 4 of the instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	680
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		265	5 0	HY	200DB	53
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See page 6 of the instructions)

21	Listed property Enter amount from line 28	21	
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr	22	733
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Federal Statements

Statement 1 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Services	Mgmt & General	Fund- Raising
Expenses				
Environmental Testing	822	822		
Environmental Cleanup	1,839	1,839		
Member/Volunteer Promotions	4,697	4,697		
Dues & Subscriptions	125	81	31	13
Meals & Entertainment	633	412	158	63
Miscellaneous	175	114	44	18
Permits & Licenses	330	215	83	33
Contract Labor - 1099	8,393		8,393	
Bank Charges	401	261	100	40
Total	<u>\$17,415</u>	<u>\$8,440</u>	<u>\$8,809</u>	<u>\$166</u>

Statement 2 - Form 990, Part III, Line a - Statement of Program Service Accomplishments

Georgia's Gwinnett County has a waste water allocation "request for permit" pending before Georgia's Environmental Protection Division (EPD). The county proposed dumping an additional 40 million gallons of treated sewage per day into Lake Lanier. To protect water quality, the Lake Lanier Association (LLA) retained the services of attorneys and professional engineers to evaluate the water quality standards set by the EPD and to assist in the battle against this threat to Lake Lanier. As a result of these actions and the efforts of LLA members, the EPD revised its standards to include the improvements recommended and changed certain parameters to protect Lake Lanier. This effort has now moved to legal battles against the county's efforts to get approval through other methods. After the Administrative Law Judge ruled in the EPD/Gwinnett's favor, LLA initiated efforts and fundraising to appeal this decision in late 2002. This effort will continue into 2003.

Statement 3 - Form 990, Part III, Line b - Statement of Program Service Accomplishments

For the fourteenth consecutive year, LLA planned a lake-wide clean up day called "Shore Sweep" to be held in October 2002. This event typically involves 1,000 volunteers who collect an average of 20 tons of trash, household refuse, styrofoam and other debris from the lake and its shores. Another organization wished to combine efforts for a joint clean up, and the LLA withdrew from the planning due to the commercial aspects of this group and instead concentrated its efforts on planning the event for Spring 2003.

Statement 4 - Form 990, Part III, Line c - Statement of Program Service Accomplishments

LLA sponsors a water testing program called "Adopt a Lake". Volunteer members of the association regularly take water samples from the lake and submit them to an independent laboratory for testing. The data is then used to monitor the water quality of the lake and is placed on the association's Lake Watch Report on the website. Volunteers undergo a certification process in conjunction with Gainesville College. The volunteers are divided into three lake zones based upon the lake hydrology (nearshore, interzone and lacustrine). Each zone has a volunteer manager and co-manager who coordinate the participants' efforts, data input, back up testing and taking samples to the lab.

Federal Statements**Statement 5 - Form 990, Part III, Line e - Statement of Program Service Accomplishments**

Lake Lanier Association, Inc 's (LLA) general purpose is to improve and maintain Lake Sidney Lanier and its environs by assembling and distributing information of interest and benefit to all property owners on the lake, manne-related businesses, boaters and the general public and to pursue maintaining the quality of the lake as a residential and recreational facility The specific exempt purpose achievements included

- 1 Advocated environmentally sound basinwide management plan for Lake Sidney Lanier and monitored proposals by federal, state, and/or local governments regarding water withdrawals and discharges into the lake, including both direct and recycled
- 2 Monitored and improved compliance with Georgia's soil erosion and sedimentation control program to reduce the volume of sediment impacting Lake Sidney Lanier, in compliance with the implementation of the 1994 admendments to the State Soil Erosion and Sedimentation Act (SB 608)
- 3 Monitored and identified point and non-point source discharges to ensure compliance with applicable local, state, and federal laws Including water testing in conjunction with local colleges and universities
- 4 Through newsletters, press releases, website, membership meetings and advocacy programs, promoted and enhanced public awareness of the significant natural, social and economic values of Lake Sidney Lanier and functioned as a clearing house for information, to educate all interested and responsible parties in improved stewardship of the lake LLA promoted volunteer citizen action to monitor, educate and advocate for improved protection of Lake Sidney Lanier

Statement 6 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

<u>Description</u>	<u>Beginning of Year</u>	<u>Accum Deprec</u>	<u>End of Year</u>	<u>Accum Deprec</u>
Furniture & Fixtures	772		772	
Office Equipment	19,068		19,333	
Less Accumulated Depreciation		(17,934)		(18,667)
	<u>\$19,840</u>	<u>(\$17,934)</u>	<u>\$20,105</u>	<u>(\$18,667)</u>

Federal Statements

5/10/2003

Statement 7 - Form 990, Part V - List of Officers, Directors, Trustees and Key Employees

<u>Name</u>	<u>Address</u>	<u>Average</u>	<u>Compen-</u>	<u>Benefits</u>	<u>Expenses</u>
<u>Title</u>		<u>Hours</u>	<u>sation</u>		
Paul Coenen	3145 Lanier Beach South Road, Cumming, GA	8			
Chrs Dekle	3225 Lanier Beach South Road, Cumming, GA	5			
Lisa Dunavin	5655 Linger Longer, Cumming, GA	5			
Pam Keene	6147 Saddlehorse Dnve, Flowery Branch, GA	5			
David Pritchett	4840 Chesterfield Court, Suwanee, GA	5			
Charlie Rittenhouse	2978 Moorings Parkway, Snellville, GA	15			