

Form **990-EZ****Short Form**
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

OMB No. 1545-1150

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**A For the 2009 calendar year, or tax year beginning****, 2009, and ending****, 20****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.**C** Name of organization

Lake Lanier Association, Inc.

Number and street (or P.O. box, if mail is not delivered to street address)

615F Oak Street

Room/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 Group Exemption

Number ►

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).****G** Accounting Method: ☒ Cash ☐ Accrual
Other (specify) ►**I** Website: ► www.lakelanier.org**J** Tax-exempt status (check only one) — ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ► ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**K** Check ► ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 167,834**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	54,864
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	111,797
	4	Investment income	4	1,173
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► ☐		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b	Less: direct expenses other than fundraising expenses	6b		
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ► _____)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	167,834	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	47,250
	13	Professional fees and other payments to independent contractors	13	4,500
	14	Occupancy, rent, utilities, and maintenance	14	6,347
	15	Printing, publications, postage, and shipping	15	14,613
	16	Other expenses (describe ► Other Program / Fund Raising Expenses)	16	109,779
	17	Total expenses. Add lines 10 through 16	17	182,489
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(14,655)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	23,628
	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 through 20	21	8,973

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	23,628	22 13,973
23 Land and buildings		23
24 Other assets (describe ► _____)		24
25 Total assets	23,628	25 13,973
26 Total liabilities (describe ► Loan to Lake Lanier Foundation, Inc.)	-0-	26 (5,000)
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	23,628	27 8,973

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

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28	See Statement 1		
	(Grants \$) If this amount includes foreign grants, check here ☐	28a	108,980
29	See Statement 2		
	(Grants \$) If this amount includes foreign grants, check here ☐	29a	14,427
30	See Statement 3		
	(Grants \$) If this amount includes foreign grants, check here ☐	30a	2,612
31	Other program services (attach schedule) <u>SEE STATEMENT 4</u>		
	(Grants \$) If this amount includes foreign grants, check here ☐	31a	21,219
32	Total program service expenses (add lines 28a through 31a)	32	147,238

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(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
Vicki Barnhorst 1430 Rose Garden Road, Cape Coral, FL	Exec Director / 40 hrs	47,250	-0-	-0-
Jacqueline A. Joseph 6259 Woodlake Drive, Buford, GA 30518	President / 25 hrs	-0-	-0-	-0-
Val Perry 4725 Kims Point, Cumming, GA 30041	Exec President / 25 hrs	-0-	-0-	-0-
Gordon Brand 120 Poplar Trail, Dawsonville, GA 30534	Vice President / 5 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	Vice President / 10 hrs	-0-	-0-	-0-
Tammy Levi 4328 Sandy Branch Drive, Buford, GA 30518	2 hrs	-0-	-0-	-0-
Jim Hazelwood 3810 Sinclair Shores Road, Cumming, GA 30041	2 hrs	-0-	-0-	-0-
Patsy Kilmartin 3549 Cameron Drive, Gainesville, GA 30506	3 hrs	-0-	-0-	-0-
Bev Nichols 9075 Prestige Lane, Gainesville, GA 30506	10 hrs	-0-	-0-	-0-
Charlie Rittenhouse 2978 Moorings Parkway, Snellville, GA	10 hrs	-0-	-0-	-0-
Wilton Rooks 6345 Barberry Hill Drive, Gainesville, GA 30506	15 hrs	-0-	-0-	-0-
Donna Baray 4740 Fowler Trail, Cumming, GA 30041	2 hrs	-0-	-0-	-0-
Ron Coleman 7935 Overlook Road, Cumming, GA 30041	2 hrs	-0-	-0-	-0-
George Daniel 1089 Byrnwyck Trail, Atlanta, GA 30319	2 hrs	-0-	-0-	-0-
John Heard 1430 Eugenie Terrace, Lawrenceville, GA 30045	2 hrs	-0-	-0-	-0-

Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a _____		
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b _____		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a _____		
b Gross receipts, included on line 9, for public use of club facilities 39b _____		
40a Section 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 Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b	✓
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ <u>-0-</u>		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	✓
41 List the states with which a copy of this return is filed. ▶ <u>Georgia</u>		
42a The organization's books are in care of ▶ <u>Lake Lanier Association, Inc.</u> Telephone no. ▶ <u>770 503-7757</u> Located at ▶ <u>615F Oak Street, Gainesville, GA</u> ZIP + 4 ▶ <u>30501</u>		
b 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)?	42b	✓
If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	✓
If "Yes," enter the name of the foreign country: ▶ _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	✓

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

	Yes	No
46 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	46	☒
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	☒
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	☒
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	☒
b If "Yes," was the related organization a section 527 organization?	49b	☐

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(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
N/A				

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
N/A		

d Total number of other independent contractors each receiving over \$100,000 . . . ▶ _____

Sign Here	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.			
	 Signature of officer		Date <u>5/17/10</u>	
	Vicki Barnhorst, Executive Director Type or print name and title			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☐	Preparer's identifying number (See Instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN		Phone no.

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

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.) *N/A*

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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 IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
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 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33⅓% support test—2009. If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
b 33⅓% support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10%-facts-and-circumstances test—2009. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test—2008. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
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 ► ☐		

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	126,324	189,572	166,313	197,413	166,052	845,674
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	511	463	5,416	1,813	609	8,812
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	126,835	190,035	171,729	199,226	166,661	854,486
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	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
8 Public support. (Subtract line 7c from line 6.)						854,486

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	126,835	190,035	171,729	199,226	166,661	854,486
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	39	49	10	12	1,173	1,283
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	39	49	10	12	1,173	1,283
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 IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	126,874	190,084	171,729	199,238	167,834	855,769
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 2009 (line 8, column (f) divided by line 13, column (f))	15	99.8501 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	99.9822 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	0.1499 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	0.0178 %

- 19a 33⅓% support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☒
- b 33⅓% support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, 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 **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

[illegible]

Federal Statements

Statement 1 - Form 990, Part III, Line a - Statement of Program Service Accomplishments

2007-2009 saw historic low water levels on Lake Lanier due to the drought affecting the entire southeastern United States. Since 2001 the Lake Lanier Association has been an intervener in a lawsuit between Florida, and Georgia over water allocation in the Apalachicola-Chattahoochee-Flint basin. The historically low lake levels in late 2007-2009 prompted the Lake Lanier Association to initiate membership drives and legal fundraisers to raise the funds needed to become an intervener in all the Tri-States lawsuits. These interventions will ensure that the Lake Lanier Association is able to represent the interests of Lake Lanier, its stakeholders, the association's membership, marine-related businesses and the economy generated by a full Lake Lanier.

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

In 2009 the Lake Lanier Association held its 21st Annual Shore Sweep cleanup in September, with 700 volunteers cleaning the shoreline, removing trash, styrofoam and debris. The Lake Lanier Association supports a program implemented by some of its members who regularly remove large items of trash from the lake by providing dumpsters on the shoreline for this use. Removal of trash and debris from the shoreline increases safety on the lake and contributes to improved water quality.

Statement 3 - 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 (riverine, interzone and lacustine). 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 4 - 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, marine-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 amendments 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.