

**RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX  
FOR THE YEAR ENDED DECEMBER 31, 2010  
PREPARED FOR:**

**AMERICAN WHITEWATER**

**CORLISS & SOLOMON, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2010**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A For the 2010 calendar year, or tax year beginning** 2010, **and ending** \_\_\_\_\_

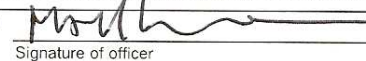
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization: <u>American Whitewater</u>		<b>D</b> Employer Identification Number <u>23-7083760</u>
	Doing Business As		<b>E</b> Telephone number <u>(828) 586-1930</u>
	Number and street (or P.O. box if mail is not delivered to street addr) Room/suite <u>629 W. Main St.</u>		<b>G</b> Gross receipts \$ <u>1,039,700.</u>
	City, town or country State ZIP code + 4 <u>Sylva NC 28779</u>		
<b>F</b> Name and address of principal officer: <u>Mark Singleton PO Box 1540 Cullowhee NC 28723</u>			<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)
<b>J</b> Website: ▶ <u>www.americanwhitewater.org</u>			<b>H(c)</b> Group exemption number ▶
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of Formation: <u>1961</u>	<b>M</b> State of legal domicile: <u>NC</u>


**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>American Whitewater (AW) is a member based non-profit with the mission to conserve America's whitewaters &amp; to enhance opportunities to enjoy them safely. AW is the primary advocate for the preservation &amp; protection of whitewater rivers throughout the U.S. &amp; connects the interest of recreational river users with ecological and science-based data.</u>		
	<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>12</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	<b>12</b>
	<b>5</b> Total number of individuals employed in calendar year 2010 (Part V, line 2a) .....	<b>5</b>	<b>8</b>
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>	<b>300</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	<b>54,015.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 .....	<b>7b</b>	<b>-1,182.</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) .....	840,740.	844,615.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	105,546.	95,890.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	1,311.	1,157.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	55,935.	61,046.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	1,003,532.	1,002,708.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	478,337.	503,806.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>49,023.</u>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) .....	430,557.	403,747.
<b>Net Assets or Fund Balances</b>	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	908,894.	907,553.
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	94,638.	95,155.
	<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) .....	734,172.	906,346.
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	37,876.	114,895.	
		696,296.	791,451.

**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>	▶  Signature of officer	6/20/2011 Date
	▶ <u>Mark Singleton</u> Type or print name and title.	Executive Director

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <u>Stephen C Corliss</u>	Preparer's signature 	Date <u>06/07/11</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01333317</u>
	Firm's name ▶ <u>CORLISS &amp; SOLOMON, PLLC</u>	Firm's EIN ▶		Phone no. <u>(828) 236-0206</u>	
	Firm's address ▶ <u>242 CHARLOTTE ST STE 1 ASHEVILLE NC 28801-1434</u>				

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

**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

American Whitewater (AW) is a member based non-profit with the mission to conserve America's whitewaters & to enhance opportunities to enjoy them safely. See Form 990, Page 2, Part III, Line 1 (continued)

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 [X] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No [X] Yes [X] No

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 418,803. including grants of \$ 0.) (Revenue \$ 41,875.)

Access and Conservation - American Whitewater works to protect and restore rivers, monitors potential threats to whitewater river resources, works with government agencies to protect the ability of the public to have a voice in the management of rivers, protects the navigability on our nation's waterways and aquisition of lands that provide public access to rivers.

4b (Code: ) (Expenses \$ 328,260. including grants of \$ 0.) (Revenue \$ 54,015.)

Public Education - American Whitewater publishes information on river conservation, provides technical advice to local groups regarding river conservation and management, manages events which are coordinated and organized as grassroots platforms on which to raise awareness and volunteerism, promotes and celebrates safety, proficiency and responsibility in all aspects of whitewater activities such as the navigation of moving water, teaching, teamwork, leadership, equipment design and by promoting appreciation and respect for the value of wilderness activity and whitewater recreation.

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

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

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 747,063.

**Part IV Checklist of Required Schedules**

	Yes	No	
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A</i> .....	1	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions) .....	2	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i> .....	3		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? <i>If 'Yes,' complete Schedule C, Part II</i> .....	4		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III</i> .....	5		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I</i> .....	6		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i> .....	7		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i> .....	8		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV</i> .....	9		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V</i> .....	10		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI</i> .....	11a	X	
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII</i> .....	11b		X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII</i> .....	11c		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX</i> .....	11d		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X</i> .....	11e		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X</i> .....	11f	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII</i> .....	12a	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> .....	12b	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i> .....	13		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....	14a		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If 'Yes,' complete Schedule F, Parts I and IV</i> .....	14b		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If 'Yes,' complete Schedule F, Parts II and IV</i> .....	15		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If 'Yes,' complete Schedule F, Parts III and IV</i> .....	16		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions)</i> .....	17		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i> .....	18	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i> .....	19		X
20 a Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H</i> .....	20		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) .....	20b		

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

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i> .....		X
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i> .....		X
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i> .....		X
<b>24a</b> 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, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I</i> .....		X
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III</i> .....		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i> .....		X
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
<b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i> .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	X	

BAA

Form 990 (2010)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
	<b>1 a</b> 16		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	<b>1 b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2 a</b>	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		
	<b>2 a</b> 8		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
<b>b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	X	
<b>4 a</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)?		X
<b>b</b>	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
<b>6 a</b>	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?		X
<b>b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b>	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?		X
<b>b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year		
	<b>7 d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10 a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10 b</b>	
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b>	Gross income from members or shareholders	<b>11 a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11 b</b>	
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12 a</b>	
<b>b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	<b>12 b</b>	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state?	<b>13 a</b>	
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</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	<b>13 b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13 c</b>	
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14 a</b>	X
<b>b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	<b>14 b</b>	

**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 to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1 a</b> 12		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1 b</b> 12		
<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?	<b>2</b>		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?	<b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>	X	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		X
<b>6</b> Does the organization have members or stockholders?	<b>6</b>	X	
<b>7 a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	<b>7 a</b>	X	
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	<b>7 b</b>		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?	<b>8 a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8 b</b>	X	
<b>9</b> Is there any officer, director or 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	<b>9</b>		X

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

		Yes	No
<b>10 a</b> Does the organization have local chapters, branches, or affiliates?	<b>10 a</b>		X
<b>b</b> If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	<b>10 b</b>		
<b>11 a</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	<b>11 a</b>	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
<b>12 a</b> Does the organization have a written conflict of interest policy? If 'No,' go to line 13	<b>12 a</b>	X	
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12 b</b>	X	
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done	<b>12 c</b>	X	
<b>13</b> Does the organization have a written whistleblower policy?	<b>13</b>	X	
<b>14</b> Does the organization have a written document retention and destruction policy?	<b>14</b>	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	<b>15 a</b>	X	
<b>b</b> Other officers of key employees of the organization	<b>15 b</b>	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)			
<b>16 a</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?	<b>16 a</b>		X
<b>b</b> If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16 b</b>		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ See Form 990, Page 6, Line 17 (continued)
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ▶ American Whitewater PO Box 1540, Cullowhee, NC 28723 (828) 586-1930

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1 a** 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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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) Mark Singleton Exec. Director	40.00			X			83,926.	0.	12,600.	
(2) Don Kinser President	3.00	X		X			0.	0.	0.	
(3) Norwood Scott Vice President	3.00	X		X			0.	0.	0.	
(4) Chris Bell Treasurer	3.00	X		X			0.	0.	0.	
(5) Jennie Goldberg Secretary	3.00	X		X			0.	0.	0.	
(6) Eric Nies Safety Chair	3.00	X					0.	0.	0.	
(7) Charlie Walbridge Safety	1.00	X					0.	0.	0.	
(8) Dave Cernicek Board Mem.	1.00	X					0.	0.	0.	
(9) Evie Locke Board Mem.	1.00	X					0.	0.	0.	
(10) Rich Bowers Board Mem.	1.00	X					0.	0.	0.	
(11) Adam Cramer Board Mem.	1.00	X					0.	0.	0.	
(12) Kristine Jackson Board Mem.	1.00	X					0.	0.	0.	
(13) Leland Davis Board Mem.	1.00	X					0.	0.	0.	
(14) -----										
(15) -----										
(16) -----										
(17) -----										



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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)						(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			
(18) _____										
(19) _____										
(20) _____										
(21) _____										
(22) _____										
(23) _____										
(24) _____										
(25) _____										
(26) _____										
(27) _____										
(28) _____										
(29) _____										
<b>1 b Sub-total</b> .....							83,926.	0.	12,600.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....							83,926.	0.	12,600.	

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

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i> .....	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes' complete Schedule J for such individual</i> .....	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person</i> .....	5	X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

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

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

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>					
	<b>b</b> Membership dues .....	<b>1 b</b> 162,602.					
	<b>c</b> Fundraising events .....	<b>1 c</b>					
	<b>d</b> Related organizations .....	<b>1 d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1 e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1 f</b> 682,013.					
	<b>g</b> Noncash contributions included in Ins 1a-1f: \$	45,151.					
	<b>h Total.</b> Add lines 1a-1f .....		844,615.				
<b>PROGRAM SERVICE REVENUE</b>	<b>2 a</b> <u>Journal Advertising</u> .....	Business Code 541800	54,015.	0.	54,015.	0.	
	<b>b</b> <u>Fees for Services</u> .....	541900	41,875.	41,875.	0.	0.	
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....		95,890.				
	<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) .....		1,157.	0.	0.	1,157.
<b>4</b> Income from investment of tax-exempt bond proceeds .....							
<b>5</b> Royalties .....							
<b>6 a</b> Gross Rents .....		(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses .....					
		<b>c</b> Rental income or (loss) .....					
		<b>d</b> Net rental income or (loss) .....					
<b>7 a</b> Gross amount from sales of assets other than inventory .....		(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses .....					
		<b>c</b> Gain or (loss) .....					
		<b>d</b> Net gain or (loss) .....					
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....		<b>a</b> 76,095.					
		<b>b</b> Less: direct expenses .....	<b>b</b> 26,726.				
		<b>c</b> Net income or (loss) from fundraising events .....		49,369.		0.	49,369.
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....		<b>a</b>					
		<b>b</b> Less: direct expenses .....	<b>b</b>				
		<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....		<b>a</b> 21,699.					
	<b>b</b> Less: cost of goods sold .....	<b>b</b> 10,266.					
	<b>c</b> Net income or (loss) from sales of inventory .....		11,433.	0.	0.	11,433.	
Miscellaneous Revenue		Business Code					
<b>11 a</b> <u>Miscellaneous</u> .....	900099	244.	0.	0.	244.		
<b>b</b> .....							
<b>c</b> .....							
<b>d</b> All other revenue .....							
<b>e Total.</b> Add lines 11a-11d .....		244.					
<b>12 Total revenue.</b> See instructions .....		1,002,708.	41,875.	54,015.	62,203.		

**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) but are not required to complete columns (B), (C), and (D).

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	96,526.	88,133.	6,714.	1,679.
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	329,079.	277,310.	31,768.	20,001.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	32,702.	32,240.	462.	0.
9 Other employee benefits	8,534.	3,183.	5,351.	0.
10 Payroll taxes	36,965.	31,643.	3,627.	1,695.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	8,490.	0.	8,490.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	90,231.	85,000.	2,731.	2,500.
12 Advertising and promotion				
13 Office expenses	5,905.	4,886.	981.	38.
14 Information technology	29,967.	28,140.	1,827.	0.
15 Royalties				
16 Occupancy	8,470.	443.	8,006.	21.
17 Travel	58,875.	50,759.	2,501.	5,615.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,865.	1,865.	0.	0.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,734.	0.	2,734.	0.
23 Insurance	19,550.	3,534.	16,016.	0.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a <u>Credit Card &amp; Bank Fees</u>	11,293.	0.	11,293.	0.
b <u>Promotional/Educational Products</u>	45,151.	30,236.	849.	14,066.
c <u>Land Main. &amp; Improvement</u>	2,028.	2,028.	0.	0.
d <u>Bad Debt Expense</u>	880.	0.	880.	0.
e <u>Other Expenses</u>	9,242.	7,379.	1,007.	856.
f All other expenses	109,066.	98,427.	8,087.	2,552.
25 Total functional expenses. Add lines 1 through 24f	907,553.	745,206.	113,324.	49,023.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year		
ASSETS	1	Cash — non-interest-bearing	329,751.	1	524,152.	
	2	Savings and temporary cash investments	245,387.	2	228,684.	
	3	Pledges and grants receivable, net	64,088.	3	37,338.	
	4	Accounts receivable, net	6,875.	4	22,961.	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use	5,876.	8	6,612.	
	9	Prepaid expenses and deferred charges	16,508.	9	19,422.	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	81,488.		
	b	Less: accumulated depreciation	10b	14,311.	10c	67,177.
	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)	734,172.	16	906,346.		
LIABILITIES	17	Accounts payable and accrued expenses	36,446.	17	49,493.	
	18	Grants payable	0.	18	3,687.	
	19	Deferred revenue	1,430.	19	61,715.	
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	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. Complete Part X of Schedule D		25		
	26	<b>Total liabilities.</b> Add lines 17 through 25	37,876.	26	114,895.	
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b>					
	27	Unrestricted net assets	449,175.	27	432,621.	
	28	Temporarily restricted net assets	247,121.	28	358,830.	
	29	Permanently restricted net assets		29		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	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>	696,296.	33	791,451.	
34	<b>Total liabilities and net assets/fund balances.</b>	734,172.	34	906,346.		

BAA

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,002,708.
2	Total expenses (must equal Part IX, column (A), line 25)	2	907,553.
3	Revenue less expenses. Subtract line 2 from line 1	3	95,155.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	696,296.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	791,451.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question 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?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	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	
d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued 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		
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
3b	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.		

BAA

**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. ▶ See separate instructions.

OMB No. 1545-0047

**2010**

**Open to Public Inspection**

<b>Name of the organization</b> American Whitewater	<b>Employer identification number</b> 23-7083760
--	---

**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 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 that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III – Functionally integrated
  - d  Type III – Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....		
(ii) A family member of a person described in (i) above? .....		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....		

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....		
(ii) A family member of a person described in (i) above? .....		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....		

(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 in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** Schedule A (Form 990 or 990-EZ) 2010

**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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants.') . . . . .						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf . . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
4 <b>Total.</b> 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 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 <b>Total support.</b> Add lines 7 through 10 . . . . .						
12 Gross receipts from related activities, etc (see instructions) . . . . .					12	
13 <b>First five years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

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

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14 . . . . .	15	%
16a <b>33-1/3% support test – 2010.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
b <b>33-1/3% support test – 2009.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test – 2010.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test – 2009.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 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 yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	738,131.	695,540.	841,689.	840,740.	844,615.	3,960,715.
<b>2</b> 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	106,479.	118,081.	134,647.	134,476.	139,669.	633,352.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	844,610.	813,621.	976,336.	975,216.	984,284.	4,594,067.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	104,284.	98,650.	165,028.	191,150.	286,725.	845,837.
<b>b</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	0.	0.	0.	0.	0.	0.
<b>c</b> Add lines 7a and 7b	104,284.	98,650.	165,028.	191,150.	286,725.	845,837.
<b>8 Public support</b> (Subtract line 7c from line 6.)						3,748,230.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6	844,610.	813,621.	976,336.	975,216.	984,284.	4,594,067.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,351.	7,365.	6,164.	1,311.	1,157.	19,348.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	3,351.	7,365.	6,164.	1,311.	1,157.	19,348.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0.	0.	0.	0.	0.	0.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lns 9, 10c, 11, and 12.)						4,613,415.

**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**

<b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	81.25 %
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15	<b>16</b>	85.55 %

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

<b>17</b> Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	0.42 %
<b>18</b> Investment income percentage from 2009 Schedule A, Part III, line 17	<b>18</b>	0.46 %

**19a 33-1/3% support tests – 2010.** 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 – 2009.** 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





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, lines 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization

Employer identification number

American Whitewater

23-7083760

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and two yes/no questions regarding donor advisement.

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

Table with 3 columns: Question, Held at the End of the Tax Year. Rows include purpose(s) of conservation easements, total number of easements, total acreage, and various monitoring and reporting questions.

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.

Table with 3 columns: Question, Amount. Rows include questions about reporting art and historical treasures, and amounts for revenues and assets.

**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 XIV.

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 organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a 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 XIV and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV.

**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
1 a 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 year end balance held as:

- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %
- b Permanent endowment ▶ \_\_\_\_\_ %
- c Term endowment ▶ \_\_\_\_\_ %

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		61,056.		61,056.
b Buildings				
c Leasehold improvements				
d Equipment		20,432.	14,311.	6,121.
e Other				

**Total.** Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ 67,177.

BAA

**Part VII Investments—Other Securities.** 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) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990 Part X, column (B) line 12.) . . . ▶		

**Part VIII Investments—Program Related.** (See Form 990, Part X, line 13)

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) . . . ▶		

**Part IX Other Assets.** (See Form 990, Part X, line 15)

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column(B), line 15) . . . . . ▶	

**Part X Other Liabilities.** (See Form 990, Part X, line 25)

(a) Description of liability	(b) Amount	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
(11)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25) . . . . . ▶		

**2.** FIN 48 (ASC 740) Footnote. In Part XIV, 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).

<b>Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements</b>		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1,002,708.
2	Total expenses (Form 990, Part IX, column (A), line 25)	907,553.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	95,155.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net). Add lines 4 through 8	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	95,155.

<b>Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>			
1	Total revenue, gains, and other support per audited financial statements	1	1,243,167.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	203,467.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	36,992.
e	Add lines 2a through 2d	2e	240,459.
3	Subtract line 2e from line 1	3	1,002,708.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,002,708.

<b>Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>			
1	Total expenses and losses per audited financial statements	1	1,148,012.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	203,467.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	36,992.
e	Add lines 2a through 2d	2e	240,459.
3	Subtract line 2e from line 1	3	907,553.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	907,553.

**Part XIV Supplemental Information**

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Pt XII Line 2d Event Expense \$26,726 & Cost of Goods Sold \$10,266

Pt XIII Line 2d Event Expense \$26,726 & Cost of Goods Sold \$10,266

Pt X American Whitewater is generally exempt from federal income taxes under

Pt X 501(c)(3) of the Internal Revenue Code. However, income from certain

Pt X activities not related to the organization's tax-exempt purpose is subject

Pt X to taxation as unrelated business income. The organization had no income

Pt X tax expense from unrelated business activities for the year ended

Pt X December 31, 2010. The organization believes that it has appropriate

Part XIV Supplemental Information (continued)

Pt X support for tax positions taken on its 2010 federal Exempt Organization Business Income Tax Return (Form 990-T), and otherwise, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization's Form's 990 and 990-T for 2008, 2009 and 2010 are subject to examination by the IRS, generally for three years after they were filed.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

**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.** ▶ **See separate instructions.**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Name of the organization

**American Whitewater**

Employer identification number

**23-7083760**

**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.

- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |   |

**2a** 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.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> .....						

**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.

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**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1 <u>Gauley Festival</u> (event type)	(b) Event #2 _____ (event type)	(c) Other events _____ (total number)	(d) Total events (add column (a) through column (c))	
	1	Gross receipts .....	76,095.			76,095.
2	Less: Charitable contributions .....	0.			0.	
3	Gross income (line 1 minus line 2) .....	76,095.			76,095.	
DIRECT EXPENSES	4	Cash prizes .....				
	5	Noncash prizes .....				
	6	Rent/facility costs .....	14,207.			14,207.
	7	Food and beverages .....	3,878.			3,878.
	8	Entertainment .....	2,450.			2,450.
	9	Other direct expenses .....	6,191.			6,191.
	10	Direct expense summary. Add lines 4- through 9 in column (d) .....				26,726.
11	Net income summary. Combine line 3, column (d), and line 10 .....				49,369.	

**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.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1	Gross revenue .....			
DIRECT EXPENSES	2	Cash prizes .....			
	3	Non-cash 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. Combine lines 1, column (d) and line 7 .....				

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

a Is the organization licensed to operate 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: \_\_\_\_\_



- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?  Yes  No
- b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c If 'Yes,' enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

- 17 Mandatory distributions
  - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
  - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Complete this part to 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 complete this part to provide any additional information (see instructions).

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**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2010**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organizations answered 'Yes'**  
on Form 990, Part IV, lines 29 or 30.

▶ **Attach to Form 990.**

Name of the organization

Employer identification number

**American Whitewater**

**23-7083760**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art .....				
2 Art—Historical treasures .....				
3 Art—Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities—Publicly traded .....				
10 Securities—Closely held stock .....				
11 Securities—Partnership, LLC, or trust interests ..				
12 Securities—Miscellaneous .....				
13 Qualified conservation contribution— Historic structures .....				
14 Qualified conservation contribution—Other .....				
15 Real estate—Residential .....				
16 Real estate—Commercial .....				
17 Real estate—Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ▶ ( <u>Boating Gear</u> ) ..	X	253	45,151.	Fair Market Value
26 Other ▶ ( ) ..				
27 Other ▶ ( ) ..				
28 Other ▶ ( ) ..				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement ..... **29** 0.

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? .....		X
b If 'Yes,' describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? .....		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....		X
b If 'Yes,' describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule M (Form 990) 2010

**Part II** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

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Dashed lines for supplemental information input.

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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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.

Name of the organization

Employer identification number

American Whitewater

23-7083760

Pt XII, Line 2c Executive Committee

Pt VI-A, Line 4 The organization amended its Constitution & Bylaws during 2010. See attached.

Pt VI-A, Line 7a The organization has members whose rights consist of

Pt VI-A, Line 7a being able to vote for members of the governing body.

Pt VI-B, Line 11a The 990 is prepared by independent accountants, reviewed by management,

Pt VI-B, Line 11a presented to the Executive Committee for review, and once it is approved, presented

Pt VI-B, Line 11a to the entire Board for final approval or proposed revision.

Pt VI-B, Line 12c Enforced as necessary. Any Board Member with a conflict of interest on any

Pt VI-B, Line 12c specific issue informs the Board and abstains from voting on the issue.

Pt VI-B, Line 15 In the annual budgeting process, the Board approves a budget line for aggregate

Pt VI-B, Line 15 salary expense. Thereafter, individual salaries and salary increases for

Pt VI-B, Line 15 employees are determined by the Executive Director. The Board of Directors

Pt VI-B, Line 15 sets the Executive Director salary after a performance review and

Pt VI-B, Line 15 a check of comparable salary information for nonprofit organizations

Pt VI-B, Line 15 with similar budgets.

Pt VI-C, Line 19 Upon request and through the organization's website.

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2010**

For calendar year 2010 or other tax year beginning \_\_\_\_\_, 2010,  
and ending \_\_\_\_\_, \_\_\_\_\_

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed  <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408(e) <input type="checkbox"/> 530(a) <input type="checkbox"/> 408A <input type="checkbox"/> <input type="checkbox"/> 529(a)	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>American Whitewater</b> Number, street, and room or suite number. If a P.O. box, see instructions. <b>629 W. Main St.</b> City or town State ZIP code <b>Sylva NC 28779</b>	<b>D</b> Employer identification number (Employees' trust, see instructions.) <b>23-7083760</b>  <b>E</b> Unrelated business activity codes (See instructions.) <b>541800</b>
<b>C</b> Book value of all assets at end of year <b>906,346.</b>	<b>F</b> Group exemption number (See instructions.) ▶ <b>G</b> Check organization type . . . . ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

**H** Describe the organization's primary unrelated business activity.  
 ▶ **Advertising in it's American Whitewater journal**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . ▶  Yes  No  
 If 'Yes,' enter the name and identifying number of the parent corporation . . . . ▶

**J** The books are in care of ▶ **American Whitewater** Telephone number ▶ **(828) 293-9791**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales . . . . .				
<b>b</b> Less returns and allowances . . . . . <b>c</b> Balance ▶	<b>1 c</b>			
<b>2</b> Cost of goods sold (Schedule A, line 7) . . . . .	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Schedule D) . . . . .	<b>4 a</b>			
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) . . . . .	<b>4 b</b>			
<b>c</b> Capital loss deduction for trusts . . . . .	<b>4 c</b>			
<b>5</b> Income (loss) from partnerships and S corporations (attach statement) . . . . .	<b>5</b>			
<b>6</b> Rent income (Schedule C) . . . . .	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Schedule E) . . . . .	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Schedule F) . . . . .	<b>8</b>			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Sch G) . . . . .	<b>9</b>			
<b>10</b> Exploited exempt activity income (Schedule I) . . . . .	<b>10</b>			
<b>11</b> Advertising income (Schedule J) . . . . .	<b>11</b>	54,015.	55,197.	-1,182.
<b>12</b> Other income (See instructions; attach schedule.) . . . . .	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12 . . . . .	<b>13</b>	54,015.	55,197.	-1,182.

<b>Part II</b> Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)				
<b>14</b> Compensation of officers, directors, and trustees (Schedule K) . . . . .	<b>14</b>			
<b>15</b> Salaries and wages . . . . .	<b>15</b>			
<b>16</b> Repairs and maintenance . . . . .	<b>16</b>			
<b>17</b> Bad debts . . . . .	<b>17</b>			
<b>18</b> Interest (attach schedule) . . . . .	<b>18</b>			
<b>19</b> Taxes and licenses . . . . .	<b>19</b>			
<b>20</b> Charitable contributions (See instructions for limitation rules.) . . . . .	<b>20</b>			
<b>21</b> Depreciation (attach Form 4562) . . . . .	<b>21</b>			
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return . . . . .	<b>22 a</b>			
<b>23</b> Depletion . . . . .	<b>23</b>			
<b>24</b> Contributions to deferred compensation plans . . . . .	<b>24</b>			
<b>25</b> Employee benefit programs . . . . .	<b>25</b>			
<b>26</b> Excess exempt expenses (Schedule I) . . . . .	<b>26</b>			
<b>27</b> Excess readership costs (Schedule J) . . . . .	<b>27</b>			
<b>28</b> Other deductions (attach schedule) . . . . .	<b>28</b>			
<b>29 Total deductions.</b> Add lines 14 through 28 . . . . .	<b>29</b>			
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 . . . . .	<b>30</b>			-1,182.
<b>31</b> Net operating loss deduction (limited to the amount on line 30) . . . . .	<b>31</b>			
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 . . . . .	<b>32</b>			-1,182.
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions) . . . . .	<b>33</b>			
<b>34 Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 . . . . .	<b>34</b>			-1,182.

**Part III Tax Computation**

**35 Organizations Taxable as Corporations.** See instructions for tax computation.  
 Controlled group members (sections 1561 and 1563) check here . See instructions and:  
**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_  
**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) ..... \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) ..... \$ \_\_\_\_\_  
**c** Income tax on the amount on line 34 ..... **35c** 0.

**36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from:  Tax rate schedule or  Schedule D (Form 1041) ..... **36**

**37 Proxy tax.** See instructions ..... **37**

**38 Alternative minimum tax** ..... **38**

**39 Total.** Add lines 37 and 38 to line 35c or 36, whichever applies ..... **39** 0.

**Part IV Tax and Payments**

**40 a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) ..... **40a**

**b** Other credits (see instructions) ..... **40b**

**c** General business credit. Attach Form 3800 ..... **40c**

**d** Credit for prior year minimum tax (attach Form 8801 or 8827) ..... **40d**

**e Total credits.** Add lines 40a through 40d ..... **40e**

**41** Subtract line 40e from line 39 ..... **41** 0.

**42** Other taxes. Check if from:  Form 4255  Form 8611  Form 8697  Form 8866  
 Other (attach schedule) ..... **42**

**43 Total tax.** Add lines 41 and 42 ..... **43** 0.

**44 a Payments:** A 2009 overpayment credited to 2010 ..... **44a**

**b** 2010 estimated tax payments ..... **44b**

**c** Tax deposited with Form 8868 ..... **44c** 0.

**d** Foreign organizations: Tax paid or withheld at source (see instructions) ..... **44d**

**e** Backup withholding (see instructions) ..... **44e**

**f** Credit for small employer health insurance premiums (Attach Form 8941) ..... **44f**

**g** Other credits and payments:  Form 2439  Form 4136  Other ..... **44g**

**45 Total payments.** Add lines 44a through 44g ..... **45** 0.

**46** Estimated tax penalty (see instructions). Check if Form 2220 is attached .....  **46**

**47 Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed ..... **47**

**48 Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid ..... **48** 0.

**49** Enter the amount of line 48 you want: **Credited to 2011 estimated tax**  **Refunded**  **49**

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

**1** At any time during the 2010 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here ..... **Yes** **No**

**2** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. .... **Yes** **No**

**3** Enter the amount of tax-exempt interest received or accrued during the tax year. \$ ..... **Yes** **No**

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation

<b>1</b> Inventory at beginning of year ..... <b>1</b>	<b>6</b> Inventory at end of year ..... <b>6</b>
<b>2</b> Purchases ..... <b>2</b>	<b>7</b> <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2 ..... <b>7</b>
<b>3</b> Cost of labor ..... <b>3</b>	
<b>4a</b> Additional section 263A costs (attach schedule) ..... <b>4a</b>	
<b>b</b> Other costs (attach sch) ..... <b>4b</b>	
<b>5</b> <b>Total.</b> Add lines 1 through 4b ..... <b>5</b>	<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? ..... <b>Yes</b> <b>No</b>

**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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: *Stephen C Corliss* Date: *6/20/2011* Title: *EXECUTIVE DIRECTOR*

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

**Paid Preparer Use Only**

Print/Type preparer's name: **Stephen C Corliss** Preparer's signature: *Stephen C Corliss* Date: *06/07/11* Check  if self-employed PTIN: **P01333317**

Firm's name: **CORLISS & SOLOMON, PLLC** Firm's EIN: **20-2571677**

Firm's address: **242 CHARLOTTE ST STE 1 ASHEVILLE NC 28801-1434** Phone no.: **(828) 236-0206**

**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instructions)

1 Description of property		2 Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	(1)	(2)	
(1)				
(2)				
(3)				
(4)				
Total		Total		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) . . . . . ▶

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . . . ▶

**Schedule E – Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
		(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)					
(1)						%		
(2)						%		
(3)						%		
(4)						%		
Totals . . . . . ▶							Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).

Total dividends-received deductions included in column 8 . . . . . ▶

**Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1 Name of Controlled Organization	2 Employer Identification Number	Exempt Controlled Organizations				6 Deductions directly connected with income in column 5
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income		
(1)						
(2)						
(3)						
(4)						
7 Taxable Income		8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10	
(1)						
(2)						
(3)						
(4)						
Totals . . . . . ▶				Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).	

**Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> .....	Enter here and on page 1, Part I, line 10, column (A).	Enter here and on page 1, Part I, line 10, column (B).				Enter here and on page 1, Part II, line 26.

**Schedule J – Advertising Income** (See instructions.)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) American Whitewater	54,015.	55,197.		608.	50,601.	
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) .....	54,015.	55,197.	-1,182.			

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
(5) <b>Totals from Part I</b> .....	54,015.	55,197.				
<b>Totals, Part II</b> (lines 1-5) .....	Enter here and on page 1, Part I, line 11, column (A).	Enter here and on page 1, Part I, line 11, column (B).				Enter here and on page 1, Part II, line 27.

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	

**Total.** Enter here and on page 1, Part II, line 14 .....



Schedule O (Form 990), Supplemental Information to Form 990

**Form 990, Page 2, Part III, Line 1 (continued)**

Briefly describe the organization's mission:

AW is the primary advocate for the preservation & protection of whitewater rivers throughout the U.S. & connects the interest of recreational river users with ecological and science-based data.

Schedule O (Form 990), Supplemental Information to Form 990

**Form 990, Page 6, Line 17 (continued)**

California

Connecticut

Maryland

Massachusetts

Missouri

Montana

New York

North Carolina

Oregon

Washington

West Virginia

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ

**Form 990, Page 10, Line 24f All Other Expenses (continued)**

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Membership Discounts/Expenses	12,816.	11,270.	1,546.	0.
Equipment Rental & Repairs	2,429.	2,187.	242.	0.
Postage & Shipping	28,908.	24,294.	2,190.	2,424.
Printing & Reproduction	42,634.	42,299.	316.	19.
Telephone & Internet Access	22,279.	18,377.	3,793.	109.

Additional Information For Tax Return

American Whitewater

23-7083760

Form 990 p 6: Line 17-1

The organization maintains solicitation licenses in the following states: California, Connecticut, Maryland, Massachusetts, Missouri, Montana, New York, North Carolina, Oregon, Washington, & West Virginia. Each license must be renewed annually. As part of its renewal process, the organization is required to include the Federal Form 990 filed with the IRS.

Form 990 p 10: Line 14 col (B)

Gov't Instructions:

Line 14. Information technology. Enter amounts for information technology, including hardware, software, and support services, such as maintenance, help desk, and other technical support services. Also include expenses for infrastructure support, such as web site design and operations, virus protection and other information security programs and services to keep the organization's web site operational and secured against unauthorized and unwarranted intrusions, and other information technology contractor services.

# **American Whitewater Constitution**

The Membership of American Whitewater hereby agrees to this amended and restated Constitution of the Organization as of this 15<sup>th</sup> day of December, 2010.

## **1. NAME**

The name of this organization is American Whitewater.

## **2. PURPOSE**

The purpose of American Whitewater is to:

- a. Encourage the exploration, enjoyment, and preservation of American recreational waterways for human powered craft;
- b. Protect the wilderness character of waterways through conservation of water, forests, parks, wildlife, and related resources;
- c. Promote safety and proficiency in all aspects of white-water activities such as the navigation of moving water, teaching, teamwork, leadership, and equipment design, by publishing and demonstrating developments in these and related fields;
- d. Promote appreciation for the recreational value of wilderness cruising and of white-water sports.

## **3. MEMBERSHIP**

Membership in this affiliation is open to all individuals interested in the recreational use and conservation of American waterways who will subscribe to the above purposes.

## **4. AFFILIATED CLUBS**

All clubs or organizations which share the above purpose are invited to affiliate as member clubs.

## **5. BOARD OF DIRECTORS**

The powers, duties and responsibilities of proper management of the affairs of this organization shall be vested in a Board of Directors, to be elected to staggered terms by the individual dues-paying members of the organization. The Board of Directors shall consist of not less than 9 nor more than 30 individuals who are each members in good standing of the organization. The Board of Directors shall specify the number of members to serve on the Board before each election. The Board may also appoint up to 10 Honorary Board Members.

Honorary Board Members shall be individuals who, by reason of special expertise, experience, or other qualifications, are especially qualified to advise and assist the Board. Honorary Board Members shall be nonvoting.

Meetings of the Board may be conducted in person or by telephone, including conference calls. Voting and other Board actions may be taken at a meeting, by telephone or e-mail polling, or by mail.

The Board of Directors shall be assisted by a six-member Executive Committee composed of the President, Vice-President, Secretary, Treasurer and two (2) at large members nominated by the full Board. The President shall be chairman of the Executive Committee. The Executive Committee shall be in session at all times, and shall exercise all powers of the Board of Directors; subject only to such restrictions as the full Board may from time to time impose.

The Board, as a full Board or through its Executive Committee, shall have the power to manage all of the business affairs of the organization; to elect or appoint officers or committee chairpersons; to fill all vacancies on the Board, or any committee, or in any office if any when the same occur; to remove from office any officer, Director, or committee member for good cause shown; to hire the Executive Director of the organization; and to do any act reasonably necessary to the attainment of the purposes of the organization.

#### 6. NOMINATING NEW BOARD MEMBERS

Before an election the Board of Directors shall prepare and publish in an official communication (journal, website, e-mail, direct mail, etc.) a list of nominees to fill vacancies on the Board, together with their names, a brief summary of their background and qualifications, and a voting mechanism to be used for the election. The Board may accept suggestions from any member or affiliate for nominations. To the extent possible, the Board should be generally representative of the geographical diversity of the membership of the organization.

The President shall be Chairperson of the organizational meeting of each new Board.

#### 7. OFFICERS

The Board of Directors shall elect the following officers of the organization from the members of the Board: President, Vice-President, Secretary, and Treasurer.

The Board shall hire an Executive Director and such other agents of the organization, as the Board deems advisable.

The Executive Director shall be the administrative head of the organization. He or she shall serve as general manager of the business of the organization. The Board may delegate additional authorities and functions to the Executive Director and, notwithstanding any other provision of this constitution, authorize the Treasurer to approve compensation to the Executive Director.

The Executive Director shall receive all funds and manage all finances of the organization and shall be responsible for keeping the books and records of accounts, in accordance with generally accepted accounting procedures. The Board shall oversee and monitor all financial matters of the organization.

All other officers or committees shall have such powers and obligations as the Board may delegate to them. Any member may be both a director and an

appointed officer of the organization, so long as he is a due-paying member in good standing.

#### 8. VACANCIES

Any vacancy in any office, or on any committee, or on the Board, whether it be occasioned by the inability, disqualification, removal, resignation or death of any officer, Director, or committee member shall be filled for the remainder of the unexpired term by appointment by the Board of Directors, the replacement to be selected from the dues-paying members of the organization.

#### 9. TERMS OF OFFICE

Directors shall hold office for a term of three (3) years.

Terms of office will begin on January 1 and end on December 31. All other officers and committee members shall be deemed re-appointed by the incoming Board of Directors to serve until the next Board is elected, unless sooner removed.

A Director may only be elected or appointed to a maximum of four (4) three year terms (12 years total) and no more than two consecutive terms as a Director only. In order to serve more than two (2) terms a Director must serve as an Officer, "At Large" executive committee member or key committee chair.

#### 10. REMOVAL

Any Director may be removed from office by the affirmative vote of two-thirds of the remaining Directors. Any officer, appointee or committee member may be removed from office by the Board of Directors on the affirmative vote of two-thirds of the members then comprising the Board of Directors.

In all cases of removal from any office, the party to be removed shall receive fifteen days notice in writing of the pending motion to remove and of the specific reasons why removal is being considered. Written communication in the form of electronic mail, fax, or a written letter from the President, or Vice-President of the Board, properly addressed to the last known address of the party in question, shall be sufficient notice, provided that it is mailed at least 18 days in advance of the final action of the Board. Within that 15-day period the party whose removal is being considered may mail to the Board of Directors a written statement in opposition or explanation.

At any time after the expiration of the fifteen-day period the Board may act on the motion to remove, and shall immediately notify the party in question in writing of the decision of the Board.

#### 11. FINANCE

This organization shall at all times be a non-profit organization dedicated to the purposes set forth in this Constitution and no person or organization shall ever profit by or through this organization. All money received by the organization from any source whatever shall be used for membership services, for conservation

and education purposes, or for specific contributions toward whitewater sport and river conservation. The Treasurer may approve salaries and expenses of the Executive Director and other employees of the organization and the Treasurer may also reimburse officers or members for ordinary expenses incurred in furthering the purposes of the organization, upon presentation of records of the expenses.

The Board may authorize special items of expense if it believes that the purposes of the organization will thereby be furthered, without penalizing the regular programs of the organization.

Upon the winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of the corporation, the remaining assets shall be distributed to a nonprofit fund, foundation or corporation, which is organized and operated, exclusively for charitable, educational, and/or scientific purposes related to whitewater or to river conservation and which has established its tax exempt status under section 501(c)(3) of the Internal Revenue Code. If this corporation holds any assets in trust, such assets shall be disposed of in such manner as may be directed by decree of the superior court of the county in which this corporation's principal office is located, upon petition therefore by the Attorney General or by any person concerned in the liquidation.

## 12. VOTING

Each individual dues paying membership (individual, family, affiliates, lifetime) who is in good standing, shall be entitled to one vote for each of the Directors to be elected at the election, and shall be entitled to one vote in any election to amend the Constitution.

The Board of Directors shall make fair and reasonable provisions for the receipt and counting of ballots in all election so as to guarantee that all votes cast are properly counted and the election duly certified. Each ballot must state on its face the date by which it must be received in order to be counted. Ballots received after that date will be rejected. The Board, at its option, may provide in the By-Laws for special or junior classes of affiliates, paying lesser dues, with restricted voting privileges.

## 13. QUALIFICATION FOR OFFICE

No person shall hold any office or be nominated, appointed or elected to any office unless he is a bona fide dues-paying member of the American Whitewater. Failure to keep dues current shall be a mandatory ground for removal of any officer or director.

## 14. CONTINUITY OF GOVERNMENT

In the event that no elections are held, or that final tabulation of ballots is incomplete on January 1, or if for any reason the new members of the Board of Directors are not ready to assume office on January 1, or in the event that any office, appointed position, or committee assignment is not properly filled by the

time the incumbent's term expires, then the incumbent shall hold over in office and be fully empowered to act and discharge the duties of the office until a successor has been duly elected, appointed, or qualified.

#### 15. AMENDMENTS

Amendments to this Constitution must first be approved by a majority of the Board of Directors, and published in an official communication along with the Board's explanation of the same. In the same communication, a voting mechanism should be provided for use by the members. Amendments shall pass if two-thirds of the votes actually received back from the members are in favor of the amendments proposed. The ballots shall state the date by which they must be received in order to be counted.

# **American Whitewater Bylaws**

The Board of Directors of American Whitewater hereby agrees to these amended and restated Bylaws of the Organization as of this 23rd day of May 2010.

## **1. MEMBERSHIP**

Membership for one year will be granted upon written application and the payment of dues in the amount established by the Board.

## **2. AFFILIATION**

Bona fide boating clubs, conservation organizations, and organized groups who subscribe to the purposes set forth in the Constitution of this organization may affiliate with American Whitewater by paying annual affiliate dues in the amount established by the Board.

## **3. BOARD OF DIRECTORS**

The number of Directors is hereby set at 12 members.

The President shall be Chairman of the Board of Directors, establish the agenda for Board meetings and run the meetings. In the event that the President is unable to fulfill these duties the Vice President shall assume these duties.

The Directors shall meet at least three times each year to conduct the business of the organization. The meetings shall be at a time and place as determined by the President and Executive Director. Directors shall be given at least 60 days notice of all meetings.

The Executive Committee of the Board shall convene monthly or as necessary to conduct the business of the organization.

## **4. NOMINATING COMMITTEE**

The Nominating committee shall consist of the Vice President and the two (2) most recent past Presidents that are available and willing to serve. The Vice President shall Chair the Nominating Committee. In the event that less than two past Presidents are available to serve the Vice President shall nominate another Director or Directors as to serve as their replacement on the Nominating Committee.

Each year the Nominating Committee shall issue a "Call for Nominations" to the membership seeking nominations for qualified Directors. The "Call for Nominations" shall be officially communicated to the Membership each spring and nominations will be due by July 1 each year.

All nominations shall be submitted by affiliates or members in good standing and any affiliate or member in good standing is eligible to submit a nomination, including themselves.



The Nominating Committee shall vet the nominations received from the membership and propose a recommended slate of four (4) Director Candidates each year for election by the general membership of the organization. A proposed slate may include more than four (4) candidates from time to time to accommodate circumstances where a vacancy exists on the Board prior to the normal three year cycle or other special circumstances as the Board may deem appropriate.

All nominations shall comply with the requirements established from time to time by the Board.

## 5. ELECTIONS

The Nominating Committee shall have its slate of candidates for the new members of the board of Directors for the upcoming year completed so that the ballot, the list of nominees, a brief summary concerning each nominee, and the instructions concerning voting procedures can be published in an official communication in a timely manner so that votes can be received and tallied by December 15 each year.

Each membership in good standing may cast one vote for each Director to be elected during a given election. The number of candidates equal to the number of Director seats up for election in any given election that receive the highest number of votes shall constitute the incoming new members of the Board of Directors. For example, if there are four Director seats up for election in a given election then the four candidates with the most votes wins.

In the event of a tie vote between any two or more candidates, the President of the Board of Directors then in office will immediately cast one vote, or such votes as may be necessary, in order to break the tie without advancing any candidate receiving his/her vote ahead of any other candidate who received more votes but was not involved in a tie vote. In the event that the President is required to exercise this power, an official communication shall, in addition to the usual election results and notices of appointed by the board, carry a brief explanation of the status of the candidates at the time the deciding votes were cast by the President to break the tie.

## 6. OFFICERS

The Board shall elect Officers to fill any vacant officer positions at the Board meeting each spring. An officer's term of office shall be no more than three (3) years and shall end simultaneously with their current term as a Director. If a Director is then reelected to a subsequent term as a Director, the Board may choose to reappoint them to any officer's position they may have held previously however in no event shall an officer serve more than three (3) years in any position except for the Treasurer's position which may serve a maximum of two (2) terms (6 years total).

The expectation is that the Vice President shall ascend to the office of President at the end of the President's term.

## 7. PROCEDURE UPON ELECTION

As soon as possible after the balloting ends, the incoming Board of Directors will organize itself, elect its officers, and decide whether to adopt, in whole or in part, the appointments made by the previous board or to make new appointments in all or any positions.

New members of the Board of Directors will take office on January 1 following their election.

Any officer, committee members, or director who is removed from office or replaced by a duly elected or appointed successor, shall immediately forward and deliver to their successor all of the files, equipment, and property of the organization in their possession or control.

## 8. VOTING

Where ballots are used, as in voting for Directors, voting instructions shall be plainly communicated on the ballot. All voting in elections for Directors or to amend the Constitution must be done through official communications to the membership.

Voting within the Board of Directors may be informal, and letters, phone, or e-mails will suffice. The President of the Board of Directors may receive and count informal ballots, or the members may decide on any other reasonable manner of procedure.

All official ballots shall have the date by which they must be communicated plainly on each ballot.

## 9. DEPARTMENTS AND COMMITTEES

The Board may at any time establish such Committee or Departments as it deems necessary to conduct the business of the organization.

## 10. FISCAL YEAR

The books shall be maintained on a calendar year basis and audited at least annually.

## 11. PROCEDURE ON NEW MEMBERSHIP

When a new member or affiliate is enrolled, the dues shall be sent to the organization's mailing address. The Executive Director shall see that (1) the name and address of the new member or affiliate is promptly placed on the list of new members and affiliates, (2) the next issue of the journal is sent to the new member or affiliate, and (3) the new member or affiliate receives any new membership materials which may be available.

All enrollments shall be for a one-year period beginning on the date of the enrollment unless the Executive Director establishes other membership periods, approved by the Board.

## 12. AMENDMENTS

Amendments to these by-laws may be made by a two-thirds vote of the Board of Directors. The changes made by the Board shall be published for the benefit of the membership in an official communication.