

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning _____, **and ending** _____

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

C Name of organization: **Wabash River Enhancement Corporatio**
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
Attn: Stanton Lambert / 200 N 2nd
 City or town, state or province, country, and ZIP or foreign postal code
Lafayette IN 47901

D Employer identification number: **20-1337591**

E Telephone number: _____

F Name and address of principal officer:
Stanton Lambert
200 N 2nd St.
Lafayette IN 47901

G Gross receipts \$ **1,282,988**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: ▶ **N/A**

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: _____ **M** State of legal domicile: _____

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To enhance the quality of life in the Wabash River corridor by creating sustainable opportunities to improve health, recreation, education, economic development, and environmental management.			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	10	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	10	
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	
	6	Total number of volunteers (estimate if necessary)	0	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0	
	7b	Net unrelated business taxable income from Form 990-T, line 39	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 1,864,385	Current Year: 944,205
	9	Program service revenue (Part VIII, line 2g)	54,854	74,381
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-168,531	-26,260
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	33,477	14,587
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,784,185	1,006,913
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	182,711	195,975
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶	4,924	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	457,288	481,572
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	639,999	677,547
	19	Revenue less expenses. Subtract line 18 from line 12	1,144,186	329,366
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 8,124,359	End of Year: 8,373,924
	21	Total liabilities (Part X, line 26)	283,088	204,201
	22	Net assets or fund balances. Subtract line 21 from line 20	7,841,271	8,169,723

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: **Stanton Lambert** Date: _____
 Type or print name and title: **Exec Dir**

Paid Preparer Use Only

Print/Type preparer's name: **Bret A Hawks, CPA** Preparer's signature: **Bret A Hawks, CPA** Date: **11/02/20** Check if self-employed PTIN: **P00161410**

Firm's name ▶ **Heman Lawson Hawks LLP** Firm's EIN ▶ **35-1756461**
 2522 N Salisbury St
 Firm's address ▶ **West Lafayette, IN 47906-1428** Phone no. **765-463-5566**

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

To enhance the quality of life in the Wabash River corridor by creating sustainable opportunities to improve health, recreation, education, economic development, and environmental management.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

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

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **560,250** including grants of \$) (Revenue \$ **74,381**)
See Schedule O

Client Copy

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

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

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ **560,250**

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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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 and XII is optional</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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</i> (see instructions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b			
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d			
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
25b			X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
28a			X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b			X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c			X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
29			X
30	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
30			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
31			X
32	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
32			X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
33			X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
34			X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35a			X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
35b			
36	Section 501(c)(3) organizations. 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
36			X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
37			X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	
38		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1a			11
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1b			0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		5
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
	13b		
c	Enter the amount of reserves on hand		
	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

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 on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1a	10		
b	Enter the number of voting members included on line 1a, above, who are independent		
1b	10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
8a		X	
b	Each committee with authority to act on behalf of the governing body?	X	
8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X
9			X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10a			X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11a		X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12a		X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b		X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		X
12c			X
13	Did the organization have a written whistleblower policy?		X
13			X
14	Did the organization have a written document retention and destruction policy?		X
14			X
15	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?		
a	The organization's CEO, Executive Director, or top management official		X
15a			X
b	Other officers or key employees of the organization		X
15b			X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16a			X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **IN**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records **▶**

Stanton Lambert
Lafayette

200 N 2nd

IN 47901

765-420-8505

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

Check if Schedule O contains a response or note to any line in this Part VII

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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 per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Stanton Lambert	40.00									
Exec Dir	0.00			X			74,160	0	0	
(2) Jim Andrew	1.00									
Director	0.00	X					0	0	0	
(3) John Collier	1.00									
Secretary	0.00	X		X			0	0	0	
(4) John Dennis	1.00									
Treasurer	0.00	X		X			0	0	0	
(5) John Gambs	1.00									
Director	0.00	X					0	0	0	
(6) Claudine Laufman	1.00									
Director	0.00	X					0	0	0	
(7) Kathryn Lozano	1.00									
Director	0.00	X					0	0	0	
(8) Tom Murtaugh	1.00									
Vice President	0.00	X		X			0	0	0	
(9) Tony Roswarski	1.00									
President	0.00	X		X			0	0	0	
(10) Ken Sandel	1.00									
Director	0.00	X					0	0	0	
(11) Roland Winger	1.00									
Director	0.00	X					0	0	0	

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	301,263			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	642,942			
	g Noncash contributions included in lines 1a-1f	1g	\$			
	h Total. Add lines 1a-1f		944,205			
Program Service Revenue	2a Event/Program Income	Business Code	65,029	65,029		
	b Reimb & Refunds		9,352	9,352		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		74,381			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		4,784	4,784	
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents		6a	(i) Real (ii) Personal			
		b Less: rental expenses	6b			
		c Rental inc. or (loss)	6c			
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other		245,031	
		b Less: cost or other basis and sales exps.	7b		276,075	
		c Gain or (loss)	7c		-31,044	
d Net gain or (loss)				-31,044	-31,044	
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a				
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events					
9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a Real Estate Rental	Business Code	14,512	14,512		
	b Miscellaneous Income		75	75		
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		14,587			
12 Total revenue. See instructions		1,006,913	62,708	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	74,160	56,552	15,885	1,723
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	85,457	65,167	18,305	1,985
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	24,549	19,911	3,710	928
10 Payroll taxes	11,809	8,858	2,663	288
11 Fees for services (nonemployees):				
a Management				
b Legal	18,384	13,202	5,182	
c Accounting	13,406		13,406	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	4,568	4,568		
13 Office expenses	2,378		2,378	
14 Information technology				
15 Royalties				
16 Occupancy	90,226	51,970	38,256	
17 Travel	1,342	1,342		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,067	2,067		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	37,672	37,672		
23 Insurance	16,244	7,589	8,655	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Awards - Non-Corporate	115,248	115,248		
b Other Professional Fees	94,256	94,256		
c Awards - Corporate	51,615	51,615		
d Supplies	17,093	17,093		
e All other expenses	17,073	13,140	3,933	
25 Total functional expenses. Add lines 1 through 24e	677,547	560,250	112,373	4,924
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year		
Assets	1	Cash—non-interest-bearing	325,594	1	86,586	
	2	Savings and temporary cash investments	327,473	2	621,239	
	3	Pledges and grants receivable, net	31,542	3	65,381	
	4	Accounts receivable, net	29,419	4	36,524	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges	1,764	9	1,908	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	7,775,234		
	b	Less: accumulated depreciation	10b	212,948	10c	7,562,286
	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	Total assets. Add lines 1 through 15 (must equal line 33)	8,124,359	16	8,373,924		
Liabilities	17	Accounts payable and accrued expenses	282,421	17	203,534	
	18	Grants payable		18		
	19	Deferred revenue	667	19	667	
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26	Total liabilities. Add lines 17 through 25	283,088	26	204,201	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions	7,407,656	27	7,487,897	
	28	Net assets with donor restrictions	433,615	28	681,826	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds		29		
	30	Paid-in or capital surplus, or land, building, or equipment fund		30		
	31	Retained earnings, endowment, accumulated income, or other funds		31		
32	Total net assets or fund balances	7,841,271	32	8,169,723		
33	Total liabilities and net assets/fund balances	8,124,359	33	8,373,924		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,006,913
2	Total expenses (must equal Part IX, column (A), line 25)	2	677,547
3	Revenue less expenses. Subtract line 2 from line 1	3	329,366
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,841,271
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-914
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,169,723

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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 on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
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 on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2019

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

Wabash River Enhancement Corporatio

Employer identification number

20-1337591

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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,207,875	1,155,876	2,562,696	1,864,385	944,205	8,735,037
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	40,189	63,284	70,583	90,802	93,752	358,610
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	2,248,064	1,219,160	2,633,279	1,955,187	1,037,957	9,093,647
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						9,093,647

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	2,248,064	1,219,160	2,633,279	1,955,187	1,037,957	9,093,647
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	2,248,064	1,219,160	2,633,279	1,955,187	1,037,957	9,093,647

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	100.00%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	100.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2019. 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—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
 - a The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

		Yes	No
2	Activities Test. Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

- 7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Client Copy

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2019

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Employer identification number

Wabash River Enhancement Corporatio

20-1337591

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

Name of organization

Wabash River Enhancement Corporatio

Employer identification number

20-1337591

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	City of Lafayette 20 N 6th St Lafayette IN 47901	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	TCPWQ Tippecanoe County Surveyors 20 N 3rd St Lafayette IN 47901	\$ 40,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Treasurer of Tippecanoe County 20 N 3rd St Lafayette IN 47901	\$ 7,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

Employer identification number

Wabash River Enhancement Corporatio

20-1337591

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-4 about values and 5-6 about donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-9 about conservation easements.

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1a-2b about art collections.

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 make 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 program
- e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

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

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

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

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

- (i) Unrelated organizations
- (ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,624,895		3,624,895
b Buildings		1,290,655	178,521	1,112,134
c Leasehold improvements				
d Equipment		34,427	34,427	
e Other		2,825,257		2,825,257

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) **7,562,286**

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements		1	1,006,913
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,006,913
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,006,913

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

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

1	Total expenses and losses per audited financial statements		1	678,461
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		914
	e Add lines 2a through 2d		2e	914
3	Subtract line 2e from line 1		3	677,547
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	677,547

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XII, Line 2d - Expense Amounts Included in Financials - Other

Book / Tax Depreciation Difference \$ 914

Part XIII Supplemental Information *(continued)*

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SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.**2019**Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

Open to Public
Inspection▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Wabash River Enhancement Corporatio

Employer identification number

20-1337591

Form 990, Part III, Line 4a - First Accomplishment

In 2019, WREC continued to advance its mission to enhance the Wabash River Corridor as follows:

- Sold the One North River Road property in November 2019.
- Construction of Phase One of the Riverside Promenade Project continued with a projected completion date of the summer of 2020.
- WREC implemented two EPA/IDEM 319 NPS Watershed Management Implementation Grants:

a) Grant one was an IDEM initiated extension of a \$352,000 grant scheduled to end in 12/2018, extended to end in 12/2019 due to IDEM providing WREC with \$80,000 additional implementation funding.

b) Grant two consisted of completion of the first year of a two year, \$507,000 grant covering 2019-20.

- WREC applied for and received a \$541,000 follow up EPA/IDEM 319 NPS Watershed Implementation Grant covering 2021-2023.
- WREC was awarded and completed a \$35,000 Wabash Heartland Innovation Network (WHIN) Planning to Plan Grant Project to prepare the WHIN region for an upcoming WHIN Region Wabash River Greenway Corridor Master Plan Development Project.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
The full WREC Board will review and approve the form 990 prior to sending it to the federal and state governments.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Name of the organization

Employer identification number

Wabash River Enhancement Corporatio

20-1337591

Copies are available on request.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Book / Tax Depreciation Difference \$ -914

Client Copy

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2019

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. **179**

Name(s) shown on return

Wabash River Enhancement Corporatio

Identifying number
20-1337591

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,020,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,550,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	37,672

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	37,672
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	Dell Computer	8/12/05	2,626			2,626	5 HY 200DB	2,626	0
	Sold/Scrapped: 1/01/19								
2	Fax Machine	10/19/05	238			238	7 HY 200DB	238	0
	Sold/Scrapped: 1/01/19								
3	Lateral File	8/26/05	330			330	7 HY 200DB	330	0
4	Printer	8/12/05	1,112			1,112	5 HY 200DB	1,112	0
	Sold/Scrapped: 1/01/19								
5	Furniture	9/22/05	3,797			3,797	7 HY 200DB	3,797	0
6	Digital Camera	8/21/06	369			369	5 HY 200DB	369	0
			<u>8,472</u>			<u>8,472</u>		<u>8,472</u>	<u>0</u>
Other Depreciation:									
7	Canoes	6/23/09	18,110			18,110	7 MO S/L	18,110	0
8	Dell computer	2/17/09	2,271			2,271	5 MO S/L	2,271	0
9	Land - 500 N 3rd St	9/09/10	404,746			404,746	0 -- Land	0	0
11	Dell Computer	8/25/11	1,472			1,472	5 MO S/L	1,472	0
12	Dell Computer	9/23/11	2,236			2,236	5 MO S/L	2,236	0
17	Land - 2160 N River Rd	9/19/12	60,198			60,198	0 -- Land	0	0
18	2580 N River Rd	11/02/12	47,278			47,278	0 -- Land	0	0
19	2630 N River Rd	11/13/12	25,295			25,295	0 -- Land	0	0
20	3000 N River Rd	10/12/12	39,264			39,264	0 -- Land	0	0
21	1702-1706 N 9th st	1/13/12	280,356			280,356	0 -- Land	0	0
22	Kerber prop, Division Rd	12/19/12	697,723			697,723	0 -- Land	0	0
23	Dell Computer	3/08/13	1,700			1,700	3 MO S/L	1,700	0
24	Kyocera Multifunction	6/05/13	3,200			3,200	5 MO S/L	3,200	0
26	1552 N River Rd	11/07/13	34,550			34,550	0 -- Land	0	0
27	2650 N River Rd	12/18/01	34,567			34,567	0 -- Land	0	0
28	2560 N River Rd	11/14/13	79,688			79,688	0 -- Land	0	0
29	2700 N River Rd	12/18/13	34,673			34,673	0 -- Land	0	0
30	3232 N River Rd	11/15/13	69,793			69,793	0 -- Land	0	0
32	2160 N River Rd	9/18/12	124,402			124,402	39 MO S/L	20,202	3,190
35	3000 N River Rd	10/11/12	83,627			83,627	39 MO S/L	13,402	2,144
36	9th St	1/12/12	258,790			258,790	39 MO S/L	46,449	6,636
39	3232 N River Rd	11/15/13	169,471			169,471	39 MO S/L	22,451	4,346
40	Apple iPad Air	2/17/14	942			942	3 MO S/L	942	0
41	Land - 2010 N River Rd	9/10/14	46,806			46,806	0 -- Land	0	0
42	Land - 2120 N River Rd	9/26/14	34,986			34,986	0 -- Land	0	0
43	Land - 426 Brown St	4/15/15	561,650			561,650	0 -- Land	0	0
44	Land - 2640 N River Road	6/03/15	27,681			27,681	0 -- Land	0	0
45	Land - 650 Marion St	7/31/15	219,979			219,979	0 -- Land	0	0
46	Land - 1500 Canal Rd	8/12/15	168,337			168,337	0 -- Land	0	0
47	650 Marion Street	7/31/15	274,344			274,344	39 MO S/L	24,034	7,035
48	1500 Canal Rd	8/12/15	33,472			33,472	39 MO S/L	2,933	858
49	Work In Process	1/01/15	2,825,257			2,825,257	0 -- Memo	0	0
50	Land - Niches Land Trust Donation	6/08/16	37,217			37,217	0 -- Land	0	0
51	Land - Promenade	8/10/16	1			1	0 -- Land	0	0
52	Land - 2060 N River Road	2/28/17	30,040			30,040	0 -- Land	0	0
53	Land - 3030 N River Road	2/28/17	100,926			100,926	0 -- Land	0	0
54	Land - 3301 N River Road	6/30/17	31,610			31,610	0 -- Land	0	0
57	Buildings - 3301 N River Road	6/23/17	126,439			126,439	39 MO S/L	4,863	3,242
58	Building - 2060 N River Road	2/22/17	115,149			115,149	39 MO S/L	5,413	2,953
59	Building - 3030 N River Road	2/22/17	104,961			104,961	39 MO S/L	4,934	2,691
60	Land - 40 Chestnut	7/01/18	475,000			475,000	0 -- Land	0	0
61	Land - 906 Sycamore	7/01/18	20,000			20,000	0 -- Land	0	0
62	Land - 2020 N River Road	2/28/18	71,016			71,016	0 -- Land	0	0
	Mass Sale: 11/01/19								
63	Building - 2020 N River Road	2/28/18	214,213			214,213	39 MO S/L	4,577	4,577
	Mass Sale: 11/01/19								
64	Land - 2136 N River Road	8/24/17	57,635			57,635	0 -- Land	0	0
65	Land - 2020 N River Road - Remaining Par	2/28/18	4,896			4,896	0 -- Land	0	0
	Total Other Depreciation		<u>8,055,967</u>			<u>8,055,967</u>		<u>179,189</u>	<u>37,672</u>
	Total ACRS and Other Depreciation		<u>8,055,967</u>			<u>8,055,967</u>		<u>179,189</u>	<u>37,672</u>

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
	Grand Totals		8,064,439			8,064,439		187,661	37,672
	Less: Dispositions and Transfers		289,205			289,205		8,553	4,577
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>7,775,234</u>			<u>7,775,234</u>		<u>179,108</u>	<u>33,095</u>

Client Copy

20-1337591

IN Asset Report

FYE: 12/31/2019

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	IN Prior	IN Current	Federal Current	Difference Fed - IN
Prior MACRS:								
1	Dell Computer	8/12/05	2,626	2,626	2,626	0	0	0
	Sold/Scrapped: 1/01/19							
2	Fax Machine	10/19/05	238	238	238	0	0	0
	Sold/Scrapped: 1/01/19							
3	Lateral File	8/26/05	330	330	330	0	0	0
4	Printer	8/12/05	1,112	1,112	1,112	0	0	0
	Sold/Scrapped: 1/01/19							
5	Furniture	9/22/05	3,797	3,797	3,797	0	0	0
6	Digital Camera	8/21/06	369	369	369	0	0	0
8	Dell computer	2/17/09	2,271	2,271	2,271	0	0	0
32	2160 N River Rd	9/18/12	124,402	124,402	20,202	3,190	3,190	0
39	3232 N River Rd	11/15/13	169,471	169,471	22,451	4,346	4,346	0
			<u>304,616</u>	<u>304,616</u>	<u>53,396</u>	<u>7,536</u>	<u>7,536</u>	<u>0</u>
Other Depreciation:								
7	Canoes	6/23/09	18,110	18,110	18,110	0	0	0
9	Land - 500 N 3rd St	9/09/10	404,746	404,746	0	0	0	0
11	Dell Computer	8/25/11	1,472	1,472	1,472	0	0	0
12	Dell Computer	9/23/11	2,236	2,236	2,236	0	0	0
17	Land - 2160 N River Rd	9/19/12	60,198	60,198	0	0	0	0
18	2580 N River Rd	11/02/12	47,278	47,278	0	0	0	0
19	2630 N River Rd	11/13/12	25,295	25,295	0	0	0	0
20	3000 N River Rd	10/12/12	39,264	39,264	0	0	0	0
21	1702-1706 N 9th st	1/13/12	280,356	280,356	0	0	0	0
22	Kerber prop, Division Rd	12/19/12	697,723	697,723	0	0	0	0
23	Dell Computer	3/08/13	1,700	1,700	1,700	0	0	0
24	Kyocera Multifunction	6/05/13	3,200	3,200	3,200	0	0	0
26	1552 N River Rd	11/07/13	34,550	34,550	0	0	0	0
27	2650 N River Rd	12/18/01	34,567	34,567	0	0	0	0
28	2560 N River Rd	11/14/13	79,688	79,688	0	0	0	0
29	2700 N River Rd	12/18/13	34,673	34,673	0	0	0	0
30	3232 N River Rd	11/15/13	69,793	69,793	0	0	0	0
35	3000 N River Rd	10/11/12	83,627	83,627	13,402	2,144	2,144	0
36	9th St	1/12/12	258,790	258,790	46,449	6,636	6,636	0
40	Apple iPad Air	2/17/14	942	942	942	0	0	0
41	Land - 2010 N River Rd	9/10/14	46,806	46,806	0	0	0	0
42	Land - 2120 N River Rd	9/26/14	34,986	34,986	0	0	0	0
43	Land - 426 Brown St	4/15/15	561,650	561,650	0	0	0	0
44	Land - 2640 N River Road	6/03/15	27,681	27,681	0	0	0	0
45	Land - 650 Marion St	7/31/15	219,979	219,979	0	0	0	0
46	Land - 1500 Canal Rd	8/12/15	168,337	168,337	0	0	0	0
47	650 Marion Street	7/31/15	274,344	274,344	24,034	7,035	7,035	0
48	1500 Canal Rd	8/12/15	33,472	33,472	2,933	858	858	0
49	Work In Process	1/01/15	2,825,257	2,825,257	0	0	0	0
50	Land - Niches Land Trust Donation	6/08/16	37,217	37,217	0	0	0	0
51	Land - Promenade	8/10/16	1	1	0	0	0	0
52	Land - 2060 N River Road	2/28/17	30,040	30,040	0	0	0	0
53	Land - 3030 N River Road	2/28/17	100,926	100,926	0	0	0	0
54	Land - 3301 N River Road	6/30/17	31,610	31,610	0	0	0	0
57	Buildings - 3301 N River Road	6/23/17	126,439	126,439	4,863	3,242	3,242	0
58	Building - 2060 N River Road	2/22/17	115,149	115,149	5,413	2,953	2,953	0
59	Building - 3030 N River Road	2/22/17	104,961	104,961	4,934	2,691	2,691	0
60	Land - 40 Chestnut	7/01/18	475,000	475,000	0	0	0	0
61	Land - 906 Sycamore	7/01/18	20,000	20,000	0	0	0	0
62	Land - 2020 N River Road	2/28/18	71,016	71,016	0	0	0	0
	Mass Sale: 11/01/19							
63	Building - 2020 N River Road	2/28/18	214,213	214,213	4,577	4,577	4,577	0
	Mass Sale: 11/01/19							
64	Land - 2136 N River Road	8/24/17	57,635	57,635	0	0	0	0
65	Land - 2020 N River Road - Remaining Par	2/28/18	4,896	4,896	0	0	0	0
	Total Other Depreciation		<u>7,759,823</u>	<u>7,759,823</u>	<u>134,265</u>	<u>30,136</u>	<u>30,136</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>7,759,823</u>	<u>7,759,823</u>	<u>134,265</u>	<u>30,136</u>	<u>30,136</u>	<u>0</u>

IN Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	IN Prior	IN Current	Federal Current	Difference Fed - IN
	Grand Totals		8,064,439	8,064,439	187,661	37,672	37,672	0
	Less: Dispositions		289,205	289,205	8,553	4,577	4,577	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>7,775,234</u>	<u>7,775,234</u>	<u>179,108</u>	<u>33,095</u>	<u>33,095</u>	<u>0</u>

Client Copy

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

Client Copy

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
3	Lateral File	8/26/05	330	0	0
5	Furniture	9/22/05	3,797	0	0
6	Digital Camera	8/21/06	369	0	0
			<u>4,496</u>	<u>0</u>	<u>0</u>
Other Depreciation:					
7	Canoes	6/23/09	18,110	0	0
8	Dell computer	2/17/09	2,271	0	0
9	Land - 500 N 3rd St	9/09/10	404,746	0	0
11	Dell Computer	8/25/11	1,472	0	0
12	Dell Computer	9/23/11	2,236	0	0
17	Land - 2160 N River Rd	9/19/12	60,198	0	0
18	2580 N River Rd	11/02/12	47,278	0	0
19	2630 N River Rd	11/13/12	25,295	0	0
20	3000 N River Rd	10/12/12	39,264	0	0
21	1702-1706 N 9th st	1/13/12	280,356	0	0
22	Kerber prop. Division Rd	12/19/12	697,723	0	0
23	Dell Computer	3/08/13	1,700	0	0
24	Kyocera Multifunction	6/05/13	3,200	0	0
26	1552 N River Rd	11/07/13	34,550	0	0
27	2650 N River Rd	12/18/01	34,567	0	0
28	2560 N River Rd	11/14/13	79,688	0	0
29	2700 N River Rd	12/18/13	34,673	0	0
30	3232 N River Rd	11/15/13	69,793	0	0
32	2160 N River Rd	9/18/12	124,402	3,190	0
35	3000 N River Rd	10/11/12	83,627	2,144	0
36	9th St	1/12/12	258,790	6,636	0
39	3232 N River Rd	11/15/13	169,471	4,345	0
40	Apple iPad Air	2/17/14	942	0	0
41	Land - 2010 N River Rd	9/10/14	46,806	0	0
42	Land - 2120 N River Rd	9/26/14	34,986	0	0
43	Land - 426 Brown St	4/15/15	561,650	0	0
44	Land - 2640 N River Road	6/03/15	27,681	0	0
45	Land - 650 Marion St	7/31/15	219,979	0	0
46	Land - 1500 Canal Rd	8/12/15	168,337	0	0
47	650 Marion Street	7/31/15	274,344	7,034	0
48	1500 Canal Rd	8/12/15	33,472	858	0
49	Work In Process	1/01/15	2,825,257	0	0
50	Land - Niches Land Trust Donation	6/08/16	37,217	0	0
51	Land - Promenade	8/10/16	1	0	0
52	Land - 2060 N River Road	2/28/17	30,040	0	0
53	Land - 3030 N River Road	2/28/17	100,926	0	0
54	Land - 3301 N River Road	6/30/17	31,610	0	0
57	Buildings - 3301 N River Road	6/23/17	126,439	3,242	0
58	Building - 2060 N River Road	2/22/17	115,149	2,952	0
59	Building - 3030 N River Road	2/22/17	104,961	2,692	0
60	Land - 40 Chestnut	7/01/18	475,000	0	0
61	Land - 906 Sycamore	7/01/18	20,000	0	0
64	Land - 2136 N River Road	8/24/17	57,635	0	0
65	Land - 2020 N River Road - Remaining Parcel	2/28/18	4,896	0	0
	Total Other Depreciation		<u>7,770,738</u>	<u>33,093</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>7,770,738</u>	<u>33,093</u>	<u>0</u>
	Grand Totals		<u>7,775,234</u>	<u>33,093</u>	<u>0</u>

Asset	Description	Date In Service	Cost	IN
Prior MACRS:				
3	Lateral File	8/26/05	330	0
5	Furniture	9/22/05	3,797	0
6	Digital Camera	8/21/06	369	0
			<u>4,496</u>	<u>0</u>
Other Depreciation:				
7	Canoes	6/23/09	18,110	0
8	Dell computer	2/17/09	2,271	0
9	Land - 500 N 3rd St	9/09/10	404,746	0
11	Dell Computer	8/25/11	1,472	0
12	Dell Computer	9/23/11	2,236	0
17	Land - 2160 N River Rd	9/19/12	60,198	0
18	2580 N River Rd	11/02/12	47,278	0
19	2630 N River Rd	11/13/12	25,295	0
20	3000 N River Rd	10/12/12	39,264	0
21	1702-1706 N 9th st	1/13/12	280,356	0
22	Kerber prop. Division Rd	12/19/12	697,723	0
23	Dell Computer	3/08/13	1,700	0
24	Kyocera Multifunction	6/05/13	3,200	0
26	1552 N River Rd	11/07/13	34,550	0
27	2650 N River Rd	12/18/01	34,567	0
28	2560 N River Rd	11/14/13	79,688	0
29	2700 N River Rd	12/18/13	34,673	0
30	3232 N River Rd	11/15/13	69,793	0
32	2160 N River Rd	9/18/12	124,402	3,190
35	3000 N River Rd	10/11/12	83,627	2,144
36	9th St	1/12/12	258,790	6,636
39	3232 N River Rd	11/15/13	169,471	4,345
40	Apple iPad Air	2/17/14	942	0
41	Land - 2010 N River Rd	9/10/14	46,806	0
42	Land - 2120 N River Rd	9/26/14	34,986	0
43	Land - 426 Brown St	4/15/15	561,650	0
44	Land - 2640 N River Road	6/03/15	27,681	0
45	Land - 650 Marion St	7/31/15	219,979	0
46	Land - 1500 Canal Rd	8/12/15	168,337	0
47	650 Marion Street	7/31/15	274,344	7,034
48	1500 Canal Rd	8/12/15	33,472	858
49	Work In Process	1/01/15	2,825,257	0
50	Land - Niches Land Trust Donation	6/08/16	37,217	0
51	Land - Promenade	8/10/16	1	0
52	Land - 2060 N River Road	2/28/17	30,040	0
53	Land - 3030 N River Road	2/28/17	100,926	0
54	Land - 3301 N River Road	6/30/17	31,610	0
57	Buildings - 3301 N River Road	6/23/17	126,439	3,242
58	Building - 2060 N River Road	2/22/17	115,149	2,952
59	Building - 3030 N River Road	2/22/17	104,961	2,692
60	Land - 40 Chestnut	7/01/18	475,000	0
61	Land - 906 Sycamore	7/01/18	20,000	0
64	Land - 2136 N River Road	8/24/17	57,635	0
65	Land - 2020 N River Road - Remaining Parcel	2/28/18	4,896	0
	Total Other Depreciation		<u>7,770,738</u>	<u>33,093</u>
	Total ACRS and Other Depreciation		<u>7,770,738</u>	<u>33,093</u>
	Grand Totals		<u>7,775,234</u>	<u>33,093</u>

Form **990****Two Year Comparison Report****2018 & 2019**

For calendar year 2019, or tax year beginning , ending

Name

Taxpayer Identification Number

Wabash River Enhancement Corporatio**20-1337591**

		2018	2019	Differences
Revenue	1. Contributions, gifts, grants	1,712,756	642,942	-1,069,814
	2. Membership dues and assessments			
	3. Government contributions and grants	151,629	301,263	149,634
	4. Program service revenue	54,854	74,381	19,527
	5. Investment income	2,471	4,784	2,313
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	-171,002	-31,044	139,958
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	33,477	14,587	-18,890
	12. Total revenue. Add lines 1 through 11	1,784,185	1,006,913	-777,272
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	70,362	74,160	3,798
	16. Salaries, other compensation, and employee benefits	112,349	121,815	9,466
	17. Professional fundraising fees			
	18. Other professional fees	33,881	31,790	-2,091
	19. Occupancy, rent, utilities, and maintenance	99,303	90,226	-9,077
	20. Depreciation and Depletion	39,776	37,672	-2,104
	21. Other expenses	284,328	321,884	37,556
	22. Total expenses. Add lines 13 through 21	639,999	677,547	37,548
	23. Excess or (Deficit). Subtract line 22 from line 12	1,144,186	329,366	-814,820
Other Information	24. Total exempt revenue	1,784,185	1,006,913	-777,272
	25. Total unrelated revenue			
	26. Total excludable revenue	-80,200	62,708	142,908
	27. Total assets	8,124,359	8,373,924	249,565
	28. Total liabilities	283,088	204,201	-78,887
	29. Retained earnings	7,841,271	8,169,723	328,452
	30. Number of voting members of governing body	10	10	
31. Number of independent voting members of governing body	10	10		
32. Number of employees	5	5		
33. Number of volunteers				

Form **990**

Tax Return History

2019

Name **Wabash River Enhancement Corporatio**

Employer Identification Number
20-1337591

	2015	2016	2017	2018	2019	2020
Contributions, gifts, grants	2,207,875	1,155,876	2,562,696	1,864,385	944,205	
Membership dues	17,775	23,473	37,325	54,854	74,381	
Program service revenue	-195,128		-51	-171,002	-31,044	
Capital gain or loss	435	1,216	766	2,471	4,784	
Investment income						
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	21,979	38,595	32,492	33,477	14,587	
Total revenue	2,052,936	1,219,160	2,633,228	1,784,185	1,006,913	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	65,000	69,062	67,063	70,362	74,160	
Other compensation	156,565	109,918	84,176	112,349	121,815	
Professional fees	32,861	56,283	53,237	33,881	31,790	
Occupancy costs	43,647	72,251	79,028	99,303	90,226	
Depreciation and depletion	25,057	28,340	35,771	39,776	37,672	
Other expenses	853,913	875,751	131,349	284,328	321,884	
Total expenses	1,177,043	1,211,605	450,624	639,999	677,547	
Excess or (Deficit)	875,893	7,555	2,182,604	1,144,186	329,366	
Total exempt revenue	2,052,936	1,219,160	2,633,228	1,784,185	1,006,913	
Total unrelated revenue						
Total excludable revenue	-154,939	63,284	70,532	-80,200	62,708	
Total Assets	4,472,989	4,689,458	6,803,298	8,124,359	8,373,924	
Total Liabilities	247,919	171,685	103,914	283,088	204,201	
Net Fund Balances	4,225,070	4,517,773	6,699,384	7,841,271	8,169,723	

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
Interest Income	\$					
Interest Income						
Total	\$					

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Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Loss on Impairment of Ass	\$ 8,191	\$ 8,191		\$
Printing and Copying	2,568	2,324	244	
Information Technology	2,231	2,231		
Telephone and Internet	1,884		1,884	
Bank Fees	1,511		1,511	
Postage and Shipping	294		294	
Membership and Dues	250	250		
Subscriptions/Books/Refer	144	144		
Total	\$ 17,073	\$ 13,140	\$ 3,933	\$ 0

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Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
Grants UN Govt.	\$ 224,263
Donations	722
Grants UN Non-Gov	341,511
Inkeeper's Tax	268,809
Grants Restricted - Non-Govt	31,900
City of Lafayette	
Cash Contribution	30,000
TCPWQ	
Cash Contribution	40,000
Treasurer of Tippecanoe County	
Cash Contribution	7,000
Total	<u>\$ 944,205</u>

Schedule A, Part III, Line 2(e)

Description	Amount
Event/Program Income	\$
Reimb & Refunds	9,352
Reimb & Refunds	65,029
Event/Program Income	
Interest Income	4,784
Real Estate Rental	
Miscellaneous Income	14,512
Real Estate Rental	75
Miscellaneous Income	
Total	<u>\$ 93,752</u>

Forms 990 / 990-EZ Return Summary

For calendar year 2019, or tax year beginning _____, and ending _____

20-1337591

Wabash River Enhancement Corporatio

Net Asset / Fund Balance at Beginning of Year 7,841,271

Revenue

Contributions	<u>944,205</u>
Program service revenue	<u>74,381</u>
Investment income	<u>4,784</u>
Capital gain / loss	<u>-31,044</u>

Fundraising / Gaming:

Gross revenue	
Direct expenses	
Net income	

Other income	<u>14,587</u>
--------------	---------------

Total revenue	<u>1,006,913</u>
----------------------	-------------------------

Expenses

Program services	<u>560,250</u>
Management and general	<u>112,373</u>
Fundraising	<u>4,924</u>

Total expenses	<u>677,547</u>
-----------------------	-----------------------

Excess / (deficit)	<u>329,366</u>
--------------------	----------------

Changes	<u>-914</u>
---------	-------------

Net Asset / Fund Balance at End of Year	<u>8,169,723</u>
--	-------------------------

Reconciliation of Revenue

Total revenue per financial statements	<u>1,006,913</u>
--	------------------

Less:

Unrealized gains	
Donated services	
Recoveries	
Other	

Plus:

Investment expenses	
Other	

Total revenue per return	<u>1,006,913</u>
---------------------------------	-------------------------

Reconciliation of Expenses

Total expenses per financial statements	<u>678,461</u>
---	----------------

Less:

Donated services	
Prior year adjustments	
Losses	
Other	

Plus:

Investment expenses	
Other	

Total expenses per return	<u>677,547</u>
----------------------------------	-----------------------

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>8,124,359</u>	<u>8,373,924</u>	
Liabilities	<u>283,088</u>	<u>204,201</u>	
Net assets	<u><u>7,841,271</u></u>	<u><u>8,169,723</u></u>	<u>328,452</u>

Miscellaneous Information

Amended return _____

Return / extended due date 11/16/20

Failure to file penalty _____

NP-20

State Form 51062
(R10 / 8-19)

Indiana Department of Revenue
Indiana Nonprofit Organization's Annual Report
For the Calendar Year or Fiscal Year
Beginning 01 01 2019 and Ending 12 31 2019
MM/DD/YYYY MM/DD/YYYY

Check if: Change of Address
 Amended Report
 Final Report: Indicate Date Closed _____

Due on the 15th day of the 5th month following the end of the tax year.
NO FEE REQUIRED.

Name of Organization WABASH RIVER ENHANCEMENT CORPORATIO			Telephone Number
Address ATTN: STANTON LAMBERT / 200 N 2ND		County 79	Indiana Taxpayer Identification Number
City LAFAYETTE	State IN	Zip Code 47901	Federal Employer Identification Number 20 1337591
Printed Name of Person to Contact STANTON LAMBERT			Contact's Telephone Number

If you are filing a federal return, attach a completed copy of Form 990, 990EZ, or 990PF.

Note: If your organization has unrelated business income of more than \$1,000 as defined under Section 513 of the Internal Revenue Code, you must also file Form IT - 20NP.

Current Information

1. Have any changes not previously reported to the Department been made in your governing instruments, (e.g.) articles of incorporation, bylaws, or other instruments of similar importance? If yes, attach a detailed description of changes.
2. Indicate number of years your organization has been in continuous existence 15.
3. Attach a schedule, listing the names, titles and addresses of your current officers. **SEE STATEMENT 1**
4. Briefly describe the purpose or mission of your organization below.

TO ENHANCE THE QUALITY OF LIFE IN THE WABASH RIVER CORRIDOR BY CREATING SUSTAINABLE OPPORTUNITIES TO IMPROVE HEALTH, RECREATION, EDUCATION, ECONOMIC DEVELOPMENT, AND ENVIRONMENTAL MANAGEMENT.

Email Address: SLAMBERT@WABASHRIVER.NET

I declare under the penalties of perjury that I have examined this return, including all attachments, and to the best of my knowledge and belief, it is true, complete, and correct.

Signature of Officer or Trustee STANTON LAMBERT	EXEC DIR Title	Date
---	--------------------------	------

Name of Person(s) to Contact	Daytime Telephone Number
------------------------------	--------------------------

Important: Please submit this completed form and/or extension to:
 Indiana Department of Revenue, Tax Administration
 P.O. Box 6481
 Indianapolis, IN 46206-6481
 Telephone: (317) 232-0129

Extensions of Time to File

The Department recognizes the Internal Revenue Service application for automatic extension of time to file, Form 8868. Please forward a copy of your federal extension, identified with your Nonprofit Taxpayer Identification Number (TID), to the Indiana Department of Revenue, Tax Administration by the original due date to prevent cancellation of your sales tax exemption. Always indicate your Indiana Taxpayer Identification number on your request for an extension of time to file.

Reports post marked within thirty (30) days after the federal extension due date, as requested on Federal Form 8868, will be considered as timely filed. A copy of the federal extension must also be attached to the Indiana report. In the event that a federal extension is not needed, a taxpayer may request in writing an Indiana extension of time to file from the: Indiana Department of Revenue, Tax Administration, P.O. Box 6481, Indianapolis, IN 46206-6481, (317) 232-0129.

If Form NP-20 or extension is not timely filed, the taxpayer will be notified by the Department pursuant to I.C. 6-2.5-5-21(d), to file Form NP-20. If within sixty (60) days after receiving such notice the taxpayer does not file Form NP-20, the taxpayer's exemption from sales tax will be canceled.



25419111022

Indiana Statements**Statement 1 - IN Form NP-20, Line 3 - Current Officers**

<u>Officer Name</u>	<u>Address</u>	<u>Title</u>	<u>City</u>	<u>State</u>	<u>Zip Code</u>
Tony Roswarski	20 N 6th St	President	Lafayette	IN	47901
Tom Murtaugh	20 N 3rd St	Vice President	Lafayette	IN	47901
John Dennis	222 N Chauncey Avenue	Treasurer	West Lafayette	IN	47906
John Collier	515 Columbia St	Secretary	Lafayette	IN	47901
Stanton Lambert	200 N 2nd St.	Exec Dir	Lafayette	IN	47901

Client Copy

Form IT-20NP Return Summary

For calendar year 2019, or tax year beginning _____, and ending _____

20-1337591

WABASH RIVER ENHANCEMENT CORPORATIO

Tax Calculation on Unrelated Business Income

Federal unrelated business taxable income	_____	
Less: Specific deduction	_____	
Unrelated business income		_____
Indiana modifications		_____
Adjusted unrelated business income		_____
Indiana apportionment percentage		_____ %
Unrelated business apportioned to Indiana		_____
Indiana NOL deduction		_____
Taxable Indiana unrelated business income		_____
Taxable income from other forms		_____
Total taxable income		_____
Indiana tax on unrelated business income		_____
Sales/use tax on purchases		_____
Total tax due		_____

Credit for Estimated Tax and Other Payments

Quarterly estimated tax paid	_____	
Amount paid with extension	_____	
Amount of overpayment credit	_____	
Other credits	_____	
Total credits		_____
Balance of tax due		_____

Underpayment penalty	_____	
Late payment interest	_____	
Late payment penalty	_____	
Total penalties and interest		_____
Total payment due		_____

Total overpayment _____

Amount to be refunded _____

Amount to be applied _____

Next Year's Estimates

1st quarter	_____
2nd quarter	_____
3rd quarter	_____
4th quarter	_____
Total	_____

Miscellaneous Information

Amended return
 Return / extended due date _____

Annual Report Information

Amended report
 Report / extended due date 08/17/20

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or fiscal year beginning _____, 2019, and ending _____, 20_____

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879EO for the latest information.

2019

Name of exempt organization

Wabash River Enhancement Corporatio
Stanton Lambert
Exec Dir

Employer identification number

20-1337591

Name and title of officer

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	1,006,913
2a	Form 990-EZ check here	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here	<input type="checkbox"/>	b	Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize **Heman Lawson Hawks LLP** to enter my PIN **88900** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature

Date **10/29/20**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

35519167232
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **Bret A Hawks, CPA** Date **10/29/20**

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2019)