

# Return of Organization Exempt From Income Tax

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

Department of the Treasury  
Internal Revenue Service

A For the 2008 calendar year, or tax year beginning APR 1, 2008 and ending MAR 31, 2009

OMB No. 1545-0047  
**2008**  
Open to Public Inspection

**Part I Summary**

**B** Check if applicable:  Please use IRS address label or print or change name, address, or telephone number.  Name change.  Initial return.  Termination.  Amended return.  Application pending.

**C** Name of organization: **LITTLE MIAMI, INC.**

**D** Employer identification number: **31-0731645**

**E** Telephone number: **513/965-9344**

**F** Name and address of principal officer: **MICHAEL T. SCHUELER**  
**3000G HENKLE DRIVE, LEBANON, OH 45036**

**G** Gross receipts: **719,446.**

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** Are all affiliates included?  Yes  No

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

**J** Website: **LITTLEMIAMI.COM**

**K** Type of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **1967** **M** State of legal domicile: **OH**

**H(c)** Group exemption number: **513/965-9344**

**Part II Signature Block**

**1** Briefly describe the organization's mission or most significant activities: **TO PERMANENTLY PRESERVE THE NATURAL ECOSYSTEM AND BEAUTY OF THE LITTLE MIAMI RIVER CORRIDOR.**

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its assets.

**3** Number of voting members of the governing body (Part VI, line 1a): **13**

**4** Number of independent voting members of the governing body (Part VI, line 1b): **13**

**5** Total number of employees (Part V, line 2a): **4**

**6** Total number of volunteers (estimate if necessary): **50**

**7a** Total gross unrelated business revenue from Part VIII, line 12, column (C): **0.**

**7b** Net unrelated business taxable income from Form 990-T, line 34: **0.**

Revenue		Expenses		Net Assets or Fund Balances	
Prior Year	Current Year	Prior Year	Current Year	Beginning of Year	End of Year
8	225,553.	8	682,785.	20	4,121,847.
9	4,833.	9	4,193.	21	17,515.
10	41,020.	10	19,037.	22	4,104,332.
11	42.	11	1,378.		
12	271,448.	12	707,393.		
13		13	1,078.		
14		14			
15	110,195.	15	117,262.		
16a		16a			
16b	15,337.	16b			
17	128,051.	17	98,660.		
18	238,246.	18	217,000.		
19	33,202.	19	490,393.		
20	3,635,371.	20	3,617,866.		
21	17,505.	21	17,505.		
22		22			

**Part III Sign Here**

Signature of officer:

Date: **11/2/09**

Type or print name and title: **ERIC PARTEE, EXECUTIVE DIRECTOR**

**Part IV Preparer's Information**

Preparer's name (or firm's name if yours): **BONE & BONE, CPAs**

Signature:

Date: **10/2/09**

Check if self-employed:

Preparer's identifying number: **100000000**

Firm's name (or yours if self-employed), address, and ZIP + 4: **18 NORTH EAST STREET LEBANON, OHIO 45036-1810**

Phone no.: **513/932-3126**

EIN: **31-0731645**

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

4e Total program service expenses \$ 181,246 (Must equal Part IX, Line 25, column (B).)

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

4c THE ORGANIZATION WORKS WITH LOCAL, STATE AND FEDERAL AGENCIES TO REVIEW THREATS TO THE RIVER. IN ADDITION, THE ORGANIZATION INFORMS ITS MEMBERS BY NEWS LETTERS OR GATHERINGS ABOUT RIVER QUALITY, SAFETY AND ENVIRONMENTAL ISSUES. COSTS INCLUDE TRAVEL, PRINTING, POSTAGE AND MEETING EXPENSES. (Code: ) (Expenses \$ 6,606) Including grants of \$ (Revenue \$ )

4b LEGAL FEES ARE INCURRED TO FIGHT ENCROACHMENT, PREPARE LAND PURCHASE OR DONATION AGREEMENTS AND ASSIST WITH OTHER RELATED LAND ISSUES. (Code: ) (Expenses \$ 19,683) Including grants of \$ (Revenue \$ )

4a THE ORGANIZATION HAS A FULL TIME DIRECTOR AND ADDITIONAL STAFF WHO WORK WITH LAND OWNERS AS WELL AS LOCAL, STATE AND FEDERAL AGENCIES ON THE PRESERVATION, SCENIC BEAUTY, CLEANLINESS, AND RECREATIONAL USE OF THE LITTLE MIAMI RIVER CORRIDOR. EXPENSES SUPPORTING PROGRAM SERVICES INCLUDE WAGES, EMPLOYEE BENEFITS, PAYROLL TAXES, UTILITIES, TELEPHONE, SUPPLIES, LAND MAINTANANCE, REAL ESTATE TAX AND OTHER MISCELLANEOUS COSTS. (Code: ) (Expenses \$ 154,957) Including grants of \$ (Revenue \$ )

- 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
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No
- 4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. If "Yes", describe these changes on Schedule O. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

1 Briefly describe the organization's mission: TO PERMANENTLY PRESERVE AND RESTORE THE NATURAL ECOSYSTEM AND BEAUTY OF THE LITTLE MIAMI RIVER CORRIDOR.

Part III Statement of Program Service Accomplishments (see instructions)



		Form 990 (2008)	
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:	Yes	No
	a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other persons) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	X	
	b Have a family member who had a direct or indirect business relationship with the organization?		X
	c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	X	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations?		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity?		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X

1a		Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		7	1a	
b		Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		0	1b	
c		Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X
2a		Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		4	2a	
b		If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X
3a		Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)			3a	
b		Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			3b	X
4a		At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a	X
b		If "Yes," enter the name of the foreign country: <span style="border: 1px solid black; padding: 2px;"> </span>			4b	
5a		See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			5a	
b		Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5b	X
c		Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5c	X
d		If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5d	X
6a		Did the organization solicit any contributions that were not tax deductible?			6a	X
b		If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	
7		Organizations that may receive deductible contributions under section 170(c).			7a	
a		Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?			7a	X
b		If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	
c		Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c	X
d		If "Yes," indicate the number of Forms 8282 filed during the year			7d	
e		Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e	X
f		Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f	X
g		For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g	X
h		For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h	X
8		Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8	
9		Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			9a	
a		Did the organization make any taxable distributions under section 4966?			9a	
b		Did the organization make a distribution to a donor, donor advisor, or related person?			9b	
10		Section 501(c)(7) organizations. Enter: N/A			10a	
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: N/A			11a	
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?			12a	
b		If "Yes," enter the amount of tax-exempt interest received or accrued during the year			12b	N/A

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code)

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

1a	Enter the number of voting members of the governing body	13
1b	Enter the number of voting members that are independent	13

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?	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	X
6	Does the organization have members or stockholders?	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	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
b	Each committee with authority to act on behalf of the governing body?	X
9a	Does the organization have local chapters, branches, or affiliates?	X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	X

**Section B. Policies**

12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X
13	Does the organization have a written whistleblower policy?	X
14	Does the organization have a written document retention and destruction policy?	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
b	Other officers or key employees of the organization?	X
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?	
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	
16b	16a	X
15b	15a	X
14b	14a	X
13b	13a	X
12b	12a	X
Yes	No	

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **OH**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
  - Own website
  - Another's website
  - Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **ERIC B. PARTEE - 513/965-9344**  
**6040 PRICE ROAD, MILFORD, OH 45150**

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
JIM FARFING TRUSTEE	1.00	X					0.	0.	
MIKE FREMONT TRUSTEE	1.00	X					0.	0.	
DONOVAN K. HOPKINS TRUSTEE	1.00	X					0.	0.	
RHETT ROHRER TRUSTEE	1.00	X					0.	0.	
RAYMOND E. WYLIAM TRUSTEE	1.00	X					0.	0.	
JUDY LEEVER TRUSTEE	1.00	X					0.	0.	
ANNE LYON TRUSTEE	1.00	X					0.	0.	
C. ED DRESSLER TRUSTEE	1.00	X					0.	0.	
DAN GRIFFIN TRUSTEE	1.00	X					0.	0.	
DAVID A. CASE TREASURER	1.00		X				0.	0.	
GREGORY J. SCHRAND SECRETARY	1.00		X				0.	0.	
MICHAEL P. SCHUELER PRESIDENT	1.00		X				0.	0.	
CARLO C. MCGINNIS VICE PRESIDENT	1.00		X				0.	0.	
ERIC B. PARTEE EXECUTIVE DIRECTOR	40.00			X			70,120.	13,101.	

