

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/Form990EZ for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2024 calendar year, or tax year beginning, 2024, and ending, 20

B Check if applicable: [X] Address change [] Name change [] Initial return [] Final return/terminated [] Amended return [] Application pending
C Name of organization: Cowpasture River Preservation Association
D Employer identification number: 54-1300846
E Telephone number: 5406207795
F Group Exemption Number: -

G Accounting Method: [X] Cash [] Accrual Other (specify):
H Check [] if the organization is not required to attach Schedule B (Form 990).

I Website: www.cowpastureriver.org

J Tax-exempt status (check only one) - [X] 501(c)(3) [] 501(c) () (insert no.) [] 4947(a)(1) or [] 527

K Form of organization: [X] Corporation [] Trust [] Association [] Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 75,954.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I [X]

Table with 3 columns: Line number, Description, and Amount. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Total revenue is 72,476 and total expenses are 79,800.

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	157,583.	22 149,764.
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	157,583.	25 149,764.
26 Total liabilities (describe in Schedule O)	1,426.	26 931.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	156,157.	27 148,833.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? preservation of the Cowpasture River and tributaries

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

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 <u>Conservation and preservation activities including river monitoring (water quality) and cleanup, educational programs and printed materials and meetings, serving an estimated local population of 4000 persons.</u> (Grants \$ <u>3,175.</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	55,339.
29 _____ _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30 _____ _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	55,339.

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

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Elizabeth Dudley President	1.00	0.	0.	0.
Linda Cauley Secretary	0.50	0.	0.	0.
Jeanne Carter Treasurer	0.50	0.	0.	0.
Richard Brooks director	0.50	0.	0.	0.
David Burnett Director	0.50	0.	0.	0.
Traci Miller Director	0.50	0.	0.	0.
Tom Reycraft Director	0.50	0.	0.	0.
Tom Watts Director	0.50	0.	0.	0.
Caryl Cowden Director	0.50	0.	0.	0.
Catherine Roland Director	0.50	0.	0.	0.
See Part IV Stmt	3.00	11,458.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 33 through 45b regarding organizational activities, financials, and controlled entities.

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b If "Yes," was the related organization a section 527 organization?	49b	
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A **Yes** **No**

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 Jeanne Carter, Treasurer	Date 05/15/2025
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Kim W. Billingsley, CPA	Preparer's signature Kim W. Billingsley, CPA	Date 05/21/2025	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00623470
	Firm's name Billingsley & Billingsley, CPAs	Firm's EIN 01-0561495		Phone no. (540) 468-1150	
	Firm's address PO Box 523, Monterey, VA 24465				

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

Form 990-EZ: Short Form Return of Organization Exempt from Income Tax**Part IV: List of Officers, Directors, Trustees, and Key Employees****Continuation Statement**

Name and Title	Average hours per week devoted to position	Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	Health benefits, contributions to employee benefit plans, and deferred compensation	Estimated amount of other compensation
Ann Warner Director	0.50	0.	0.	0.
Harold Smestad Director	0.50	0.	0.	0.
Nan Mahone Wellborn director	0.50	0.	0.	0.
Monroe Farmer director	0.50	0.	0.	0.
Andrew Young director	0.50	11,458.	0.	0.
Kathy Wood director	0.50	0.	0.	0.
	3.00	11,458.	0.	0.