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## Return of Organization Exempt From Income Tax

2014

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury  
Internal Revenue Service

► Do not enter social security numbers on this form as it may be made public.

► Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Open to Public  
Inspection

A For the 2014 calendar year, or tax year beginning

JANUARY 1

, 2014, and ending

DECEMBER 31

, 2014

B Check if applicable

Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

C Name of organization

FRIENDLY WATER FOR THE WORLD

D Employer identification number

27-2510007

Number and street (or P.O. box, if mail is not delivered to street address)  
1717 18TH COURT NE

Room/suite

E Telephone number  
360-250-4678City or town, state or province, country, and ZIP or foreign postal code  
OLYMPIA WA 98506F Group Exemption  
Number ► NAG Accounting Method:  Cash  Accrual Other (specify) ►

I Website: ► FRIENDLYWATER.NET

J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527H Check ►  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).K Form of organization:  Corporation  Trust  Association  Other PUBLIC CHARITY

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) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 99,918

## 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 

Revenue	1 Contributions, gifts, grants, and similar amounts received . . . . .	1	87,638
	2 Program service revenue including government fees and contracts . . . . .	2	5,960
	3 Membership dues and assessments . . . . .	3	0
	4 Investment income . . . . .	4	0
	5a Gross amount from sale of assets other than inventory . . . . .	5a	0
	b Less: cost or other basis and sales expenses . . . . .	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .		
	6 Gaming and fundraising events	5c	0
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a	0
	b Gross income from fundraising events (not including \$ 5100 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b	3,500
Expenses	c Less: direct expenses from gaming and fundraising events . . . . .	6c	1995
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d	1,505
	7a Gross sales of inventory, less returns and allowances . . . . .	7a	2,820
	b Less: cost of goods sold . . . . .	7b	0
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .		
	8 Other revenue (describe in Schedule O) . . . . .	7c	2,820
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	8	0
		9	97,923
		10	68,053
		11	0
Net Assets	10 Grants and similar amounts paid (list in Schedule O) . . . . .	12	0
	11 Benefits paid to or for members . . . . .	13	0
	12 Salaries, other compensation, and employee benefits . . . . .	14	0
	13 Professional fees and other payments to independent contractors . . . . .	15	1,000
	14 Occupancy, rent, utilities, and maintenance . . . . .	16	2,600
	15 Printing, publications, postage, and shipping . . . . .	17	71,653
	16 Other expenses (describe in Schedule O) . . . . .	18	26,271
	17 Total expenses. Add lines 10 through 16 . . . . .	19	17,967
		20	0
		21	44,238

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642I

Form 990-EZ (2014)

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**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	17967	22
23	Land and buildings	0	23
24	Other assets (describe in Schedule O)	0	24
25	<b>Total assets</b>	17967	25
26	<b>Total liabilities (describe in Schedule O)</b>	0	26
27	<b>Net assets or fund balances (line 27 of column (B) must agree with line 21)</b>	17967	27

**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? **health & sanitation education & clean water technology**

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

28	Kenyan - training on the construction of BioSand filters, community health & sanitation education. Placement of biosand filters in schools, clinics, orphanages thru local construction teams. 2 US volunteer instructors, tools, molds, materials, transportation, per diem, logistical support 15 weeks (2 trips)		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	21,000.00
29	Democratic Republic of Congo- biosand filter construction and health trainings, filter construction & filter instalation in refugee camps & orphanages. Pre & post health assessments. Training conducted by local m/s volunteers, Costs: filter molds, materials, training aid & logistics & transport costs realted to filter instalation		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	15,405.00
30	Uganda- train local volunteers in filter construction, rainwater catchment, & health and Sanitation. Install Biosand filters in schools, orphanages, clinics & w/ HIV families. Costs cover molds, training, travel, tools construction materials, transport & filter instalation. Work included both US & East Africian Volunteers		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a	18,982.00
31	Other program services (describe in Schedule O)		
	(Grants \$ ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a	12,700.00
32	<b>Total program service expenses (add lines 28a through 31a)</b>		32

**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) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
David Albert	40	0	0	0
Board Chairman /Ex director				
Virginia Stern	15	0	0	0
Treasurer/ Secretry				
Dennis Mills	10	0	0	0
Board member				
Ron Storey	10	0	0	0
Board Member				
Suzanne Livingston	25	0	0	0
Board memeber / trainer/volunteer				
Delber Livingston	30	0	0	0
Trainier, Volunteer (Africa) Tech specialist				
Wayne Medrud	10	0	0	0
Volunteer traininer (uganda, India, us)				
Eric Lodji	10	0	0	0
Kenyan field rep/ trainer/ coordinator				
Richard Kayambadde	25	0	0	0
Ugandan Field rep/ trainier /coordinator				
Dr Jean Luc Musubo	25	0	0	0
DRC trainier/ FFWF medical advisor				
Elpiah Bashilinwango	25	0	0	0
DRC training FFWF Field rep/ coordinator				
local project leads in Brurundi, Rwanda, Ethiopia, India, Kenya, Honduras	5-20	0	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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► <span style="border: 1px solid black; padding: 2px;">37a</span> 00.00	37a	00.00
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:	39a	
a Initiation fees and capital contributions included on line 9	39b	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► <span style="border: 1px solid black; padding: 2px;">0</span> ; section 4912 ► <span style="border: 1px solid black; padding: 2px;">0</span> ; section 4955 ► <span style="border: 1px solid black; padding: 2px;">0</span>	40b	✓
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		00.00
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		00.00
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	
41 List the states with which a copy of this return is filed ► <span style="border: 1px solid black; padding: 2px;">WA</span>		
42a The organization's books are in care of ► <span style="border: 1px solid black; padding: 2px;">Virginia Stern</span> Telephone no. ► <span style="border: 1px solid black; padding: 2px;">360-250-4678</span> Located at ► <span style="border: 1px solid black; padding: 2px;">PO Box 4114 Olympia Wa</span> ZIP + 4 ► <span style="border: 1px solid black; padding: 2px;">98501</span>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ► <span style="border: 1px solid black; padding: 2px;">See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</span>	42b	✓
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ► <span style="border: 1px solid black; padding: 2px;">See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</span>	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► <span style="border: 1px solid black; padding: 2px;">43</span>		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	✓

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 . . . . .  Yes  No  
46

**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 . . . . .

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 . . . . .  Yes  No  
47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .  Yes  No  
48

49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .  Yes  No  
49a

b If "Yes," was the related organization a section 527 organization? . . . . .  Yes  No  
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)	(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 . . . . . ► 0

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 . . . . . ► 0

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			03/14/15
	Signature of officer	Virginia Stern Treasurer	Date
	Type or print name and title		
Paid Preparer Use Only	Pmt/Type preparer's name	Preparer's signature	Date
	Firm's name ►		Firm's EIN ►
	Firm's address ►		Phone no.

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

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization

FRIENDLY WATER FOR THE WORLD

Employer identification number

27-2510007

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - 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 1-9 above or IRC section (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)						
<b>Total</b>						

**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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	4152.00	29533.00	56649.00	83026.00	87638.00	260,998.00
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	0	0	0	0	0	0
<b>4 Total.</b> Add lines 1 through 3. . . . .	<b>4152.00</b>	<b>29533.00</b>	<b>56649.00</b>	<b>83026.00</b>	<b>87638.00</b>	<b>260,998.00</b>
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) . . . . .						0
<b>6 Public support.</b> Subtract line 5 from line 4.						<b>260,998.00</b>

**Section B. Total Support****Calendar year (or fiscal year beginning in) ►**

	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4 . . . . .	4152.00	29533.00	56649.00	83026.00	87638.00	260,998.00
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	0	0	0	0	0	0
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0
<b>11 Total support.</b> Add lines 7 through 10						<b>309023.00</b>
12 Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	<b>48,025.00</b>
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ► <input checked="" type="checkbox"/>						

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

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
15 Public support percentage from 2013 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
16a <b>33 1/3% support test—2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
b <b>33 1/3% support test—2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ► <input type="checkbox"/>		

MA 34

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

Department of the Treasury  
Internal Revenue Service

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

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

OMB No. 1545-0047

**2014**

Open to Public  
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Name of the organization

FRIENDLY WATER FOR THE WORLD

Employer identification number

27-2510007

**Form 990EZ PART III QUESTION 31:**

*The remainder of the funds were distributed for biosand water filter projects in India, Rwanda, Burundi, Ethiopia, as well add additional*

*site specific projects in Kenya, Ethiopia & Democratic Republic of the Congo. This work was coordinated by local (in-country volunteers).*

*The work included training and community sanitation education outreach, small business development for local filter production teams.*

*Construction and installation of bio-sand filters in schools, clinics, orphanages, with families with HIV and in refugee camps.*

*Each reusable steel mold and tool kit set cost between \$900.00 and \$1500.00 USD. These are provided to the various project teams for*

*long term use. Individual filters cost between \$26- \$50 USD to produce and install (depending on the country and installation costs.)*

*project costs: \$12,700.00*