

Form 8879-EO

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2017, or fiscal year beginning 2017, and ending 2017. Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form8879EO for the latest information.

Name and title of officer: WATER OF LIFE, PAUL SWENSON, TREASURER/SECRETARY

Employer identification number: 20-0202488

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, 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 1b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1,688,030
2a Form 990-EZ check here 2b Total revenue, if any (Form 990-EZ, line 9)
3a Form 1120-POL check here 3b Total tax (Form 1120-POL, line 22)
4a Form 990-PF check here 4b Tax based on investment income (Form 990-PF, Part VI, line 5)
5a Form 9885 check here 5b Balance Due (Form 9888, line 3c)

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 2017 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
[X] I authorize Swenson & Associates, P.A. to enter my PIN 29609 as my signature
ERO firm name: Swenson & Associates, P.A.
Date: 09/06/18

On the organization's tax year 2017 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 2017 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.

Part III Certification and Authentication
ERO's signature: 57509070804
ERO's EFIN/PIN: Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

I certify that the above numeric entry is my PIN, which is my signature on the 2017 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: PAUL SWENSON
Date: 09/06/18
ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So
Form 8879-EO (2017)

Form 990

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.

For the 2017 calendar year, or tax year beginning 2017, and ending 2017

Name of organization: WATER OF LIFE

Doing business as: WATER OF LIFE

Number and street (or P.O. box if mail is not delivered to street address): PO BOX 24151

City or town, state or province, county, and ZIP or foreign postal code: GREENVILLE SC 29616

Name and address of principal officer: ROLAND BERGERON 31 RIVER BIRCH WAY GREENVILLE SC 29650

Website: WWW.GIVEFRESHWATER.ORG

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

Year of formation: 2003

State of legal domicile: SC

Employer identification number: 20-0202488

Are all subsidiaries included? [] Yes [X] No

Are all subsidiaries included? [] Yes [X] No

Are all subsidiaries included? [] Yes [X] No

Are all subsidiaries included? [] Yes [X] No

Are all subsidiaries included? [] Yes [X] No

Are all subsidiaries included? [] Yes [X] No

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Are all subsidiaries included? [] Yes [X] No

Are all subsidiaries included? [] Yes [X] No

Are all subsidiaries included? [] Yes [X] No

Part IV Checklist of Required Schedules

Table with 19 rows and 2 columns: Question, Yes, No. Contains various questions regarding organizational activities and financial reporting.

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission: PROVIDES ACCESS TO CLEAN WATER TO THOSE IN NEED WHILE OFFERING THE MESSAGE OF THE GOSPEL OF JESUS CHRIST.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? (Code:) (Expenses \$ 1,215,043 including grants of \$) (Revenue \$)

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

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.

1a Enter the number reported in Box 3 of Form 1099... 1b 0 0 1c 1d 4 1e 1f 1g 1h 1i 1j 1k 1l 1m 1n 1o 1p 1q 1r 1s 1t 1u 1v 1w 1x 1y 1z

Part IV Checklist of Required Schedules (continued)

20a Did the organization operate one or more hospital facilities? 20b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 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? 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? 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? 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? 24b Through 24d and complete Schedule K, if "No," go to line 25a. 24c Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? 24d Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? 25a Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 25b 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? 25c 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? 26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? 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, or key employee? b A family member of a current or former officer, director, trustee, or key employee? c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? 29 Did the organization receive more than \$25,000 in non-cash contributions? 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? 31 Did the organization liquidate, terminate, or dissolve and cease operations? 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7704-2 and 301.7701-3? 34 Was the organization related to any tax-exempt or taxable entity? 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35b 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)? 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? 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? 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part V, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.

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.
List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.
Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Table with columns: (A) Name and Title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Rows include SID TATE, BETH JACKSON, STEVE HALL, PETE HANSEN, DAVE CROCKETT, ALISON STORM LOWRY, ROLAND BERGERON, PAUL SWENSON, and TREASURER/SECRETARY.

Part VI Governance, Management, and Disclosure

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

Section A. Governing Body and Management

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 in Schedule O.

- 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?
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
5 Did the organization become aware during the year of a significant diversion of the organization's assets?
6 Did the organization have members or stockholders?
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?
7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?
8a Did the governing body?
8b The organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
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 in Schedule O.

Table with columns: Yes, No. Rows 1a-9.

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

10a Did the organization have local chapters, branches, or affiliates?
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their policies are consistent with the organization's exempt purposes?
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?
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
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done
13 Did the organization have a written whistleblower policy?
14 Did the organization have a written document retention and destruction policy?
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
b Other officers or key employees of the organization
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," 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?

Table with columns: Yes, No. Rows 10a-16b.

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed. None
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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.
19 Describe in 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.

ROLAND BERGERON
GREENVILLE
SC 29616 864-469-9500
FO BOX 24151

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

Table with 6 columns: (A) Total expenses, (B) Program service expenses, (C) Management and general expenses, (D) Fundraising expenses, and (E) X. Rows include categories like Grants, Professional fundraising services, and Total functional expenses.

Part X Balance Sheet

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

Table with 3 columns: (A) Beginning of year, (B) End of year. Rows include Assets (Cash, Investments, etc.) and Liabilities (Accounts payable, etc.).

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

Table with 10 rows for reconciliation of net assets. Columns include line number, description, and amounts. Total revenue is 1,688,030 and total expenses are 1,472,025, resulting in net assets of 216,005.

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

Table with 5 rows for financial statements and reporting. Columns include line number, question, and Yes/No responses. Accounting method is Accrual, and financial statements were audited.

Public Charity Status and Public Support
Complete if the organization is a section 6113(c) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No. 1545-0047
2017
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Employer identification number
20-0202488

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

- 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).
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).
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).
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).
8 A community trust described in section 170(b)(1)(A)(vii).
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.
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...
11 An organization organized and operated exclusively for the benefit of, or 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).
12 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.
13 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).
14 Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s).
15 Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
16 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.
17 Enter the number of supported organizations.
18 Provide the following information about the supported organization(s).

Table with 9 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of non-monetary support.

Total
For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

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 II. If the organization fails to qualify under the tests listed below, please complete Part III.

Section A. Public Support

Table with 6 columns: Calendar year (for fiscal year beginning in), (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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

Table with 6 columns: Calendar year (for fiscal year beginning in), (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 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); 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.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2016 Schedule A, Part II, line 14; 16a 33 1/3% support test—2017. 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; 17a 10%-facts-and-circumstances test—2017. 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; 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.

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 III.

Section A. Public Support

Table with 6 columns: Calendar year (for fiscal year beginning in), (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 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; 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; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b 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; 8 Add lines 7a and 7b; 9 Public support. (Subtract line 7c from line 6).

Section B. Total Support

Table with 6 columns: Calendar year (for fiscal year beginning in), (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 11 Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 12 Add lines 10a and 10b; 13 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on; 14 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 15 Total support. (Add lines 9, 10c, 11, and 12); 16 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

Table with 2 columns: Line number, Percentage. Rows include: 15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)); 16 Public support percentage from 2016 Schedule A, Part III, line 15; 17 33 1/3% support test—2017. 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; 18 Investment income percentage from 2016 Schedule A, Part III, line 17; 19a 33 1/3% support test—2016. If the organization did not check a box on line 14 or line 15a, 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, 15a, or 19b, check this box and see instructions.

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Contains questions 11a, 11b, 11c regarding support for persons and controlled entities.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1 and 2 regarding powers to appoint directors and organizational purposes.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains question 1 regarding majority of directors or trustees.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1, 2, and 3 regarding tax year, governing documents, and relationship maintenance.

Section E. Type III Functionally-Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1, 2, and 3 regarding the integral Part Test, activities, and organizational involvement.

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

Table with 3 columns: Question, Yes, No. Contains questions 1 through 10b regarding organizational documents, support tests, and disqualification rules.

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

1 Check here if the organization satisfied the integral Part V 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		
2	Recoveries of prior-year distributions		
3	Other gross income (see instructions)		
4	Add lines 1 through 3		
5	Depreciation and depletion		
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)		
7	Other expenses (see instructions)		
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)		

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)	
2	Enter 85% of line 1	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	
4	Enter greater of line 2 or line 3	
5	Income tax imposed in prior year	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	
7	Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions)	

Schedule A (Form 990 or 990-EZ) 2017

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

Section D - Distributions		(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
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 2017 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-2017	(iii) Distributable Amount for 2017
1	Distributable amount for 2017 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions			
3	Excess distributions carryover, if any, to 2017:			
a	From 2013			
b	From 2014			
c	From 2015			
d	From 2016			
e	From 2017			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2017 distributable amount			
i	Carryover from 2012 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f			
4	Distributions for 2017 from Section D, line 7:			
a	Applied to underdistributions of prior years			
b	Applied to 2017 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4			
5	Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7	Excess distributions carryover to 2018. Add lines 3j and 4c			
8	Breakdown of line 7:			
a	Excess from 2013			
b	Excess from 2014			
c	Excess from 2015			
d	Excess from 2016			
e	Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

Schedule B
Schedule of Contributors
Form 990 or 990-EZ
Department of the Treasury
Internal Revenue Service

WATER OF LIFE
Organization type (check one):
Form 990 or 990-EZ
Filers of:
Section: 501(c)(3) (enter number) organization
4947(b)(1) nonexempt charitable trust not treated as a private foundation
527 political organization
501(c)(3) exempt private foundation
4947(b)(1) nonexempt charitable trust treated as a private foundation
501(c)(3) taxable private foundation

Employer identification number
20-0202488

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 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, 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.

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.)
WATER OF LIFE
20-0202488
Page 8
Schedule A (Form 990 or 990-EZ) 2017

Department of the Treasury Internal Revenue Service

Name of the organization: WATER OF LIFE

Employer identification number: 20-0202488

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16. Attach to Form 990.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

Table with 6 columns: (a) Region, (b) Number of grantees, (c) Number of awards, (d) Amount of awards, (e) Type of contribution, (f) Total for region. Rows include INDIA, LIBERIA, SIERRA LEONE, and a Totals row.

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926. Return by a U.S. Transferor of Property to a Foreign Corporation (see instructions for Form 926) Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see instructions for Forms 3520 and 3520-A; don't file with Form 990) Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see instructions for Form 5471) Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 9821, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see instructions for Form 9821) Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see instructions for Form 8865) Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see instructions for Form 5713; don't file with Form 990) Yes No

Schedule F (Form 990) 2017

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); amounts of investments vs. expenditures per region; Part II, line 1 (accounting method); Part III (accounting method), and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds
GRANT FUNDS ARE APPROVED BY THE ORGANIZATION'S BOARD OF DIRECTORS AND
REGULAR PROGRESS UPDATES ARE SUPPLIED BY AGENTS OVERSEEING WORK IN
COUNTRIES OUTSIDE OF THE UNITED STATES.

Part I, Line 3 - Activities per Region

Region	Expenditures	Investments
INDIA	\$ 0 \$	0
LIBERIA	\$ 0 \$	0
SIERRA LEONE	\$ 0 \$	0

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

Part II Fundraising Events

Department of the Treasury Internal Revenue Service

OMB No. 1545-0047 2017 Open to Public Inspection

20-0202488

Name of the organization: WATER OF LIFE

Employer identification number: 20-0202488

20-0202488

Part I Fundraising Activities

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/form990 for the latest instructions.

- a Mail solicitations
b Internet and email solicitations
c Phone solicitations
d In-person solicitations

- e Solicitation of non-government grants
f Solicitation of government grants
g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did you have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization.

Table with 8 columns: (a) Event #1 (event type), (b) Event #2 (event type), (c) Other events (total number), (d) Total events (add col. (a) through col. (c)).

Table with 8 columns: (a) Event #1 (event type), (b) Event #2 (event type), (c) Other events (total number), (d) Total events (add col. (a) through col. (c)).

Part III Gaming

Enter the state(s) in which the organization conducts gaming activities.

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?
b If "Yes," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?
b If "Yes," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?
b If "Yes," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?
b If "Yes," explain:

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.
 Attach to Form 990 or 990-EZ.
 Go to www.irs.gov/form990 for the latest information.

Name of the organization: **WATER OF LIFE**
 Employer identification number: **20-0202488**

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
THE FORM 990 WAS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM. THE FORM WAS PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO FILING WITH THE IRS.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy
MEMBERS OF THE BOARD AND STAFF AGREE TO PLACE THE WELFARE OF THE MINISTRY ABOVE PERSONAL INTERESTS, INTERESTS OF FAMILY MEMBERS OR OTHERS WHO MAY BE PERSONALLY INVOLVED IN SUBSTANTIAL AFFAIRS AFFECTING THE MINISTRY'S BASIC FUNCTIONS. MEMBERS OF THE BOARD AND STAFF SHALL DISCLOSE FULLY THE PRECISE NATURE OF THEIR INTEREST OR INVOLVEMENT WHEN PARTICIPATING IN ANY TRANSACTION FOR THE MINISTRY IN WHICH ANOTHER PARTY TO THE TRANSACTION INCLUDES: HIMSELF OR HERSELF, A MEMBER OF THE FAMILY (SPOUSE, PARENTS, SIBLINGS, CHILDREN AND ANY OTHER IMMEDIATE RELATIVES), OR AN ORGANIZATION WITH WHICH THE MEMBER OF THE BOARD OR THE STAFF, OR HIS FAMILY, IS AFFILIATED. DISCLOSURE SHALL BE MADE AT THE FIRST KNOWLEDGE OF THE TRANSACTION.

Form 990, Part VI, Line 15a - Compensation Process for Top Official
THE HUMAN RESOURCES COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES THE AMOUNTS FOR THE EXECUTIVE DIRECTOR TO BE COMPENSATED. ONCE THEY DETERMINE A REASONABLE AMOUNT, IT IS PRESENTED TO THE BOARD OF DIRECTORS AS A WHOLE AND VOTED ON FOR APPROVAL.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation
THE FORM 990 IS AVAILABLE AT THE ORGANIZATION'S WEBSITE

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

13 Indicate the percentage of gaming activity conducted in:
 a The organization's facility
 b An outside facility
 13a %
 13b %

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

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?
 If "Yes," enter the amount of gaming revenue received by the organization \$ Yes No

b amount of gaming revenue retained by the third party \$ Yes No
 and the

c If "Yes," enter name and address of the third party:

16 Gaming manager information:

Name Director/officer Employee Independent contractor
 Address \$

Name Director/officer Employee Independent contractor
 Address \$

Description of services provided \$

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

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Form 990, Part VI, Line 15a - Compensation Process for Top Official
 THE HUMAN RESOURCES COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES THE AMOUNTS FOR THE EXECUTIVE DIRECTOR TO BE COMPENSATED. ONCE THEY DETERMINE A REASONABLE AMOUNT, IT IS PRESENTED TO THE BOARD OF DIRECTORS AS A WHOLE AND VOTED ON FOR APPROVAL.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation
 THE FORM 990 IS AVAILABLE AT THE ORGANIZATION'S WEBSITE

Name of the organization
WATER OF LIFE

Employer identification number
20-0202488

(GIVEFRESHWATER.ORG) AND UPON REQUEST FROM THE ORGANIZATION'S ADMINISTRATIVE OFFICE. ADDITIONALLY, RECENT FILINGS OF THE FORM 990 CAN BE FOUND AT GUIDESTAR.ORG.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
THE GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST FROM THE ORGANIZATION'S ADMINISTRATIVE OFFICE. THE AUDITED FINANCIAL STATEMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE (GIVEFRESHWATER.ORG) AND BY REQUEST.

Form 990, Part IX, Line 11g - Other Fees for Services

Description	Program Service	Mgt & General	Fundraising
WELL CONSTRUCTION	\$ 1,109,956	\$ 0	\$ 0
PROFESSIONAL SERVICES	\$ 0	\$ 6,714	\$ 12,668
Total	\$ 1,109,956	\$ 6,714	\$ 12,668

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Federal Statements

WATEROF LIFE WATER OF LIFE
20-0202488
FYE: 12/31/2017

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
WELL CONSTRUCTION	\$ 1,109,956	\$ 1,109,956	\$ 6,714	\$ 12,668
PROFESSIONAL SERVICES	\$ 19,382	\$ 0	\$ 0	\$ 19,382
Total	\$ 1,129,338	\$ 1,109,956	\$ 6,714	\$ 12,668

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
Other	\$ 558,457
BROOKWOOD CHURCH	
Cash Contribution	53,446
THE LAST WELL	
Cash Contribution	306,036
BURLINGTON GRAPHICS	
Cash Contribution	202,142
BETH JACKSON	
Cash Contribution	109,867
NORTH HILLS COMMUNITY CHURCH	
Cash Contribution	105,400
PRAISE CATHEDRAL CHURCH OF GOD	
Cash Contribution	39,350
BANQUET	
Cash Contribution	335,705
Total	\$ 1,710,403

Schedule A, Part II, Line 5 - Excess Gifts

Donor Name	Total	Excess
	\$ 1,743,111	\$ 1,615,861
Total	\$ 1,743,111	\$ 1,615,861

Water of Life - 2017

Federal Statements

BANQUET Other Direct Fundraising or Gaming Expenses

Description	Amount
PROMOTION	\$ 3,705
OTHER	5,405
Total	\$ 9,110

Water of Life

Water of Life

\$ 9
 \$ 9

Amount

Schedule A, Part II, Line 12 - Current Year

Taxable Interest on Savings and Temporary Cash Investments

Total

BANQUET

Federal Statements