

Huron River Watershed Council

Financial Statements

March 31, 2018

With Comparative Totals

For the Year Ended March 31, 2017

Huron River Watershed Council
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March 31, 2018

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Independent Auditors' Report

To the Board of Directors
Huron River Watershed Council
Ann Arbor, Michigan

We have audited the accompanying financial statements of Huron River Watershed Council, which comprise the statement of financial position as of March 31, 2018, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Huron River Watershed Council as of March 31, 2018, and the changes in its net assets, and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Huron River Watershed's 2017 financial statements, and our report dated June 23, 2017, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended March 31, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Cole Newton & Duran

Cole, Newton & Duran
Livonia, Michigan
June 20, 2018

Huron River Watershed Council
Statement of Financial Position
March 31, 2018
With Comparative Totals for March 31, 2017

ASSETS

	<u>2018</u>	<u>2017</u>
CURRENT ASSETS		
Cash	\$ 314,829	\$ 458,287
Certificates of deposit	-	451,748
Investments	516,447	-
Accounts receivable	181,142	151,070
Grants receivable	298,797	188,900
Prepaid expenses	4,303	10,014
Total current assets	<u>1,315,518</u>	<u>1,260,019</u>
FIXED ASSETS		
Equipment	71,112	77,128
Leasehold improvements	3,253	-
Less accumulated depreciation	<u>(67,177)</u>	<u>(71,158)</u>
Total fixed assets	<u>7,188</u>	<u>5,970</u>
OTHER ASSETS		
Website	24,000	16,670
Less accumulated amortization	<u>(1,732)</u>	<u>-</u>
Total other assets	<u>22,268</u>	<u>16,670</u>
TOTAL ASSETS	<u><u>\$ 1,344,974</u></u>	<u><u>\$ 1,282,659</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 40,677	\$ 5,712
Accrued expenses	103,027	94,312
Fiduciary funds	<u>5,857</u>	<u>5,707</u>
Total current liabilities	<u>149,561</u>	<u>105,731</u>
NET ASSETS		
Unrestricted	596,777	596,050
Temporarily restricted	<u>598,636</u>	<u>580,878</u>
Total net assets	<u>1,195,413</u>	<u>1,176,928</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,344,974</u></u>	<u><u>\$ 1,282,659</u></u>

Huron River Watershed Council
Statement of Activities and Changes in Net Assets
March 31, 2018
With Comparative Totals for March 31, 2017

	Unrestricted	Temporarily Restricted	2018 Total	2017 Total
REVENUE AND SUPPORT				
Government	\$ 337,540	\$ 154,398	\$ 491,938	\$ 532,908
Foundations, corporations, and other support	113,755	788,420	902,175	800,500
Membership dues	132,575	-	132,575	134,205
Annual giving	86,168	-	86,168	77,214
Special events	81,411	-	81,411	77,525
Workplace Giving	2,712	-	2,712	-
Program income	4,182	-	4,182	9,422
Investment income	17,801	-	17,801	2,563
Miscellaneous	25	-	25	1,963
Total Revenue and Support	776,169	942,818	1,718,987	1,636,300
Net Assets Released from Restrictions	925,060	(925,060)	-	-
	1,701,229	17,758	1,718,987	1,636,300
EXPENSES				
Program services				
Study	229,623	-	229,623	322,480
Connect and inform	653,553	-	653,553	422,428
Restore and protect	532,909	-	532,909	474,040
Total Program Service Costs	1,416,085	-	1,416,085	1,218,948
Supporting Service Costs				
Management and general	122,337	-	122,337	117,883
Fundraising	162,080	-	162,080	151,066
Total Supporting Service Costs	284,417	-	284,417	268,949
Total Expenses	1,700,502	-	1,700,502	1,487,897
Increase (Decrease) in Net Assets	727	17,758	18,485	148,403
Net Assets at Beginning of Year	596,050	580,878	1,176,928	1,028,525
Net Assets at End of Year	\$ 596,777	\$ 598,636	\$ 1,195,413	\$ 1,176,928

Huron River Watershed Council
Statement of Functional Expenses
March 31, 2018
With Comparative Totals for March 31, 2017

	Program Service Costs			Support Services			2017 Totals
	Study	Connect and Inform	Protect and Restore	Total Programs	Management and General	Fund Raising	
Salaries and wages	\$ 140,235	\$ 284,295	\$ 294,543	\$ 719,073	\$ 86,262	\$ 86,073	\$ 863,222
Payroll taxes	10,750	22,006	22,886	55,642	6,762	6,748	67,169
Employee benefits	20,256	41,236	42,705	104,197	12,510	12,482	115,027
Total compensation	171,241	347,537	360,134	878,912	105,534	105,303	1,045,418
Consultants	32,953	147,580	135,870	316,403	911	7,330	324,644
Media buys	231	10,298	463	10,992	145	430	11,567
Travel and meetings	3,376	38,353	10,003	51,732	578	1,213	53,523
Dues and publications	-	2,756	150	2,906	1,145	169	4,220
Postage and copies	2,400	2,597	523	5,520	287	2,830	8,637
Printing and reproduction	3,587	58,982	296	62,865	215	4,369	67,449
Supplies and equipment	3,670	7,802	2,899	14,371	741	1,479	16,591
Telephone and internet	476	1,221	951	2,648	297	268	3,213
Rent	6,916	14,265	13,833	35,014	4,323	3,890	43,227
Professional fees	1,180	2,434	2,360	5,974	738	664	7,376
Depreciation and amortization	1,615	1,518	1,472	4,605	461	414	5,480
Payroll service	381	786	762	1,929	431	214	2,574
Repairs and maintenance	518	1,463	1,035	3,016	324	291	3,631
Insurance	1,077	2,221	2,154	5,452	673	606	6,731
Newsletter and mailings	-	9,283	-	9,283	-	-	9,283
Events	-	286	-	286	-	31,552	31,838
Other	2	4,171	4	4,177	5,534	1,058	10,769
TOTAL EXPENSES	\$ 229,623	\$ 653,553	\$ 532,909	\$ 1,416,085	\$ 122,337	\$ 162,080	\$ 1,700,502
							\$ 1,487,897

See Notes to the Financial Statements

Huron River Watershed Council
Statement of Cash Flows
March 31, 2018
With Comparative Totals for March 31, 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 18,485	\$ 148,403
Adjustments to reconcile net assets to net cash from operating activities:		
Depreciation and amortization	5,480	4,615
Unrealized and realized (gains) losses on investments	(10,689)	-
(Increase) decrease in assets:		
Accounts receivable and grants receivable	(139,968)	(108,611)
Prepaid expense	5,711	(4,938)
Increase (decrease) in liabilities:		
Accounts payable	34,965	(28,748)
Accrued expenses	8,715	16,536
Fiduciary funds	150	(154)
Net Cash Provided By (Used In) Operating Activities	<u>(77,151)</u>	<u>27,103</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds (purchase) of certificates of deposit	451,748	100,298
Proceeds from sales of investments	106,825	-
Purchase of investments	(612,584)	-
Purchase of equipment	(4,966)	-
Investment in website	(7,330)	(16,670)
Net Cash Provided By (Used In) Investing Activities	<u>(66,307)</u>	<u>83,628</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(143,458)	110,731
Cash and Cash Equivalents at Beginning of Year	<u>458,287</u>	<u>347,556</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 314,829</u></u>	<u><u>\$ 458,287</u></u>
Supplemental disclosure:		
Cash paid for interest	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Cash paid for income taxes	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See Notes to the Financial Statements

**Huron River Watershed Council
Notes to the Financial Statements
March 31, 2018 and 2017**

NOTE 1 – Organization and Nature of Activities

The Huron River Watershed Council (the Council) is a public nonprofit coalition of local governments, businesses, and citizens in southeastern Michigan, established in 1965 under Michigan's Local River Management Act to protect the Huron River and its tributary streams, lakes, wetlands, and groundwater. The Council works to facilitate watershed-based management of water resources by providing hands-on citizen education, technical assistance in policy development, and by conducting direct river protection projects. One of the primary responsibilities of the Council is to educate citizens and local decision-makers on the wise use and management of water resources. Revenue is derived primarily from grants, contributions, and membership dues.

NOTE 2 – Summary of Significant Accounting Policies

Basis of accounting – The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America and, accordingly, reflect all significant receivables, payables, and other liabilities.

Basis of presentation – Financial statement presentation follows the requirements of the Not-for-Profit Entities Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification. The Council is required to report information regarding its financial position and activities according to three classes of net assets as follows:

Unrestricted net assets consist of resources that are neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

Temporarily restricted net assets consist of resources of which the use by the Council is limited by donor-imposed stipulations, which either expire by the passage of time or can be removed by meeting certain requirements.

Permanently restricted net assets consist of donor-imposed restrictions to hold assets indefinitely and are held in an endowment fund. Earnings on permanently restricted net assets are classified as unrestricted investment income unless specifically restricted by the donor. There were no permanently restricted net assets as of March 31, 2018.

Use of estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Fair value of financial instruments – FASB guidance on fair value measurement defines fair value, establishes a framework for measuring fair value, and expands disclosure of fair value measurements. The guidance applies to all assets and liabilities that are measured and reported on a fair value basis. The carrying amounts of financial instruments, including cash, cash equivalents, receivables, prepaids, accounts payable, and accrued liabilities approximate fair value due to the short-term maturity of these instruments.

Cash and cash equivalents – Cash and cash equivalents include all monies in banks and highly liquid investments, with original maturity dates of less than three months.

Advertising – The Council expenses advertising costs as they are incurred.

Subsequent events – Management has evaluated events and transactions for potential recognition or disclosure through the date of the auditors' report, which is the date the financial statements were available to be issued.

**Huron River Watershed Council
Notes to the Financial Statements
March 31, 2018 and 2017**

NOTE 2 – Summary of Significant Accounting Policies (continued)

Receivables – Receivables include promises to give based on grants and awards received from public and corporate support, as well as those provided by government entities. Receivables can also include membership dues as well as fees for services provided. All receivable balances are expected to be collected, therefore, no allowance for bad debts has been recorded. The Council writes off any uncollectible receivables in the year they are deemed uncollectible.

Property and equipment policy – Property and equipment that exceed \$1,000 are recorded at cost or, if donated, at the approximate fair value at the date of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Council reclassifies temporarily restricted net assets to unrestricted net assets at that time. Depreciation is computed using the straight-line method over the estimated useful life of five years. Upon sale or retirement, the cost and accumulated depreciation are eliminated from the respective accounts and any gain or loss is recorded in the statement of activities and changes in net assets. Depreciation expense for the years ended March 31, 2018 and 2017, was \$4,748 and \$4,615, respectively.

Website – All costs associated with the development of the Council's website are capitalized and reported on the statement of financial position as construction-in-process until the website is placed into service. Once in service, the website costs are amortized using the straight-line method over the estimated useful life of three years. Amortization expense for the years ended March 31, 2018 and 2017, was \$1,732 and \$0, respectively.

Revenue recognition – Contributions are recognized as revenue in the year received or unconditionally promised by the donor. Donor promises to give in the future are recorded at the present value of estimated future cash flows. Contributions without donor-imposed restrictions and contributions with donor-imposed time or purpose restrictions that are met in the same period as the gift are both reported as unrestricted support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are classified as unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions. The Council has also entered into agreements to provide assistance with services relevant to the Huron River Watershed. Revenue associated with these service agreements is recognized as the service is performed.

Statement of functional expenses – The costs of providing the program and supporting services have been reported on a functional basis in the statement of functional expenses. Indirect costs have been allocated between the program and supporting services based on estimates. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different amounts.

Contributed services – During the years ended March 31, 2018 and 2017, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Council at the office as well as the program locations, but these services do not meet the criteria for recognition as contributed services. Total volunteer hours were 5,010 and 7,020 for the years ended March 31, 2018 and 2017, respectively.

Tax status – The Council is exempt from federal income taxes under §501(c)(3) of the Internal Revenue Code. Contributions to the Council are deductible by the donor for federal tax purposes. In addition, the Internal Revenue Service has determined that the Council is not a private foundation within the meaning of §509(a) of the Code. The Council is no longer subject to U.S. federal tax examinations by tax authorities for years before 2014. Management has evaluated FASB ASC 740, *Income Taxes*, and has concluded it has no uncertain positions.

**Huron River Watershed Council
Notes to the Financial Statements
March 31, 2018 and 2017**

NOTE 2 – Summary of Significant Accounting Policies (continued)

Reclassifications – Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements. Certain expense categories have been reclassified to present a more accurate representation of the Councils operations.

NOTE 3 – Concentration of Credit Risk

Cash – The Council maintains its cash balances in several banks located in southeastern Michigan. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 in any one bank. At times during the year, balances on deposit in any one bank may exceed the insured amount. Uninsured balances as of March 31, 2018, was \$65,712. The Council has not experienced any losses with respect to uninsured cash balances.

Investments – Fund held in brokerage accounts are not covered by the FDIC, but are covered by the Securities Investor Protection Corporation, which insures certain claims up to \$500,000, including a \$250,000 limit for cash. Uninsured balances in brokerage accounts at the year ended March 31, 2018, was \$16,447. The Council has not experienced any losses with respect to uninsured deposits.

Receivables – Concentrations of receivables include a grant receivable from a foundation totaling \$100,000, which made up approximately 20% of the total combined accounts receivable and grants receivable at March 31, 2018.

NOTE 4 – Contingencies

The Council receives a portion of its revenues from certain government grants that may be subject to audit. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to the government entity. Until the reported costs have been audited and final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

NOTE 5 – Investments

Investments as of March 31, 2018, consisted of the following:

	Cost	Market Value
Money market	\$ 36,178	\$ 36,178
Fixed income funds	218,490	214,816
Equities funds	260,517	265,453
	<u>\$ 515,185</u>	<u>\$ 516,447</u>

Investment income (loss) for the year ended March 31, 2018, is as follows:

Interest and dividends	\$ 10,156
Capital gain distributions	36
Realized gain (loss)	9,427
Unrealized gain (loss)	1,262
Investment fees	(3,080)
	<u>\$ 17,801</u>

Huron River Watershed Council
Notes to the Financial Statements
March 31, 2018 and 2017

NOTE 5 – Investments (continued)

Investment risk – Investment securities are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in values in the near term could materially affect the amounts reported in the accompanying financial statements.

NOTE 6 – Charitable Designated Endowment Fund

The Council has established a charitable designated endowment fund with a local community foundation for the purpose of providing support to the Council to assist in carrying out its role and mission. Donors periodically make contributions to the fund. The legal ownership of the fund remains with the community foundation and the foundation has the variance power to redirect the use of any assets to another beneficiary. As a result, the balances in the funds are not reflected in the Council's financial statements. Balances in the fund at March 31, 2018 and 2017, totaled \$31,692 and \$30,137, respectively. Income generated from the fund is paid annually to the Council and is recorded as unrestricted contribution revenue in the statement of activities and changes in net assets.

NOTE 7 – Conditional Grants

During the year ended March 31, 2016, the Council was awarded a \$300,000 grant, payable over a three-year period, receiving \$100,000 per annum through 2018. As the award is conditional, based on grant performance in future years, the Council has elected to recognize revenue as the funds are awarded and conditions are met. Future funds related to this award expected to be received and recognized as revenue amount to \$100,000 for year ended March 31, 2019.

In addition, during the year ended March 31, 2016, the Council was awarded a three-year challenge grant. This grant awards the Council up to \$100,000 per annum to be paid on a 1:1 basis to match new or increased gifts, donations, and non-government grants. Grant revenue related to the matching grant is recognized as the matched funds are recognized.

NOTE 8 – Lease

The Council leases office space on a month-to-month basis for \$3,297 per month. Monthly lease payments per the rental agreement include various operating costs such as parking, janitorial services, and various utilities. Rent expense for the years ended March 31, 2018 and 2017, totaled \$43,227 and \$41,122, respectively.

NOTE 9 – Employee Benefit Plan

The Council has a defined contribution salary deferral plan covering substantially all employees. Under the plan, the Council contributes three percent of each eligible employee's compensation and also matches dollar for dollar up to an additional two percent of each eligible employee's compensation. Plan expenses incurred by the Council during the years ended March 31, 2018 and 2017, were \$46,565 and \$43,104, respectively. The Council is considered a government instrumentality for purposes of the plan and is ERISA exempt.

NOTE 10 – Fair Value Measurements

The Council's investments are reported at fair value in the accompanying statement of financial position. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**Huron River Watershed Council
Notes to the Financial Statements
March 31, 2018 and 2017**

NOTE 10 – Fair Value Measurements (continued)

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

Level 1 Fair Value Measurement inputs consist of unadjusted quoted prices in active markets for identical, actual assets or liabilities and have the highest priority.

Level 2 Fair Value Measurement inputs are inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. Level 2 inputs may include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are quoted at prices that are not immediately current, or when price quotations vary substantially either over time or among market markers; for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates.

Level 3 Fair Value Measurement inputs are unobservable inputs for the asset. Unobservable inputs shall be used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset at the measurement date.

In instances where inputs used to measure fair value fall into different levels of the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Council's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

As of March 31, 2018 and 2017, management considers all investments of the Council to be Level 1 in the fair value hierarchy. During the year ended March 31, 2018 and 2017, there were no transfers between levels.

NOTE 11 – Pending Consent Judgement

The Council was not a defendant in any lawsuit during the year ended March 31, 2018. However, as of December 2016, the Council entered into intervenor status in a pending consent judgment. As of March 31, 2018 and 2017, the Council paid \$6,842 and \$2,139, respectively, in fees and expenses associated with this suit. The Council does not expect to incur significant additional fees and is not obligated to ongoing expenses related to this suit.

NOTE 12 – Comparative Statements

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Council's financial statements for the year ended March 31, 2017, from which the summarized information was derived.

NOTE 13 – Special Events

The Council held special fundraising events during the years ended March 31, 2018 and 2017, which resulted in net revenue as follows:

	<u>2018</u>	<u>2017</u>
Revenue	\$ 81,411	\$ 77,525
Expenses	31,552	21,578
Net revenue	<u>\$ 49,859</u>	<u>\$ 55,947</u>

Huron River Watershed Council
Notes to the Financial Statements
March 31, 2018 and 2017

NOTE 14 – Temporarily Restricted Net Assets

Substantially all restrictions on net assets as of March 31, 2018 and 2017, are related to funds awarded from government entities and public support for ongoing support and programs within the Council's direct mission of addressing pollution prevention and abatement, wetland and floodplain protection, citizen education and natural resource, and land-use planning.

As of March 31, 2018 and 2017, temporarily restricted net assets were made up of the following:

<u>Program Funded</u>	<u>2018</u>	<u>2017</u>
Economic Impact Study	\$ -	\$ 8,500
Norton Creek Restoration	132,465	229,868
Climate Vulnerability	-	50,712
Water Quality Monitoring	108,925	46,659
MicroPlastics	18,510	161
Youth Education & Stewardship	99,518	-
RiverUp!	139,218	128,820
Capacity Building	100,000	116,158
	<u>\$ 598,636</u>	<u>\$ 580,878</u>

Temporarily restricted net assets were released throughout the year ended March 31, 2018 and 2017, by incurring expenses and satisfying the restricted purposes of the programs the funds were awarded for or by the occurrence of other events specified by donors.

Temporarily restricted net assets released during the course of the year are as follows:

<u>Program Funded</u>	<u>2018</u>	<u>2017</u>
Economic Impact Study	\$ 16,750	\$ 8,250
Norton Creek Restoration	102,160	18,236
Climate Vulnerability	65,712	22,062
Water Quality Monitoring	59,633	92,869
MicroPlastics	801	9,840
Changemakers	25,000	-
Youth Education & Stewardship	54,029	21,654
Stormwater Management	94,428	-
RiverUp!	383,661	330,104
Capacity Building	120,009	83,842
GIS Planning	-	26,000
Other programs	2,877	22,252
	<u>\$ 925,060</u>	<u>\$ 635,109</u>