



*REPORT OF INDEPENDENT AUDITORS
IN ACCORDANCE WITH UNIFORM GUIDANCE
AND FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION*

FOR

**UPPER COLUMBIA SALMON
RECOVERY BOARD**

December 31, 2016 and 2015

MOSSADAMS.COM

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Report of Independent Auditors

To the Board of Directors
Upper Columbia Salmon Recovery Board

Report on the Financial Statements

We have audited the accompanying financial statements of Upper Columbia Salmon Recovery Board (Organization), which comprise the statements of financial position as of December 31, 2016 and 2015, and the related statements of activities and changes in unrestricted net assets, functional expenses, and cash flows for the years 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 Upper Columbia Salmon Recovery Board as of December 31, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2017, on our consideration of Upper Columbia Salmon Recovery Boards internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Upper Columbia Salmon Recovery Board's internal control over financial reporting and compliance.

MOSS ADAMS LLP

Kennewick, Washington
September 22, 2017

UPPER COLUMBIA SALMON RECOVERY BOARD
STATEMENTS OF FINANCIAL POSITION

	December 31,	
	2016	2015
CURRENT ASSETS		
Cash and cash equivalents	\$ 46,708	\$ 75,352
Federal grants and contracts receivable	108,228	93,604
Total current assets	154,936	168,956
Fixed assets		
Equipment	98,395	95,872
Less accumulated depreciation	(59,621)	(56,929)
	38,774	38,943
Total assets	\$ 193,710	\$ 207,899
CURRENT LIABILITIES		
Accounts payable	\$ 42,347	\$ 32,920
Related-party accounts payable	8,142	11,555
Accrued liabilities	32,049	23,352
Deferred revenue	15,590	45,429
Total current liabilities	98,128	113,256
UNRESTRICTED NET ASSETS		
Total liabilities and net assets	\$ 193,710	\$ 207,899

UPPER COLUMBIA SALMON RECOVERY BOARD
STATEMENTS OF ACTIVITIES AND CHANGES IN UNRESTRICTED NET ASSETS

	Years Ended December 31,	
	<u>2016</u>	<u>2015</u>
REVENUES		
Federal grants revenue	\$ 951,516	\$ 1,014,881
Other grants and contract revenue	<u>128,007</u>	<u>165,781</u>
	<u>1,079,523</u>	<u>1,180,662</u>
EXPENSES		
Program	970,970	1,096,411
Management and general	<u>107,614</u>	<u>104,847</u>
	<u>1,078,584</u>	<u>1,201,258</u>
CHANGE IN UNRESTRICTED NET ASSETS	939	(20,596)
UNRESTRICTED NET ASSETS, beginning of year	<u>94,643</u>	<u>115,239</u>
UNRESTRICTED NET ASSETS, end of year	<u><u>\$ 95,582</u></u>	<u><u>\$ 94,643</u></u>

UPPER COLUMBIA SALMON RECOVERY BOARD
STATEMENTS OF FUNCTIONAL EXPENSES

	Year Ended December 31, 2016		
	Program	Management and General	Total
Salaries	\$ 420,402	\$ 46,711	\$ 467,113
Consultants	178,367	-	178,367
Contracted services	107,422	-	107,422
Benefits	76,971	8,552	85,523
Payroll taxes	42,302	4,700	47,002
Other expense	35,062	3,896	38,958
Travel	35,234	-	35,234
Occupancy	25,615	7,225	32,840
Depreciation	-	21,940	21,940
Supplies	15,724	1,747	17,471
Professional fees	7,259	7,259	14,518
Conferences and meetings	12,158	-	12,158
Telephone	10,501	1,167	11,668
Insurance	447	4,027	4,474
Utilities	3,506	390	3,896
	<u>\$ 970,970</u>	<u>\$ 107,614</u>	<u>\$ 1,078,584</u>
Total functional expenses	<u>\$ 970,970</u>	<u>\$ 107,614</u>	<u>\$ 1,078,584</u>

UPPER COLUMBIA SALMON RECOVERY BOARD
STATEMENTS OF FUNCTIONAL EXPENSES

	Year Ended December 31, 2015		
	Program	Management and General	Total
Salaries	\$ 471,089	\$ 52,343	\$ 523,432
Consultants	240,876	-	240,876
Contracted services	135,611	-	135,611
Benefits	90,308	10,034	100,342
Payroll taxes	18,128	2,014	20,142
Other expense	29,909	3,323	33,232
Travel	38,735	-	38,735
Occupancy	22,023	6,211	28,234
Depreciation	-	15,421	15,421
Supplies	12,649	1,406	14,055
Professional fees	7,552	7,553	15,105
Conferences and meetings	9,441	-	9,441
Telephone	12,916	1,435	14,351
Insurance	485	4,364	4,849
Utilities	6,689	743	7,432
	<u>\$ 1,096,411</u>	<u>\$ 104,847</u>	<u>\$ 1,201,258</u>
Total functional expenses			

UPPER COLUMBIA SALMON RECOVERY BOARD
STATEMENTS OF CASH FLOWS

	Years Ended December 31,	
	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from grants and contract revenue	\$ 1,035,060	\$ 1,220,559
Cash paid to suppliers, employees, and related agencies	(1,041,933)	(1,177,084)
Net cash from operating activities	(6,873)	43,475
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(21,771)	(26,160)
Net cash from investing activities	(21,771)	(26,160)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment on long-term debt	-	(150,000)
Net cash from financing activities	-	(150,000)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(28,644)	(132,685)
CASH AND CASH EQUIVALENTS, beginning of year	75,352	208,037
CASH AND CASH EQUIVALENTS, end of year	\$ 46,708	\$ 75,352
RECONCILIATION OF CHANGE IN UNRESTRICTED NET ASSETS TO NET CASH FROM OPERATING ACTIVITIES		
Change in unrestricted net assets	\$ 939	\$ (20,596)
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	21,940	15,421
Increase (decrease) in cash due to changes in assets and liabilities		
Federal grants and contracts receivable	(14,624)	35,533
Accounts payable	6,014	(2,360)
Accrued liabilities	8,697	11,113
Deferred revenue	(29,839)	4,364
Net adjustments	(7,812)	64,071
NET CASH FROM OPERATING ACTIVITIES	\$ (6,873)	\$ 43,475

UPPER COLUMBIA SALMON RECOVERY BOARD

NOTES TO FINANCIAL STATEMENTS

Note 1– Nature of Organization

Upper Columbia Salmon Recovery Board (UCSRB or Organization) is a nonprofit organization incorporated in the state of Washington that strives to restore viable and sustainable populations of salmon, steelhead, and other at-risk species through collaborative, economically sensitive efforts, combined resources, and wise resource management of the Upper Columbia region. The Organization receives the majority of its funds from government contracts, grants, and agreements.

Note 2 – Summary of Significant Accounting Policies

Basis of accounting – The financial statements of UCSRB have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables and liabilities.

Financial statement presentation – The Organization is required to report information regarding its net assets and activities according to three classes of net assets based on the existence or absence of donor-imposed restrictions as follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from donor restrictions. There are no temporarily restricted net assets as of December 31, 2016 and 2015.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use the income earned on any related investments for general or specific purposes. There are no permanently restricted net assets as of December 31, 2016 and 2015.

Federal grants and contracts receivable – Receivables consist primarily of federal grants and contracts receivable. Receivables are charged to a reserve as they are deemed uncollectible based on a periodic review of accounts. Based on review of outstanding federal grants and contracts receivable, management has determined that no allowance for uncollectible accounts is necessary at December 31, 2016 and 2015.

Cash and cash equivalents – The Organization considers all highly liquid investments with maturities of three months or less, when purchased, to be cash equivalents.

Equipment – Purchased equipment is recorded at cost. Additions with a cost or fair value of less than \$700 are expensed. Depreciation is provided on the straight-line method based on the estimated useful lives of three to five years. Expenditures for maintenance, repairs, and renewals are charged to expense as incurred. Major betterments are capitalized as additions to equipment. All equipment was acquired with federal grants. Under terms of the grant agreements, the equipment reverts to the grantors if no longer used in the Organization's programs.

UPPER COLUMBIA SALMON RECOVERY BOARD

NOTES TO FINANCIAL STATEMENTS

Note 2 – Summary of Significant Accounting Policies (continued)

Concentration of contributions or grants – The majority of the Organization’s funding is provided from grants from the U.S. Department of Commerce and U.S. Department of Energy.

Federal income tax status – The Organization, pursuant to a letter of determination from the Internal Revenue Service, is a not-for-profit organization exempted from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986. Accordingly, no provision for federal income tax is reflected in these financial statements. Under Section 170(b)(1)(a)(iv) of the Internal Revenue Code, contributions to the Organization qualify as charitable contributions. In accordance with requirements related to accounting for uncertainties in income taxes, the Organization had no uncertain tax positions at December 31, 2016 and 2015. The Organization files income tax returns in the U.S. federal jurisdiction.

Revenue recognition – The Organization collects federal and non-federal grants on an annual basis and recognizes revenue when earned in accordance with the grant. Amounts received from grants in advance of revenue recognition are treated as deferred revenue and recorded as deferred revenue in the statement of financial position.

Functional allocation of expenses – In order to provide information in regard to service efforts, the costs of providing each of the Organization’s programs have been presented in a separate statement of functional expenses. In order to provide this presentation, certain costs have been allocated among the programs.

Financial statement estimates – The preparation of financial statements in accordance with the basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities, if applicable, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent events – Subsequent events are events or transactions that occur after the statement of financial position date but before financial statements are issued. The Organization recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position basis, including the estimates inherent in the process of preparing the financial statements. The Organization's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of financial position but arose after the statement of financial position date and before financial statements are available to be issued.

The Organization has evaluated subsequent events through September 22, 2017, which is the date the financial statements are available to be issued.

UPPER COLUMBIA SALMON RECOVERY BOARD

NOTES TO FINANCIAL STATEMENTS

Note 3 – Retirement Plan

The Organization maintains a SIMPLE IRA Plan (Plan) for all eligible employees. Regular employees who are reasonably expected to receive at least \$5,000 in compensation during the calendar year, and who have received at least \$5,000 in compensation in any one previous calendar year, are eligible to participate in the Plan. The Organization matches 100% of each employee's deferral, up to 3% of gross compensation. For the years ended December 31, 2016 and 2015, the Organization's contributions to the Plan were \$12,655 and \$14,042, respectively.

Note 4 – Commitments and Contingencies

Grant and contract expenditures are subject to the approval of various granting and contracting agencies. To be eligible for reimbursement of expenses made under federal, state, and locally funded programs, the Organization must comply with regulations established by the related agency. Agency determination of a failure to comply with such regulations may result in disallowed costs and a liability for reimbursements received. The amount, if any, of expenses that may be disallowed by the granting agencies cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

Note 5 – Lease Commitments

The Organization leases office spaces in Wenatchee and Twisp, Washington, under separate noncancellable lease agreements. The lease in Wenatchee calls for monthly lease payments of \$2,625 and expires December 31, 2018. The lease in Twisp called for monthly lease payments of \$165, and upon expiration on June 30, 2016, was not renewed.

Future rental commitments relating to the above are as follows:

2017	\$	31,500
2018		<u>33,420</u>
Total	\$	<u>64,920</u>

Note 6 – Related-party Transactions

The Organization is engaged in partnerships with Chelan County, Colville Confederated Tribes, Douglas County, Okanogan County, and Yakama Nation. Some of these partners perform contracted services for the Organization during the years ended December 31, 2016 and 2015. The Organization also receives funding from Yakama Nation. The Organization's Board of Directors is comprised of individuals from Chelan, Douglas, and Okanogan Counties, Colville Confederated Tribes, and Yakama Nation. Contractual amounts paid to partners for the years ended December 31, 2016 and 2015, were \$50,952 and \$79,217, respectively. Federal funding received from partners for the years ended December 31, 2016 and 2015, were \$140,171 and \$164,888, respectively.

UPPER COLUMBIA SALMON RECOVERY BOARD
NOTES TO FINANCIAL STATEMENTS

Note 7 – Line of Credit

The Organization entered into an unsecured line of credit agreement with North Cascades Bank in January 2016, totaling \$75,000 for operational uses with annual reviews for renewal January 15 of each year. The line of credit bears interest at the bank's prime rate (3.75% at December 31, 2016) with a floor of 5.00%. No balance was outstanding on the line of credit at December 31, 2016 and 2015.

Report of Independent Auditors On Internal Control Over Financial Reporting and On Compliance and Other Matters Based On an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Upper Columbia Salmon Recovery Board

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Upper Columbia Salmon Recovery Board, which comprise the statements of financial position as of December 31, 2016, and the related statements of activities and changes in unrestricted net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 22, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Upper Columbia Salmon Recovery Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Upper Columbia Salmon Recovery Board's internal control. Accordingly, we do not express an opinion on the effectiveness of Upper Columbia Salmon Recovery Board's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Upper Columbia Salmon Recovery Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss ADAMS LLP

Kennewick, Washington
September 22, 2017

Report of Independent Auditors on Compliance for The Major Federal Program and Report on Internal Control Over Compliance Required by The Uniform Guidance

To the Board of Directors
Upper Columbia Salmon Recovery Board

Report on Compliance for the Major Federal Program

We have audited Upper Columbia Salmon Recovery Board's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the of Upper Columbia Salmon Recovery Boards major federal program for the year ended December 31, 2016. The Organizations major federal program is identified in the summary of auditors results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Organizations major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Upper Columbia Salmon Recovery Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on the Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended December 31, 2016.

Report on Internal Control Over Compliance

Management of Upper Columbia Salmon Recovery Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Upper Columbia Salmon Recovery Board's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Upper Columbia Salmon Recovery Boards internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

MOSS ADAMS LLP

Kennewick, Washington
September 22, 2017

**UPPER COLUMBIA SALMON RECOVERY BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of Major Federal Programs

<i>CFDA Numbers</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor's Report Issued</i>
11.438	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

Section II - Financial Statement Findings

None reported

Section III - Federal Award Findings and Questioned Costs

None reported

Supplementary Information

**UPPER COLUMBIA SALMON RECOVERY BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2016**

<u>Federal Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Term of Grant</u>	<u>Grant Awards</u>	<u>Federal Expenditures</u>
U.S. Department of Commerce Pass-through from the Washington State Recreation and Conservation Office: Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	11.438	15-1342C & 15-1342P	07/01/2015-8/31/2017	1,047,488	<u>\$ 519,011</u>
Total U.S. Department of Commerce					<u>519,011</u>
U.S. Department of Energy Bonneville Power Administration	81.XXX	68904	05/01/15-04/30/16	154,000	81,398
Bonneville Power Administration	81.XXX	70930	12/01/15-11/30/16	233,242	199,343
Bonneville Power Administration	81.XXX	74470	12/01/16-11/30/17	209,076	5,270
Pass-through from the Yakama Nation: Bonneville Power Administration	81.XXX	2009-006-00 56400	11/01/15 - 10/31/16	155,211	133,888
Bonneville Power Administration	81.XXX	2009-006-00 56400	11/01/16 - 10/31/17	155,211	<u>2,782</u>
Total U.S. Department of Energy					<u>422,681</u>
U.S. Department of Agriculture National Forest Foundation	10.682	LI-604	03/01/16-03/01/2017	20,000	<u>9,824</u>
Total expenditures of federal awards					<u><u>\$ 951,516</u></u>

UPPER COLUMBIA SALMON RECOVERY BOARD
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2016

Note A– Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal grant activity of the Organization under programs of the federal government for the year ended December 31, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the statement of financial position, statement of activities and changes in unrestricted net assets, statement of functional expenses, or statement of cash flows of the Organization.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. The Organization has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.