



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

UPPER COLUMBIA SALMON RECOVERY BOARD

December 31, 2017 and 2016



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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, 2017 and 2016, 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, 2017 and 2016, 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.

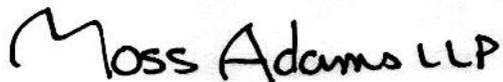
### ***Other Matters***

#### ***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, 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 July 9, 2018, on our consideration of Upper Columbia Salmon Recovery Board's 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 solely 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 the effectiveness of the Upper Columbia Salmon Recovery Board's 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  
July 9, 2018

## Upper Columbia Salmon Recovery Board Statements of Financial Position

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	December 31,	
	2017	2016
<b>ASSETS</b>		
Cash and cash equivalents	\$ 9,711	\$ 46,708
Federal grants and contracts receivable	167,453	108,228
Prepaid expenses	5,000	-
Total current assets	182,164	154,936
Fixed assets		
Equipment	108,555	98,395
Less accumulated depreciation	(78,152)	(59,621)
	30,403	38,774
Total assets	\$ 212,567	\$ 193,710
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable	\$ 28,648	\$ 42,347
Related-party accounts payable	7,041	8,142
Accrued liabilities	28,762	32,049
Deferred revenue	18,775	15,590
Total current liabilities	83,226	98,128
<b>UNRESTRICTED NET ASSETS</b>	129,341	95,582
Total liabilities and net assets	\$ 212,567	\$ 193,710

**Upper Columbia Salmon Recovery Board**  
**Statements of Activities and Changes in Unrestricted Net Assets**

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	Years Ended December 31,	
	2017	2016
REVENUES		
Federal grants revenue	\$ 936,832	\$ 951,516
Other grants and contract revenue	190,620	128,007
	<u>1,127,452</u>	<u>1,079,523</u>
EXPENSES		
Program	986,004	970,970
Management and general	107,689	107,614
	<u>1,093,693</u>	<u>1,078,584</u>
CHANGE IN UNRESTRICTED NET ASSETS	33,759	939
UNRESTRICTED NET ASSETS, beginning of year	<u>95,582</u>	<u>94,643</u>
UNRESTRICTED NET ASSETS, end of year	<u>\$ 129,341</u>	<u>\$ 95,582</u>

## Upper Columbia Salmon Recovery Board Statements of Functional Expenses

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	Year Ended December 31, 2017		
	Program	Management and General	Total
Salaries	\$ 436,899	\$ 48,544	\$ 485,443
Consultants	176,316	-	176,316
Contracted services	128,405	-	128,405
Benefits	76,703	8,522	85,225
Payroll taxes	40,442	4,494	44,936
Other expense	36,169	4,019	40,188
Occupancy	24,695	6,965	31,660
Travel	22,037	-	22,037
Depreciation	-	20,990	20,990
Professional fees	7,299	7,299	14,598
Conferences and meetings	11,861	-	11,861
Supplies	9,449	1,050	10,499
Utilities	7,799	867	8,666
Telephone	7,474	830	8,304
Insurance	456	4,109	4,565
	<u>\$ 986,004</u>	<u>\$ 107,689</u>	<u>\$ 1,093,693</u>
Total functional expenses	<u>\$ 986,004</u>	<u>\$ 107,689</u>	<u>\$ 1,093,693</u>

## Upper Columbia Salmon Recovery Board Statements of Functional Expenses

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	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
Total functional expenses	<u>\$ 970,970</u>	<u>\$ 107,614</u>	<u>\$ 1,078,584</u>

## Upper Columbia Salmon Recovery Board Statements of Cash Flows

	Years Ended December 31,	
	2017	2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from grants and contract revenue	\$ 1,071,412	\$ 1,035,060
Cash paid to suppliers, employees, and related agencies	(1,095,790)	(1,041,933)
Net cash from operating activities	(24,378)	(6,873)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(12,619)	(21,771)
Net cash from investing activities	(12,619)	(21,771)
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	(36,997)	(28,644)
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	46,708	75,352
<b>CASH AND CASH EQUIVALENTS, end of year</b>	\$ 9,711	\$ 46,708
<b>RECONCILIATION OF CHANGE IN UNRESTRICTED NET ASSETS TO NET CASH FROM OPERATING ACTIVITIES</b>		
Change in unrestricted net assets	\$ 33,759	\$ 939
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	20,990	21,940
Increase (decrease) in cash due to changes in assets and liabilities		
Federal grants and contracts receivable	(59,225)	(14,624)
Prepaid expenses	(5,000)	-
Accounts payable	(14,800)	6,014
Accrued liabilities	(3,287)	8,697
Deferred revenue	3,185	(29,839)
Net adjustments	(58,137)	(7,812)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	\$ (24,378)	\$ (6,873)

# Upper Columbia Salmon Recovery Board

## Notes to Financial Statements

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### 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 statement of activities as net assets released from donor restrictions. There are no temporarily restricted net assets as of December 31, 2017 and 2016.

*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, 2017 and 2016.

**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, 2017 and 2016.

**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

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#### **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, 2017 and 2016. 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 accrual 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.

**Reclassification** – Certain reclassifications have been made to the 2016 financial statement presentation to the current year’s format. Net assets and change in net assets are unchanged due to these reclassifications

**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, 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 July 9, 2018, which is the date the financial statements are available to be issued.

# Upper Columbia Salmon Recovery Board

## Notes to Financial Statements

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### **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, 2017 and 2016, the Organization's contributions to the Plan were \$14,316 and \$12,655, 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, Washington, under a noncancellable lease agreement. The lease calls for monthly lease payments of \$2,785 and expires December 31, 2018. The future rental commitments for the year ended December 31, 2018 are \$33,420.

### **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 performed contracted services for the Organization during the years ended December 31, 2017 and 2016. 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, 2017 and 2016, were \$68,369 and \$50,952, respectively. Federal funding received from partners for the years ended December 31, 2017 and 2016, were \$162,625 and \$140,171, respectively.

### **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 (4.50% at December 31, 2017), with a floor of 5.00%. No balance was outstanding on the line of credit at December 31, 2017 and 2016.

**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 statement of financial position as of December 31, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 9, 2018.

**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.

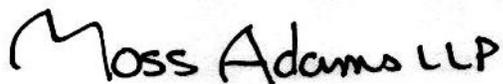
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

A handwritten signature in black ink that reads "Moss Adams LLP". The signature is written in a cursive, slightly stylized font.

Kennewick, Washington  
July 9, 2018

## **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 (Organization) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on Upper Columbia Salmon Recovery Board's major federal program for the year ended December 31, 2017. The Organization's major federal program is identified in the summary of auditor's 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 Organization's 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, 2017.

## **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  
July 9, 2018



## **Supplementary Information**

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**Upper Columbia Salmon Recovery Board**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2017**

<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	07/01/2015-6/30/2018	\$1,617,488	<u>\$ 567,380</u>
Total U.S. Department of Commerce					<u>567,380</u>
U.S. Department of Energy Bonneville Power Administration	81.XXX	74470	12/01/16- 11/30/17	209,076	172,029
Bonneville Power Administration	81.XXX	77842	12/01/17-11/30/18	114,280	9,123
Pass-through from the Yakama Nation: Bonneville Power Administration	81.XXX	2009-006-00 56400	11/01/16 - 10/31/17	155,211	150,105
Bonneville Power Administration	81.XXX	2009-006-00 56400	12/01/17 - 11/30/18	129,546	<u>9,520</u>
Total U.S. Department of Energy					<u>340,777</u>
U.S. Department of Agriculture National Forest Foundation	10.682	LI-604	03/01/16-03/01/2017	20,000	10,177
National Forest Foundation	10.682	LI-621	04/01/17-04/01/2018	20,000	<u>18,498</u>
Total U.S. Department of Agriculture					<u>28,675</u>
Total expenditures of federal awards					<u>\$ 936,832</u>

**Upper Columbia Salmon Recovery Board**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2017**

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**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, 2017. 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.

