

AUDITED FINANCIAL STATEMENTS

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CONNECTICUT RIVER WATERSHED COUNCIL, INC.

Greenfield, Massachusetts

JUNE 30, 2018

Boisselle, Morton & Wolkowicz, LLP
Certified Public Accountants

CONNECTICUT RIVER WATERSHED COUNCIL, INC.

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Independent Auditors' Report

To the Board of Directors
Connecticut River Watershed Council, Inc.
Greenfield, Massachusetts

Report on the Financial Statements

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We have audited the accompanying financial statements of Connecticut River Watershed Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, 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 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 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 Connecticut River Watershed Council, Inc. as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Board of Directors
Connecticut River Watershed Council, Inc.
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Report on Summarized Comparative Information

We have previously audited Connecticut River Watershed Council, Inc.'s June 30, 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 9, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2018, on our consideration of Connecticut River Watershed Council, Inc.'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 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 Connecticut River Watershed Council, Inc.'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 Connecticut River Watershed Council, Inc.'s internal control over financial reporting and compliance.

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Boisselle, Morton & Wolkowicz, LLP

Hadley, Massachusetts
October 22, 2018

CONNECTICUT RIVER WATERSHED COUNCIL, INC.

Statement of Financial Position

June 30, 2018

(with comparative totals for June 30, 2017)

	<u>2018</u>	<u>2017</u>
<u>Assets</u>		
Current assets		
Cash and cash equivalents	\$ 297,864	\$ 257,464
Contributions and grants receivable	1,516,328	1,167,219
Inventory	8,513	7,485
Prepaid expenses	22,043	18,163
Total current assets	<u>1,844,748</u>	<u>1,450,331</u>
Property and equipment, net	442,413	473,516
Other assets		
Assets held for sale	19,200	19,200
Investments	1,693,181	1,570,221
Due from unrestricted net assets		195,937
Total other assets	<u>1,712,381</u>	<u>1,785,358</u>
Total assets	<u>\$ 3,999,542</u>	<u>\$ 3,709,205</u>
<u>Liabilities and Net Assets</u>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 129,150	\$ 91,408
Security deposit payable	3,075	3,075
Current portion of long-term debt	13,155	12,937
Current portion of annuities payable	10,602	10,602
Total current liabilities	<u>155,982</u>	<u>118,022</u>
Long-term liabilities		
Long-term debt, less current portion	61,089	73,925
Annuities payable, less current portion	16,243	26,845
Due to restricted net assets		195,937
Total long-term liabilities	<u>77,332</u>	<u>296,707</u>
Net assets		
Unrestricted	441,506	329,676
Temporarily restricted	2,191,908	1,769,310
Permanently restricted	1,132,814	1,195,490
Total net assets	<u>3,766,228</u>	<u>3,294,476</u>
Total liabilities and net assets	<u>\$ 3,999,542</u>	<u>\$ 3,709,205</u>

The accompanying notes are an integral part of these combined financial statements.

CONNECTICUT RIVER WATERSHED COUNCIL, INC.

Statement of Activities

Year Ended June 30, 2018

(with comparative totals for the year ended June 30, 2017)

	2018			Total	2017 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted		
Support and other revenue					
Contributions and grants	\$ 662,527	\$ 1,369,329		\$ 2,031,856	\$ 1,957,985
Special projects and fees	61,610			61,610	80,170
In-kind contributions	3,632			3,632	51,159
Rental income	26,100			26,100	26,100
Management fee income	9,996			9,996	9,996
Other income	3,154			3,154	2,878
Repayment of endowment loan	195,937		\$ (195,937)		
Net assets released from restrictions	1,011,990	(974,478)	(37,512)		
Total support and other revenue	<u>1,974,946</u>	<u>394,851</u>	<u>(233,449)</u>	<u>2,136,348</u>	<u>2,128,288</u>
Expenses					
Program	1,455,465			1,455,465	1,334,488
Administration	217,292			217,292	186,008
Fundraising	163,055			163,055	140,108
Total expenses	<u>1,835,812</u>			<u>1,835,812</u>	<u>1,660,604</u>
Change in net assets before investment activity	<u>139,134</u>	<u>394,851</u>	<u>(233,449)</u>	<u>300,536</u>	<u>467,684</u>
Investment activity					
Interest and dividends	6,974	3,710	16,179	26,863	24,859
Investment fees	(3,262)	(2,404)	(10,725)	(16,391)	(14,985)
Net realized gains (losses) on sales of investments	(45,802)	4,781	218,310	177,289	2,089
Net unrealized gains (losses) in market value	14,786	21,660	(52,991)	(16,545)	135,800
Total investment activity	<u>(27,304)</u>	<u>27,747</u>	<u>170,773</u>	<u>171,216</u>	<u>147,763</u>
Change in net assets	111,830	422,598	(62,676)	471,752	615,447
Net assets, beginning of year	<u>329,676</u>	<u>1,769,310</u>	<u>1,195,490</u>	<u>3,294,476</u>	<u>2,679,029</u>
Net assets, end of year	<u>\$ 441,506</u>	<u>\$ 2,191,908</u>	<u>\$ 1,132,814</u>	<u>\$ 3,766,228</u>	<u>\$ 3,294,476</u>

The accompanying notes are an integral part of these combined financial statements.

CONNECTICUT RIVER WATERSHED COUNCIL, INC.

Statement of Functional Expenses

Year Ended June 30, 2018

(with comparative totals for the year ended June 30, 2017)

	2018			Total	2017
	Program	Administration	Fundraising		Total
Employee-related costs					
Salaries	\$ 424,547	\$ 118,435	\$ 108,594	\$ 651,576	\$ 580,047
Fringe benefits	9,119	3,271	2,255	14,645	14,420
Payroll taxes	35,868	9,623	8,948	54,439	48,260
Total employee-related costs	469,534	131,329	119,797	720,660	642,727
Grant and contract expenses	809,664		13,421	823,085	722,187
Office supplies and expense	71,480	10,282	2,372	84,134	75,530
Travel	33,172	1,713	1,612	36,497	31,522
Printing, copying and media	21,334	645	9,842	31,821	24,847
Postage	7,723	2,793	12,461	22,977	24,365
Repairs and maintenance	5,487	17,173		22,660	11,766
Occupancy	1,045	18,163		19,208	17,967
Professional fees	4,912	13,684	466	19,062	46,375
Insurance	280	9,533		9,813	10,773
Staff meetings and training	6,754	681	1,018	8,453	4,195
Taxes, license and fees	2,422	1,834	1,583	5,839	6,243
Telephone	360	5,158		5,518	5,461
Interest		2,631		2,631	5,812
Publicity and outreach	1,154	169	483	1,806	9,256
Dues and subscriptions	290	459		749	1,374
Total expenses before depreciation	1,435,611	216,247	163,055	1,814,913	1,640,400
Depreciation	19,854	1,045		20,899	20,204
Total expenses	\$ 1,455,465	\$ 217,292	\$ 163,055	\$ 1,835,812	\$ 1,660,604

The accompanying notes are an integral part of these combined financial statements.

CONNECTICUT RIVER WATERSHED COUNCIL, INC.

Statement of Cash Flows

Year Ended June 30, 2018

(with comparative totals for the year ended June 30, 2017)

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Change in net assets	\$ 471,752	\$ 615,447
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	20,899	20,204
Net unrealized gains in market value of investments	16,545	(135,800)
Net realized gains on sales of investments	(177,289)	(2,089)
Donated asset held for sale		(19,200)
Donated property and equipment given (received)	10,204	(5,000)
Other changes in assets and liabilities		
Contributions and grants receivable	(349,109)	(603,756)
Inventory	(1,028)	(898)
Prepaid expenses	(3,880)	(14,552)
Accounts payable and accrued liabilities	37,742	60,372
Annuities payable	(10,602)	(10,602)
Net cash provided (used) by operating activities	<u>15,234</u>	<u>(95,874)</u>
Cash flows from investing activities		
Proceeds from sale of investments	607,914	232,405
Purchase of investments	(570,130)	(184,281)
Purchases of property and equipment		(7,619)
Net cash provided by investing activities	<u>37,784</u>	<u>40,505</u>
Cash flows from financing activities		
Payments on note payable	(12,618)	(12,406)
Net cash used by financing activities	<u>(12,618)</u>	<u>(12,406)</u>
Net increase (decrease) in cash and cash equivalents	40,400	(67,775)
Cash and cash equivalents - beginning of year	<u>257,464</u>	<u>325,239</u>
Cash and cash equivalents - end of year	<u>\$ 297,864</u>	<u>\$ 257,464</u>
Supplemental disclosure of cash flow information:		
Interest paid	<u>\$ 2,631</u>	<u>\$ 5,812</u>
Non-cash investing activity:		
Donated property and equipment (given) received	<u>\$ (10,204)</u>	<u>\$ 5,000</u>
Receipt of donated asset held for sale		<u>\$ 19,200</u>

The accompanying notes are an integral part of these combined financial statements.

CONNECTICUT RIVER WATERSHED COUNCIL, INC.
Notes to Financial Statements
June 30, 2018

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1. Summary of Significant Accounting Policies

- a. Nature of Business:* Connecticut River Watershed Council, Inc., doing business as, “Connecticut River Conservancy”, herein as the “Council,” is a membership supported, nonprofit, conservation organization dealing with land and water related environmental issues in the four state drainage area of the Connecticut River.
- b. Tax Status:* The Council is exempt from federal and state corporate income taxes under Section 501(c)(3) of the Internal Revenue Code. The Council qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).
- c. Basis of Presentation:* The financial statements of the Council have been prepared on the accrual basis of accounting. The net assets of the Council are reported in each of the following three classes when applicable: (a) unrestricted net assets, (b) temporarily restricted net assets, and (c) permanently restricted net assets. Net assets of the two restricted classes are created only by donor-imposed restrictions on their use. All other net assets are unrestricted and are reported as part of the unrestricted class.
- d. Use of Estimates:* The preparation of financial Statements in conformity with accounting principles generally accepted in the United States of America 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.
- e. Cash and Cash Equivalents:* The Council considers money market accounts and short-term investments with a maturity of less than three months to be cash equivalents.
- f. Contributions and Grants Receivable:* Contributions and grants receivable are stated at the amount management expects to collect from outstanding balances. Management believes all the contributions and grants receivable at June 30, 2018 and 2017, are collectible. Therefore, there was no allowance for doubtful contributions and grants receivable at June 30, 2018 and 2017.
- g. Inventory:* Inventory consists of books, maps, posters, and other small merchandise related to the Council’s exempt function, and is valued at cost on the statement of financial position.
- h. Property and Equipment:* The cost, if purchased, and fair value, if donated, of property and equipment is capitalized. The Council follows the practice of capitalizing all expenditures for property and equipment in excess of \$1,000. Depreciation is computed by the straight-line method over the following useful lives:
- | | |
|----------------------------|-------------|
| Buildings and improvements | 39 years |
| Boating equipment | 10-15 years |
| Office equipment | 3-5 years |
- i. Investments:* Investments are stated at market value. Money market accounts and other cash equivalents that are included in the Council’s investment accounts are presented as investments in these financial Statements. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities.

CONNECTICUT RIVER WATERSHED COUNCIL, INC.
Notes to Financial Statements (Continued)
June 30, 2018

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1. Summary of Significant Accounting Policies (Continued)

- j. Fair Value Measurements:* Accounting standards have established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Inputs to the valuation methodology for the three levels of the fair value hierarchy are described below:

Level 1	Unadjusted quoted prices for identical assets or liabilities in active markets. Market price is generally obtained from exchange or dealer markets.
Level 2	Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.
Level 3	Unobservable and significant to the fair value measurement.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

- k. Resource Recognition:* Contributions and grants are recognized when the donor makes an unconditional promise to give to the Council. Contributions and grants that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Membership dues, which are presented as contributions, are recognized when received and not adjusted for deferred memberships. The effect of not adjusting this is not considered material by management as membership revenue from year to year is fairly consistent.

Special projects and fees are recognized when the Council does laboratory tests or other administrative services.

Rental income is from the renting of space in the building the Council owns and operates in Greenfield, Massachusetts.

In-kind contributions are recorded at estimated fair value when received.

Other income, consisting mostly of sales of publications and merchandise, is recognized when inventory is sold.

CONNECTICUT RIVER WATERSHED COUNCIL, INC.
Notes to Financial Statements (Continued)
June 30, 2018

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1. Summary of Significant Accounting Policies (Continued)

- l. Expense Allocation:* Expenses are charged to programs and supporting services on the basis of periodic time and expense studies. Administration and other supporting services include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Council.
- m. Comparative Information:* 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 June 30, 2017, from which the summarized information was derived.

2. Contributions and Grants Receivable

Contributions and Grants receivable consisted of the following at June 30:

	<u>2018</u>	<u>2017</u>
National Fish and Wildlife Foundation	\$ 208,906	\$ 261,286
U.S. Fish and Wildlife Service	29,008	93,011
Vermont Agency of Natural Resources	438,207	241,675
Connecticut Council on Soil & Water Conservation	293,783	271,727
Massachusetts Department of Environmental Protection	31,063	43,667
Other contributions and grants	<u>515,361</u>	<u>255,853</u>
Total contributions and grants receivable	<u>\$1,516,328</u>	<u>\$1,167,219</u>

3. Property and Equipment

Property and equipment consisted of the following at June 30:

	<u>2018</u>	<u>2017</u>
Building and improvements	\$759,644	\$759,644
Boating equipment	1,945	13,283
Office equipment	<u>10,646</u>	<u>10,646</u>
	772,235	783,573
Less accumulated depreciation	<u>329,822</u>	<u>310,057</u>
Total property and equipment	<u>\$442,413</u>	<u>\$473,516</u>

Depreciation expense was \$20,899 and \$20,204 for the years ended June 30, 2018 and 2017, respectively.

CONNECTICUT RIVER WATERSHED COUNCIL, INC.
Notes to Financial Statements (Continued)
June 30, 2018

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4. Fee Interest and Conservation Easements

The Council holds fee interest or conservation easements on 3,362.5 acres of land in Connecticut, Massachusetts, Vermont, and New Hampshire as follows:

<u>Location</u>	<u>Acreage</u>
Fee interest – 991 acres	
Gill, MA	10.0
Norfolk, CT	803.0
Haddam, CT	50.0
Hebron, CT	128.0
Conservation easements – 2,351 acres	
East Hampton, CT	70.0
Hebron, CT	10.3
Marlborough & Hebron, CT	1,349.0
Gill, MA	29.0
Holyoke, MA	104.5
Plainfield, MA	42.0
Barre, MA	44.0
Dalton, NH	18.0
East Lempster, NH	36.0
Lyme, NH	559.3
North Charlestown, NH	40.4
Bondville, VT	18.5
Strafford, VT	30.0

These properties are held by the Council for either conservation purposes to protect habitat and open space or for future sale to realize revenue for the Council's operations. These properties were donated many years ago to the Council and are not recorded in these financial statements because the fair value is not readily determinable.

During the year ended June 30, 2017, the Council transferred a conservation easement on 6 acres of land along the Connecticut River in Lyme, New Hampshire to the backup holder of the easement, The Society for the Protection of New Hampshire Forests. The Council also sold 14.5 acres of fee-owned land in East Corinth, Vermont to an abutter. The E. Corinth property was encumbered with a conservation easement that is now held by the Upper Valley Land Trust. This sale and associated donated easement meet the terms of the donor's original intention to conserve the property while allowing for forestry.

CONNECTICUT RIVER WATERSHED COUNCIL, INC.
Notes to Financial Statements (Continued)
June 30, 2018

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5. Investments

Investments stated at Level 1 market value consisted of the following at June 30, 2018:

	<u>Cost</u>	<u>Market</u>	<u>Unrealized Gain (Loss)</u>
Money market accounts	\$ 89,944	\$ 89,944	
Large capital equity mutual funds	26,777	44,543	\$ 17,766
Stocks	817,018	1,030,078	213,060
Fixed income mutual funds	<u>537,302</u>	<u>528,616</u>	<u>(8,686)</u>
Total	<u>\$1,471,041</u>	<u>\$1,693,181</u>	<u>\$222,140</u>

Investment activity for the year ended June 30, 2018:

Interest and dividends	\$ 25,014
Net realized gains on sales of investments	177,289
Change in net unrealized gains in market value	16,545

Fair values for investments were determined by reference to quoted market prices and other relevant information generated by market transactions.

Investments stated at Level 1 market value consisted of the following at June 30, 2017:

	<u>Cost</u>	<u>Market</u>	<u>Unrealized Gain (Loss)</u>
Money market accounts	\$ 65,994	\$ 65,994	
Large capital equity mutual funds	31,395	46,909	\$ 15,514
Stocks	758,275	981,790	223,515
Fixed income mutual funds	<u>475,872</u>	<u>475,528</u>	<u>(344)</u>
Total	<u>\$1,331,536</u>	<u>\$1,570,221</u>	<u>\$238,685</u>

Investment activity for the year ended June 30, 2017:

Interest and dividends	\$24,221
Net realized gains on sales of investments	2,089
Change in net unrealized gains in market value	135,800

Fair values for investments were determined by reference to quoted market prices and other relevant information generated by market transactions.

6. Charitable Gift Annuities

The Council administers gift annuities. A gift annuity provides for regular annuity payments to the grantor for a specific period of years. The portion of the annuity attributable to the present value of the future benefits to be received by the grantor is recorded as a liability by the Council. The amount of this liability was \$26,845 and \$37,447, of which \$10,602 was current and \$16,243 and \$26,845 were long term as of June 30, 2018 and 2017, respectively. Future payments are \$13,138, with the principal amortization of \$10,602 for the year ended June 30, 2019.

CONNECTICUT RIVER WATERSHED COUNCIL, INC.
Notes to Financial Statements (Continued)
June 30, 2018

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7. Line of Credit

The Council has a commercial line-of-credit arrangement with a bank which provides for borrowing up to \$100,000; interest rate is at the bank's Base or Prime lending rate (5.00% at June 30, 2018). There were no amounts outstanding on the line of credit at June 30, 2018 and 2017.

8. Long-Term Debt

Long-term debt consisted of the following at June 30:

	<u>2018</u>	<u>2017</u>
Note payable to a bank, due in monthly installments of \$1,338 including interest equal to the bank's prime rate (5.00% and 4.25% at June 30, 2018 and 2017, respectively), secured by a first mortgage on the Council's building in Greenfield, Massachusetts.	\$ 74,244	\$ 86,862
Less amount due within one year	<u>13,155</u>	<u>12,937</u>
Long-term debt	<u>\$ 61,089</u>	<u>\$ 73,925</u>

Estimated maturities of long-term debt are as follows for the years ending June 30:

2019	\$13,155
2020	13,725
2021	14,320
2022	14,940
2023	15,588
Thereafter	<u>2,516</u>
	<u>\$74,244</u>

9. Restrictions on Net Assets

Temporarily restricted net assets consisted of \$432,711 and \$390,223 in the Spaulding Pond Trust fund and \$1,759,197 and \$1,379,087 in various contributions and grants that were restricted to a specific purpose by the donor or grantor and were not completed as of June 30, 2018 and 2017, respectively.

Permanently restricted net assets at June 30, 2018 and 2017, consisted of \$1,132,814 and \$999,553 respectively, in the Mary S. Shaub Fund investments to be held indefinitely, the income from which can be used by the Council; and \$-0- and \$195,937 for the years ended June 30, 2018 and 2017, respectively, owed to the fund from unrestricted net assets (see the following Note).

10. Due to / Due from Funds

In a prior fiscal year, the Board of Directors of the Council voted to reinvest a portion of the permanently restricted Mary S. Shaub Fund to pay general expenses and general maintenance expenses of the Council. The Council repaid the amount due to permanently restricted funds during the year ended June 30, 2018, with realized capital gains on sales of investments that were reinvested. The total due to permanently restricted funds was \$-0- and \$195,937 at June 30, 2018 and 2017, respectively.

CONNECTICUT RIVER WATERSHED COUNCIL, INC.
Notes to Financial Statements (Continued)
June 30, 2018

11. Subsequent Events

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Management has evaluated subsequent events after the statement of financial position date of June 30, 2018, through October 22, 2018, the date on which the financial Statements were available to be issued, and concluded that no additional disclosures were required.

**Report 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***

Independent Auditors' Report

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To the Board of Directors
Connecticut River Watershed Council, Inc.
Greenfield, Massachusetts

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 Connecticut River Watershed Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, 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 October 22, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Connecticut River Watershed Council, Inc.'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 Connecticut River Watershed Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Connecticut River Watershed Council, Inc.'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.

Board of Directors
Connecticut River Watershed Council, Inc.
Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Connecticut River Watershed Council, Inc.'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.

Boisselle, Morton & Walkowicz, LLP

Hadley, Massachusetts
October 22, 2018

Office Use Only: Fiscal Year

**THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
NON-PROFIT ORGANIZATIONS/PUBLIC CHARITIES DIVISION
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108**

(617) 727-2200, ext. 2101
www.mass.gov/ago/charities

Form PC

Report for the Fiscal Period: 07/01/17 to 06/30/18

Attorney General's Account #: 002362

Federal ID #: 04-2148397

Electronic Payment Confirmation #: _____

When did the organization first engage in charitable work in Massachusetts? 06/20/1952

Has the organization applied for or been granted IRS tax exempt status? Yes No

If yes, date of application OR date of determination letter: 09/01/1953

IRS Exemption under 501(c): 3

If exempt under 501(c), are contributions to the organization tax deductible as charitable contributions? Yes No

Check all items attached (if applicable)

- Filing Fee or Printout of
- Electronic Payment Confirmation
- Copy of IRS Return
- Audited Financial Statements/Review
- Amended Articles/By-Laws
- Schedule A-1
- Schedule A-2
- Schedule RO
- Schedule VCO
- Probate Account

Organization Data

Name: CONNECTICUT RIVER WATERSHED COUNCIL, INC

Mailing Address: 15 BANK ROW

City: GREENFIELD State: MA ZIP: 01301

Phone Number: 413 772-2020 Fax Number: _____

Email: CRWC@CTRIVER.ORG Website: WWW.CTRIVER.ORG

In the table below, please enter the appropriate codes from the corresponding tables found in the instructions. Enter **up to 2** codes from Table 3 for your organization's main purpose(s)

Category	Code	Category	Code
County (Table 1)	6	Organization Purpose Code 1	28
Type of Organization (Table 2)	3	Organization Purpose Code 2	

Please check box if final return prior to dissolution:

Office Use Only: Payment Received

All questions must be completed in their entirety whether or not similar questions are answered in an attached federal form. See instructions and definition section for guidance.

1. On what date was the organization created? 05/16/1952
2. Where was the organization created? GREENFIELD, MASSACHUSETTS
3. What is the form of organization? (check one)

Corporation <input checked="" type="checkbox"/>	Testamentary Trust <input type="checkbox"/>
Unincorporated Association <input type="checkbox"/>	Inter Vivos Trust <input type="checkbox"/>

Other (please describe): _____

4. Was your organization related to any other organization(s) during the reporting year (see definition of "Related Organization")? If yes, please complete the Schedule RO on pages 13 and 14. Yes No
5. Enter your summary of financial data:

Financial Data		Amounts
A.	Contributions, gifts, grants, and similar amounts received	2,031,856.
B.	Gross support and revenue	2,159,579.
C.	Program services and similar amounts paid out	1,453,090.
D.	Fundraising expenses	161,798.
E.	Management and general expenses	217,292.
F.	Payments to affiliates	0.
G.	Total expenses	1,832,180.
H.	Net assets or fund balances at the end of the year	3,766,228.

6. List the total compensation you provided to your five highest paid employees:

	Name/Title	Hrs/Week	Salary and Other Income	Benefit Plans	Other Compensation
1.	ANDREW FISK EXECUTIVE DIRECTOR	40.00	91,774.	2,753.	0.
2.	COREY KURTZ DEVELOPMENT DIRECTOR	35.00	54,498.	1,635.	0.
3.	PHIL GILFEATHER-GIRTON FINANCE & OPERATIONS DIRECTOR	40.00	53,255.	1,598.	0.
4.	ANDREA DONLON RIVER STEWARD	35.00	52,116.	1,042.	0.
5.	RON RHODES RIVER STEWARD	40.00	51,655.	1,550.	0.

7. Was any compensation provided to any of the individuals listed in question 6 above which was not quantified in your response to 6? If yes, please provide explanation (attach separate sheet). Yes No

8. List the name, amount of compensation paid, and the nature of services rendered by each of the organization's five highest paid consultants providing professional services (e.g. attorneys, architects, accountants, management companies, investment advisors, professional solicitors, professional fundraising counsel).

	Name/Title	Amount of Compensation	Type(s) of Service
1.	MILONE & MACBROOM	79,780.	ENGINEERING
2.	BECK POND LLC	35,654.	PROJECT MANAGEMENT
3.	ECOLOGICAL CONNECTIONS	34,858.	PROJECT MANAGEMENT
4.	INTER-FLUVE, INC	21,546.	ENGINEERING
5.	DUBOIS & KING, INC	14,023.	ENGINEERING

9. Bank(s) in which the organization's funds are deposited (include bank addresses and phone number):

Bank	Address	Phone Number
GREENFIELD SAVINGS BANK	400 MAIN STREET, GREENFIELD, MA 01302	413 774-3191

10. What is the organization's accounting method? Cash Accrual
 Other (specify): _____

11. If organization's mailing address is a P.O. Box, list the organization's full street address:
 Address: _____
 City: _____ State: _____ ZIP Code: _____

12. Contact Person Name: ANDREW FISK
 Street Address: 15 BANK ROW
 City: GREENFIELD State: MA ZIP Code: 01301
 Phone Number: 413 772-2020

13. During the fiscal year reported here, did your organization solicit contributions or have funds solicited on its behalf? Yes No

14. At any time during the fiscal year following the year reported here, will your organization, or others acting on its behalf, solicit contributions? Yes No

If you answered yes to Question 13 or 14, you must complete Schedule A-1 and/or Schedule A-2 unless you are exempt from the solicitation certificate requirement.

15. If you are claiming an exemption from the solicitation certificate requirement, please indicate by checking the box to the right to identify which exemption applies to your organization.

a religious organization <input type="checkbox"/>
an organization which: (a) does not raise more than \$5,000 during a calendar year Or does not receive contributions from more than ten persons during a calendar year; AND (b) carries out all of its activities, including fundraising, through unpaid volunteers. <i>(The conditions at both (a) and (b) must be met for your organization to qualify for this exemption.)</i> <input type="checkbox"/>

16. Attach a list of names, addresses (street and/or mailing), and telephone numbers of other offices/chapters/branches/affiliates.

17. Attach a list of names, titles, and addresses (street and/or mailing) of officers, directors, trustees, and the principal salaried executives of organization.

STATEMENT 1

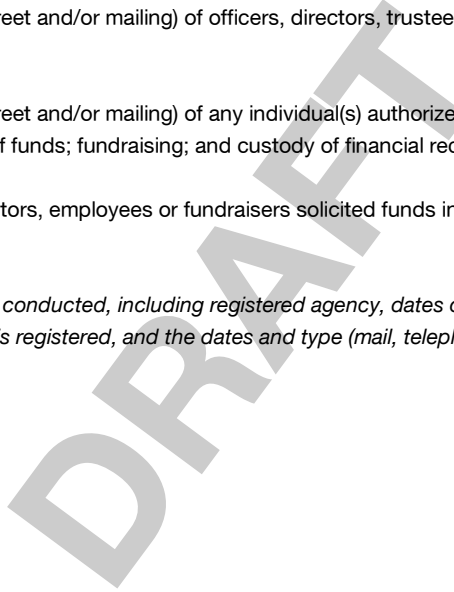
18. Attach a list of names, titles, and addresses (street and/or mailing) of any individual(s) authorized to sign checks, and any individual(s) responsible for: custody of funds; distribution of funds; fundraising; and custody of financial records.

STATEMENT 2

19. Has this organization or any of its officers, directors, employees or fundraisers solicited funds in any other state? Yes No

STATEMENT 3

If you attach list of states where solicitation was conducted, including registered agency, dates of registration, registration numbers, any other names under which the organization was/is registered, and the dates and type (mail, telephone, door to door, special events, etc.) of the solicitation conducted.



FORM PC OFFICERS, DIRECTORS, TRUSTEES AND EXECUTIVES STATEMENT 1

<u>NAME AND ADDRESS</u>	<u>TITLE</u>
ELIZABETH AUSTIN 15 BANK ROW GREENFIELD, MA 01301	CHAIR
MELODY FOTI 15 BANK ROW GREENFIELD, MA 01301	TREASURER
HUMPHREY TYLER 15 BANK ROW GREENFIELD, MA 01301	SECRETARY
TIM KEENEY 15 BANK ROW GREENFIELD, MA 01301	VICE CHAIR CT
LORA WONDOLOWSKI 15 BANK ROW GREENFIELD, MA 01301	VICE CHAIR MA
DAVID HEWITT 15 BANK ROW GREENFIELD, MA 01301	TRUSTEE
ROBERT MOORE 15 BANK ROW GREENFIELD, MA 01301	TRUSTEE
DAVID MEARS 15 BANK ROW GREENFIELD, MA 01301	TRUSTEE
MELISSA OCANA 15 BANK ROW GREENFIELD, MA 01301	TRUSTEE
RONALD POLTAK 15 BANK ROW GREENFIELD, MA 01301	TRUSTEE
KATHERINE PUTNAM 15 BANK ROW GREENFIELD, MA 01301	TRUSTEE
ANNETTE SPAULDING 15 BANK ROW GREENFIELD, MA 01301	TRUSTEE

FORM PC

PAGE 4, LINE 18

STATEMENT 2

NAME AND ADDRESSAREA OF RESPONSIBILITY

ANDREW FISK
15 BANK ROW
GREENFIELD, MA 01301

RESPONSIBLE FOR CUSTODY OF FUNDS

ANDREW FISK
15 BANK ROW
GREENFIELD, MA 01301

RESPONSIBLE FOR DISTRIBUTION OF FUNDS

COREY KURTZ
15 BANK ROW
GREENFIELD, MA 01301

RESPONSIBLE FOR FUNDRAISING

PHIL GILFEATHER-GIRTON
15 BANK ROW
GREENFIELD, MA 01301

CUSTODY OF FINANCIAL RECORDS

ANDREW FISK
15 BANK ROW
GREENFIELD, MA 01301

AUTHORIZED TO SIGN CHECKS

ELIZABETH AUSTIN
15 BANK ROW
GREENFIELD, MA 01301

AUTHORIZED TO SIGN CHECKS

MELODY FOTI
15 BANK ROW
GREENFIELD, MA 01301

AUTHORIZED TO SIGN CHECKS

FORM PC

PAGE 4, LINE 19

STATEMENT 3

<u>STATE</u>		<u>REG AGENCY</u>
CONNECTICUT		DEPARTMENT OF CONSUMER PROTECTION
<u>DATE OF REG</u>	<u>REG NUMBER</u>	<u>OTHER NAMES USED</u>
06/01/16	0004305	
<u>SOLICIT DATE</u>	<u>TYPE OF SOLICITATION</u>	
06/30/16	INDIVIDUAL MAILINGS	

<u>STATE</u>		<u>REG AGENCY</u>
VERMONT		ATTORNEY GENERAL
<u>DATE OF REG</u>	<u>REG NUMBER</u>	<u>OTHER NAMES USED</u>
10/31/69	0041939	
<u>SOLICIT DATE</u>	<u>TYPE OF SOLICITATION</u>	
06/30/16	INDIVIDUAL MAILINGS	

<u>STATE</u>		<u>REG AGENCY</u>
NEW HAMPSHIRE		ATTORNEY GENERAL
<u>DATE OF REG</u>	<u>REG NUMBER</u>	<u>OTHER NAMES USED</u>
09/24/04	490076	
<u>SOLICIT DATE</u>	<u>TYPE OF SOLICITATION</u>	
06/30/16	INDIVIDUAL MAILINGS	

20. Has this organization or any of its officers, directors, or employees:

If yes, please attach an explanation.

- (a) Been enjoined or otherwise prohibited by a government agency/court from operating or soliciting contributions? Yes No
- (b) Ever been refused registration or had its registration or tax exemption denied, suspended, modified or revoked by a governmental agency? Yes No
- (c) Been the subject of a proceeding regarding any solicitation or registration? Yes No
- (d) Entered into a voluntary agreement of compliance or consent judgment with any government agency or in a case before a court or administrative agency? Yes No

21. Have any restrictions been removed during the year from donor-restricted funds?

If yes, please attach an explanation.

Yes No

22. Have donor-restricted funds been loaned to unrestricted funds?

If yes, please attach an explanation.

Yes No

23. This question involves "Termination of Employment or Changes of Control Compensatory Arrangements" with certain "Related Parties" (see *instructions and definition sections*). Report only if payments made or promised to any individual are in excess of four months salary or \$100,000, whichever dollar amount is less.

- (a) Did you make actual payments or otherwise transfer value under such an arrangement to any individual described in Related Party definition, sections (a) or (b), which payments are not reported in Question 6 or 7 above? Yes No
- (b) Do you have an agreement with any individual described in Related Party definition, sections (a) or (b), containing such an agreement? Yes No

*If you answered **yes** for Question 23(a) or 23(b) above, please attach an explanation identifying the individual(s) involved, stating the amount of any payments made or value transferred, and describing the terms of each agreement.*

24. This question applies to related party transactions, which include transactions with officers, directors, trustees, certain employees, relative, and organizations they own or control. Please consult the instructions and definition sections for the definition of a "Related Party" and "Indebtedness" before answering. Note that transactions involving related parties must be reported even when there is no accounting recognition (e.g. in-kind gifts, waiver of interest not otherwise reported).

If the answer to any part of Question 24 is yes, attach a schedule stating the name and address of the related party, the nature of the transaction, the value or the amounts involved in the transaction, and the procedure followed in authorizing the transaction.

During the year:		
A.	Has your organization sold or transferred assets to or purchased assets from or exchanged assets with a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B.	Has your organization leased assets to or leased assets from a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C.	Has your organization been indebted to a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D.	Has your organization allowed a related party to be indebted to it?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
E.	Has your organization made or held an investment in a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F.	Has your organization furnished goods, services, or facilities to a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G.	Has your organization acquired goods, services, or facilities from a related party who received compensation or other value in return?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
H.	Has your organization paid or became obligated to pay wages, salary, or other compensation to a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I.	Has your organization transferred income or assets to or for use by a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J.	Was your organization a party to any transaction in which any of its officers, directors, or trustees has a material financial interest, or did any officer, director or trustee receive anything of value not reported as compensation?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
K.	Has your organization invested in any corporate stock of a company in which any officer, director, or trustee owns more than 10% of the outstanding shares?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
L.	Is any property of the organization held in the name of or commingled with the property of any other person or organization?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
M.	Did your organization make a grant award or contribution to any other organization in which any of this organization's officers, directors or trustees has a relationship?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Signature Required

Under penalty of perjury, I declare that the information furnished in this report, including all attachments, is true and correct to the best of my knowledge.

Signature: _____ Date: _____

Printed Name: ANDREW FISK

Title: EXECUTIVE DIRECTOR

Name of Preparer: BOISSELLE, MORTON & WOLKOWICZ, LLP

Address 48 BAY ROAD, PO BOX 374

City HADLEY State MA ZIP Code 01035

Phone Number 413-587-0099

DRAFT

**Schedule A-1
Solicitation Activities During Fiscal Year Covered By This Report**

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

Types of solicitation activities in which you expect to engage (check all that apply):

Mass Mailing	<input type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input type="checkbox"/>	Sale of goods other than by telephone	<input checked="" type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>
<input type="checkbox"/> Other (specify): _____			

Identify the method or methods you expect to use for the fundraising (check all that apply):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

* Provide applicable names and addresses:

Professional Solicitor Name: _____

Address _____

City _____ State _____ ZIP Code _____

Professional Fundraising Counsel Name: _____

Address _____

City _____ State _____ ZIP Code _____

Commercial Co-Venturer Name: _____

Address _____

City _____ State _____ ZIP Code _____

Schedule A-1 ctd.

Solicitation Activities During Fiscal Year Covered By This Report

Identify the individuals who will have final responsibility for the charity's custody of contributions:

ANDREW FISK

Name and Title: EXECUTIVE DIRECTOR

Address 15 BANK ROW

City GREENFIELD State MA ZIP Code 01301

Name and Title:

Address

City State ZIP Code

Name and Title:

Address

City State ZIP Code

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

ANDREW FISK

Name and Title: EXECUTIVE DIRECTOR

Address 15 BANK ROW

City GREENFIELD State MA ZIP Code 01301

Name and Title:

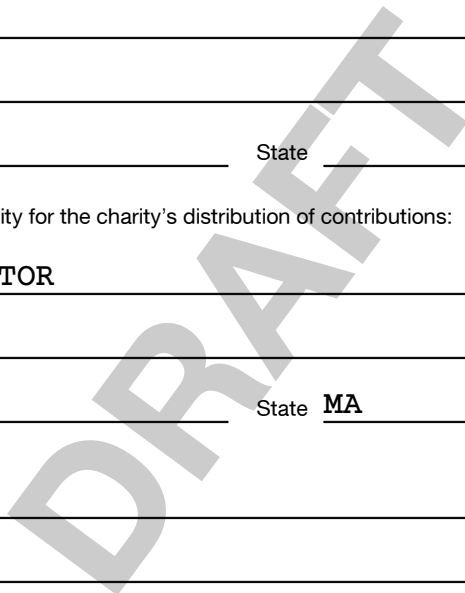
Address

City State ZIP Code

Name and Title:

Address

City State ZIP Code



Schedule A-2

Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

Types of solicitation activities in which you expect to engage (check all that apply):

Mass Mailing	<input type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input type="checkbox"/>	Sale of goods other than by telephone	<input checked="" type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>
<input type="checkbox"/> Other (specify): _____			

Identify the method or methods you expect to use for the fundraising (check all that apply):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

* Provide applicable names and addresses:

Professional Solicitor Name: _____

Address _____

City _____ State _____ ZIP Code _____

Professional Fundraising Counsel Name: _____

Address _____

City _____ State _____ ZIP Code _____

Commercial Co-Venturer Name: _____

Address _____

City _____ State _____ ZIP Code _____

Schedule A-2 ctd.

Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

Identify the individuals who will have final responsibility for the charity's custody of contributions:

ANDREW FISK

Name and Title: EXECUTIVE DIRECTOR

Address 15 BANK ROW

City GREENFIELD

State MA

ZIP Code 01301

Name and Title:

Address

City

State

ZIP Code

Name and Title:

Address

City

State

ZIP Code

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

ANDREW FISK

Name and Title: EXECUTIVE DIRECTOR

Address 15 BANK ROW

City GREENFIELD

State MA

ZIP Code 01301

Name and Title:

Address

City

State

ZIP Code

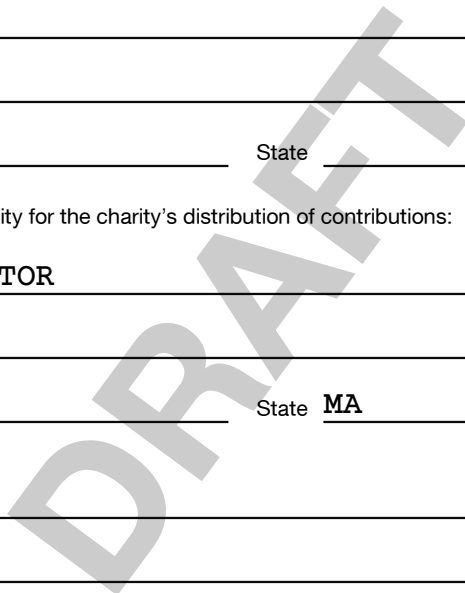
Name and Title:

Address

City

State

ZIP Code



Certification by Organization

Two different signatures required. Signers must be organization president or other authorized officer or trustee.

Under penalty of perjury, we declare that the information furnished in this report, including all attachments, is true and correct to the best of our knowledge.

Signature: _____ Date: _____

Printed Name: ANDREW FISK

Title: EXECUTIVE DIRECTOR

Signature: _____ Date: _____

Printed Name: _____

Title: _____

DRAFT

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2017
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CONNECTICUT RIVER WATERSHED COUNCIL, INC Doing business as CONNECTICUT RIVER CONSERVANCY Number and street (or P.O. box if mail is not delivered to street address) Room/suite 15 BANK ROW City or town, state or province, country, and ZIP or foreign postal code GREENFIELD, MA 01301 F Name and address of principal officer: ANDREW FISK SAME AS C ABOVE	D Employer identification number 04-2148397 E Telephone number 413 772-2020 G Gross receipts \$ 2,767,493. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.CTRIVER.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 1952		M State of legal domicile: MA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO ENHANCE THE QUALITY OF LIFE IN THE FOUR STATE DRAINAGE AREA OF THE CONNECTICUT RIVER. 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 12 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 12 5 Total number of individuals employed in calendar year 2017 (Part V, line 2a) 5 28 6 Total number of volunteers (estimate if necessary) 6 2500 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, line 34 7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h) 1,957,985. Prior Year 2,031,856. Current Year 9 Program service revenue (Part VIII, line 2g) 90,166. 71,606. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 26,948. 204,152. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 28,978. 29,254. 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 2,104,077. 2,336,868.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 642,727. 720,660. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0. b Total fundraising expenses (Part IX, column (D), line 25) ▶ 161,798. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 990,918. 1,111,520. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,633,645. 1,832,180. 19 Revenue less expenses. Subtract line 18 from line 12 470,432. 504,688.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 3,709,205. Beginning of Current Year 3,999,542. End of Year 21 Total liabilities (Part X, line 26) 414,729. 233,314. 22 Net assets or fund balances. Subtract line 21 from line 20 3,294,476. 3,766,228.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer ANDREW FISK, EXECUTIVE DIRECTOR Type or print name and title	Date			
Paid Preparer Use Only	Print/Type preparer's name JOSEPH P. WOLKOWICZ, CPA	Preparer's signature JOSEPH P. WOLKOWICZ,	Date	Check if self-employed <input type="checkbox"/>	PTIN P00734754
	Firm's name ▶ BOISSELLE, MORTON & WOLKOWICZ, LLP	Firm's EIN ▶ 13-4260189			
	Firm's address ▶ 48 BAY ROAD, PO BOX 374 HADLEY, MA 01035		Phone no. 413-587-0099		

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
**CONNECTICUT RIVER WATERSHED COUNCIL, INC. IS A MEMBERSHIP SUPPORTED
 NONPROFIT CONSERVATION ORGANIZATION DEALING WITH LAND AND WATER
 RELATED ENVIRONMENTAL ISSUES IN THE FOUR STATE DRAINAGE AREA OF THE
 CONNECTICUT RIVER.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
 If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
 If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 1,453,090. including grants of \$ _____) (Revenue \$ 71,606.)
**SUPPORTED BY OVER 1,059 MEMBERS, THE CONNECTICUT RIVER WATERSHED
 COUNCIL, INC. CONDUCTS EDUCATION, OUTREACH, VOLUNTEER, AND ADVOCACY
 WORK TO PROTECT AND ENHANCE THE 4-STATE 11,000 SQUARE MILE WATERSHED
 WHICH BEGINS AT THE CANADIAN BORDER AND ENDS AT THE LONG ISLAND SOUND.
 FOUR RIVER STEWARDS AS WELL AS EDUCATION AND OUTREACH STAFF WORK
 DIRECTLY WITH PUBLIC OFFICIALS, CITIZENS, AND SCHOOL CHILDREN TO
 IMPLEMENT THE MISSION OF THE ORGANIZATION. THE COUNCIL CONDUCTS
 RESTORATION PROJECTS, AN ANNUAL WATERSHED-WIDE CLEAN-UP DAY, AND
 ADVOCATES FOR STRONG WATER QUALITY STANDARDS AND RESPONSIBLE
 DEVELOPMENT. THE COUNCIL WAS RESPONSIBLE FOR THE CREATION OF THE SILVIO
 CONTE NATIONAL WILDLIFE REFUGE AND THE DESIGNATION OF THE CONNECTICUT
 RIVER AS A NATIONAL BLUEWAY AS WELL AS THE NATION'S FIRST NATIONAL**

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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

4e Total program service expenses **▶ 1,453,090.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors?</i>	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MA
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: PHIL GILFEATHER-GIRTON - 413 772-2020 15 BANK ROW, GREENFIELD, MA 01301

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RAUL DE BRIGARD TRUSTEE "PAST"	1.00	X						0.	0.	0.
(2) DAVID DEEN TRUSTEE "PAST"	1.00	X						0.	0.	0.
(3) ED GRAY TRUSTEE "PAST"	1.00	X						0.	0.	0.
(4) ASTRID T. HANZALEK TRUSTEE "PAST"	1.00	X						0.	0.	0.
(5) DAVID HEWITT TRUSTEE	1.00	X						0.	0.	0.
(6) DAVID MEARS TRUSTEE	1.00	X						0.	0.	0.
(7) SUSAN MERROW TRUSTEE "PAST"	1.00	X						0.	0.	0.
(8) ROBERT MOORE TRUSTEE	1.00	X						0.	0.	0.
(9) MELISSA OCANA TRUSTEE	1.00	X						0.	0.	0.
(10) JAMES OKUN TRUSTEE "PAST"	1.00	X						0.	0.	0.
(11) RONALD POLTAK TRUSTEE	1.00	X						0.	0.	0.
(12) KATHERINE PUTNAM TRUSTEE	1.00	X						0.	0.	0.
(13) JOHN SINTON TRUSTEE "PAST"	1.00	X						0.	0.	0.
(14) ANNETTE SPAULDING TRUSTEE	1.00	X						0.	0.	0.
(15) BREWSTER STURTEVANT TRUSTEE "PAST"	1.00	X						0.	0.	0.
(16) HOOKER TALCOTT, JR. TRUSTEE "PAST"	1.00	X						0.	0.	0.
(17) ELIZABETH AUSTIN CHAIR	1.00	X		X				0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MELODY FOTI TREASURER	1.00	X		X				0.	0.	0.
(19) HUMPHREY TYLER SECRETARY	1.00	X		X				0.	0.	0.
(20) TIM KEENEY VICE CHAIR CT	1.00	X		X				0.	0.	0.
(21) LORA WONDOLOWSKI VICE CHAIR MA	1.00	X		X				0.	0.	0.
(22) CORI PACKER VICE CHAIR NH/VT "PAST"	1.00	X		X				0.	0.	0.
(23) ANDREW FISK EXECUTIVE DIRECTOR	40.00			X				89,821.	0.	0.
(24) PHIL GILFEATHER-GIRTON FINANCE DIRECTOR	24.00			X				42,272.	0.	0.
1b Sub-total								132,093.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								132,093.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 344,352.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,687,504.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		2,031,856.			
Program Service Revenue	2 a SPECIAL PROJECTS & FEE	Business Code 900099	61,610.	61,610.		
	b MANAGEMENT FEE INCOME	900099	9,996.	9,996.		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		71,606.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		26,863.		26,863.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	26,100.			
		(ii) Personal				
		b Less: rental expenses	0.			
		c Rental income or (loss)	26,100.			
	d Net rental income or (loss)		26,100.		26,100.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	607,914.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	430,625.			
		c Gain or (loss)	177,289.			
	d Net gain or (loss)		177,289.		177,289.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less: direct expenses	b			
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a MISCELLANEOUS	900099	3,154.		3,154.		
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		3,154.			
12 Total revenue. See instructions.		2,336,868.	71,606.	0.	233,406.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	156,497.	57,409.	78,302.	20,786.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	495,079.	367,138.	40,133.	87,808.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	14,645.	9,119.	3,271.	2,255.
10 Payroll taxes	54,439.	35,868.	9,623.	8,948.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	9,200.		9,200.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	7,487.	2,537.	4,484.	466.
12 Advertising and promotion	1,806.	1,154.	169.	483.
13 Office expenses	84,134.	71,480.	10,282.	2,372.
14 Information technology				
15 Royalties				
16 Occupancy	19,208.	1,045.	18,163.	
17 Travel	36,497.	33,172.	1,713.	1,612.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	7,723.	6,754.	681.	288.
20 Interest	2,631.		2,631.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	20,899.	19,854.	1,045.	
23 Insurance	9,813.	280.	9,533.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a GRANTS & CONTRACT EXPS	822,648.	809,664.		12,984.
b PRINTING & COPYING	31,731.	21,334.	645.	9,752.
c POSTAGE	22,977.	7,723.	2,793.	12,461.
d REPAIRS AND MAINT.	22,660.	5,487.	17,173.	
e All other expenses	12,106.	3,072.	7,451.	1,583.
25 Total functional expenses. Add lines 1 through 24e	1,832,180.	1,453,090.	217,292.	161,798.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash - non-interest-bearing	11,584.	1	2,656.	
	2 Savings and temporary cash investments	245,880.	2	295,208.	
	3 Pledges and grants receivable, net	1,167,219.	3	1,516,328.	
	4 Accounts receivable, net		4		
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	7,485.	8	8,513.	
	9 Prepaid expenses and deferred charges	18,163.	9	22,043.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 772,235.			
	b Less: accumulated depreciation	10b 329,822.			
	11 Investments - publicly traded securities	473,516.	10c	442,413.	
	12 Investments - other securities. See Part IV, line 11	1,570,221.	11	1,693,181.	
	13 Investments - program-related. See Part IV, line 11		12		
	14 Intangible assets		13		
	15 Other assets. See Part IV, line 11	215,137.	14	19,200.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	3,709,205.	15	3,999,542.		
17 Accounts payable and accrued expenses	94,483.	16	132,225.		
18 Grants payable		17			
19 Deferred revenue		18			
20 Tax-exempt bond liabilities		19			
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20			
22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21			
23 Secured mortgages and notes payable to unrelated third parties	86,862.	22	74,244.		
24 Unsecured notes and loans payable to unrelated third parties		23			
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	233,384.	24	26,845.		
26 Total liabilities. Add lines 17 through 25	414,729.	25	233,314.		
26 Total liabilities. Add lines 17 through 25		26			
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	329,676.	27	441,506.	
	28 Temporarily restricted net assets	1,769,310.	28	2,191,908.	
	29 Permanently restricted net assets	1,195,490.	29	1,132,814.	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	3,294,476.	33	3,766,228.		
34 Total liabilities and net assets/fund balances	3,709,205.	34	3,999,542.		

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,336,868.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,832,180.
3	Revenue less expenses. Subtract line 2 from line 1	3	504,688.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,294,476.
5	Net unrealized gains (losses) on investments	5	-16,545.
6	Donated services and use of facilities	6	
7	Investment expenses	7	-16,391.
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,766,228.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2017)

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

p.045 OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization: CONNECTICUT RIVER WATERSHED COUNCIL, INC Employer identification number: 04-2148397

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 [X] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Percentage, and % sign. Rows include: 14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2016 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2017; b 33 1/3% support test - 2016; 17a 10% -facts-and-circumstances test - 2017; b 10% -facts-and-circumstances test - 2016; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	771,134.	1,084,460.	1,052,635.	1,957,985.	2,031,856.	6,898,070.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	27,040.	34,277.	26,760.	83,048.	71,606.	242,731.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	798,174.	1,118,737.	1,079,395.	2,041,033.	2,103,462.	7,140,801.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						7,140,801.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6	798,174.	1,118,737.	1,079,395.	2,041,033.	2,103,462.	7,140,801.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	39,376.	80,251.	51,843.	50,959.	52,963.	275,392.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	39,376.	80,251.	51,843.	50,959.	52,963.	275,392.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		5,546.	741.	2,878.	3,154.	12,319.
13 Total support. (Add lines 9, 10c, 11, and 12.)	837,550.	1,204,534.	1,131,979.	2,094,870.	2,159,579.	7,428,512.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	96.13 %
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	95.50 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	3.71 %
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	4.35 %

19a 33 1/3% support tests - 2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	Yes	No
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

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

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

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

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Horizontal lines for supplemental information input.

DRAFT

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

p.053

OMB No. 1545-0047

2017

Name of the organization

CONNECTICUT RIVER WATERSHED COUNCIL, INC

Employer identification number

04-2148397

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization CONNECTICUT RIVER WATERSHED COUNCIL, INC	Employer identification number 04-2148397
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NEW HAMPSHIRE CHARTITABLE FOUNDATION 37 PLEASANT STREET CONCORD , NH 03301	\$ 333,215.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	VERMONT AGENCY OF NATURAL RESOURCES 1 NATIONAL LIFE DRIVE, DAVIS 2 MONTPELIER, VT 05620	\$ 171,596.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US FISH AND WILDLIFE SERVICE 300 WESTGATE CENTER DRIVE HADLEY, MA 01035	\$ 121,991.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	NATIONAL FISH AND WILDLIFE FOUNDATION 1133 15TH ST NW #1100 WASHINGTON, DC 20005	\$ 91,741.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CONNECTICUT COUNCIL ON SOIL AND WATER CONSERVATION PO BOX 550 WESTBROOK, CT 06498	\$ 77,944.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	DE COIZART, SARAH K. ARTICLE TENTH PERPETUAL CHARITABLE TRUST 270 PARK AVENUE NEW YORK, NY 10017	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CONNECTICUT RIVER WATERSHED COUNCIL, INC	Employer identification number 04-2148397
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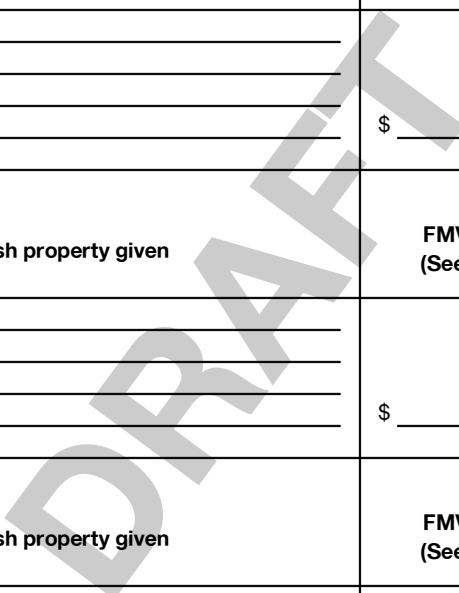
Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	AMELIA PEABODY CHARITABLE TRUST 185 DEVONSHIRE STREET, SUITE 600 BOSTON, MA 02110	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CONNECTICUT RIVER WATERSHED COUNCIL, INC	Employer identification number 04-2148397
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____



Name of organization CONNECTICUT RIVER WATERSHED COUNCIL, INC	Employer identification number 04-2148397
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

p.058
OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization CONNECTICUT RIVER WATERSHED COUNCIL, INC	Employer identification number 04-2148397
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2017

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes No

4-Year Averaging Period Under section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a	Lobbying nontaxable amount				
b	Lobbying ceiling amount (150% of line 2a, column(e))				
c	Total lobbying expenditures				
d	Grassroots nontaxable amount				
e	Grassroots ceiling amount (150% of line 2d, column (e))				
f	Grassroots lobbying expenditures				

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?	X		
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?	X		
e Publications, or published or broadcast statements?	X		
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		1,186.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	X		
i Other activities?		X	
j Total. Add lines 1c through 1i			1,186.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

29 HOURS LOBBYING IN CONNECTICUT AND VERMONT; WE LOBBIED FOR EXTENDED PRODUCER RESPONSIBILITY FOR TIRES IN CT, IN DEFENSE OF THE CT BOTTLE BILL, SUPPORTED CHANGES TO THE FOIA, FUNDING TO IMPLEMENT VT'S NEW CLEAN WATER REGULATIONS, AND SUPPORTING CHANGES TO CT'S DIVERSION REGULATIONS.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

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

p.061
OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization **CONNECTICUT RIVER WATERSHED COUNCIL, INC** Employer identification number **04-2148397**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a 30
b Total acreage restricted by conservation easements	2b 3,312.80
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ 2

4 Number of states where property subject to conservation easement is located ▶ 4

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ 90

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ 7,072.

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2017

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,375,978.	1,330,782.	1,383,549.	1,277,878.	1,204,663.
b Contributions					
c Net investment earnings, gains, and losses	152,514.	135,672.	68,364.	189,132.	113,009.
d Grants or scholarships					
e Other expenditures for facilities and programs	-246,314.	-90,476.	-121,131.	-83,461.	-39,794.
f Administrative expenses					
g End of year balance	1,282,178.	1,375,978.	1,330,782.	1,383,549.	1,277,878.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 12.00 %
 - b Permanent endowment 88.00 %
 - c Temporarily restricted endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) unrelated organizations | X | |
| (ii) related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		759,644.	317,231.	442,413.
c Leasehold improvements				
d Equipment		12,591.	12,591.	0.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 442,413.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ANNUITIES PAYABLE	26,845.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	26,845.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,307,564.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-16,545.	
b	Donated services and use of facilities	2b	3,632.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	-12,913.
3	Subtract line 2e from line 1		3	2,320,477.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	16,391.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	16,391.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	2,336,868.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,835,812.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	3,632.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	3,632.
3	Subtract line 2e from line 1		3	1,832,180.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	1,832,180.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART II, LINE 9:

ALLOCATED BASED UPON CATEGORY TYPE: TRAVEL EXPENSE, INSURANCE EXPENSE,
ETC.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

p.065
OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

CONNECTICUT RIVER WATERSHED COUNCIL, INC

Employer identification number

04-2148397

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

BLUEWAY IN 2012.

FORM 990, PART VI, SECTION A, LINE 6:

PART VI, SECTION A, LINE 6: THE ORGANIZATION HAS MEMBERS WHO CAN PARTICIPATE AT MEMBERSHIP MEETINGS OF THE ORGANIZATION.

FORM 990, PART VI, SECTION A, LINE 7A:

PART VI, SECTION A, LINE 7A: THE ORGANIZATION HAS MEMBERS WHO HAVE THE POWER TO ELECT THE BOARD OF TRUSTEES BY MAJORITY OF THE MEMBERS PRESENT IN PERSON OR BY PROXY AT THE ANNUAL MEETING.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FINANCE COMMITTEE AND BOARD REVIEWS THE FORM 990 PRIOR TO SIGNATURE AND SUBMISSION.

FORM 990, PART VI, SECTION B, LINE 12C:

THE EXECUTIVE DIRECTOR AND BOARD OF TRUSTEES, JOINTLY, MONITOR THE CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD REVIEWS THE EXECUTIVE DIRECTOR'S SALARY ANNUALLY.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILIABLE TO THE PUBLIC UPON REQUEST AND ON THE

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

Schedule O (Form 990 or 990-EZ) (2017)

732211 09-07-17

Name of the organization CONNECTICUT RIVER WATERSHED COUNCIL, INC	Employer identification number 04-2148397
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WEBSITE.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION'S FINANCIAL STATEMENT OVERSIGHT PROCESS AND SELECTION OF THE INDEPENDENT ACCOUNTANT PROCESS HAVE NOT CHANGED DURING THE YEAR.

DRAFT



Connecticut River Conservancy

Clean water. Healthy habitat. Thriving communities.

15 Bank Row, Greenfield, MA 01301
413.772.2020 · www.ctriver.org

October 31, 2018

Dear [*Contact Name*]

Connecticut River Watershed Council, Inc (dba Connecticut River Conservancy) invites [*Company*] to submit a proposal for the preparation of its yearly audited financial statements and related filings for a five-year period beginning with the 2019 fiscal year ending June 30, 2019. At the current time, our organization does not require a federal single audit. The audit of Connecticut River Watershed Council's financial statements must be performed in accordance with generally accepted auditing standards.

Connecticut River Watershed Council is a 501(c)(3) organization. We provide fiscal sponsorship and have one contractual relationship with a non-profit to provide administrative and development services. The Connecticut River Watershed Council (*dba Connecticut River Conservancy*) is the voice for the Connecticut River watershed, from source to sea. We collaborate with partners across four states to protect and advocate for your rivers and educate and engage communities. We bring people together to prevent pollution, improve habitat, and promote enjoyment of your river and its tributary streams. Healthy rivers support healthy economies.. Programs include: Advocacy, Citizen Science, Land Conservation, Recreation, Restoration (Dams & Culverts), Restoration (Riparian & Instream), Outreach & Events, Fundraising and General & Administration.

The Connecticut River Watershed Council serves members and clients each year with funding from contributions, grants, contracts, and fees. We receive government funding from US Fish & Wildlife Service, Massachusetts Executive Office of Energy and Environmental Affairs and Vermont Agency of Natural Resources. We have 14 permanent employees and 3-8 seasonal employees located in 4 office(s). Our annual revenue has ranged between \$1,114,463 and \$2,136,348 over the past 3 years.

OUR NONPROFIT requires the following services:

1. Annual financial statement audit.
2. Preparation of IRS form 990
3. Preparation of Massachusetts Form-PC
4. Management letter

All of the above must be completed within 120 days of the end of each fiscal year, in order for our Board to review each document prior to its submission to the appropriate recipients. In addition, Connecticut River Watershed Council requires that a meeting of the auditors and selected Connecticut River Watershed Council board and staff members be held to discuss a draft version of the financial statements and that the auditors meet at least yearly with the Board of Trustees.

All proposals must include:

- a. Evidence of the firm's qualifications to provide the above services;
- b. Background and experience in auditing nonprofit clients;
- c. The size and organizational structure of the auditor's firm;
- d. Statement of the firm's understanding of work to be performed, including tax and non-audit services;
- e. A proposed timeline for fieldwork and final reporting;
- f. Proposed fee structure for each of the five years of the proposal period, including whatever guarantees can be given regarding increases in future years, and the maximum fee that would be charged;
- g. Describe your billing rates and procedures for technical questions that may come up during the year, or whether these occasional services are covered in the proposed fee structure;
- h. Names of the partner, audit manager, and field staff who will be assigned to our audit and provide biographies.
- i. A copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments; and
- j. References and contact information from at least 3 comparable nonprofit audit clients.

Your proposal must be received by [Date]. Send your proposal to me at Connecticut River Conservancy, 15 Bank Row, Greenfield, MA 01301. The finance committee will review all proposals at their [Date] meeting and make a recommendation regarding the choice of auditors to the full board of directors in May.

If you have any questions or would like further clarification of any aspect of this request for bid, please contact me at [XXX-XXX-XXXX]. I look forward to receiving your proposal.

Sincerely,

XXX

Encl: Connecticut River Watershed Councils audit report and Form 990 for last fiscal year



Connecticut River Conservancy

Clean water. Healthy habitat. Thriving communities.

15 Bank Row, Greenfield, MA 01301
413.772.2020 · www.ctriver.org

October 22, 2018

Boisselle, Morton & Wolkowicz, LLP
48 Bay Road, P.O. Box 374
Hadley, MA 01035

We are providing this letter in connection with your audit of the statement of financial position of Connecticut River Watershed Council, Inc. as of June 30, 2018 and 2017, and the related combined statements of activities, functional expenses, and cash flows for the years then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of Connecticut River Watershed Council, Inc. in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the financial statements of financial position, changes in net assets, and cash flows in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control, and preventing and detecting fraud.

We confirm to the best of our knowledge and belief, as of October 22, 2018, the following representations made to you during your audit.

1. The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all assets and liabilities under the Organization's control.
2. We have made available to you all:
 - a. Financial records and related data.
 - b. Minutes of meetings of the Board of Directors of Connecticut River Watershed Council, Inc. or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

Boisselle, Morton & Wolkowicz, LLP

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October 22, 2018

5. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
6. We have no knowledge of any fraud or suspected fraud affecting the Organization involving:
 - a. Management
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
7. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others.
8. The Organization has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net asset balances.
9. The following, if any, have been properly recorded or disclosed in the financial statements:
 - a. Related party transactions, including revenues, expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b. Guarantees, whether written or oral, under which the Organization is contingently liable.
 - c. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
10. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that *near term* means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the organization vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
11. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statements amounts or other financial data significant to the audit objectives.

Boisselle, Morton & Wolkowicz, LLP

Page 3

October 22, 2018

- 12. Connecticut River Watershed Council, Inc. is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization’s tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

- 13. There are no:
 - a. Violations or possible violations of laws and regulations and provisions of contracts and grant agreements whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
 - b. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by that have not been already included in the financials.
 - d. Designations of net assets disclosed to you that were not properly authorized and approved, or reclassifications of net assets that have not been properly reflected in the financial statements.

- 14. The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.

- 15. We have complied with all restrictions on resources (including grantor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.

No events have occurred subsequent to the statement of financial position date and through the date of this letter that would require adjustments to, or disclosure in, the financial statements.

Signature: _____ Title: _____

Signature: _____ Title: _____

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Period Ending: **6/30/2018**
 Trial Balance: **TB**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
To reclassify entry done to record transfer of DRWA funds.			
3002	DRWA Unrestricted Net Assets	19,070.00	
2920	Due to Others-Agency Fund		19,070.00
Total		19,070.00	19,070.00
Adjusting Journal Entries JE # 2			
To reclassify Admin Fees on DRWA funds.			
5180.4	Services	3,814.00	
3002	DRWA Unrestricted Net Assets		3,814.00
Total		3,814.00	3,814.00
Adjusting Journal Entries JE # 3 Can hit to an accrued expense instead of A/P, then reverse on 7/1/18.			
To adjust items belonging in AP at June 30th not initially recorded			
7000	Grant & contract - pass thru	24,820.00	
2010	Accounts payable		24,820.00
Total		24,820.00	24,820.00
Adjusting Journal Entries JE # 4			
To reclassify miscellaneous entries that went to the net asset accounts.			
8500	Misc expenses	834.00	
3868	Net income adjustment		834.00
Total		834.00	834.00
Adjusting Journal Entries JE # 5			
To adjust investment activity.			
6800	UnrealizedGain(Loss)-Investmnt	22,770.00	
8591.1	Investment Expenses	398.00	
1520	TrustCo of VT AnnuityInvestment		771.00
6700	Realized gain on investments		17,105.00
9006	Endowment Fund-Trsf to Gen		5,292.00
Total		23,168.00	23,168.00
Adjusting Journal Entries JE # 6			
To remove boat from fixed assets which was donated in FY18			
1745	Accum deprec- furn,fix,equip	1,134.00	
7020.1	Grants to other organizations	10,204.00	
1643	Boating Equip.		11,338.00
Total		11,338.00	11,338.00

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Period Ending: **6/30/2018**
 Trial Balance: **TB**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 7			
To reclassify short term portion of note payable			
2730.1	Mtg Payable-Gfld Savings	13,155.00	
2560	Current portion -long term loan		13,155.00
Total		<u>13,155.00</u>	<u>13,155.00</u>
Adjusting Journal Entries JE # 8			
To adjust charitable gift annuity liability.			
2199	Gift Annuity Liability	10,602.00	
8590	Annuity Distribution		10,602.00
Total		<u>10,602.00</u>	<u>10,602.00</u>

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Trial Balance: **TB**
 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL 6/30/2017	UNADJ 06/30/2018	JE Ref #	AJE	ADJ 06/30/2018
Group : [4100]	Cash & Equivalents					
Subgroup : [4100.]	Cash and Equivalents					
1015	GSB-Checkng (4971)	27,577.00	2,497.00		0.00	2,497.00
1016	GSB-Capital Fund (2479)	2,493.00	22,132.00		0.00	22,132.00
1016.2	Mill River Greenway	4,433.00	1,035.00		0.00	1,035.00
1016.22	Friends of Conte	48.00	48.00		0.00	48.00
1016.24	Greenfield Tree Committee	4,630.00	6,445.00		0.00	6,445.00
1016.25	Chicopee 4 Rivers Watershed	1,217.00	5,127.00		0.00	5,127.00
1016.3	Pending Investment Transfers	154.00	154.00		0.00	154.00
1018	GSB-Savings (9966):DRWA	2,502.00	14,964.00		0.00	14,964.00
1019	GSB-Flexible 6 Month CD (2588)	41,203.00	61,591.00		0.00	61,591.00
1019.02	Spaulding Pond Fund (2/3)	161,623.00	181,215.00		0.00	181,215.00
1019.03	Land Acquisition Fund (1/3)	0.00	0.00		0.00	0.00
1040	Petty Cash	210.00	200.00		0.00	200.00
1060	PayPal	23.00	78.00		0.00	78.00
1060.01	PayPal - Greenfield Tree Commit	18.00	18.00		0.00	18.00
1070	Ledyard - Spaulding Pond Check	0.00	0.00		0.00	0.00
1299	Undeposited Funds	11,333.00	2,360.00		0.00	2,360.00
Subtotal [4100.00]	Cash and Equivalents	257,464.00	297,864.00		0.00	297,864.00
Total [4100]	Cash & Equivalents	257,464.00	297,864.00		0.00	297,864.00
Group : [4200]	Receivables					
Subgroup : [4200.]	Pledges receivable					
1111	Pledges Receivable	59,069.00	130,500.00		0.00	130,500.00
Subtotal [4200.05]	Pledges receivable	59,069.00	130,500.00		0.00	130,500.00
Subgroup : [4200.]	Grant receivable					
1110	Accounts Receivable	3,410.00	1,789.00		0.00	1,789.00
1113	Grants Receivable 2	1,104,740.00	1,384,039.00		0.00	1,384,039.00
Subtotal [4200.20]	Grant receivable	1,108,150.00	1,385,828.00		0.00	1,385,828.00
Total [4200]	Receivables	1,167,219.00	1,516,328.00		0.00	1,516,328.00
Group : [4300]	Inventory					

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Trial Balance: **TB**
 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL 6/30/2017	UNADJ 06/30/2018	JE Ref #	AJE	ADJ 06/30/2018
Subgroup : None						
1410	Inventory	1,045.00	1,846.00		0.00	1,846.00
1411	Inventory Asset	6,440.00	6,667.00		0.00	6,667.00
Subtotal : None		7,485.00	8,513.00		0.00	8,513.00
Total [4300] Inventory		7,485.00	8,513.00		0.00	8,513.00
Group : [4400] Prepaid Expenses						
Subgroup : [4400] Prepaid Expenses						
1450	Prepaid Parking	1,220.00	1,220.00		0.00	1,220.00
1452.21	Prepaid Insur-Hdqtrs liability	634.00	1,599.00		0.00	1,599.00
1452.22	Prepaid Insur-Hdqtrs property	1,128.00	1,689.00		0.00	1,689.00
1452.3	Prepaid Insur-O&D	1,011.00	1,017.00		0.00	1,017.00
1452.4	Prepaid Insur-LCP	0.00	0.00		0.00	0.00
1452.5	Prepaid Insur-WrkComp	122.00	939.00		0.00	939.00
1453	Prepaid Exp other	0.00	0.00		0.00	0.00
1455	LaRosa Lab Credits	14,048.00	15,579.00		0.00	15,579.00
Subtotal [4400.00] Prepaid Expenses		18,163.00	22,043.00		0.00	22,043.00
Total [4400] Prepaid Expenses		18,163.00	22,043.00		0.00	22,043.00
Current Assets		1,450,331.00	1,844,748.00		0.00	1,844,748.00
Group : [4600] Property, Plant and Equipment						
Subgroup : [4600] Buildings						
1621	Property - 15 Bank Row	127,364.00	127,364.00		0.00	127,364.00
1622	Closing Costs/Refinance	2,311.00	2,311.00		0.00	2,311.00
1625	Capitalized Interest	4,965.00	4,965.00		0.00	4,965.00
Subtotal [4600.05] Buildings		134,640.00	134,640.00		0.00	134,640.00
Subgroup : [4600] Leasehold Improvements						
1630	Property Improvements	625,004.00	625,004.00		0.00	625,004.00
Subtotal [4600.10] Leasehold Improvements		625,004.00	625,004.00		0.00	625,004.00
Subgroup : [4600] Office Equipment						
1641	Office Equipment	10,646.00	10,646.00		0.00	10,646.00

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Trial Balance: **TB**
 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL 6/30/2017	UNADJ 06/30/2018	JE Ref #	AJE	ADJ 06/30/2018
Subtotal [4600.20] Office Equipment		10,646.00	10,646.00		0.00	10,646.00
Subgroup : [4600.] Machinery and Equipment						
1643	Boating Equipt.	13,283.00	13,283.00		(11,338.00)	1,945.00
				AJE - 6	(11,338.00)	
Subtotal [4600.25] Machinery and Equipment		13,283.00	13,283.00		(11,338.00)	1,945.00
Subgroup : [4600.] Accumulated Depreciation						
1700	Accumulated Depreciation	(8,132.00)	(8,132.00)		0.00	(8,132.00)
1725	Accrum deprec- building	(288,631.00)	(308,140.00)		0.00	(308,140.00)
1735	Accum amort- leasehold improve	(4,631.00)	(4,631.00)		0.00	(4,631.00)
1745	Accum deprec- furn,fix,equip	(8,663.00)	(10,053.00)		1,134.00	(8,919.00)
				AJE - 6	1,134.00	
Subtotal [4600.80] Accumulated Depreciation		(310,057.00)	(330,956.00)		1,134.00	(329,822.00)
Total [4600] Property, Plant and Equipment		473,516.00	452,617.00		(10,204.00)	442,413.00
Group : [4700] Other Assets						
Subgroup : None						
1690	Artwork	19,200.00	19,200.00		0.00	19,200.00
Subtotal : None		19,200.00	19,200.00		0.00	19,200.00
Total [4700] Other Assets		19,200.00	19,200.00		0.00	19,200.00
Group : [4800] Other Long-Term Assets						
Subgroup : [4800.] Other Long-Term Assets						
1515.2	Endowment Acct	181,937.00	149,364.00		0.00	149,364.00
1519.2	Loan to CRWC from Shuab Fund	195,937.00	0.00		0.00	0.00
1519.7	The Mary S Shaub Fund	999,553.00	1,132,814.00		0.00	1,132,814.00
1520	TrustCo of VT AnnuityInvestment	160,131.00	160,278.00		(771.00)	159,507.00
				AJE - 5	(771.00)	
1521.01	Spaulding Pond Fund (2/3)	89,246.00	105,852.00		0.00	105,852.00
1521.02	Land Aquisition Fund (1/3)	139,354.00	145,644.00		0.00	145,644.00
Subtotal [4800.10] Other Long-Term Assets		1,766,158.00	1,693,952.00		(771.00)	1,693,181.00
Total [4800] Other Long-Term Assets		1,766,158.00	1,693,952.00		(771.00)	1,693,181.00

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Trial Balance: **TB**
 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL 6/30/2017	UNADJ 06/30/2018	JE Ref #	AJE	ADJ 06/30/2018
	Non-Current Assets	2,258,874.00	2,165,769.00		(10,975.00)	2,154,794.00
	TOTAL ASSET	3,709,205.00	4,010,517.00		(10,975.00)	3,999,542.00
Group : [5100]	Accounts Payable and accrued expenses					
Subgroup : [5100]	Accounts Payable and accrued expenses					
2010	Accounts payable	(72,880.00)	(69,228.00)		(24,820.00)	(94,048.00)
				AJE - 3	(24,820.00)	
2050	Visa (7903)	(123.00)	(153.00)		0.00	(153.00)
2051	Staples (9602)	(535.00)	(126.00)		0.00	(126.00)
2052	Visa (9305)	(3,535.00)	(3,529.00)		0.00	(3,529.00)
2053	Visa (9487)	0.00	(2,877.00)		0.00	(2,877.00)
2131	Accrued Payroll Liabilities	483.00	0.00		0.00	0.00
2131.1	Payroll-FICA	(382.00)	(203.00)		0.00	(203.00)
2131.7	Payroll-SUI	(1,401.00)	2,696.00		0.00	2,696.00
2131.71	Payroll-SUIMA	93.00	0.00		0.00	0.00
2131.75	EMAC Supplemental Liability	(114.00)	(434.00)		0.00	(434.00)
2131.8	Payroll - Annuity/IRA	875.00	0.00		0.00	0.00
2131.82	Payroll - Annuity/IRA	(2,009.00)	(1,021.00)		0.00	(1,021.00)
2150.8	Advance on Royalty	(717.00)	(940.00)		0.00	(940.00)
2920	Due to Others-Agency Fund	0.00	0.00		(19,070.00)	(19,070.00)
				AJE - 1	(19,070.00)	
2920.04	Mill River Greenway1	(4,433.00)	(1,501.00)		0.00	(1,501.00)
2920.05	Friends of Conte Donations	(48.00)	(48.00)		0.00	(48.00)
2920.06	Greenfield Tree Committee	(2,448.00)	(3,322.00)		0.00	(3,322.00)
2920.07	Chicopee 4 Rivers Watershed	(216.00)	(3,674.00)		0.00	(3,674.00)
2920.08	CT Paddlers' Trail	0.00	(100.00)		0.00	(100.00)
292006a	FY17.01 CFWM Grant	(2,326.00)	0.00		0.00	0.00
292007b	C4RWC Lab Service Donations	(1,692.00)	(800.00)		0.00	(800.00)
	Subtotal [5100.00] Accounts Payable and accrued expenses	(91,408.00)	(85,260.00)		(43,890.00)	(129,150.00)
	Total [5100] Accounts Payable and accrued expenses	(91,408.00)	(85,260.00)		(43,890.00)	(129,150.00)

Group : [5300] Debt
Subgroup : [5300] Current Portion-LTD

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Trial Balance: **TB**
 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL 6/30/2017	UNADJ 06/30/2018	JE Ref #	AJE	ADJ 06/30/2018
2560	Current portion -long term loan	(12,937.00)	0.00		(13,155.00)	(13,155.00)
				AJE - 7	(13,155.00)	
2561	Current portion annuity payable	(10,602.00)	(10,602.00)		0.00	(10,602.00)
Subtotal [5300.10]	Current Portion-LTD	(23,539.00)	(10,602.00)		(13,155.00)	(23,757.00)
Total [5300] Debt		(23,539.00)	(10,602.00)		(13,155.00)	(23,757.00)
	Current Liabilities	(114,947.00)	(95,862.00)		(57,045.00)	(152,907.00)
Group : [5600]	Deferred Revenue					
Subgroup : [5600.]	Deferred Revenue					
2300	Rental Units - Security Deposit	(575.00)	0.00		0.00	0.00
2410.1	Unearned Rent/Security Deposit	(2,500.00)	(3,075.00)		0.00	(3,075.00)
Subtotal [5600.00]	Deferred Revenue	(3,075.00)	(3,075.00)		0.00	(3,075.00)
Total [5600] Deferred Revenue		(3,075.00)	(3,075.00)		0.00	(3,075.00)
Group : [5300]	Debt					
Subgroup : [5300.]	Noncurrent Portion-LTD					
2199	Gift Annuity Liability	(26,845.00)	(26,845.00)		10,602.00	(16,243.00)
				AJE - 8	10,602.00	
2730.1	Mtg Payable-Gfld Savings	(73,925.00)	(74,244.00)		13,155.00	(61,089.00)
				AJE - 7	13,155.00	
2740	Mary Shaub Loan	(195,937.00)	0.00		0.00	0.00
Subtotal [5300.15]	Noncurrent Portion-LTD	(296,707.00)	(101,089.00)		23,757.00	(77,332.00)
Total [5300] Debt		(296,707.00)	(101,089.00)		23,757.00	(77,332.00)
	Non-Current Liabilities	(299,782.00)	(104,164.00)		23,757.00	(80,407.00)
	TOTAL LIABILITY	(414,729.00)	(200,026.00)		(33,288.00)	(233,314.00)
Group : [6100]	Net Assets					
Subgroup : [6100.]	Unrestricted					
3002	DRWA Unrestricted Net Assets	0.00	(14,892.00)		15,256.00	364.00
				AJE - 1	19,070.00	

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Trial Balance: **TB**
 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL 6/30/2017	UNADJ 06/30/2018	JE Ref #	AJE	ADJ 06/30/2018
				AJE - 2	(3,814.00)	
3009	Transfers to/from unrestricted	451,066.00	455,406.00		0.00	455,406.00
3010	Property	(526,313.00)	(526,313.00)		0.00	(526,313.00)
3050	Unrestricted - Board Designated	18,524.00	18,524.00		0.00	18,524.00
3850	Total earnings adjustment	344,735.00	344,735.00		0.00	344,735.00
3860	Retained Earnings ADJ	260,319.00	(344,735.00)		0.00	(344,735.00)
3868	Net income adjustment	76,741.00	72,967.00		(834.00)	72,133.00
				AJE - 4	(834.00)	
3900	Earnings	(339,301.00)	(349,615.00)		0.00	(349,615.00)
Subtotal [6100.00] Unrestricted		285,771.00	(343,923.00)		14,422.00	(329,501.00)
Subgroup : [6100. Temporarily Restricted						
3100	Temporarily restr net assets	(1,003,619.00)	(1,003,794.00)		0.00	(1,003,794.00)
3102.1	Trust Company of VT-Sturtevant	(69,685.00)	(69,685.00)		0.00	(69,685.00)
3103	Spaulding Pond Trust Net Assets	(677,494.00)	(677,494.00)		0.00	(677,494.00)
3110	Use restricted net assets	(21,936.00)	(18,512.00)		0.00	(18,512.00)
3116.46	NFWF ConsPartners BrookTroutEd	3,424.00	0.00		0.00	0.00
Subtotal [6100.10] Temporarily Restricted		(1,769,310.00)	(1,769,485.00)		0.00	(1,769,485.00)
Subgroup : [6100. Permanently Restricted						
3211	Shaub Fund Equity	(1,195,490.00)	(1,195,490.00)		0.00	(1,195,490.00)
Subtotal [6100.15] Permanently Restricted		(1,195,490.00)	(1,195,490.00)		0.00	(1,195,490.00)
Total [6100] Net Assets		(2,679,029.00)	(3,308,898.00)		14,422.00	(3,294,476.00)
	Equity	(2,679,029.00)	(3,308,898.00)		14,422.00	(3,294,476.00)
	NET (INCOME) LOSS	(615,447.00)	(501,593.00)		29,841.00	(471,752.00)
	TOTAL EQUITY	(3,294,476.00)	(3,810,491.00)		44,263.00	(3,766,228.00)
	TOTAL LIABILITY AND EQUITY	(3,709,205.00)	(4,010,517.00)		10,975.00	(3,999,542.00)
Group : [7160] Revenues and other support						
Subgroup : [7160. Contributions						
4010	Indiv/business contribution	(74,544.00)	(81,569.00)		0.00	(81,569.00)
4014	Capital Campaign	0.00	(177,000.00)		0.00	(177,000.00)

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
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 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ
		6/30/2017	06/30/2018			06/30/2018
4015	Major Donor Campaign	(190,818.00)	(194,734.00)		0.00	(194,734.00)
4016	Contributions-Earth Share	(1,877.00)	0.00		0.00	0.00
4070	Legacies & bequests	(5,000.00)	0.00		0.00	0.00
4200	Grants and Contracts	6,906.00	0.00		0.00	0.00
4230	Foundation/trust grants	(1,578,167.00)	(1,140,387.00)		0.00	(1,140,387.00)
4520	Federal grants	0.00	(38,194.00)		0.00	(38,194.00)
4530	State grants	0.00	(306,158.00)		0.00	(306,158.00)
5800	Special events	0.00	(1,136.00)		0.00	(1,136.00)
5810	Special events non-gift revenue	(1,735.00)	(425.00)		0.00	(425.00)
5820	Special events - gift revenue	0.00	(253.00)		0.00	(253.00)
5825	Project Appeal/Underwriters	(112,750.00)	(92,000.00)		0.00	(92,000.00)
Subtotal [7160.10] Contributions		(1,957,985.00)	(2,031,856.00)		0.00	(2,031,856.00)
Subgroup : [7160. Fees						
5180	Fees	(12,924.00)	(11,696.00)		0.00	(11,696.00)
5180.1	Fees for Serv./Honoraria/Royalty	(342.00)	(839.00)		0.00	(839.00)
5180.4	Services	(66,904.00)	(52,889.00)		3,814.00	(49,075.00)
				AJE - 2	3,814.00	
Subtotal [7160.05] Fees		(80,170.00)	(65,424.00)		3,814.00	(61,610.00)
Subgroup : [7160. In-Kind Contributions						
4140	Gifts in kind - goods	(24,749.00)	(730.00)		0.00	(730.00)
4141	Gifts in-kind - Services	0.00	(2,902.00)		0.00	(2,902.00)
4400	In-kind Contributions	(26,410.00)	0.00		0.00	0.00
Subtotal [7160.40] In-Kind Contributions		(51,159.00)	(3,632.00)		0.00	(3,632.00)
Subgroup : [7160. Rental Income						
5331	Suite B 15 Bank Row	(6,900.00)	(6,900.00)		0.00	(6,900.00)
5332	Suite C & D 15 Bank Row	(19,200.00)	(19,200.00)		0.00	(19,200.00)
Subtotal [7160.8] Rental Income		(26,100.00)	(26,100.00)		0.00	(26,100.00)
Subgroup : [7160. Management Fee Income						
4080	Management Fee Income	(5,292.00)	(9,996.00)		0.00	(9,996.00)
9004	Spaulding Pond expense	(4,704.00)	0.00		0.00	0.00
Subtotal [7160.7] Management Fee Income		(9,996.00)	(9,996.00)		0.00	(9,996.00)

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Account	Description	1st PP-FINAL 6/30/2017	UNADJ 06/30/2018	JE Ref #	AJE	ADJ 06/30/2018
Subgroup : [7160. Sales						
5412	Gain (loss) Sale of Land	(143.00)	0.00		0.00	0.00
5440	Sales	(2,721.00)	(4,595.00)		0.00	(4,595.00)
5444	Other Merchandise Sales	62.00	0.00		0.00	0.00
5900	Cost of Goods Sold - Inventory	(76.00)	1,441.00		0.00	1,441.00
Subtotal [7160.50] Sales		(2,878.00)	(3,154.00)		0.00	(3,154.00)
Total [7160] Revenues and other support		(2,128,288.00)	(2,140,162.00)		3,814.00	(2,136,348.00)
Revenues		(2,128,288.00)	(2,140,162.00)		3,814.00	(2,136,348.00)
Group : [7160] Revenues and other support						
Subgroup : [7160. Investment Income						
5310	Interest-savings/short-term inv	(1.00)	(7.00)		0.00	(7.00)
5320	Investment Income	(2,967.00)	(3,481.00)		0.00	(3,481.00)
5321	Investment Income.Gen & Shaub	0.00	(518.00)		0.00	(518.00)
5321.1	GreenfieldSavingsBank interest	(266.00)	(370.00)		0.00	(370.00)
5322	Investment Income Endowment	(21,625.00)	(22,487.00)		0.00	(22,487.00)
Subtotal [7160.20] Investment Income		(24,859.00)	(26,863.00)		0.00	(26,863.00)
Subgroup : [7160. Investment Fees						
8591.1	Investment Expenses	14,985.00	15,993.00		398.00	16,391.00
Subtotal [7160.21] Investment Fees		14,985.00	15,993.00	AJE - 5	398.00	16,391.00
Subgroup : [7160. Gain (Loss) on Sale of Assets						
6700	Realized gain on investments	(2,089.00)	(160,184.00)		(17,105.00)	(177,289.00)
Subtotal [7160.45] Gain (Loss) on Sale of Assets		(2,089.00)	(160,184.00)	AJE - 5	(17,105.00)	(177,289.00)
Subgroup : [7160. Unrealized Gain (Loss) on Investment						
6800	UnrealizedGain(Loss)-Investmnt	(135,800.00)	(6,225.00)		22,770.00	16,545.00
Subtotal [7160.55] Unrealized Gain (Loss) on Investment		(135,800.00)	(6,225.00)	AJE - 5	22,770.00	16,545.00

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 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL 6/30/2017	UNADJ 06/30/2018	JE Ref #	AJE	ADJ 06/30/2018
Subgroup : [7160.] Transfers						
4600	Match Income	(237,821.00)	0.00		0.00	0.00
4650	Matching Funds	(6,849.00)	0.00		0.00	0.00
4700	Admin Services (OvrHd/Indirect)	(141,100.00)	(186,704.00)		0.00	(186,704.00)
4900	Assets released from restrictio	0.00	0.00		0.00	0.00
6804	Endowment Drawdown	(712.00)	0.00		0.00	0.00
6807	Shaub Fund Transfer to Op	(45,344.00)	(37,512.00)		0.00	(37,512.00)
6999	Transfer In	0.00	0.00		0.00	0.00
7050	Match Expense	237,821.00	0.00		0.00	0.00
7075	Match Utilized	6,849.00	0.00		0.00	0.00
7600	Admin/Indirect Cost	141,100.00	186,704.00		0.00	186,704.00
8100	Net Income Xfer to Temp Restrict	0.00	0.00		0.00	0.00
9006	Endowment Fund-Trsf to Gen	46,056.00	5,292.00		(5,292.00)	0.00
				AJE - 5	(5,292.00)	
9007	Shaub Fund transfer	0.00	37,512.00		0.00	37,512.00
Subtotal [7160.60] Transfers		0.00	5,292.00		(5,292.00)	0.00
Total [7160] Revenues and other support		(147,763.00)	(171,987.00)		771.00	(171,216.00)
	Other Income	(147,763.00)	(171,987.00)		771.00	(171,216.00)
	TOTAL REVENUE	(2,276,051.00)	(2,312,149.00)		4,585.00	(2,307,564.00)
	Cost of Sales	0.00	0.00		0.00	0.00
Group : [7200] Expenses						
Subgroup : [7200.] Salaries						
7220.1	Gross salaries and wages	561,930.00	651,541.00		0.00	651,541.00
7243	HRA-HealthInsuranceReimbursemnt	18,117.00	35.00		0.00	35.00
Subtotal [7200.40] Salaries		580,047.00	651,576.00		0.00	651,576.00
Subgroup : [7200.] Fringe Benefits						
7240	Fringe benefits	0.00	30.00		0.00	30.00
7242	Simple IRA - Company match	14,420.00	14,615.00		0.00	14,615.00
Subtotal [7200.42] Fringe Benefits		14,420.00	14,645.00		0.00	14,645.00

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 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL 6/30/2017	UNADJ 06/30/2018	JE Ref #	AJE	ADJ 06/30/2018
Subgroup : [7200. Payroll tax						
7250.5	Federal Emploer Payroll Taxes	44,257.00	49,849.00		0.00	49,849.00
7250.6	State Payroll Taxes	4,003.00	3,875.00		0.00	3,875.00
7250.61	EMAC Supplement	0.00	715.00		0.00	715.00
Subtotal [7200.50] Payroll tax		48,260.00	54,439.00		0.00	54,439.00
Subgroup : [7200. Occupancy						
8210.1	Rent	3,600.00	3,600.00		0.00	3,600.00
8221	Electricity	7,225.00	7,861.00		0.00	7,861.00
8222	Heating	4,395.00	4,814.00		0.00	4,814.00
8223	Water/Sewer	584.00	480.00		0.00	480.00
8224	Parking	2,163.00	2,453.00		0.00	2,453.00
Subtotal [7200.52] Occupancy		17,967.00	19,208.00		0.00	19,208.00
Subgroup : [7200. Professional Fees						
7520	Accounting fees	9,200.00	9,200.00		0.00	9,200.00
7520.1	Payroll Service & benefit mgmnt	1,763.00	2,109.00		0.00	2,109.00
7530	Legal fees	35,377.00	6,286.00		0.00	6,286.00
7540	General Professional Services	35.00	1,467.00		0.00	1,467.00
Subtotal [7200.54] Professional Fees		46,375.00	19,062.00		0.00	19,062.00
Subgroup : [7200. Interest Expense						
8250	Mortgage Interest	3,276.00	3,379.00		0.00	3,379.00
8590	Annuity Distribution	2,536.00	9,854.00		(10,602.00)	(748.00)
Subtotal [7200.56] Interest Expense		5,812.00	13,233.00	AJE - 8	(10,602.00)	2,631.00
Subgroup : [7200. Supplies						
8110	Supplies	35,978.00	27,378.00		0.00	27,378.00
8111	Office Supplies	7,267.00	10,170.00		0.00	10,170.00
8113	Stationery	2,263.00	0.00		0.00	0.00
8114	Supplies/Xerox ©ing	3,755.00	3,709.00		0.00	3,709.00
8115	Lab Supplies	15,247.00	7,797.00		0.00	7,797.00
8115.01	LaRosa Lab Sample	0.00	3,360.00		0.00	3,360.00

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Trial Balance: **TB**
 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ
		6/30/2017	06/30/2018			06/30/2018
8119	Supplies - Umbrella & In-Kind	(1,330.00)	1,390.00		0.00	1,390.00
8119.03	Tree Planting	280.00	18,513.00		0.00	18,513.00
8130	Telephone and internet service	3,048.00	3,061.00		0.00	3,061.00
8263	Equipment Purchase - Office	1,300.00	0.00		0.00	0.00
8265	Software licensing/web hosting	7,523.00	7,922.00		0.00	7,922.00
Subtotal [7200.58]	Supplies	75,331.00	83,300.00		0.00	83,300.00
Subgroup : [7200.] Telephone and Internet						
8131	Basic Service HQ	43.00	3,193.00		0.00	3,193.00
8131.1	Telephone	2,521.00	544.00		0.00	544.00
8138	Internet Service	2,897.00	1,781.00		0.00	1,781.00
Subtotal [7200.60]	Telephone and Internet	5,461.00	5,518.00		0.00	5,518.00
Subgroup : [7200.] Maintenance						
8170.1	Maintenance	0.00	1,726.00		0.00	1,726.00
8211	Custodial	2,358.00	2,160.00		0.00	2,160.00
8212	Maintenance HQ	6,878.00	13,001.00		0.00	13,001.00
8261	Equipment rental	104.00	0.00		0.00	0.00
8262	Equipment Maintenance	2,386.00	3,833.00		0.00	3,833.00
8263.01	Equipment Repair	40.00	1,940.00		0.00	1,940.00
Subtotal [7200.62]	Maintenance	11,766.00	22,660.00		0.00	22,660.00
Subgroup : [7200.] Grant and Contract Expense						
7000	Grant & contract - pass thru	717,287.00	776,553.00		24,820.00	801,373.00
				AJE - 3	24,820.00	
7010	Contracts -program-related	2,400.00	0.00		0.00	0.00
7011	Contracts-Software	2,500.00	6,508.00		0.00	6,508.00
7012	Web Design	0.00	5,000.00		0.00	5,000.00
7020.1	Grants to other organizations	0.00	0.00		10,204.00	10,204.00
				AJE - 6	10,204.00	
Subtotal [7200.64]	Grant and Contract Expense	722,187.00	788,061.00		35,024.00	823,085.00
Subgroup : [7200.] Insurance						
8240	Building, Property Insurance HQ	0.00	1,972.00		0.00	1,972.00
8520	Insurance	480.00	280.00		0.00	280.00

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Trial Balance: **TB**
 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL 6/30/2017	UNADJ 06/30/2018	JE Ref #	AJE	ADJ 06/30/2018
8521	Commercial,prof liability pkg.	6,383.00	4,255.00		0.00	4,255.00
8521.1	Insurance non-employee - paddle	285.00	0.00		0.00	0.00
8523	Workers Comp	2,311.00	1,787.00		0.00	1,787.00
Subtotal [7200.66] Insurance		9,459.00	8,294.00		0.00	8,294.00
Subgroup : [7200. Directors/Officers Insurance						
8525	Officers & Directors Insurance	1,314.00	1,519.00		0.00	1,519.00
Subtotal [7200.68] Directors/Officers Insurance		1,314.00	1,519.00		0.00	1,519.00
Subgroup : [7200. Dues, Fees and Publications						
8180	Books, subscriptions, reference	139.00	0.00		0.00	0.00
8529	Dues, Fees and Publications	50.00	40.00		0.00	40.00
8530	Membership dues - organization	1,185.00	709.00		0.00	709.00
Subtotal [7200.70] Dues, Fees and Publications		1,374.00	749.00		0.00	749.00
Subgroup : [7200. Travel						
8300	Travel	1,083.00	5,882.00		0.00	5,882.00
8311	Travel.	2,071.00	4,853.00		0.00	4,853.00
8313	Meals	3,035.00	583.00		0.00	583.00
8314	Mileage reimb.	17,715.00	17,735.00		0.00	17,735.00
8320	Conferences, convention,meeting	7,618.00	7,444.00		0.00	7,444.00
Subtotal [7200.74] Travel		31,522.00	36,497.00		0.00	36,497.00
Subgroup : [7200. Printing						
8170	Printing	12,365.00	3,807.00		0.00	3,807.00
8171	Design, Photoes, Video	6,575.00	9,762.00		0.00	9,762.00
8172	Printing	5,364.00	18,099.00		0.00	18,099.00
8173	Copying	543.00	153.00		0.00	153.00
Subtotal [7200.78] Printing		24,847.00	31,821.00		0.00	31,821.00
Subgroup : [7200. Postage and Delivery						
8140	Postage and Delivery	12,569.00	7,903.00		0.00	7,903.00
8141	Bulk mail	3,320.00	0.00		0.00	0.00
8142	Meter	1,746.00	1,961.00		0.00	1,961.00
8144	Stamps, ExpMail	2,338.00	1,548.00		0.00	1,548.00

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Trial Balance: **TB**
 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL 6/30/2017	UNADJ 06/30/2018	JE Ref #	AJE	ADJ 06/30/2018
8145	Mailing Service	4,392.00	11,565.00		0.00	11,565.00
Subtotal [7200.82] Postage and Delivery		24,365.00	22,977.00		0.00	22,977.00
Subgroup : [7200. Miscellaneous						
7020	LCP costs for property transfer	198.00	0.00		0.00	0.00
8500	Misc expenses	1.00	0.00		834.00	834.00
Subtotal [7200.84] Miscellaneous		199.00	0.00	AJE - 4	834.00	834.00
Subgroup : [7200. Depreciation and Amortization						
8450	Deprec & amort -allowable	20,204.00	20,899.00		0.00	20,899.00
Subtotal [7200.88] Depreciation and Amortization		20,204.00	20,899.00		0.00	20,899.00
Subgroup : [7200. Advertising						
8550	List rental & Clipping Service	938.00	1,037.00		0.00	1,037.00
8570	Publicity and outreach	7,056.00	(327.00)		0.00	(327.00)
8571	Publicity & Outreach	1,262.00	1,096.00		0.00	1,096.00
Subtotal [7200.90] Advertising		9,256.00	1,806.00		0.00	1,806.00
Subgroup : [7200. Taxes						
8230	Real estate taxes - HQ	1,104.00	1,139.00		0.00	1,139.00
8591	Bank Charges & credit card disc	3,273.00	3,854.00		0.00	3,854.00
8650	Taxes & Bank Fees	628.00	664.00		0.00	664.00
8651	CRWC	473.00	182.00		0.00	182.00
8651.1	Taxes LCP	765.00	0.00		0.00	0.00
Subtotal [7200.05] Taxes		6,243.00	5,839.00		0.00	5,839.00
Subgroup : [7200. Meetings						
8323	Board/State Cnl	679.00	681.00		0.00	681.00
8325	Other meetings	2,872.00	5,588.00		0.00	5,588.00
8335	Staff Training	644.00	2,184.00		0.00	2,184.00
Subtotal [7200.10] Meetings		4,195.00	8,453.00		0.00	8,453.00
Total [7200] Expenses		1,660,604.00	1,810,556.00		25,256.00	1,835,812.00
Operating Expenses		1,660,604.00	1,810,556.00		25,256.00	1,835,812.00

Client: **CRWC - Connecticut River Watershed Council, Inc.**
 Engagement: **FYE 6/30/2018 - Audit**
 Trial Balance: **TB**
 Workpaper: **3600.01 - Financial Statement Grouping Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ
		<u>6/30/2017</u>	<u>06/30/2018</u>			<u>06/30/2018</u>
	Other Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENSE	<u>1,660,604.00</u>	<u>1,810,556.00</u>		<u>25,256.00</u>	<u>1,835,812.00</u>
	NET (INCOME) LOSS	<u>(615,447.00)</u>	<u>(501,593.00)</u>		<u>29,841.00</u>	<u>(471,752.00)</u>
	Sum of Account Groups	0.00	0.00		0.00	0.00

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