

**Lanier, Westerfield, Deal & Proctor**

Certified Public Accountants

Post Office Box 505

Statesboro, Georgia 30459

To the Board of Directors  
Ogeechee - Canoochee Riverkeeper  
P. O. Box 16206  
Savannah, GA 31416

Management is responsible for the accompanying financial statements of Ogeechee - Canoochee Riverkeeper (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statement of activities for the twelve months then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Ogeechee - Canoochee Riverkeeper.

*Lanier, Westerfield, Deal + Proctor*

November 14, 2016

**Ogeechee - Canoochee Riverkeeper  
Statement of Financial Position  
As of December 31, 2015 and 2014**

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**ASSETS**

	<u>2015</u>	<u>2014</u>
<b>CURRENT ASSETS</b>		
Cash - Operating	\$ 25,748.57	\$ 394,368.73
Cash - MM acct	300,027.64	0.00
QNB Invest Mgt Acct	<u>1,237,900.73</u>	<u>1,285,406.06</u>
<b>Total Current Assets</b>	<u>1,563,676.94</u>	<u>1,679,774.79</u>
<b>PROPERTY AND EQUIPMENT</b>		
Office Equipment	2,001.00	2,001.00
Less: Accumulated Depreciation	<u>(2,001.00)</u>	<u>(2,001.00)</u>
<b>Net Property and Equipment</b>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,563,676.94</u>	<u>\$ 1,679,774.79</u>

Ogeechee - Camochee Riverkeeper  
Statement of Financial Position  
As of December 31, 2015 and 2014

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**TOTAL LIABILITIES AND NET ASSETS**

	<u>2015</u>	<u>2014</u>
<b>CURRENT LIABILITIES</b>		
Total Current Liabilities	<u>0.00</u>	<u>0.00</u>
<b>LONG-TERM LIABILITIES</b>		
Total Long-Term Liabilities	<u>0.00</u>	<u>0.00</u>
<b>Net Assets</b>		
Temporarily Restricted Net Assets	309,530.13	354,686.00
Unrestricted Net Assets	<u>1,254,146.81</u>	<u>31,245.95</u>
Total Net Assets	<u>1,563,676.94</u>	<u>385,931.95</u>
<b>TOTAL LIABILITIES AND Net Assets</b>	<u>\$ 1,563,676.94</u>	<u>\$ 385,931.95</u>

**Ogeechee - Canoochee Riverkeeper  
Statement of Activities  
Year Ended December 31, 2015**

	<b>2015</b>
<b>Changes in Unrestricted Net Assets</b>	
<b>Unrestricted Revenues</b>	
Appeal Donation	\$ 8,470.37
Events	48,188.59
Major Donor	13,141.22
Membership	12,308.91
Board Giving	1,175.00
Grants	39,037.00
Program Fees	448.04
Miscellaneous	1,239.27
Gain or Loss on Disposition	(430.07)
Interest Earned	7,227.98
Dividends Earned	15,874.29
Miscellaneous Income	513.73
	<u>147,194.33</u>
<b>Total revenues, gains and other support</b>	<u>147,194.33</u>
<b>Unrestricted Expenses</b>	
Program Services	
Public Education	64,698.14
Water Quality Monitoring	51,560.95
Supporting Services	
General and Administrative	60,833.35
Events and Fundraising	41,043.87
	<u>218,136.31</u>
<b>Total Unrestricted Expenses</b>	<u>218,136.31</u>
<b>Increase (Decrease) in Unrestricted Net Assets</b>	<u><u>\$ (70,941.98)</u></u>
<b>Changes in Temporarily Restricted Net Assets</b>	
Net assets released from restrictions	(45,155.87)
	<u>(45,155.87)</u>
<b>Increase (Decrease) in Temporarily Restricted Net Assets</b>	<u><u>\$ (45,155.87)</u></u>
<b>Total Increase (Decrease) in Net Assets</b>	<u><u>\$ -116,097.85</u></u>

See Accountants' Compilation Report