



## **River Network**

Financial Statements and Other Information  
as of and for the Year Ended September 30, 2013 and  
Report of Independent Accountants

RIVER NETWORK

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## REPORT OF INDEPENDENT ACCOUNTANTS

*The Board of Directors  
River Network:*

We have audited the accompanying financial statements of River Network, which comprise the statement of financial position as of September 30, 2013, and the related statements of activities 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in 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 organization'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 organization'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 River Network as of September 30, 2013, 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.

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 15 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Summarized Comparative Information*

We have previously audited River Network's 2012 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 31, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2012 is consistent, in all material respects, with the audited financial statements from which it has been derived.

A handwritten signature in black ink that reads "Amy C. & Co. LLP". The signature is written in a cursive, flowing style.

January 6, 2014

## RIVER NETWORK

**STATEMENT OF FINANCIAL POSITION**

SEPTEMBER 30, 2013

(WITH COMPARATIVE AMOUNTS FOR 2012)

	<b>2013</b>	<b>2012</b>
<b>Assets:</b>		
Cash and cash equivalents	\$ 52,332	5,009
Accounts receivable	66,258	57,067
Grants and contributions receivable ( <i>note 3</i> )	220,474	413,916
Prepaid expenses	29,555	23,864
Other long-term assets ( <i>note 4</i> )	11,336	11,336
Investments ( <i>note 5</i> )	357,404	444,530
Furniture and equipment ( <i>note 6</i> )	-	-
<b>Total assets</b>	<b>\$ 737,359</b>	<b>955,722</b>
<b>Liabilities:</b>		
Accounts payable and accrued expenses	44,913	95,245
Grants payable	18,735	16,081
Accrued payroll and related expenses	23,626	26,372
Deferred revenue	-	3,789
Deferred rent charges ( <i>note 11</i> )	21,413	8,819
<b>Total liabilities</b>	<b>108,687</b>	<b>150,306</b>
<b>Net assets:</b>		
Unrestricted	107,887	224,292
Temporarily restricted ( <i>note 8</i> )	520,785	581,124
<b>Total net assets</b>	<b>628,672</b>	<b>805,416</b>
Commitments and contingencies ( <i>notes 7, 11, 12, 13, and 14</i> )		
<b>Total liabilities and net assets</b>	<b>\$ 737,359</b>	<b>955,722</b>

See accompanying notes to financial statements.

## RIVER NETWORK

**STATEMENT OF ACTIVITIES**

YEAR ENDED SEPTEMBER 30, 2013  
(WITH COMPARATIVE TOTALS FOR 2012)

	<b>2013</b>			<b>2012</b>
	<b>Unrestricted</b>	<b>Temporarily restricted</b>	<b>Total</b>	
<b>Revenues, gains, and other support:</b>				
Foundation grants and contributions	\$ 122,230	487,500	609,730	664,800
Corporate grants and contributions	89,799	175,000	264,799	562,049
Individual and Board contributions	167,159	10,000	177,159	254,021
Government grants	530,848	–	530,848	406,669
In-kind contributions	10,100	–	10,100	–
Annual River Rally registration fees and sales	190,360	–	190,360	410,605
Partner fees	77,073	–	77,073	77,582
Program services revenue	73,353	–	73,353	151,529
Interest income	6,092	–	6,092	4,711
Net appreciation in the fair value of investments	19,345	–	19,345	62,686
Other	5,764	–	5,764	3,827
Total revenues and gains	1,292,123	672,500	1,964,623	2,598,479
Net assets released from restriction ( <i>note 9</i> )	732,839	(732,839)	–	–
Total revenues, gains, and other support	2,024,962	(60,339)	1,964,623	2,598,479
<b>Expenses (<i>note 10</i>):</b>				
Program services	1,708,391	–	1,708,391	1,955,059
Supporting services:				
Management and general	183,906	–	183,906	218,335
Fundraising	249,070	–	249,070	341,425
Total supporting services	432,976	–	432,976	559,760
Total expenses	2,141,367	–	2,141,367	2,514,819
Increase (decrease) in net assets	(116,405)	(60,339)	(176,744)	83,660
Net assets at beginning of year	224,292	581,124	805,416	721,756
Net assets at end of year	\$ 107,887	520,785	628,672	805,416

See accompanying notes to financial statements.

RIVER NETWORK

**STATEMENT OF CASH FLOWS**

YEAR ENDED SEPTEMBER 30, 2013  
(WITH COMPARATIVE TOTALS FOR 2012)

	<b>2013</b>	<b>2012</b>
<b>Cash flows from operating activities:</b>		
Cash received from contributors, grantors, contractors, and others	\$ 2,109,548	2,339,271
Cash received from interest	6,092	4,711
Cash paid to suppliers, employees, and others	(2,174,788)	(2,480,078)
Net cash used in operating activities	(59,148)	(136,096)
<b>Cash flows from investing activities:</b>		
Proceeds from the sale of investments	138,028	50,228
Purchases of investments	(31,557)	(16,782)
Net cash provided by investing activities	106,471	33,446
Net increase (decrease) in cash and cash equivalents	47,323	(102,650)
Cash and cash equivalents at beginning of year	5,009	107,659
Cash and cash equivalents at end of year	\$ 52,332	5,009

See accompanying notes to financial statements.

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2013

### 1. Organization

River Network's mission is to empower and unite people and communities to protect and restore rivers and other waters that sustain the health of our country.

Founded in 1988, River Network works with over 2,000 state, regional, and local grassroots river and watershed organizations, including hundreds of dues-paying River Network "Partner" organizations. River Network is headquartered in Portland, Oregon, with field staff in Vermont, Maryland, North Carolina, Utah, Wisconsin, California, and Idaho.

River Network envisions a future when every person knows their watershed and is an active caretaker of their local river, lake, stream, or bay.

River Network works toward a day when all people have access to clean, plentiful water.

River Network's current programs cover a wide range of services, from policy and technical assistance on specific issues, such as protecting water quality or climate change, to meeting more organizationally-focused needs, such as building stronger boards, more effective strategic plans, and more successful fundraising programs:

- Our River Leaders Program provides a wide range of training, grant-making, and information exchange services that help watershed groups make the most of their potential, with a special focus on reaching out to low-income and urban communities.

- Our Rivers and Habitat Program helps state and local groups protect and restore freshwater habitats by implementing federal Clean Water Act policy and by engaging with us in a series of "Learning Labs" that pioneer new ways to bring degraded rivers back to health.

- Our Rivers, Water and Energy Program is defining the "blue wedge" of climate control strategies related to water and energy use. Our work focuses on helping local leaders throughout the country reduce energy and water use through smarter, more comprehensive water supply and demand planning.

- Our Rivers and Health Program works in impoverished places like Mississippi, New Mexico, and northern Vermont, helping thousands of ordinary Americans, often Latino, African-American, or Native American, who suffer from cancer and other diseases brought on by water pollution. We provide technical and organizational assistance to empower local groups to understand, investigate and take action to create healthier communities.

- Our signature event, the National River Rally, is the premier annual gathering for river leaders from across the country. It helps build the river community and provides over 600 attendees with information and strategies on critical water issues.

Working together, we are continuing to build a vibrant grassroots movement of citizens, organizations, and decision-makers that has the capacity to protect the long-term health of rivers and communities.



## 2. Summary of Significant Accounting Policies

The significant accounting policies followed by River Network are described below to enhance the usefulness of the financial statements to the reader.

**Basis of Accounting** – The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and the principles of fund accounting. Fund accounting is the procedure by which resources for various purposes are classified for accounting purposes in accordance with activities or objectives specified by donors.

**Basis of Presentation** – River Network has adopted the provisions of Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) No. 958-605, *Revenue Recognition*, and FASB ASC No. 958-205, *Presentation of Financial Statements*. Under these provisions, net assets and all balances and transactions are presented based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of River Network and changes therein are classified and reported as follows:

- *Unrestricted net assets* – Net assets not subject to donor-imposed stipulations.
- *Temporarily restricted net assets* – Net assets subject to donor-imposed stipulations that will be met either by actions of River Network and/or the passage of time.

Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

**Use of Estimates** – The preparation of financial statements in conformity with generally accepted accounting principles requires that management make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. In the opinion of management, such differences, if any, would not be significant.

**Contributions** – Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. Pledges are reported net of an allowance for uncollectible amounts. The allowance is provided based upon management’s judgment, including such factors as prior collection history, type of contribution, and nature of fund-raising activity. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. Amortization of discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

**In-Kind Contributions** – River Network reports as revenue the fair value of contributed services received where the services require specialized skills, are provided by individuals possessing these skills, and represent services that would have been purchased had they not been donated. In-kind contributions of land, equipment, and other materials are recorded where there is an objective basis upon which to value these contributions and where the contributions are an essential part of River Network’s activities. During the year ended September 30, 2013, \$10,100 in contributed program consulting services were recorded.

**Cash Equivalents** – For purposes of the financial statements, River Network considers all liquid investments having initial maturities of three months or less to be cash equivalents.

**Investments** – Investments are carried at fair value. Net appreciation (decline) in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation (decline) of those investments, is reported in the statement of activities. Interest income is accrued as earned, and reported net of investment advisory fees totaling \$3,945 for the year ended September 30, 2013. Security transactions are recorded on a trade date basis.

River Network has some exposure to investment risks, including interest rate, market, and credit risks for both marketable and non-marketable securities. Due to the level of risk exposure, it is possible that near-term valuation changes for investment securities may occur to an extent that could materially affect the amounts reported in the accompanying financial statements.

**Capital Assets and Depreciation** – Generally, furniture and equipment in excess of \$5,000 are capitalized, and reported at cost when purchased and initially at fair value when acquired by gift. Depreciation is provided on a straight-line basis over the estimated useful lives of the respective assets, which is generally five years.

**Revenue Recognition** – All grants and contributions are considered available for unrestricted use unless specifically restricted by the donor. Service revenues are recognized at the time services are provided and the revenues are earned. Partner fees are considered equivalent to unrestricted contributions and are recognized as revenue when received.

**Grants Awarded** – Grants are accrued when awarded by River Network and unconditional. Grants are provided from available resources and in accordance with restrictions imposed by donors.

**Concentrations of Credit Risk** – The organization’s financial instruments consist primarily of cash equivalents, money market funds, mutual funds, equity securities, and fixed income securities, which may subject the organization to concentrations of credit risk as, from time to time, for example, cash balances may exceed amounts insured by the Federal Deposit Insurance Corporation (“FDIC”). In addition, the market value of securities is dependent on the ability of the issuer to honor its contractual commitments, and the investments are subject to changes in market values.

All interest-bearing checking and savings accounts, money market deposit accounts, and certificates of deposit are insured by the FDIC for up to \$250,000 per depositor, per insured bank, for each account ownership category. Prior to January 1, 2013, Section 343 of the Dodd-Frank Wall Street Reform and Consumer Protection Act provided depositors with unlimited coverage for non-interest-bearing transaction accounts. This unlimited protection for noninterest-bearing transaction accounts expired on December 31, 2012, and, beginning January 1, 2013, all accounts at an insured depository institution, including noninterest-bearing transaction accounts, are insured by the FDIC up to \$250,000 per depositor, per insured bank, for each deposit insurance ownership category.

Certain receivables may also, from time to time, subject River Network to concentrations of credit risk. To minimize its exposure to significant losses from customer or donor insolvencies, River Network’s management evaluates the financial condition of its customers and donors, and monitors concentrations of credit risk arising from similar geographic regions, activities, or economic characteristics. When necessary, receivables are reported net of an allowance for uncollectible accounts.

**Income Taxes** – River Network is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law. In addition, River Network has been recognized as a public charity under Sections 170(b)(1)(a)(vi) and 509(a)(1) of the Internal Revenue Code. For tax purposes, River Network’s open audit periods are for the years ended September 30, 2010 through 2012.

River Network has adopted the recognition requirements for uncertain income tax positions as required by FASB ASC No. 740-10, *Income Taxes*. Under this standard, income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities

**Subsequent Events** – As required by FASB ASC No. 855, *Subsequent Events*, subsequent events have been evaluated by management through January 6, 2014, which is the date the financial statements were available to be issued.

**Summarized Financial Information for 2012** – The accompanying financial information as of and for the year ended September 30, 2012 is presented for comparative purposes only and is not intended to represent a complete financial statement presentation.

**Other Significant Accounting Policies** – Other significant accounting policies are set forth in the financial statements and the following notes.

### 3. Grants and Contributions Receivable

Grants and contributions receivable at September 30, 2013 consist of unconditional promises totaling \$220,474, expected to be collected in less than one year.

At September 30, 2013, River Network also had access to an additional \$191,387 in government grants, the receipt of which were conditioned upon the incurrence of allowable costs, as follows:

South Valley Water Reclamation Facility (Habitat)	\$	87,639
EPA Urban Waters (River Leaders) Association of Fish & Wildlife Agencies (Habitat)		84,545
USDA/Forest Service (Monitoring)		11,827
		7,376
	\$	191,387

These grant revenues have not been included in the accompanying financial statements because the associated conditions had not been satisfied as of September 30, 2013.

### 4. Other Long-Term Assets

Other long-term assets at September 30, 2013 represent the following:

Rent deposit	\$	5,436
Land holdings <sup>1</sup>		5,900
	\$	11,336

<sup>1</sup> Land holdings represents a single parcel of land located in Skagit County, Washington, which is held for sale. The asset is carried at its fair value on the date of donation.

## 5. Investments

The following is a summary of investments held at September 30, 2013:

Domestic equity securities	\$	231,765
Corporate bonds		72,590
International equity index funds		16,302
		<hr/>
		320,657
Money market funds		36,747
		<hr/>
	\$	357,404

Investment performance for all accounts managed under investment agreements are reviewed periodically by River Network's finance committee and Board of Directors.

## 6. Furniture and Equipment

A summary of furniture and equipment at September 30, 2013 is as follows:

Furniture and equipment	\$	40,679
Less accumulated depreciation		(40,679)
		<hr/>
	\$	—

## 7. Line of Credit

River Network maintains a line of credit secured by all business assets for up to a total of \$75,000, bearing interest at prime plus 1.5%. At September 30, 2013, no balance was outstanding under this agreement.

## 8. Restrictions and Limitations on Net Asset Balances

Temporarily restricted net assets at September 30, 2013 represent grants, contributions, and other unexpended revenues and gains restricted by donors for the following:

Habitat	\$	208,182
Mobilization/Organizational Development		198,241
River Rescue Fund		61,862
Saving Water, Saving Energy		52,500
		<hr/>
	\$	520,785

## 9. Net Assets Released from Restrictions

During the year ended September 30, 2013, River Network incurred \$732,839 in expenses in satisfaction of the restricted purposes specified by donors, or otherwise satisfied the restrictions by the occurrence of other events. Accordingly, a corresponding amount is reported as a reclassification from temporarily restricted net assets to unrestricted net assets in the accompanying financial statements.

## 10. Expenses

The costs of providing the various programs and other activities of River Network have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

## 11. Operating Leases

River Network leases certain office space and office equipment under noncancellable operating leases that expire in various years through calendar year 2017. At September 30, 2013, the approximate minimum lease commitments for all of the above are as follows:

<i>Years ending September 30,</i>	
2014	\$ 66,392
2015	68,074
2016	69,806
2017	64,390
2018	10,257
	<hr/>
	\$ 278,919

Certain rental charges for office space were discounted during the initial months of the lease arrangement. Therefore, in accordance with generally accepted accounting principles, rent expense is recognized on a straight-line basis over the full lease period, with the difference between the rent expense and the actual rental payments reported as deferred rent charges in the statement of financial position. This amount totaled \$21,413 at September 30, 2013.

Rent expense for office space and office equipment for the year ended September 30, 2013 totaled \$72,216.

## 12. Retirement Plan

River Network provides substantially all employees with a qualified profit-sharing retirement plan as described under Section 401(k) of the Internal Revenue Code. Employees who are over 21 years of age qualify to participate in the plan. Employees may elect to make voluntary contributions to the plan on a pre-tax basis, up to the limits allowed by law, from the first day of the month following employment. During the year ended September 30, 2013, River Network made a discretionary contribution equal to 2.0% of the total annual compensation of each employee. Employees select from several investment options. Contributions to the plan from both employees and River Network vest as accrued. River Network contributed \$17,665 to the plan during the year ended September 30, 2013.

## 13. Commitments

At September 30, 2013, River Network had awarded \$48,502 in grants to various independent entities, the payment of which was conditioned upon the incurrence of allowable costs by the grantee, and the receipt of the associated federal underwriting (see note 3). These grants have not been included in the accompanying financial statements because the associated conditions had not been satisfied as of September 30, 2013.

## 14. Contingencies

Amounts received or receivable under governmental contracts are subject to audit and adjustment by the contracting agencies. Any expenditures or claims disallowed as a result of such audits would become a liability of River Network's general operating funds. In the opinion of River Network's management, any adjustments that might result from such audits would not be material to River Network's overall financial statements.

## 15. Fair Value Measurements

The accompanying financial statements report River Network's investments at fair value. These assets have been classified, for disclosure purposes, based on a hierarchy defined by FASB ASC No. 820, *Fair Value Measurements and Disclosures*. This hierarchy gives the highest ranking to fair values determined using unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest ranking to fair values determined using methodologies and models with unobservable inputs (Level 3).

At September 30, 2013, River Network's financial assets that are reported at fair value on a recurring basis consist of investments totaling \$320,657 (see note 5), which are measured at fair value on a recurring basis using quoted prices for identical assets (i.e., Level 1).

## 16. Statement of Cash Flow Reconciliation

The following presents a reconciliation of the decrease in net assets (as reported on the statement of activities) to net cash used in operating activities (as reported on the statement of cash flows):

Decrease in net assets	\$ (176,744)
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<i>Adjustments to reconcile decrease in net assets to net cash used in operating activities:</i>	
Net appreciation in the fair value of investments	(19,345)
<i>Net changes in:</i>	
Accounts receivable	(9,191)
Grants and contributions receivable	193,442
Prepaid expenses	(5,691)
Accounts payable and accrued expenses	(50,332)
Grants payable	2,654
Accrued payroll and related expenses	(2,746)
Deferred revenue	(3,789)
Deferred rent charges	12,594
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Total adjustments	117,596
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Net cash used in operating activities	\$ (59,148)
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RIVER NETWORK

**SCHEDULE OF FUNCTIONAL EXPENSES**

YEAR ENDED SEPTEMBER 30, 2013  
(WITH COMPARATIVE TOTALS FOR 2012)

	2013						2012
	Program services	Management and general	Supporting services		Total	Total	
Fundraising			Total				
Payroll	\$ 641,469	75,090	166,932	242,022	883,491	961,951	
Payroll taxes and benefits	167,853	19,981	43,581	63,562	231,415	220,910	
Grants	181,764	—	—	—	181,764	269,854	
Professional services	179,750	61,541	5,682	67,223	246,973	328,353	
River Rally and other events expenses	224,074	—	183	183	224,257	380,939	
Printing and publications	29,493	1,665	4,629	6,294	35,787	47,063	
Travel	77,664	439	3,380	3,819	81,483	86,509	
Dues and subscriptions	12,963	—	2,648	2,648	15,611	17,329	
Telephone	19,099	1,741	3,344	5,085	24,184	29,995	
Occupancy	39,738	5,478	9,790	15,268	55,006	83,790	
Supplies and equipment	9,746	935	1,077	2,012	11,758	9,689	
Postage and shipping	12,289	720	1,871	2,591	14,880	14,122	
Program materials	99,458	—	942	942	100,400	27,540	
Bank fees	—	11,749	—	11,749	11,749	15,395	
Meeting expenses	—	1,709	—	1,709	1,709	1,269	
Insurance	4,327	1,288	1,070	2,358	6,685	6,553	
Training costs	4,307	1,175	637	1,812	6,119	6,766	
Other	4,397	395	3,304	3,699	8,096	6,792	
<b>Total expenses</b>	<b>\$ 1,708,391</b>	<b>183,906</b>	<b>249,070</b>	<b>432,976</b>	<b>2,141,367</b>	<b>2,514,819</b>	

**GOVERNING BOARD AND MANAGEMENT**

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**Board of Directors**

Suzi Wilkins Berl, *Chair*  
*Retired Consultant*  
*Asheville, North Carolina*

Lynn Broaddus, *Vice Chair*  
*The Johnson Foundation \**  
*Racine, Wisconsin*

Christopher (Chris) N. Brown,  
*Vice Chair*  
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Robert Zimmerman, *Treasurer*  
*Charles River Watershed*  
*Association \**  
*Weston, Massachusetts*

Mary Ann Dickinson, *Secretary*  
*Alliance for Water Efficiency \**  
*Chicago, Illinois*

Hilary Arens  
*State of Utah: Division of*  
*Water Quality \**  
*Salt Lake City, Utah*

Barbara Horn  
*Colorado Division of Wildlife \**  
*Durango, Colorado*

Robert Kruger  
*Financial Planner*  
*Piedmont, California*

Leslie Lowe  
*UCI Environmental*  
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*Cahaba River Society*  
*Birmingham, Alabama*

Greer Tidwell  
*Bridgestone Americas*  
*Nashville, Tennessee*

Ms. Baljit Wadhwa  
*Global Environment Facility \**  
*Washington, D.C.*

**Management**

Katherine Luscher  
*Interim President*

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\* Company, organization, or agency affiliation listed for identification purposes only.



RIVER NETWORK

**INQUIRIES AND OTHER INFORMATION**

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