Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to *www.irs.gov/Form990PF* for instructions and the latest information.

OMB No 1545-0052

2018

Open to Public Inspection

For calendar year 2018, or tax year beginning 01-01-2018 , and ending 12-31-2018

Name of foundation
STREAM & WETLANDS FOUNDATION

A Employer identification number
31-1357624

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
PO BOX 369

B Telephone number (see instructions)
(740) 654-4016

City or town, state or province, country, and ZIP or foreign postal code
LANCASTER, OH 43130

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐
2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

H Check type of organization ☑ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col (c), *line 16*) ▶$ 26,597,730

J Accounting method ☐ Cash ☑ Accrual
☐ Other (specify)
(Part I, column (d) must be on cash basis)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

Section	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	150,489	150,489	150,489	
	4	Dividends and interest from securities	271,407	271,407	271,407	
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	-1,378			
	b	Gross sales price for all assets on line 6a 305,587				
	7	Capital gain net income (from Part IV, line 2)				
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	2,882,511		2,882,511	
	12	**Total.** Add lines 1 through 11	3,303,029	421,896	3,304,407	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	440,347			
	14	Other employee salaries and wages	360,970		360,970	
	15	Pension plans, employee benefits	149,167		149,167	
	16a	Legal fees (attach schedule)	27,814		27,814	
	b	Accounting fees (attach schedule)	19,736		19,736	
	c	Other professional fees (attach schedule)				
	17	Interest	2,933		2,933	
	18	Taxes (attach schedule) (see instructions)	4,070		4,070	
	19	Depreciation (attach schedule) and depletion	53,170		53,170	
	20	Occupancy				
	21	Travel, conferences, and meetings	43,162		43,162	
	22	Printing and publications				
	23	Other expenses (attach schedule)	295,484		295,484	
	24	**Total operating and administrative expenses.** Add lines 13 through 23	1,396,853	0	956,506	0
	25	Contributions, gifts, grants paid	98,626			98,626
	26	**Total expenses and disbursements.** Add lines 24 and 25	1,495,479	0	956,506	98,626
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	1,807,550			
	b	**Net investment income** (if negative, enter -0-)		421,896		
	c	**Adjusted net income** (if negative, enter -0-)			2,347,901	

Part II	Balance Sheets — Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets 1	Cash—non-interest-bearing			
2	Savings and temporary cash investments	2,952,138	3,409,818	3,409,818
3	Accounts receivable ▶ 496,024			
	Less allowance for doubtful accounts ▶	507,442	496,024	496,024
4	Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
7	Other notes and loans receivable (attach schedule) ▶			
	Less allowance for doubtful accounts ▶			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges	9,428	9,680	9,428
10a	Investments—U S and state government obligations (attach schedule)			
b	Investments—corporate stock (attach schedule)			
c	Investments—corporate bonds (attach schedule)	11,790,039	15,795,144	15,795,144
11	Investments—land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
12	Investments—mortgage loans			
13	Investments—other (attach schedule)			
14	Land, buildings, and equipment basis ▶ 477,584			
	Less accumulated depreciation (attach schedule) ▶ 124,256	279,562	353,328	353,328
15	Other assets (describe ▶)	6,313,076	6,533,988	6,533,988
16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	21,851,685	26,597,982	26,597,730
Liabilities 17	Accounts payable and accrued expenses	45,709	532,498	
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)			
22	Other liabilities (describe ▶)	10,834,658	14,194,047	
23	**Total liabilities**(add lines 17 through 22)	10,880,367	14,726,545	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☑ and complete lines 24 through 26 and lines 30 and 31.**			
24	Unrestricted	1,200,844	-7,499	
25	Temporarily restricted	9,770,474	11,878,936	
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
27	Capital stock, trust principal, or current funds			
28	Paid-in or capital surplus, or land, bldg , and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds			
30	**Total net assets or fund balances** (see instructions)	10,971,318	11,871,437	
31	**Total liabilities and net assets/fund balances** (see instructions)	21,851,685	26,597,982	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	10,971,318
2	Enter amount from Part I, line 27a	2	1,807,550
3	Other increases not included in line 2 (itemize) ▶	3	-907,431
4	Add lines 1, 2, and 3	4	11,871,437
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	11,871,437

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a			

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2017	58,688		
2016	42,426		
2015	41,193		
2014	34,250		
2013	3,503		

2	**Total** of line 1, column (d)	2	
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	
4	Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	0
5	Multiply line 4 by line 3	5	
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	4,219
7	Add lines 5 and 6	7	4,219
8	Enter qualifying distributions from Part XII, line 4	8	98,626

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI **Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ________ **(attach copy of letter if necessary–see instructions)**		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☑ and enter 1% of Part I, line 27b	**1**	4,219
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	**2**	
3	Add lines 1 and 2	**3**	4,219
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	**4**	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	**5**	4,219
6	Credits/Payments		
a	2018 estimated tax payments and 2017 overpayment credited to 2018 — **6a** 2,300		
b	Exempt foreign organizations—tax withheld at source — **6b**		
c	Tax paid with application for extension of time to file (Form 8868) — **6c**		
d	Backup withholding erroneously withheld — **6d**		
7	Total credits and payments Add lines 6a through 6d	**7**	2,300
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached	**8**	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	**9**	1,919
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	**10**	
11	Enter the amount of line 10 to be **Credited to 2019 estimated tax** ▶ **Refunded** ▶	**11**	

Part VII-A **Statements Regarding Activities**

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	**1a**		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition)	**1b**		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c	Did the foundation file **Form 1120-POL** for this year?	**1c**		
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	**2**		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	**3**		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	**4a**		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	**4b**		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	**5**		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	**6**	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	**7**	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶OH			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	**8b**	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2018 or the taxable year beginning in 2018? See the instructions for Part XIV If "Yes," complete Part XIV	**9**		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	**10**		No

Part VII-A Statements Regarding Activities (continued)

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule See instructions.	**11**		**No**
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement See instructions	**12**		**No**
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	**13**	**Yes**	

Website address ▶HTTP //STREAMANDWETLANDS ORG/

14 The books are in care of ▶VINCENT MESSERLY Telephone no ▶(740) 654-4016

Located at ▶PO BOX 369 LANCASTER OH ZIP+4 ▶43130

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —check here . . . ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year . . . ▶ | **15** |

			Yes	No
16	At any time during calendar year 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	**16**		**No**
	See the instructions for exceptions and filing requirements for FinCEN Form 114 If "Yes", enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance? See instructions	**1b**		
	Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2018?.	**1c**		
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018?. ☐ Yes ☑ No If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	**2b**		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2018 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2018).*	**3b**		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	**4a**		**No**
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2018?	**4b**		**No**

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? See instructions. ☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance? See instructions	5b		
	Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53 4945–5(d)			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	If "Yes" to 6b, file Form 8870			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment during the year? ☐ Yes ☑ No			

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
See Additional Data Table				

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
NONE				

Total number of other employees paid over $50,000. ▶

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over $50,000 for professional services. . . . . ▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 . . . . ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part Foreign foundations,see instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	0
b	Average of monthly cash balances	1b	0
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	0
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	0
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	0
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	0
6	**Minimum investment return.** Enter 5% of line 5	6	0

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6			1	
2a	Tax on investment income for 2018 from Part VI, line 5	2a	4,219		
b	Income tax for 2018 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	4,219
3	Distributable amount before adjustments Subtract line 2c from line 1			3	
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	0

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	98,626
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	98,626
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b See instructions	5	4,219
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	94,407

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				0
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2018				
a From 2013. . . . 3,550				
b From 2014. . . . 34,306				
c From 2015. . . . 41,815				
d From 2016. . . . 43,339				
e From 2017. . . . 60,972				
f **Total** of lines 3a through e.	183,982			
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ $ 98,626				
a Applied to 2017, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2018 distributable amount.				
e Remaining amount distributed out of corpus	98,626			
5 Excess distributions carryover applied to 2018 *(If an amount appears in column (d), the same amount must be shown in column (a))*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	282,608			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount —see instructions				
e Undistributed income for 2017 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions)	3,550			
9 **Excess distributions carryover to 2019.** Subtract lines 7 and 8 from line 6a	279,058			
10 Analysis of line 9				
a Excess from 2014. . . 34,306				
b Excess from 2015. . . 41,815				
c Excess from 2016. . . 43,339				
d Excess from 2017. . . 60,972				
e Excess from 2018. . . 98,626				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2018, enter the date of the ruling. . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2018	**(b)** 2017	**(c)** 2016	**(d)** 2015	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon **a** "Assets" alternative test—enter **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ ☑ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc to individuals or organizations under other conditions, complete items 2a, b, c, and d See instructions

a The name, address, and telephone number or email address of the person to whom applications should be addressed

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data Table				
Total . . . . ▶ **3a**				
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments			14	150,489	
4 Dividends and interest from securities. . . .			14	271,407	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory					-1,378
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a SALE OF MITIGATION CREDIT					2,826,272
b SHAW HWY PROPERTIES LLC			30	21,505	
c ECOLOGICAL RESOURCE PARTNER			30	34,734	
d					
e					
12 Subtotal Add columns (b), (d), and (e). .				478,135	2,824,894

13 Total. Add line 12, columns (b), (d), and (e). 13 3,303,029

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
11A	WETLANDS AND STREAM MITIGATION PROGRAMS ARE THE SOLE ACTIVITIES THROUGH WHICH THE ORGANIZATION ACCOMPLISHES ITS EXEMPT PURPOSE

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501 (c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge

****** | 2019-05-08 | ******

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☐	PTIN
DAVID A SPICER		2019-05-10		P01220054
Firm's name ▶ MCLAIN HILL RUGG & ASSOC INC				Firm's EIN ▶31-1038077
Firm's address ▶ 137 S BROAD ST LANCASTER, OH 431304303				Phone no (740) 687-6313

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
VINCE MESSERLY 123 S BROAD ST PO BOX 369 LANCASTER, OH 43130	PRESIDENT 000 00	440,347	0	0
SCOTT DORAN 65 EAST STATE ST SUITE 1000 COLUMBUS, OH 43215	SECRETARY 000 00	0	0	0
RANDY STRAUSS 1025 MILIAN AVENUE AMHERST, OH 44001	TREASURER 000 00	0	0	0
BOB MONCHEIN 17170 MENNELL RD GRAFTON, OH 44044	CHAIRMAN 000 00	0	0	0
DON BARR 7059 OLD MILL ROAD CHESTERLAND, OH 44026	TRUSTEE 000 00	0	0	0
BAILEY STANBERY 3225 HAUGHTON ST TOLEDO, OH 43606	TRUSTEE 000 00	0	0	0
FRED TOBIN 7067 WILD FOX RUN AVE NW MASSILLON, OH 44646	TRUSTEE 000 00	0	0	0
JOHN PAVLIS 4100 HARRISON AVE NW NORTH CANTON, OH 44709	TRUSTEE 000 00	0	0	0
BARBARA BENNETT 266 CREEKSIDE CIRCLE NEW CANTON, OH 44720	TRUSTEE 000 00	0	0	0

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
LANCASTER FESTIVAL 117 WHEELING ST LANCASTER, OH 43130	NONE	501C3	DONATION	1,000
AHAPO BOX 1212 LANCASTER, OH 43130	NONE	501C3	DONATION	8,000
ASCE CENTRAL OHIO970 DUBLIN RD COLUMBUS, OH 43215	NONE	501C3	SPONSORSHIP	250
Total . . . . ▶ **3a**				98,626

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
FAIRFIELD MEDICAL CENTER 401 N EWING ST LANCASTER, OH 43130	NONE	501C3	DONATION	500
GRANVILLE EXEMPTED SD 248 NEW BURG ST GRANVILLE, OH 43023	NONE	501C3	GRANT	1,000
WILLIAM V FISHER CATHOLIC 1803 GRANVILLE PIKE LANCASTER, OH 43130	NONE	501C3	DONATION	150
Total . . . . ▶ **3a**				98,626

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
UNIVERSITY OF DAYTON 300 COLLEGE PARK DAYTON, OH 45469	NONE	501C3	SPONSORSHIP	500
LANCASTER ARTS AND CIVICS CLUB PO BOX 165 LANCASTER, OH 43130	NONE	501C3	DONATION	100
RURAL ACTION 9030 HOCKING HILLS DRIVE THE PLAINS, OH 45780	NONE	501C3	DONATION	40,000
Total . . . . ▶ **3a**				98,626

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
FGCU10501 FGCU BLVD FORT MEYERS, FL 33965	NONE	501C3	GRANT	38,872
CLEVELAND MUSEUM NATURAL HISTORY 1 WADE OVAL DR CLEVELAND, OH 44106	NONE	501C3	SPONSORSHIP	250
BOY SCOUTS-CAMP LAZARUS 4422 COLUMBUS PIKE DELEWARE, OH 43015	NONE	501C3	DONATION	6,739
Total . . . . ▶ **3a**				98,626

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
PELETONIA450 W BROAD ST COLUMBUS, OH 43215	NONE	501C3	DONATION	1,015
CURE FOR DIABETES RIDE 26 BROADWAY 14TH FLOOR NEW YORK, NY 10004	NONE	501C3	DONATION	250
Total . . . . ▶ **3a**				98,626

TY 2018 Accounting Fees Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	19,736		19,736	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2018 Depreciation Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
OFFICE FURNITURE	2006-03-01	7,976	7,976	S/L	7 0000				
GENERATOR	2007-03-23	1,944	1,944	S/L	7 0000				
DRAFTING STOOL (AARON)	2007-07-01	325	325	S/L	7 0000				
OFFICE CHAIR	2014-04-22	1,073	562	S/L	7 0000	154			
DELL OPTIPLEX COMPUTER	2014-06-05	1,509	1,082	S/L	5 0000	302			
2015 CHEVY SUBURBAN (TRADE 23)	2015-03-31	58,691	32,280	S/L	5 0000	11,738			
DELL LATITUDE LAPTOP	2015-04-13	1,363	750	S/L	5 0000	204			
GPS SYSTEM	2015-05-11	8,805	4,696	S/L	5 0000	1,468			
SONIC WALL NETWORK (VPN)	2015-09-15	1,542	720	S/L	5 0000	308			
DELL OPTIPLEX COMPUTER	2015-09-08	2,092	976	S/L	5 0000	419			
BUFFALO BACKUP UNIT	2015-09-08	1,130	527	S/L	5 0000	227			
TAYLOR CHEVROLET (AARON'S TRUCK)	2016-10-21	57,180	13,342	S/L	5 0000	11,436			
CABINETS	2017-02-01	11,137	1,458	S/L	7 0000	1,591			
DEPOSIT VINCE'S DESK & FF	2017-02-01	9,000	1,179	S/L	7 0000	1,285			
OFFICE FURNITURE	2017-02-01	22,169	2,903	S/L	7 0000	3,167			
CABINETS INSTALLATION	2017-02-01	2,452	321	S/L	7 0000	350			
GRANITE COUNTER TOPS	2017-02-01	1,084	142	S/L	7 0000	155			
WINDOWS SERVER	2017-02-01	1,268	232	S/L	5 0000	254			
DELL POWEREDGE POWER SERVER	2017-02-01	4,111	754	S/L	5 0000	822			
SUITE 238 RENOVATIONS	2017-02-01	34,211	804	S/L	39 0000	877			

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
SUITE 238 RENOVATIONS	2017-02-01	8,228	193	S/L	39 0000	211			
ELECTRICAL-SUITE 238	2017-02-01	6,968	164	S/L	39 0000	178			
CEILING GRID & INSTALL	2017-02-01	5,289	124	S/L	39 0000	136			
FLOORING	2017-02-01	15,110	1,979	S/L	7 0000	2,158			
FURNITURE	2017-02-01	9,939	1,302	S/L	7 0000	1,419			
CABINETS	2017-02-01	6,775	887	S/L	7 0000	968			
SUITE 238 RENOVATIONS	2017-02-01	6,537	154	S/L	39 0000	167			
SUITE238 OFFICE DESIGN	2017-03-07	6,900	147	S/L	39 0000	177			
PICTURE & INSTALLATION	2017-08-29	5,895	281	S/L	7 0000	842			
RENOVATIONS-ADDITIONAL SPACE	2018-02-23	8,570		S/L	39 0000	183			
RENOVATIONS-ADDITIONAL SPACE	2018-02-23	9,976		S/L	39 0000	213			
OFFICE/KITCHEN CABINETS	2018-02-23	5,500		S/L	7 0000	655			
GLASS WALL	2018-02-23	9,923		S/L	39 0000	212			
OFFICE/KITCHEN CABINETS	2018-02-23	5,060		S/L	7 0000	602			
RENOVATIONS-ADDITIONAL SPACE	2018-02-23	18,035		S/L	39 0000	385			
BATHROOM & KITCHEN COUNTERTOPS	2018-02-23	1,600		S/L	7 0000	190			
PLUMBING, BRICK FOR WALL	2018-02-23	9,968		S/L	39 0000	213			
FLOOR COVERINGS	2018-02-23	5,108		S/L	7 0000	608			
ELECTRIC SUPPLY-FIXTURES	2018-02-23	5,268		S/L	39 0000	113			
DEMO, MATERIAL, DUMPSTER	2018-02-23	8,443		S/L	39 0000	180			

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
ELECTRIC, RENOVATION, MATERIAL	2018-02-23	6,578		S/L	39 0000	141			
LIGHT FIXTURES & INSTALL	2018-02-23	7,968		S/L	7 0000	949			
RENOVATIONS-ADDITIONAL SPACE	2018-02-23	8,695		S/L	39 0000	186			
FLOOR COVERINGS	2018-02-23	6,077		S/L	7 0000	723			
RENOVATIONS-ADDITIONAL SPACE	2018-02-23	2,368		S/L	39 0000	51			
REFRIGERATOR, 2 TVS, SINK, BLINDS, LIGHT FIXT	2018-02-23	12,825		S/L	7 0000	1,527			
DESK (WORKSTATION), CHAIRS, TABLE	2018-02-23	7,279		S/L	7 0000	867			
BLINDS & COUNTERTOPS	2018-02-23	1,224		S/L	7 0000	146			
PAINTING, ELECTRIC, PLUMBING	2018-02-23	8,959		S/L	39 0000	191			
COUNTERTOPS	2018-02-23	1,495		S/L	7 0000	178			
DELL OPTIPLEX 5050 (MEGAN)	2018-02-16	1,979		S/L	5 0000	330			
DELL PRECISION TOWER 5000 SERIES (AARON)	2018-02-16	4,045		S/L	5 0000	674			
CAMERA	2018-03-01	3,399		S/L	5 0000	567			
PHASE 2 OFFICE LAYOUT	2018-04-03	3,619		S/L	39 0000	70			
OFFICE FURNITURE-MEGAN'S OFFICE	2018-04-04	4,395		S/L	7 0000	471			
DESK & FURNITURE-AARON'S OFFICE	2018-04-11	9,888		S/L	7 0000	1,059			
CHAIRS-MEGAN'S OFFICE	2018-04-16	2,883		S/L	7 0000	275			
GPS SYSTEM	2018-10-22	5,925		S/L	5 0000	198			
								53,170	

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TY 2018 Gain/Loss from Sale of Other Assets Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Gain Loss Sale Other Assets Schedule

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
DELL LATITUDE LAPTOP	2015-04	PURCHASE	2018-10			1,363			-409	954
GPS SYSTEM	2015-05	PURCHASE	2018-11		5,000	8,805			2,359	6,164
JP MORGAN MID CAP EQUITY	2017-12	PURCHASE	2018-11		25,000	24,808			192	
AMERICAN CAP INC BUILDER	2014-12	PURCHASE	2018-11		265,587	269,107			-3,520	
NATOMAS USD CA ELEC	2013-07	PURCHASE	2018-09		10,000	10,000				

TY 2018 Investments Corporate Bonds Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Investments Corporate Bonds Schedule

Name of Bond	End of Year Book Value	End of Year Fair Market Value
	15,795,144	15,795,144

TY 2018 Land, Etc. Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
EQUIPMENT	477,584	124,256	353,328	353,328

TY 2018 Legal Fees Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MITIGATION CONSULTING	27,814		27,814	

TY 2018 Other Assets Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Other Assets Schedule

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
CAPITALIZE CONSTRUCTION COSTS	2,772,380	2,679,653	2,679,653
INVESTMENT IN SHAW HWY PROPERTIES	2,726,481	2,747,985	2,747,985
EXCECUTIVE DEFERRED COMPENSATION	461,488	668,889	668,889
LEASE SECURITY DEPOSIT	1,500	1,500	1,500
ECOLOGICAL RESOURCE PARTNERS LLP INV	351,227	435,961	435,961

TY 2018 Other Expenses Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
BANK CHARGES	13		13	
COMPUTER REPAIR/MAINTENANCE	13,459		13,459	
INSURANCE	13,419		13,419	
INTERNET EXPENSE	6,380		6,380	
MEALS AND ENTERTAINMENT	23,478		23,478	
MISC CONSULTING EXPENSE	96,066		96,066	
MISC EXPENSE	1,836		1,836	
OFFICE SUPPLIES	19,765		19,765	
POSTAGE	4,184		4,184	

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PROMOTION	58,831		58,831	
SEMINARS	6,224		6,224	
TELEPHONE	5,099		5,099	
MEMBERSHIP DUES	8,407		8,407	
COPYING	3,010		3,010	
OFFICE RENT/PARKING	35,313		35,313	

TY 2018 Other Income Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
SALE OF MITIGATION CREDIT	2,826,272		2,826,272
SHAW HWY PROPERTIES LLC	21,505		21,505
ECOLOGICAL RESOURCE PARTNERS	34,734		34,734

TY 2018 Other Increases Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Description	Amount
UNREALIZED GAIN ON INVESTMENTS	-489,441
PRIOR PERIOD ADJUSTMENT	-417,990

TY 2018 Other Liabilities Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Description	Beginning of Year - Book Value	End of Year - Book Value
RESERVES	747,620	677,760
ACCRUED CONSTRUCTION COSTS	7,318,893	10,194,025
DEPOSITS	1,119,043	2,284,675
MAINTENANCE	145,120	151,620
ACCRUED GRANTS	36,168	39,436
ACCRUED 401K CONTRIBUTION	36,627	25,958
ACCRUED INTEREST		2,933
ACCRUED BONUS	111,352	44,625
DEFERRED EMPLOYEE BENEFITS	721,309	773,015
NOTE PAYABLE - ECO RESOURCE PARTNERS	598,526	

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TY 2018 Taxes Schedule

Name: STREAM & WETLANDS FOUNDATION

EIN: 31-1357624

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WORKERS COMPENSATION	237		237	
OTHER TAXES	3,833		3,833	