

Form **990**

Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**  
**Open to Public Inspection**

**A** For the 2018 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization: **FRIENDS OF THE ROUGE**  
 Doing business as: \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address): **650 CHURCH STREET SUITE 209**  
 Room/suite: \_\_\_\_\_  
 City or town, state or province, country and ZIP or foreign postal code: **PLYMOUTH MI 48170**

**D** Employer identification number: **\*\*-\*\*\*2879**

**E** Telephone number: **734-927-4900**

**G** Gross receipts: **598,565**

**F** Name and address of principal officer:  
**MICHAEL DARGA**  
**650 CHURCH STREET SUITE 209**  
**PLYMOUTH MI 48170**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. (see instructions)

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: **WWW.THEROUGE.ORG** **H(c)** Group exemption number ▶ \_\_\_\_\_

**K** Form of organization:  Corporation  Trust  Association  Other ▶ \_\_\_\_\_

**L** Year of formation: **1986** **M** State of legal domicile: **MI**

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>PROMOTE RESTORATION AND STEWARDSHIP OF THE ROUGE RIVER ECOSYSTEM THROUGH EDUCATION, CITIZEN INVOLVEMENT AND OTHER COLLABORATIVE EFFORTS.</b>		
	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	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	7
	6 Total number of volunteers (estimate if necessary)	6	5199
	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 38	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	848,250	484,493
	9 Program service revenue (Part VIII, line 2g)		0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	17,723	12,180
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	49,274	36,506
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	915,247	533,179
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	353,854	404,801
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>56,255</b>		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	160,317	340,067
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	514,171	744,868
19 Revenue less expenses. Subtract line 18 from line 12	401,076	-211,689	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	1,044,430	945,895
	21 Total liabilities (Part X, line 26)	43,030	159,809
	22 Net assets or fund balances. Subtract line 21 from line 20	1,001,400	786,086

**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: *[Signature]* Date: **06-21-2019**  
**MICHAEL DARGA** **PRESIDENT**  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: **KAREN R. MONTAMBEAU, CPA** Preparer's signature: *[Signature]* Date: **05/24/19** Check  if self-employed PTIN: **\*\*\*\*\***  
 Firm's name: **COLE, NEWTON & DURAN, CPA'S** Firm's EIN: **\*\* - \*\*\* 6599**  
 Firm's address: **33762 SCHOOLCRAFT RD LIVONIA, MI 48150-1506** Phone no.: **734-427-2030**

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2018)

**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:

**PROMOTE RESTORATION AND STEWARDSHIP OF THE ROUGE RIVER ECOSYSTEM THROUGH EDUCATION, CITIZEN INVOLVEMENT AND OTHER COLLABORATIVE EFFORTS.**

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 \$ **500,974** including grants of \$ ) (Revenue \$ )  
**PROMOTION OF THE RESTORATION OF THE ROUGE RIVER WATERSHED THROUGH PUBLIC EDUCATION AND PARTICIPATION.**

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses **▶ 500,974**

**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>	<b>X</b>	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	<b>X</b>	
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>		<b>X</b>
4 <b>Section 501(c)(3) organizations.</b> 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>		<b>X</b>
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>		<b>X</b>
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>		<b>X</b>
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>		<b>X</b>
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>		<b>X</b>
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>		<b>X</b>
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>	<b>X</b>	
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>	<b>X</b>	
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>		<b>X</b>
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>		<b>X</b>
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>		<b>X</b>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<b>X</b>	
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>	<b>X</b>	
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>	<b>X</b>	
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>		<b>X</b>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<b>X</b>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
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>		<b>X</b>
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>		<b>X</b>
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>		<b>X</b>
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> (see instructions)		<b>X</b>
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>	<b>X</b>	
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>		<b>X</b>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		<b>X</b>
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>		<b>X</b>

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b			
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?		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d			
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part I		X
25b			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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
28a			X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28b			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? If "Yes," complete Schedule L, Part IV		X
28c			X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
29			X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
30			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
31			X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
32			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? If "Yes," complete Schedule R, Part I		X
33			X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
34			X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35a			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)? If "Yes," complete Schedule R, Part V, line 2		
35b			
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
36			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? If "Yes," complete Schedule R, Part VI		X
37			X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	
38		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		
1a			3
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1b			0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
1c			

**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
<b>2a</b>	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		
	2a		7
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
<b>4a</b>	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)?		<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country: <b>▶</b> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	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?		<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?		
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		7d
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	13a	
<b>b</b>	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	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	14a	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	<b>X</b>

**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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent		
<b>2</b>	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?		<b>X</b>
<b>3</b>	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?		<b>X</b>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
<b>6</b>	Did the organization have members or stockholders?		<b>X</b>
<b>7a</b>	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?	<b>X</b>	
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>X</b>	
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	a The governing body?	<b>X</b>	
<b>8b</b>	b Each committee with authority to act on behalf of the governing body?	<b>X</b>	
<b>9</b>	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		<b>X</b>

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		<b>X</b>
<b>10b</b>	b 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?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>X</b>	
<b>11b</b>	b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>X</b>	
<b>12b</b>	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>X</b>	
<b>12c</b>	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>X</b>	
<b>13</b>	Did the organization have a written whistleblower policy?	<b>X</b>	
<b>14</b>	Did the organization have a written document retention and destruction policy?	<b>X</b>	
<b>15</b>	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?		
<b>15a</b>	a The organization's CEO, Executive Director, or top management official	<b>X</b>	
<b>15b</b>	b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	<b>X</b>	
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<b>X</b>
<b>16b</b>	b 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**

<b>17</b>	List the states with which a copy of this Form 990 is required to be filed ▶ <b>MI</b>
<b>18</b>	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A 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. <input checked="" type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
<b>19</b>	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.
<b>20</b>	State the name, address, and telephone number of the person who possesses the organization's books and records ▶ <b>MARIE MCCORMICK</b> 650 CHURCH STREET SUITE 209 <b>PLYMOUTH</b> <b>MI 48170</b> <b>734-927-4900</b>

**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 dotted 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) <b>MICHAEL DARGA</b>	3.00									
PRESIDENT	0.00	X		X			0	0	0	
(2) <b>ALICE BAILEY</b>	3.00									
VICE PRESIDENT	0.00	X		X			0	0	0	
(3) <b>SUSAN THOMPSON</b>	3.00									
SECRETARY	0.00	X		X			0	0	0	
(4) <b>ANDREW HOFFMAN</b>	3.00									
TREASURER	0.00	X		X			0	0	0	
(5) <b>PAUL DRAUS</b>	5.00									
DIRECTOR	0.00	X					0	0	0	
(6) <b>ORIN GELDERLOOS</b>	5.00									
DIRECTOR	0.00	X					0	0	0	
(7) <b>JOHN KELLY</b>	5.00									
DIRECTOR	0.00	X					0	0	0	
(8) <b>SCOT MARTIN</b>	5.00									
DIRECTOR	0.00	X					0	0	0	
(9) <b>MIKE MCNULTY</b>	5.00									
DIRECTOR	0.00	X					0	0	0	
(10) <b>DAVE NORWOOD</b>	5.00									
DIRECTOR	0.00	X					0	0	0	
(11) <b>BETSY PALAZZOLA</b>	5.00									
DIRECTOR	0.00	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 dotted 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			
(12) <b>BRANDY SIEDLACZEK</b>	5.00									
DIRECTOR	0.00	X						0	0	
(13) <b>AL VANKERCKHOVE</b>	5.00									
DIRECTOR	0.00	X						0	0	
(14) <b>LAURA WAGNER</b>	5.00									
DIRECTOR	0.00	X						0	0	
(15) <b>MARIE MCCORMICK</b>	40.00									
EXECUTIVE DIRECTOR	0.00			X				75,277	0	
<b>1b Sub-total</b>								<b>75,277</b>	<b>1,425</b>	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>75,277</b>	<b>1,425</b>	

**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
<b>3</b> 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>		<b>X</b>
<b>4</b> 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>		<b>X</b>
<b>5</b> 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>		<b>X</b>

**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

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b> 29,200				
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b> 97,689				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 357,604				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ 9,350					
	<b>h Total.</b> Add lines 1a-1f		<b>484,493</b>			
<b>Program Service Revenue</b>	<b>2a</b> .....	Busn. Code				
	<b>b</b> .....					
	<b>c</b> .....					
	<b>d</b> .....					
	<b>e</b> .....					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		10,360	10,360		
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
	<b>b</b> Less: rental exps.					
	<b>c</b> Rental inc. or (loss)					
	<b>d</b> Net rental income or (loss)					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	57,847			
		(ii) Other				
		<b>b</b> Less: cost or other basis & sales exps.	56,027			
		<b>c</b> Gain or (loss)	1,820			
	<b>d</b> Net gain or (loss)		1,820	1,820		
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>	41,572			
		<b>b</b> Less: direct expenses	9,359			
<b>c</b> Net income or (loss) from fundraising events			32,213			
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
	<b>b</b> Less: direct expenses					
	<b>c</b> Net income or (loss) from gaming activities					
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b>					
	<b>b</b> Less: cost of goods sold					
	<b>c</b> Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Busn. Code				
<b>11a</b> MISCELLANEOUS	900099	4,293	4,293			
<b>b</b> .....						
<b>c</b> .....						
<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d		4,293				
<b>12 Total revenue.</b> See instructions.		533,179	16,473	0	0	

**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 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(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	77,106	12,337	52,432	12,337
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	327,695	186,464	107,704	33,527
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	1,850		1,850	
c Accounting	13,660	13,660		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	4,872		4,872	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	19,959	19,959		
12 Advertising and promotion	3,330	2,431	599	300
13 Office expenses	22,100	16,133	3,978	1,989
14 Information technology	16,428	11,992	2,957	1,479
15 Royalties				
16 Occupancy	34,131	24,916	6,143	3,072
17 Travel	5,688	4,152	1,024	512
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,571	2,607	643	321
20 Interest	1,527	1,115	275	137
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,261	9,681	2,387	1,193
23 Insurance	4,350	3,175	783	392
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 PROJECT EXPENSES	184,278	184,278		
b MISCELLANEOUS EXPENSES	5,434	3,966	979	489
c MOVING EXPENSES	2,800	2,044	504	252
d AUTO MAINTENANCE	1,742	1,271	314	157
e All other expenses	1,086	793	195	98
25 Total functional expenses. Add lines 1 through 24e	744,868	500,974	187,639	56,255
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 <input type="checkbox"/> 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) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest bearing	243,733	1	126,233
	<b>2</b> Savings and temporary cash investments	1,153	2	2,809
	<b>3</b> Pledges and grants receivable, net	286,381	3	214,095
	<b>4</b> Accounts receivable, net	6,723	4	7,367
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	<b>6</b> 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 instructions). Complete Part II of Schedule L		6	
	<b>7</b> Notes and loans receivable, net		7	
	<b>8</b> Inventories for sale or use		8	
	<b>9</b> Prepaid expenses and deferred charges	4,882	9	6,626
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 199,030		
	<b>b</b> Less: accumulated depreciation	10b 39,381	10c 19,191	159,649
	<b>11</b> Investments—publicly traded securities	482,367	11	429,116
	<b>12</b> Investments—other securities. See Part IV, line 11		12	
	<b>13</b> Investments—program-related. See Part IV, line 11		13	
	<b>14</b> Intangible assets		14	
	<b>15</b> Other assets. See Part IV, line 11		15	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,044,430	16	945,895	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	17,030	17	39,931
	<b>18</b> Grants payable		18	
	<b>19</b> Deferred revenue		19	
	<b>20</b> Tax-exempt bond liabilities		20	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	<b>22</b> 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		22	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		23	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		24	
	<b>25</b> 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	26,000	25	119,878
	<b>26 Total liabilities.</b> Add lines 17 through 25	43,030	26	159,809
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	594,740	27	457,086
	<b>28</b> Temporarily restricted net assets	406,660	28	329,000
	<b>29</b> Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		30	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		31	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		32	
<b>33 Total net assets or fund balances</b>	1,001,400	33	786,086	
<b>34 Total liabilities and net assets/fund balances</b>	1,044,430	34	945,895	

**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	533,179
2	Total expenses (must equal Part IX, column (A), line 25)	2	744,868
3	Revenue less expenses. Subtract line 2 from line 1	3	-211,689
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,001,400
5	Net unrealized gains (losses) on investments	5	-25,960
6	Donated services and use of facilities	6	22,335
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	786,086

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 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.
- 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?
- 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.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

**FRIENDS OF THE ROUGE**

Employer identification number

**\*\*-\*\*\*2879**

**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  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).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**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**

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	90,969	377,994	341,712	848,250	484,493	2,143,418
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	90,969	377,994	341,712	848,250	484,493	2,143,418
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						2,143,418

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4	90,969	377,994	341,712	848,250	484,493	2,143,418
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	15,620	3,176	11,778	8,815	10,360	49,749
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						2,193,167
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	181,281
<b>13 First five years.</b> 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 <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	97.73 %
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14	15	97.20 %
<b>16a 33 1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

**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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**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**

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2017 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests—2018.** 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—2017.** 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
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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>		
<b>8</b> 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>		
<b>9a</b> 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>b</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>		
<b>c</b> 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>		
<b>10a</b> 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>b</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?		
11a			
b	A family member of a person described in (a) above?		
11b			
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.		
11c			

**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.		
1			
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.		
2			

**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).		
1			

**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?		
1			
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).		
2			
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.		
3			

**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
2a			
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.		
2b			
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.		
3a			
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.		
3b			

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  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	<b>Total annual distributions.</b> 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 2018 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-2018	(iii) Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2018 (reasonable cause required-explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2018			
a	From 2013			
b	From 2014			
c	From 2015			
d	From 2016			
e	From 2017			
f	<b>Total</b> of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2018 distributable amount			
i	Carryover from 2013 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2018 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2018 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2018, 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 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	<b>Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2014			
b	Excess from 2015			
c	Excess from 2016			
d	Excess from 2017			
e	Excess from 2018			



**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

Name of the organization

**FRIENDS OF THE ROUGE**

Employer identification number

**\*\*-\*\*\*2879**

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 foundationCheck 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
- <sup>1</sup>
- /
- <sub>3</sub>
- % 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 (entering "N/A" in column (b) instead of the contributor name and address), 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).

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) (2018)

Name of organization <b>FRIENDS OF THE ROUGE</b>	Employer identification number <b>** - ***2879</b>
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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	ROBERT BOSCH CORPORATION 38000 HILLS TECH DRIVE FARMINGTON HILLS MI 48331	\$ 70,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	COMMUNITY FOUNDATION OF SOUTHEAST MI 333 WEST FORT STREET, SUITE 2010 DETROIT MI 48226	\$ 70,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	MDEQ 27700 DONALD CT. WARREN MI 48092	\$ 67,108	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	ERB FAMILY FOUNDATION 2151 S. CENTER STREET SUITE 100 ROYAL OAK MI 48067	\$ 62,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	COUNTY OF WAYNE 3600 COMMERCE CT. BLDG. E WAYNE MI 48184	\$ 30,581	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	ALLIANCE OF ROUGE COMMUNITIES C/O ENVIRONMENTAL CONSULTING & TECH 46036 MICHIGAN AVENUE SUITE 126 CANTON MI 48188	\$ 19,087	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>FRIENDS OF THE ROUGE</b>	Employer identification number <b>** - ***2879</b>
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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	ITC 27175 ENERGY WAY  NOVI MI 48377	\$ 16,850	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	AMERICANA FONDATION 28115 MEADOWBROOK  NOVI MI 48377	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

Employer identification number

FRIENDS OF THE ROUGE

\*\*-\*\*\*2879

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.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds and control.

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

Table with 3 columns: Question number, Description, and Held at the End of the Tax Year. Includes questions 1-9 regarding 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.

Table with 3 columns: Question number, Description, and Amount. Includes questions 1a, 1b, 2, a, b regarding art and historical treasures.



**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    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 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
<b>1a</b> Beginning of year balance	104,034				
<b>b</b> Contributions		100,000			
<b>c</b> Net investment earnings, gains, and losses	-4,621	4,219			
<b>d</b> Grants or scholarships	4,598				
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses	1,006	185			
<b>g</b> End of year balance	93,809	104,034			

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **▶ 100.00 %**
  - b** Permanent endowment **▶** %
  - 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       |
|---|-----|----------|
| <b>(i)</b> unrelated organizations  |     | <b>X</b> |
| <b>(ii)</b> related organizations   |     | <b>X</b> |
| <b>b</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
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements		48,317	2,416	45,901
<b>d</b> Equipment		150,713	36,965	113,748
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>159,649</b>

**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)		
<b>Total.</b> (Column (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)		
<b>Total.</b> (Column (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)	
<b>Total.</b> (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) CAPITAL LEASES	80,737
(3) DEFERRED REVENUE	26,000
(4) DEFERRED RENT	13,141
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	119,878

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	534,041
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-25,960	
b	Donated services and use of facilities	2b	22,335	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	-3,625	
3	Subtract line 2e from line 1	3	537,666	
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	4,872	
b	Other (Describe in Part XIII.)	4b	-9,359	
c	Add lines 4a and 4b	4c	-4,487	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	533,179	

**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	749,355
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1	3	749,355	
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	4,872	
b	Other (Describe in Part XIII.)	4b	-9,359	
c	Add lines 4a and 4b	4c	-4,487	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	744,868	

**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 X - FIN 48 FOOTNOTE**

MANAGEMENT HAS EVALUATED FASB ASC 740, INCOME TAXES, AND HAS CONCLUDED IT HAS NO UNCERTAIN POSITIONS.

**PART XI, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER**

FUNDRAISING EVENTS \$ -9,359

**PART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER**

FUNDRAISING EVENTS \$ -9,359



**SCHEDULE G  
(Form 990 or 990-EZ)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

**2018**

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

**FRIENDS OF THE ROUGE**

Employer identification number

**\*\*-\*\*\*2879**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
<b>Total</b>							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>ROUGE CRUISE</u> (event type)	<u>YEAR END</u> (event type)	<u>NONE</u> (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	27,573	5,490	33,063
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	27,573	5,490	33,063
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	8,293		8,293
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				24,770

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
 b If "Yes," explain:



**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Employer identification number

\*\*-\*\*\*2879

**FRIENDS OF THE ROUGE**

FORM 990, PART I, LINE 6

VOLUNTEERS SERVE AS MEMBERS OF THE BOARD OF DIRECTORS AND AS PART OF THE  
RESTORATION AND EDUCATION PROJECTS OF THE ROUGE RIVER WATERSHED.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

BOARD MEMBERS SERVE STAGGERED THREE-YEAR TERMS AND EVERY YEAR FIVE SEATS  
ARE UP FOR ELECTION. EACH YEAR, AT THE ANNUAL MEETING, MEMBERS OF THE  
ORGANIZATION WHO ARE IN GOOD STANDING ARE ABLE TO VOTE FOR THEIR CHOICE OF  
CANDIDATES (UP TO FIVE) INCLUDING INCUMBENTS AND NEW NOMINEES.

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS

SEE 7A RESPONSE, ABOVE

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

FORM 990 TO BE REVIEWED BY EXECUTIVE DIRECTOR AND OPERATIONS DIRECTOR, WITH  
COPIES SENT TO BOARD OF DIRECTORS PRIOR TO FILING WITH REQUEST FOR THEIR  
COMMENTS OR QUESTIONS.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

MEMBERS OF THE BOARD OF DIRECTORS ARE REQUIRED TO ANNUALLY COMPLETE FORM  
REGARDING ANY CONFLICTS OF INTEREST.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

COMPENSATION FOR EXECUTIVE DIRECTOR IS APPROVED ANNUALLY BY THE BOARD OF  
DIRECTORS.



Name of the organization

Employer identification number

**FRIENDS OF THE ROUGE**

**\*\*-\*\*\*2879**

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

THERE ARE NO OTHER OFFICERS OR KEY EMPLOYEES COMPENSATED FOR THEIR TIME.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

FUNDRAISING EVENTS	\$	9,359
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FUNDRAISING EVENTS	\$	-9,359
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Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2018**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attachment Sequence No. **179**

Name(s) shown on return

**FRIENDS OF THE ROUGE**

Identifying number  
**\*\*-\*\*\*2879**

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,000,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	▶ 13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	13,261

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	13,261
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2018)

**THERE ARE NO AMOUNTS FOR PAGE 2**

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**Federal Asset Report**

FYE: 12/31/2018

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
38	2008 Chevrolet Uplander	12/11/15	4,400		X	2,200	7 HY 200DB	2,829	449
			<u>4,400</u>			<u>2,200</u>		<u>2,829</u>	<u>449</u>
<b>Other Depreciation:</b>									
34	Computers	10/26/10	4,860			4,860	3 MO S/L	4,860	0
35	Software-donated	8/31/11	3,670			3,670	3 MO S/L	3,670	0
36	Apple commputer & accesories	2/24/16	1,380			1,380	5 MO S/L	414	276
37	Trailer & Accesories	10/27/16	2,599			2,599	5 MO S/L	780	519
39	Equipment	8/31/10	16,574			16,574	7 MO S/L	16,574	0
40	Phone System	8/31/11	6,514			6,514	7 MO S/L	6,514	0
41	adjustment	12/11/15	0			0	7 MO S/L	561	0
	<b>Total Other Depreciation</b>		<u>35,597</u>			<u>35,597</u>		<u>33,373</u>	<u>795</u>
	<b>Total ACRS and Other Depreciation</b>		<u>35,597</u>			<u>35,597</u>		<u>33,373</u>	<u>795</u>
	<b>Grand Totals</b>		39,997			37,797		36,202	1,244
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>39,997</u>			<u>37,797</u>		<u>36,202</u>	<u>1,244</u>

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**MI Asset Report**

FYE: 12/31/2018

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Basis for Depr	MI Prior	MI Current	Federal Current	Difference Fed - MI
<b>Prior MACRS:</b>								
38	2008 Chevrolet Uplander	12/11/15	4,400	4,400	2,476	550	449	-101
			<u>4,400</u>	<u>4,400</u>	<u>2,476</u>	<u>550</u>	<u>449</u>	<u>-101</u>
<b>Other Depreciation:</b>								
34	Computers	10/26/10	4,860	4,860	4,860	0	0	0
35	Software-donated	8/31/11	3,670	3,670	3,670	0	0	0
36	Apple commputer & accesories	2/24/16	1,380	1,380	414	276	276	0
37	Trailer & Accesories	10/27/16	2,599	2,599	780	519	519	0
39	Equipment	8/31/10	16,574	16,574	16,574	0	0	0
40	Phone System	8/31/11	6,514	6,514	6,266	248	0	-248
41	adjustment	12/11/15	0	0	561	0	0	0
	<b>Total Other Depreciation</b>		<u>35,597</u>	<u>35,597</u>	<u>33,125</u>	<u>1,043</u>	<u>795</u>	<u>-248</u>
	<b>Total ACRS and Other Depreciation</b>		<u>35,597</u>	<u>35,597</u>	<u>33,125</u>	<u>1,043</u>	<u>795</u>	<u>-248</u>
	<b>Grand Totals</b>		39,997	39,997	35,601	1,593	1,244	-349
	<b>Less: Dispositions</b>		0	0	0	0	0	0
	<b>Less: Start-up/Org Expense</b>		0	0	0	0	0	0
	<b>Net Grand Totals</b>		<u>39,997</u>	<u>39,997</u>	<u>35,601</u>	<u>1,593</u>	<u>1,244</u>	<u>-349</u>

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**Bonus Depreciation Report**

FYE: 12/31/2018

**Form 990, Page 1**

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Tax Cost</u>	<u>Bus Pct</u>	<u>Tax Sec 179 Exp</u>	<u>Current Bonus</u>	<u>Prior Bonus</u>	<u>Tax - Basis for Depr</u>
38	2008 Chevrolet Uplander	12/11/15	4,400		0	0	2,200	2,200
<b>Grand Total</b>			<u>4,400</u>		<u>0</u>	<u>0</u>	<u>2,200</u>	<u>2,200</u>

# Depreciation Adjustment Report

## All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

**Future Depreciation Report FYE: 12/31/19**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<b>Prior MACRS:</b>					
38	2008 Chevrolet Uplander	12/11/15	4,400	320	0
			<u>4,400</u>	<u>320</u>	<u>0</u>
<b>Other Depreciation:</b>					
34	Computers	10/26/10	4,860	0	0
35	Software-donated	8/31/11	3,670	0	0
36	Apple commputer & accesories	2/24/16	1,380	276	0
37	Trailer & Accesories	10/27/16	2,599	520	0
39	Equipment	8/31/10	16,574	0	0
40	Phone System	8/31/11	6,514	0	0
41	adjustment	12/11/15	0	0	0
	<b>Total Other Depreciation</b>		<u>35,597</u>	<u>796</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>35,597</u>	<u>796</u>	<u>0</u>
	<b>Grand Totals</b>		<u>39,997</u>	<u>1,116</u>	<u>0</u>

**MI Future Depreciation Report****FYE: 12/31/19**

FYE: 12/31/2018

**Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>MI</u>
<b>Prior MACRS:</b>				
38	2008 Chevrolet Uplander	12/11/15	4,400	392
			<u>4,400</u>	<u>392</u>
<b>Other Depreciation:</b>				
34	Computers	10/26/10	4,860	0
35	Software-donated	8/31/11	3,670	0
36	Apple commputer & accesories	2/24/16	1,380	276
37	Trailer & Accesories	10/27/16	2,599	520
39	Equipment	8/31/10	16,574	0
40	Phone System	8/31/11	6,514	0
41	adjustment	12/11/15	0	0
	<b>Total Other Depreciation</b>		<u>35,597</u>	<u>796</u>
	<b>Total ACRS and Other Depreciation</b>		<u>35,597</u>	<u>796</u>
	<b>Grand Totals</b>		<u>39,997</u>	<u>1,188</u>



Form <b>990</b>	<b>Event Income and Deduction Worksheet</b>	<b>2018</b>
Description <b>ROUGE CRUISE</b>		
Name <b>FRIENDS OF THE ROUGE</b>		Taxpayer Identification Number <b>**-***2879</b>

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

**Income & Expense Summary:**

1. Gross receipts or sales	1.	27,573	
2. Advertising income	2.		
3. Circulation income	3.		
4. Other income	4.		
5. Returns and allowances	5.		
6. Contributions received	6.		
7. <b>Total revenue.</b> Add lines 1 through 6	7.	<b>27,573</b>	
8. Cost of Goods Sold	8.	<b>8,293</b>	
9. Employment Expense	9.		
10. Fees for services	10.		
11. Indirect Expense	11.		
12. Depreciation Expense	12.		
13. Exempt Activity Expense	13.		
14. Fundraising Expense	14.		
15. <b>Total expenses.</b> Add lines 8 through 14	15.	<b>8,293</b>	
16. <b>Net Income/Loss.</b> Line 7 minus Line 15	16.	<b>19,280</b>	

**Expense Details - Cost of Goods Sold:**

Beginning inventory	
Purchases	8,293
Labor	
Section 263A costs	
Other costs	
Ending inventory	
<b>Total Cost of Goods Sold</b>	<b>8,293</b>

**Expense Details - Employment Expense:**

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
<b>Total Employment Expense</b>	

**Expense Details - Fees for Services:**

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
<b>Total Fees for Services</b>	

**Information is indicated for use on Form 990-T schedule:**

- Schedule E
- Schedule F
- Schedule G
- Schedule I
- Schedule J

**Expense Details - Indirect Expense:**

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
<b>Total Indirect Expense</b>	

**Expense Details - Depreciation Expense:**

On investment property	
On non-investment property	
Amortization	
Depletion	
<b>Total Depreciation Expense</b>	

**Expense Details - Exempt Activity Expense:**

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
<b>Total Exempt Activity Expense</b>	

**Expense Details - Fundraising Expense:**

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
<b>Total Fundraising Expense</b>	

**Allocation of Expense to Program Service Accomplishments:**

First	
Second	
Third	
All other	

Form <b>990</b>	<b>Event Income and Deduction Worksheet</b>	<b>2018</b>
Description <b>MISC EVENTS</b>		
Name <b>FRIENDS OF THE ROUGE</b>		Taxpayer Identification Number <b>**-***2879</b>

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

**Income & Expense Summary:**

1. Gross receipts or sales	1.		5,703
2. Advertising income	2.		
3. Circulation income	3.		
4. Other income	4.		
5. Returns and allowances	5.		
6. Contributions received	6.		
7. <b>Total revenue.</b> Add lines 1 through 6	7.		5,703
8. Cost of Goods Sold	8.		1,064
9. Employment Expense	9.		
10. Fees for services	10.		
11. Indirect Expense	11.		
12. Depreciation Expense	12.		
13. Exempt Activity Expense	13.		
14. Fundraising Expense	14.		
15. <b>Total expenses.</b> Add lines 8 through 14	15.		1,064
16. <b>Net Income/Loss.</b> Line 7 minus Line 15	16.		4,639

**Expense Details - Cost of Goods Sold:**

Beginning inventory	
Purchases	1,064
Labor	
Section 263A costs	
Other costs	
Ending inventory	
<b>Total Cost of Goods Sold</b>	<b>1,064</b>

**Expense Details - Employment Expense:**

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
<b>Total Employment Expense</b>	

**Expense Details - Fees for Services:**

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
<b>Total Fees for Services</b>	

**Information is indicated for use on Form 990-T schedule:**

- Schedule E
- Schedule F
- Schedule G
- Schedule I
- Schedule J

**Expense Details - Indirect Expense:**

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
<b>Total Indirect Expense</b>	

**Expense Details - Depreciation Expense:**

On investment property	
On non-investment property	
Amortization	
Depletion	
<b>Total Depreciation Expense</b>	

**Expense Details - Exempt Activity Expense:**

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
<b>Total Exempt Activity Expense</b>	

**Expense Details - Fundraising Expense:**

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
<b>Total Fundraising Expense</b>	

**Allocation of Expense to Program Service Accomplishments:**

First	
Second	
Third	
All other	

Form <b>990</b>	<b>Event Income and Deduction Worksheet</b>	<b>2018</b>
Name <b>FRIENDS OF THE ROUGE</b>		Taxpayer Identification Number <b>**-***2879</b>
Description <b>TERRAIN MODEL</b>		

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

**Income & Expense Summary:**

- 1. Gross receipts or sales 1. \_\_\_\_\_
- 2. Advertising income 2. \_\_\_\_\_
- 3. Circulation income 3. \_\_\_\_\_
- 4. Other income 4. \_\_\_\_\_
- 5. Returns and allowances 5. \_\_\_\_\_
- 6. Contributions received 6. \_\_\_\_\_
- 7. **Total revenue.** Add lines 1 through 6 7. \_\_\_\_\_
- 8. Cost of Goods Sold 8. \_\_\_\_\_
- 9. Employment Expense 9. \_\_\_\_\_
- 10. Fees for services 10. \_\_\_\_\_
- 11. Indirect Expense 11. \_\_\_\_\_
- 12. Depreciation Expense 12. \_\_\_\_\_
- 13. Exempt Activity Expense 13. \_\_\_\_\_
- 14. Fundraising Expense 14. \_\_\_\_\_
- 15. **Total expenses.** Add lines 8 through 14 15. \_\_\_\_\_
- 16. **Net Income/Loss.** Line 7 minus Line 15 16. \_\_\_\_\_

**Expense Details - Cost of Goods Sold:**

- Beginning inventory \_\_\_\_\_
- Purchases \_\_\_\_\_
- Labor \_\_\_\_\_
- Section 263A costs \_\_\_\_\_
- Other costs \_\_\_\_\_
- Ending inventory \_\_\_\_\_
- Total Cost of Goods Sold** \_\_\_\_\_

**Expense Details - Employment Expense:**

- Compensation of officers \_\_\_\_\_
- Other salaries and wages \_\_\_\_\_
- Pension plan contributions \_\_\_\_\_
- Other employee benefits \_\_\_\_\_
- Payroll taxes \_\_\_\_\_
- Total Employment Expense** \_\_\_\_\_

**Expense Details - Fees for Services:**

- Management \_\_\_\_\_
- Legal \_\_\_\_\_
- Accounting \_\_\_\_\_
- Lobbying \_\_\_\_\_
- Professional fundraising \_\_\_\_\_
- Investment management \_\_\_\_\_
- Other \_\_\_\_\_
- Total Fees for Services** \_\_\_\_\_

**Information is indicated for use on Form 990-T schedule:**

- Schedule E
- Schedule F
- Schedule G
- Schedule I
- Schedule J

**Expense Details - Indirect Expense:**

- Advertising and promotion \_\_\_\_\_
- Office \_\_\_\_\_
- Printing/publication/postage \_\_\_\_\_
- Info technology/Maintenance \_\_\_\_\_
- Royalties & License Fees \_\_\_\_\_
- Occupancy/Real Estate Taxes \_\_\_\_\_
- Travel & Repairs \_\_\_\_\_
- Travel/entertainment (officials) \_\_\_\_\_
- Conferences/meetings \_\_\_\_\_
- Interest \_\_\_\_\_
- Insurance \_\_\_\_\_
- Total Indirect Expense** \_\_\_\_\_

**Expense Details - Depreciation Expense:**

- On investment property \_\_\_\_\_
- On non-investment property \_\_\_\_\_
- Amortization \_\_\_\_\_
- Depletion \_\_\_\_\_
- Total Depreciation Expense** \_\_\_\_\_

**Expense Details - Exempt Activity Expense:**

- Repairs and Maintenance \_\_\_\_\_
- Bad debts \_\_\_\_\_
- Taxes/licenses \_\_\_\_\_
- Charitable contributions \_\_\_\_\_
- Dividend recd deductions \_\_\_\_\_
- Readership costs \_\_\_\_\_
- Total Exempt Activity Expense** \_\_\_\_\_

**Expense Details - Fundraising Expense:**

- Cash prizes \_\_\_\_\_
- Non-cash prizes \_\_\_\_\_
- Rent and facility costs \_\_\_\_\_
- Food & beverages (Part II only) \_\_\_\_\_
- Entertainment (Part II only) \_\_\_\_\_
- Other direct expenses \_\_\_\_\_
- Total Fundraising Expense** \_\_\_\_\_

**Allocation of Expense to Program Service Accomplishments:**

- First \_\_\_\_\_
- Second \_\_\_\_\_
- Third \_\_\_\_\_
- All other \_\_\_\_\_

Form <b>990</b>	<b>Event Income and Deduction Worksheet</b>	<b>2018</b>
Description <b>MARATHON</b>		

Name <b>FRIENDS OF THE ROUGE</b>	Taxpayer Identification Number <b>**-***2879</b>
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Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

**Income & Expense Summary:**

1. Gross receipts or sales	1.	2,806
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	2,806
8. Cost of Goods Sold	8.	2
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	
15. Total expenses. Add lines 8 through 14	15.	2
16. Net Income/Loss. Line 7 minus Line 15	16.	2,804

**Expense Details - Cost of Goods Sold:**

Beginning inventory	
Purchases	2
Labor	
Section 263A costs	
Other costs	
Ending inventory	
<b>Total Cost of Goods Sold</b>	<b>2</b>

**Expense Details - Employment Expense:**

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
<b>Total Employment Expense</b>	

**Expense Details - Fees for Services:**

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
<b>Total Fees for Services</b>	

Information is indicated for use on Form 990-T schedule:

- Schedule E
- Schedule F
- Schedule G
- Schedule I
- Schedule J

**Expense Details - Indirect Expense:**

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
<b>Total Indirect Expense</b>	

**Expense Details - Depreciation Expense:**

On investment property	
On non-investment property	
Amortization	
Depletion	
<b>Total Depreciation Expense</b>	

**Expense Details - Exempt Activity Expense:**

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
<b>Total Exempt Activity Expense</b>	

**Expense Details - Fundraising Expense:**

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
<b>Total Fundraising Expense</b>	

**Allocation of Expense to Program Service Accomplishments:**

First	
Second	
Third	
All other	

Form <b>990</b>	<b>Event Income and Deduction Worksheet</b>	<b>2018</b>
Name <b>FRIENDS OF THE ROUGE</b>		Taxpayer Identification Number <b>**-***2879</b>

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

**Income & Expense Summary:**

1. Gross receipts or sales	1.	5,490
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	5,490
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	
15. Total expenses. Add lines 8 through 14	15.	
16. Net Income/Loss. Line 7 minus Line 15	16.	5,490

**Expense Details - Cost of Goods Sold:**

Beginning inventory	
Purchases	
Labor	
Section 263A costs	
Other costs	
Ending inventory	
<b>Total Cost of Goods Sold</b>	

**Expense Details - Employment Expense:**

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
<b>Total Employment Expense</b>	

**Expense Details - Fees for Services:**

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
<b>Total Fees for Services</b>	

**Information is indicated for use on Form 990-T schedule:**

- Schedule E
- Schedule F
- Schedule G
- Schedule I
- Schedule J

**Expense Details - Indirect Expense:**

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
<b>Total Indirect Expense</b>	

**Expense Details - Depreciation Expense:**

On investment property	
On non-investment property	
Amortization	
Depletion	
<b>Total Depreciation Expense</b>	

**Expense Details - Exempt Activity Expense:**

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
<b>Total Exempt Activity Expense</b>	

**Expense Details - Fundraising Expense:**

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
<b>Total Fundraising Expense</b>	

**Allocation of Expense to Program Service Accomplishments:**

First	
Second	
Third	
All other	

<b>Form 990</b>	<b>Two Year Comparison Report</b>	<b>2017 &amp; 2018</b>
Name		Taxpayer Identification Number
For calendar year 2018, or tax year beginning		ending

Name: **FRIENDS OF THE ROUGE** Taxpayer Identification Number: **\*\* - \*\*\*2879**

		2017	2018	Differences
<b>Revenue</b>	1. Contributions, gifts, grants	720,768	357,604	-363,164
	2. Membership dues and assessments	30,284	29,200	-1,084
	3. Government contributions and grants	97,198	97,689	491
	4. Program service revenue			
	5. Investment income	8,815	10,360	1,545
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	8,908	1,820	-7,088
	8. Net income or (loss) from fundraising events	49,074	32,213	-16,861
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	200	4,293	4,093
	12. <b>Total revenue.</b> Add lines 1 through 11	<b>915,247</b>	<b>533,179</b>	<b>-382,068</b>
<b>Expenses</b>	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	67,312	77,106	9,794
	16. Salaries, other compensation, and employee benefits	286,542	327,695	41,153
	17. Professional fundraising fees			
	18. Other professional fees	18,847	40,341	21,494
	19. Occupancy, rent, utilities, and maintenance	21,000	34,131	13,131
	20. Depreciation and Depletion	4,544	13,261	8,717
	21. Other expenses	115,926	252,334	136,408
	22. <b>Total expenses.</b> Add lines 13 through 21	<b>514,171</b>	<b>744,868</b>	<b>230,697</b>
	23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12	<b>401,076</b>	<b>-211,689</b>	<b>-612,765</b>
<b>Other Information</b>	24. Total exempt revenue	915,247	533,179	-382,068
	25. Total unrelated revenue			
	26. Total excludable revenue	17,923	16,473	-1,450
	27. Total assets	1,044,430	945,895	-98,535
	28. Total liabilities	43,030	159,809	116,779
	29. Retained earnings	1,001,400	786,086	-215,314
	30. Number of voting members of governing body	14	14	
	31. Number of independent voting members of governing body	14	14	
	32. Number of employees	7	7	
	33. Number of volunteers	4682	5199	

Form	Tax Return History					2018
990						
Name	FRIENDS OF THE ROUGE					Employer Identification Number **-***2879
	2014	2015	2016	2017	2018	2019
Contributions, gifts, grants	83,665	350,797	312,228	817,966	455,293	455,293
Membership dues	7,304	27,197	29,484	30,284	29,200	29,200
Program service revenue						
Capital gain or loss			5,171	8,908	1,820	1,820
Investment income	15,620	3,176	11,778	8,815	10,360	10,360
Fundraising revenue (income/loss)	-2,368	8,858	10,777	49,074	32,213	32,213
Gaming revenue (income/loss)						
Other revenue			3	200	4,293	4,293
<b>Total revenue</b>	<b>104,221</b>	<b>390,028</b>	<b>369,441</b>	<b>915,247</b>	<b>533,179</b>	<b>533,179</b>
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	21,219	65,955	13,647	67,312	77,106	77,106
Other compensation	73,539	232,161	239,229	286,542	327,695	327,695
Professional fees	1,212	27,874	16,508	18,847	40,341	40,341
Occupancy costs	8,539	24,227	21,000	21,000	34,131	34,131
Depreciation and depletion	909	1,674	3,142	4,544	13,261	13,261
Other expenses	15,724	77,899	93,926	115,926	252,334	252,334
<b>Total expenses</b>	<b>121,142</b>	<b>429,790</b>	<b>387,452</b>	<b>514,171</b>	<b>744,868</b>	<b>744,868</b>
<b>Excess or (Deficit)</b>	<b>-16,921</b>	<b>-39,762</b>	<b>-18,011</b>	<b>401,076</b>	<b>-211,689</b>	<b>-211,689</b>
Total exempt revenue	104,221	390,028	369,441	915,247	533,179	533,179
Total unrelated revenue						
Total excludable revenue	15,620	3,176	16,952	17,923	16,473	16,473
Total Assets	650,930	646,222	619,935	1,044,430	945,895	945,895
Total Liabilities	6,864	48,039	42,007	43,030	159,809	159,809
Net Fund Balances	644,066	598,183	577,928	1,001,400	786,086	786,086

**Federal Statements****Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST & INVESTMENT INCOME	\$ 10,360					
TOTAL	<u>\$ 10,360</u>					



FRNDSROUGE Friends of the Rouge  
\*\*\_\*\*\*2879  
FYE: 12/31/2018

### Federal Statements

5/24/2019 8:48 AM

#### Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management &amp; General</u>	<u>Fund Raising</u>
PROFESSIONAL FEES	\$ 19,959	\$ 19,959	\$	\$
TOTAL	\$ 19,959	\$ 19,959	\$ 0	\$ 0

#### Form 990, Part IX, Line 24e - All Other Expenses

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management &amp; General</u>	<u>Fund Raising</u>
CREDIT CARD FEES	\$ 1,001	\$ 731	\$ 180	\$ 90
PROFESSIONAL DEVELOPMENT	85	62	15	8
TOTAL	\$ 1,086	\$ 793	\$ 195	\$ 98