

Wood-Pawcatuck Watershed Association

01/26/17

Profit & Loss

Accrual Basis

January through December 2016

| | Jan - Dec 16 | Jan - Dec 15 | \$ Change |
|--|--------------|--------------|------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 4010 · Donations | | | |
| 4010-01 · Annual Appeal | 5,815.00 | 2,111.00 | 3,704.00 |
| 4010-02 · Corporate & Non-Profit | 1,475.00 | 200.00 | 1,275.00 |
| 4010-04 · Restricted | 0.00 | 15,000.00 | -15,000.00 |
| 4010-07 · Gateway Preservation | 0.00 | 1,000.00 | -1,000.00 |
| 4020 · Facility Usage | 1,810.00 | 1,808.00 | 2.00 |
| 4025 · Boat Use Donation | 20.00 | 0.00 | 20.00 |
| 4040 · In Memory | 280.00 | 100.00 | 180.00 |
| 4045 · Bequests | 0.00 | 10,000.00 | -10,000.00 |
| 4047 · Salomon Fund | 0.00 | 1,000.00 | -1,000.00 |
| 4050 · Individual Gifts | 12,800.46 | 12,706.36 | 94.10 |
| 4070 · Matching Gift | 107.50 | 269.49 | -161.99 |
| 4085 · Non-Cash | | | |
| Fly Fishing Gear | 679.00 | 0.00 | 679.00 |
| 4085 · Non-Cash - Other | 2,444.00 | 3,600.00 | -1,156.00 |
| Total 4085 · Non-Cash | 3,123.00 | 3,600.00 | -477.00 |
| 4090 · Securities | 0.00 | 549.30 | -549.30 |
| 4095 · Water Quality Assessment | 0.00 | 1,570.00 | -1,570.00 |
| 4010 · Donations - Other | 0.00 | 2,485.00 | -2,485.00 |
| Total 4010 · Donations | 25,430.96 | 52,399.15 | -26,968.19 |
| 4100 · Fiscal Agency Fees | | | |
| 4110 · Hop Arts | 204.16 | 316.75 | -112.59 |
| 4100 · Fiscal Agency Fees - Other | 133.20 | 0.00 | 133.20 |
| Total 4100 · Fiscal Agency Fees | 337.36 | 316.75 | 20.61 |
| 4300 · Gain (Loss) on Securities | -4,087.54 | 2,362.66 | -6,450.20 |
| 4400 · Grants | | | |
| BVTC RI Rivers Grant | 2,500.00 | 0.00 | 2,500.00 |
| 4420 · Charitable Foundation | | | |
| 4420-02 · Lattner Foundation | 25,000.00 | 75,000.00 | -50,000.00 |
| 4420-03 · RI Foundation | 9,700.00 | 0.00 | 9,700.00 |
| 4420-05 · Kimball Foundation | 0.00 | 10,000.00 | -10,000.00 |
| Total 4420 · Charitable Foundation | 34,700.00 | 85,000.00 | -50,300.00 |
| 4440 · Federal Agencies | | | |
| 4440-04 · USFW Sandy Grant | 292,331.02 | 346,129.56 | -53,798.54 |
| 4440-06 · NPS Wild & Scenic Rivers Study | 31,951.79 | 10,000.00 | 21,951.79 |
| Total 4440 · Federal Agencies | 324,282.81 | 356,129.56 | -31,846.75 |
| 4600 · State Government | | | |
| 4610 · RI Trail Advisory Committee | | | |
| Urban Youth Paddles | 6,922.16 | 0.00 | 6,922.16 |
| 4610 · RI Trail Advisory Committee - Other | 0.00 | 2,808.00 | -2,808.00 |
| Total 4610 · RI Trail Advisory Committee | 6,922.16 | 2,808.00 | 4,114.16 |
| 4620 · River Council | 1,900.00 | 2,200.00 | -300.00 |
| 4630 · Water Quality Monitoring | 0.00 | 1,000.00 | -1,000.00 |
| Total 4600 · State Government | 8,822.16 | 6,008.00 | 2,814.16 |
| Total 4400 · Grants | 370,304.97 | 447,137.56 | -76,832.59 |
| 44800 · Indirect Public Support | | | |
| 44820 · United Way, CFC Contributions | 95.64 | 0.00 | 95.64 |
| Total 44800 · Indirect Public Support | 95.64 | 0.00 | 95.64 |
| 4700 · Interest & Dividends | | | |
| 4710 · Endowments | 13,732.83 | 11,648.59 | 2,084.24 |
| 4700 · Interest & Dividends - Other | 50.19 | 30.30 | 19.89 |
| Total 4700 · Interest & Dividends | 13,783.02 | 11,678.89 | 2,104.13 |
| 4800 · Investment/Endowment Rev-Prtner | 0.00 | 380.00 | -380.00 |
| 4900 · Membership Dues | | | |
| 4910 · Corporate & Non Profit | 385.00 | 800.00 | -415.00 |
| 4920 · Gifted Membership | 990.00 | 0.00 | 990.00 |
| 4930 · Individual & Family | 26,642.00 | 27,922.00 | -1,280.00 |
| Total 4900 · Membership Dues | 28,017.00 | 28,722.00 | -705.00 |
| 4950 · Miscellaneous | 0.00 | 0.23 | -0.23 |
| 5000 · Program Fees | | | |
| 5010 · Educational Programs | 3,163.00 | 6,001.00 | -2,838.00 |
| 5020 · Other | | | |
| Speakers Fees | 0.00 | 150.00 | -150.00 |
| Total 5020 · Other | 0.00 | 150.00 | -150.00 |
| 5030 · Recreational Programs | | | |
| 5030-10 · Fishing | | | |

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| 5030-12 · Fly Rod Building | 0.00 | 85.00 | -85.00 |
| 5030-13 · Fly Tying | 30.00 | 80.00 | -50.00 |
| 5030-14 · Fly Fishing | 30.00 | 90.00 | -60.00 |
| Total 5030-10 · Fishing | 60.00 | 255.00 | -195.00 |
| 5030-20 · Hikes | 0.00 | 0.00 | 0.00 |
| 5030-30 · Kayaking | | | |
| 5030-32 · Paddles | 1,810.00 | 2,678.71 | -868.71 |
| 5030-30 · Kayaking - Other | 2,520.00 | 3,935.00 | -1,415.00 |
| Total 5030-30 · Kayaking | 4,330.00 | 6,613.71 | -2,283.71 |
| 5030-40 · Map & Compass Workshop | 425.00 | 175.00 | 250.00 |
| Total 5030 · Recreational Programs | 4,815.00 | 7,043.71 | -2,228.71 |
| Total 5000 · Program Fees | 7,978.00 | 13,194.71 | -5,216.71 |
| 5200 · Sales | | | |
| 5210 · Clothing | 75.50 | 95.00 | -19.50 |
| 5220 · Hiking Guide | 59.67 | 65.50 | -5.83 |
| 5230 · Maps | 12.95 | 45.80 | -32.85 |
| 5240 · Other | 197.50 | 37.00 | 160.50 |
| 5250 · River Guides | 6.00 | 135.00 | -129.00 |
| 5260 · Wholesale | 320.00 | 495.00 | -175.00 |
| 5270 · Shipping & Handling | 13.00 | 120.22 | -107.22 |
| Total 5200 · Sales | 684.62 | 993.52 | -308.90 |
| 5500 · Special Project Revenues | | | |
| 5530 · Shannock Fish Passage Project | 164.90 | 218.09 | -53.19 |
| 5610 · White Rock Dam Removal | 0.00 | 4,277.48 | -4,277.48 |
| Total 5500 · Special Project Revenues | 164.90 | 4,495.57 | -4,330.67 |
| 9010 · PY Adjustments | 0.00 | 7,972.42 | -7,972.42 |
| Total Income | 442,708.93 | 569,653.46 | -126,944.53 |
| Cost of Goods Sold | | | |
| Over/Short | -1.00 | 0.00 | -1.00 |
| 6000 · Add Beginning Inventory | 4,766.99 | 5,723.90 | -956.91 |
| 6020 · Less Ending Inventory | -4,005.04 | -4,688.99 | 683.95 |
| 6030 · Merchandise | 1,145.00 | 0.00 | 1,145.00 |
| 6050 · Shipping | 0.00 | 4.22 | -4.22 |
| Total COGS | 1,905.95 | 1,039.13 | 866.82 |
| Gross Profit | 440,802.98 | 568,614.33 | -127,811.35 |
| Expense | | | |
| 7000 · Administration | | | |
| 7010 · Accounting | | | |
| Less Accounting Charged to Grnt | 0.00 | -1,625.00 | 1,625.00 |
| 7010-02 · Tax Return | 2,500.00 | 1,500.00 | 1,000.00 |
| 7010 · Accounting - Other | 12,243.75 | 12,371.25 | -127.50 |
| Total 7010 · Accounting | 14,743.75 | 12,246.25 | 2,497.50 |
| 7030 · Bank & Credit Card | 676.40 | 729.30 | -52.90 |
| 7040 · Bank Error | 0.00 | 0.02 | -0.02 |
| 7050 · Contributions (Cash) | 0.00 | 1,000.00 | -1,000.00 |
| 7070 · Depreciation | 20,493.00 | 19,204.00 | 1,289.00 |
| 7090 · Dues/Fees | 393.00 | 418.00 | -25.00 |
| 7100 · Electric | 1,294.24 | 1,468.21 | -173.97 |
| 7110 · Equipment | 0.00 | 544.99 | -544.99 |
| 7140 · Heat | 1,024.38 | 1,351.75 | -327.37 |
| 7150 · Insurance | 5,513.00 | 5,052.00 | 461.00 |
| 7160 · Internet/Website | | | |
| 7160-10 · Internet | 779.88 | 635.21 | 144.67 |
| 7160-20 · Website Design | 1,468.00 | 255.00 | 1,213.00 |
| 7160 · Internet/Website - Other | 37.99 | 200.99 | -163.00 |
| Total 7160 · Internet/Website | 2,285.87 | 1,091.20 | 1,194.67 |
| 7170 · Licenses & Permits | 51.00 | 20.00 | 31.00 |
| 7175 · Marketing | 866.00 | 0.00 | 866.00 |
| 7190 · Misc. | 0.01 | 9.00 | -8.99 |
| 7200 · Office Expense | 2,561.77 | 1,948.41 | 613.36 |
| 7210 · Payroll Service | 1,139.28 | 1,168.65 | -29.37 |
| 7220 · Postage & Shipping | 666.01 | 877.74 | -211.73 |
| 7230 · Printing | 246.34 | 177.20 | 69.14 |
| 7240 · Professional Services | 0.00 | 28.00 | -28.00 |
| 7250 · Repairs & Maintenance | 1,888.32 | 2,347.25 | -458.93 |
| 7270 · Staff Expenses | 1,920.09 | 912.05 | 1,008.04 |
| 7285 · Taxes | 13.56 | 12.05 | 1.51 |
| 7290 · Telephone | 1,291.89 | 1,527.00 | -235.11 |
| 7300 · Training & Certification | 175.00 | 0.00 | 175.00 |
| 7310 · Travel & Conferences | 16.20 | 230.00 | -213.80 |

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| Total 7000 · Administration | 57,259.11 | 52,363.07 | 4,896.04 |
| 7020 · Board of Trustees | | | |
| 7020-04 · Monthly Meetings | 93.15 | 452.20 | -359.05 |
| Total 7020 · Board of Trustees | 93.15 | 452.20 | -359.05 |
| 7105 · Endowment Management Fee | 557.44 | 834.56 | -277.12 |
| 7400 · Educational Programs | | | |
| 7410 · Annual Meeting | 0.00 | 622.50 | -622.50 |
| 7425 · Map & Compass Workshop | 62.48 | 30.91 | 31.57 |
| 7450 · Newsletter | 0.00 | 1,068.58 | -1,068.58 |
| 7460 · Public Outreach | 45.93 | 150.00 | -104.07 |
| 7480 · Student Programs | 65.51 | 0.00 | 65.51 |
| 7400 · Educational Programs - Other | 68.45 | 0.00 | 68.45 |
| Total 7400 · Educational Programs | 242.37 | 1,871.99 | -1,629.62 |
| 7500 · Fund Raising | | | |
| 7510 · Annual Meeting | 0.00 | 220.63 | -220.63 |
| 7520 · Appeal | 2,378.05 | 1,196.78 | 1,181.27 |
| Total 7500 · Fund Raising | 2,378.05 | 1,417.41 | 960.64 |
| 7600 · Grant Expenses | | | |
| Champlin Capital Revolving Fund | | | |
| Campus Public Signage | 60.00 | 1,013.87 | -953.87 |
| Campus Renovation Overages | 0.00 | 8,946.00 | -8,946.00 |
| Equipment Storage Shed | 0.00 | 4,114.59 | -4,114.59 |
| Jay Cronin Public Access Rehab | 116,059.27 | 0.00 | 116,059.27 |
| Kayak Acquisition | 35.33 | 17,162.04 | -17,126.71 |
| Public Kiosk Rehabilitation | 0.00 | 949.19 | -949.19 |
| Total Champlin Capital Revolving Fund | 116,154.60 | 32,185.69 | 83,968.91 |
| Less Equipment on Fixed Asset S | 0.00 | -11,100.00 | 11,100.00 |
| NPS Wild & Scenic Rivers Study | 25,775.49 | 10,254.73 | 15,520.76 |
| RI Trail Advisory Committee | | | |
| RI TAC Urban Youth Paddles | 375.00 | 0.00 | 375.00 |
| RI Trail Advisory Committee - Other | 2,897.67 | 2,850.37 | 47.30 |
| Total RI Trail Advisory Committee | 3,272.67 | 2,850.37 | 422.30 |
| USFW Sandy Grant Expenses | 318,996.07 | 346,259.56 | -27,263.49 |
| 7610 · River Council Grant Expenses | | | |
| 7615 · BVTC Water Quality Assess Exp | 0.00 | 42.95 | -42.95 |
| Total 7610 · River Council Grant Expenses | 0.00 | 42.95 | -42.95 |
| 7600 · Grant Expenses - Other | 94.70 | 0.00 | 94.70 |
| Total 7600 · Grant Expenses | 464,293.53 | 380,493.30 | 83,800.23 |
| 7700 · Membership & Volunteers | | | |
| 7650 · Meals & Entertainment | 55.42 | 262.78 | -207.36 |
| 7720 · Annual Meeting Awards | 0.00 | 471.00 | -471.00 |
| 7730 · Membership Renewal | 0.00 | 200.16 | -200.16 |
| 7735 · Bloomerang | 0.00 | 297.00 | -297.00 |
| 7740 · Volunteer Recognition | 53.17 | 75.83 | -22.66 |
| 7745 · Gift Membership Expenses | 960.87 | 0.00 | 960.87 |
| 7700 · Membership & Volunteers - Other | 1,419.72 | 301.32 | 1,118.40 |
| Total 7700 · Membership & Volunteers | 2,489.18 | 1,608.09 | 881.09 |
| 7760 · Outreach Expenses | | | |
| Welcome Center Expenses | 7.98 | 0.00 | 7.98 |
| Total 7760 · Outreach Expenses | 7.98 | 0.00 | 7.98 |
| 7800 · Payroll & Benefits | | | |
| 7810 · Executive Director | 52,231.69 | 55,723.72 | -3,492.03 |
| 7820 · Program Director | 10,776.54 | 40,721.20 | -29,944.66 |
| 7825 · Program Coordinator | 31,522.55 | 0.00 | 31,522.55 |
| 7830 · Program Staff | 2,655.50 | 23,197.64 | -20,542.14 |
| 7835 · Program Specialist | 18,226.00 | 0.00 | 18,226.00 |
| 7840 · Project Consultant | 322.50 | 0.00 | 322.50 |
| 7850 · Interns | 0.00 | 3,842.85 | -3,842.85 |
| 7855 · Welcome Center Staff | 1,523.19 | 0.00 | 1,523.19 |
| 7860 · Payroll Taxes | 10,874.47 | 10,659.70 | 214.77 |
| 7870 · Health Insurance | 0.10 | 1,436.81 | -1,436.71 |
| 7880 · Benefit Allowance | 5,522.88 | 5,983.12 | -460.24 |
| 7890 · Workers Comp | 953.10 | 513.96 | 439.14 |
| 7898 · Less Expenses Alloc. to Grants | -23,346.76 | -33,243.28 | 9,896.52 |
| 7899 · Less Special Project Oversight | -22,685.59 | 0.00 | -22,685.59 |
| 7800 · Payroll & Benefits - Other | 375.00 | 0.00 | 375.00 |
| Total 7800 · Payroll & Benefits | 88,951.17 | 108,835.72 | -19,884.55 |
| 7900 · Recreational Programs | | | |
| 7925 · Hiking Expenses | 0.00 | 27.29 | -27.29 |
| 7930 · Kayak Maintenance | 239.97 | 0.00 | 239.97 |
| 7970 · Recreational Events | 233.69 | 426.25 | -192.56 |

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| | Jan - Dec 16 | Jan - Dec 15 | \$ Change |
|--|--------------|--------------|-------------|
| 7900 · Recreational Programs - Other | 756.11 | 0.00 | 756.11 |
| Total 7900 · Recreational Programs | 1,229.77 | 453.54 | 776.23 |
| 7995 · Scientific Monitoring | | | |
| 7999 · Water Quality | 12,675.00 | 0.00 | 12,675.00 |
| Total 7995 · Scientific Monitoring | 12,675.00 | 0.00 | 12,675.00 |
| 8000 · Special Projects Expenses | | | |
| White Rock Dam Removal Expenses | 0.00 | 200.00 | -200.00 |
| 8500 · Shannock Fish Passage Project | | | |
| 8800 · Lower Shannock | | | |
| 8830 · Engineering | | | |
| FEMA | 0.00 | 569.61 | -569.61 |
| Total 8830 · Engineering | 0.00 | 569.61 | -569.61 |
| Total 8800 · Lower Shannock | 0.00 | 569.61 | -569.61 |
| Total 8500 · Shannock Fish Passage Project | 0.00 | 569.61 | -569.61 |
| Total 8000 · Special Projects Expenses | 0.00 | 769.61 | -769.61 |
| Total Expense | 630,176.75 | 549,099.49 | 81,077.26 |
| Net Ordinary Income | -189,373.77 | 19,514.84 | -208,888.61 |
| Other Income/Expense | | | |
| Other Income | | | |
| Other Income | 0.00 | 0.00 | 0.00 |
| 4310 · Unrealized gains and losses | 34,983.29 | -16,464.86 | 51,448.15 |
| Total Other Income | 34,983.29 | -16,464.86 | 51,448.15 |
| Other Expense | | | |
| Less Fixed Asset Costs | 0.00 | 0.00 | 0.00 |
| Withholding Taxes | 0.00 | 0.00 | 0.00 |
| 9520 · In-Kind Donations | 0.00 | 910.00 | -910.00 |
| 9700 · Foreign Tax | 9.95 | 38.58 | -28.63 |
| Total Other Expense | 9.95 | 948.58 | -938.63 |
| Net Other Income | 34,973.34 | -17,413.44 | 52,386.78 |
| Net Income | -154,400.43 | 2,101.40 | -156,501.83 |