



**Poudre Wilderness Volunteers
Treasurer's Report
March 16, 2023**

2023 Income

Unrestricted donations received January - February 2023 compared to 2022 have increased \$52 to \$11,489 a 0.5% increase over the January - February 2022 unrestricted donations. January - February 2023 Corporate and Nonprofit donations compared to January - February 2022 decreased by \$322.50 a 56.3% decrease. January - February 2023 the Amazon Smile and Grocery Store Donor programs increased \$125 a 20.9% increase when compared to 2022. Amazon is in the process of ending the Amazon Smile program. January - February 2023 donation processing fees decreased by \$97 when compared to January - February 2021.

Expenses

Operating expenses incurred January - February 2023 (\$2,899) increased by \$545 over operating expenses during the same period in 2022. This increase is primarily due to the timing of 2023 payments which in 2022 were made later in the year.

2023 Budget v. Actual Expenses

January - February 2023 expenses (\$2,899) are 4.2% of the 2023 budget (\$68,725). At this time none of the expenses exceeded the budget.

Assets

PWV's assets primarily consists of cash held in bank accounts at the First National Bank of Omaha, the Operating Reserve investments held at LPL Financial and the Endowment at the Community Foundation of Northern Colorado.

Cash Balances

The Unrestricted Cash balance on February 28, 2023 is \$79,020 which is \$22,364 below the balance on February 28, 2022 primarily due to the transfer during 2022 of \$30,000 to the Operating Reserve.

The Restricted Cash balance on February 28, 2023 is \$33,884 of which \$32,239 is restricted to be used for Trail Restoration. The Restricted Cash balance on February 28, 2023 is \$33,252 below the February 28, 2022 balance due to the 2022 Trail Restoration expenses.

Operating Reserve

The Operating Reserve balance on February 28, 2023 is \$58,274 an increase of \$27,643 from the February 28, 2021 balance. During 2023 a \$30,000 transfer from Unrestricted Cash to Operating Reserve occurred.

Endowment

The Endowment balance on February 28, 2023 is \$86,006 a decrease of \$17,418 from the February 28, 2021 balance of \$103,424.



Poudre Wilderness Volunteers
Statement of Financial Position Comparison
As of February 28, 2023

	Total	
	As of Feb 28, 2023	As of Feb 28, 2022 (PY)
ASSETS		
Current Assets		
Bank Accounts		
1000 Unrestricted Cash		
1010 Operating Ckg. Acct. 5171 (deleted)	0.00	36,208.41
1011 Operating Ckg Acct - FNBO 2716	43,533.71	
1020 Operating Funds-M Mkt. 4839 (deleted)	0.00	65,166.32
1021 Operating MM - FNBO 6777	35,306.46	
1030 Fundraiser Ckg. Acct. 0357 (deleted)	0.00	10.00
1031 Fundraiser - FNBO 2758	180.00	
1099 Petty Cash	0.00	0.00
Total 1000 Unrestricted Cash	\$ 79,020.17	\$ 101,384.73
1100 Restricted Cash - FNBO 2732		
1110 Trail Restoration -All Trails	32,239.27	
1170 Kids in Nature	644.48	
1190 Misc Restricted Funds	0.00	
Total 1100 Restricted Cash - FNBO 2732	\$ 32,883.75	\$ 0.00
1101 Restricted Cash-IF 5198 (deleted)	0.00	0.00
1110-O Trail Restoration -All Trails (deleted)	0.00	64,739.45
1170-O Kids in Nature (deleted)	0.00	1,341.32
1190-O Misc Restricted Funds (deleted)	0.00	55.02
Total 1101 Restricted Cash-IF 5198 (deleted)	\$ 0.00	\$ 66,135.79
Total Bank Accounts	\$ 111,903.92	\$ 167,520.52
Accounts Receivable		
1400 Accounts Receivable	352.36	0.00
1410 Donations/Grants Receivable	100.00	320.00
1420 Member Receivables	10.00	0.00
1430 Customer Receivables	0.00	0.00
Total 1400 Accounts Receivable	\$ 462.36	\$ 320.00
Total Accounts Receivable	\$ 462.36	\$ 320.00
Other Current Assets		
1301 *Undeposited Funds	0.00	300.00
1302 Withheld Processing Fees	0.00	0.00
1500 Other Assets		
1501 Public Trail Guides	0.00	0.00
1550 Prepaid Assets	2,814.28	2,987.20
Total 1500 Other Assets	\$ 2,814.28	\$ 2,987.20
1600 Member Uniforms & Supplies		
1610 PWV Shirts	835.00	694.00
1615 Uniform Accessories	5,603.34	3,685.60
1630 Field Items-Maps, FA Kits, Misc	1,562.14	1,052.98
Total 1600 Member Uniforms & Supplies	\$ 8,000.48	\$ 5,432.58
1901 Operating Reserve Funds		
1902 Operating Reserve	58,274.45	30,631.22
Total 1901 Operating Reserve Funds	\$ 58,274.45	\$ 30,631.22
Total Other Current Assets	\$ 69,089.21	\$ 39,351.00
Total Current Assets	\$ 181,455.49	\$ 207,191.52
Fixed Assets		
1810 Fixed Assets		
1811 Office Crew Equipment	2,525.91	2,525.91



Poudre Wilderness Volunteers
Statement of Financial Position Comparison
As of February 28, 2023

	Total	
	As of Feb 28, 2023	As of Feb 28, 2022 (PY)
1812 Accum. Deprec.-Equipment	-2,525.91	-2,525.91
Total 1811 Office Crew Equipment	\$ 0.00	\$ 0.00
1813 Computers & Printers	1,109.98	1,109.98
1814 Accum. Deprec.-Computers Equip.	-1,109.98	-1,109.98
Total 1813 Computers & Printers	\$ 0.00	\$ 0.00
1815 GPS-Trimble & Accessories	2,297.68	2,297.68
1816 Accum. Deprec.-GPS Trimble	-2,297.68	-2,297.68
Total 1815 GPS-Trimble & Accessories	\$ 0.00	\$ 0.00
1817 Photo/Video Equipment	9,632.71	9,632.71
1818 Accum. Deprec.-Photo/Video	-8,669.43	-6,742.89
Total 1817 Photo/Video Equipment	\$ 963.28	\$ 2,889.82
Total 1810 Fixed Assets	\$ 963.28	\$ 2,889.82
1820 PWV Website/Domain	0.00	0.00
1821 PWV Domain-10 Yr.	700.00	700.00
1822 Web Redesign	4,530.00	4,530.00
1825 Web Domain & Redesign Amortiz.	-4,184.00	-4,114.00
Total 1820 PWV Website/Domain	\$ 1,046.00	\$ 1,116.00
Total Fixed Assets	\$ 2,009.28	\$ 4,005.82
Other Assets		
1950 Endowment (Perm. Restricted)		
1951 Community Foundation-N Colo.	84,936.45	102,382.60
1952 Endow. Savings - IF 5678 (deleted)	0.00	1,041.95
1953 Endowment Savings - FNBO 6764	1,070.29	
Total 1950 Endowment (Perm. Restricted)	\$ 86,006.74	\$ 103,424.55
Total Other Assets	\$ 86,006.74	\$ 103,424.55
TOTAL ASSETS	\$ 269,471.51	\$ 314,621.89
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Liabilities	233.01	0.00
2010 Accounts Payable	-421.61	704.36
Total 2000 Liabilities	-\$ 188.60	\$ 704.36
Total Accounts Payable	-\$ 188.60	\$ 704.36
Other Current Liabilities		
Colorado Department of Revenue Payable	0.00	0.00
Colorado, Fort Collins Payable	0.00	
Out Of Scope Agency Payable	0.00	
Sales Tax Agency Payable	0.00	0.00
Total Other Current Liabilities	\$ 0.00	\$ 0.00
Total Current Liabilities	-\$ 188.60	\$ 704.36
Total Liabilities	-\$ 188.60	\$ 704.36
Equity		
3000 Total Equity Balance	0.00	0.00
3001 Unrestricted Net Assets	146,573.02	139,282.44
3005 Temp. Restricted Net Assets	28,469.91	62,122.55
3010 Perm. Restricted Net Assets	86,006.74	103,424.55
Net Revenue	8,610.44	9,087.99
Total Equity	\$ 269,660.11	\$ 313,917.53
TOTAL LIABILITIES AND EQUITY	\$ 269,471.51	\$ 314,621.89



Poudre Wilderness Volunteers
Statement of Activity Comparison
 January - February, 2023

	Jan - Feb, 2023	Jan - Feb, 2022 (PY)
Revenue		
4000 Unrestricted Income		
4100 Total Donations		
4101 Corporate & Nonprofit Donors	250.00	572.50
4102 Individual Donations	10,658.78	10,312.37
4103 Amazon Smile Donations	134.96	
4104 Grocery Store Donor Programs	587.50	597.43
4130 Donation Processing Fees	-141.72	-44.94
Total 4100 Total Donations	\$ 11,489.52	\$ 11,437.36
4160 Interest Inc.-IF MM Acct.		5.27
Total 4000 Unrestricted Income	\$ 11,489.52	\$ 11,442.63
Sales	20.40	
Total Revenue	\$ 11,509.92	\$ 11,442.63
Expenditures		
6100 Program Expense-Outreach		
6101 PWV Website	54.46	77.57
6105 Recruiting Activities	61.70	58.80
6106 Public Outreach	214.79	75.00
6107 Photo/Video		883.88
Total 6100 Program Expense-Outreach	\$ 330.95	\$ 1,095.25
6200 Program Expense Membership		
6220 Spring Training		
6221 Spring Training Expenses	620.49	
Total 6220 Spring Training	\$ 620.49	\$ 0.00
6230 Member Materials & Training		
6234 Spring Tune Up	82.44	
6235 Leave No Trace		159.59
6237 Supplemental Training		250.00
Total 6230 Member Materials & Training	\$ 82.44	\$ 409.59
6240 Member Events & Relations	76.21	
6244 Member Relations	10.99	9.99
Total 6240 Member Events & Relations	\$ 87.20	\$ 9.99
6250 Patrol Gear-Uniforms & Access.		
6252 Name Badges, Patches, Hats	33.55	
6253 Mbr.Reimburs.-Uniforms & Access		57.50
Total 6250 Patrol Gear-Uniforms & Access.	\$ 33.55	\$ 57.50
6280 Storage Unit-Program Supplies	230.00	230.00
6290 Program Exp-Processing Fees	0.00	0.81
Total 6200 Program Expense Membership	\$ 1,053.68	\$ 707.89
6300 Program Expense Education		
6302 Kids in Nature	673.19	
Total 6300 Program Expense Education	\$ 673.19	\$ 0.00
8000 Fund Development		
8001 .Fund Development Expense	78.00	78.00
Total 8000 Fund Development	\$ 78.00	\$ 78.00



Poudre Wilderness Volunteers
Statement of Activity Comparison
 January - February, 2023

	<u>Jan - Feb, 2023</u>	<u>Jan - Feb, 2022 (PY)</u>
9000 Administration		
9001 Insurance/Bonds	169.66	251.50
9002 Memberships/Subscriptions	444.00	
9003 POB Rent/Postage/Shipping		14.00
9004 Surveys& Evaluations	150.00	150.00
9015 Miscellaneous Expenses		58.00
Total 9000 Administration	\$ 763.66	\$ 473.50
Total Expenditures	\$ 2,899.48	\$ 2,354.64
Surplus/Deficit	\$ 8,610.44	\$ 9,087.99



Poudre Wilderness Volunteers
Budget vs. Actuals
January - December 2023

	Total			% of Budget
	Actual	Budget	over Budget	
Revenue				
4000 Unrestricted Income				
4100 Total Donations				
4101 Corporate & Nonprofit Donors	250.00	13,075.00	(12,825.00)	1.9%
4102 Individual Donations	10,658.78	21,118.00	(10,459.22)	50.5%
4103 Amazon Smile Donations	134.96	202.00	(67.04)	66.8%
4104 Grocery Store Donor Programs	587.50	2,570.00	(1,982.50)	22.9%
4130 Donation Processing Fees	(141.72)	-	(141.72)	
Total 4100 Total Donations	11,489.52	36,965.00	(25,475.48)	31.1%
Sales	20.40	247.00	(226.60)	8.3%
Interest		33.00		
Total Revenue	11,509.92	37,245.00	(25,702.08)	30.9%
Gross Profit				
Expenditures				
6100 Program Expense-Outreach				
6101 PWV Website	54.46	519.00	(464.54)	10.5%
6105 Recruiting Activities	61.70	425.00	(363.30)	14.5%
6106 Public Outreach	214.79	300.00	(85.21)	71.6%
6107 Photo/Video	-	1,808.00	(1,808.00)	0.0%
Total 6100 Program Expense-Outreach	330.95	3,052.00	(2,721.05)	10.8%
6200 Program Expense Membership				
6210 New Member Training				
6211 Kick-Off Night	-	400.00	(400.00)	0.0%
6212 AGL Training	-	150.00	(150.00)	0.0%
Total 6210 New Member Training	-	550.00	(550.00)	0.0%
6220 Spring Training				
6221 Spring Training Expenses	620.49	7,500.00	(6,879.51)	8.3%
6223 Registration Fees Collected	-	(2,250.00)	2,250.00	0.0%
Total 6221 Spring Training Expenses	620.49	5,250.00	(4,629.51)	11.8%
Total 6220 Spring Training	620.49	5,250.00	(4,629.51)	11.8%
6230 Member Materials & Training				
6234 Spring Tune Up	82.44	600.00	(517.56)	13.7%
6235 Leave No Trace	-	2,570.00	(2,570.00)	0.0%
6237 Supplemental Training	-	8,280.00	(8,280.00)	0.0%
Less distribution from Endowment		(7,380.00)		
Total 6230 Member Materials & Training	82.44	4,070.00	(3,987.56)	2.0%
6240 Member Events & Relations				
6241 Year End Event	-	1,500.00	(1,500.00)	0.0%
6244 Member Relations	10.99	120.00	(109.01)	9.2%
Total 6240 Member Events & Relations	87.20	2,240.00	(2,152.80)	3.9%
6250 Patrol Gear-Uniforms & Access.				
6251 Shirts & Labor	-	2,949.00	(2,949.00)	0.0%
6252 Name Badges, Patches, Hats	33.55	849.00	(815.45)	4.0%
6253 Mbr.Reimburs.-Uniforms & Access	-	(2,200.00)	2,200.00	0.0%
Total 6250 Patrol Gear-Uniforms & Access.	33.55	1,598.00	(1,564.45)	2.1%
6260 Patrol Gear-Field Items				
6261 Field Items-Maps, FA Kits, Misc	-	1,600.00	(1,600.00)	0.0%
6262 - Mbr. Reimburs-Maps, FA Kits,Etc	-	(1,200.00)	1,200.00	
Total 6260 Patrol Gear-Field Items	-	400.00	(400.00)	0.0%
6269 PWV Mbr. Subsidies-SPOT/inReach	-	3,000.00	(3,000.00)	0.0%
6280 Storage Unit-Program Supplies	230.00	1,380.00	(1,150.00)	16.7%
6290 Program Exp-Processing Fees	-	-	-	
Total 6200 Program Expense Membership	1,053.68	18,488.00	(17,434.32)	5.7%
6300 Program Expense Education				
6302 Kids in Nature	673.19	1,200.00	(526.81)	56.1%
6303 Adopt-A-Highway	-	150.00	(150.00)	0.0%
6304 Trails for All	-	600.00	(600.00)	0.0%



Poudre Wilderness Volunteers
Budget vs. Actuals
January - December 2023

	Total			% of Budget
	Actual	Budget	over Budget	
Total 6300 Program Expense Education	673.19	1,950.00	(1,276.81)	34.5%
7000 Program Expense Trails	-	-	-	
7001 Trail Crew	-	700.00	(700.00)	0.0%
7005 Trail Patrol	-	650.00	(650.00)	0.0%
7100 Restoration	-	-	-	
7101 Tools and Tool Repair	-	500.00	(500.00)	0.0%
7102 Materials & Supplies	-	500.00	(500.00)	0.0%
7104 Volunteer Provisions	-	1,500.00	(1,500.00)	0.0%
7105 Hired Work Crews	-	36,000.00	(36,000.00)	0.0%
7110 Arrowhead Lodge Restoration	-	500.00	(500.00)	0.0%
Adopt-A-Trail		600.00		
Total 7100 Restoration	-	39,600.00	(39,600.00)	0.0%
Total 7000 Program Expense Trails	-	40,950.00	(40,950.00)	0.0%
8000 Fund Development	-	-	-	
8001 .Fund Development Expense	78.00	1,100.00	(1,022.00)	7.1%
Total 8000 Fund Development	78.00	1,100.00	(1,022.00)	7.1%
9000 Administration	-	-	-	
9001 Insurance/Bonds	169.66	1,080.00	(910.34)	15.7%
9002 Memberships/Subscriptions	444.00	600.00	(156.00)	74.0%
9003 POB Rent/Postage/Shipping	-	275.00	(275.00)	0.0%
9004 Surveys& Evaluations	150.00	900.00	(750.00)	16.7%
9005 Office Crew	-	-	-	
9014 State Filing Fees	-	30.00	(30.00)	0.0%
9015 Miscellaneous Expenses	-	300.00	(300.00)	0.0%
Total 9000 Administration	763.66	3,185.00	(2,421.34)	24.0%
Total Expenditures	2,899.48	68,725.00	(65,825.52)	4.2%
Surplus/(Deficit)	8,610.44			