

AMERICAN RIVER NATURAL HISTORY ASSOCIATION

# Short-Term Action Plan for Strengthening the Future of the Effie Yeaw Nature Center



January 1, 2025-June 30, 2025

## Action Plan for 1/1/25-6/30/25

The action plan describes high priority activities we need to pursue in the next 6 months. This is not meant to be an exclusive list of the responsibilities or roles of the individuals or committees involved.

### **Operations and Financial Management**

- a. Add Associate ED position- Rachael Cowan accepted position, Feb 18 start.
- b. Revised budget for FY24-25 (Finance Committee) (see attachment A separate document, Attachment A was projected before Dec close, revised budget is forthcoming)
- c. Current Financial Status (Attachment B, Monthly Bank Statement and P&Ls)
- d. Add or expand additional positions as part of budget formation (ED and Finance Committee)

### **Board Development**

- a. Add new Board members ( 3 current prospects)(Nominations Committee)
- b. Board Leadership Retreat, (Board, Kim Tucker) (see Attachment C below)
- c. Staff-Board Roles (Board, Staff, Kim Tucker) (see Attachment D below)
- d. Board Member Onboarding Process (Exec Comm)
- e. Fiscal Oversight Policies and Guidelines (Exec Comm) (see Attachment E below)

### **Fundraising**

- a. Continue Major Gift Effort (Nov Appeal \$50K, Dec Major Gifts (\$300K), Jan Major Gifts (\$50K), seek an additional \$100K) (Fund Development Committee, K Christiansen, ED, President) (see Attachment F below for Dec and Jan to date totals)
- b. Private February Donor Appreciation Luncheon (6 major gift donors) (Fund Development Committee)
- c. Larger Public February Donor Appreciation Event (Fund Development Committee)
- d. Gala (Early stage planning) (Fund Development Committee)

### **Communications**

- a. Redesign Website (Media and Communications Committee)
- b. Weekly Updates (President, ED, Communications Committee)
- c. Integrate Messaging of all Social Media Platform (Communications Committee)
- d. Strategy for Communications with the Community (Communications Committee)

### **Restructuring to Create a Sustainable Center**

- a. Review Volunteer Survey Results and Identify Volunteers (Exec Comm)

- b. Discussion Groups (Program Development, Fundraising, Communications, Community, Alliances and Partnerships) (Jan/Feb Ideation Sessions Exec Comm)
- c. Taskforce Formation and Charges (Same topical areas as Discussionn, Jan/Feb, Exec Comm)

# Attachment A. ARNHA Profit and Loss

## American River Natural History Association Profit and Loss

January - December 2024

Projected

	Jan - Mar, 2024	Apr - Jun, 2024	Jul - Sep, 2024	Oct - Dec, 2024	Total	Jan - Mar, 2025	Apr - Jun, 2025
<b>Income</b>							
<b>4100 Membership, Donations, and Grants</b>	19,624.24	17,823.57	11,788.72	18,954.60	68,191.13	19,624.24	17,823.57
<b>4120 Donations - Appeals</b>			17,210.00	35,014.00	52,224.00		
<b>4120.01 Winter Appeal</b>	425.00			100.00	525.00	425.00	
<b>4120.02 Spring Appeal</b>	4,175.00	250.00			4,425.00	4,175.00	250.00
<b>4120.03 Giving Tuesday</b>				6,100.89	6,100.89		
<b>4120.04 Big Day of Giving</b>		56,607.87	2,000.00	378.72	58,986.59		56,607.87
<b>4120.05 Animal Appeals</b>	5,349.50	68.00	6,836.00	100.00	12,353.50		
<b>Total 4120 Donations - Appeals</b>	<b>\$ 9,949.50</b>	<b>\$ 56,925.87</b>	<b>\$ 26,046.00</b>	<b>\$ 41,693.61</b>	<b>\$ 134,614.98</b>	<b>\$ 4,600.00</b>	<b>\$ 56,857.87</b>
<b>4130 Gifts and Sponsorships</b>				940.00	940.00		
<b>4130.01 Major Gifts (over \$5K)</b>				337,369.50	337,369.50	50,000.00	
<b>4130.02 Gifts (\$5K and less)</b>	17,305.38	7,978.31	11,574.76	79,957.91	116,816.36	30,000.00	7,978.31
<b>4130.03 Donation Boxes</b>	1,573.00	1,368.05	1,591.84	791.01	5,323.90	1,573.00	1,368.05
<b>4130.04 Monthly Pledges</b>	8,398.42	9,955.74	7,694.56	7,536.91	33,585.63	8,398.42	9,955.74
<b>4130.06 Workplace Giving</b>	1,203.44	494.33	51.91	43.92	1,793.60		
<b>4130.99 Misc. Contributions (G store % day, restaurant day)</b>	1,750.24		350.00		2,100.24	1,750.24	
<b>Total 4130 Gifts and Sponsorships</b>	<b>\$ 30,230.48</b>	<b>\$ 19,796.43</b>	<b>\$ 21,263.07</b>	<b>\$ 426,639.25</b>	<b>\$ 497,929.23</b>	<b>\$ 91,721.66</b>	<b>\$ 19,302.10</b>
<b>4140 Foundation and Government Support</b>					0.00		
<b>4140.01 Government Grants</b>	17,399.78	28,344.69	23,451.21		69,195.68		
<b>4140.02 Foundation Grants</b>		20,000.00	15,000.00		35,000.00		
<b>4140.03 County Propagation Funds</b>	10,015.80				10,015.80		
<b>Total 4140 Foundation and Government Support</b>	<b>\$ 27,415.58</b>	<b>\$ 48,344.69</b>	<b>\$ 38,451.21</b>	<b>\$ 0.00</b>	<b>\$ 114,211.48</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Total 4100 Membership, Donations, and Grants</b>	<b>\$ 87,219.80</b>	<b>\$ 142,890.56</b>	<b>\$ 97,549.00</b>	<b>\$ 487,287.46</b>	<b>\$ 814,946.82</b>	<b>\$ 115,945.90</b>	<b>\$ 93,983.54</b>
<b>4200 Program Services</b>					0.00		
<b>4210 School Programs</b>	790.00	800.00	22,640.26	12,161.50	36,391.76	790.00	800.00
<b>4210.01 Nature Center and Preserve Onsite</b>	10,518.19	8,571.00			19,089.19	10,518.19	8,571.00
<b>4210.02 Maidu Programs Onsite</b>	4,233.00	1,807.00			6,040.00	4,233.00	1,807.00
<b>4210.03 Pond and River Programs Offsite</b>	3,496.00				3,496.00	3,496.00	

4210.04 Classroom Programs Offsite	15,510.00	13,715.00	260.00	29,485.00	15,510.00	13,715.00	
4210.05 School Mileage Fee	147.00	8.00		155.00	147.00	8.00	
4210.99 Other Misc. School Programs	1,812.89	1,375.60		3,188.49	1,812.89	1,375.60	
<b>Total 4210 School Programs</b>	<b>\$ 36,507.08</b>	<b>\$ 26,276.60</b>	<b>\$ 22,900.26</b>	<b>\$ 12,161.50</b>	<b>\$ 97,845.44</b>	<b>\$ 36,507.08</b>	<b>\$ 26,276.60</b>
4230 Camps				0.00			
4230.01 Winter Camps	480.12			480.12	480.12		
4230.02 Spring Camps	4,050.00	300.00		4,350.00	4,050.00	300.00	
4230.03 Summer Camps		25,805.30	697.50	26,502.80		25,805.30	
4230.99 Misc. Camps	98.31	600.00	210.00	908.31	98.31	600.00	
<b>Total 4230 Camps</b>	<b>\$ 4,628.43</b>	<b>\$ 26,705.30</b>	<b>\$ 907.50</b>	<b>\$ 0.00</b>	<b>\$ 32,241.23</b>	<b>\$ 4,628.43</b>	<b>\$ 26,705.30</b>
4240 Family Programs			836.56	1,515.00	2,351.56		
4240.02 Weekend Fee Programs	478.00	574.00	694.00	46.00	1,792.00	478.00	574.00
<b>Total 4240 Family Programs</b>	<b>\$ 478.00</b>	<b>\$ 574.00</b>	<b>\$ 1,530.56</b>	<b>\$ 1,561.00</b>	<b>\$ 4,143.56</b>	<b>\$ 478.00</b>	<b>\$ 574.00</b>
4250 Adult Classes and Speaker Series				0.00			
4250.01 UC Naturalist	8,600.00	-400.00	9,000.00	2,000.00	19,200.00	8,600.00	-400.00
4250.02 Speaker Series	507.00	645.00	245.00	1,285.00	2,682.00	507.00	645.00
4250.99 Misc Adult Programs	25.00	525.00			550.00	25.00	525.00
<b>Total 4250 Adult Classes and Speaker Series</b>	<b>\$ 9,132.00</b>	<b>\$ 770.00</b>	<b>\$ 9,245.00</b>	<b>\$ 3,285.00</b>	<b>\$ 22,432.00</b>	<b>\$ 9,132.00</b>	<b>\$ 770.00</b>
4260 Group Programs	1,283.00	1,023.00	423.00	1,833.00	4,562.00	1,283.00	1,023.00
<b>Total 4200 Program Services</b>	<b>\$ 52,028.51</b>	<b>\$ 55,348.90</b>	<b>\$ 35,006.32</b>	<b>\$ 18,840.50</b>	<b>\$ 161,224.23</b>	<b>\$ 52,028.51</b>	<b>\$ 55,348.90</b>
4300 Events				0.00			
4305 Gala				0.00			
4305.01 Ticket Sale		17,895.00	330.00	18,225.00		17,895.00	
4305.02 Table Sponsorships		9,600.00		9,600.00		9,600.00	
4305.03 Auction Sales (gross)		58,020.00		58,020.00		58,020.00	
4305.04 Sponsors		5,500.00	4,100.00	9,600.00		5,500.00	
4305.05 Donations		58,473.00	300.00	58,773.00		58,473.00	
<b>Total 4305 Gala</b>	<b>\$ 0.00</b>	<b>\$ 149,488.00</b>	<b>\$ 4,730.00</b>	<b>\$ 0.00</b>	<b>\$ 154,218.00</b>	<b>\$ 0.00</b>	<b>\$ 149,488.00</b>
4320 Educational Events				0.00			
4320.01 Bird and Breakfast	7,307.00			7,307.00	7,307.00		
4320.02 Nature Fest			8,980.00	3,749.00	12,729.00		
<b>Total 4320 Educational Events</b>	<b>\$ 7,307.00</b>	<b>\$ 0.00</b>	<b>\$ 8,980.00</b>	<b>\$ 3,749.00</b>	<b>\$ 20,036.00</b>	<b>\$ 7,307.00</b>	<b>\$ 0.00</b>
<b>Total 4300 Events</b>	<b>\$ 7,307.00</b>	<b>\$ 149,488.00</b>	<b>\$ 13,710.00</b>	<b>\$ 3,749.00</b>	<b>\$ 174,254.00</b>	<b>\$ 7,307.00</b>	<b>\$ 149,488.00</b>
4400 Sales Revenue				4.11	4.11		
4410 ARNHA Books				0.00			

4410.02 Wholesale	756.70	1,365.06	1,313.70	538.65	3,974.11	756.70	1,365.06
4410.03 Online	233.15	33.75			266.90	233.15	33.75
<b>Total 4410 ARNHA Books</b>	<b>\$ 989.85</b>	<b>\$ 1,398.81</b>	<b>\$ 1,313.70</b>	<b>\$ 538.65</b>	<b>\$ 4,241.01</b>	<b>\$ 989.85</b>	<b>\$ 1,398.81</b>
4420 Discovery Store	17,720.86	17,580.71	10,248.16	14,324.69	59,874.42	17,720.86	17,580.71
4499 Misc. Sales	-45.66	38.87	61.86	5,369.79	5,424.86	-45.66	38.87
<b>Total 4400 Sales Revenue</b>	<b>\$ 18,665.05</b>	<b>\$ 19,018.39</b>	<b>\$ 11,623.72</b>	<b>\$ 20,237.24</b>	<b>\$ 69,544.40</b>	<b>\$ 18,665.05</b>	<b>\$ 19,018.39</b>
Family Programs			275.00		275.00		
Shipping Income			16.55		16.55		
Unapplied Cash Payment Income		0.00	410.00	-310.00	100.00		0.00
<b>Total Income</b>	<b>\$ 165,220.36</b>	<b>\$ 366,745.85</b>	<b>\$ 158,590.59</b>	<b>\$ 529,804.20</b>	<b>\$ 1,220,361.00</b>	<b>\$ 193,946.46</b>	<b>\$ 317,838.83</b>
<b>Cost of Goods Sold</b>							
6700 Discovery Store			1,426.56		1,426.56		
6710 Clothing	1,342.77	898.09	2,337.11		4,577.97	1,342.77	898.09
6720 Books	899.83	1,048.63	961.77		2,910.23	899.83	1,048.63
6730 Jewelry	1,005.62	534.10	436.77		1,976.49	1,005.62	534.10
6740 Toys	2,818.64	2,820.10	1,972.79		7,611.53	2,818.64	2,820.10
6799 Misc Discovery Store	1,689.81	2,644.22	1,188.10		5,522.13	1,689.81	2,644.22
<b>Total 6700 Discovery Store</b>	<b>\$ 7,756.67</b>	<b>\$ 7,945.14</b>	<b>\$ 8,323.10</b>	<b>\$ 0.00</b>	<b>\$ 24,024.91</b>	<b>\$ 7,756.67</b>	<b>\$ 7,945.14</b>
<b>Total Cost of Goods Sold</b>	<b>\$ 7,756.67</b>	<b>\$ 7,945.14</b>	<b>\$ 8,323.10</b>	<b>\$ 0.00</b>	<b>\$ 24,024.91</b>	<b>\$ 7,756.67</b>	<b>\$ 7,945.14</b>
<b>Gross Profit</b>	<b>\$ 157,463.69</b>	<b>\$ 358,800.71</b>	<b>\$ 150,267.49</b>	<b>\$ 529,804.20</b>	<b>\$ 1,196,336.09</b>	<b>\$ 186,189.79</b>	<b>\$ 309,893.69</b>
<b>Expenses</b>							
6100 Operations					0.00		
6110 Office Expenses					0.00		
6110.01 Office and Cleaning Supplies	690.61	1,295.23	1,416.04	795.69	4,197.57	690.61	1,295.23
6110.02 Licenses and Permits	125.00	443.00	1,200.00		1,768.00	125.00	443.00
6110.04 Hospitality	101.73	561.15	1,171.15	10.98	1,845.01	101.73	561.15
6110.99 Misc Operations	461.20	202.46	1,336.38	842.38	2,842.42	461.20	202.46
<b>Total 6110 Office Expenses</b>	<b>\$ 1,378.54</b>	<b>\$ 2,501.84</b>	<b>\$ 5,123.57</b>	<b>\$ 1,649.05</b>	<b>\$ 10,653.00</b>	<b>\$ 1,378.54</b>	<b>\$ 2,501.84</b>
6120 Printing and Postage					0.00		
6120.01 Internal Printing	2,721.61	667.75	726.17	479.15	4,594.68	2,721.61	667.75
6120.02 External Printing		419.15	913.40		1,332.55		419.15
6120.03 Postage and Mailing	695.88	494.65	246.00	248.20	1,684.73	695.88	494.65
<b>Total 6120 Printing and Postage</b>	<b>\$ 3,417.49</b>	<b>\$ 1,581.55</b>	<b>\$ 1,885.57</b>	<b>\$ 727.35</b>	<b>\$ 7,611.96</b>	<b>\$ 3,417.49</b>	<b>\$ 1,581.55</b>
6130 County IT Contract	4,737.75	4,085.05			8,822.80	4,737.75	4,085.05
6140 Insurance (Business & Commercial)	7,106.71		12,995.23	10,448.83	30,550.77	7,106.71	

6150 Accounting and Bookkeeping Contracts			1,400.00		1,400.00		5,000.00	5,000.00
6160 Subscriptions, Fees, and Software			105.17		105.17			
6160.01 Subscriptions	5,597.05	1,497.00	3,776.00	464.00	11,334.05		5,597.05	1,497.00
6160.02 Fees (PayPal, SafeSave, WF, Vantiv, etc)	3,384.18	7,567.98	3,850.81	1,280.22	16,083.19		3,384.18	7,567.98
<b>Total 6160 Subscriptions, Fees, and Software</b>	<b>\$ 8,981.23</b>	<b>\$ 9,064.98</b>	<b>\$ 7,731.98</b>	<b>\$ 1,744.22</b>	<b>\$ 27,522.41</b>		<b>\$ 8,981.23</b>	<b>\$ 9,064.98</b>
<b>Total 6100 Operations</b>	<b>\$ 25,621.72</b>	<b>\$ 17,233.42</b>	<b>\$ 29,136.35</b>	<b>\$ 14,569.45</b>	<b>\$ 86,560.94</b>		<b>\$ 30,621.72</b>	<b>\$ 22,233.42</b>
6200 Facilities and Maintenance					0.00			
6110.03 Vehicle Operations	1,050.18	1,337.00	621.97	767.22	3,776.37		1,050.18	1,337.00
6210 Storage - Offsite Rental	1,152.00	1,386.00	1,620.00	1,620.00	5,778.00		1,152.00	1,386.00
6220 Utilities, Trash, and Security	1,552.69	664.98	201.06	201.06	2,619.79		1,552.69	664.98
6230 Landscaping Supplies		473.77			473.77			473.77
6240 Repairs and Minor Improvements	1,680.75	394.65	48.48	3.79	2,127.67		1,680.75	394.65
6250 Janitorial	1,081.73	1,129.37	781.77	514.96	3,507.83		1,081.73	1,129.37
6299 Misc Facility Maintenance	71.30	187.24	264.47	85.53	608.54		71.30	187.24
<b>Total 6200 Facilities and Maintenance</b>	<b>\$ 6,588.65</b>	<b>\$ 5,573.01</b>	<b>\$ 3,537.75</b>	<b>\$ 3,192.56</b>	<b>\$ 18,891.97</b>		<b>\$ 6,588.65</b>	<b>\$ 5,573.01</b>
6400 Program Supplies & Materials					0.00			
6410 School Supplies and Materials			24.57	391.34	415.91			
6420 Camp Supplies and Materials	19.37	517.57	119.50		656.44		19.37	517.57
6430 Weekend Program Supplies and Materials		322.13	62.20		384.33			322.13
6499 Misc Program Supplies	100.00	2,343.01		1,972.64	4,415.65		100.00	2,343.01
<b>Total 6400 Program Supplies &amp; Materials</b>	<b>\$ 119.37</b>	<b>\$ 3,182.71</b>	<b>\$ 206.27</b>	<b>\$ 2,363.98</b>	<b>\$ 5,872.33</b>		<b>\$ 119.37</b>	<b>\$ 3,182.71</b>
6500 Personnel					0.00			
6510 Workers Comp	2,947.20	982.40	5,082.00		9,011.60		2,947.20	982.40
6510.01 Prior Year Work Comp				2,174.00	2,174.00			
<b>Total 6510 Workers Comp</b>	<b>\$ 2,947.20</b>	<b>\$ 982.40</b>	<b>\$ 5,082.00</b>	<b>\$ 2,174.00</b>	<b>\$ 11,185.60</b>		<b>\$ 2,947.20</b>	<b>\$ 982.40</b>
6520 Health Insurance	2,616.65	1,012.02	1,829.67	2,172.97	7,631.31		1,012.02	1,012.02
6530 Gross Wages	206,352.97	194,628.31	167,788.96	122,956.37	691,726.61		91,872.00	127,683.00
6540 Payroll Processing	1,298.72	1,506.46	845.22	21,914.52	25,564.92		1,298.72	1,506.46
6550 Employer Tax	16,081.74	17,088.82	12,780.37	21,104.36	67,055.29		8,050.00	11,236.00
6560 Staff Development	591.28	1,542.00			2,133.28		600.00	1,000.00
6570 Volunteer Expenses	388.78	354.41	60.87		804.06		388.78	354.41
6599 Misc	18,750.00	18,750.00	5,250.00	2,725.00	45,475.00		0.00	0.00
<b>Total 6500 Personnel</b>	<b>\$ 249,027.34</b>	<b>\$ 235,864.42</b>	<b>\$ 193,637.09</b>	<b>\$ 173,047.22</b>	<b>\$ 851,576.07</b>		<b>\$ 106,168.72</b>	<b>\$ 143,774.29</b>
6900 UNP - Expense	15,313.17	17,081.50	781.00	781.10	33,956.77		15,313.17	17,081.50
Ask My Accountant		-560.06			-560.06			-560.06

Pending Client Input	45.00			-1,329.04			-1,284.04	45.00	
Total Ask My Accountant	\$ 45.00	-\$ 560.06	-\$ 1,329.04	\$ 0.00	-\$ 1,844.10	\$ 45.00	-\$ 560.06		
Unapplied Cash Bill Payment Expense	0.00	0.00	391.34	-391.34	0.00	0.00	0.00		
<b>Total Expenses</b>	<b>\$ 296,715.25</b>	<b>\$ 278,375.00</b>	<b>\$ 226,360.76</b>	<b>\$ 193,562.97</b>	<b>\$ 995,013.98</b>	<b>\$ 158,856.63</b>	<b>\$ 191,284.87</b>		
Net Operating Income	-\$ 139,251.56	\$ 80,425.71	-\$ 76,093.27	\$ 336,241.23	\$ 201,322.11	\$ 27,333.16	\$ 118,608.82		
Other Income									
4500 Other Revenue								0.00	
4500.01 Investment/ Interest Income	7,003.13	1,117.33	10,691.31	120.83	18,932.60	7,003.13	1,117.33		
4500.02 AB Room Rental	1,796.92	1,655.00	8,334.00	1,957.50	13,743.42	1,796.92	1,655.00		
4500.04 Birthday Parties & Other	80.00				80.00	80.00			
<b>Total 4500 Other Revenue</b>	<b>\$ 8,880.05</b>	<b>\$ 2,772.33</b>	<b>\$ 19,025.31</b>	<b>\$ 2,078.33</b>	<b>\$ 32,756.02</b>	<b>\$ 8,880.05</b>	<b>\$ 2,772.33</b>		
<b>Total Other Income</b>	<b>\$ 8,880.05</b>	<b>\$ 2,772.33</b>	<b>\$ 19,025.31</b>	<b>\$ 2,078.33</b>	<b>\$ 32,756.02</b>	<b>\$ 8,880.05</b>	<b>\$ 2,772.33</b>		
Other Expenses									
6300 Fundraising								0.00	
6320 Donor Gifts and Events	140.00	210.00	350.00	-130.00	570.00	140.00	210.00		
6330 Marketing and Development								0.00	
6330.01 General	1,231.00	1,350.04	1,329.00	735.00	4,645.04	1,231.00	1,350.04		
6330.02 Program Marketing			99.29		99.29				
6330.03 Event Marketing	25.00		344.71	300.00	669.71	25.00			
6330.99 Misc. Marketing	140.66	46.91	902.00		1,089.57	140.66	46.91		
<b>Total 6330 Marketing and Development</b>	<b>\$ 1,396.66</b>	<b>\$ 1,396.95</b>	<b>\$ 2,675.00</b>	<b>\$ 1,035.00</b>	<b>\$ 6,503.61</b>	<b>\$ 1,396.66</b>	<b>\$ 1,396.95</b>		
6340 Gala								0.00	
6340.01 Catering		8,629.00			8,629.00			8,629.00	
6340.02 Beer & Wine	158.38				158.38	158.38			
6340.03 Fine Art Center Fee			200.00		200.00				
6340.04 Licenses		75.00			75.00				75.00
6340.05 Rental	3,364.83	3,364.83			6,729.66	3,364.83	3,364.83		
6340.06 Musician		400.00			400.00				400.00
6340.07 Valet		810.00			810.00				810.00
6340.08 Sound		625.00			625.00				625.00
6340.09 Staff/Volunteer Food		153.73			153.73				153.73
6340.10 Auctioneer		3,125.00	2,750.00		5,875.00				3,125.00
6340.11 Security		520.00			520.00				520.00
6340.12 Invitation Printing	507.18	1,720.32			2,227.50	507.18	1,720.32		
6340.13 Postage	125.00				125.00	125.00			125.00



6340.14 Artist Payouts		28,972.05		1,100.00		632.60		30,704.65		
6340.15 Program Brochures		1,259.31						1,259.31		1,259.31
6340.16 Flowers/Centerpieces	322.66	1,132.14						1,454.80	322.66	1,132.14
6340.18 Supplies		1,719.17						1,719.17		1,719.17
6340.99 Misc. Gala Expenses		3,163.34						3,163.34		3,163.34
<b>Total 6340 Gala</b>	<b>\$ 4,478.05</b>	<b>\$ 55,668.89</b>	<b>\$ 4,050.00</b>	<b>\$ 632.60</b>	<b>\$ 64,829.54</b>	<b>\$ 4,478.05</b>	<b>\$ 26,696.84</b>			
6350 Events								0.00		
6350.02 Nature Fest				1,052.40		5,592.68		6,645.08		
6350.03 Bird and Breakfast	1,780.48							1,780.48	1,780.48	
6350.99 Misc. Fundraising Events (lunches)						750.74		750.74		
<b>Total 6350 Events</b>	<b>\$ 1,780.48</b>	<b>\$ 0.00</b>	<b>\$ 1,052.40</b>	<b>\$ 6,343.42</b>	<b>\$ 9,176.30</b>	<b>\$ 1,780.48</b>	<b>\$ 0.00</b>			
<b>Total 6300 Fundraising</b>	<b>\$ 7,795.19</b>	<b>\$ 57,275.84</b>	<b>\$ 8,127.40</b>	<b>\$ 7,881.02</b>	<b>\$ 81,079.45</b>	<b>\$ 7,795.19</b>	<b>\$ 28,303.79</b>			
6600 Animal Care				41.60				41.60		
6610 Rodents/ Quail	720.55							720.55		
6620 Insects/ Alternatives				85.00				85.00		
6630 Feeder Insect Supplies	34.87	5.87		4.31				45.05	34.87	5.87
6640 Food	83.22	1,757.12		892.63		779.85		3,512.82		
6650 Permits	1,084.00							1,084.00		
6660 Substrate/ Lights	112.39	616.63		5,548.40		248.27		6,525.69		
6670 Veterinary Care	1,744.76	1,481.96		2,814.21		124.64		6,165.57		
6699 Misc Animal Care	843.40	160.47		192.03		14.98		1,210.88	843.40	160.47
<b>Total 6600 Animal Care</b>	<b>\$ 4,623.19</b>	<b>\$ 4,022.05</b>	<b>\$ 9,578.18</b>	<b>\$ 1,167.74</b>	<b>\$ 19,391.16</b>	<b>\$ 878.27</b>	<b>\$ 166.34</b>			
7000 Capital Improvements/Projects	4,735.30	40,674.80		1,675.53		5,000.00		52,085.63		
Reconciliation Discrepancies	-28.54							-28.54		
<b>Total Other Expenses</b>	<b>\$ 17,125.14</b>	<b>\$ 101,972.69</b>	<b>\$ 19,381.11</b>	<b>\$ 14,048.76</b>	<b>\$ 152,527.70</b>	<b>\$ 8,673.46</b>	<b>\$ 28,470.13</b>			
<b>Net Other Income</b>	<b>-\$ 8,245.09</b>	<b>-\$ 99,200.36</b>	<b>-\$ 355.80</b>	<b>-\$ 11,970.43</b>	<b>-\$ 119,771.68</b>	<b>\$ 206.59</b>	<b>-\$ 25,697.80</b>			
<b>Net Income</b>	<b>-\$ 147,496.65</b>	<b>-\$ 18,774.65</b>	<b>-\$ 76,449.07</b>	<b>\$ 324,270.80</b>	<b>\$ 81,550.43</b>	<b>\$ 27,539.75</b>	<b>\$ 92,911.02</b>			

Friday, Jan 17, 2025 12:24:41 PM GMT-8 - Cash Basis

Net Income as of Dec 24=\$213,702

Annual Net Income

\$ 334,152.77

## Attachment B. Financial Report-Monthly Banking Report and P&Ls

1 January 2025											
2 <b>Operating Funds Report</b>											
3	03.01.24	04.01.24	05.01.24	06.01.24	07.01.24	08.01.24	09.01.24	10.1.24	11.01.24	12.1.24	1.1.25
4 <b>Operating Funds</b>											
5 WF Checking	\$25,994.85	\$91,728.00	\$60,891.40	\$40,732.49	\$ 79,613.53	\$ 25,993.65	\$ 16,633.71	\$ 40,416.11	\$ 28,186.39	\$ 13,912.95	\$ 356,584.22
6 WF Savings	\$6,360.93	\$2,361.00	\$2,361.00	\$2,361.01	\$ 2,361.03	\$ 2,361.05	\$ 2,361.07	\$ 2,361.09	\$ 711.10	\$ 711.10	\$ 711.11
7 WF Temp Restricted Savings	\$64,579.31	\$43,080.00	\$43,080.00	\$14,848.44	\$ 63,080.85	\$ 98,081.64	\$ 93,082.39	\$ 97,716.18	\$ 76,216.95	\$ 98,232.00	\$ 98,232.78
8 Wells Brokerage Account	\$59.00		\$60.90	\$63.43	\$ 67.88	\$ 63.33	\$ 67.48	\$ 69.47	\$ 69.20	\$ 75.12	\$ 3,949.20
9 Paypal - min. retained balance	\$500.00	\$500.00	\$500.00	\$500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
10 SRCF - endowed spendable balance	\$4,490.00	\$4,490.00	\$4,490.00	\$4,490.00	\$ 4,490.00	\$ 4,490.00	\$ 4,490.00	\$ 4,490.00	\$ 4,490.00	\$ 4,490.00	\$ 9,400.00
11 SRCF Expendable Account								\$ 50,000.00	\$ 50,047.48	\$ 44,796.75	\$ 45,380.68
12 <b>Subtotal</b>	\$101,984.09	\$142,159.00	\$111,383.30	\$62,995.37	\$ 150,113.29	\$ 131,489.67	\$167,134.65	\$ 195,600.33	\$ 154,970.39	\$ 163,301.85	\$ 474,217.68
13 <b>*Available months</b>	1.13	1.58	1.24	0.70	1.65	1.44	1.84	2.61	2.07	4.08	11.86
14											
15 <b>Operating Reserve</b>											
16 SCU Savings	\$7.18	\$7.18	\$7.18	\$7.18	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18	\$ 7.18
17 SCU Money Market Reserve Fund	\$304,574.30	\$234,868.00	\$206,209.94	\$206,428.26	\$ 178,380.77	178569.63	\$158,551.00	\$ 112,681.65	\$ 112,800.13	\$ 87,485.98	\$ 87,560.22
18 <b>Subtotal</b>	\$304,581.48	\$234,875.18	\$206,217.12	\$206,435.44	\$ 178,387.95	178576.81	\$158,558.18	\$ 112,688.83	\$ 112,807.31	\$ 87,493.16	\$ 87,567.40
19 <b>*Available months</b>	3.38	2.61	2.29	2.29	1.96	1.96	1.74	1.50	1.50	2.19	2.19
20											
22 <b>Grand total</b>	\$406,565.57	\$377,034.18	\$317,600.42	\$269,430.81	\$328,501.24	\$ 310,066.48	\$325,692.83	\$ 308,289.16	\$ 267,777.70	\$ 250,795.01	\$361,785.08
23 <b>*Total Available months</b>	4.52	4.19	3.53	2.99	3.61	3.41	3.58	4.11	3.57	6.27	14.04
24											
25 <b>SRCF Endowment Fund Balance</b>	\$144,447.49	\$144,447.49	\$ 150,173.40	\$146,766.97	\$ 149,491.93	\$ 150,645.90	\$105,626.58		\$ 110,833.09	\$ 111,334.31	\$ 113,444.75
26											
27	Notes: The 24-25 FY average monthly budgeted expenses = \$91K *Amended 10-1-24 = \$75K *Amended 12-1-24=\$40K Beginning in August 2022, based upon 2022-2023 Budget, monthly operating "optimized" average increased from \$54,000 to \$75,000 In July 2020, based upon 2019-2020 Budget, monthly operating average reduced from \$67,000 down to \$54,000										
28											
29											
30											

### Temporarily Restricted Funds

	From	Dedicated Purpose
\$ 30,000.00	In memory of Mr. Diepenbrock	Dedicated use: <b>Back porch improvement project/Outdoor Classroom</b> 2/14/22 \$10,000 Donation from Helen Diepebrock 3/28/22 \$5,000 Donation from James & Laura Murphy 4/04/22 \$5,000 Donation from Mary Diepenbrock and Michael Horrigan 4/11/22 \$5,000 Donation from Claire Diepenbrock 4/30/22 \$5,000 Donation from Diepenbrock & Cotter
\$ 25,000.00	Youth Resiliency Fund	received \$17,500 on 11/24/23; another \$7500 on 5/12/24 from the City of Sacramento
\$ 20,000.00	UNP Foroulis Foundation	7/5/2024 For Urban Nature Program to fund low income schools participation in programs
\$ 20,000.00	Yocha Dehe exhibits grant	6/17/2024 For improvements to museum exhibits
\$ 28,232.00	Gala UNP Funds	6/3/2024 For Urban Nature Program to fund low income schools participation in programs
<b>\$ 123,232.00</b>	<b>Grand Total</b>	

# American River Natural History Association

Profit and Loss  
July - December, 2024

*Cash Basis*

	JUL - SEP, 2024	OCT - DEC, 2024	TOTAL
<b>Income</b>			
4100 Membership, Donations, and Grants	97,549.00	482,287.46	\$579,836.46
4200 Program Services	35,006.32	18,840.50	\$53,846.82
4300 Events	13,710.00	3,749.00	\$17,459.00
4400 Sales Revenue	11,623.72	20,237.24	\$31,860.96
Family Programs	275.00		\$275.00
Shipping Income	16.55		\$16.55
Unapplied Cash Payment Income	410.00	-310.00	\$100.00
<b>Total Income</b>	<b>\$158,590.59</b>	<b>\$524,804.20</b>	<b>\$683,394.79</b>
<b>Cost of Goods Sold</b>			
6700 Discovery Store	8,323.10		\$8,323.10
<b>Total Cost of Goods Sold</b>	<b>\$8,323.10</b>	<b>\$0.00</b>	<b>\$8,323.10</b>
<b>GROSS PROFIT</b>	<b>\$150,267.49</b>	<b>\$524,804.20</b>	<b>\$675,071.69</b>
<b>Expenses</b>			
6100 Operations	34,218.35	14,569.45	\$48,787.80
6200 Facilities and Maintenance	3,537.75	3,192.56	\$6,730.31
6400 Program Supplies & Materials	206.27	2,363.98	\$2,570.25
6500 Personnel	188,555.09	173,047.22	\$361,602.31
6900 UNP - Expense	781.00	781.10	\$1,562.10
Ask My Accountant	-1,329.04		\$ -1,329.04
Unapplied Cash Bill Payment Expense	391.34	-391.34	\$0.00
<b>Total Expenses</b>	<b>\$226,360.76</b>	<b>\$193,562.97</b>	<b>\$419,923.73</b>
<b>NET OPERATING INCOME</b>	<b>\$ -76,093.27</b>	<b>\$331,241.23</b>	<b>\$255,147.96</b>
<b>Other Income</b>			
4500 Other Revenue	19,025.31	2,078.33	\$21,103.64
<b>Total Other Income</b>	<b>\$19,025.31</b>	<b>\$2,078.33</b>	<b>\$21,103.64</b>
<b>Other Expenses</b>			
6300 Fundraising	8,127.40	7,881.02	\$16,008.42
6600 Animal Care	9,578.18	1,167.74	\$10,745.92
7000 Capital Improvements/Projects	1,675.53	5,000.00	\$6,675.53
<b>Total Other Expenses</b>	<b>\$19,381.11</b>	<b>\$14,048.76</b>	<b>\$33,429.87</b>
<b>NET OTHER INCOME</b>	<b>\$ -355.80</b>	<b>\$ -11,970.43</b>	<b>\$ -12,326.23</b>
<b>NET INCOME</b>	<b>\$ -76,449.07</b>	<b>\$319,270.80</b>	<b>\$242,821.73</b>

## American River Natural History Association

Profit and Loss  
July - December, 2024

*Accrual Basis*

	JUL - SEP, 2024	OCT - DEC, 2024	TOTAL
<b>Income</b>			
4100 Membership, Donations, and Grants	80,549.00	482,489.96	\$563,038.96
4200 Program Services	47,961.31	16,119.50	\$64,080.81
4300 Events	11,780.00	2,749.00	\$14,529.00
4400 Sales Revenue	10,566.40	20,457.56	\$31,023.96
Family Programs	275.00		\$275.00
<b>Total Income</b>	<b>\$151,131.71</b>	<b>\$521,816.02</b>	<b>\$672,947.73</b>
<b>Cost of Goods Sold</b>			
6700 Discovery Store	6,839.33		\$6,839.33
<b>Total Cost of Goods Sold</b>	<b>\$6,839.33</b>	<b>\$0.00</b>	<b>\$6,839.33</b>
<b>GROSS PROFIT</b>	<b>\$144,292.38</b>	<b>\$521,816.02</b>	<b>\$666,108.40</b>
<b>Expenses</b>			
6100 Operations	49,992.05	4,812.66	\$54,804.71
6200 Facilities and Maintenance	3,458.06	3,670.14	\$7,128.20
6400 Program Supplies & Materials	1,856.27	713.98	\$2,570.25
6500 Personnel	188,554.07	176,472.58	\$365,026.65
6900 UNP - Expense		781.10	\$781.10
Ask My Accountant	-1,329.04		\$ -1,329.04
<b>Total Expenses</b>	<b>\$242,531.41</b>	<b>\$186,450.46</b>	<b>\$428,981.87</b>
<b>NET OPERATING INCOME</b>	<b>\$ -98,239.03</b>	<b>\$335,365.56</b>	<b>\$237,126.53</b>
<b>Other Income</b>			
4500 Other Revenue	14,382.31	1,637.33	\$16,019.64
<b>Total Other Income</b>	<b>\$14,382.31</b>	<b>\$1,637.33</b>	<b>\$16,019.64</b>
<b>Other Expenses</b>			
6300 Fundraising	11,157.40	6,581.02	\$17,738.42
6600 Animal Care	9,447.91	1,282.74	\$10,730.65
7000 Capital Improvements/Projects	6,649.80	9,325.10	\$15,974.90
<b>Total Other Expenses</b>	<b>\$27,255.11</b>	<b>\$17,188.86</b>	<b>\$44,443.97</b>
<b>NET OTHER INCOME</b>	<b>\$ -12,872.80</b>	<b>\$ -15,551.53</b>	<b>\$ -28,424.33</b>
<b>NET INCOME</b>	<b>\$ -111,111.83</b>	<b>\$319,814.03</b>	<b>\$208,702.20</b>

## Attachment C. Board Retreat on Policy and Best Practices (February 7-8, Kim Tucker presenter)

### **Overview of Board Retreat Discussion - Essentials of Board Leadership Training**

A truly sustainable organization draws on the four core capacities of leadership, adaptability, management and technical. Within these four areas, we must ensure attention to:

- Leadership: Vision, Influence, Board, Staff, Internal Leadership
- Adaptability: Decision-Making Tools/Processes, Learning Environment, Flexible Resources
- Management: Staff Performance, Convey Unique Staff Value, Manage Finances
- Technical: Service Delivery, Program Evaluation, Outreach & Marketing

Sustainability definition: "Nonprofit sustainability occurs when a nonprofit attracts and effectively uses enough and the right kinds of money necessary to achieve long-term outcome goals" (source: Social Velocity).

Based on research and this industry definition, we've developed a capacity building program around the four pillars of Governance, Revenue Structure, Operational Infrastructure, and Brand & Community Engagement. It is within these four pillars that we address the key roles of the Board of Directors to ensure the organization is appropriately resourced and staffed to deliver its mission.

Within the Governance pillar, which is where we start with a Board of Directors and what will be central to our Board retreat scheduled for 01-02 February 2025, we will cover:

1. The Law: Compliance with federal and state reporting and the duties of care, loyalty and obedience; and the legal purpose of nonprofit Boards to "ensure the sustainability of your organization and to ensure the relevancy of the organization to the community it serves."
2. The Work: Fiscal Steward, Brand Ambassador and best practices in the delivery of these roles in terms of duties and community representation.
3. The Culture: Board committees, parliamentary procedure, good meeting management, culture of accountability, Board and staff relations, and emerging best practices in the field of Board governance.

### **Overview of Board Retreat Discussion - EYNC Planning (Short-Term and Long-Term)**

Along with level-setting the roles and responsibilities of the Board, the retreat allows us to review progress / ratify the Board's short-term stabilization plan for putting Effie Yeaw on firm financial footing and the plan to rebuild its program delivery and support. The current fundraising plan allows them to secure new staff leadership and end the fiscal year with money in the bank and a renewed / full Board of Directors. This will then allow us to do longer-term planning about the growth and sustainability of the organization ahead of fiscal year 2026 that launches 01 July 2025.

## Attachment D. Staff Board Workshop (February 12, Kim Tucker presenter)

### **Board & Staff Relations**

In February - March, we will hold all-staff meetings to work on Board and staff relations. Our goal is to increase communication and build respect, with the staff feeling part of the improvements being made at the Nature Center. We believe this will result in a positive work environment for staff and volunteers and will create a welcoming environment for new staff leadership.

## Attachment E. Fiscal Oversight Policies and Guidelines

### **ARNHA – recommended policies regarding Board-Executive Director relations and authority**

R. Shanahan, 1/15/25

#### *Financial controls*

- Adoption or amendment of the budget requires Board approval.
- Purchases and contracts
  - Under \$10,000 may be approved by the Executive Director if there are unappropriated funds available in the current approved ARNHA budget for the item.
  - Over \$10,000 or unbudgeted purchases and contracts require Board approval.
- Expense reimbursement policy and procedure?
- Accounts payable approval and payment policy and procedure?

#### *Labor and employment controls*

- Adoption or amendment of the Employee Handbook or other employment policies requires Board approval.
- Approval or addition of an employee position requires Board approval. Approval or modification of job descriptions requires Board approval.
- Board will approve a compensation schedule listing each employee position and the salary and wages (or salary/wage range) for each position. Adoption or amendment of the compensation schedule requires Board approval.
- Board may hire or terminate the Executive Director. Executive Director may hire, promote, or terminate other positions, but action must be consistent with the Board-approved Employee Handbook, other employment policies, employee position list, and compensation schedule.
- Terminated employee or volunteer may appeal the termination decision to the Board.
- Board will adopt a grievance policy allowing employees and volunteers to pursue a grievance if the employee or volunteer contends that he or she has been adversely affected by the violation, misapplication, or misinterpretation of a law or ARNHA policy.

## ARNHA FINANCIAL CONTROL PROCEDURES April,13, 2024 (Spaller document)

### Cash Handling Procedures

- Ensure at least two people receive, record and monitor all cash.
- A third person will reconcile the cash to the record of receipt and then make the deposit.
- Log all cash received in QuickBooks.
- The Executive Director or bookkeeper will verify the deposited amount matches the logged amounts.

### Debit Card Use

- The Executive Director and Treasurer will be issued and control a debit card.
- A Purchase Request form will be submitted by all staff to the Executive Director for approval for any needed purchases.
- Staff will abide by purchase approval limits.
- A monthly review of debit card purchases, receipt documentation, and approvals will be performed.

### Disbursement Process / Payments

- The Executive Director will approve payments prior to disbursement.
- Every payment will be reviewed to ensure four things:
  1. payment has not already been made (prevent double-payment)
  2. listed goods or services have been received
  3. classification of expense is correct
  4. invoice/request amounts match the check/payment amount
- Petty cash requests and disbursing and receiving funds will be logged and reconciled and deposits reviewed.

### Expense Reimbursements

- Pre-approval and original receipts and documentation for each item in a reimbursement request are required.
- The Executive Director will approve reimbursements but never issue their own reimbursement. The bookkeeper will review all reimbursements made to the Executive Director.
- A mileage tracking form for each trip will be used to document the purpose of the trip with the ability to verify the veracity of the trip.

### Income Recording and Deposits

- All revenues, no matter the source or type, must be recorded promptly upon receipt.
- Checks received will be immediately marked with a restricted endorsement as part of the

logging process. Checks will be processed, no less than weekly.

- A restrictive endorsement will be on all checks to limit the use of the check. An endorsement "For Deposit Only ARNHA" will be used with our specific business name, bank, and account number.

#### Payroll / Timesheet Controls

- The submittal of timesheets, digital or print, are to be submitted, reviewed, and approved. Every volunteer or employee in this category should be required to log their time. The bookkeeper submitting the payroll register for approval should be different than the person who reviews and approves payroll.
- Each payroll will be reviewed by the Executive Director to ensure the following:
  1. Timesheets have proper employee and supervisor approvals
  2. Leave pay usage is properly recorded
  3. Reasonability of the payroll allocations
  4. All payroll employees are valid
  5. The Treasurer will review the Executive Director's payroll records to ensure appropriateness.

#### Banking Authority

- Only the Board President and/or Treasurer may with Board approval open bank accounts, brokerage accounts, and lines of credit.
- Only the Board President and/or Treasurer, and the Executive Director are to be authorized signatories on such accounts.
- View Only access to accounts may be granted to accountant, CPA, and bookkeeper.

#### Monthly Bank Statement Reconciliation

- Reconciliation will be prepared by the Bookkeeper.
- Review will be performed by Executive Director, Treasurer and/or Finance Committee.



Attachment F. Fundraising for December and January to Date. An additional unrestricted single donation of \$50,000 came in January that is not noted in the report. All funds in these ledgers are unrestricted.

### General Ledger Analysis

12/01/2024 to 12/31/2024

GL Code ↕	No. Donors ↕	Avg/Donor ↕	No. Gifts ↕	Avg/Gifts ↕	Total Given ↕
	16	\$169.54	16	\$169.54	<u>\$2,712.64</u>
Donation	249	\$1,559.35	263	\$1,476.34	<u>\$388,277.31</u>
Membership	60	\$115.80	61	\$113.90	<u>\$6,947.85</u>
Membership Extra	6	\$218.50	6	\$218.50	<u>\$1,311.00</u>
<b>GRAND TOTALS</b>	<b>331</b>	<b>\$2,063.18</b>	<b>346</b>	<b>\$1,978.28</b>	<b>\$399,248.80</b>
<b>Actual Counts</b>	<b>326</b>	<b>\$1,224.69</b>	<b>346</b>	<b>\$1,153.90</b>	<b>\$399,248.80</b>

A total of 4 GL Code(s) Listed

### General Ledger Analysis

01/01/2025 to 01/14/2025

GL Code ↕	No. Donors ↕	Avg/Donor ↕	No. Gifts ↕	Avg/Gifts ↕	Total Given ↕
	5	\$43.88	5	\$43.88	<u>\$219.39</u>
Donation	55	\$405.19	55	\$405.19	<u>\$22,285.31</u>
Membership	11	\$58.65	11	\$58.65	<u>\$645.10</u>
<b>GRAND TOTALS</b>	<b>71</b>	<b>\$507.71</b>	<b>71</b>	<b>\$507.71</b>	<b>\$23,149.80</b>
<b>Actual Counts</b>	<b>71</b>	<b>\$326.05</b>	<b>71</b>	<b>\$326.05</b>	<b>\$23,149.80</b>

A total of 3 GL Code(s) Listed