

Cinder & Root

Board financials · as of December 31, 2025

Unaudited · for board use
Prepared by GivingArc · October 6, 2026

Cash \$160,000 About 3.3 months of expenses	December only +\$48,398 Revenue \$110,232 · Expenses \$61,834	This year so far (January–December) +\$23,500 Revenue \$612,400 · Expenses \$588,900	Net assets \$209,500 Unrestricted \$154,500 · Restricted \$55,000
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Overview

GivingArc notes

- The year closed at **+\$23,500**, \$15,500 better than the budget's +\$8,000. December brought in \$110,232, the strongest month of the year.
- Gifts from individuals still finished **\$17,400 under budget**. Suggestion for the 2026 budget: start from this year's \$142,600, not \$160,000.
- Vehicles and equipment ran 20% over budget (\$24,000 against \$20,000). If the cargo van on the needs list is bought in 2026, give it its own budget line.
- **\$55,000** of the Post-Fire Soil Grant is unspent and restricted. Bring the plan for that money to the next board meeting.
- Question for the board: cash now covers about 3.3 months of spending. Is there a target the board wants to hold?

Written by the GivingArc team after checking this month against the books.

December 2025

- Revenue **\$110,232**, expenses **\$61,834**: **+\$48,398** for December.
- The largest expense was staff (\$41,002, 66% of the month).
- November was +\$1,997, so the month was \$46,401 better than the month before.
- **81%** of the month's spending went to programs.

Where December's money came from

Foundation and government grants	\$57,240 · 52%
Gifts from individuals	\$25,668 · 23%
Service contracts with public agencies	\$18,774 · 17%
Everything else	\$8,550 · 8%

What December's money was spent on

Staff	\$41,002 · 66%
Field supplies and lab tests	\$10,017 · 16%
Rent, insurance and office	\$4,200 · 7%
Everything else	\$6,615 · 11%

Year so far (January–December)

- Cash on hand would cover about **3.3 months** of spending at this year's pace.
- Revenue exceeded expenses by **\$23,500** so far this year. The largest source was foundation and government grants (52% of revenue).
- **81%** of spending went to programs.
- Of net assets of \$209,500, **\$55,000** is restricted to specific purposes.

Where the money came from

Foundation and government grants	\$318,000 · 52%
Gifts from individuals	\$142,600 · 23%
Service contracts with public agencies	\$104,300 · 17%
Everything else	\$47,500 · 8%

What it was spent on

Staff	\$390,500 · 66%
Field supplies and lab tests	\$95,400 · 16%
Rent, insurance and office	\$40,000 · 7%
Everything else	\$63,000 · 11%

Month by month: revenue minus expenses

January	-\$13,548
February	-\$4,478
March	\$14,362
April	-\$7,188
May	-\$4,244
June	-\$1,064
July	\$4,824
August	-\$10,368
September	\$5,060
October	-\$10,251
November	\$1,997
December	\$48,398

Budget vs actual

- 12 of 12 months are done (100% of the year).
- Revenue has reached **103%** of the annual budget; expenses have used **100%**.

	Annual budget	Budget to date	Actual to date	Over / (under)	Share of year's budget
Revenue					
Foundation and government grants	\$300,000	\$300,000	\$318,000	+\$18,000	106%
Gifts from individuals	\$160,000	\$160,000	\$142,600	-\$17,400	89%
Service contracts with public agencies	\$90,000	\$90,000	\$104,300	+\$14,300	116%
Training fees	\$30,000	\$30,000	\$22,500	-\$7,500	75%
Other	\$15,000	\$15,000	\$25,000	+\$10,000	167%
Total revenue	\$595,000	\$595,000	\$612,400	+\$17,400	103%
Expenses					
Staff	\$395,000	\$395,000	\$390,500	-\$4,500	99%
Field supplies and lab tests	\$90,000	\$90,000	\$95,400	+\$5,400	106%
Trainee stipends	\$24,000	\$24,000	\$21,000	-\$3,000	88%
Vehicles and equipment	\$20,000	\$20,000	\$24,000	+\$4,000	120%
Rent, insurance and office	\$40,000	\$40,000	\$40,000	\$0	100%
Accounting and legal	\$8,000	\$8,000	\$9,000	+\$1,000	112%
Fundraising events	\$10,000	\$10,000	\$9,000	-\$1,000	90%
Total expenses	\$587,000	\$587,000	\$588,900	+\$1,900	100%
Revenue minus expenses	+\$8,000	+\$8,000	+\$23,500	+\$15,500	

Budget to date = annual budget x months done ÷ 12. Red = revenue below budget or expenses above it.

Statement of Financial Position

Statement of Financial Position · Cinder & Root · As of Dec 31, 2025

		Total
Assets		
Current Assets		
Bank Accounts		
1010 Operating Checking		120,000.00
1020 Savings		40,000.00
Total for Bank Accounts		160,000.00
1210 Grants Receivable		60,000.00
1300 Prepaid Expenses		6,000.00
Total for Current Assets		226,000.00
Total for Assets		226,000.00
Liabilities and Equity		
Liabilities		
2000 Accounts Payable		9,000.00
2100 Accrued Payroll		7,500.00
Total for Liabilities		16,500.00
Equity		
Retained Earnings		186,000.00
Net Income		23,500.00
Total for Equity		209,500.00
Total for Liabilities and Equity		226,000.00

Statement of Activity

Statement of Activity · Cinder & Root · December 1-December 31, 2025

	Total
Revenue	
4010 Foundation Grants	30,240.00
4020 Restricted Grants	27,000.00
4110 Individual Gifts	25,668.00
4310 Public Agency Service Contracts	18,774.00
4410 Training Fees	4,050.00
4900 Other Revenue	4,500.00
Total for Revenue	110,232.00
Gross Profit	110,232.00
Expenditures	
6010 Salaries & Wages	35,700.00
6020 Payroll Taxes & Benefits	5,302.00
6210 Field Supplies (straw, spawn, plants)	5,565.00
6220 Outside Lab Testing	4,452.00
6230 Trainee Stipends	2,205.00
6310 Vehicles & Equipment	2,520.00
6410 Rent & Utilities	2,520.00
6510 Insurance	1,050.00
6520 Accounting & Legal	945.00
6610 Fundraising Events & Mailings	945.00
6620 Office & Software	630.00
Total for Expenditures	61,834.00
Net Operating Revenue	48,398.00
Net Revenue	48,398.00

Statement of Activity by Class

Statement of Activity by Class · Cinder & Root · December 1–December 31, 2025

	110 Site Cleanup	120 Research & Lab	130 Training	200 Management & General	300 Fundraising	Not specified	Total
Revenue							
4010 Foundation Grants						30,240.00	30,240.00
4020 Restricted Grants						27,000.00	27,000.00
4110 Individual Gifts						25,668.00	25,668.00
4310 Public Agency Service Contracts						18,774.00	18,774.00
4410 Training Fees						4,050.00	4,050.00
4900 Other Revenue						4,500.00	4,500.00
Total for Revenue						110,232.00	110,232.00
Gross Profit							
						110,232.00	110,232.00
Expenditures							
6010 Salaries & Wages	15,750.00	5,460.00	7,350.00	4,200.00	2,940.00		35,700.00
6020 Payroll Taxes & Benefits	2,310.00	840.00	1,102.00	630.00	420.00		5,302.00
6210 Field Supplies (straw, spawn, plants)	3,990.00	630.00	945.00				5,565.00
6220 Outside Lab Testing	2,520.00	1,932.00					4,452.00
6230 Trainee Stipends			2,205.00				2,205.00
6310 Vehicles & Equipment	1,890.00	420.00	210.00				2,520.00
6410 Rent & Utilities	630.00	630.00	420.00	630.00	210.00		2,520.00
6510 Insurance	420.00	105.00	105.00	420.00			1,050.00
6520 Accounting & Legal				945.00			945.00
6610 Fundraising Events & Mailings					945.00		945.00
6620 Office & Software		105.00	105.00	315.00	105.00		630.00
Total for Expenditures	27,510.00	10,122.00	12,442.00	7,140.00	4,620.00		61,834.00
Net Operating Revenue							
						48,398.00	48,398.00
Net Revenue							
						48,398.00	48,398.00

Post-Fire Soil Grant

Cinder & Root · Project Profitability for Post-Fire Soil Grant · All Dates

	Total
Revenue	
4020 Restricted Grants	150,000.00
Total Revenue	150,000.00
Expenditures	
6010 Salaries & Wages	60,000.00
6210 Field Supplies (straw, spawn, plants)	15,000.00
6220 Outside Lab Testing	20,000.00
Total Expenditures	95,000.00
Net Revenue	55,000.00

Prepared by GivingArc from the organization's books (December 1-December 31, 2025). Restricted funds are restricted grants received less what has been spent on them.