

The financial reports are as of 9/30/2022. We are six months (50%) into our fiscal year. Operating income totals \$584k (47% of the annual budget), expenses total 540k (44% of the annual budget), resulting in a surplus of 44k; this is 173k over budget. Our net income is 82k less than last year, when we had the PPP loans were forgiven.

FY23 Revenue Highlights:

Operating income is 79k ahead of budget and approximately the same as last year.

Gifts from Individuals total 175k, which is 39k ahead of budget and 18k ahead of last year.

Corporate gifts total 8k, which is 5k behind budget and 3k less than last year.

Foundation grants total 78k, which is 10k ahead of budget and 10k ahead of last year.

Government revenue is 78k, which is 20k ahead of budget and 56k ahead of last year (last year we did not run the Pumpout Program and could not invoice that program's costs to the state).

Nonprofit revenue is 8k, which is 3k ahead of budget and 5k ahead of last year.

Releases of funds for use in operations total 224k which is exactly on budget.

FY23 Expenditure Highlights:

Operating expenses total 540k, which is 94k less than budgeted. We had lower expenses than projected because of overall lower staffing costs: we hired our new Executive Director two months in to the year, hired a Development Director three months into our year, hired our Science and Advocacy Associate four months into the year, and have not yet filled our Community Engagement Coordinator position. All of these positions were in the budget for the entire year. These will likely result in permanent savings for our compensation budget.

Capital Activity:

At the end of August, **operating** cash totaled 569k, and that with Accounts Receivable of 74k (not including Climate Change Fund pledges of 80k) together total 643k. We have a \$55k pledge receivable from Broad Reach Fund that will not be sent to us until January 2023. We will receive our next quarterly statement from Maine Community Foundation this month.

Friends of Casco Bay / Casco Baykeeper
Profit & Loss Budget Performance
September 2022

1:23 PM
10/06/2022
Accrual Basis

	Sep 22	Budget	\$ Over Budget	Apr - Sep 22	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Unrestricted Contributions							
Individuals							
All Gifts from Individuals	22,377.35	11,000.00	11,377.35	175,293.35	136,000.00	39,293.35	467,000.00
Less Restricted Climate Fund	-25.00			-265.00			
Less Restricted Capital Gifts	0.00			-1,000.00			
Less Restricted for Program	-25.00			-12,257.00			
Total Individuals	22,327.35	11,000.00	11,327.35	161,771.35	136,000.00	25,771.35	467,000.00
Corporations							
All Gifts from Corporations	161.21	5,000.00	-4,838.79	7,789.98	12,800.00	-5,010.02	50,000.00
Less Restricted for Program	0.00			-450.00			
Total Corporations	161.21	5,000.00	-4,838.79	7,339.98	12,800.00	-5,460.02	50,000.00
Foundations							
All Foundation Gifts	8,313.22			78,313.22			
Foundations - Other	0.00	10,000.00	-10,000.00	0.00	67,500.00	-67,500.00	155,000.00
Total Foundations	8,313.22	10,000.00	-1,686.78	78,313.22	67,500.00	10,813.22	155,000.00
Government & Quasi Governmental							
All Governmental Revenue	12,362.13	9,800.00	2,562.13	78,436.57	58,800.00	19,636.57	85,540.00
Less Restricted for Program	-12,362.13			-78,436.57			
Total Government & Quasi Governmental	0.00	9,800.00	-9,800.00	0.00	58,800.00	-58,800.00	85,540.00
Nonprofits							
All Nonprofit Revenue	0.00	0.00	0.00	8,219.63	5,000.00	3,219.63	10,000.00
Total Nonprofits	0.00	0.00	0.00	8,219.63	5,000.00	3,219.63	10,000.00
Total Unrestricted Contributions	30,801.78	35,800.00	-4,998.22	255,644.18	280,100.00	-24,455.82	767,540.00
Releases							
Releases of Restrctd Net Assets							
Releases Unrestricted Gifts	16,667.00	16,667.00	0.00	105,001.00	104,999.00	2.00	205,000.00

	Sep 22	Budget	\$ Over Budget	Apr - Sep 22	YTD Budget	\$ Over Budget	Annual Budget
Releases for Programs	7,777.00	7,777.00	0.00	46,662.00	46,662.00	0.00	70,000.00
Releases for CMS Data & Commnty	8,917.00	8,917.00	0.00	53,502.00	53,502.00	0.00	107,000.00
Releases from Baykeeping Fund	3,193.00	3,193.00	0.00	19,158.00	19,158.00	0.00	38,316.00
Releases from Boats Fund	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Releases from Emer Advocacy Fd	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Total Releases of Restrctd Net Assets	36,554.00	36,554.00	0.00	224,323.00	224,321.00	2.00	440,316.00
Less Restricted	-19,887.00			-119,322.00			
Total Releases	16,667.00	36,554.00	-19,887.00	105,001.00	224,321.00	-119,320.00	440,316.00
Restricted Revenue							
Restricted Revenue - Program							
Climate Fund CMS Data Community	8,917.00			53,502.00			
Continuous Monitorng Sta op	3,219.33			19,315.98			
Baykeeping	10,970.00			66,370.00			
Water Quality Monitoring	0.00			1,835.00			
Nitrogen	0.00			10,830.00			
Boats Operations	0.00			1,000.00			
Pumpout - DEP	9,142.80			59,120.59			
Volunteer Efforts	25.00			3,905.00			
Total Restricted Revenue - Program	32,274.13			215,878.57			
Total Restricted Revenue	32,274.13			215,878.57			
Earned Income							
Special Events							
Sponsored Event - Film Festival							
Film Festival Income							
Sponsorship Revenue	500.00			5,200.00			
Tickets - Film Festival	1,830.00			1,830.00			
Film Festival Income - Other	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Total Film Festival Income	2,330.00	0.00	2,330.00	7,030.00	0.00	7,030.00	20,000.00
Total Sponsored Event - Film Festival	2,330.00	0.00	2,330.00	7,030.00	0.00	7,030.00	20,000.00
Total Special Events	2,330.00	0.00	2,330.00	7,030.00	0.00	7,030.00	20,000.00
Sales of Merchandise	0.00			35.00			

	Sep 22	Budget	\$ Over Budget	Apr - Sep 22	YTD Budget	\$ Over Budget	Annual Budget
Total Earned Income	2,330.00	0.00	2,330.00	7,065.00	0.00	7,065.00	20,000.00
Other Operating Income							
Other Operating Income							
Interest - operating accounts	23.42	0.00	23.42	157.48	0.00	157.48	0.00
Gain (Loss) Sale Donated Stock	-189.24			-189.24			
Total Other Operating Income	-165.82	0.00	-165.82	-31.76	0.00	-31.76	0.00
Other Operating Income - Other	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
Total Other Operating Income	-165.82	0.00	-165.82	-31.76	0.00	-31.76	8,000.00
SBA PPP Loans Forgiven							
SBA PPP1 Loan Forgiven	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SBA PPP2 Loan Forgiven	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reimb Unr Net Assets FY21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total SBA PPP Loans Forgiven	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	81,907.09	72,354.00	9,553.09	583,556.99	504,421.00	79,135.99	1,235,856.00
Gross Profit	81,907.09	72,354.00	9,553.09	583,556.99	504,421.00	79,135.99	1,235,856.00
Expense							
Compensation							
Salaries - Gross	49,636.77	54,056.25	-4,419.48	347,060.53	387,489.12	-40,428.59	739,474.48
Payroll Taxes	3,767.81	4,698.64	-930.83	26,329.06	28,191.84	-1,862.78	56,383.68
Benefits	7,139.85	9,511.82	-2,371.97	40,249.19	57,070.92	-16,821.73	114,141.84
Total Compensation	60,544.43	68,266.71	-7,722.28	413,638.78	472,751.88	-59,113.10	910,000.00
Program Expenses							
Baykeeping Program	1,467.34	4,145.57	-2,678.23	23,929.79	24,871.58	-941.79	49,745.00
Boat and Vehicle Expenses	2,853.55	1,720.87	1,132.68	15,019.99	10,324.78	4,695.21	20,650.00
Casco Bay Monitoring	8,634.03	3,193.40	5,440.63	12,500.27	19,159.60	-6,659.33	38,320.00
Pumpout Program	1,175.33	1,591.68	-416.35	17,883.80	9,549.92	8,333.88	19,100.00
Total Program Expenses	14,130.25	10,651.52	3,478.73	69,333.85	63,905.88	5,427.97	127,815.00
Management and Administration							
Occupancy	1,551.67	2,356.67	-805.00	10,861.69	14,139.98	-3,278.29	28,280.00
Contingency Office Relocation	0.00	2,500.00	-2,500.00	0.00	15,000.00	-15,000.00	30,000.00
Office and Management	11,752.78	5,816.71	5,936.07	29,529.50	34,899.74	-5,370.24	69,800.00

	Sep 22	Budget	\$ Over Budget	Apr - Sep 22	YTD Budget	\$ Over Budget	Annual Budget
Board Expenditures	256.25	133.34	122.91	826.84	799.96	26.88	1,600.00
Financing Costs	45.00	60.00	-15.00	275.00	360.00	-85.00	720.00
Total Management and Administration	13,605.70	10,866.72	2,738.98	41,493.03	65,199.68	-23,706.65	130,400.00
Fund Raising Expenses							
Special Events Expenses							
Film Festival Expenses	0.00			395.63			
Total Special Events Expenses	0.00			395.63			
House Party & Similar Events	0.00	1,429.19	-1,429.19	2,235.00	8,574.86	-6,339.86	17,150.00
Fund Raising Expenses	599.09	2,850.05	-2,250.96	12,463.31	17,099.70	-4,636.39	34,200.00
Total Fund Raising Expenses	599.09	4,279.24	-3,680.15	15,093.94	25,674.56	-10,580.62	51,350.00
Contingency Expense	0.00	1,000.00	-1,000.00	0.00	6,000.00	-6,000.00	12,000.00
Total Expense	88,879.47	95,064.19	-6,184.72	539,559.60	633,532.00	-93,972.40	1,231,565.00
Net Ordinary Income	-6,972.38	-22,710.19	15,737.81	43,997.39	-129,111.00	173,108.39	4,291.00

Other Income/Expense

Other Income

Capital Activity

Activity in Capital Funds

Climate Change & Casco Bay Fund

Climate Fund Gifts	25.00			265.00			
Climate Funds at MCF	0.00			-36,451.16			
Climate Fund Interest	10.28			60.65			
Total Climate Change & Casco Bay Fund	35.28			-36,125.51			

Baykeeping Fund Net Activity

Net Earnings (Loss) BKEndow MCF	0.00			-55,325.31			
Transfers to Baykeeping Program	-3,193.00			-19,158.00			
Total Baykeeping Fund Net Activity	-3,193.00			-74,483.31			

Boats Fund Net Activity

Net Earnings (Loss) BoatsFd MCF	0.00			-6,897.59			
Total Boats Fund Net Activity	0.00			-6,897.59			

Advocacy Fund Net Activity

Net Earnings (Loss) Advocacy Fd	0.00			-2,787.62			
---------------------------------	------	--	--	-----------	--	--	--

	Sep 22	Budget	\$ Over Budget	Apr - Sep 22	YTD Budget	\$ Over Budget	Annual Budget
Total Advocacy Fund Net Activity	0.00			-2,787.62			
Total Activity in Capital Funds	-3,157.72			-120,294.03			
Total Capital Activity	-3,157.72			-120,294.03			
Total Other Income	-3,157.72			-120,294.03			
Other Expense							
Capital Activity - Expenditures							
Release Net Assets - Programs	7,777.00			46,662.00			
Release Net Assets - Unrestr	16,667.00			105,001.00			
Release of Climate Funds	8,917.00			53,502.00			
Total Capital Activity - Expenditures	33,361.00			205,165.00			
Total Other Expense	33,361.00			205,165.00			
Net Other Income	-36,518.72			-325,459.03			
Net Income	-43,491.10	-22,710.19	-20,780.91	-281,461.64	-129,111.00	-152,350.64	4,291.00

Friends of Casco Bay / Casco Baykeeper
Profit & Loss Prev Year Comparison
 April through September 2022

1:33 PM
 Oct 6, 2022
 Accrual Basis

	Apr - Sep 22	Apr - Sep 21	\$ Change
Ordinary Income/Expense			
Income			
Unrestricted Contributions			
Individuals			
All Gifts from Individuals	175,293.35	158,264.55	17,028.80
Less Restricted Climate Fund	(265.00)	(1,440.00)	1,175.00
Less Restricted Capital Gifts	(1,000.00)	0.00	(1,000.00)
Less Restricted for Program	(12,257.00)	(5,565.00)	(6,692.00)
Total Individuals	161,771.35	151,259.55	10,511.80
Corporations			
All Gifts from Corporations	7,789.98	10,834.88	(3,044.90)
Less Restricted for Program	(450.00)	(200.00)	(250.00)
Total Corporations	7,339.98	10,634.88	(3,294.90)
Foundations			
All Foundation Gifts	78,313.22	68,200.00	10,113.22
Total Foundations	78,313.22	68,200.00	10,113.22
Government & Quasi Governmental			
All Governmental Revenue	78,436.57	22,428.50	56,008.07
Less Restricted for Program	(78,436.57)	(20,124.50)	(58,312.07)
Total Government & Quasi Governmental	0.00	2,304.00	(2,304.00)
Nonprofits			
All Nonprofit Revenue	8,219.63	2,801.39	5,418.24
Total Nonprofits	8,219.63	2,801.39	5,418.24
Total Unrestricted Contributions	255,644.18	235,199.82	20,444.36
Releases			
Releases of Restrctd Net Assets			
Releases Unrestricted Gifts	105,001.00	20,000.00	85,001.00
Releases for Programs	46,662.00	24,999.00	21,663.00
Releases for CMS Data & Commnty	53,502.00	43,750.00	9,752.00
Releases from Baykeeping Fund	19,158.00	0.00	19,158.00
Total Releases of Restrctd Net Assets	224,323.00	88,749.00	135,574.00
Less Restricted	(119,322.00)	(68,749.00)	(50,573.00)
Total Releases	105,001.00	20,000.00	85,001.00
Restricted Revenue			
Restricted Revenue - Program			
Climate Fund CMS Data Community	53,502.00	43,750.00	9,752.00
Continuous Monitorng Sta op	19,315.98	15,124.50	4,191.48
Acidification Work	0.00	24,999.00	(24,999.00)
Baykeeping	66,370.00	0.00	66,370.00
Water Quality Monitoring	1,835.00	5,000.00	(3,165.00)
Nitrogen	10,830.00	0.00	10,830.00

	Apr - Sep 22	Apr - Sep 21	\$ Change
Boats Operations	1,000.00	0.00	1,000.00
Pumpout - DEP	59,120.59	0.00	59,120.59
Volunteer Efforts	3,905.00	5,765.00	(1,860.00)
Total Restricted Revenue - Program	215,878.57	94,638.50	121,240.07
Total Restricted Revenue	215,878.57	94,638.50	121,240.07
Earned Income			
Special Events			
Sponsored Event - Film Festival			
Film Festival Income	7,030.00	0.00	7,030.00
Total Sponsored Event - Film Festival	7,030.00	0.00	7,030.00
Total Special Events	7,030.00	0.00	7,030.00
Sales of Merchandise	35.00	0.00	35.00
Total Earned Income	7,065.00	0.00	7,065.00
Other Operating Income			
Other Operating Income			
Interest - operating accounts	157.48	130.00	27.48
Gain (Loss) Sale Donated Stock	(189.24)	(249.13)	59.89
Total Other Operating Income	(31.76)	(119.13)	87.37
Total Other Operating Income	(31.76)	(119.13)	87.37
SBA PPP Loans Forgiven			
SBA PPP1 Loan Forgiven	0.00	130,600.00	(130,600.00)
SBA PPP2 Loan Forgiven	0.00	118,740.00	(118,740.00)
Reimb Unr Net Assets FY21	0.00	(15,000.00)	15,000.00
Total SBA PPP Loans Forgiven	0.00	234,340.00	(234,340.00)
Total Income	583,556.99	584,059.19	(502.20)
Gross Profit	583,556.99	584,059.19	(502.20)
Expense			
Compensation			
Salaries - Gross	347,060.53	294,232.46	52,828.07
Payroll Taxes	26,329.06	22,034.85	4,294.21
Benefits	40,249.19	42,412.75	(2,163.56)
Accrued Vacation Adjustment	0.00	(25,476.66)	25,476.66
Total Compensation	413,638.78	333,203.40	80,435.38
Program Expenses			
Baykeeping Program	23,929.79	11,660.64	12,269.15
Boat and Vehicle Expenses	15,019.99	10,410.82	4,609.17
Casco Bay Monitoring	12,500.27	8,162.90	4,337.37
Pumpout Program	17,883.80	3,604.35	14,279.45
Total Program Expenses	69,333.85	33,838.71	35,495.14
Management and Administration			
Occupancy	10,861.69	9,594.09	1,267.60
Office and Management	29,529.50	54,373.65	(24,844.15)
Board Expenditures	826.84	115.12	711.72
Financing Costs	275.00	240.00	35.00

	Apr - Sep 22	Apr - Sep 21	\$ Change
Total Management and Administration	41,493.03	64,322.86	(22,829.83)
Fund Raising Expenses			
Special Events Expenses			
Film Festival Expenses			
Advertising	395.63	0.00	395.63
Total Film Festival Expenses	395.63	0.00	395.63
Total Special Events Expenses	395.63	0.00	395.63
House Party & Similar Events	2,235.00	10,677.74	(8,442.74)
Fund Raising Expenses	12,463.31	16,203.14	(3,739.83)
Total Fund Raising Expenses	15,093.94	26,880.88	(11,786.94)
Total Expense	539,559.60	458,245.85	81,313.75
Net Ordinary Income	43,997.39	125,813.34	(81,815.95)
Other Income/Expense			
Other Income			
Capital Activity			
Activity in Capital Funds			
Climate Change & Casco Bay Fund			
Climate Fund Gifts	265.00	1,440.00	(1,175.00)
Climate Funds at MCF	(36,451.16)	24,311.92	(60,763.08)
Climate Fund Interest	60.65	169.18	(108.53)
Total Climate Change & Casco Bay Fund	(36,125.51)	25,921.10	(62,046.61)
Baykeeping Fund Net Activity			
Net Earnings (Loss) BKEndow MCF	(55,325.31)	97,288.41	(152,613.72)
Transfers to Baykeeping Program	(19,158.00)	0.00	(19,158.00)
Total Baykeeping Fund Net Activity	(74,483.31)	97,288.41	(171,771.72)
Boats Fund Net Activity			
Net Earnings (Loss) BoatsFd MCF	(6,897.59)	12,129.05	(19,026.64)
Total Boats Fund Net Activity	(6,897.59)	12,129.05	(19,026.64)
Advocacy Fund Net Activity			
Net Earnings (Loss) Advocacy Fd	(2,787.62)	4,903.16	(7,690.78)
Total Advocacy Fund Net Activity	(2,787.62)	4,903.16	(7,690.78)
Total Activity in Capital Funds	(120,294.03)	140,241.72	(260,535.75)
Total Capital Activity	(120,294.03)	140,241.72	(260,535.75)
Total Other Income	(120,294.03)	140,241.72	(260,535.75)
Other Expense			
Capital Activity - Expenditures			
Release Net Assets - Programs	46,662.00	24,999.00	21,663.00
Release Net Assets - Unrestr	105,001.00	20,000.00	85,001.00
Release of Climate Funds	53,502.00	43,750.00	9,752.00
Total Capital Activity - Expenditures	205,165.00	88,749.00	116,416.00
Total Other Expense	205,165.00	88,749.00	116,416.00
Net Other Income	(325,459.03)	51,492.72	(376,951.75)
Net Income	(281,461.64)	177,306.06	(458,767.70)

Friends of Casco Bay / Casco Baykeeper
Balance Sheet Prev Year Comparison
As of September 30, 2022

1:42 PM
 Oct 6, 2022
 Accrual Basis

	Sep 30, 22	Sep 30, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Operating Cash			
Key - Checking	39,660.79	67,244.02	(27,583.23)
Petty Cash	300.00	300.00	0.00
Post Office Permit	1,507.32	2,541.92	(1,034.60)
Total Operating Cash	41,468.11	70,085.94	(28,617.83)
Savings and Contingency Cash			
Key Business Interest Savings	552,368.61	467,075.16	85,293.45
Due from Climate Fund for Ops	53,502.00	43,750.00	9,752.00
Due to Climate Fund	(265.22)	(265.22)	0.00
Due from (to) Baykeeping Fund	(71,762.00)	(127,653.00)	55,891.00
Due from (to) Boats Fund	(5,915.00)	(15,915.00)	10,000.00
Due from (to) Advocacy Fund	0.00	(6,432.00)	6,432.00
Total Savings and Contingency Cash	527,928.39	360,559.94	167,368.45
Total Checking/Savings	569,396.50	430,645.88	138,750.62
Accounts Receivable			
Contributions Receivable			
Pledges Receivable	55,000.00	10,000.00	45,000.00
Board Pledges Receivable	1,750.00	5,500.00	(3,750.00)
Contributions Receivable	4,000.00	0.00	4,000.00
Total Contributions Receivable	60,750.00	15,500.00	45,250.00
Contract and Grant Receivables			
Receivable from CBEP	3,219.33	2,520.75	698.58
Receivable from DEP	9,142.80	0.00	9,142.80
Total Contract and Grant Receivables	12,362.13	2,520.75	9,841.38
Sponsorships Receivable	500.00	1,000.00	(500.00)
Climate Change Fund Pledges Rec	79,925.00	170,805.19	(90,880.19)
Total Accounts Receivable	153,537.13	189,825.94	(36,288.81)
Other Current Assets			
Climate Change & Casco Bay Fund			
Climate Fund Money Mkt TDBank	250,215.51	220,085.41	30,130.10
Climate Fund Checking TDBank	2,293.21	45,808.02	(43,514.81)
Due from Operating Account	265.22	265.22	0.00
Due to Ops from Climate Fund	(53,502.00)	(43,750.00)	(9,752.00)
Climate Fund at MCF			
Climate Fund Principal at MCF	500,000.00	500,000.00	0.00
Climate Fd Int Divs Gains MCF	34,953.04	12,667.27	22,285.77
Climate Fd Unrealized MCF	(48,932.62)	14,490.17	(63,422.79)
Climate Fd Fees MCF	(9,853.17)	(2,845.52)	(7,007.65)

	Sep 30, 22	Sep 30, 21	\$ Change
Total Climate Fund at MCF	476,167.25	524,311.92	(48,144.67)
Total Climate Change & Casco Bay Fund	675,439.19	746,720.57	(71,281.38)
Baykeeping Fund			
Baykeeping Fund at MCF			
Baykeeping Fund Gifts Received	752,267.59	752,267.59	0.00
BK Fund Earnings Net of Fees	139,031.98	115,841.49	23,190.49
Unrealized Gain/Loss Mkt Value	979,663.51	1,075,926.48	(96,262.97)
Transfers from Baykeeping Fund	(1,148,237.09)	(1,148,237.09)	0.00
Total Baykeeping Fund at MCF	722,725.99	795,798.47	(73,072.48)
Baykeeping Fund due from Ops	71,762.00	127,653.00	(55,891.00)
Total Baykeeping Fund	794,487.99	923,451.47	(128,963.48)
Boats Fund			
Boats Fund at MCF			
Boats Fd Gifts Received	116,952.98	116,952.98	0.00
Boats Fd Earnings Net of Fees	8,581.65	5,690.23	2,891.42
Unrealized Gain/Loss Market Val	50,482.90	62,484.05	(12,001.15)
Transfers from Boats Fund	(85,915.00)	(85,915.00)	0.00
Total Boats Fund at MCF	90,102.53	99,212.26	(9,109.73)
Boats Fund due from Ops	5,915.00	15,915.00	(10,000.00)
Total Boats Fund	96,017.53	115,127.26	(19,109.73)
Advocacy Fund			
Advocacy Fund at MCF			
Emeritus Fund Gifts	79,668.49	79,668.49	0.00
Emeritus Earnings Net of Fees	3,564.32	2,395.03	1,169.29
Unrealized Gain/Loss Market Val	19,619.51	24,470.45	(4,850.94)
Transfers from Advocacy Fund	(66,432.00)	(66,432.00)	0.00
Total Advocacy Fund at MCF	36,420.32	40,101.97	(3,681.65)
Advocacy Fund due from Ops	0.00	6,432.00	(6,432.00)
Total Advocacy Fund	36,420.32	46,533.97	(10,113.65)
Prepaid Expenses	500.00	13,294.33	(12,794.33)
Total Other Current Assets	1,602,865.03	1,845,127.60	(242,262.57)
Total Current Assets	2,325,798.66	2,465,599.42	(139,800.76)
Fixed Assets			
Fixed Assets			
Boats and Equipment			
Boats, Trailers, Improvements			
Boat AJ 28	234,707.66	234,707.66	0.00
Boat Pumpout	180,827.00	180,827.00	0.00
Total Boats, Trailers, Improvements	415,534.66	415,534.66	0.00
Vehicle	31,440.84	31,440.84	0.00
Equipment			
Equipment - Office	45,064.54	45,064.54	0.00
Equipment - Water Quality	143,857.04	143,857.04	0.00
Total Equipment	188,921.58	188,921.58	0.00

	Sep 30, 22	Sep 30, 21	\$ Change
Total Boats and Equipment	635,897.08	635,897.08	0.00
Accumulated Depreciation	(345,144.71)	(291,244.95)	(53,899.76)
Total Fixed Assets	290,752.37	344,652.13	(53,899.76)
Total Fixed Assets	290,752.37	344,652.13	(53,899.76)
TOTAL ASSETS	2,616,551.03	2,810,251.55	(193,700.52)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Funds Held for Others			
On behalf of Oil Spill Seminar	1,207.70	1,207.70	0.00
On behalf Back Cove YardScaping	795.29	795.29	0.00
Total Funds Held for Others	2,002.99	2,002.99	0.00
Accrued Vacation Liability	28,804.92	28,180.85	624.07
Total Other Current Liabilities	30,807.91	30,183.84	624.07
Total Current Liabilities	30,807.91	30,183.84	624.07
Total Liabilities	30,807.91	30,183.84	624.07
Equity			
Net Assets			
NA Without Donor Restrictions			
Unrestricted Undesignated	166,884.18	166,884.18	0.00
Board Designated Contingency	76,566.00	76,566.00	0.00
Board Designated Legal BK Fund			
Board Designated Legal Issues	31,562.60	31,562.60	0.00
Total Board Designated Legal BK Fund	31,562.60	31,562.60	0.00
Equity in Fixed Assets	204,845.39	204,845.39	0.00
Total NA Without Donor Restrictions	479,858.17	479,858.17	0.00
NA With Donor Restrictions			
Restricted for Programs & Ops	76,275.00	76,275.00	0.00
Baykeeping Fund	826,163.06	826,163.06	0.00
Boats Fund	102,998.21	102,998.21	0.00
Advocacy Fund	41,630.81	41,630.81	0.00
Climate Change & Casco Bay Fund	936,029.66	936,029.66	0.00
Total NA With Donor Restrictions	1,983,096.74	1,983,096.74	0.00
Total Net Assets	2,462,954.91	2,462,954.91	0.00
Unrestricted net fr prior year	404,249.85	139,806.74	264,443.11
Net Income	(281,461.64)	177,306.06	(458,767.70)
Total Equity	2,585,743.12	2,780,067.71	(194,324.59)
TOTAL LIABILITIES & EQUITY	2,616,551.03	2,810,251.55	(193,700.52)