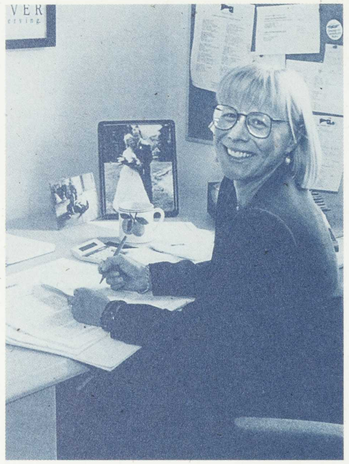


Carolyn Bausch,
Director of Foundation Relations

Photo: Ellen Bennett

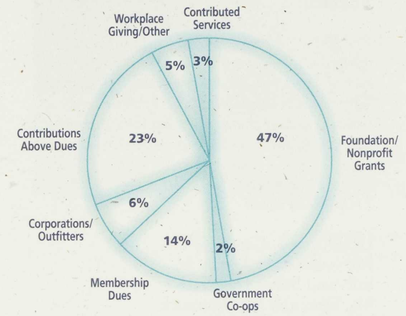
FY 1996 STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Support and Revenue	Unrestricted	Temporarily Restricted	Total FY 1996
Memberships (New and Renewed)	$440,983		$440,983
Contributions above Dues	645,508	50,000	695,508
Workplace Giving	102,573		102,573
Bequests	62,109		62,109
Corporate Donations	200,775		200,775
Cause-Related Marketing	27,823		27,823
Foundation Grants	656,572	296,018	952,590
Government Cooperative Agreements	55,200		55,200
Contributed Services	96,564		96,564
Grants from Organizations	361,299		361,299
Interest	8,844	525	9,369
Other	16,600		16,600
Total Support and Revenue	**$2,674,850**	**346,543**	**3,021,393**

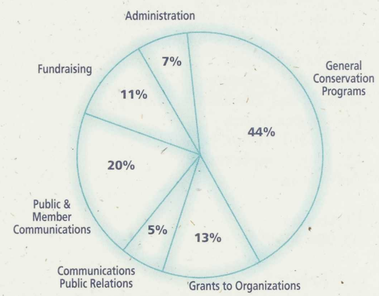
EXPENSES

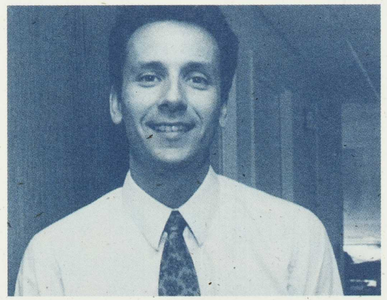
	Program Services	Fund Raising	Gen'l & Admin.	Total Unrestricted	Temporarily Restricted	Total FY 1996
Salaries and Wages	941,628	121,282	98,029	1,160,939	—	1,160,939
Retirement Plan	21,254	3,536	2,784	27,574	—	27,574
Other Employee Benefits	41,611	6,886	5,424	53,921	—	53,921
Payroll Taxes	68,365	11,271	8,875	88,511	—	88,511
Professional Services	187,319	16,651	35,718	239,688	—	239,688
Office Supplies	17,736	2,207	2,477	22,420	—	22,420
Telephone	51,396	4,228	3,595	59,219	—	59,219
Postage and Shipping	128,023	50,572	2,719	181,314	—	181,314
Rent	111,680	15,605	12,297	139,582	—	139,582
Equipment Rental and Maintenance	28,411	5,604	4,495	38,510	—	38,510
Printing and Duplicating	118,411	28,281	585	147,277	—	147,277
Travel	79,000	7,091	1,220	87,311	—	87,311
Meeting Facilities and Related	62,112	188	1,107	63,407	—	63,407
Depreciation	35,373	4,807	4,300	44,480	—	44,480
Grants	389,749	0	1,000	390,749	—	390,749
Membership Premiums	5,455	6,369	46	11,870	—	11,870
Mailing List Rental	20,834	8,929	0	29,763	—	29,763
Computer Services	27,663	15,176	99	42,938	—	42,938
Publications and Subscriptions	9,676	4,965	2,160	16,801	—	16,801
Other	(6,903)	10,255	18,833	22,185	—	22,185
Total Expense	$2,338,793	$323,903	$205,763	$2,868,459	—	$2,868,459
Increase (Decrease) in Net Assets before Cumulative Effect of a Change in Accounting Principle				(193,609)	346,543	152,934
Cumulative Effect of Change in Method of Accounting for Contributions				214,000	—	214,000
Increase in Net Assets				20,391	346,543	366,934
Net Assets, Beginning of Year				287,074	—	287,074
Net Assets, End of Year				**$307,465**	**$346,543**	**$654,008**

SUPPORT AND REVENUE



EXPENSES





Ron Hines, Staff Accountant

Photo: Ellen Bennett

STATEMENT OF FINANCIAL POSITION

Assets	June 30, 1996
Cash and Cash Equivalents	$ 260,394
Short-term Investments	150,000
Grants Receivable	385,279
Accounts Receivable	28,807
Prepaid Expenses & Other Assets	83,777
Total Current Assets	$ 908,257
Furniture & Equipment, Net:	145,160
Total Assets	**$ 1,053,417**
Liabilities and Net Assets	
Liabilities	
Accounts Payable	187,432
Grants Payable	183,247
Current portion of capital lease	6,340
Total Current Liabilities	377,019
Obligations under capital leases	18,492
Other non-current liabilities	3,898
Total Liabilities	399,409
Commitments	
Net Assets:	
Unrestricted	207,465
Designated by Board for:	
Land Acquisition Fund	50,000
Permanent Reserve Fund	50,000
Temporarily Restricted	346,543
Total Net Assets	654,008
Total Liabilities & Net Assets	**$1,053,417**

For the year ended June 30, 1996, American Rivers achieved a surplus in unrestricted net assets of $20,391. These funds will be added to operating reserves. American Rivers had temporarily restricted net assets of $346,546 at June 30, which will be used for support of future conservation activities.

FY 1996 is the first year in which American Rivers is required to report financial information under new accounting standards SFAS 116, "Accounting for Contributions Received and Contributions Made." As permitted by SFAS 116, American Rivers has recognized the cumulative effect of the change in accounting principle in its 1996 statement of activities. Accordingly, prior year financial information is not presented.

®American Rivers, Inc. is a registered charitable corporation under section 501(C)(3) of the Internal Revenue Code. American Rivers' financial statements are audited by Hoffman, Morrison and Fitzgerald, P.C., Certified Public Accountants, of Vienna, VA. For a complete copy of the audited financial statements, call or write to American Rivers.