

**Master Gardener Foundation of Yakima County**  
**Statement of Activities**  
**Budget vs. Actual**

	Dec 2023	YTD 2023	2023 Annual Budget	Variance (YTD - Budget)	YTD 2022
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · Contributions and Memorials	0.00	1,120.68	0.00	1,120.68	7,420.48
4100 · Grants and Contract Revenue	0.00	0.00	0.00	0.00	33,156.90
4200 · MG Training Fees-Net of Refunds	0.00	-350.00	0.00	-350.00	1,600.00
4250 · Class Registrations Fees	0.00	841.59	0.00	841.59	0.00
4360 · Columbines Income	0.00	106.90	0.00	106.90	681.80
4920 · Rewards and Rebates	0.00	143.54	0.00	143.54	151.83
4930 · Non-cash Contributions	263.67	328.04	0.00	328.04	0.00
4935 · Art Team Fundraisers	0.00	0.00	2,400.00	-2,400.00	2,659.00
4940 · Miscellaneous Revenue	0.00	35.00	0.00	35.00	0.00
4950 · Net Investment Income					
4951 · Interest Income	371.52	3,074.02	0.00	3,074.02	45.79
4952 · Dividend Income	635.03	2,276.85	0.00	2,276.85	1,951.22
4953 · Capital Gains	0.00	0.00	0.00	0.00	15.22
4955 · Unrealized gain/loss	4,964.24	17,721.84	0.00	17,721.84	-23,153.97
<b>Total 4950 · Net Investment Income</b>	<b>5,970.79</b>	<b>23,072.71</b>	<b>0.00</b>	<b>23,072.71</b>	<b>-21,141.74</b>
4986 · State Silent Auction	0.00	0.00	0.00	0.00	1,002.23
4990 · Merchandise Sales					
4991 · Merchandise Sales	0.00	2,711.00	0.00	2,711.00	0.00
4995 · Cost of Merchandise	0.00	-2,600.47	0.00	-2,600.47	0.00
<b>Total 4990 · Merchandise Sales</b>	<b>0.00</b>	<b>110.53</b>	<b>0.00</b>	<b>110.53</b>	<b>0.00</b>
5000 · Plant Sales	0.00	86,677.54	94,050.00	-7,372.46	82,242.75
<b>Total Income</b>	<b>6,234.46</b>	<b>112,086.53</b>	<b>96,450.00</b>	<b>15,636.53</b>	<b>107,773.25</b>
<b>Cost of Goods Sold</b>					
5100 · Direct Costs of Goods Sold					
5110 · Plugs and plants	0.00	7,351.16	12,300.00	-4,948.84	6,381.08
5120 · Pots, trays, baskets	1,854.72	4,690.98	4,500.00	190.98	2,914.15
5130 · Soil and amendments	0.00	4,258.92	5,200.00	-941.08	3,951.16
5140 · Seeds	23.88	1,961.96	1,800.00	161.96	1,586.31
5140 · Fertilizers and pest management	0.00	121.19	500.00	-378.81	6.91
5145 · Materials & supplies-plant sale	63.16	1,196.49	0.00	1,196.49	0.00
5150 · Food	0.00	539.41	0.00	539.41	0.00
5155 · Permits & licenses-plant sale	0.00	20.00	0.00	20.00	0.00
5165 · Marketing and advertising	0.00	947.27	750.00	197.27	565.10
5170 · Plant Sale Credit Card Fees	0.00	1,849.09	1,600.00	249.09	1,548.84
<b>Total 5100 · Direct Costs of Goods Sold</b>	<b>1,941.76</b>	<b>22,936.47</b>	<b>26,650.00</b>	<b>-3,713.53</b>	<b>16,953.55</b>
<b>Total COGS</b>	<b>1,941.76</b>	<b>22,936.47</b>	<b>26,650.00</b>	<b>-3,713.53</b>	<b>16,953.55</b>
<b>Gross Profit</b>	<b>4,292.70</b>	<b>89,150.06</b>	<b>69,800.00</b>	<b>19,350.06</b>	<b>90,819.70</b>

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	Dec 2023	YTD 2023	2023 Annual Budget	Variance (YTD - Budget)	YTD 2022
<b>Expense</b>					
<b>6000 · Facilities and Equipment</b>					
6001 · Repairs and maintenance	0.00	6,050.90	9,000.00	-2,949.10	3,146.02
6003 · Equipment purchase	0.00	545.25	4,600.00	-4,054.75	3,534.20
6005 · Electricity	327.45	4,509.20	4,500.00	9.20	3,601.93
6006 · Natural gas	751.09	16,521.95	21,000.00	-4,478.05	17,462.95
6007 · Water, sewer and garbage	47.50	540.16	600.00	-59.84	511.08
6009 · Security	0.00	680.66	600.00	80.66	545.20
6010 · Greenhouse supplies/materials	0.00	1,181.76	1,500.00	-318.24	1,507.13
6011 · Rental expense	0.00	150.00	250.00	-100.00	150.00
6090 · Depreciation and amortization	11,865.00	11,865.00	0.00	11,865.00	14,646.00
<b>Total 6000 · Facilities and Equipment</b>	<u>12,991.04</u>	<u>42,044.88</u>	<u>42,050.00</u>	<u>-5.12</u>	<u>45,104.51</u>
<b>6100 · General Expenses</b>					
6105 · AV/Sound	0.00	0.00	250.00	-250.00	596.58
6107 · Banking charges and fees	0.00	47.61	100.00	-52.39	0.00
6112 · Marketing and sponsorships	0.00	1,655.34	1,500.00	155.34	1,075.81
6115 · Gatherings & awards ceremonies	0.00	522.53	400.00	122.53	259.69
6116 · Gifts/awards/prizes	0.00	370.78	375.00	-4.22	464.12
6117 · Insurance	0.00	1,746.00	2,100.00	-354.00	1,994.42
6123 · Licenses and permits	0.00	20.00	60.00	-40.00	60.00
6127 · Outside contract serv/speakers	0.00	30.00	0.00	30.00	0.00
6133 · Postage, mailing service	0.00	352.21	500.00	-147.79	283.10
6135 · Printing and copying	396.32	1,857.89	2,000.00	-142.11	1,497.40
6142 · Scholarships	0.00	600.00	1,350.00	-750.00	0.00
6145 · Subscriptions/memberships	48.69	1,066.52	1,030.00	36.52	653.79
6146 · Sunshine/memorials/appreciation	0.00	309.24	300.00	9.24	265.42
6147 · Supplies/materials	914.83	4,257.37	8,700.00	-4,442.63	2,044.78
6157 · Telecommunications/website	0.00	3,000.00	3,000.00	0.00	20.00
6199 · Miscellaneous expenses	0.00	17.03	0.00	17.03	0.00
<b>Total 6100 · General Expenses</b>	<u>1,359.84</u>	<u>15,852.52</u>	<u>21,665.00</u>	<u>-5,812.48</u>	<u>9,215.11</u>
<b>Total Expense</b>	<u>14,350.88</u>	<u>57,897.40</u>	<u>63,715.00</u>	<u>-5,817.60</u>	<u>54,319.62</u>
<b>Net Income</b>	<u>-10,058.18</u>	<u>31,252.66</u>	<u>6,085.00</u>	<u>25,167.66</u>	<u>36,500.08</u>