



Monthly Financial Reports

February 2024

Master Gardener Foundation of Yakima County

Statement of Financial Position

As of February 29, 2024

	TOTAL	
	AS OF FEB 29, 2024	AS OF JAN 31, 2024 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	9,803.12	4,653.04
1001 Solarity Credit Union-Savings	2,006.54	2,006.46
1004 Solarity Credit Union-MM Max	16,959.45	56,902.34
1005 Solarity Credit Union-CD Matures 09-24	10,032.49	
1045 Eventbrite	0.00	318.68
Total Bank Accounts	\$38,801.60	\$63,880.52
Total Current Assets	\$38,801.60	\$63,880.52
Fixed Assets		
1500 Property and Equipment		
1501 Commercial Greenhouse	151,507.03	151,507.03
1502 Equipment	21,741.84	21,741.84
1503 Irrigation system/Shed Imprvmnt	14,079.00	14,079.00
1550 Accum. Depreciation-Green House	-104,641.00	-104,641.00
1551 Accum. Depreciation-Equipment	-16,762.04	-16,762.04
1552 Accum. Depreciation-Improvmnt	-14,079.00	-14,079.00
Total 1500 Property and Equipment	51,845.83	51,845.83
Total Fixed Assets	\$51,845.83	\$51,845.83
Other Assets		
1800 Investments		
1801 Vanguard	122,740.94	118,090.77
1802 Edward Jones	41,347.52	31,485.88
Total 1800 Investments	164,088.46	149,576.65
Total Other Assets	\$164,088.46	\$149,576.65
TOTAL ASSETS	\$254,735.89	\$265,303.00
LIABILITIES AND EQUITY		
Liabilities		
Total Liabilities		
Equity		
3000 Net Assets Without Restriction	282,390.76	282,390.76
Net Revenue	-27,654.87	-17,087.76
Total Equity	\$254,735.89	\$265,303.00
TOTAL LIABILITIES AND EQUITY	\$254,735.89	\$265,303.00

Master Gardener Foundation of Yakima County

Budget vs. Actual

	Feb 2024	YTD 2024	2024 Annual Budget	Remaining	YTD 2023
Revenue					
4000 Contributions and Memorials	100.00	160.00	0.00	-160.00	150.00
4250 Class Registration Fees	346.04	787.59	1,000.00	212.41	424.57
4920 Rewards and Rebates	38.39	38.39	0.00	0.00	70.05
4930 Non-cash Contributions	88.64	88.64	0.00	0.00	37.89
4935 Art Team Fundraisers	333.00	333.00	2,500.00	2,167.00	0.00
4950 Net Investment Income					
4951 Interest Income	230.58	554.86	0.00	-554.86	102.50
4952 Dividend Income	55.10	112.27	0.00	-112.27	89.64
4955 Unrealized gain/loss	4,316.57	4,813.62	0.00	-4,813.62	3,415.54
Total 4950 Net Investment Income	\$ 4,602.25	\$ 5,480.75	\$ 0.00	-\$ 5,480.75	\$ 3,607.68
5000 Plant Sales					
5010 Annuals	0.00	0.00	33,000.00	33,000.00	0.00
5020 Perennials	0.00	0.00	22,000.00	22,000.00	0.00
5030 Vegetables	0.00	0.00	26,000.00	26,000.00	0.00
5040 Herbs	0.00	0.00	5,500.00	5,500.00	0.00
5050 Baskets	0.00	0.00	4,500.00	4,500.00	0.00
5060 Art	0.00	0.00	5,000.00	5,000.00	0.00
Total 5000 Plant Sales	\$ 0.00	\$ 0.00	\$ 96,000.00	\$ 96,000.00	\$ 0.00
Total Revenue	\$ 5,508.32	\$ 6,888.37	\$ 99,500.00	\$ 92,611.63	\$ 4,290.19
Cost of Goods Sold					
5100 Direct Costs of Plants Sold					
5110 Plugs and Plants	9,583.27	9,583.27	16,600.00	7,016.73	0.00
5120 Pots, Trays, Baskets	0.00	0.00	4,500.00	4,500.00	282.63
5130 Soil and Amendments	176.84	212.55	5,200.00	4,987.45	0.00
5135 Seeds	60.55	1,217.23	2,950.00	1,732.77	43.30
5140 Fertilizers and Pest Management	85.32	85.32	500.00	414.68	0.00
5145 Materials & Supplies-Plant Sale	0.00	317.92	900.00	582.08	0.00
5150 Food	0.00	0.00	700.00	700.00	0.00
5155 Permits & Licenses-Plant Sale	0.00	0.00	20.00	20.00	20.00
5165 Marketing and Advertising	0.00	0.00	900.00	900.00	0.00
5170 Credit Card Fees-Plant Sale	0.00	0.00	2,100.00	2,100.00	0.00
Total 5100 Direct Costs of Plants Sold	\$ 9,905.98	\$ 11,416.29	\$ 34,370.00	\$ 22,953.71	\$ 345.93
Total Cost of Goods Sold	\$ 9,905.98	\$ 11,416.29	\$ 34,370.00	\$ 22,953.71	\$ 345.93
Gross Profit	-\$ 4,397.66	-\$ 4,527.92	\$ 65,130.00	\$ 69,657.92	\$ 3,944.26
Expenditures					
6000 Facilities and Equipment					
6001 Repairs and Maintenance	0.00	0.00	9,000.00	9,000.00	2,904.98
6003 Equipment Purchase	0.00	6,855.69	12,000.00	5,144.31	0.00
6005 Electricity	521.65	1,482.55	6,000.00	4,517.45	1,139.01
6006 Natural Gas	3,906.27	10,380.17	21,000.00	10,619.83	8,265.49
6007 Water, Sewer and Garbage	47.50	95.00	600.00	505.00	87.96
6009 Security	206.76	650.19	600.00	-50.19	136.30
6010 Greenhouse Supplies/Materials	185.93	315.88	1,500.00	1,184.12	48.64
6011 Rental Expense	0.00	0.00	150.00	150.00	0.00
Total 6000 Facilities and Equipment	\$ 4,868.11	\$ 19,779.48	\$ 50,850.00	\$ 31,070.52	\$ 12,582.38

Master Gardener Foundation of Yakima County Budget vs. Actual

	<u>Feb 2024</u>	<u>YTD 2024</u>	<u>2024 Annual Budget</u>	<u>Remaining</u>	<u>YTD 2023</u>
6100 General Expenses					
6105 AV/Sound	0.00	0.00	250.00	250.00	0.00
6107 Banking Charges and Fees	79.67	202.54	100.00	-102.54	0.00
6111 Conferences, Meetings, Travel	270.93	550.93	500.00	-50.93	0.00
6112 Marketing and Sponsorships	0.00	500.00	2,500.00	2,000.00	78.99
6115 Gatherings & Awards Ceremonies	94.45	94.45	600.00	505.55	112.01
6116 Gifts/Awards/Prizes	374.54	374.54	1,050.00	675.46	0.00
6117 Insurance	0.00	0.00	1,800.00	1,800.00	0.00
6123 Licenses and Permits	0.00	0.00	40.00	40.00	0.00
6130 Background Checks	0.00	0.00	1,000.00	1,000.00	0.00
6133 Postage, Mailing Service	0.00	26.40	400.00	373.60	54.15
6135 Printing and Copying	100.71	100.71	2,425.00	2,324.29	71.36
6142 Scholarships	0.00	0.00	1,000.00	1,000.00	0.00
6145 Subscriptions/Memberships	48.69	534.72	1,550.00	1,015.28	362.34
6146 Sunshine/Memorials/Appreciation	0.00	0.00	300.00	300.00	27.27
6147 Supplies and Materials	32.35	663.18	8,500.00	7,836.82	0.00
6157 Telecommunications/Website	300.00	300.00	700.00	400.00	0.00
Total 6100 General Expenses	\$ 1,301.34	\$ 3,347.47	\$ 22,715.00	\$ 19,367.53	\$ 706.12
Total Expenditures	\$ 6,169.45	\$ 23,126.95	\$ 73,565.00	\$ 50,438.05	\$ 13,288.50
Net Operating Revenue	-\$ 10,567.11	-\$ 27,654.87	-\$ 8,435.00	\$ 19,219.87	-\$ 9,344.24
Net Revenue	-\$ 10,567.11	-\$ 27,654.87	-\$ 8,435.00	\$ 19,219.87	-\$ 9,344.24