



MASTER GARDENER
FOUNDATION
OF YAKIMA COUNTY

Monthly Financial Reports

April 2024

Master Gardener Foundation of Yakima County

Statement of Financial Position

As of April 30, 2024

	TOTAL	
	AS OF APR 30, 2024	AS OF MAR 31, 2024 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	4,415.79	3,802.26
1001 Solarity Credit Union-Savings	1,006.68	2,006.63
1004 Solarity Credit Union-MM Max	10,971.55	16,966.64
1005 Solarity Credit Union-CD Matures 09-24	10,115.50	10,074.59
Total Bank Accounts	\$26,509.52	\$32,850.12
Total Current Assets	\$26,509.52	\$32,850.12
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	121,385.47	126,184.93
1802 Edward Jones	41,621.97	41,501.91
Total 1800 Investments	163,007.44	167,686.84
Total Other Assets	\$163,007.44	\$167,686.84
TOTAL ASSETS	\$241,362.79	\$252,382.79
LIABILITIES AND EQUITY		
Liabilities		
Total Liabilities		
Equity		
3000 Net Assets Without Restriction	282,390.76	282,390.76
Net Revenue	-41,027.97	-30,007.97
Total Equity	\$241,362.79	\$252,382.79
TOTAL LIABILITIES AND EQUITY	\$241,362.79	\$252,382.79

Master Gardener Foundation of Yakima County Budget vs. Actual

	April 2024	YTD 2024	2024 Annual Budget	Difference (Budget - YTD)	YTD 2023
Revenue					
4000 Contributions and Memorials	-60.00	100.00	0.00	-100.00	275.87
4250 Class Registration Fees	0.00	787.59	1,000.00	212.41	683.49
4920 Rewards and Rebates	0.00	38.39	0.00	-38.39	70.05
4930 Non-cash Contributions	12.97	101.61	0.00	-101.61	37.89
4935 Art Team Fundraisers	0.00	333.00	2,500.00	2,167.00	0.00
4950 Net Investment Income					
4951 Interest Income	227.28	964.91	0.00	-964.91	328.42
4952 Dividend Income	58.23	600.56	0.00	-600.56	479.66
4955 Unrealized gain/loss	-4,918.65	2,930.41	0.00	-2,930.41	6,775.01
Total 4950 Net Investment Income	-\$ 4,633.14	\$ 4,495.88	\$ 0.00	-\$ 4,495.88	\$ 7,583.09
4990 Merchandise Sales	-\$ 31.64	\$ 43.36	\$ 0.00	-43.36	-\$ 194.04
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	-\$ 4,711.81	\$ 5,899.83	\$ 99,500.00	\$ 93,600.17	\$ 8,456.35
Cost of Goods Sold					
5100 Direct Costs of Plants Sold					
5110 Plugs and Plants	103.60	9,686.87	16,600.00	6,913.13	4,143.01
5120 Pots, Trays, Baskets	0.00	0.00	4,500.00	4,500.00	282.63
5130 Soil and Amendments	1,279.00	1,491.55	5,200.00	3,708.45	1,232.23
5135 Seeds	20.94	1,238.17	2,950.00	1,711.83	596.42
5140 Fertilizers and Pest Management	72.51	157.83	500.00	342.17	121.19
5145 Materials & Supplies-Plant Sale	143.83	461.75	900.00	438.25	743.35
5150 Food	0.00	0.00	700.00	700.00	0.00
5155 Permits & Licenses-Plant Sale	20.00	20.00	20.00	0.00	20.00
5165 Marketing and Advertising	536.46	536.46	900.00	363.54	537.22
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	\$ 2,176.34	\$ 13,592.63	\$ 34,370.00	\$ 20,777.37	\$ 7,676.05
Gross Profit	-\$ 6,888.15	-\$ 7,692.80	\$ 65,130.00	\$ 72,822.80	\$ 780.30

Master Gardener Foundation of Yakima County Budget vs. Actual

	April 2024	YTD 2024	2024 Annual Budget	Difference (Budget - YTD)	YTD 2023
Expenditures					
6000 Facilities and Equipment					
6001 Repairs and Maintenance	174.02	1,921.34	9,000.00	7,078.66	2,955.77
6003 Equipment Purchase	215.69	7,071.38	12,000.00	4,928.62	178.20
6005 Electricity	395.97	2,351.23	6,000.00	3,648.77	2,148.40
6006 Natural Gas	1,531.13	15,620.51	21,000.00	5,379.49	14,031.16
6007 Water, Sewer and Garbage	47.50	190.00	600.00	410.00	175.92
6009 Security	0.00	650.19	600.00	-50.19	136.30
6010 Greenhouse Supplies/Materials	0.00	315.88	1,500.00	1,184.12	980.46
6011 Rental Expense	200.00	200.00	150.00	-50.00	150.00
Total 6000 Facilities and Equipment	\$ 2,564.31	\$ 28,320.53	\$ 50,850.00	\$ 22,529.47	\$ 20,756.21
6100 General Expenses					
6105 AV/Sound	0.00	0.00	250.00	250.00	0.00
6107 Banking Charges and Fees	0.00	202.54	100.00	-102.54	6.83
6111 Conferences, Meetings, Travel	0.00	550.93	500.00	-50.93	17.03
6112 Marketing and Sponsorships	0.00	500.00	2,500.00	2,000.00	730.34
6115 Gatherings & Awards Ceremonies	0.00	145.39	600.00	454.61	208.89
6116 Gifts/Awards/Prizes	0.00	374.54	1,050.00	675.46	314.07
6117 Insurance	0.00	0.00	1,800.00	1,800.00	0.00
6123 Licenses and Permits	80.00	80.00	40.00	-40.00	20.00
6130 Background Checks	0.00	0.00	1,000.00	1,000.00	0.00
6133 Postage, Mailing Service	29.24	55.64	400.00	344.36	67.17
6135 Printing and Copying	1,129.72	1,230.43	2,425.00	1,194.57	938.04
6142 Scholarships	0.00	0.00	1,000.00	1,000.00	0.00
6145 Subscriptions/Memberships	48.69	632.10	1,550.00	917.90	618.65
6146 Sunshine/Memorials/Appreciation	0.00	0.00	300.00	300.00	27.27
6147 Supplies and Materials	279.89	943.07	8,500.00	7,556.93	1,183.51
6157 Telecommunications/Website	0.00	300.00	700.00	400.00	0.00
Total 6100 General Expenses	\$ 1,567.54	\$ 5,014.64	\$ 22,715.00	\$ 17,700.36	\$ 4,131.80
Total Expenditures	\$ 4,131.85	\$ 33,335.17	\$ 73,565.00	\$ 40,229.83	\$ 24,888.01
Net Operating Revenue	-\$ 11,020.00	-\$ 41,027.97	-\$ 8,435.00	\$ 32,592.97	-\$ 24,107.71