



MASTER GARDENER  
**FOUNDATION**  
OF YAKIMA COUNTY

## Monthly Financial Reports

June 2024

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# Master Gardener Foundation of Yakima County

## Statement of Financial Position

As of June 30, 2024

	TOTAL	
	AS OF JUN 30, 2024	AS OF JUN 30, 2023 (PP)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	20,275.52	25,752.79
1001 Solarity Credit Union-Savings	1,006.78	2,005.83
1004 Solarity Credit Union-MM Max	81,399.23	75,309.18
1005 Solarity Credit Union-CD Matures 09-24	10,199.20	
1010 Petty cash and cash registers	0.00	0.00
1020 Stripe	0.00	0.00
1030 Paypal	0.00	0.00
1040 Square	0.00	0.00
1045 Eventbrite	0.00	
<b>Total Bank Accounts</b>	<b>\$112,880.73</b>	<b>\$103,067.80</b>
Accounts Receivable		
1050 Accounts Receivable	0.00	0.00
<b>Total Accounts Receivable</b>	<b>\$0.00</b>	<b>\$0.00</b>
Other Current Assets		
1100 Plant Inventory	0.00	0.00
1150 Other Receivable	0.00	0.00
1200 Undeposited Funds	0.00	0.00
<b>Total Other Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Current Assets</b>	<b>\$112,880.73</b>	<b>\$103,067.80</b>
Fixed Assets		
1500 Property and Equipment		
1501 Commercial Greenhouse	151,507.03	151,507.03
1502 Equipment	21,741.84	18,842.42
1503 Irrigation system/Shed Imprvmnt	14,079.00	14,079.00
1550 Accum. Depreciation-Green House	-104,641.00	-92,925.00
1551 Accum. Depreciation-Equipment	-16,762.04	-16,613.04
1552 Accum. Depreciation-Improvmt	-14,079.00	-14,079.00
<b>Total 1500 Property and Equipment</b>	<b>51,845.83</b>	<b>60,811.41</b>
<b>Total Fixed Assets</b>	<b>\$51,845.83</b>	<b>\$60,811.41</b>
Other Assets		
1800 Investments		
1801 Vanguard	129,243.31	109,698.90
1802 Edward Jones	42,007.46	30,554.36
<b>Total 1800 Investments</b>	<b>171,250.77</b>	<b>140,253.26</b>
<b>Total Other Assets</b>	<b>\$171,250.77</b>	<b>\$140,253.26</b>
<b>TOTAL ASSETS</b>	<b>\$335,977.33</b>	<b>\$304,132.47</b>

# Master Gardener Foundation of Yakima County

## Statement of Financial Position

As of June 30, 2024

	TOTAL	
	AS OF JUN 30, 2024	AS OF JUN 30, 2023 (PP)
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Credit Cards		
2020 Home Depot Credit Card	0.00	218.78
<b>Total Credit Cards</b>	<b>\$0.00</b>	<b>\$218.78</b>
<b>Total Current Liabilities</b>	<b>\$0.00</b>	<b>\$218.78</b>
<b>Total Liabilities</b>	<b>\$0.00</b>	<b>\$218.78</b>
Equity		
3000 Net Assets Without Restriction	282,390.76	251,138.10
3010 Net Assets With Restriction	0.00	0.00
Net Revenue	53,586.57	52,775.59
<b>Total Equity</b>	<b>\$335,977.33</b>	<b>\$303,913.69</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$335,977.33</b>	<b>\$304,132.47</b>

## Master Gardener Foundation of Yakima County Budget vs. Actual

	June 2024	YTD 2024	2024 Annual Budget	Difference (Budget - YTD)	YTD 2023
<b>Revenue</b>					
4000 Contributions and Memorials	0	424	0	-424	482
4250 Class Registration Fees	0	788	1,000	212	542
4920 Rewards and Rebates	0	38	0	-38	246
4930 Non-cash Contributions	0	102	0	-102	38
4935 Art Team Fundraisers	0	333	2,500	2,167	0
4950 Net Investment Income					
4951 Interest Income	414	1,764	0	-1,764	510
4952 Dividend Income	522	1,183	0	-1,183	529
4955 Unrealized gain/loss	2,341	10,306	0	-10,306	6,265
<b>Total 4950 Net Investment Income</b>	<b>3,277</b>	<b>13,253</b>	<b>0</b>	<b>-13,253</b>	<b>7,304</b>
4990 Merchandise Sales	0	-29	0	29	235
5000 Plant Sales					
5010 Annuals	0	31,246	33,000	1,755	28,878
5020 Perennials	0	22,213	22,000	-213	24,221
5030 Vegetables	0	29,194	26,000	-3,194	19,858
5040 Herbs	0	5,945	5,500	-445	5,180
5050 Baskets	0	5,160	4,500	-660	5,600
5060 Art	0	8,180	5,000	-3,180	8,061
5089 GC, Discounts, Refunds, Cash					
Over/Under, Credit Card Fees	0	-8,603	-2,100	6,503	-7,077
<b>Total 5000 Plant Sales</b>	<b>0</b>	<b>93,335</b>	<b>93,900</b>	<b>566</b>	<b>84,721</b>
<b>Total Revenue</b>	<b>3,277</b>	<b>108,243</b>	<b>97,400</b>	<b>-10,843</b>	<b>93,567</b>
<b>Cost of Goods Sold</b>					
5100 Direct Costs of Plants Sold					
5110 Plugs and Plants	0	11,211	16,600	5,389	4,143
5120 Pots, Trays, Baskets	0	0	4,500	4,500	283
5130 Soil and Amendments	0	1,492	5,200	3,708	1,232
5135 Seeds	12	1,238	2,950	1,712	596
5140 Fertilizers and Pest Management	0	177	500	323	121
5145 Materials & Supplies-Plant Sale	0	854	900	46	813
5150 Food	0	465	700	235	539
5155 Permits & Licenses-Plant Sale	0	20	20	0	20
5165 Marketing and Advertising	0	536	900	364	1,051
<b>Total 5100 Direct Costs of Plants Sold</b>	<b>12</b>	<b>15,994</b>	<b>32,270</b>	<b>16,276</b>	<b>8,799</b>
<b>Gross Profit</b>	<b>3,265</b>	<b>92,250</b>	<b>65,130</b>	<b>-27,120</b>	<b>84,768</b>
<b>Expenditures</b>					
6000 Facilities and Equipment					
6001 Repairs and Maintenance	0	1,921	9,000	7,079	2,976
6003 Equipment Purchase	0	7,071	12,000	4,929	389
6005 Electricity	0	2,726	6,000	3,274	2,603
6006 Natural Gas	0	16,742	21,000	4,258	15,693
6007 Water, Sewer and Garbage	48	238	600	363	220
6009 Security	0	792	600	-192	273
6010 Greenhouse Supplies/Materials	0	462	1,500	1,038	980
6011 Rental Expense	0	200	150	-50	150

Total 6000 Facilities and Equipment	48	30,152	50,850	20,698	23,284
6100 General Expenses					
6105 AV/Sound	0	0	250	250	0
6107 Banking Charges and Fees	0	203	100	-103	7
6111 Conferences, Meetings, Travel	0	551	500	-51	17
6112 Marketing and Sponsorships	0	2,000	2,500	500	730
6115 Gatherings & Awards Ceremonies	0	212	600	388	223
6116 Gifts/Awards/Prizes	0	375	1,050	675	314
6117 Insurance	0	0	1,800	1,800	0
6123 Licenses and Permits	0	80	40	-40	20
6127 Outside Contract Serv/Speakers	0	0	0	0	30
6130 Background Checks	0	884	1,000	116	0
6133 Postage, Mailing Service	0	56	400	344	306
6135 Printing and Copying	0	1,479	2,425	946	1,072
6142 Scholarships	0	0	1,000	1,000	0
6145 Subscriptions/Memberships	49	907	1,550	643	661
6146 Sunshine/Memorials/Appreciation	0	0	300	300	27
6147 Supplies and Materials	16	1,341	8,500	7,159	1,238
6157 Telecommunications/Website	0	300	700	400	0
<b>Total 6100 General Expenses</b>	<b>65</b>	<b>8,387</b>	<b>22,715</b>	<b>14,328</b>	<b>4,646</b>
<b>Total Expenditures</b>	<b>112</b>	<b>38,538</b>	<b>73,565</b>	<b>35,027</b>	<b>27,929</b>
<b>Net Operating Revenue</b>	<b>3,153</b>	<b>53,711</b>	<b>-8,435</b>	<b>-62,146</b>	<b>56,839</b>