



MASTER GARDENER  
**FOUNDATION**  
OF YAKIMA COUNTY

## Monthly Financial Reports

August 2024

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

	Aug 2024	YTD 2024	2024 Annual Budget	Difference (Budget - YTD)	YTD 2023
<b>Revenue</b>					
4000 Contributions and Memorials	0	424	0	-424	996
4250 Class Registration Fees	798	1,586	1,000	-586	842
4920 Rewards and Rebates	0	38	0	-38	104
4930 Non-cash Contributions	0	102	0	-102	64
4935 Art Team Fundraisers	0	333	2,500	2,167	0
4950 Net Investment Income					
4951 Interest Income	451	2,660	0	-2,660	1,596
4952 Dividend Income	63	1,308	0	-1,308	1,131
4955 Unrealized gain/loss	2,760	15,693	0	-15,693	11,960
<b>Total 4950 Net Investment Income</b>	<b>3,274</b>	<b>19,660</b>	<b>0</b>	<b>-19,660</b>	<b>14,687</b>
4990 Merchandise Sales	0	-29	0	29	81
<b>5000 Plant Sales</b>					
5010 Annuals	0	31,246	33,000	1,755	28,885
5020 Perennials	0	22,213	22,000	-213	24,287
5030 Vegetables	0	29,194	26,000	-3,194	19,883
5040 Herbs	0	5,945	5,500	-445	5,182
5050 Baskets	0	5,160	4,500	-660	5,600
5060 Art	0	8,180	5,000	-3,180	8,068
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>84,828</b>
<b>Total Revenue</b>	<b>4,072</b>	<b>115,449</b>	<b>97,400</b>	<b>-18,049</b>	<b>101,394</b>
<b>Cost of Goods Sold</b>					
<b>5100 Direct Costs of Plants Sold</b>					
5110 Plugs and Plants	0	11,211	16,600	5,389	7,351
5120 Pots, Trays, Baskets	0	0	4,500	4,500	283
5130 Soil and Amendments	2,583	4,075	5,200	1,125	1,232
5135 Seeds	0	1,250	2,950	1,700	1,141
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>2,583</b>	<b>18,589</b>	<b>32,270</b>	<b>13,681</b>	<b>12,551</b>
<b>Gross Profit</b>	<b>1,489</b>	<b>96,859</b>	<b>65,130</b>	<b>-31,729</b>	<b>88,843</b>
<b>Expenditures</b>					
<b>6000 Facilities and Equipment</b>					
6001 Repairs and Maintenance	0	1,921	9,000	7,079	5,683
6003 Equipment Purchase	0	7,071	12,000	4,929	545
6005 Electricity	0	2,726	6,000	3,274	3,148
6006 Natural Gas	0	16,742	21,000	4,258	15,771
6007 Water, Sewer and Garbage	48	380	600	220	355
6009 Security	142	934	600	-334	409
6010 Greenhouse Supplies/Materials	0	462	1,500	1,038	990
6011 Rental Expense	0	200	150	-50	150

Total 6000 Facilities and Equipment	189	30,436	50,850	20,414	27,051
6100 General Expenses					
6105 AV/Sound	0	0	250	250	0
6107 Banking Charges and Fees	0	203	100	-103	48
6111 Conferences, Meetings, Travel	0	551	500	-51	17
6112 Marketing and Sponsorships	0	2,000	2,500	500	905
6115 Gatherings & Awards Ceremonies	95	307	600	293	333
6116 Gifts/Awards/Prizes	0	375	1,050	675	371
6117 Insurance	1,341	1,341	1,800	460	1,746
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	87	1,566	2,425	859	1,196
6142 Scholarships	400	400	1,000	600	500
6145 Subscriptions/Memberships	49	1,102	1,550	448	790
6146 Sunshine/Memorials/Appreciation	0	0	300	300	27
6147 Supplies and Materials	259	1,615	8,500	6,885	2,923
6157 Telecommunications/Website	0	300	700	400	3,000
<b>Total 6100 General Expenses</b>	<b>2,230</b>	<b>10,778</b>	<b>22,715</b>	<b>11,937</b>	<b>12,211</b>
<b>Total Expenditures</b>	<b>2,419</b>	<b>41,214</b>	<b>73,565</b>	<b>32,351</b>	<b>39,262</b>
<b>Net Operating Revenue</b>	<b>-930</b>	<b>55,645</b>	<b>-8,435</b>	<b>-64,080</b>	<b>49,581</b>



# Master Gardener Foundation of Yakima County

## Statement of Activity

August 2024

	TOTAL		
	AUG 2024	JAN - AUG, 2024 (YTD)	JAN - AUG, 2023 (PY YTD)
<b>Revenue</b>			
4000 Contributions and Memorials		424.00	995.68
4200 MG Training Fees-Net of Refunds			-350.00
4250 Class Registration Fees	798.18	1,585.77	841.59
4360 Columbines Income			106.90
4920 Rewards and Rebates		38.39	104.07
4930 Non-cash Contributions		101.61	64.37
4935 Art Team Fundraisers		333.00	
4940 Miscellaneous Revenue			35.00
4950 Net Investment Income			
4951 Interest Income	451.02	2,659.56	1,596.26
4952 Dividend Income	62.76	1,307.59	1,130.94
4955 Unrealized gain/loss	2,760.20	15,693.10	11,959.92
<b>Total 4950 Net Investment Income</b>	<b>3,273.98</b>	<b>19,660.25</b>	<b>14,687.12</b>
4990 Merchandise Sales			
4991 Merchandise Sales		1,380.00	2,681.00
4995 Cost of Merchandise		-1,408.93	-2,600.47
<b>Total 4990 Merchandise Sales</b>		<b>-28.93</b>	<b>80.53</b>
5000 Plant Sales			0.00
5010 Annuals		31,245.50	28,885.00
5020 Perennials		22,213.00	24,287.00
5030 Vegetables		29,193.50	19,883.00
5040 Herbs		5,945.00	5,182.50
5050 Baskets		5,160.00	5,600.00
5060 Art		8,180.00	8,067.50
5085 Refunds		-28.00	-45.50
5088 Gift Certificates		-50.00	-25.00
5089 Discounts		-6,455.00	-5,166.00
5090 Cash Under/Over		-41.00	9.04
5170 Credit Card Fees-Plant Sale		-2,028.50	-1,849.09
<b>Total 5000 Plant Sales</b>		<b>93,334.50</b>	<b>84,828.45</b>
Unapplied Cash Payment Revenue		0.00	0.00
<b>Total Revenue</b>	<b>\$4,072.16</b>	<b>\$115,448.59</b>	<b>\$101,393.71</b>
<b>Cost of Goods Sold</b>			
5100 Direct Costs of Plants Sold			
5110 Plugs and Plants		11,210.84	7,351.16
5120 Pots, Trays, Baskets			282.63



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## Statement of Activity

August 2024

	TOTAL		
	AUG 2024	JAN - AUG, 2024 (YTD)	JAN - AUG, 2023 (PY YTD)
5130 Soil and Amendments	2,583.37	4,074.92	1,232.23
5135 Seeds		1,250.42	1,140.89
5140 Fertilizers and Pest Management		177.31	121.19
5145 Materials & Supplies-Plant Sale		854.09	812.56
5150 Food		465.16	539.41
5155 Permits & Licenses-Plant Sale		20.00	20.00
5165 Marketing and Advertising		536.46	1,051.14
<b>Total 5100 Direct Costs of Plants Sold</b>	<b>2,583.37</b>	<b>18,589.20</b>	<b>12,551.21</b>
<b>Total Cost of Goods Sold</b>	<b>\$2,583.37</b>	<b>\$18,589.20</b>	<b>\$12,551.21</b>
<b>GROSS PROFIT</b>	<b>\$1,488.79</b>	<b>\$96,859.39</b>	<b>\$88,842.50</b>
<b>Expenditures</b>			
6000 Facilities and Equipment			
6001 Repairs and Maintenance		1,921.34	5,682.97
6003 Equipment Purchase		7,071.38	545.25
6005 Electricity		2,725.97	3,147.86
6006 Natural Gas		16,741.78	15,770.86
6007 Water, Sewer and Garbage	47.50	380.00	354.52
6009 Security	141.76	933.71	408.90
6010 Greenhouse Supplies/Materials		461.77	990.46
6011 Rental Expense		200.00	150.00
<b>Total 6000 Facilities and Equipment</b>	<b>189.26</b>	<b>30,435.95</b>	<b>27,050.82</b>
6100 General Expenses			
6107 Banking Charges and Fees		202.80	47.61
6111 Conferences, Meetings, Travel		550.93	17.03
6112 Marketing and Sponsorships		2,000.00	905.34
6115 Gatherings & Awards Ceremonies	94.97	306.90	333.07
6116 Gifts/Awards/Prizes		374.54	370.78
6117 Insurance	1,340.50	1,340.50	1,746.00
6123 Licenses and Permits		80.00	20.00
6127 Outside Contract Serv/Speakers	1,728.00	1,728.00	30.00
6130 Background Checks		884.00	
6133 Postage, Mailing Service		55.64	306.17
6135 Printing and Copying	86.77	1,565.52	1,195.99
6142 Scholarships	400.00	400.00	500.00
6145 Subscriptions/Memberships	48.69	1,053.53	789.61
6146 Sunshine/Memorials/Appreciation			27.27
6147 Supplies and Materials	258.41	1,615.23	2,922.60



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## Statement of Activity

August 2024

	TOTAL		
	AUG 2024	JAN - AUG, 2024 (YTD)	JAN - AUG, 2023 (PY YTD)
6157 Telecommunications/Website		300.00	3,000.00
<b>Total 6100 General Expenses</b>	<b>3,957.34</b>	<b>12,457.59</b>	<b>12,211.47</b>
<b>Total Expenditures</b>	<b>\$4,146.60</b>	<b>\$42,893.54</b>	<b>\$39,262.29</b>
NET OPERATING REVENUE	\$ -2,657.81	\$53,965.85	\$49,580.21
NET REVENUE	\$ -2,657.81	\$53,965.85	\$49,580.21



# Master Gardener Foundation of Yakima County

## Statement of Financial Position

As of August 31, 2024

	TOTAL	
	AS OF AUG 31, 2024	AS OF JUL 31, 2024 (PP)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	13,451.34	20,180.37
1001 Solarity Credit Union-Savings	1,006.88	1,006.83
1004 Solarity Credit Union-MM Max	82,640.17	81,620.05
1005 Solarity Credit Union-CD Matures 09-24	10,284.98	10,242.00
<b>Total Bank Accounts</b>	<b>\$107,383.37</b>	<b>\$113,049.25</b>
<b>Total Current Assets</b>	<b>\$107,383.37</b>	<b>\$113,049.25</b>
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
<b>Total 1500 Property and Equipment</b>	<b>51,845.83</b>	<b>51,845.83</b>
<b>Total Fixed Assets</b>	<b>\$51,845.83</b>	<b>\$51,845.83</b>
Other Assets		
1800 Investments		
1801 Vanguard	134,619.36	131,870.74
1802 Edward Jones	42,508.05	42,248.60
<b>Total 1800 Investments</b>	<b>177,127.41</b>	<b>174,119.34</b>
<b>Total Other Assets</b>	<b>\$177,127.41</b>	<b>\$174,119.34</b>
<b>TOTAL ASSETS</b>	<b>\$336,356.61</b>	<b>\$339,014.42</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
<b>Total Liabilities</b>		
Equity		
3000 Net Assets Without Restriction	282,390.76	282,390.76
Net Revenue	53,965.85	56,623.66
<b>Total Equity</b>	<b>\$336,356.61</b>	<b>\$339,014.42</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$336,356.61</b>	<b>\$339,014.42</b>