



Monthly Financial Reports

September 2024

Master Gardener Foundation of Yakima County Budget vs. Actual

	Sep 2024	YTD 2024	2024 Annual Budget	Difference (Budget - YTD)	YTD 2023
Revenue					
4000 Contributions and Memorials	0	424	0	-424	996
4250 Class Registration Fees	513	2,726	1,000	-1,726	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	396	3,055	0	-3,055	1,596
4952 Dividend Income	436	1,743	0	-1,743	1,131
4955 Unrealized gain/loss	2,330	18,023	0	-18,023	11,960
Total 4950 Net Investment Income	3,161	22,822	0	-22,822	14,687
4990 Merchandise Sales	0	-29	0	29	81
5000 Plant Sales					
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
Total 5000 Plant Sales	0	93,335	93,900	566	84,828
Total Revenue	3,674	119,750	97,400	-22,350	101,394
Cost of Goods Sold					
5100 Direct Costs of Plants Sold					
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	0	4,115	5,200	1,085	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
Total 5100 Direct Costs of Plants Sold	0	18,629	32,270	13,641	12,551
Gross Profit	3,674	101,121	65,130	-35,991	88,843
Expenditures					
6000 Facilities and Equipment					
6001 Repairs and Maintenance	0	2,069	9,000	6,931	5,683
6003 Equipment Purchase	0	7,071	12,000	4,929	545
6005 Electricity	0	3,119	6,000	2,881	3,148
6006 Natural Gas	0	17,213	21,000	3,787	15,771
6007 Water, Sewer and Garbage	48	428	600	173	355
6009 Security	0	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	48	31,495	50,850	19,355	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	0	413	600	187	333
6116 Gifts/Awards/Prizes	0	375	1,050	675	371
6117 Insurance	51	1,391	1,800	409	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	0	1,742	2,425	683	1,196
6142 Scholarships	0	600	1,000	400	500
6145 Subscriptions/Memberships	49	1,151	1,550	399	790
6146 Sunshine/Memorials/Appreciation	0	0	300	300	27
6147 Supplies and Materials	0	2,182	8,500	6,318	2,923
6157 Telecommunications/Website	0	300	700	400	3,000
Total 6100 General Expenses	100	11,927	22,715	10,788	12,211
Total Expenditures	147	43,422	73,565	30,143	39,262
Net Operating Revenue	3,527	57,699	-8,435	-66,134	49,581

Master Gardener Foundation of Yakima County

Statement of Activity

September 2024

	TOTAL		
	SEP 2024	JAN - SEP, 2024 (YTD)	JAN - SEP, 2023 (PY YTD)
Revenue			
4000 Contributions and Memorials		424.00	995.68
4200 MG Training Fees-Net of Refunds			-350.00
4250 Class Registration Fees	512.73	2,098.50	841.59
4360 Columbines Income			106.90
4920 Rewards and Rebates		38.39	143.54
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	395.92	3,055.48	1,962.84
4952 Dividend Income	435.82	1,743.41	1,533.07
4955 Unrealized gain/loss	2,329.72	18,022.82	6,940.52
Total 4950 Net Investment Income	3,161.46	22,821.71	10,436.43
4990 Merchandise Sales			
4991 Merchandise Sales		1,380.00	2,711.00
4995 Cost of Merchandise		-1,408.93	-2,600.47
Total 4990 Merchandise Sales		-28.93	110.53
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
Total 5000 Plant Sales		93,334.50	84,828.45
Unapplied Cash Payment Revenue		0.00	0.00
Total Revenue	\$3,674.19	\$119,122.78	\$97,212.49
Cost of Goods Sold			
5100 Direct Costs of Plants Sold			
5110 Plugs and Plants		11,210.84	7,351.16
5120 Pots, Trays, Baskets			483.20
5130 Soil and Amendments		4,074.92	4,215.61
5135 Seeds		1,250.42	1,192.92
5140 Fertilizers and Pest Management		177.31	121.19
5145 Materials & Supplies-Plant Sale		854.09	812.56

Master Gardener Foundation of Yakima County

Statement of Activity

September 2024

	TOTAL		
	SEP 2024	JAN - SEP, 2024 (YTD)	JAN - SEP, 2023 (PY YTD)
5150 Food		465.16	539.41
5155 Permits & Licenses-Plant Sale		20.00	20.00
5165 Marketing and Advertising		536.46	1,051.14
Total 5100 Direct Costs of Plants Sold		18,589.20	15,787.19
Total Cost of Goods Sold	\$0.00	\$18,589.20	\$15,787.19
GROSS PROFIT	\$3,674.19	\$100,533.58	\$81,425.30
Expenditures			
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	3,508.12
6006 Natural Gas		16,741.78	15,770.86
6007 Water, Sewer and Garbage	47.50	427.50	399.84
6009 Security		933.71	408.90
6010 Greenhouse Supplies/Materials		461.77	990.46
6011 Rental Expense		200.00	150.00
Total 6000 Facilities and Equipment	47.50	30,483.45	27,456.40
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	1,655.34
6115 Gatherings & Awards Ceremonies		306.90	499.33
6116 Gifts/Awards/Prizes		374.54	370.78
6117 Insurance	50.84	1,391.34	1,746.00
6123 Licenses and Permits		80.00	20.00
6127 Outside Contract Serv/Speakers		1,728.00	30.00
6130 Background Checks		884.00	
6133 Postage, Mailing Service		55.64	306.17
6135 Printing and Copying		1,565.52	1,195.99
6142 Scholarships		400.00	600.00
6145 Subscriptions/Memberships	48.69	1,102.22	932.35
6146 Sunshine/Memorials/Appreciation			27.27
6147 Supplies and Materials		1,615.23	2,997.34
6157 Telecommunications/Website		300.00	3,000.00
Total 6100 General Expenses	99.53	12,557.12	13,445.21
Total Expenditures	\$147.03	\$43,040.57	\$40,901.61
NET OPERATING REVENUE	\$3,527.16	\$57,493.01	\$40,523.69
NET REVENUE	\$3,527.16	\$57,493.01	\$40,523.69

Master Gardener Foundation of Yakima County

Statement of Financial Position

As of September 30, 2024

	TOTAL	
	AS OF SEP 30, 2024	AS OF AUG 31, 2024 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	13,304.98	13,451.34
1001 Solarity Credit Union-Savings	1,006.93	1,006.88
1004 Solarity Credit Union-MM Max	83,354.15	82,640.17
1005 Solarity Credit Union-CD Matures 09-24	10,293.71	10,284.98
Total Bank Accounts	\$107,959.77	\$107,383.37
Total Current Assets	\$107,959.77	\$107,383.37
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	137,322.60	134,619.36
1802 Edward Jones	42,755.57	42,508.05
Total 1800 Investments	180,078.17	177,127.41
Total Other Assets	\$180,078.17	\$177,127.41
TOTAL ASSETS	\$339,883.77	\$336,356.61
LIABILITIES AND EQUITY		
Liabilities		
Total Liabilities		
Equity		
3000 Net Assets Without Restriction	282,390.76	282,390.76
Net Revenue	57,493.01	53,965.85
Total Equity	\$339,883.77	\$336,356.61
TOTAL LIABILITIES AND EQUITY	\$339,883.77	\$336,356.61



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)
ASSETS		
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
Total Bank Accounts	\$107,383.37	\$113,049.25
Total Current Assets	\$107,383.37	\$113,049.25
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	134,619.36	131,870.74
1802 Edward Jones	42,508.05	42,248.60
Total 1800 Investments	177,127.41	174,119.34
Total Other Assets	\$177,127.41	\$174,119.34
TOTAL ASSETS	\$336,356.61	\$339,014.42
LIABILITIES AND EQUITY		
Liabilities		
Total Liabilities		
Equity		
3000 Net Assets Without Restriction	282,390.76	282,390.76
Net Revenue	53,965.85	56,623.66
Total Equity	\$336,356.61	\$339,014.42
TOTAL LIABILITIES AND EQUITY	\$336,356.61	\$339,014.42