



Monthly Financial Reports

November 2024

Master Gardener Foundation of Yakima County

Statement of Financial Position

As of November 30, 2024

	TOTAL	
	AS OF NOV 30, 2024	AS OF OCT 31, 2024 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	17,187.79	11,313.39
1001 Solarity Credit Union-Savings	5.04	1,006.98
1004 Solarity Credit Union-MM Max	20,143.22	86,408.35
1006 Solarity Credit Union-CD Matures 03-06-25	0.00	10,295.90
Total Bank Accounts	\$37,336.05	\$109,024.62
Total Current Assets	\$37,336.05	\$109,024.62
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-Improvmt	-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 - General Investment Fund	135,176.50	135,176.50
1802 Edward Jones - Operational Reserve Fund	81,000.06	42,843.00
1803 Edward Jones - General Investment Fund	29,000.00	
Total 1800 Investments	245,176.56	178,019.50
Total Other Assets	\$245,176.56	\$178,019.50
TOTAL ASSETS	\$334,358.44	\$338,889.95
LIABILITIES AND EQUITY		
Liabilities		
Total Liabilities		
Equity		
3000 Net Assets Without Restriction	282,390.76	282,390.76
Net Revenue	51,967.68	56,499.19
Total Equity	\$334,358.44	\$338,889.95
TOTAL LIABILITIES AND EQUITY	\$334,358.44	\$338,889.95

Master Gardener Foundation of Yakima County

Statement of Activity

November 2024

	TOTAL		
	NOV 2024	JAN - NOV, 2024 (YTD)	JAN - NOV, 2023 (PY YTD)
Revenue			
4000 Contributions and Memorials	265.00	727.39	1,120.68
4200 MG Training Fees-Net of Refunds			-350.00
4250 Class Registration Fees	300.00	5,527.59	841.59
4360 Columbines Income			106.90
4920 Rewards and Rebates			143.54
4930 Non-cash Contributions		101.61	64.37
4935 Art Team Fundraisers	1,063.25	1,396.25	
4940 Miscellaneous Revenue			35.00
4950 Net Investment Income			
4951 Interest Income	313.79	3,707.66	2,702.50
4952 Dividend Income		1,807.04	1,641.82
4955 Unrealized gain/loss	-12.51	15,713.05	12,757.60
Total 4950 Net Investment Income	301.28	21,227.75	17,101.92
4990 Merchandise Sales		-28.93	110.53
5000 Plant Sales		93,334.50	84,828.45
Total Revenue	\$1,929.53	\$122,286.16	\$104,002.98
Cost of Goods Sold			
5100 Direct Costs of Plants Sold			
5110 Plugs and Plants		11,210.84	7,351.16
5120 Pots, Trays, Baskets	2,567.50	2,567.50	2,836.26
5130 Soil and Amendments		4,074.92	4,258.92
5135 Seeds	271.48	1,521.90	1,938.08
5140 Fertilizers and Pest Management		177.31	121.19
5145 Materials & Supplies-Plant Sale	132.99	1,355.34	1,029.46
5150 Food		465.16	539.41
5155 Licenses and Permits-Plant Sale		20.00	20.00
5165 Marketing and Advertising		536.46	1,051.14
Total 5100 Direct Costs of Plants Sold	2,971.97	21,929.43	19,145.62
Total Cost of Goods Sold	\$2,971.97	\$21,929.43	\$19,145.62
GROSS PROFIT	\$ -1,042.44	\$100,356.73	\$84,857.36
Expenditures			
6000 Facilities and Equipment			
6001 Repairs and Maintenance	1,314.31	3,383.25	6,050.90
6003 Equipment Purchase	14.38	7,085.76	545.25
6005 Electricity		2,725.97	4,181.75
6006 Natural Gas		16,741.78	15,770.86
6007 Water, Sewer and Garbage	50.77	525.77	492.66
6009 Security	206.76	1,140.47	680.66
6010 Greenhouse Supplies/Materials	889.57	1,351.34	1,335.31

Master Gardener Foundation of Yakima County

Statement of Activity

November 2024

	TOTAL		
	NOV 2024	JAN - NOV, 2024 (YTD)	JAN - NOV, 2023 (PY YTD)
6011 Rental Expense		244.67	150.00
6020 Property Insurance		1,188.00	1,153.00
Total 6000 Facilities and Equipment	2,475.79	34,387.01	30,360.39
6100 General Expenses			
6107 Banking Charges and Fees	6.34	444.61	47.61
6111 Conferences, Meetings, Travel		550.93	17.03
6112 Marketing and Sponsorships		2,000.00	1,655.34
6114 Food and Catering		1,728.00	
6115 Gatherings & Awards Ceremonies		412.81	522.53
6116 Gifts/Awards/Prizes	25.97	426.14	370.78
6117 Directors & Officers Insurance	50.84	305.02	593.00
6123 Licenses and Permits		80.00	20.00
6127 Outside Contract Serv/Speakers			30.00
6130 Background Checks		884.00	
6133 Postage, Mailing Service	75.51	131.15	352.21
6135 Printing and Copying	35.71	1,777.70	1,461.57
6142 Scholarships	100.00	700.00	600.00
6145 Subscriptions/Memberships	239.87	1,346.11	1,017.83
6146 Sunshine/Memorials/Appreciation		224.21	309.24
6147 Supplies and Materials	479.04	2,691.36	3,188.99
6157 Telecommunications/Website		300.00	3,000.00
Total 6100 General Expenses	1,013.28	14,002.04	13,186.13
Total Expenditures	\$3,489.07	\$48,389.05	\$43,546.52
NET OPERATING REVENUE	\$ -4,531.51	\$51,967.68	\$41,310.84
NET REVENUE	\$ -4,531.51	\$51,967.68	\$41,310.84

Master Gardener Foundation of Yakima County

Budget vs. Actuals Year-To-Date

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Revenue			
4000 Contributions and Memorials	727.39	0.00	-727.39
4250 Class Registration Fees	5,527.59	1,000.00	-4,527.59
4930 Non-cash Contributions	101.61	0.00	-101.61
4935 Art Team Fundraisers	1,396.25	2,500.00	1,103.75
4950 Net Investment Income		0.00	0.00
4951 Interest Income	3,707.66	0.00	-3,707.66
4952 Dividend Income	1,807.04	0.00	-1,807.04
4955 Unrealized gain/loss	15,713.05	0.00	-15,713.05
Total 4950 Net Investment Income	21,227.75	0.00	-21,227.75
4990 Merchandise Sales		0.00	0.00
4991 Merchandise Sales	1,380.00	0.00	-1,380.00
4995 Cost of Merchandise	-1,408.93	0.00	1,408.93
Total 4990 Merchandise Sales	-28.93	0.00	28.93
5000 Plant Sales			
5010 Annuals	31,245.50	33,000.00	1,754.50
5020 Perennials	22,213.00	22,000.00	-213.00
5030 Vegetables	29,193.50	26,000.00	-3,193.50
5040 Herbs	5,945.00	5,500.00	-445.00
5050 Baskets	5,160.00	4,500.00	-660.00
5060 Art	8,180.00	5,000.00	-3,180.00
5085 Refunds	-28.00	0.00	28.00
5088 Gift Certificates	-50.00	0.00	50.00
5089 Discounts	-6,455.00	0.00	6,455.00
5090 Cash Under/Over	-41.00	0.00	41.00
5170 Credit Card Fees-Plant Sale	-2,028.50	-2,100.00	-71.50
Total 5000 Plant Sales	93,334.50	93,900.00	565.50
Total Revenue	\$122,286.16	\$97,400.00	\$ -24,886.16
Cost of Goods Sold			
5100 Direct Costs of Plants Sold			
5110 Plugs and Plants	11,210.84	16,600.00	5,389.16
5120 Pots, Trays, Baskets	2,567.50	4,500.00	1,932.50
5130 Soil and Amendments	4,074.92	5,200.00	1,125.08
5135 Seeds	1,521.90	2,950.00	1,428.10
5140 Fertilizers and Pest Management	177.31	500.00	322.69
5145 Materials & Supplies-Plant Sale	1,355.34	900.00	-455.34
5150 Food	465.16	700.00	234.84
5155 Licenses and Permits-Plant Sale	20.00	20.00	0.00
5165 Marketing and Advertising	536.46	900.00	363.54
Total 5100 Direct Costs of Plants Sold	21,929.43	32,270.00	10,340.57
Total Cost of Goods Sold	\$21,929.43	\$32,270.00	\$10,340.57
GROSS PROFIT	\$100,356.73	\$65,130.00	\$ -35,226.73

Master Gardener Foundation of Yakima County

Budget vs. Actuals Year-To-Date

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Expenditures			
6000 Facilities and Equipment			
6001 Repairs and Maintenance	3,383.25	9,000.00	5,616.75
6003 Equipment Purchase	7,085.76	12,000.00	4,914.24
6005 Electricity	2,725.97	6,000.00	3,274.03
6006 Natural Gas	16,741.78	21,000.00	4,258.22
6007 Water, Sewer and Garbage	525.77	600.00	74.23
6009 Security	1,140.47	600.00	-540.47
6010 Greenhouse Supplies/Materials	1,351.34	1,500.00	148.66
6011 Rental Expense	244.67	150.00	-94.67
6020 Property Insurance	1,188.00	1,200.00	12.00
Total 6000 Facilities and Equipment	34,387.01	52,050.00	17,662.99
6100 General Expenses			
6105 AV/Sound		250.00	250.00
6107 Banking Charges and Fees	444.61	100.00	-344.61
6111 Conferences, Meetings, Travel	550.93	500.00	-50.93
6112 Marketing and Sponsorships	2,000.00	2,500.00	500.00
6114 Food and Catering	1,728.00		-1,728.00
6115 Gatherings & Awards Ceremonies	412.81	600.00	187.19
6116 Gifts/Awards/Prizes	426.14	1,050.00	623.86
6117 Directors & Officers Insurance	305.02	600.00	294.98
6123 Licenses and Permits	80.00	40.00	-40.00
6130 Background Checks	884.00	1,000.00	116.00
6133 Postage, Mailing Service	131.15	400.00	268.85
6135 Printing and Copying	1,777.70	2,425.00	647.30
6142 Scholarships	700.00	1,000.00	300.00
6145 Subscriptions/Memberships	1,394.80	1,550.00	155.20
6146 Sunshine/Memorials/Appreciation	224.21	300.00	75.79
6147 Supplies and Materials	2,691.36	8,500.00	5,808.64
6157 Telecommunications/Website	300.00	700.00	400.00
Total 6100 General Expenses	14,050.73	21,515.00	7,464.27
Total Expenditures	\$48,437.74	\$73,565.00	\$25,127.26
NET OPERATING REVENUE	\$51,918.99	\$ -8,435.00	\$ -60,353.99
NET REVENUE	\$51,918.99	\$ -8,435.00	\$ -60,353.99