



## Monthly Financial Reports

September 2024

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# 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)
<b>ASSETS</b>		
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 09-06-24	0.00	10,284.98
1006 Solarity Credit Union-CD Matures 03-06-25	10,293.71	
1050 TicketSpice	627.27	0.00
<b>Total Bank Accounts</b>	<b>\$108,587.04</b>	<b>\$107,383.37</b>
<b>Total Current Assets</b>	<b>\$108,587.04</b>	<b>\$107,383.37</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	137,322.60	134,619.36
1802 Edward Jones	42,755.57	42,508.05
<b>Total 1800 Investments</b>	<b>180,078.17</b>	<b>177,127.41</b>
<b>Total Other Assets</b>	<b>\$180,078.17</b>	<b>\$177,127.41</b>
<b>TOTAL ASSETS</b>	<b>\$340,511.04</b>	<b>\$336,356.61</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	58,120.28	53,965.85
<b>Total Equity</b>	<b>\$340,511.04</b>	<b>\$336,356.61</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$340,511.04</b>	<b>\$336,356.61</b>

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

	September 2024	YTD 2024	2024 Annual Budget	Difference (Budget - YTD)	YTD 2023
<b>Revenue</b>					
4000 Contributions and Memorials	0.00	462.39	0.00	-462.39	1,137.58
4250 Class Registration Fees	1,200.00	2,827.59	1,000.00	-1,827.59	491.59
4920 Rewards and Rebates	0.00	0.00	0.00	0.00	143.54
4930 Non-cash Contributions	0.00	101.61	0.00	-101.61	64.37
4935 Art Team Fundraisers	0.00	333.00	2,500.00	2,167.00	0.00
4950 Net Investment Income					
4951 Interest Income	395.92	3,055.48	0.00	-3,055.48	1,962.84
4952 Dividend Income	435.82	1,743.41	0.00	-1,743.41	1,533.07
4955 Unrealized gain/loss	2,329.72	18,022.82	0.00	-18,022.82	6,940.52
<b>Total 4950 Net Investment Income</b>	<b>\$ 3,161.46</b>	<b>\$ 22,821.71</b>	<b>\$ 0.00</b>	<b>-\$ 22,821.71</b>	<b>\$ 10,436.43</b>
<b>4990 Merchandise Sales</b>	<b>\$ 0.00</b>	<b>-\$ 28.93</b>	<b>\$ 0.00</b>	<b>28.93</b>	<b>\$ 110.53</b>
<b>Total 5000 Plant Sales</b>	<b>\$ 0.00</b>	<b>\$ 93,334.50</b>	<b>\$ 93,900.00</b>	<b>\$ 565.50</b>	<b>\$ 84,828.45</b>
<b>Total Revenue</b>	<b>\$ 4,361.46</b>	<b>\$ 119,851.87</b>	<b>\$ 97,400.00</b>	<b>-\$ 22,451.87</b>	<b>\$ 97,212.49</b>
<b>Cost of Goods Sold</b>					
5100 Direct Costs of Plants Sold					
5110 Plugs and Plants	0.00	11,210.84	16,600.00	5,389.16	7,351.16
5120 Pots, Trays, Baskets	0.00	0.00	4,500.00	4,500.00	483.20
5130 Soil and Amendments	0.00	4,074.92	5,200.00	1,125.08	4,215.61
5135 Seeds	0.00	1,250.42	2,950.00	1,699.58	1,192.92
5140 Fertilizers and Pest Management	0.00	177.31	500.00	322.69	121.19
5145 Materials & Supplies-Plant Sale	0.00	854.09	900.00	45.91	812.56
5150 Food	0.00	465.16	700.00	234.84	539.41
5155 Permits & Licenses-Plant Sale	0.00	20.00	20.00	0.00	20.00
5165 Marketing and Advertising	0.00	536.46	900.00	363.54	1,051.14
<b>Total 5100 Direct Costs of Plants Sold</b>	<b>\$ 0.00</b>	<b>\$ 18,589.20</b>	<b>\$ 32,270.00</b>	<b>\$ 13,680.80</b>	<b>\$ 15,787.19</b>
<b>Gross Profit</b>	<b>\$ 4,361.46</b>	<b>\$ 101,262.67</b>	<b>\$ 65,130.00</b>	<b>-\$ 36,132.67</b>	<b>\$ 81,425.30</b>

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

	September 2024	YTD 2024	2024 Annual Budget	Difference (Budget - YTD)	YTD 2023
<b>Expenditures</b>					
6000 Facilities and Equipment					
6001 Repairs and Maintenance	0.00	1,921.34	9,000.00	7,078.66	5,682.97
6003 Equipment Purchase	0.00	7,071.38	12,000.00	4,928.62	545.25
6005 Electricity	0.00	2,725.97	6,000.00	3,274.03	3,508.12
6006 Natural Gas	0.00	16,741.78	21,000.00	4,258.22	15,770.86
6007 Water, Sewer and Garbage	47.50	427.50	600.00	172.50	399.84
6009 Security	0.00	933.71	600.00	-333.71	408.90
6010 Greenhouse Supplies/Materials	0.00	461.77	1,500.00	1,038.23	990.46
6011 Rental Expense	0.00	244.67	1,500.00	1,255.33	150.00
6020 Property Insurance	0.00	1,188.00	0.00	-1,188.00	1,153.00
<b>Total 6000 Facilities and Equipment</b>	<b>\$ 47.50</b>	<b>\$ 31,716.12</b>	<b>\$ 52,200.00</b>	<b>\$ 20,483.88</b>	<b>\$ 28,609.40</b>
6100 General Expenses					
6105 AV/Sound	0.00	0.00	250.00	250.00	0.00
6107 Banking Charges and Fees	60.00	304.62	100.00	-204.62	47.61
6111 Conferences, Meetings, Travel	0.00	550.93	500.00	-50.93	17.03
6112 Marketing and Sponsorships	0.00	2,000.00	2,500.00	500.00	1,655.34
6114 Food and Catering	0.00	1,728.00	0.00	0.00	0.00
6115 Gatherings & Awards Ceremonies	0.00	306.90	600.00	293.10	499.33
6116 Gifts/Awards/Prizes	0.00	374.54	1,050.00	675.46	370.78
6117 Directors & Officers Insurance	50.84	203.34	1,800.00	1,596.66	593.00
6123 Licenses and Permits	0.00	80.00	40.00	-40.00	20.00
6127 Outside Contract Serv/Speakers	0.00	0.00	0.00	0.00	30.00
6130 Background Checks	0.00	884.00	1,000.00	116.00	0.00
6133 Postage, Mailing Service	0.00	55.64	400.00	344.36	306.17
6135 Printing and Copying	0.00	1,565.52	2,425.00	859.48	1,195.99
6142 Scholarships	0.00	400.00	1,000.00	600.00	600.00
6145 Subscriptions/Memberships	48.69	1,057.55	1,550.00	492.45	932.35
6146 Sunshine/Memorials/Appreciation	0.00	0.00	300.00	300.00	27.27
6147 Supplies and Materials	0.00	1,615.23	8,500.00	6,884.77	2,997.34
6157 Telecommunications/Website	0.00	300.00	700.00	400.00	3,000.00
<b>Total 6100 General Expenses</b>	<b>\$ 159.53</b>	<b>\$ 11,426.27</b>	<b>\$ 22,715.00</b>	<b>\$ 13,016.73</b>	<b>\$ 12,292.21</b>
<b>Total Expenditures</b>	<b>\$ 207.03</b>	<b>\$ 43,142.39</b>	<b>\$ 74,915.00</b>	<b>\$ 31,772.61</b>	<b>\$ 40,901.61</b>
<b>Net Operating Revenue</b>	<b>\$ 4,154.43</b>	<b>\$ 58,120.28</b>	<b>-\$ 9,785.00</b>	<b>-\$ 67,905.28</b>	<b>\$ 40,523.69</b>