



# Monthly Financial Reports

December 2024

# Master Gardener Foundation of Yakima County

## Statement of Financial Position

As of December 31, 2024

	TOTAL	
	AS OF DEC 31, 2024	AS OF NOV 30, 2024 (PP)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	8,499.58	18,502.10
1001 Solarity Credit Union-Savings	5.04	5.04
1004 Solarity Credit Union-MM Max	20,151.76	20,143.22
<b>Total Bank Accounts</b>	<b>\$28,656.38</b>	<b>\$38,650.36</b>
<b>Total Current Assets</b>	<b>\$28,656.38</b>	<b>\$38,650.36</b>
Fixed Assets		
1500 Property and Equipment		
1501 Commercial Greenhouse	151,507.03	151,507.03
1502 Equipment	27,929.53	21,741.84
1503 Irrigation system/Shed Imprvmnt	14,079.00	14,079.00
1550 Accum. Depreciation-Green House	-114,813.00	-104,641.00
1551 Accum. Depreciation-Equipment	-17,434.04	-16,762.04
1552 Accum. Depreciation-Improvmt	-14,079.00	-14,079.00
<b>Total 1500 Property and Equipment</b>	<b>47,189.52</b>	<b>51,845.83</b>
<b>Total Fixed Assets</b>	<b>\$47,189.52</b>	<b>\$51,845.83</b>
Other Assets		
1800 Investments		
1801 Vanguard - General Investment Fund	137,828.70	135,176.50
1802 Edward Jones #5247- General Investment Account	30,162.24	110,000.06
1803 Edward Jones #8433 - Operational Reserve Fund	79,460.95	
<b>Total 1800 Investments</b>	<b>247,451.89</b>	<b>245,176.56</b>
<b>Total Other Assets</b>	<b>\$247,451.89</b>	<b>\$245,176.56</b>
<b>TOTAL ASSETS</b>	<b>\$323,297.79</b>	<b>\$335,672.75</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	40,907.03	53,281.99
<b>Total Equity</b>	<b>\$323,297.79</b>	<b>\$335,672.75</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$323,297.79</b>	<b>\$335,672.75</b>

# Master Gardener Foundation of Yakima County

## Statement of Activity

December 2024

	TOTAL		
	DEC 2024	JAN - DEC 2024 (YTD)	JAN - DEC 2023 (PY YTD)
<b>Revenue</b>			
4000 Contributions and Memorials		727.39	1,120.68
4200 MG Training Fees-Net of Refunds			-350.00
4250 Class Registration Fees		5,527.59	841.59
4360 Columbines Income			106.90
4920 Rewards and Rebates			143.54
4930 Non-cash Contributions		101.61	328.04
4935 Art Team Fundraisers		1,396.25	
4940 Miscellaneous Revenue			35.00
4950 Net Investment Income			
4951 Interest Income	192.85	3,900.51	3,074.02
4952 Dividend Income	743.89	2,550.93	2,276.85
4955 Unrealized gain/loss	1,348.16	17,061.21	17,721.84
<b>Total 4950 Net Investment Income</b>	<b>2,284.90</b>	<b>23,512.65</b>	<b>23,072.71</b>
4990 Merchandise Sales		-28.93	110.53
5000 Plant Sales		93,334.50	84,828.45
<b>Total Revenue</b>	<b>\$2,284.90</b>	<b>\$124,571.06</b>	<b>\$110,237.44</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		2,567.50	4,690.98
5130 Soil and Amendments	822.51	4,897.43	4,258.92
5135 Seeds		1,521.90	1,961.96
5140 Fertilizers and Pest Management		177.31	121.19
5145 Materials & Supplies-Plant Sale		1,355.34	1,092.62
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
<b>Total 5100 Direct Costs of Plants Sold</b>	<b>822.51</b>	<b>22,751.94</b>	<b>21,087.38</b>
<b>Total Cost of Goods Sold</b>	<b>\$822.51</b>	<b>\$22,751.94</b>	<b>\$21,087.38</b>
<b>GROSS PROFIT</b>	<b>\$1,462.39</b>	<b>\$101,819.12</b>	<b>\$89,150.06</b>
<b>Expenditures</b>			
6000 Facilities and Equipment			
6001 Repairs and Maintenance	1,399.91	3,468.85	6,050.90
6003 Equipment Purchase	-6,855.69	230.07	545.25
6005 Electricity	2,620.98	5,346.95	4,509.20
6006 Natural Gas	3,312.84	20,054.62	16,521.95
6007 Water, Sewer and Garbage	50.77	576.54	540.16
6009 Security		1,140.47	680.66
6010 Greenhouse Supplies/Materials	45.44	1,396.78	1,335.31

# Master Gardener Foundation of Yakima County

## Statement of Activity

December 2024

	TOTAL		
	DEC 2024	JAN - DEC 2024 (YTD)	JAN - DEC 2023 (PY YTD)
6011 Rental Expense		244.67	150.00
6020 Property Insurance	50.83	1,238.83	1,153.00
6090 Depreciation and Amortization	11,512.00	11,512.00	11,865.00
<b>Total 6000 Facilities and Equipment</b>	<b>12,137.08</b>	<b>45,209.78</b>	<b>43,351.43</b>
6100 General Expenses			
6105 AV/Sound	37.79	37.79	
6107 Banking Charges and Fees		444.61	47.61
6111 Conferences, Meetings, Travel	273.36	824.29	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		426.14	370.78
6117 Directors & Officers Insurance		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	29.20	160.35	352.21
6135 Printing and Copying	496.93	2,274.63	1,857.89
6142 Scholarships		700.00	600.00
6145 Subscriptions/Memberships	48.69	1,394.80	1,066.52
6146 Sunshine/Memorials/Appreciation	48.12	272.33	309.24
6147 Supplies and Materials	686.16	3,377.52	4,103.82
6157 Telecommunications/Website	80.02	380.02	3,000.00
<b>Total 6100 General Expenses</b>	<b>1,700.27</b>	<b>15,702.31</b>	<b>14,545.97</b>
<b>Total Expenditures</b>	<b>\$13,837.35</b>	<b>\$60,912.09</b>	<b>\$57,897.40</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -12,374.96</b>	<b>\$40,907.03</b>	<b>\$31,252.66</b>
<b>NET REVENUE</b>	<b>\$ -12,374.96</b>	<b>\$40,907.03</b>	<b>\$31,252.66</b>

# Master Gardener Foundation of Yakima County

## Budget vs. Actuals Year-To-Date

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Revenue</b>			
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	3,900.51	0.00	-3,900.51
4952 Dividend Income	2,550.93	0.00	-2,550.93
4955 Unrealized gain/loss	17,061.21	0.00	-17,061.21
<b>Total 4950 Net Investment Income</b>	<b>23,512.65</b>	<b>0.00</b>	<b>-23,512.65</b>
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
<b>Total 4990 Merchandise Sales</b>	<b>-28.93</b>	<b>0.00</b>	<b>28.93</b>
5000 Plant Sales	<b>93,334.50</b>	<b>93,900.00</b>	<b>565.50</b>
<b>Total Revenue</b>	<b>\$124,571.06</b>	<b>\$97,400.00</b>	<b>\$ -27,171.06</b>
<b>Cost of Goods Sold</b>			
5100 Direct Costs of Plants Sold	<b>22,751.94</b>	<b>32,270.00</b>	<b>9,518.06</b>
<b>Total Cost of Goods Sold</b>	<b>\$22,751.94</b>	<b>\$32,270.00</b>	<b>\$9,518.06</b>
<b>GROSS PROFIT</b>	<b>\$101,819.12</b>	<b>\$65,130.00</b>	<b>\$ -36,689.12</b>
<b>Expenditures</b>			
6000 Facilities and Equipment			
6001 Repairs and Maintenance	3,468.85	9,000.00	5,531.15
6003 Equipment Purchase	230.07	12,000.00	11,769.93
6005 Electricity	5,346.95	6,000.00	653.05
6006 Natural Gas	20,054.62	21,000.00	945.38
6007 Water, Sewer and Garbage	576.54	600.00	23.46
6009 Security	1,140.47	600.00	-540.47
6010 Greenhouse Supplies/Materials	1,396.78	1,500.00	103.22
6011 Rental Expense	244.67	150.00	-94.67
6020 Property Insurance	1,238.83	1,200.00	-38.83
6090 Depreciation and Amortization	11,512.00	0.00	-11,512.00
<b>Total 6000 Facilities and Equipment</b>	<b>45,209.78</b>	<b>52,050.00</b>	<b>6,840.22</b>
6100 General Expenses			
6105 AV/Sound	37.79	250.00	212.21
6107 Banking Charges and Fees	444.61	100.00	-344.61
6111 Conferences, Meetings, Travel	824.29	500.00	-324.29
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

# Master Gardener Foundation of Yakima County

## Budget vs. Actuals Year-To-Date

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6123 Licenses and Permits	80.00	40.00	-40.00
6130 Background Checks	884.00	1,000.00	116.00
6133 Postage, Mailing Service	160.35	400.00	239.65
6135 Printing and Copying	2,274.63	2,425.00	150.37
6142 Scholarships	700.00	1,000.00	300.00
6145 Subscriptions/Memberships	1,394.80	1,550.00	155.20
6146 Sunshine/Memorials/Appreciation	272.33	300.00	27.67
6147 Supplies and Materials	3,377.52	8,500.00	5,122.48
6157 Telecommunications/Website	380.02	700.00	319.98
<b>Total 6100 General Expenses</b>	<b>15,702.31</b>	<b>21,515.00</b>	<b>5,812.69</b>
<b>Total Expenditures</b>	<b>\$60,912.09</b>	<b>\$73,565.00</b>	<b>\$12,652.91</b>
NET OPERATING REVENUE	<b>\$40,907.03</b>	<b>\$ -8,435.00</b>	<b>\$ -49,342.03</b>
NET REVENUE	<b>\$40,907.03</b>	<b>\$ -8,435.00</b>	<b>\$ -49,342.03</b>