



MASTER GARDENER
FOUNDATION
OF YAKIMA COUNTY

Monthly Financial Reports

January 2025

Master Gardener Foundation of Yakima County

Statement of Financial Position

As of January 31, 2025

	TOTAL	
	AS OF JAN 31, 2025	AS OF DEC 31, 2024 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	6,360.93	8,499.58
1001 Solarity Credit Union-Savings	5.04	5.04
1004 Solarity Credit Union-MM Max	20,546.83	20,151.76
1050 TicketSpice	44.98	0.00
Total Bank Accounts	\$26,957.78	\$28,656.38
Total Current Assets	\$26,957.78	\$28,656.38
Fixed Assets		
1500 Property and Equipment		
1501 Commercial Greenhouse	151,507.03	151,507.03
1502 Equipment	27,929.53	27,929.53
1503 Irrigation system/Shed Imprvmnt	14,079.00	14,079.00
1550 Accum. Depreciation-Green House	-114,813.00	-114,813.00
1551 Accum. Depreciation-Equipment	-17,434.04	-17,434.04
1552 Accum. Depreciation-Improvmt	-14,079.00	-14,079.00
Total 1500 Property and Equipment	47,189.52	47,189.52
Total Fixed Assets	\$47,189.52	\$47,189.52
Other Assets		
1800 Investments		
1801 Vanguard - General Investment Fund	141,639.39	137,828.70
1802 Edward Jones #5247- General Investment Account	30,316.91	30,162.24
1803 Edward Jones #8433 - Operational Reserve Fund	80,308.73	79,460.95
Total 1800 Investments	252,265.03	247,451.89
Total Other Assets	\$252,265.03	\$247,451.89
TOTAL ASSETS	\$326,412.33	\$323,297.79
LIABILITIES AND EQUITY		
Liabilities		
Total Liabilities		
Equity		
3000 Net Assets Without Restriction	323,297.79	282,390.76
Net Revenue	3,114.54	40,907.03
Total Equity	\$326,412.33	\$323,297.79
TOTAL LIABILITIES AND EQUITY	\$326,412.33	\$323,297.79

Master Gardener Foundation of Yakima County

Statement of Activity

January 2025

	TOTAL		
	JAN 2025	JAN 2025 (YTD)	JAN 2024 (PY YTD)
Revenue			
4000 Contributions and Memorials			60.00
4250 Class Registration Fees	480.00	480.00	441.55
4950 Net Investment Income			
4951 Interest Income	179.51	179.51	324.28
4952 Dividend Income	66.13	66.13	57.17
4955 Unrealized gain/loss	4,576.46	4,576.46	497.05
Total 4950 Net Investment Income	4,822.10	4,822.10	878.50
Total Revenue	\$5,302.10	\$5,302.10	\$1,380.05
Cost of Goods Sold			
5100 Direct Costs of Plants Sold			
5130 Soil and Amendments			35.71
5135 Seeds	1,091.97	1,091.97	1,156.68
5145 Materials & Supplies-Plant Sale			317.92
Total 5100 Direct Costs of Plants Sold	1,091.97	1,091.97	1,510.31
Total Cost of Goods Sold	\$1,091.97	\$1,091.97	\$1,510.31
GROSS PROFIT	\$4,210.13	\$4,210.13	\$ -130.26
Expenditures			
6000 Facilities and Equipment			
6003 Equipment Purchase			6,855.69
6005 Electricity			960.90
6006 Natural Gas			6,473.90
6007 Water, Sewer and Garbage	50.77	50.77	47.50
6009 Security			443.43
6010 Greenhouse Supplies/Materials			129.95
6020 Property Insurance	50.83	50.83	
Total 6000 Facilities and Equipment	101.60	101.60	14,911.37
6100 General Expenses			
6107 Banking Charges and Fees	48.54	48.54	122.87
6111 Conferences, Meetings, Travel			280.00
6112 Marketing and Sponsorships	500.00	500.00	500.00
6133 Postage, Mailing Service			26.40
6145 Subscriptions/Memberships	418.69	418.69	486.03
6147 Supplies and Materials	26.76	26.76	630.83
Total 6100 General Expenses	993.99	993.99	2,046.13
Total Expenditures	\$1,095.59	\$1,095.59	\$16,957.50
NET OPERATING REVENUE	\$3,114.54	\$3,114.54	\$ -17,087.76
NET REVENUE	\$3,114.54	\$3,114.54	\$ -17,087.76

Master Gardener Foundation of Yakima County

Budget vs. Actuals

January - December 2025

	Total		
	Actual	Budget	Remaining
Revenue			
4000 Contributions and Memorials	32.81		-32.81
4250 Class Registration Fees	480.00	5,800.00	5,320.00
4935 Art Team Fundraisers	102.00	1,300.00	1,198.00
4950 Net Investment Income			0.00
4951 Interest Income	179.51		-179.51
4952 Dividend Income	66.13		-66.13
4955 Unrealized gain/loss	4,576.46		-4,576.46
Total 4950 Net Investment Income	\$ 4,822.10	\$ 0.00	-\$ 4,822.10
5000 Plant Sales			
5010 Annuals		22,750.00	22,750.00
5020 Perennials		20,700.00	20,700.00
5030 Vegetables		21,700.00	21,700.00
5040 Herbs		9,200.00	9,200.00
5050 Baskets		6,000.00	6,000.00
5060 Art		4,800.00	4,800.00
5088 Gift Certificates		-200.00	-200.00
5170 Credit Card Fees-Plant Sale		-2,000.00	-2,000.00
Total 5000 Plant Sales	\$ 0.00	\$ 82,950.00	\$ 82,950.00
Total Revenue	\$ 5,436.91	\$ 90,050.00	\$ 84,613.09
Cost of Goods Sold			
5100 Direct Costs of Plants Sold			
5110 Plugs and Plants		12,550.00	12,550.00
5120 Pots, Trays, Baskets		5,500.00	5,500.00
5130 Soil and Amendments		4,500.00	4,500.00
5135 Seeds	1,091.97	2,400.00	1,308.03
5140 Fertilizers and Pest Management		500.00	500.00
5145 Materials & Supplies-Plant Sale	329.47	2,650.00	2,320.53
5150 Food		700.00	700.00
5155 Licenses and Permits-Plant Sale		20.00	20.00
5165 Marketing and Advertising		900.00	900.00
Total 5100 Direct Costs of Plants Sold	\$ 1,421.44	\$ 29,720.00	\$ 28,298.56
Total Cost of Goods Sold	\$ 1,421.44	\$ 29,720.00	\$ 28,298.56
Gross Profit	\$ 4,015.47	\$ 60,330.00	\$ 56,314.53

Master Gardener Foundation of Yakima County
Budget vs. Actuals
 January - December 2025

	Total		
	Actual	Budget	Remaining
Expenditures			
6000 Facilities and Equipment			
6001 Repairs and Maintenance		9,000.00	9,000.00
6003 Equipment Purchase		6,200.00	6,200.00
6005 Electricity		6,000.00	6,000.00
6006 Natural Gas		21,000.00	21,000.00
6007 Water, Sewer and Garbage	50.77	610.00	559.23
6009 Security	438.62	800.00	361.38
6010 Greenhouse Supplies/Materials		1,500.00	1,500.00
6011 Rental Expense		250.00	250.00
6020 Property Insurance	101.66	1,200.00	1,098.34
Total 6000 Facilities and Equipment	\$ 591.05	\$ 46,560.00	\$ 45,968.95
6100 General Expenses			
6105 AV/Sound		500.00	500.00
6107 Banking Charges and Fees	48.54	100.00	51.46
6111 Conferences, Meetings, Travel		100.00	100.00
6112 Marketing and Sponsorships	500.00	3,700.00	3,200.00
6114 Food and Catering		2,000.00	2,000.00
6115 Gatherings & Awards Ceremonies		1,200.00	1,200.00
6116 Gifts/Awards/Prizes		3,775.00	3,775.00
6117 Directors & Officers Insurance		700.00	700.00
6123 Licenses and Permits		100.00	100.00
6127 Outside Contract Serv/Speakers		500.00	500.00
6130 Background Checks		1,100.00	1,100.00
6133 Postage, Mailing Service	19.01	200.00	180.99
6135 Printing and Copying		3,280.00	3,280.00
6141 Program Coordinator Fees		1,250.00	1,250.00
6142 Scholarships		1,920.00	1,920.00
6145 Subscriptions/Memberships	467.38	1,500.00	1,032.62
6146 Sunshine/Memorials/Appreciation		300.00	300.00
6147 Supplies and Materials	376.62	9,550.00	9,173.38
6157 Telecommunications/Website	300.00	300.00	0.00
Total 6100 General Expenses	\$ 1,711.55	\$ 32,075.00	\$ 30,363.45
Total Expenditures	\$ 2,302.60	\$ 78,635.00	\$ 76,332.40
Net Operating Revenue	\$ 1,712.87	-\$ 18,305.00	-\$ 20,017.87
Net Revenue	\$ 1,712.87	-\$ 18,305.00	-\$ 20,017.87