



MASTER GARDENER
FOUNDATION
OF YAKIMA COUNTY

Monthly Financial Reports

February 2025

Master Gardener Foundation of Yakima County

Statement of Financial Position

As of February 28, 2025

	TOTAL	
	AS OF FEB 28, 2025	AS OF JAN 31, 2025 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	6,142.91	6,360.93
1001 Solarity Credit Union-Savings	5.04	5.04
1004 Solarity Credit Union-MM Max	2,003.92	20,546.83
1050 TicketSpice	0.00	44.98
Total Bank Accounts	\$8,151.87	\$26,957.78
Total Current Assets	\$8,151.87	\$26,957.78
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 Imprvmt	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-Imprvmnt	-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	140,429.75	141,639.39
1802 Edward Jones #5247- General Investment Account	30,453.50	30,316.91
1803 Edward Jones #8433 - Operational Reserve Fund	80,518.90	80,308.73
Total 1800 Investments	251,402.15	252,265.03
Total Other Assets	\$251,402.15	\$252,265.03
TOTAL ASSETS	\$306,743.54	\$326,412.33
LIABILITIES AND EQUITY		
Liabilities		
Total Liabilities		
Equity		
3000 Net Assets Without Restriction	323,297.79	323,297.79
Net Revenue	-16,554.25	3,114.54
Total Equity	\$306,743.54	\$326,412.33
TOTAL LIABILITIES AND EQUITY	\$306,743.54	\$326,412.33

Master Gardener Foundation of Yakima County

Statement of Activity

February 2025

	TOTAL		
	FEB 2025	JAN - FEB, 2025 (YTD)	JAN - FEB, 2024 (PY YTD)
Revenue			
4000 Contributions and Memorials	32.81	32.81	198.39
4250 Class Registration Fees	380.00	860.00	787.59
4930 Non-cash Contributions			88.64
4935 Art Team Fundraisers	102.00	102.00	333.00
4940 Miscellaneous Revenue	231.00	231.00	
Total Revenue	\$745.81	\$1,225.81	\$1,407.62
Cost of Goods Sold			
5100 Direct Costs of Plants Sold			
5110 Plugs and Plants	5,499.43	5,499.43	9,583.27
5130 Soil and Amendments			212.55
5135 Seeds	8.74	1,100.71	1,217.23
5140 Fertilizers and Pest Management	60.58	60.58	85.32
5145 Materials & Supplies-Plant Sale	329.47	329.47	317.92
Total 5100 Direct Costs of Plants Sold	5,898.22	6,990.19	11,416.29
Total Cost of Goods Sold	\$5,898.22	\$6,990.19	\$11,416.29
GROSS PROFIT	\$ -5,152.41	\$ -5,764.38	\$ -10,008.67
Expenditures			
6000 Facilities and Equipment			
6001 Repairs and Maintenance	19.98	19.98	
6003 Equipment Purchase	661.17	661.17	6,855.69
6005 Electricity	1,123.37	1,123.37	1,482.55
6006 Natural Gas	8,194.61	8,194.61	10,380.17
6007 Water, Sewer and Garbage	51.23	102.00	95.00
6009 Security	586.06	586.06	650.19
6010 Greenhouse Supplies/Materials			315.88
6020 Property Insurance	50.83	101.66	
Total 6000 Facilities and Equipment	10,687.25	10,788.85	19,779.48
6100 General Expenses			
6107 Banking Charges and Fees	38.73	87.27	202.54
6111 Conferences, Meetings, Travel			550.93
6112 Marketing and Sponsorships		500.00	500.00
6115 Gatherings & Awards Ceremonies	1,790.52	1,790.52	94.45
6116 Gifts/Awards/Prizes	423.99	423.99	374.54
6133 Postage, Mailing Service	19.01	19.01	26.40
6135 Printing and Copying			100.71
6145 Subscriptions/Memberships	48.69	467.38	534.72
6147 Supplies and Materials	349.86	376.62	663.18

Master Gardener Foundation of Yakima County

Statement of Activity

February 2025

	TOTAL		
	FEB 2025	JAN - FEB, 2025 (YTD)	JAN - FEB, 2024 (PY YTD)
6157 Telecommunications/Website	300.00	300.00	300.00
Total 6100 General Expenses	2,970.80	3,964.79	3,347.47
Total Expenditures	\$13,658.05	\$14,753.64	\$23,126.95
NET OPERATING REVENUE	\$ -18,810.46	\$ -20,518.02	\$ -33,135.62
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	427.06	606.57	554.86
4952 Dividend Income	62.00	128.13	112.27
4955 Unrealized Gain/Loss	-1,252.47	3,323.99	4,813.62
4956 Investment Fees	-94.92	-94.92	
Total 4950 Net Investment Income	-858.33	3,963.77	5,480.75
Total Other Revenue	\$ -858.33	\$3,963.77	\$5,480.75
NET OTHER REVENUE	\$ -858.33	\$3,963.77	\$5,480.75
NET REVENUE	\$ -19,668.79	\$ -16,554.25	\$ -27,654.87

Master Gardener Foundation of Yakima County

Budget vs. Actuals

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Revenue			
4000 Contributions and Memorials	82.81		-82.81
4250 Class Registration Fees	860.00	5,800.00	4,940.00
4935 Art Team Fundraisers	102.00	1,300.00	1,198.00
4940 Miscellaneous Revenue	231.00		-231.00
5000 Plant Sales		0.00	0.00
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		82,950.00	82,950.00
Total Revenue	\$1,275.81	\$90,050.00	\$88,774.19
Cost of Goods Sold			
5100 Direct Costs of Plants Sold		0.00	0.00
5110 Plugs and Plants	5,499.43	12,550.00	7,050.57
5120 Pots, Trays, Baskets		5,500.00	5,500.00
5130 Soil and Amendments		4,500.00	4,500.00
5135 Seeds	1,160.82	2,400.00	1,239.18
5140 Fertilizers and Pest Management	60.58	500.00	439.42
5145 Materials & Supplies-Plant Sale	361.94	2,650.00	2,288.06
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	7,082.77	29,720.00	22,637.23
Total Cost of Goods Sold	\$7,082.77	\$29,720.00	\$22,637.23
GROSS PROFIT	\$ -5,806.96	\$60,330.00	\$66,136.96
Expenditures			
6000 Facilities and Equipment		0.00	0.00
6001 Repairs and Maintenance	19.98	9,000.00	8,980.02
6003 Equipment Purchase	661.17	6,200.00	5,538.83
6005 Electricity	1,123.37	6,000.00	4,876.63
6006 Natural Gas	8,194.61	21,000.00	12,805.39
6007 Water, Sewer and Garbage	102.00	610.00	508.00
6009 Security	586.06	800.00	213.94
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	10,788.85	46,560.00	35,771.15

Master Gardener Foundation of Yakima County

Budget vs. Actuals

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6100 General Expenses		0.00	0.00
6105 AV/Sound		500.00	500.00
6107 Banking Charges and Fees	89.02	100.00	10.98
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	1,823.91	1,200.00	-623.91
6116 Gifts/Awards/Prizes	464.60	3,775.00	3,310.40
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	516.07	1,500.00	983.93
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	4,089.23	32,075.00	27,985.77
Total Expenditures	\$14,878.08	\$78,635.00	\$63,756.92
NET OPERATING REVENUE	\$ -20,685.04	\$ -18,305.00	\$2,380.04
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	606.57		-606.57
4952 Dividend Income	128.13		-128.13
4955 Unrealized Gain/Loss	3,323.99		-3,323.99
4956 Investment Fees	-94.92		94.92
Total 4950 Net Investment Income	3,963.77		-3,963.77
Total Other Revenue	\$3,963.77	\$0.00	\$ -3,963.77
NET OTHER REVENUE	\$3,963.77	\$0.00	\$ -3,963.77
NET REVENUE	\$ -16,721.27	\$ -18,305.00	\$ -1,583.73