



MASTER GARDENER
FOUNDATION
OF YAKIMA COUNTY

Monthly Financial Reports

March 2025

Master Gardener Foundation of Yakima County

Statement of Financial Position

As of March 31, 2025

	TOTAL	
	AS OF MAR 31, 2025	AS OF FEB 28, 2025 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	10,746.00	6,142.91
1001 Solarity Credit Union-Savings	5.04	5.04
1004 Solarity Credit Union-MM Max	2,004.35	2,003.92
Total Bank Accounts	\$12,755.39	\$8,151.87
Total Current Assets	\$12,755.39	\$8,151.87
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-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	134,535.63	140,429.75
1802 Edward Jones #5247- General Investment Account	15,557.74	30,453.50
1803 Edward Jones #8433 - Operational Reserve Fund	78,571.97	80,518.90
Total 1800 Investments	228,665.34	251,402.15
Total Other Assets	\$228,665.34	\$251,402.15
TOTAL ASSETS	\$288,610.25	\$306,743.54
LIABILITIES AND EQUITY		
Liabilities		
Total Liabilities		
Equity		
3000 Net Assets Without Restriction	323,297.79	323,297.79
Net Revenue	-34,687.54	-16,554.25
Total Equity	\$288,610.25	\$306,743.54
TOTAL LIABILITIES AND EQUITY	\$288,610.25	\$306,743.54

Master Gardener Foundation of Yakima County

Statement of Activity

March 2025

	TOTAL		
	MAR 2025	JAN - MAR, 2025 (YTD)	JAN - MAR, 2024 (PY YTD)
Revenue			
4000 Contributions and Memorials	50.00	82.81	198.39
4250 Class Registration Fees		860.00	787.59
4930 Non-cash Contributions			88.64
4935 Art Team Fundraisers		102.00	333.00
4940 Miscellaneous Revenue	22.50	253.50	
4990 Merchandise Sales			75.00
5000 Plant Sales	-1.04	-1.04	
Total Revenue	\$71.46	\$1,297.27	\$1,482.62
Cost of Goods Sold			
5100 Direct Costs of Plants Sold			
5110 Plugs and Plants		5,499.43	9,583.27
5130 Soil and Amendments	720.20	720.20	212.55
5135 Seeds	60.11	1,160.82	1,217.23
5140 Fertilizers and Pest Management	68.19	128.77	85.32
5145 Materials & Supplies-Plant Sale	32.47	361.94	317.92
5155 Licenses and Permits-Plant Sale	20.00	20.00	
Total 5100 Direct Costs of Plants Sold	900.97	7,891.16	11,416.29
Total Cost of Goods Sold	\$900.97	\$7,891.16	\$11,416.29
GROSS PROFIT	\$ -829.51	\$ -6,593.89	\$ -9,933.67
Expenditures			
6000 Facilities and Equipment			
6001 Repairs and Maintenance	2,336.10	2,356.08	1,747.32
6003 Equipment Purchase		661.17	6,855.69
6005 Electricity	707.69	1,831.06	1,955.26
6006 Natural Gas	3,677.28	11,871.89	14,089.38
6007 Water, Sewer and Garbage	51.23	153.23	142.50
6009 Security	178.69	764.75	650.19
6010 Greenhouse Supplies/Materials	324.19	324.19	315.88
Total 6000 Facilities and Equipment	7,275.18	17,962.37	25,756.22
6100 General Expenses			
6107 Banking Charges and Fees	1.75	89.02	202.54
6111 Conferences, Meetings, Travel			550.93
6112 Marketing and Sponsorships		500.00	500.00
6115 Gatherings & Awards Ceremonies	33.39	1,823.91	145.39
6116 Gifts/Awards/Prizes	295.59	719.58	374.54
6117 Directors & Officers Insurance	50.83	152.49	
6123 Licenses and Permits	225.00	225.00	
6133 Postage, Mailing Service		19.01	26.40
6135 Printing and Copying	77.98	77.98	100.71

Master Gardener Foundation of Yakima County

Statement of Activity

March 2025

	TOTAL		
	MAR 2025	JAN - MAR, 2025 (YTD)	JAN - MAR, 2024 (PY YTD)
6141 Program Coordinator Support	1,250.00	1,250.00	
6145 Subscriptions/Memberships	244.35	711.73	583.41
6147 Supplies and Materials	124.12	500.74	663.18
6157 Telecommunications/Website		300.00	300.00
Total 6100 General Expenses	2,303.01	6,369.46	3,447.10
Total Expenditures	\$9,578.19	\$24,331.83	\$29,203.32
NET OPERATING REVENUE	\$ -10,407.70	\$ -30,925.72	\$ -39,136.99
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	115.46	722.03	737.63
4952 Dividend Income	761.08	889.21	542.33
4955 Unrealized Gain/Loss	-8,516.25	-5,192.26	7,849.06
4956 Investment Fees	-85.88	-180.80	
Total 4950 Net Investment Income	-7,725.59	-3,761.82	9,129.02
Total Other Revenue	\$ -7,725.59	\$ -3,761.82	\$9,129.02
NET OTHER REVENUE	\$ -7,725.59	\$ -3,761.82	\$9,129.02
NET REVENUE	\$ -18,133.29	\$ -34,687.54	\$ -30,007.97

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	253.50		-253.50
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	-1.04	-2,000.00	-1,998.96
Total 5000 Plant Sales	-1.04	82,950.00	82,951.04
Total Revenue	\$1,297.27	\$90,050.00	\$88,752.73
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	720.20	4,500.00	3,779.80
5135 Seeds	1,160.82	2,400.00	1,239.18
5140 Fertilizers and Pest Management	157.65	500.00	342.35
5145 Materials & Supplies-Plant Sale	438.93	2,650.00	2,211.07
5150 Food		700.00	700.00
5155 Licenses and Permits-Plant Sale	20.00	20.00	0.00
5165 Marketing and Advertising		900.00	900.00
Total 5100 Direct Costs of Plants Sold	7,997.03	29,720.00	21,722.97
Total Cost of Goods Sold	\$7,997.03	\$29,720.00	\$21,722.97
GROSS PROFIT	\$ -6,699.76	\$60,330.00	\$67,029.76
Expenditures			
6000 Facilities and Equipment		0.00	0.00
6001 Repairs and Maintenance	2,356.08	9,000.00	6,643.92
6003 Equipment Purchase	734.80	6,200.00	5,465.20
6005 Electricity	1,831.06	6,000.00	4,168.94
6006 Natural Gas	11,871.89	21,000.00	9,128.11
6007 Water, Sewer and Garbage	153.23	610.00	456.77
6009 Security	764.75	800.00	35.25
6010 Greenhouse Supplies/Materials	344.74	1,500.00	1,155.26
6011 Rental Expense		250.00	250.00
6020 Property Insurance		1,200.00	1,200.00
Total 6000 Facilities and Equipment	18,056.55	46,560.00	28,503.45

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	719.58	3,775.00	3,055.42
6117 Directors & Officers Insurance	203.32	700.00	496.68
6123 Licenses and Permits	225.00	100.00	-125.00
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	77.98	3,280.00	3,202.02
6141 Program Coordinator Support	1,250.00	1,250.00	0.00
6142 Scholarships		1,920.00	1,920.00
6145 Subscriptions/Memberships	760.42	1,500.00	739.58
6146 Sunshine/Memorials/Appreciation		300.00	300.00
6147 Supplies and Materials	564.00	9,550.00	8,986.00
6157 Telecommunications/Website	300.00	300.00	0.00
Total 6100 General Expenses	6,532.24	32,075.00	25,542.76
Total Expenditures	\$24,588.79	\$78,635.00	\$54,046.21
NET OPERATING REVENUE	\$ -31,288.55	\$ -18,305.00	\$12,983.55
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	722.03		-722.03
4952 Dividend Income	889.21		-889.21
4955 Unrealized Gain/Loss	-5,192.26		5,192.26
4956 Investment Fees	-180.80		180.80
Total 4950 Net Investment Income	-3,761.82		3,761.82
Total Other Revenue	\$ -3,761.82	\$0.00	\$3,761.82
NET OTHER REVENUE	\$ -3,761.82	\$0.00	\$3,761.82
NET REVENUE	\$ -35,050.37	\$ -18,305.00	\$16,745.37