



MASTER GARDENER  
**FOUNDATION**  
OF YAKIMA COUNTY

## Monthly Financial Reports

June 2025

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# Master Gardener Foundation of Yakima County

## Statement of Financial Position

As of June 30, 2025

	TOTAL	
	AS OF JUN 30, 2025	AS OF MAY 31, 2025 (PP)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	38,332.31	71,281.36
1001 Solarity Credit Union-Savings	5.04	5.04
1004 Solarity Credit Union-MM Max	0.40	0.40
<b>Total Bank Accounts</b>	<b>\$38,337.75</b>	<b>\$71,286.80</b>
<b>Total Current Assets</b>	<b>\$38,337.75</b>	<b>\$71,286.80</b>
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
<b>Total 1500 Property and Equipment</b>	<b>47,189.52</b>	<b>47,189.52</b>
<b>Total Fixed Assets</b>	<b>\$47,189.52</b>	<b>\$47,189.52</b>
Other Assets		
1800 Investments		
1801 Vanguard - General Investment Fund	147,509.70	141,301.61
1802 Edward Jones #5247- General Investment Account	45,763.51	15,679.29
1803 Edward Jones #8433 - Operational Reserve Fund	82,225.43	80,314.12
<b>Total 1800 Investments</b>	<b>275,498.64</b>	<b>237,295.02</b>
<b>Total Other Assets</b>	<b>\$275,498.64</b>	<b>\$237,295.02</b>
<b>TOTAL ASSETS</b>	<b>\$361,025.91</b>	<b>\$355,771.34</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
<b>Total Liabilities</b>		
Equity		
3000 Net Assets Without Restriction	323,297.79	323,297.79
Net Revenue	37,728.12	32,473.55
<b>Total Equity</b>	<b>\$361,025.91</b>	<b>\$355,771.34</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$361,025.91</b>	<b>\$355,771.34</b>

# Master Gardener Foundation of Yakima County

## Statement of Activity

June 2025

	TOTAL		
	JUN 2025	JAN - JUN, 2025 (YTD)	JAN - JUN, 2024 (PY YTD)
<b>Revenue</b>			
4000 Contributions and Memorials		385.31	462.39
4250 Class Registration Fees		860.00	787.59
4930 Non-cash Contributions	62.38	62.38	101.61
4935 Art Team Fundraisers		102.00	333.00
4940 Miscellaneous Revenue		231.00	
4990 Merchandise Sales			-28.93
5000 Plant Sales		80,012.73	93,334.50
<b>Total Revenue</b>	<b>\$62.38</b>	<b>\$81,653.42</b>	<b>\$94,990.16</b>
<b>Cost of Goods Sold</b>			
5100 Direct Costs of Plants Sold			
5110 Plugs and Plants		12,228.83	11,210.84
5120 Pots, Trays, Baskets		96.08	
5130 Soil and Amendments		925.05	1,491.55
5135 Seeds		1,160.82	1,250.42
5140 Fertilizers and Pest Management		282.26	177.31
5145 Materials & Supplies-Plant Sale		905.80	854.09
5150 Food		680.45	465.16
5155 Licenses and Permits-Plant Sale		20.00	20.00
5165 Marketing and Advertising		368.77	536.46
<b>Total 5100 Direct Costs of Plants Sold</b>		<b>16,668.06</b>	<b>16,005.83</b>
<b>Total Cost of Goods Sold</b>	<b>\$0.00</b>	<b>\$16,668.06</b>	<b>\$16,005.83</b>
<b>GROSS PROFIT</b>	<b>\$62.38</b>	<b>\$64,985.36</b>	<b>\$78,984.33</b>
<b>Expenditures</b>			
6000 Facilities and Equipment			
6001 Repairs and Maintenance	1,300.00	4,070.39	1,921.34
6003 Equipment Purchase		989.23	7,071.38
6005 Electricity		2,805.09	2,725.97
6006 Natural Gas		15,314.40	16,741.78
6007 Water, Sewer and Garbage	51.23	306.92	285.00
6009 Security	195.00	1,107.19	791.95
6010 Greenhouse Supplies/Materials		515.66	461.77
6011 Rental Expense		287.99	244.67
<b>Total 6000 Facilities and Equipment</b>	<b>1,546.23</b>	<b>25,396.87</b>	<b>30,243.86</b>
6100 General Expenses			
6107 Banking Charges and Fees		109.74	202.80
6111 Conferences, Meetings, Travel			550.93
6112 Marketing and Sponsorships		2,000.00	2,000.00
6115 Gatherings & Awards Ceremonies	62.38	1,995.65	211.93
6116 Gifts/Awards/Prizes		997.61	374.54

# Master Gardener Foundation of Yakima County

## Statement of Activity

June 2025

	TOTAL		
	JUN 2025	JAN - JUN, 2025 (YTD)	JAN - JUN, 2024 (PY YTD)
6117 Directors & Officers Insurance		254.15	
6123 Licenses and Permits	269.00	554.00	80.00
6130 Background Checks			884.00
6133 Postage, Mailing Service		19.01	55.64
6135 Printing and Copying	91.97	1,180.62	1,478.75
6141 Program Coordinator Support		1,250.00	
6142 Scholarships	900.00	900.00	
6145 Subscriptions/Memberships	48.69	2,519.04	911.48
6146 Sunshine/Memorials/Appreciation		155.00	
6147 Supplies and Materials	116.60	2,764.61	1,356.82
6157 Telecommunications/Website		300.00	300.00
<b>Total 6100 General Expenses</b>	<b>1,488.64</b>	<b>14,999.43</b>	<b>8,406.89</b>
<b>Total Expenditures</b>	<b>\$3,034.87</b>	<b>\$40,396.30</b>	<b>\$38,650.75</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -2,972.49</b>	<b>\$24,589.06</b>	<b>\$40,333.58</b>
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	81.87	956.84	1,764.45
4952 Dividend Income	844.22	2,498.82	1,182.66
4955 Unrealized Gain/Loss	7,395.68	10,140.67	10,305.88
4956 Investment Fees	-94.71	-457.27	
<b>Total 4950 Net Investment Income</b>	<b>8,227.06</b>	<b>13,139.06</b>	<b>13,252.99</b>
<b>Total Other Revenue</b>	<b>\$8,227.06</b>	<b>\$13,139.06</b>	<b>\$13,252.99</b>
<b>NET OTHER REVENUE</b>	<b>\$8,227.06</b>	<b>\$13,139.06</b>	<b>\$13,252.99</b>
<b>NET REVENUE</b>	<b>\$5,254.57</b>	<b>\$37,728.12</b>	<b>\$53,586.57</b>

# Master Gardener Foundation of Yakima County

## Budget vs. Actuals

January - December 2025

		TOTAL	
	ACTUAL	BUDGET	REMAINING
<b>Revenue</b>			
4000 Contributions and Memorials	385.31		-385.31
4250 Class Registration Fees	860.00	5,800.00	4,940.00
4930 Non-cash Contributions	62.38		-62.38
4935 Art Team Fundraisers	102.00	1,300.00	1,198.00
4940 Miscellaneous Revenue	231.00		-231.00
5000 Plant Sales	<b>80,012.73</b>	<b>82,950.00</b>	<b>2,937.27</b>
<b>Total Revenue</b>	<b>\$81,653.42</b>	<b>\$90,050.00</b>	<b>\$8,396.58</b>
<b>Cost of Goods Sold</b>			
5100 Direct Costs of Plants Sold		0.00	0.00
5110 Plugs and Plants	12,228.83	12,550.00	321.17
5120 Pots, Trays, Baskets	96.08	5,500.00	5,403.92
5130 Soil and Amendments	925.05	4,500.00	3,574.95
5135 Seeds	1,160.82	2,400.00	1,239.18
5140 Fertilizers and Pest Management	282.26	500.00	217.74
5145 Materials & Supplies-Plant Sale	905.80	2,650.00	1,744.20
5150 Food	680.45	700.00	19.55
5155 Licenses and Permits-Plant Sale	20.00	20.00	0.00
5165 Marketing and Advertising	368.77	900.00	531.23
<b>Total 5100 Direct Costs of Plants Sold</b>	<b>16,668.06</b>	<b>29,720.00</b>	<b>13,051.94</b>
<b>Total Cost of Goods Sold</b>	<b>\$16,668.06</b>	<b>\$29,720.00</b>	<b>\$13,051.94</b>
<b>GROSS PROFIT</b>	<b>\$64,985.36</b>	<b>\$60,330.00</b>	<b>\$ -4,655.36</b>
<b>Expenditures</b>			
6000 Facilities and Equipment		0.00	0.00
6001 Repairs and Maintenance	12,846.39	9,000.00	-3,846.39
6003 Equipment Purchase	989.23	6,200.00	5,210.77
6005 Electricity	2,805.09	6,000.00	3,194.91
6006 Natural Gas	15,314.40	21,000.00	5,685.60
6007 Water, Sewer and Garbage	306.92	610.00	303.08
6009 Security	1,107.19	800.00	-307.19
6010 Greenhouse Supplies/Materials	515.66	1,500.00	984.34
6011 Rental Expense	287.99	250.00	-37.99
6020 Property Insurance		1,200.00	1,200.00
<b>Total 6000 Facilities and Equipment</b>	<b>34,172.87</b>	<b>46,560.00</b>	<b>12,387.13</b>
6100 General Expenses		0.00	0.00
6105 AV/Sound		500.00	500.00
6107 Banking Charges and Fees	109.74	100.00	-9.74
6111 Conferences, Meetings, Travel		100.00	100.00
6112 Marketing and Sponsorships	2,000.00	3,700.00	1,700.00
6114 Food and Catering		2,000.00	2,000.00
6115 Gatherings & Awards Ceremonies	1,995.65	1,200.00	-795.65
6116 Gifts/Awards/Prizes	997.61	3,875.00	2,877.39

# Master Gardener Foundation of Yakima County

## Budget vs. Actuals

January - December 2025

		TOTAL	
	ACTUAL	BUDGET	REMAINING
6117 Directors & Officers Insurance	254.15	700.00	445.85
6123 Licenses and Permits	554.00	100.00	-454.00
6127 Outside Contract Serv/Speakers		500.00	500.00
6130 Background Checks	615.00	1,100.00	485.00
6133 Postage, Mailing Service	19.01	200.00	180.99
6135 Printing and Copying	1,180.62	3,280.00	2,099.38
6141 Program Coordinator Support	1,250.00	1,250.00	0.00
6142 Scholarships	1,000.00	1,920.00	920.00
6145 Subscriptions/Memberships	2,567.73	2,930.00	362.27
6146 Sunshine/Memorials/Appreciation	155.00	300.00	145.00
6147 Supplies and Materials	2,776.28	9,650.00	6,873.72
6157 Telecommunications/Website	300.00	300.00	0.00
<b>Total 6100 General Expenses</b>	<b>15,774.79</b>	<b>33,705.00</b>	<b>17,930.21</b>
<b>Total Expenditures</b>	<b>\$49,947.66</b>	<b>\$80,265.00</b>	<b>\$30,317.34</b>
NET OPERATING REVENUE	<b>\$15,037.70</b>	<b>\$ -19,935.00</b>	<b>\$ -34,972.70</b>
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	956.84		-956.84
4952 Dividend Income	2,498.82		-2,498.82
4955 Unrealized Gain/Loss	10,140.67		-10,140.67
4956 Investment Fees	-457.27		457.27
<b>Total 4950 Net Investment Income</b>	<b>13,139.06</b>		<b>-13,139.06</b>
<b>Total Other Revenue</b>	<b>\$13,139.06</b>	<b>\$0.00</b>	<b>\$ -13,139.06</b>
NET OTHER REVENUE	<b>\$13,139.06</b>	<b>\$0.00</b>	<b>\$ -13,139.06</b>
NET REVENUE	<b>\$28,176.76</b>	<b>\$ -19,935.00</b>	<b>\$ -48,111.76</b>