

Financial Report to the Board

Jackson County Master Gardener Assoc
For the period ended January 31, 2023



Prepared by
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Prepared on
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Summary Narrative

Welcome to a new year. Two of the reports are very similar because we only have one month of data so far this year.

Notice that we earned over \$200 in our 14 month CD this past year. The 36 month CD will mature later this year and we will again increase the amount as we continue to take advantage of the high interest rates available at Rogue Credit Union.

Our dues revenue to date is approximately \$3000. But we still need to pay OMGA their annual fees based upon percentage of our total membership. I will submit the calculated amount to OMGA later this month.

I have spoken with Sandy Hammond and we have agreed we will lower the price for Garden Guides and Trees & Shrubs books sold at SOREC. Currently the Garden Guides are priced at \$21 and the Trees & Shrubs at \$11. Sandy will give me the new pricing and I will inform Heidi and Plant Clinic staff of these changes. The prices are currently higher than the price sold at the Grange.

Statement of Financial Position - Balance Sheet

As of January 31, 2023

	Total
ASSETS	
Current Assets	
Bank Accounts	
1000 Rogue Credit Union Checking	6,763.99
1100 Rogue CU Savings/Financial Res	69,005.76
1200 Business Ownership	132.40
1220 14 Month Special CD (3303)	30,201.85
1240 36 Month CD	14,185.29
Total Bank Accounts	120,289.29
Other Current Assets	
1810 Petty cash	200.00
1820 Change box in extension office	25.00
Total Other Current Assets	225.00
Total Current Assets	120,514.29
TOTAL ASSETS	\$120,514.29
LIABILITIES AND EQUITY	
Liabilities	
Total Liabilities	
Equity	
3000 Opening Bal Equity	58,311.66
3100 Unrestrict (retained earnings)	59,173.75
Net Revenue	3,028.88
Total Equity	120,514.29
TOTAL LIABILITIES AND EQUITY	\$120,514.29

Statement of Activity by Month

January 2023

	Jan 2023	Total
REVENUE		
Admin Inc.		0.00
Interest	77.71	77.71
Membership Dues	3,100.00	3,100.00
Total Admin Inc.	3,177.71	3,177.71
PSP		0.00
Garden Guides		0.00
Garden Guide Month By Month	341.00	341.00
Trees and Shrubs	31.00	31.00
Total Garden Guides	372.00	372.00
Total PSP	372.00	372.00
Total Revenue	3,549.71	3,549.71
GROSS PROFIT	3,549.71	3,549.71
EXPENDITURES		
Admin.		0.00
Ch. Support		0.00
Directory		0.00
Reproduction	63.29	63.29
Total Directory	63.29	63.29
Total Ch. Support	63.29	63.29
Tech. Support		0.00
Computers & Software	91.99	91.99
Total Tech. Support	91.99	91.99
Unalloc. Support		0.00
Bank/PayPal/Square Fees	102.85	102.85
Total Unalloc. Support	102.85	102.85
Total Admin.	258.13	258.13
P.S.P.		0.00
Home Horticulture Support		0.00
First Day Lunch/Class Orient	-100.00	-100.00
Total Home Horticulture Support	-100.00	-100.00
Outreach		0.00
Garden Guides		0.00
Postage	-21.50	-21.50
Total Garden Guides	-21.50	-21.50
Practicum	384.20	384.20
Total Outreach	362.70	362.70
Total P.S.P.	262.70	262.70
Total Expenditures	520.83	520.83
NET OPERATING REVENUE	3,028.88	3,028.88
NET REVENUE	\$3,028.88	\$3,028.88

Statement of Activity Year-to-Date

January 2023

	Total
REVENUE	
Admin Inc.	
Interest	77.71
Membership Dues	3,100.00
Total Admin Inc.	3,177.71
PSP	
Garden Guides	
Garden Guide Month By Month	341.00
Trees and Shrubs	31.00
Total Garden Guides	372.00
Total PSP	372.00
Total Revenue	3,549.71
GROSS PROFIT	3,549.71
EXPENDITURES	
Admin.	
Ch. Support	
Directory	
Reproduction	63.29
Total Directory	63.29
Total Ch. Support	63.29
Tech. Support	
Computers & Software	91.99
Total Tech. Support	91.99
Unalloc. Support	
Bank/PayPal/Square Fees	102.85
Total Unalloc. Support	102.85
Total Admin.	258.13
P.S.P.	
Home Horticulture Support	
First Day Lunch/Class Orient	-100.00
Total Home Horticulture Support	-100.00
Outreach	
Garden Guides	
Postage	-21.50
Total Garden Guides	-21.50
Practicum	384.20
Total Outreach	362.70
Total P.S.P.	262.70
Total Expenditures	520.83
NET OPERATING REVENUE	3,028.88
NET REVENUE	\$3,028.88

Garden Guide Sales by Customer

January 2023

	Total
Bloomsbury Books	44.00
Oregon Books	141.00
Redwood Nursery	72.00
Not Specified	115.00
TOTAL	\$372.00
