

OREGON MASTER GARDENER ASSOCIATION

Balance Sheet

As of May 11, 2021

Cash Basis

	<u>May 11, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · BANK	
10001 · OMGA Checking 7761 Chase	4,480.75
10002 · Business M/M Fund 3652 Chase	21,720.03
10006 · CD #644850-16 Advantis	1,634.46
Total 10000 · BANK	<u>27,835.24</u>
12000 · RESTRICTED ACCOUNTS	
12001 · Equip. Replac Fund Chase 6807	2,126.26
12002 · OMGA Send-A-Friend Sav. 4448	2,904.05
Total 12000 · RESTRICTED ACCOUNTS	<u>5,030.31</u>
Total Checking/Savings	<u>32,865.55</u>
Other Current Assets	
13000 · E*Trade Account Current Value	76,674.14
Total Other Current Assets	<u>76,674.14</u>
Total Current Assets	<u>109,539.69</u>
Other Assets	
13003 · Pre-paid Expenses	939.97
Total Other Assets	<u>939.97</u>
TOTAL ASSETS	<u><u>110,479.66</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20000 · LIABILITY ACCOUNTS	
20007 · Ray McNeilan Scholarship Fund	500.00
Total 20000 · LIABILITY ACCOUNTS	<u>500.00</u>
Total Other Current Liabilities	<u>500.00</u>
Total Current Liabilities	<u>500.00</u>
Total Liabilities	500.00
Equity	
_LT CapGnDst	211.29
_ST CapGnDst	118.44
30000 · Opening Balance Equity	
30001 · Mini College Fund	2,500.00
30000 · Opening Balance Equity - Other	62,945.54
Total 30000 · Opening Balance Equity	<u>65,445.54</u>
32000 · Retained Earnings	42,915.62
Net Income	1,288.77
Total Equity	<u>109,979.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>110,479.66</u></u>

OREGON MASTER GARDENER ASSOCIATION

Bank & Asset Account Listing

05/11/21

Account	Type	Balance
10000 · BANK:10001 · OMGA Checking 7761 Chase	Bank	4,480.75
10000 · BANK:10002 · Business M/M Fund 3652 Chase	Bank	21,720.03
10000 · BANK:10006 · CD #644850-16 Advantis	Bank	1,634.46
12000 · RESTRICTED ACCOUNTS:12001 · Equip. Repla...	Bank	2,126.26
12000 · RESTRICTED ACCOUNTS:12002 · OMGA Send-...	Bank	2,904.05
13000 · E*Trade Account Current Value	Other Current Asset	76,674.14

OREGON MASTER GARDENER ASSOCIATION

Profit & Loss Budget vs. Actual

January through December 2021

Cash Basis

	Jan - De...	Budget	\$ Over B...	% of Bud...
Ordinary Income/Expense				
Income				
40001 · INTEREST INCOME				
40001.1 · Business & Money Market	1.34	10.00	-8.66	13.4%
40001.2 · Mutual Funds	4,938.00	500.00	4,438.00	987.6%
40001.3 · E-Trade Dividends	329.80	1,000.00	-670.20	33.0%
40001.4 · E-Trade Projected Income	80.78	3,000.00	-2,919.22	2.7%
40001 · INTEREST INCOME - Other	0.72			
Total 40001 · INTEREST INCOME	5,350.64	4,510.00	840.64	118.6%
40002 · CD INTEREST				
40002.6 · CD 644850-16 Advantis	0.27	11.00	-10.73	2.5%
Total 40002 · CD INTEREST	0.27	11.00	-10.73	2.5%
40003 · ANNUAL CHAPTER DUES				
40003.1 · Annual Chapter Dues	1,127.00	0.00	1,127.00	100.0%
Total 40003 · ANNUAL CHAPTER DUES	1,127.00	0.00	1,127.00	100.0%
40004 · DONATIONS				
40004.2 · Send-A-Friend Scholarship	0.00	0.00	0.00	0.0%
40004.5 · Chapters Donations	356.00			
40004.7 · Individual Donations	118.03			
Total 40004 · DONATIONS	474.03	0.00	474.03	100.0%
47000 · SERVICE PROJECTS				
47001 · Mini-College Income	0.00	13,475.00	-13,475.00	0.0%
Total 47000 · SERVICE PROJECTS	0.00	13,475.00	-13,475.00	0.0%
48000 · SPECIAL EVENTS				
48001 · Special Events Income #1				
48001.1 · Send-a-Friend	0.00	1,200.00	-1,200.00	0.0%
48001 · Special Events Income #1 - Other	500.00			
Total 48001 · Special Events Income #1	500.00	1,200.00	-700.00	41.7%
48002 · Special Events Income #2				
48002.1 · Silent Auction	2,200.00			
Total 48002 · Special Events Income #2	2,200.00			
48003 · Special Events Income #3	0.00	1,500.00	-1,500.00	0.0%
Total 48000 · SPECIAL EVENTS	2,700.00	2,700.00	0.00	100.0%
Total Income	9,651.94	20,696.00	-11,044.06	46.6%
Expense				
60000 · EXPENSES				
61000 · Management & General Expenses				
61002 · Corporate Fees Expense	658.00	2,100.00	-1,442.00	31.3%
61004 · Laptop Treasurer	150.00			
61006.1 · State Awards	0.00	300.00	-300.00	0.0%
61018 · Liability Insurance Expense	1,260.00	1,300.00	-40.00	96.9%
61020 · Postage or Printing				
61020.2 · Printing	0.00	75.00	-75.00	0.0%
61020.3 · Postage	64.03	120.00	-55.97	53.4%
61020.6 · Membership Cards	0.00	130.00	-130.00	0.0%
Total 61020 · Postage or Printing	64.03	325.00	-260.97	19.7%
61021 · Supplies Expenses	16.14	200.00	-183.86	8.1%

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Profit & Loss Budget vs. Actual

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	Jan - De...	Budget	\$ Over B...	% of Bud...
61023 · Professional Fees				
61023.1 · Consulting Fee	0.00	200.00	-200.00	0.0%
61023.3 · Tax Preparation Expense	0.00	1,250.00	-1,250.00	0.0%
Total 61023 · Professional Fees	0.00	1,450.00	-1,450.00	0.0%
61030 · Website Operations				
Dropbox/Packrat	0.00	150.00	-150.00	0.0%
Hosting_Domain Renewal	215.00	2,100.00	-1,885.00	10.2%
Operations_Design	1,000.00			
61030.1 · Canvas Hosting & Listserve	0.00	85.00	-85.00	0.0%
Total 61030 · Website Operations	1,215.00	2,335.00	-1,120.00	52.0%
61040 · Additional Overhead Expenses				
Historian	0.00	25.00	-25.00	0.0%
Pakmail POBox166	0.00	108.00	-108.00	0.0%
Secretary	0.00	50.00	-50.00	0.0%
Swing Bars	0.00	50.00	-50.00	0.0%
Total 61040 · Additional Overhead Expenses	0.00	233.00	-233.00	0.0%
61050 · Travel Expenses/Board Meetings	0.00	1,500.00	-1,500.00	0.0%
Total 61000 · Management & General Expenses	3,363.17	9,743.00	-6,379.83	34.5%
Total 60000 · EXPENSES	3,363.17	9,743.00	-6,379.83	34.5%
62000 · PROGRAM SERVICE PROJECTS				
62001 · Educational Forum	0.00	1,000.00	-1,000.00	0.0%
62003 · OMGA Develop/Training Retreat	0.00	300.00	-300.00	0.0%
62006 · Past President Project	0.00	100.00	-100.00	0.0%
62008 · Exe. Board Education	0.00	750.00	-750.00	0.0%
62030 · Publications Expense				
62030.1 · Gardener's Pen	0.00	150.00	-150.00	0.0%
62030.5 · PNW Handbooks	0.00	3,300.00	-3,300.00	0.0%
Total 62030 · Publications Expense	0.00	3,450.00	-3,450.00	0.0%
Total 62000 · PROGRAM SERVICE PROJECTS	0.00	5,600.00	-5,600.00	0.0%
63000 · Special Events Expense #2				
63002 · Longevity Awards	0.00	75.00	-75.00	0.0%
63005 · Plaques	0.00	50.00	-50.00	0.0%
63008 · Silent Auction	0.00	300.00	-300.00	0.0%
63009 · Supplies	0.00	100.00	-100.00	0.0%
Total 63000 · Special Events Expense #2	0.00	525.00	-525.00	0.0%
64000 · MINI COLLEGE				
64000.1 · Mini College Reservations 2020	5,000.00	2,750.00	2,250.00	181.8%
64000.3 · Send-a-Friend Scholarship	0.00	1,000.00	-1,000.00	0.0%
64006 · Speaker Expense	0.00	0.00	0.00	0.0%
64000 · MINI COLLEGE - Other	0.00	10,725.00	-10,725.00	0.0%
Total 64000 · MINI COLLEGE	5,000.00	14,475.00	-9,475.00	34.5%
65000 · Presidents Project	0.00	200.00	-200.00	0.0%
66000 · GRANTS				
66001 · Chapter Rep. Travel Grant	0.00	200.00	-200.00	0.0%
66002 · Extension Educator Grant	0.00	2,800.00	-2,800.00	0.0%

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	<u>Jan - De...</u>	<u>Budget</u>	<u>\$ Over B...</u>	<u>% of Bud...</u>
66004 · Jan McNeilan Quarterly Meeting	0.00	1,000.00	-1,000.00	0.0%
66005 · Karl Carlson Grant	0.00	1,000.00	-1,000.00	0.0%
66006 · Ray McNeilan Scholarship	0.00	1,000.00	-1,000.00	0.0%
66007 · Search for Excellence Award	0.00	1,000.00	-1,000.00	0.0%
Total 66000 · GRANTS	0.00	7,000.00	-7,000.00	0.0%
69800 · Misc. & Unbudgeted Expenses	0.00	200.00	-200.00	0.0%
Total Expense	8,363.17	37,743.00	-29,379.83	22.2%
Net Ordinary Income	1,288.77	-17,047.00	18,335.77	-7.6%
Net Income	<u>1,288.77</u>	<u>-17,047.00</u>	<u>18,335.77</u>	<u>-7.6%</u>

OMGA
Membership by Year

	Dates	Paid Members	Trainees	Total
	5/11/2021	N/A	N/A	N/A
1	12/31/2020	2596	293	2889
2	12/31/2019	2756	368	3124
3	12/31/2018	2853	582	3435
4	12/31/2017	2870	631	3501
5	12/31/2016	2829	706	3535
6	12/31/2015	2982	702	3684
7	12/31/2014	3089	675	3764
8	12/31/2013	3041	697	3738
9	12/31/2012	3106	765	3871
10	12/31/2011	2988	767	3755
11	12/31/2010	3062	768	3830
12	12/31/2009	2883	796	3679
13	12/31/2008	2828	798	3626
14	12/31/2007	2748	807	3555
		37875	8987	49986
	Average Number by Group	2705	642	3570