

Statement of Financial Position
Memphis Area Master Gardeners, Inc.
As of December 31, 2025
Report To Membership

Distribution account	Total
Assets	
Bank Accounts	
10010 Cash Unrestricted	18,430.79
10030 Cash Restricted - PAR CVG	1,955.00
10070 Cash Restricted - Horticultural	17.31
10100 Cash Restricted - Youth Ed	25.00
10110 Cash Restricted- Oaklawn	386.58
10120 Cash Restricted - Leader Train	95.00
10130 Cash Restr'd-Jr Wildlife MG	250.00
10135 Cash Restr'd - Speakers' Bureau	232.62
10160 Cash Restricted - Refreshments	20.00
10180 Cash Restricted - Hotline/Ask A MG	136.69
10185 Cash Restricted - Education	500.00
Total for 10000 Cash in Bank	\$22,048.99
10400 Savings Account	25,425.67
Total for Bank Accounts	\$47,474.66
Accounts Receivable	
11001 Accounts Receivable	25.00
Total for Accounts Receivable	\$25.00
Other Current Assets	
10510 6 Mo CD **3055	5,723.26
10520 6 Mo CD ****4700	5,716.57
10530 6 Mo CD ****4709	5,708.88
Total for 10500 Certificates of Deposit	\$17,148.71
10600 Prepaid Expenses	3,751.50
Total for Other Current Assets	\$20,900.21
Total for Assets	\$68,399.87
Liabilities and Equity	
20050 Unearned Membership Dues	14,707.49
Total for Liabilities	\$14,707.49
Equity	
30000 Equity/ Unrestricted	50,767.64
30500 Equity/ Restricted	3,618.20
32001 *Unrestricted Net Assets	397.84
Net Income	-1,091.30
Total for Equity	\$53,692.38
Total for Liabilities and Equity	\$68,399.87

Budget vs. Actuals: Budget 2025 - FY25 P&L

January - December 2025

	YTD Total			
	Actual	Budget	over Budget	% of Budget
Revenue				
40000 Membership Dues	15,191.49	15,750.00	-558.51	96.45%
41000 Spring Fling Income	30.00	18,075.00	-18,045.00	0.17%
41500 Vendor Income	-4.92	0.00	-4.92	
41700 Event Sales	14,498.31	0.00	14,498.31	
41733 Plants	49.93	0.00	49.93	
Total 41700 Event Sales	\$ 14,548.24	\$ 0.00	\$ 14,548.24	
Total 41000 Spring Fling Income	\$ 14,573.32	\$ 18,075.00	-\$ 3,501.68	80.63%
43001 Calendars	940.00	0.00	940.00	
44000 Donations and Grants				
44100 Donations/ Unrestricted	3,517.00	0.00	3,517.00	
44150 TOGG sponsorships/donations	0.00	5,968.00	-5,968.00	0.00%
43500 TOGG Donations	697.00	0.00	697.00	
43510 TOGG Sponsorships	3,500.00	0.00	3,500.00	
Total 44150 TOGG sponsorships/donations	\$ 4,197.00	\$ 5,968.00	-\$ 1,771.00	70.33%
Total 44100 Donations/ Unrestricted	\$ 7,714.00	\$ 5,968.00	\$ 1,746.00	129.26%
44200 Donations/ Restricted				
44315 Tomato Festival	250.00	0.00	250.00	
Total 44200 Donations/ Restricted	\$ 250.00	\$ 0.00	\$ 250.00	
Total 44000 Donations and Grants	\$ 7,964.00	\$ 5,968.00	\$ 1,996.00	133.45%
45000 Other Income	506.39	0.00	506.39	
45100 Interest Income	463.22	532.00	-68.78	87.07%
Total 45000 Other Income	\$ 969.61	\$ 532.00	\$ 437.61	182.26%
Gross Profit	\$ 39,638.42	\$ 40,325.00	-\$ 686.58	98.30%
Expenditures				
50000 Core Projects	0.00	0.00	0.00	
50060 PAR Collierville Victory	1,889.04	3,700.00	-1,810.96	51.06%
50090 Through Our Garden Gates	1,512.77	1,810.00	-297.23	83.58%
50100 Master Gardeners Present	2,901.82	3,485.00	-583.18	83.27%
50150 Junior Master Gardener/Plant Camp	563.93	750.00	-186.07	75.19%
50200 Spring Fling	0.00	23,640.00	-23,640.00	0.00%
50211 Vendor Party	17.11	0.00	17.11	
50250 Supplies - MAMG Income Booths				
50253 Plants	403.70	0.00	403.70	
50256 Refreshments	290.32	0.00	290.32	
Total 50250 Supplies - MAMG Income Booths	\$ 694.02	\$ 0.00	\$ 694.02	
50260 Miscellaneous	51.92	0.00	51.92	
50270 Supplies - MAMG Non-Income	337.73	0.00	337.73	

50277 Volunteers	107.89	0.00	107.89	
50279 Youth Education	200.20	0.00	200.20	
Total 50270 Supplies - MAMG Non-Income	\$ 645.82	\$ 0.00	\$ 645.82	
50280 Event Day				
50282 Event Program/Flyer	130.54	0.00	130.54	
50283 Facility Rental / Donations	3,367.00	0.00	3,367.00	
50284 Equipment Rental	5,176.09	0.00	5,176.09	
50287 Signage/Posters	601.94	0.00	601.94	
50288 Speaker Fees, Donations & Gifts	440.00	0.00	440.00	
Total 50280 Event Day	\$ 9,715.57	\$ 0.00	\$ 9,715.57	
50290 Marketing/PR				
50295 Outdoor Media	750.00	0.00	750.00	
Total 50290 Marketing/PR	\$ 750.00	\$ 0.00	\$ 750.00	
Total 50200 Spring Fling	\$ 11,874.44	\$ 23,640.00	-\$ 11,765.56	50.23%
Total 50000 Core Projects	\$ 18,742.00	\$ 33,385.00	-\$ 14,643.00	56.14%
50500 NonCore Project Expense				
50520 Great Tomato Contest	1,768.82	2,495.00	-726.18	70.89%
50530 Horticultural Outreach Expense	686.33	900.00	-213.67	76.26%
50700 Calendar	177.26	0.00	177.26	
Total 50500 NonCore Project Expense	\$ 2,632.41	\$ 3,395.00	-\$ 762.59	77.54%
50800 Philanthropy				
50810 Scholarships in honor of Mary Wade	4,000.00	8,000.00	-4,000.00	50.00%
50830 4-H Scholarships	3,500.00	3,500.00	0.00	100.00%
Total 50800 Philanthropy	\$ 7,500.00	\$ 11,500.00	-\$ 4,000.00	65.22%
51000 Standing Committee				
51010 Audio Visual	0.00	100.00	-100.00	0.00%
51050 Historian	0.00	100.00	-100.00	0.00%
51070 Membership	629.80	900.00	-270.20	69.98%
51090 Public Relations	0.00	550.00	-550.00	0.00%
51140 Website	4,900.15	3,174.00	1,726.15	154.38%
51150 Youth Education Committee	69.98	430.00	-360.02	16.27%
Total 51000 Standing Committee	\$ 5,599.93	\$ 5,254.00	\$ 345.93	106.58%
52000 Meetings	18.64	0.00	18.64	
52010 Graduation Reception	1,177.08	1,500.00	-322.92	78.47%
52020 Holiday Social	1,764.81	2,500.00	-735.19	70.59%
52040 Meeting Refreshments/ Supplies	0.00	175.00	-175.00	0.00%
52060 Speaker Fees	1,600.00	3,000.00	-1,400.00	53.33%
52065 Speakers' Travel, Lodging, etc.	0.00	1,500.00	-1,500.00	0.00%
52070 Facility Room Rental	0.00	2,000.00	-2,000.00	0.00%
52080 Miscellaneous	449.03	0.00	449.03	
52090 Door Prizes	0.00	600.00	-600.00	0.00%
Total 52000 Meetings	\$ 5,009.56	\$ 11,275.00	-\$ 6,265.44	44.43%
53000 General and Administrative	0.00	0.00	0.00	

53010 Fees/ Taxes	125.24	156.00	-30.76	80.28%
53040 Treasurer Expense	78.00	200.00	-122.00	39.00%
53041 Insurance	851.00	1,460.00	-609.00	58.29%
53060 Board Discretionary Expense	0.00	2,000.00	-2,000.00	0.00%
53070 Corresponding Secretary Expense	41.58	100.00	-58.42	41.58%
Total 53000 General and Administrative	\$ 1,095.82	\$ 3,916.00	-\$ 2,820.18	27.98%
60000 Donations Made	150.00	0.00	150.00	
Total Expenditures	\$ 40,729.72	\$ 68,725.00	-\$ 27,995.28	59.26%
Net Operating Revenue	-\$ 1,091.30	-\$28,400.00	\$ 27,308.70	3.84%
Net Revenue	-\$ 1,091.30	-\$28,400.00	\$ 27,308.70	3.84%

Cash Basis Thursday, January 08, 2026 01:57 AM GMTZ