

Friends of Boone County Arboretum Board Meeting Minutes

Wednesday, June 19th, 2024

Ferguson Room at the Extension Office

Those in attendance: **See Attachment 1 – Friends of Boone County Arboretum Board Meeting 6/19/2024 Sign-in Sheet**

- Shannon Carlin: Vice President of Friends of Boone County Arboretum
- Kris Stone: Director of Boone County Arboretum
- Bridget Tymensky: Events & Volunteer Coordinator
- Scott Maddox: Board Member of Friends of Boone County Arboretum
- Tony Luckhardt: Member of Finance & Development Committee
- Rob Carlin: Boone County Extension District Board Representative
- Shane Carlin: Special Guest
- Steve Wills: Member of Finance & Development Committee
- Josh Selm: Curator of Boone County Arboretum
- Mark Rothdiener: Treasurer of Friends of Boone County Arboretum
- Bill Smith: Board Member of Friends of Boone County Arboretum
- Elizabeth Billiter: Secretary of Friends of Boone County Arboretum
- Dave Benninger: President of Friends of Boone County Arboretum
- Gavin Holley: Arboretum on Wheels Manager

6:00 pm: Approval of Minutes

- Motion to approve minutes set forth by Scott M
- Steve W seconded the motion.
- Vote was called by Dave Benninger by entirety of board members present.
- Motion was adopted by no opposition.

Committee Reports

6:05 pm: Treasurer's Report - Mark and Committee Members **See Attachments 2 & 3 – Friends of Boone County Arboretum Memorandum; Horizon Community Funds Friends of Boone County Arboretum Statement of Activity**

- Income (\$8K) is less than Budget (net \$10K)
 - We were approximately \$8000 ahead on budget this period but overall, on par for the year.
 - Income slightly less than anticipated.
- Purchased \$2M insurance policy.
- Looking into \$100K employee liability policy
- Kentucky tax credit for members is coming to end on 7/1/2024.
 - Emails were sent to members.

6:15pm: Finance & Development - Tony and Committee

- Building Funds
 - Dave expounded on the need for a sustainable growth capacity building.
 - Ultimate price of new building = \$8M - \$10M
 - \$60,000 is needed to hire a building development director/fundraiser.
 - Suggested fundraising for part-time employee to take on role.

- Goals for fundraiser:
 - Raise enough funds to cover their salary.
 - Expand on “targets”
 - Questions were raised:
 - What would the quality of the candidate that we could obtain that would work for \$60K?
 - Should the right candidate be willing to invest themselves?
 - Would the 3rd party returns be greater than the money spent?
 - Only a portion of their time would be project focused while helping with master planning and the strategic planning.
 - Master planning has become stagnant.
 - More information was requested.
 - Should money be continually directed toward this?
 - Will discuss giving the Development committee the OK to move forward building relationships with possible candidates.
 - Would it be possible to have this position be commission-based?
 - Dave to explore the options with the finance committee.
- Sponsorship Program: Managing Events Sponsorships and Area Sponsors Update
 - Event sponsorships are doing well.
 - Drees sponsored “Bourbon & Blooms” event for \$500.
 - Area sponsors are lagging.
 - Florence Y’all mentioned as sponsor (Gavin said he would reach out)

6:30pm: Education & Outreach (Arboretum on Wheels) - Gavin Holley

- Just had an event in Hamilton, OH and it went great – very attentive.
- Getting ready to go to Columbus Ohio’s annual Cultivate conference for outreach.
- Request for physical materials to send home with visitors, possibly even teachers to help them.
- For 2024, have already completed 34 of 47 scheduled events.
 - Resulting in over 9800 interactions
- AOW had a total of 67 events last year so still time with fall & back-to-school to reach and exceed those numbers.
- AOW is looking to expand its insect collection.
 - Asking for donations

6:40 pm: Coordinator Updates - Bridget

- Events
 - Bourbon and Blooms
 - To date, 75 members had purchased tickets with a goal of 150.
 - Brad Barron with Jim Beam Institute to give presentation.
 - Arboretum After Dark
 - Focus on nocturnal animals with an owl walk.
 - Tree Symposium is coming in November.
 - Registration is open.
 - Putting together a survey about the events for this year
- Volunteers
 - Needed for the Plant Sale – request sent through constant contact.
 - Also need sponsor to supply volunteers with lunch

- Needed for Pawpaw tasting.
 - Parking
 - Bake sale.

6:50 pm: Membership & Marketing Committee Update

- Almost to 400 memberships
- Still looking for sponsorships

7:00 pm: Management - Dave and Committee Members

- Recruiting for board positions
 - Andrew Lightner is possible candidate.
 - Works in statistics field – maybe could crunch numbers.
 - Possible grant writing for Big Bone Lick
 - Possible to prescreen & vet prior to voting.
- Board member election process – Josh
 - Elections can only take place in November.
 - Nomination committee can occur in September.
 - October nominations will be open to anybody.
 - Deadline of 1 week prior to November General Meeting to finalize ballot and agenda
 - After January 1, 2025, any vacancies can be appointed for 3 years or until a successor is appointed.
 - Motion to authorize the President of FBCA to appoint in cases of vacancies set forth by Bill Smith
 - Scott M seconded the motion.
 - Vote was called by Dave Benninger by entirety of board members present.
 - Motion was adopted by no opposition.
- Staff Hiring Updates, New Openings, and Internship Updates

7:05 pm: Tree Fund Requests

- Request to utilize Tree Fund to recreate shrub lines.
 - Travel to Spring Meadows Nursery with box truck to fill with hydrangeas.
 - Cost breakdown
 - Box truck = \$ 414
 - Cargo = \$409
 - Fuel = \$400
 - Hotel = \$260
 - Lodging = \$1040
 - TOTAL COST = approx. \$1,869
 - Motion to approve utilization of up to \$2,500 of Tree Fund for this purpose set forth by Bob Carlin
 - Motion amended to utilization of up to \$3,000 set forth by Bill Smith
 - Scott M seconded the amended motion.
 - Vote was called by Shannon Carlin (in absence of FBCA President) by entirety of board members present.
 - Motion was adopted by no opposition.

7:10 pm: Special guest Shane Carlin - Fundraising Guidance

- Must check Kentucky State laws on fundraising but in Ohio, all fundraisers for non-profits are to be paid.

- Be mindful not to set up a possible fundraising candidate for failure by establishing negative goals.
- Supply your fundraiser with the tools they need to succeed.
 - Divide donor into lists (small vs large)
 - Look at it as not RAISING FUNDS rather requesting DONATIONS.
 - **MESSAGING** should be uniform and included in everything.
 - QR codes but on all contact with donors/members
 - Adopt the mindset of GIVE / GET, it is not a donation, it is a GIFT!
 - Utilize events to collect information about visitors.
 - Research tools available (Joan Thomas)
 - Maximize return on investment.
 - The salary of the person responsible may need to be increased due to the size and price of the project needing funding.
 - THE SOLE RESPONSIBILITY of this person should be FUNDRAISING, not other projects that may take focus away from the goal.
 - When looking at the size and scope of the building project, should institute a CAPITAL CAMPAIGN
 - Salary of campaign organizer should be included in the campaign and should be set as a high percentage of the overhead associated with the campaign.
 - Overhead should be approximately 4% of the total campaign.
 - Well-known donors should be featured.
 - Possible ask to “host a committee.
 - Feature Donors in newsletters, etc.

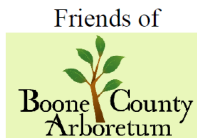
7:40 pm: President's Final Remarks and Board Member Requests

Upcoming Meetings and Events

- Bourbon and Blooms: Thursday, July 11th, 5pm - 9pm
- Fall Plant Sale: Saturday, September 21st, 9am - 3pm

Friends of Boone County Arboretum Board Meeting 6/19/2024
Sign-in Sheet

1. Shannon Carlin
2. Kris Stone
3. Bridget Tymensky
4. Scott Mallox
5. Tony Hall
6. Bob Carlin
7. Spence Carlin
8. Steve Willis
9. Jack Selin
10. Mark Rothdienee
11. ~~Bill~~ Bill Smith
12. Elizabeth Billster
13. Dave Banninger
14. Gavin Kolley
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.
- 21.
- 22.
- 23.



--- MEMORANDUM ---

Date: 6/10/24
To: Mark Rothdiener, Treasurer & FBCA Exec Committee
From: Roger Smith, CPA
Subject: **Financial Reporting Recap (FinComm) – May 2024**

Operations* Discussion

May saw Dogwood Dash wrap up (\$8,100 net, \$10,400-in vs. \$2,300-out) and the start of the Bourbon & Blooms (7/11) income and costs. Expenses were routine and slightly below plan, except for the addition of Umbrella Liability insurance coverage (\$1,500).

After 5 months, Operations* shows \$11,000 net surplus, \$8,500 better than plan. Income is \$9,000 better than plan, with Contributions (\$11k better) offsetting shortfalls in other income lines. Expenses are substantially on-plan.

Funds available for General Operations are \$68,000, while we have substantial restricted funds (AoW Education Fund \$73,000; Horticulture Fund \$15,000).

| Balance Sheet as of 5/31/24 | Income Statement thru 5/31/24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-----------|-------------|---------|--------------------|-------|--|------------|--|--|------------------------|----------|--|--|---------------------------|--------|-------------------------|---------|--|------------|--|---------------|-----------|------|-------|--------|---|------------------|-------|--------------------|--------|------------|---|--------------|---|--------|-----------|--|--|-----------|-----------|-------------------|-------|---------------|--------|----------------------|-------|--|--|----------|-----------|-----------------|-----------|--|--|---------------------------|----------|
| <table border="0" style="width: 100%;"> <tr><td>Checking Accounts</td><td style="text-align: right;">\$ 27,320</td></tr> <tr><td>Investments</td><td style="text-align: right;">212,443</td></tr> <tr><td>Fixed Assets (net)</td><td style="text-align: right;">2,743</td></tr> <tr><td></td><td style="text-align: right; border-top: 1px solid black;">\$ 242,506</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>Payables & Credit Card</td><td style="text-align: right;">\$ 7,280</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>Net Assets (Unrestricted)</td><td style="text-align: right;">70,432</td></tr> <tr><td>Net Assets (Restricted)</td><td style="text-align: right;">164,794</td></tr> <tr><td></td><td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$ 242,506</td></tr> </table> | Checking Accounts | \$ 27,320 | Investments | 212,443 | Fixed Assets (net) | 2,743 | | \$ 242,506 | | | Payables & Credit Card | \$ 7,280 | | | Net Assets (Unrestricted) | 70,432 | Net Assets (Restricted) | 164,794 | | \$ 242,506 | <table border="0" style="width: 100%;"> <tr><td>Contributions</td><td style="text-align: right;">\$ 21,944</td></tr> <tr><td>Dues</td><td style="text-align: right;">4,077</td></tr> <tr><td>Grants</td><td style="text-align: right;">0</td></tr> <tr><td>Program Revenues</td><td style="text-align: right;">1,525</td></tr> <tr><td>Fundraising Events</td><td style="text-align: right;">33,421</td></tr> <tr><td>Plant Sale</td><td style="text-align: right;">0</td></tr> <tr><td>Other Income</td><td style="text-align: right;">0</td></tr> <tr><td style="text-align: right;">INCOME</td><td style="text-align: right; border-top: 1px solid black;">\$ 60,966</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>Personnel</td><td style="text-align: right;">\$ 26,868</td></tr> <tr><td>Professional Fees</td><td style="text-align: right;">1,831</td></tr> <tr><td>Program Costs</td><td style="text-align: right;">16,101</td></tr> <tr><td>Administrative Costs</td><td style="text-align: right;">5,021</td></tr> <tr><td colspan="2"> </td></tr> <tr><td style="text-align: right;">EXPENSES</td><td style="text-align: right; border-top: 1px solid black;">\$ 49,820</td></tr> <tr><td style="text-align: right;">Ops* Net Income</td><td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$ 11,146</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>Investment Earnings (net)</td><td style="text-align: right;">\$ 6,138</td></tr> </table> | Contributions | \$ 21,944 | Dues | 4,077 | Grants | 0 | Program Revenues | 1,525 | Fundraising Events | 33,421 | Plant Sale | 0 | Other Income | 0 | INCOME | \$ 60,966 | | | Personnel | \$ 26,868 | Professional Fees | 1,831 | Program Costs | 16,101 | Administrative Costs | 5,021 | | | EXPENSES | \$ 49,820 | Ops* Net Income | \$ 11,146 | | | Investment Earnings (net) | \$ 6,138 |
| Checking Accounts | \$ 27,320 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Investments | 212,443 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fixed Assets (net) | 2,743 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 242,506 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Payables & Credit Card | \$ 7,280 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net Assets (Unrestricted) | 70,432 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net Assets (Restricted) | 164,794 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 242,506 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contributions | \$ 21,944 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dues | 4,077 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Grants | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Program Revenues | 1,525 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fundraising Events | 33,421 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Plant Sale | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Income | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| INCOME | \$ 60,966 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Personnel | \$ 26,868 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Professional Fees | 1,831 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Program Costs | 16,101 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administrative Costs | 5,021 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EXPENSES | \$ 49,820 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ops* Net Income | \$ 11,146 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Investment Earnings (net) | \$ 6,138 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

* FBCA "Operations" *excludes* revenue and expenses not pertaining to routine, on-going operational functions – primarily income on our investments.

Important note regarding the accompanying reports:

The attached reports are comprehensive, from high-level overview to complete detail. While most readers will not normally do so, these reports provide the ability to drill down to the level of each individual transaction. For an efficient & responsible review, I suggest that you always start with the Financial Reporting Recap memo, followed by Reports 10 (Balance Sheet) and 50 (Income Statement vs. Budget). The remaining reports provide additional perspective on, or detail behind, key information in the three primary reports. Please contact me if you would like additional information or perspective.

Friends of Boone County Arboretum

10 Balance Sheet

As of May 31, 2024

| | TOTAL | |
|--|--------------------|-------------------------|
| | AS OF MAY 31, 2024 | AS OF MAY 31, 2023 (PY) |
| ASSETS | | |
| Current Assets | | |
| Bank Accounts | | |
| 1010 Primary Ckg (PNC x6253) | 26,778 | 99,727 |
| 1020 Gaming Checking (PNC x2018) | 542 | 590 |
| Total Bank Accounts | \$27,320 | \$100,317 |
| Other Current Assets | | |
| 1510 Investments (Horizon) | 45,584 | 114,235 |
| 1520 Investments (PNC x0694) | 51,595 | |
| 1530 Investments (Schwab x7654) | 115,264 | |
| Total Other Current Assets | \$212,443 | \$114,235 |
| Total Current Assets | \$239,763 | \$214,552 |
| Fixed Assets | | |
| 1300 Fixed Assets | | |
| 1310 Equipment | 10,441 | 10,441 |
| 1315 A/D - Equipment | (7,698) | (6,706) |
| 1320 Vehicles | 48,711 | 48,711 |
| 1325 A/D - Vehicles | (48,711) | (48,685) |
| Total 1300 Fixed Assets | 2,743 | 3,760 |
| Total Fixed Assets | \$2,743 | \$3,760 |
| TOTAL ASSETS | \$242,506 | \$218,311 |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 2000 Accounts Payable (A/P) | 0 | 1,169 |
| Total Accounts Payable | \$0 | \$1,169 |
| Credit Cards | \$6,582 | \$6,051 |
| Other Current Liabilities | | |
| 2200 Payroll Liabilities | 698 | 898 |
| Total Other Current Liabilities | \$698 | \$898 |
| Total Current Liabilities | \$7,280 | \$8,118 |
| Total Liabilities | \$7,280 | \$8,118 |
| Equity | \$235,226 | \$210,194 |
| TOTAL LIABILITIES AND EQUITY | \$242,506 | \$218,311 |

Friends of Boone County Arboretum
25 FUNDS ALLOCATION
As of May 31, 2024

Printed: 06/10/24

Significant amounts of FBCA funds are restricted by the donor, either specifically or by virtue of the announced purpose for a particular event or drive. As a result, these funds cannot be used for general operating purposes. This report details those restrictions and, conversely, shows what funds ARE available for general use.

| Net Assets | |
|-------------------------|------------------------------------|
| Primary Checking..... | \$ 26,778 |
| Gaming Checking..... | \$ 542 <i>Temporarily Reserved</i> |
| Investments..... | \$ 212,443 |
| Fixed Assets (Net)..... | \$ 2,743 |
| Liabilities..... | \$ (7,280) |
| | \$ 235,226 |

| Funds Allocation | | Donor | | TOTAL | Recurring Sources |
|------------------------|-----------|--------------|------------|-----------|---|
| | Available | Non-Monetary | Restricted | | |
| Operating Funds | \$ 67,688 | | | \$ 67,688 | Grow For'd, Dogwood Dash, State of Trees |
| Fixed Assets (Net) | | \$ 2,743 | | \$ 2,743 | |
| AoW Education Fund | | | \$ 72,779 | \$ 72,779 | |
| Building Fund | | | \$ 59,932 | \$ 59,932 | |
| Endowment Fund | | | \$ 7,919 | \$ 7,919 | 4% of Growing Forward |
| Horticulture Fund | | | \$ 15,383 | \$ 15,383 | |
| Other Restricted Funds | | | \$ 424 | \$ 424 | Highway signs, Other |
| TREE Fund | | | \$ 8,357 | \$ 8,357 | |

| | | | |
|--------------------------------|-----------------|-------------------|-------------------|
| \$ 67,688 | \$ 2,743 | \$ 164,794 | \$ 235,226 |
| Funds Available for Operations | \$ 70,432 | N/A (Unrestr) | |

Sequencing Note: Program support will utilize restricted and designated funds first, then general funds if needed.

Friends of Boone County Arboretum

40 Income & Expenses: Month-Only & Year-to-Date

May 2024

| | TOTAL | |
|---|-----------------|-----------------------|
| | MAY 2024 | JAN - MAY, 2024 (YTD) |
| Revenue | | |
| 4000 CONTRIBUTIONS | | |
| 4010 Contributions - Individuals | 762 | 3,634 |
| 4015 Contributions - Businesses | | 558 |
| 4040 Contributions - AoW Education | | 6,750 |
| 4045 Contributions - Tribute | 1,000 | 3,000 |
| 4050 Growing Forward Campaigns | | |
| 4058 G/F 23-24 (Gen'l Fund) | | 7,493 |
| 4059 G/F 24-25 (Gen'l Fund) | | 509 |
| Total 4050 Growing Forward Campaigns | | 8,002 |
| Total 4000 CONTRIBUTIONS | 1,762 | 21,944 |
| 4100 MEMBERSHIP DUES | 325 | 4,077 |
| 5000 PROGRAM REVENUES | | |
| 5010 AOW Program Revenues | | 700 |
| 5020 Program Event Revenue | 475 | 825 |
| Total 5000 PROGRAM REVENUES | 475 | 1,525 |
| 5500 FUNDRAISING EVENTS | | |
| 5510 Dogwood Dash Event | | |
| 5511 Dogwood Dash - Income | 4,385 | 10,431 |
| 5516 Dogwood Dash - Expense | | (2,310) |
| Total 5510 Dogwood Dash Event | 4,385 | 8,121 |
| 5520 Spring Tea | | |
| 5521 Spring Tea - Registration | | 10,825 |
| 5522 Spring Tea - Sponsor | | 2,650 |
| 5523 Spring Tea - Auction | | 8,064 |
| 5524 Spring Tea - Gaming Proceeds | | 1,800 |
| 5526 Spring Tea - Expense | (81) | (1,683) |
| Total 5520 Spring Tea | (81) | 21,656 |
| 5530 Bourbon & Botanicals (AA) | | |
| 5531 B&B (AA) - Registration | 670 | 670 |
| 5532 B&B (AA) - Sponsor | 3,500 | 3,500 |
| 5536 B&B (AA) - Expense | (2,378) | (2,378) |
| Total 5530 Bourbon & Botanicals (AA) | 1,793 | 1,793 |
| 5590 Other Fundraising | | |
| 5591 Auctions | 1,852 | 1,852 |
| Total 5590 Other Fundraising | 1,852 | 1,852 |
| Total 5500 FUNDRAISING EVENTS | 7,948 | 33,421 |
| Total Revenue | \$10,510 | \$60,966 |
| GROSS PROFIT | \$10,510 | \$60,966 |

Friends of Boone County Arboretum

40 Income & Expenses: Month-Only & Year-to-Date

May 2024

| | TOTAL | |
|--|-------------------|-----------------------|
| | MAY 2024 | JAN - MAY, 2024 (YTD) |
| Expenditures | | |
| 6000 PERSONNEL COSTS | | |
| 6110 Salary & Wage - Staff | 6,072 | 22,889 |
| 6150 Payroll Taxes (Employer) | 628 | 2,369 |
| 6160 Workers Comp Insur | 1,585 | 1,585 |
| 6190 Other Personnel Costs | 0 | 25 |
| Total 6000 PERSONNEL COSTS | 8,286 | 26,868 |
| 6500 PROFESSIONAL FEES | | |
| 6510 Accounting Fees | | 1,300 |
| 6515 Payroll Service Fees | | 375 |
| 6590 Other Professional Fees | | 156 |
| Total 6500 PROFESSIONAL FEES | | 1,831 |
| 7000 PROGRAM COSTS | | |
| 7010 Class & Program Costs | 709 | 864 |
| 7020 Arboretum-On-Wheels | | |
| 7021 AOW Supplies | | 138 |
| 7025 Truck & Trailer Costs | | 5,855 |
| 7026 Truck & Trailer Insurance | 4,242 | 4,242 |
| Total 7020 Arboretum-On-Wheels | 4,242 | 10,235 |
| 7050 Special Projects | | |
| 7056 Horticulture Fund Projects | 240 | 240 |
| 7058 Tribute Projects | 50 | 850 |
| Total 7050 Special Projects | 290 | 1,090 |
| 7080 Marketing Costs (Pgm) | 1,726 | 2,812 |
| 7085 Sponsorships | | 1,100 |
| Total 7000 PROGRAM COSTS | 6,966 | 16,101 |
| 9100 ADMINISTRATIVE COSTS | | |
| 9110 Bank & Merchant Fees | 196 | 1,421 |
| 9120 Conferences & Seminars | | 26 |
| 9130 Dues & Subscriptions | | 407 |
| 9140 Insurance (Admin) | 1,663 | 2,131 |
| 9150 Staff & Volunteer Support | | 151 |
| 9160 Supplies (Admin) | | 334 |
| 9180 Web & Internet (Admin) | 37 | 537 |
| 9190 Other Costs (Admin) | 15 | 15 |
| Total 9100 ADMINISTRATIVE COSTS | 1,911 | 5,021 |
| Total Expenditures | \$17,163 | \$49,820 |
| NET OPERATING REVENUE | \$ (6,653) | \$11,146 |

Friends of Boone County Arboretum

40 Income & Expenses: Month-Only & Year-to-Date

May 2024

| | TOTAL | |
|---|-------------------|-----------------------|
| | MAY 2024 | JAN - MAY, 2024 (YTD) |
| Other Revenue | | |
| 10000 CAPITAL ACTIVITY | | |
| 10250 AOW Depeciation Expense | (69) | (344) |
| Total 10000 CAPITAL ACTIVITY | (69) | (344) |
| 12000 INVESTMENT PORTFOLIO | | |
| 12010 Investment Income | 250 | 1,909 |
| 12020 Change in Portfolio MV | 4,263 | 4,638 |
| 12025 Investment Fees | (37) | (408) |
| Total 12000 INVESTMENT PORTFOLIO | 4,476 | 6,138 |
| Total Other Revenue | \$4,407 | \$5,795 |
| NET OTHER REVENUE | \$4,407 | \$5,795 |
| NET REVENUE | \$ (2,246) | \$16,941 |

Friends of Boone County Arboretum

50 Income & Expenses vs Budget (Year-to-Date)

January - May, 2024

| | TOTAL | | |
|---|-----------------|-----------------|----------------|
| | ACTUAL | BUDGET | OVER BUDGET |
| Revenue | | | |
| 4000 CONTRIBUTIONS | | | |
| 4010 Contributions - Individuals | 3,634 | 2,500 | 1,134 |
| 4015 Contributions - Businesses | 558 | 3,750 | (3,192) |
| 4020 Contributions - Organizations | | 250 | (250) |
| 4040 Contributions - AoW Education | 6,750 | 1,250 | 5,500 |
| 4045 Contributions - Tribute | 3,000 | 625 | 2,375 |
| 4050 Growing Forward Campaigns | | | |
| 4058 G/F 23-24 (Gen'l Fund) | 7,493 | 3,000 | 4,493 |
| 4059 G/F 24-25 (Gen'l Fund) | 509 | 0 | 509 |
| Total 4050 Growing Forward Campaigns | 8,002 | 3,000 | 5,002 |
| Total 4000 CONTRIBUTIONS | 21,944 | 11,375 | 10,569 |
| 4100 MEMBERSHIP DUES | 4,077 | 3,700 | 377 |
| 4300 GRANTS | | 625 | (625) |
| 5000 PROGRAM REVENUES | | | |
| 5010 AOW Program Revenues | 700 | 2,500 | (1,800) |
| 5020 Program Event Revenue | 825 | 750 | 75 |
| Total 5000 PROGRAM REVENUES | 1,525 | 3,250 | (1,725) |
| 5500 FUNDRAISING EVENTS | | | |
| 5510 Dogwood Dash Event | | | |
| 5511 Dogwood Dash - Income | 10,431 | 12,300 | (1,869) |
| 5516 Dogwood Dash - Expense | (2,310) | (2,300) | (10) |
| Total 5510 Dogwood Dash Event | 8,121 | 10,000 | (1,879) |
| 5520 Spring Tea | | | |
| 5521 Spring Tea - Registration | 10,825 | 10,000 | 825 |
| 5522 Spring Tea - Sponsor | 2,650 | 4,500 | (1,850) |
| 5523 Spring Tea - Auction | 8,064 | 8,000 | 64 |
| 5524 Spring Tea - Gaming Proceeds | 1,800 | 1,000 | 800 |
| 5526 Spring Tea - Expense | (1,683) | (1,500) | (183) |
| Total 5520 Spring Tea | 21,656 | 22,000 | (344) |
| 5530 Bourbon & Botanicals (AA) | | | |
| 5531 B&B (AA) - Registration | 670 | 0 | 670 |
| 5532 B&B (AA) - Sponsor | 3,500 | | 3,500 |
| 5536 B&B (AA) - Expense | (2,378) | 0 | (2,378) |
| Total 5530 Bourbon & Botanicals (AA) | 1,793 | 0 | 1,793 |
| 5590 Other Fundraising | | | |
| 5591 Auctions | 1,852 | 500 | 1,352 |
| 5595 Other Fundraising Income | | 500 | (500) |
| Total 5590 Other Fundraising | 1,852 | 1,000 | 852 |
| Total 5500 FUNDRAISING EVENTS | 33,421 | 33,000 | 421 |
| Total Revenue | \$60,966 | \$51,950 | \$9,016 |

Friends of Boone County Arboretum

50 Income & Expenses vs Budget (Year-to-Date)

January - May, 2024

| | TOTAL | | |
|--|-----------------|-----------------|----------------|
| | ACTUAL | BUDGET | OVER BUDGET |
| GROSS PROFIT | \$60,966 | \$51,950 | \$9,016 |
| Expenditures | | | |
| 6000 PERSONNEL COSTS | | | |
| 6110 Salary & Wage - Staff | 22,889 | 23,640 | (752) |
| 6150 Payroll Taxes (Employer) | 2,369 | 1,827 | 542 |
| 6160 Workers Comp Insur | 1,585 | 1,754 | (169) |
| 6190 Other Personnel Costs | 25 | | 25 |
| Total 6000 PERSONNEL COSTS | 26,868 | 27,221 | (353) |
| 6500 PROFESSIONAL FEES | | | |
| 6510 Accounting Fees | 1,300 | 1,250 | 50 |
| 6515 Payroll Service Fees | 375 | 350 | 25 |
| 6590 Other Professional Fees | 156 | 0 | 156 |
| Total 6500 PROFESSIONAL FEES | 1,831 | 1,600 | 231 |
| 7000 PROGRAM COSTS | | | |
| 7010 Class & Program Costs | 864 | | 864 |
| 7020 Arboretum-On-Wheels | | | |
| 7021 AOW Supplies | 138 | 835 | (697) |
| 7022 AcW Mileage | | 415 | (415) |
| 7025 Truck & Trailer Costs | 5,855 | 6,415 | (560) |
| 7026 Truck & Trailer Insurance | 4,242 | 5,000 | (758) |
| Total 7020 Arboretum-On-Wheels | 10,235 | 12,665 | (2,430) |
| 7050 Special Projects | | | |
| 7055 TREE Fund Projects | | 750 | (750) |
| 7056 Horticulture Fund Projects | 240 | 1,500 | (1,260) |
| 7058 Tribute Projects | 850 | 625 | 225 |
| Total 7050 Special Projects | 1,090 | 2,875 | (1,785) |
| 7080 Marketing Costs (Pgm) | 2,812 | 1,665 | 1,147 |
| 7085 Sponsorships | 1,100 | 500 | 600 |
| Total 7000 PROGRAM COSTS | 16,101 | 17,705 | (1,604) |
| 9100 ADMINISTRATIVE COSTS | | | |
| 9110 Bank & Merchant Fees | 1,421 | 835 | 586 |
| 9120 Conferences & Seminars | 26 | | 26 |
| 9130 Dues & Subscriptions | 407 | 835 | (428) |
| 9140 Insurance (Admin) | 2,131 | 500 | 1,631 |
| 9150 Staff & Volunteer Support | 151 | 85 | 66 |
| 9160 Supplies (Admin) | 334 | 210 | 124 |
| 9180 Web & Internet (Admin) | 537 | 105 | 432 |
| 9190 Other Costs (Admin) | 15 | 65 | (50) |
| Total 9100 ADMINISTRATIVE COSTS | 5,021 | 2,635 | 2,386 |
| 9200 DEVELOPMENT COSTS | | | |
| 9250 Printing & Materials (Devel) | | 165 | (165) |
| Total 9200 DEVELOPMENT COSTS | | 165 | (165) |

Friends of Boone County Arboretum
50 Income & Expenses vs Budget (Year-to-Date)
January - May, 2024

| | TOTAL | | |
|---|-----------------|-----------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET |
| Total Expenditures | \$49,820 | \$49,326 | \$494 |
| NET OPERATING REVENUE | \$11,146 | \$2,624 | \$8,522 |
| Other Revenue | | | |
| 10000 CAPITAL ACTIVITY | | | |
| 10250 AOW Depeciation Expense | (344) | (175) | (169) |
| Total 10000 CAPITAL ACTIVITY | (344) | (175) | (169) |
| 12000 INVESTMENT PORTFOLIO | | | |
| 12010 Investment Income | 1,909 | 835 | 1,074 |
| 12020 Change in Portfolio MV | 4,638 | | 4,638 |
| 12025 Investment Fees | (408) | | (408) |
| Total 12000 INVESTMENT PORTFOLIO | 6,138 | 835 | 5,303 |
| Total Other Revenue | \$5,795 | \$660 | \$5,135 |
| NET OTHER REVENUE | \$5,795 | \$660 | \$5,135 |
| NET REVENUE | \$16,941 | \$3,284 | \$13,657 |

Friends of Boone County Arboretum

60 Income & Expenses vs. Prior Year

January - May, 2024

| | TOTAL | | |
|---|-----------------|----------------------|----------------|
| | JAN - MAY, 2024 | JAN - MAY, 2023 (PY) | CHANGE |
| Revenue | | | |
| 4000 CONTRIBUTIONS | | | |
| 4010 Contributions - Individuals | 3,634 | 3,588 | 46 |
| 4015 Contributions - Businesses | 558 | 257 | 301 |
| 4040 Contributions - AoW Education | 6,750 | 300 | 6,450 |
| 4045 Contributions - Tribute | 3,000 | 6,065 | (3,065) |
| 4050 Growing Forward Campaigns | | | |
| 4057 G/F 22-23 (Hortic Fund) | | 3,043 | (3,043) |
| 4058 G/F 23-24 (Gen'l Fund) | 7,493 | | 7,493 |
| 4059 G/F 24-25 (Gen'l Fund) | 509 | | 509 |
| Total 4050 Growing Forward Campaigns | 8,002 | 3,043 | 4,959 |
| Total 4000 CONTRIBUTIONS | 21,944 | 13,252 | 8,692 |
| 4100 MEMBERSHIP DUES | 4,077 | 3,240 | 837 |
| 5000 PROGRAM REVENUES | | | |
| 5010 AOW Program Revenues | 700 | 1,450 | (750) |
| 5020 Program Event Revenue | 825 | 600 | 225 |
| Total 5000 PROGRAM REVENUES | 1,525 | 2,050 | (525) |
| 5500 FUNDRAISING EVENTS | | | |
| 5510 Dogwood Dash Event | | | |
| 5511 Dogwood Dash - Income | 10,431 | 12,420 | (1,989) |
| 5516 Dogwood Dash - Expense | (2,310) | (2,066) | (244) |
| Total 5510 Dogwood Dash Event | 8,121 | 10,354 | (2,233) |
| 5520 Spring Tea | | | |
| 5521 Spring Tea - Registration | 10,825 | 9,555 | 1,270 |
| 5522 Spring Tea - Sponsor | 2,650 | 3,750 | (1,100) |
| 5523 Spring Tea - Auction | 8,064 | 9,430 | (1,366) |
| 5524 Spring Tea - Gaming Proceeds | 1,800 | 1,142 | 658 |
| 5526 Spring Tea - Expense | (1,683) | (1,457) | (226) |
| Total 5520 Spring Tea | 21,656 | 22,419 | (764) |
| 5530 Bourbon & Botanicals (AA) | | | |
| 5531 B&B (AA) - Registration | 670 | | 670 |
| 5532 B&B (AA) - Sponsor | 3,500 | | 3,500 |
| 5536 B&B (AA) - Expense | (2,378) | | (2,378) |
| Total 5530 Bourbon & Botanicals (AA) | 1,793 | | 1,793 |

Friends of Boone County Arboretum

60 Income & Expenses vs. Prior Year

January - May, 2024

| | TOTAL | | |
|---------------------------------------|-----------------|----------------------|----------------|
| | JAN - MAY, 2024 | JAN - MAY, 2023 (PY) | CHANGE |
| 5590 Other Fundraising | | | |
| 5591 Auctions | 1,852 | 1,611 | 241 |
| Total 5590 Other Fundraising | 1,852 | 1,611 | 241 |
| Total 5500 FUNDRAISING EVENTS | 33,421 | 34,384 | (964) |
| Total Revenue | \$60,966 | \$52,927 | \$8,040 |
| GROSS PROFIT | \$60,966 | \$52,927 | \$8,040 |
| Expenditures | | | |
| 6000 PERSONNEL COSTS | | | |
| 6110 Salary & Wage - Staff | 22,889 | 18,819 | 4,070 |
| 6150 Payroll Taxes (Employer) | 2,369 | 1,440 | 929 |
| 6160 Workers Comp Insur | 1,585 | 752 | 833 |
| 6190 Other Personnel Costs | 25 | 78 | (53) |
| Total 6000 PERSONNEL COSTS | 26,868 | 21,088 | 5,779 |
| 6500 PROFESSIONAL FEES | | | |
| 6510 Accounting Fees | 1,300 | 1,200 | 100 |
| 6515 Payroll Service Fees | 375 | 375 | 0 |
| 6590 Other Professional Fees | 156 | | 156 |
| Total 6500 PROFESSIONAL FEES | 1,831 | 1,575 | 256 |
| 7000 PROGRAM COSTS | | | |
| 7010 Class & Program Costs | 864 | 715 | 149 |
| 7020 Arboretum-On-Wheels | | | |
| 7021 AOW Supplies | 138 | 229 | (91) |
| 7022 AoW Mileage | | 40 | (40) |
| 7025 Truck & Trailer Costs | 5,855 | 401 | 5,454 |
| 7026 Truck & Trailer Insurance | 4,242 | 3,715 | 527 |
| Total 7020 Arboretum-On-Wheels | 10,235 | 4,384 | 5,851 |
| 7050 Special Projects | | | |
| 7056 Horticulture Fund Projects | 240 | 2,330 | (2,090) |
| 7058 Tribute Projects | 850 | 3,182 | (2,332) |
| Total 7050 Special Projects | 1,090 | 5,512 | (4,422) |
| 7080 Marketing Costs (Pgm) | 2,812 | 1,284 | 1,529 |
| 7085 Sponsorships | 1,100 | 1,275 | (175) |
| Total 7000 PROGRAM COSTS | 16,101 | 13,169 | 2,931 |
| 9100 ADMINISTRATIVE COSTS | | | |
| 9110 Bank & Merchant Fees | 1,421 | 1,173 | 248 |
| 9120 Conferences & Seminars | 26 | | 26 |
| 9130 Dues & Subscriptions | 407 | 449 | (42) |
| 9140 Insurance (Admin) | 2,131 | 468 | 1,663 |
| 9150 Staff & Volunteer Support | 151 | | 151 |
| 9160 Supplies (Admin) | 334 | 95 | 239 |

Friends of Boone County Arboretum

60 Income & Expenses vs. Prior Year

January - May, 2024

| | TOTAL | | |
|---|-----------------|----------------------|-------------------|
| | JAN - MAY, 2024 | JAN - MAY, 2023 (PY) | CHANGE |
| 9180 Web & Internet (Admin) | 537 | | 537 |
| 9190 Other Costs (Admin) | 15 | 0 | 15 |
| Total 9100 ADMINISTRATIVE COSTS | 5,021 | 2,185 | 2,836 |
| Total Expenditures | \$49,820 | \$38,018 | \$11,803 |
| NET OPERATING REVENUE | \$11,146 | \$14,909 | \$ (3,763) |
| Other Revenue | | | |
| 10000 CAPITAL ACTIVITY | | | |
| 10250 AOW Depeciation Expense | (344) | (303) | (41) |
| Total 10000 CAPITAL ACTIVITY | (344) | (303) | (41) |
| 12000 INVESTMENT PORTFOLIO | | | |
| 12010 Investment Income | 1,909 | 833 | 1,075 |
| 12020 Change in Portfolio MV | 4,638 | 3,677 | 961 |
| 12025 Investment Fees | (408) | (611) | 203 |
| Total 12000 INVESTMENT PORTFOLIO | 6,138 | 3,899 | 2,239 |
| Total Other Revenue | \$5,795 | \$3,596 | \$2,199 |
| NET OTHER REVENUE | \$5,795 | \$3,596 | \$2,199 |
| NET REVENUE | \$16,941 | \$18,505 | \$ (1,565) |

Friends of Boone County Arboretum

80 Income & Expenses by Class

January - May, 2024

| | AOW EDUCATION FUND | ENDOWMENT FUND | HORTICULTURE FUND | OTHER RESTRICTED | _GENERAL FUND | NOT SPECIFIED | TOTAL |
|---|--------------------|----------------|-------------------|------------------|---------------|---------------|-----------------|
| Revenue | | | | | | | |
| 4000 CONTRIBUTIONS | | | | | | | \$0 |
| 4010 Contributions - Individuals | | | | | 3,634 | | \$3,634 |
| 4015 Contributions - Businesses | | | | | 558 | | \$558 |
| 4040 Contributions - AoW Education | 6,750 | | | | | | \$6,750 |
| 4045 Contributions - Tribute | | | | 3,000 | | | \$3,000 |
| 4050 Growing Forward Campaigns | | | | | | | \$0 |
| 4058 G/F 23-24 (Gen'l Fund) | | 932 | | | 6,561 | | \$7,493 |
| 4059 G/F 24-25 (Gen'l Fund) | | | | | 509 | | \$509 |
| Total 4050 Growing Forward Campaigns | | 932 | | | 7,070 | | \$8,002 |
| Total 4000 CONTRIBUTIONS | 6,750 | 932 | | 3,000 | 11,262 | | \$21,944 |
| 4100 MEMBERSHIP DUES | | | | | 4,077 | | \$4,077 |
| 5000 PROGRAM REVENUES | | | | | | | \$0 |
| 5010 AOW Program Revenues | 700 | | | | | | \$700 |
| 5020 Program Event Revenue | | | | | 825 | | \$825 |
| Total 5000 PROGRAM REVENUES | 700 | | | | 825 | | \$1,525 |
| 5500 FUNDRAISING EVENTS | | | | | | | \$0 |
| 5510 Dogwood Dash Event | | | | | | | \$0 |
| 5511 Dogwood Dash - Income | | | | | 10,431 | | \$10,431 |
| 5516 Dogwood Dash - Expense | | | | | (2,310) | | \$ (2,310) |
| Total 5510 Dogwood Dash Event | | | | | 8,121 | | \$8,121 |
| 5520 Spring Tea | | | | | | | \$0 |
| 5521 Spring Tea - Registration | | | | | 10,825 | | \$10,825 |
| 5522 Spring Tea - Sponsor | | | | | 2,650 | | \$2,650 |
| 5523 Spring Tea - Auction | | | | | 8,064 | | \$8,064 |
| 5524 Spring Tea - Gaming Proceeds | | | | | 1,800 | | \$1,800 |
| 5526 Spring Tea - Expense | | | | | (1,683) | | \$ (1,683) |
| Total 5520 Spring Tea | | | | | 21,656 | | \$21,656 |

Friends of Boone County Arboretum

80 Income & Expenses by Class

January - May, 2024

| | AOW EDUCATION FUND | ENDOWMENT FUND | HORTICULTURE FUND | OTHER RESTRICTED | _GENERAL FUND | NOT SPECIFIED | TOTAL |
|---|--------------------|----------------|-------------------|------------------|-----------------|---------------|-----------------|
| 5530 Bourbon & Botanicals (AA) | | | | | | | \$0 |
| 5531 B&B (AA) - Registration | 670 | | | | | | \$670 |
| 5532 B&B (AA) - Sponsor | 3,500 | | | | | | \$3,500 |
| 5536 B&B (AA) - Expense | (2,378) | | | | | | \$ (2,378) |
| Total 5530 Bourbon & Botanicals (AA) | 1,793 | | | | | | \$1,793 |
| 5590 Other Fundraising | | | | | | | \$0 |
| 5591 Auctions | 1,482 | | | | 370 | | \$1,852 |
| Total 5590 Other Fundraising | 1,482 | | | | 370 | | \$1,852 |
| Total 5500 FUNDRAISING EVENTS | 3,274 | | | | 30,146 | | \$33,421 |
| Total Revenue | \$10,724 | \$932 | \$0 | \$3,000 | \$46,310 | \$0 | \$60,966 |
| GROSS PROFIT | \$10,724 | \$932 | \$0 | \$3,000 | \$46,310 | \$0 | \$60,966 |
| Expenditures | | | | | | | |
| 6000 PERSONNEL COSTS | | | | | | | \$0 |
| 6110 Salary & Wage - Staff | 2,737 | | 9,515 | | 10,637 | | \$22,889 |
| 6150 Payroll Taxes (Employer) | 283 | | 985 | | 1,101 | 0 | \$2,369 |
| 6160 Workers Comp Insur | 1,062 | | 435 | | 88 | | \$1,585 |
| 6190 Other Personnel Costs | | | | | 25 | | \$25 |
| Total 6000 PERSONNEL COSTS | 4,082 | | 10,935 | | 11,851 | 0 | \$26,868 |
| 6500 PROFESSIONAL FEES | | | | | | | \$0 |
| 6510 Accounting Fees | | | | | 1,300 | | \$1,300 |
| 6515 Payroll Service Fees | | | | | 375 | | \$375 |
| 6590 Other Professional Fees | | | | | 156 | | \$156 |
| Total 6500 PROFESSIONAL FEES | | | | | 1,831 | | \$1,831 |
| 7000 PROGRAM COSTS | | | | | | | \$0 |
| 7010 Class & Program Costs | | | | | 864 | | \$864 |
| 7020 Arboretum-On-Wheels | | | | | | | \$0 |
| 7021 AOW Supplies | 138 | | | | | | \$138 |
| 7025 Truck & Trailer Costs | 5,855 | | | | | | \$5,855 |
| 7026 Truck & Trailer Insurance | 4,242 | | | | | | \$4,242 |
| Total 7020 Arboretum-On-Wheels | 10,235 | | | | | | \$10,235 |

Friends of Boone County Arboretum

80 Income & Expenses by Class

January - May, 2024

| | AOW EDUCATION FUND | ENDOWMENT FUND | HORTICULTURE FUND | OTHER RESTRICTED | _GENERAL FUND | NOT SPECIFIED | TOTAL |
|---|--------------------|----------------|--------------------|------------------|-----------------|---------------|-----------------|
| 7050 Special Projects | | | | | | | \$0 |
| 7056 Horticulture Fund Projects | | | 240 | | | | \$240 |
| 7058 Tribute Projects | | | | 850 | | | \$850 |
| Total 7050 Special Projects | | | 240 | 850 | | | \$1,090 |
| 7080 Marketing Costs (Pgm) | | | | | 2,812 | | \$2,812 |
| 7085 Sponsorships | | | | | 1,100 | | \$1,100 |
| Total 7000 PROGRAM COSTS | 10,235 | | 240 | 850 | 4,776 | | \$16,101 |
| 9100 ADMINISTRATIVE COSTS | | | | | | | \$0 |
| 9110 Bank & Merchant Fees | | | | | 1,421 | | \$1,421 |
| 9120 Conferences & Seminars | | | | | 26 | | \$26 |
| 9130 Dues & Subscriptions | | | | | 407 | | \$407 |
| 9140 Insurance (Admin) | | | | | 2,131 | | \$2,131 |
| 9150 Staff & Volunteer Support | | | | | 151 | | \$151 |
| 9160 Supplies (Admin) | | | | | 334 | | \$334 |
| 9180 Web & Internet (Admin) | | | | | 537 | | \$537 |
| 9190 Other Costs (Admin) | | | | | 15 | | \$15 |
| Total 9100 ADMINISTRATIVE COSTS | | | | | 5,021 | | \$5,021 |
| Total Expenditures | \$14,317 | \$0 | \$11,175 | \$850 | \$23,479 | \$0 | \$49,820 |
| NET OPERATING REVENUE | \$ (3,592) | \$932 | \$ (11,175) | \$2,150 | \$22,831 | \$0 | \$11,146 |
| Other Revenue | | | | | | | |
| 10000 CAPITAL ACTIVITY | | | | | | | \$0 |
| 10250 AOW Depeciation Expense | | | | | (344) | | \$ (344) |
| Total 10000 CAPITAL ACTIVITY | | | | | (344) | | \$ (344) |
| 12000 INVESTMENT PORTFOLIO | | | | | | | \$0 |
| 12010 Investment Income | | | | | 1,909 | | \$1,909 |
| 12020 Change in Portfollio MV | | | | | 4,638 | | \$4,638 |
| 12025 Investment Fees | | | | | (408) | | \$ (408) |
| Total 12000 INVESTMENT PORTFOLIO | | | | | 6,138 | | \$6,138 |
| Total Other Revenue | \$0 | \$0 | \$0 | \$0 | \$5,795 | \$0 | \$5,795 |
| NET OTHER REVENUE | \$0 | \$0 | \$0 | \$0 | \$5,795 | \$0 | \$5,795 |
| NET REVENUE | \$ (3,592) | \$932 | \$ (11,175) | \$2,150 | \$28,626 | \$0 | \$16,941 |

Friends of Boone County Arboretum
80i Income & Expenses by Class (Inception-to-Date)
 January 2000 - May 2024

| | AOW EDUCATION FUND | BUILDING FUND | ENDOWMENT FUND | HORTICULTURE FUND | OTHER RESTRICTED | TREE FUND | _GENERAL FUND | TOTAL |
|---|--------------------|------------------|-----------------|-------------------|------------------|-----------------|------------------|---------------------|
| Revenue | | | | | | | | |
| 4000 CONTRIBUTIONS | | | | | | | | \$0.00 |
| 4010 Contributions - Individuals | 2,852.05 | | | 21,350.00 | 366.39 | 5,646.38 | 25,337.98 | \$55,552.80 |
| 4015 Contributions - Businesses | 1,000.00 | | | | | | 6,536.87 | \$7,536.87 |
| 4020 Contributions - Organizations | 7,241.19 | | | | 500.00 | | 2,561.10 | \$10,302.29 |
| 4030 Contributions - Building Fund | | 20,833.22 | | | | | | \$20,833.22 |
| 4035 Contributions - Endowment | | | 4,567.93 | | | | | \$4,567.93 |
| 4040 Contributions - AoW Education | 93,737.62 | | | | | | | \$93,737.62 |
| 4045 Contributions - Tribute | | | | | 28,380.00 | | | \$28,380.00 |
| 4050 Growing Forward Campaigns | | | | | | | | \$0.00 |
| 4051 G/F 16-17 (AoW) | 26,500.00 | | | | | | | \$26,500.00 |
| 4052 G/F 17-18 (Signs) | | | | | 10,710.50 | | | \$10,710.50 |
| 4053 G/F 18-19 (Gen'l Fund) | | | | | | | 1,997.29 | \$1,997.29 |
| 4054 G/F 19-20 (AoW) | 2,056.88 | | | | | | | \$2,056.88 |
| 4055 G/F 20-21 (Gen'l Fund) | | | 457.60 | | | | 10,982.52 | \$11,440.12 |
| 4056 G/F 21-22 (Hortic Fund) | | | 1,283.88 | 13,871.43 | | | | \$15,155.31 |
| 4057 G/F 22-23 (Hortic Fund) | | | 677.68 | 16,264.42 | | | | \$16,942.10 |
| 4058 G/F 23-24 (Gen'l Fund) | | | 932.24 | | | | 22,373.40 | \$23,305.64 |
| 4059 G/F 24-25 (Gen'l Fund) | | | | | | | 508.75 | \$508.75 |
| Total 4050 Growing Forward Campaigns | 28,556.88 | | 3,351.40 | 30,135.85 | 10,710.50 | | 35,861.96 | \$108,616.59 |
| Total 4000 CONTRIBUTIONS | 133,387.74 | 20,833.22 | 7,919.33 | 51,485.85 | 39,956.89 | 5,646.38 | 70,297.91 | \$329,527.32 |
| 4100 MEMBERSHIP DUES | | | | | | | 37,601.14 | \$37,601.14 |
| 4300 GRANTS | 10,000.00 | | | | | | | \$10,000.00 |
| 4310 PPP Loan/Grant (deleted) | 6,805.00 | | | | | | | \$6,805.00 |
| 4320 Duke AoW Grant | 3,500.00 | | | | | | | \$3,500.00 |
| Total 4300 GRANTS | 20,305.00 | | | | | | | \$20,305.00 |
| 5000 PROGRAM REVENUES | | | | | | | | \$0.00 |
| 5010 AOW Program Revenues | 21,990.00 | | | | | | | \$21,990.00 |
| 5020 Program Event Revenue | 2,943.00 | | | 560.00 | | | 12,828.00 | \$16,331.00 |
| Total 5000 PROGRAM REVENUES | 24,933.00 | | | 560.00 | | | 12,828.00 | \$38,321.00 |
| 5500 FUNDRAISING EVENTS | | | | | | | | \$0.00 |
| 5510 Dogwood Dash Event | | | | | | | | \$0.00 |
| 5511 Dogwood Dash - Income | | | | | | | 51,019.60 | \$51,019.60 |
| 5512 Dogwood Dash - Shirt Sales | | | | | | | 1,948.27 | \$1,948.27 |
| 5516 Dogwood Dash - Expense | | | | | | | -9,867.34 | \$-9,867.34 |
| Total 5510 Dogwood Dash Event | | | | | | | 43,100.53 | \$43,100.53 |

Friends of Boone County Arboretum
80i Income & Expenses by Class (Inception-to-Date)
January 2000 - May 2024

| | AOW EDUCATION FUND | BUILDING FUND | ENDOWMENT FUND | HORTICULTURE FUND | OTHER RESTRICTED | TREE FUND | GENERAL FUND | TOTAL |
|---|---------------------|--------------------|-------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| 5520 Spring Tea | | | | | | | | \$0.00 |
| 5521 Spring Tea - Registration | 9,555.00 | 35,619.12 | | | | | 10,825.00 | \$55,999.12 |
| 5522 Spring Tea - Sponsor | 3,750.00 | 13,311.00 | | | | | 2,650.00 | \$19,711.00 |
| 5523 Spring Tea - Auction | 9,429.95 | 22,412.00 | | | | | 8,063.81 | \$39,905.76 |
| 5524 Spring Tea - Gaming Proceeds | 1,142.00 | 3,735.00 | | | | | 1,800.00 | \$6,677.00 |
| 5526 Spring Tea - Expense | -1,457.46 | -7,827.89 | | | | | -1,683.25 | \$ -10,968.60 |
| Total 5520 Spring Tea | 22,419.49 | 67,249.23 | | | | | 21,655.56 | \$111,324.28 |
| 5530 Bourbon & Botanicals (AA) | | | | | | | | \$0.00 |
| 5531 B&B (AA) - Registration | 13,090.00 | | | | | | | \$13,090.00 |
| 5532 B&B (AA) - Sponsor | 13,333.36 | | | | | | | \$13,333.36 |
| 5533 B&B (AA) - Raffle | 7,792.00 | | | | | | | \$7,792.00 |
| 5534 B&B (AA) - Auction | 12,979.67 | | | | | | | \$12,979.67 |
| 5536 B&B (AA) - Expense | -14,603.97 | | | | | | | \$ -14,603.97 |
| Total 5530 Bourbon & Botanicals (AA) | 32,591.06 | | | | | | | \$32,591.06 |
| 5540 TREE Fund Events | | | | | | | | \$0.00 |
| 5541 TREE Fund Events - Income | | | | | | 13,586.38 | | \$13,586.38 |
| 5546 TREE Fund Events - Expenses | | | | | | -2,904.98 | | \$ -2,904.98 |
| Total 5540 TREE Fund Events | | | | | | 10,681.40 | | \$10,681.40 |
| 5590 Other Fundraising | | | | | | | | \$0.00 |
| 5591 Auctions | 5,109.01 | | | | | | 3,450.45 | \$8,559.46 |
| 5595 Other Fundraising Income | | | | | | | 1,792.90 | \$1,792.90 |
| Total 5590 Other Fundraising | 5,109.01 | | | | | | 5,243.35 | \$10,352.36 |
| Total 5500 FUNDRAISING EVENTS | 60,119.56 | 67,249.23 | | | | 10,681.40 | 69,999.44 | \$208,049.63 |
| 5700 SALES REVENUE | | | | | | | | \$0.00 |
| 5710 Gift Shop | | | | | | | 1,284.71 | \$1,284.71 |
| 5720 Plant Sale | | | | | | | | \$0.00 |
| 5721 Plant Sale Income | | | | | | | 47,453.99 | \$47,453.99 |
| 5722 Plant Sale Costs | | | | | | | -3,576.53 | \$ -3,576.53 |
| Total 5720 Plant Sale | | | | | | | 43,877.46 | \$43,877.46 |
| Total 5700 SALES REVENUE | | | | | | | 45,162.17 | \$45,162.17 |
| 5900 OTHER INCOME | | | | | | | 750.71 | \$750.71 |
| Total Revenue | \$238,745.30 | \$88,082.45 | \$7,919.33 | \$52,045.85 | \$39,956.89 | \$16,327.78 | \$236,639.37 | \$679,716.97 |
| GROSS PROFIT | \$238,745.30 | \$88,082.45 | \$7,919.33 | \$52,045.85 | \$39,956.89 | \$16,327.78 | \$236,639.37 | \$679,716.97 |

Friends of Boone County Arboretum
80i Income & Expenses by Class (Inception-to-Date)
January 2000 - May 2024

| | AOW EDUCATION FUND | BUILDING FUND | ENDOWMENT FUND | HORTICULTURE FUND | OTHER RESTRICTED | TREE FUND | _GENERAL FUND | TOTAL |
|---|--------------------|---------------|----------------|-------------------|------------------|-----------------|------------------|---------------------|
| Expenditures | | | | | | | | |
| 6000 PERSONNEL COSTS | | | | | | | | \$0.00 |
| 6110 Salary & Wage - Staff | 98,859.76 | | | 25,945.45 | | | 54,267.51 | \$179,072.72 |
| 6150 Payroll Taxes (Employer) | 7,894.70 | | | 2,243.59 | | | 4,390.57 | \$14,528.86 |
| 6160 Workers Comp Insur | 7,422.96 | | | 753.25 | | | 397.71 | \$8,573.92 |
| 6190 Other Personnel Costs | 78.00 | | | | | | 375.00 | \$453.00 |
| Total 6000 PERSONNEL COSTS | 114,255.42 | | | 28,942.29 | | | 59,430.79 | \$202,628.50 |
| 6500 PROFESSIONAL FEES | | | | | | | | \$0.00 |
| 6510 Accounting Fees | | | | | | | 28,087.50 | \$28,087.50 |
| 6515 Payroll Service Fees | | | | | | | 7,176.35 | \$7,176.35 |
| 6520 Strategic Consultant | | 650.00 | | | | | | \$650.00 |
| 6525 Legal Fees | | | | | | 4,490.00 | | \$4,490.00 |
| 6590 Other Professional Fees | | | | | | | 156.25 | \$156.25 |
| Total 6500 PROFESSIONAL FEES | | 650.00 | | | | 4,490.00 | 35,420.10 | \$40,560.10 |
| 7000 PROGRAM COSTS | | | | | | | | \$0.00 |
| 7010 Class & Program Costs | 1,107.50 | | | 76.00 | | | 7,001.28 | \$8,184.78 |
| 7015 Speaker Costs | | | | | | | 2,907.26 | \$2,907.26 |
| 7020 Arboretum-On-Wheels | | | | | | | | \$0.00 |
| 7021 AOW Supplies | 5,691.91 | | | | | | | \$5,691.91 |
| 7022 Aow Mileage | 2,806.98 | | | 0.00 | | | | \$2,806.98 |
| 7025 Truck & Trailer Costs | 17,867.15 | | | | | | | \$17,867.15 |
| 7026 Truck & Trailer Insurance | 24,150.00 | | | | | | | \$24,150.00 |
| Total 7020 Arboretum-On-Wheels | 50,516.04 | | | 0.00 | | | | \$50,516.04 |
| 7030 Garden Improvements | | | | | | | | \$0.00 |
| 7031 Garden - Annuals | | | | 1,163.01 | | | 1,214.01 | \$2,377.02 |
| 7032 Garden - Butterfly Garden | | | | | | | 401.86 | \$401.86 |
| 7033 Garden - Childrens Garden | | | | | | | 270.49 | \$270.49 |
| Total 7030 Garden Improvements | | | | 1,163.01 | | | 1,886.36 | \$3,049.37 |
| 7050 Special Projects | | | | | | | | \$0.00 |
| 7051 Plant ID Label Costs (deleted) | | | | | | | 8,893.09 | \$8,893.09 |
| 7055 TREE Fund Projects | | | | | | 3,480.60 | | \$3,480.60 |
| 7056 Horticulture Fund Projects | | | | 6,481.13 | | | | \$6,481.13 |
| 7058 Tribute Projects | | | | | 24,138.96 | | | \$24,138.96 |
| 7060 Special Projects (Not Yet Specified) | | | | | 557.91 | | 466.44 | \$1,024.35 |
| Total 7050 Special Projects | | | | 6,481.13 | 24,696.87 | 3,480.60 | 9,359.53 | \$44,018.13 |
| 7080 Marketing Costs (Pgm) | | | | | | | 25,464.70 | \$25,464.70 |
| 7085 Sponsorships | | | | | | | 5,975.00 | \$5,975.00 |
| Total 7000 PROGRAM COSTS | 51,623.54 | | | 7,720.14 | 24,696.87 | 3,480.60 | 52,594.13 | \$140,115.28 |

Friends of Boone County Arboretum
80i Income & Expenses by Class (Inception-to-Date)
January 2000 - May 2024

| | AOW EDUCATION FUND | BUILDING FUND | ENDOWMENT FUND | HORTICULTURE FUND | OTHER RESTRICTED | TREE FUND | _GENERAL FUND | TOTAL |
|---|---------------------|---------------------|-------------------|--------------------|---------------------|-------------------|---------------------|---------------------|
| 9100 ADMINISTRATIVE COSTS | | | | | | | | \$0.00 |
| 9110 Bank & Merchant Fees | | | | | | | 11,624.96 | \$11,624.96 |
| 9120 Conferences & Seminars | | | | | | | 69.41 | \$69.41 |
| 9130 Dues & Subscriptions | | | | | | | 10,710.89 | \$10,710.89 |
| 9140 Insurance (Admin) | | | | | | | 5,685.00 | \$5,685.00 |
| 9150 Staff & Volunteer Support | | | | | | | 1,588.91 | \$1,588.91 |
| 9160 Supplies (Admin) | | | | | | | 4,560.16 | \$4,560.16 |
| 9180 Web & Internet (Admin) | | | | | | | 2,966.96 | \$2,966.96 |
| 9190 Other Costs (Admin) | | | | | | | 1,239.86 | \$1,239.86 |
| Total 9100 ADMINISTRATIVE COSTS | | | | | | | 38,446.15 | \$38,446.15 |
| 9200 DEVELOPMENT COSTS | | | | | | | | \$0.00 |
| 9250 Printing & Materials (Devel) | | | | | | | 2,905.49 | \$2,905.49 |
| Total 9200 DEVELOPMENT COSTS | | | | | | | 2,905.49 | \$2,905.49 |
| Total Expenditures | \$165,878.96 | \$650.00 | \$0.00 | \$36,662.43 | \$24,696.87 | \$7,970.60 | \$188,796.66 | \$424,655.52 |
| NET OPERATING REVENUE | \$72,866.34 | \$87,432.45 | \$7,919.33 | \$15,383.42 | \$15,260.02 | \$8,357.18 | \$47,842.71 | \$255,061.45 |
| Other Revenue | | | | | | | | |
| 10000 CAPITAL ACTIVITY | | | | | | | | \$0.00 |
| 10100 Grant - Esla Sule Fdn (AoW) | 31,013.00 | | | | | | | \$31,013.00 |
| 10200 Truck Purchase | -31,100.50 | | | | | | | \$-31,100.50 |
| 10211 Truck (Capitalized) | | | | | | | 31,100.50 | \$31,100.50 |
| 10250 AOW Depreciation Expense | | | | | | | -56,408.13 | \$-56,408.13 |
| Total 10000 CAPITAL ACTIVITY | -87.50 | | | | | | -25,307.63 | \$-25,395.13 |
| 11000 PY RESTRICTED FUNDS | | | | | | | | \$0.00 |
| 11101 Masterplan Payments | | -27,500.00 | | | | | | \$-27,500.00 |
| 11102 Highway Sign Payments | | | | | -14,835.80 | | | \$-14,835.80 |
| Total 11000 PY RESTRICTED FUNDS | | -27,500.00 | | | -14,835.80 | | | \$-42,335.80 |
| 12000 INVESTMENT PORTFOLIO | | | | | | | | \$0.00 |
| 12010 Investment Income | | | | | | | 10,713.25 | \$10,713.25 |
| 12020 Change in Portfolio MV | | | | | | | 1,011.54 | \$1,011.54 |
| 12025 Investment Fees | | | | | | | -4,351.87 | \$-4,351.87 |
| Total 12000 INVESTMENT PORTFOLIO | | | | | | | 7,372.92 | \$7,372.92 |
| Total Other Revenue | \$-87.50 | \$-27,500.00 | \$0.00 | \$0.00 | \$-14,835.80 | \$0.00 | \$-17,934.71 | \$-60,358.01 |
| NET OTHER REVENUE | \$-87.50 | \$-27,500.00 | \$0.00 | \$0.00 | \$-14,835.80 | \$0.00 | \$-17,934.71 | \$-60,358.01 |
| NET REVENUE | \$72,778.84 | \$59,932.45 | \$7,919.33 | \$15,383.42 | \$424.22 | \$8,357.18 | \$29,908.00 | \$194,703.44 |

Friends of Boone County Arboretum

80r Income & Expenses by Class (Recap)

January - May, 2024

| | AOW EDUCATION FUND | ENDOWMENT FUND | HORTICULTURE FUND | OTHER RESTRICTED | _GENERAL FUND | NOT SPECIFIED | TOTAL |
|---|--------------------|----------------|-------------------|------------------|---------------|---------------|------------|
| Revenue | | | | | | | |
| 4000 CONTRIBUTIONS | 6,750 | 932 | | 3,000 | 11,262 | | \$21,944 |
| 4100 MEMBERSHIP DUES | | | | | 4,077 | | \$4,077 |
| 5000 PROGRAM REVENUES | 700 | | | | 825 | | \$1,525 |
| 5500 FUNDRAISING EVENTS | | | | | | | \$0 |
| 5510 Dogwood Dash Event | | | | | 8,121 | | \$8,121 |
| 5520 Spring Tea | | | | | 21,656 | | \$21,656 |
| 5530 Bourbon & Botanicals (AA) | | | | | | | \$0 |
| 5531 B&B (AA) - Registration | 670 | | | | | | \$670 |
| 5532 B&B (AA) - Sponsor | 3,500 | | | | | | \$3,500 |
| 5536 B&B (AA) - Expense | (2,378) | | | | | | \$ (2,378) |
| Total 5530 Bourbon & Botanicals (AA) | | | | | | | |
| 5590 Other Fundraising | 1,482 | | | | 370 | | \$1,852 |
| Total 5500 FUNDRAISING EVENTS | 3,274 | | | | 30,146 | | \$33,421 |
| Total Revenue | | | | | | | |
| GROSS PROFIT | \$10,724 | \$932 | \$0 | \$3,000 | \$46,310 | \$0 | \$60,966 |
| Expenditures | | | | | | | |
| 6000 PERSONNEL COSTS | 4,082 | | 10,935 | | 11,851 | 0 | \$26,868 |
| 6500 PROFESSIONAL FEES | | | | | 1,831 | | \$1,831 |
| 7000 PROGRAM COSTS | 10,235 | | 240 | 850 | 4,776 | | \$16,101 |
| 9100 ADMINISTRATIVE COSTS | | | | | 5,021 | | \$5,021 |
| Total Expenditures | \$14,317 | \$0 | \$11,175 | \$850 | \$23,479 | \$0 | \$49,820 |
| NET OPERATING REVENUE | \$ (3,592) | \$932 | \$ (11,175) | \$2,150 | \$22,831 | \$0 | \$11,146 |
| Other Revenue | | | | | | | |
| 10000 CAPITAL ACTIVITY | | | | | (344) | | \$ (344) |
| 12000 INVESTMENT PORTFOLIO | | | | | 6,138 | | \$6,138 |
| Total Other Revenue | \$0 | \$0 | \$0 | \$0 | \$5,795 | \$0 | \$5,795 |
| NET OTHER REVENUE | \$0 | \$0 | \$0 | \$0 | \$5,795 | \$0 | \$5,795 |
| NET REVENUE | \$ (3,592) | \$932 | \$ (11,175) | \$2,150 | \$28,626 | \$0 | \$16,941 |

Friends of Boone County Arboretum

99 Bank Transactions

May 2024

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | AMOUNT |
|------------------------------|----------------------|------|--------------------------------------|---|------------|
| 1010 Primary Ckg (PNC x6253) | | | | | |
| Beginning Balance | | | | | |
| 05/01/2024 | Deposit | | | CrCd: Aubrey | 10.00 |
| 05/01/2024 | Tax Payment | | IRS | Tax Payment for Period: 04/24/2024-04/26/2024 | (387.36) |
| 05/02/2024 | Expenditure | | PNC Bank | Bankcard fees | (39.68) |
| 05/02/2024 | Expenditure | | PNC Bank | Bankcard fees | (28.30) |
| 05/02/2024 | Expenditure | | PNC Bank | Bankcard fees | (15.68) |
| 05/02/2024 | Expenditure | | PNC Bank | Bankcard fees | (10.96) |
| 05/02/2024 | Expenditure | | PNC Bank | Bankcard fees | (0.69) |
| 05/02/2024 | Expenditure | | PNC Bank | Bankcard fees | (24.56) |
| 05/02/2024 | Expenditure | | PNC Bank | Bankcard fees | (76.24) |
| 05/03/2024 | Deposit | | | CrCd: Burgin | 10.00 |
| 05/03/2024 | Deposit | | | CrCd: ??? | 90.00 |
| 05/06/2024 | Deposit | | | CrCd: Thaman | 30.00 |
| 05/08/2024 | Journal Entry | | | Payroll Reclass JE (ok) | 0.00 |
| 05/08/2024 | Deposit | | | CrCd: Ihrig | 10.00 |
| 05/08/2024 | Payroll Check | DD | Bridget M. Tymensky | Pay Period: 04/21/2024-05/04/2024 | (1,206.61) |
| 05/08/2024 | Payroll Check | DD | Scott E. Smith | Pay Period: 04/21/2024-05/04/2024 | (1,088.43) |
| 05/08/2024 | Payroll Check | DD | Gavin M. Holley | Pay Period: 04/21/2024-05/04/2024 | (408.64) |
| 05/08/2024 | Payroll Check | DD | Gabriel F. Decker | Pay Period: 04/21/2024-05/04/2024 | (261.31) |
| 05/08/2024 | Payroll Check | DD | Nora A. Brown | Pay Period: 04/21/2024-05/04/2024 | (130.71) |
| 05/09/2024 | Deposit | | | CrCd: Ishmael, Collini (2) | 60.00 |
| 05/10/2024 | Deposit | | | CrCd: Keaton, Rybaeczyk, Henry | 30.00 |
| 05/10/2024 | Deposit | | | CrCd: Quarter Auction AOW | 230.00 |
| 05/13/2024 | Deposit | | | CrCd: Guilfoil | 25.00 |
| 05/13/2024 | Deposit | | | Check deposit | 7,135.00 |
| 05/13/2024 | Check | 2081 | Boone County Occupational License | 2023 Late filing penalty (reimbursed by QBO) | (75.00) |
| 05/13/2024 | Deposit | | | CrCd: Conley, Durba, DiSebastian, Riley | 45.00 |
| 05/13/2024 | Deposit | | | CrCd: Duncan | 36.58 |
| 05/14/2024 | Expenditure | ACH | PNC Bank | Cfm: (Autopay on 13th) | (1,398.62) |
| 05/14/2024 | Deposit | | | CrCd: Hoffman | 10.00 |
| 05/15/2024 | Deposit | | | QBO-P/R reimbursement for BCOL Late Fee | 75.00 |
| 05/15/2024 | Tax Payment | | IRS | Tax Payment for Period: 05/08/2024-05/10/2024 | (535.38) |
| 05/15/2024 | Deposit | | | CrCd: Moore, Snyder | 40.00 |
| 05/16/2024 | Expenditure | ACH | KEMI (KY Employers Mutual Insurance) | KY Workers Comp (2024-2025 Base Premium) | (1,585.17) |
| 05/16/2024 | Deposit | | | B&B Sponsor: Foster & Motley | 2,000.00 |
| 05/16/2024 | Deposit | | | CrCd: Wills, Rainer, Wills, Osborne | 275.00 |
| 05/17/2024 | Deposit | | | CrCd: Newsome, Vinson, Rademacher, Gjyshi | 60.00 |
| 05/18/2024 | Journal Entry | | | Transfer from Gaming DDA to Primary DDA | 1,300.00 |
| 05/19/2024 | Check | 2083 | *** VOID *** | | 0.00 |
| 05/19/2024 | Check | 2084 | West Bend Mutual Insurance | AOW & Umbrella Insurance (5/21/24-5/21/25) | (5,905.00) |
| 05/19/2024 | Check | 2078 | Mary Beth Eichinger | ST Expenses | (80.83) |
| 05/19/2024 | Check | 2080 | Holan Granite & Bronze Inc | ??? Memorial | (50.00) |
| 05/19/2024 | Bill Payment (Check) | 2082 | Idlebrook - IB Sports Inc. | DD & AOW shirts | (1,475.13) |
| 05/20/2024 | Deposit | | | CrCd: Faulconer, Johnston, Wessel | 30.00 |
| 05/20/2024 | Deposit | | | CrCd: Powers | 10.00 |
| 05/21/2024 | Deposit | | | CrCd: (13) AAD, -1 refund | 95.00 |
| 05/22/2024 | Payroll Check | DD | Bridget M. Tymensky | Pay Period: 05/05/2024-05/18/2024 | (870.11) |
| 05/22/2024 | Payroll Check | DD | Gabriel F. Decker | Pay Period: 05/05/2024-05/18/2024 | (73.63) |
| 05/22/2024 | Payroll Check | DD | Nora A. Brown | Pay Period: 05/05/2024-05/18/2024 | (162.18) |
| 05/22/2024 | Journal Entry | | | Payroll Reclass JE (ok) | 0.00 |
| 05/22/2024 | Deposit | | | CrCd: Stockelman | 10.00 |
| 05/22/2024 | Payroll Check | DD | Scott E. Smith | Pay Period: 05/05/2024-05/18/2024 | (957.09) |
| 05/22/2024 | Payroll Check | DD | Gavin M. Holley | Pay Period: 05/05/2024-05/18/2024 | (216.37) |
| 05/23/2024 | Deposit | | | CrCd: Burcham (2) | 195.00 |
| 05/28/2024 | Deposit | | | CrCd: Gjyshi, Riley, Kremer, Galloway | 190.00 |
| 05/28/2024 | Deposit | | | CrCd: Lightner | 90.00 |
| 05/29/2024 | Check | 2085 | Scott Smith | Hort Fund | (240.00) |

Friends of Boone County Arboretum

99 Bank Transactions
May 2024

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | AMOUNT |
|---|------------------|-----|------|---|----------------------|
| 05/30/2024 | Tax Payment | | IRS | Tax Payment for Period: 05/22/2024-05/24/2024 | (393.66) |
| Total for 1010 Primary Ckg (PNC x6253) | | | | | \$ (5,605.76) |
| 1020 Gaming Checking (PNC x2018) | | | | | |
| Beginning Balance | | | | | |
| 05/13/2024 | Deposit | | | Quarter Auction AOW | 230.00 |
| 05/13/2024 | Deposit | | | Quarter Auction AOW | 1,021.76 |
| 05/18/2024 | Journal Entry | | | Transfer from Gaming DDA to Primary DDA | (1,300.00) |
| Total for 1020 Gaming Checking (PNC x2018) | | | | | \$ (48.24) |



Horizon Community Funds of Northern Kentucky
Statement of Activity
Friends of Boone County Arboretum Agency Fund
May 01, 2024 through May 31, 2024

Fund Activity

| | |
|----------------------------|-----------------|
| Beginning Balance | 43,887.03 |
| Receipts | |
| Dividends & Interest | 31.15 |
| Realized Gain (Loss) | 120.83 |
| Unrealized gain (loss) | 1,581.42 |
| Total Receipts | 1,733.40 |
| Distributions | |
| Administration Fee | 36.62 |
| Investment Fees | 0.30 |
| Total Distributions | 36.92 |
| Ending Balance | 45,583.51 |