

Friends of



--- MEMORANDUM ---

Date: 7/29/2025

To: Mark Rothdiener, Treasurer & FBCA Exec Committee

From: Baker Business & Tax Solutions, PLLC

Subject: Financial Reporting Recap – June 2025

Operations* Discussion

The Programs Dogwood Dash & Spring Tea are finalized for the year and the Dogwood Dash program ended up a little under budget at \$7,400 surplus (\$2,600 under budget) and the Spring Tea ended up a bit over budget at \$25,300 surplus (\$2,300 over budget).

For January – June 2025, Operations* was \$42,539 net surplus, With Income & Expenses on target to hit our budgetary goals.

Funds available for General Operations ended the month at \$168,038, plus we have substantial restricted funds (AoW Education Fund \$67,000).

Balance Sheet
as of 6/30/25

Checking Accounts	\$ 40,443
Investments	254,128
Fixed Assets (net)	<u>4,803</u>
	<u>\$ 299,374</u>
Payables & Credit Card	\$ 4,969
Net Assets (Unrestricted)	168,038
Net Assets (Restricted)	<u>126,367</u>
	<u>\$ 299,374</u>

Income Statement
thru 6/30/25

Contributions	\$ 16,840
Dues	5,094
Grants	19,106
Program Revenues	4,671
Fundraising Events	35,218
Plant Sale	0
Other Income	<u>425</u>
INCOME	<u>\$ 81,354</u>
Personnel	\$ 42,519
Professional Fees	5,319
Program Costs	19,332
Administrative Costs	<u>6,427</u>
EXPENSES	<u>\$ 73,597</u>
Ops* Net Income	<u>\$ 7,757</u>
Investment Earnings (net)	\$ 13,937

* 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.

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.....	\$	39,924	
Gaming Checking.....	\$	519	<i>Temporarily Reserved</i>
Investments.....	\$	254,128	
Fixed Assets (Net).....	\$	4,803	
Liabilities.....	\$	(4,969)	
	\$	294,405	

Funds Allocation

	<u>Available</u>	<u>Non-Monetary</u>	<u>Donor Restricted</u>	<u>TOTAL</u>	<u>Recurring Sources</u>
Operating Funds	\$ 163,235			\$ 163,235	Grow For'd, Dogwood Dash, Sale of Trees, Spring Tea, B&B, PawPaw
Fixed Assets (Net)		\$ 4,803		\$ 4,803	
AoW Education Fund			\$ 67,026	\$ 67,026	
Building Fund			\$ 59,932	\$ 59,932	
Endowment Fund			\$ 7,919	\$ 7,919	4% of Growing Forward
Horticulture Fund			\$ (15,817)	\$ (15,817)	
TREE Fund			\$ 7,307	\$ 7,307	

\$ 163,235	\$ 4,803	\$ 126,367	\$ 294,405
Funds Available for Operations	\$ 168,038	N/A (Unrestr)	

Sequencing Note: Program support will utilize restricted and designated

Friends of Boone County Arboretum

Balance Sheet As of June 30, 2025

	TOTAL	
	AS OF JUN 30, 2025	AS OF JUN 30, 2024 (PY)
ASSETS		
Current Assets		
Bank Accounts		
1010 Primary Ckg (PNC x6253)	39,923.57	30,929.19
1020 Gaming Checking (PNC x2018)	519.19	541.76
Total Bank Accounts	\$40,442.76	\$31,470.95
Other Current Assets		
1510 Investments (Horizon)	51,109.36	46,030.40
1520 Investments (PNC x0694) (deleted)	0.00	51,821.41
1530 Investments (Schwab x7654)	203,018.93	117,815.45
Total Other Current Assets	\$254,128.29	\$215,667.26
Total Current Assets	\$294,571.05	\$247,138.21
Fixed Assets		
1300 Fixed Assets		
1310 Equipment	13,722.91	10,440.91
1315 A/D - Equipment	-8,919.53	-7,766.38
1320 Vehicles	48,710.50	48,710.50
1325 A/D - Vehicles	-48,710.50	-48,710.50
Total 1300 Fixed Assets	4,803.38	2,674.53
Total Fixed Assets	\$4,803.38	\$2,674.53
TOTAL ASSETS	\$299,374.43	\$249,812.74
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable (A/P)	0.00	2,471.00
Total Accounts Payable	\$0.00	\$2,471.00
Credit Cards		
2300 Credit Card		
2302 Credit Card (PNC x2945)	4,969.14	3,113.06
Total 2300 Credit Card	4,969.14	3,113.06
Total Credit Cards	\$4,969.14	\$3,113.06
Other Current Liabilities		
2200 Payroll Liabilities	0.00	6,327.75
Total Other Current Liabilities	\$0.00	\$6,327.75
Total Current Liabilities	\$4,969.14	\$11,911.81
Total Liabilities	\$4,969.14	\$11,911.81

Friends of Boone County Arboretum

Balance Sheet

As of June 30, 2025

	TOTAL	
	AS OF JUN 30, 2025	AS OF JUN 30, 2024 (PY)
Equity		
3010 Unrestricted Net Assets	125,498.63	218,284.68
3012 Restricted Net Assets		
3013 AOW Education Fund	71,644.00	
3014 Building Fund	59,932.00	
3015 Endowment Fund	7,919.00	
3016 Horticulture Fund	-4,448.00	
3017 TREE Fund	12,165.00	
Total 3012 Restricted Net Assets	147,212.00	
Net Income	21,694.66	19,616.25
Total Equity	\$294,405.29	\$237,900.93
TOTAL LIABILITIES AND EQUITY	\$299,374.43	\$249,812.74

Friends of Boone County Arboretum

Profit and Loss - Current Month & YTD

June 2025

	TOTAL	
	JUN 2025	JAN - JUN, 2025 (YTD)
Income		
4000 CONTRIBUTIONS		
4010 Contributions - Individuals	45.00	1,959.50
4015 Contributions - Businesses		180.37
4020 Contributions - Organizations	129.10	974.10
4035 Contributions - Endowment	25.00	50.00
4045 Contributions - Tribute	2,100.00	4,100.00
4050 Growing Forward Campaigns	100.00	100.00
4059 G/F 24-25 (Gen'l Fund)		7,476.00
4060 G/F 24-25 (Hortic Fund)		2,000.00
Total 4050 Growing Forward Campaigns	100.00	9,576.00
Total 4000 CONTRIBUTIONS	2,399.10	16,839.97
4100 MEMBERSHIP DUES	65.00	5,093.50
4300 GRANTS		
4350 IRS-ERTC Refunds		9,595.22
4360 Development Director Funding		9,511.25
Total 4300 GRANTS		19,106.47
5000 PROGRAM REVENUES		
5010 AOW Program Revenues	1,300.00	3,926.00
5020 Program Event Revenue	230.00	745.00
Total 5000 PROGRAM REVENUES	1,530.00	4,671.00
5500 FUNDRAISING EVENTS		
5510 Dogwood Dash Event		
5511 Dogwood Dash - Income		9,605.46
5512 Dogwood Dash - Shirt Sales		180.00
5516 Dogwood Dash - Expense	-1,229.00	-2,427.50
Total 5510 Dogwood Dash Event	-1,229.00	7,357.96
5520 Spring Tea		
5521 Spring Tea - Registration		12,015.00
5522 Spring Tea - Sponsor		5,550.00
5523 Spring Tea - Auction		7,080.00
5524 Spring Tea - Gaming Proceeds		2,221.00
5526 Spring Tea - Expense		-1,599.27
Total 5520 Spring Tea		25,266.73
5530 Bourbon & Blooms (AA)		
5531 B&B (AA) - Registration	3,750.00	4,100.00
5536 B&B (AA) - Expense	-1,430.91	-1,430.91
Total 5530 Bourbon & Blooms (AA)	2,319.09	2,669.09

Friends of Boone County Arboretum

Profit and Loss - Current Month & YTD

June 2025

	TOTAL	
	JUN 2025	JAN - JUN, 2025 (YTD)
5540 TREE Fund Events		
5546 TREE Fund Events - Expenses	-1,498.06	-4,718.40
Total 5540 TREE Fund Events	-1,498.06	-4,718.40
5590 Other Fundraising		
5591 Auctions		1,802.43
5595 Other Fundraising Income		2,840.00
Total 5590 Other Fundraising		4,642.43
Total 5500 FUNDRAISING EVENTS	-407.97	35,217.81
5900 OTHER INCOME		424.83
Total Income	\$3,586.13	\$81,353.58
Expenses		
6000 PERSONNEL COSTS		
6110 Salary & Wage - Staff	987.00	22,285.50
6111 Development Director Wages	2,700.00	14,661.00
6150 Payroll Taxes (Employer)	85.70	2,404.26
6151 Development Director Pysl Taxes (Employer)	228.94	1,512.42
6160 Workers Comp Insur		1,655.77
Total 6000 PERSONNEL COSTS	4,001.64	42,518.95
6500 PROFESSIONAL FEES		
6510 Accounting Fees	500.00	4,223.00
6515 Payroll Service Fees	10.50	1,096.25
Total 6500 PROFESSIONAL FEES	510.50	5,319.25
7000 PROGRAM COSTS		
7010 Class & Program Costs		3,042.87
7015 Speaker Costs		0.00
7020 Arboretum-On-Wheels		
7021 AOW Supplies		46.77
7025 Truck & Trailer Costs	67.10	227.45
7026 Truck & Trailer Insurance		4,212.00
Total 7020 Arboretum-On-Wheels	67.10	4,486.22
7050 Special Projects		
7055 TREE Fund Projects		140.00
7056 Horticulture Fund Projects		1,501.92
7057 Special Project (xxx)		150.00
7058 Tribute Projects	595.00	595.00
Total 7050 Special Projects	595.00	2,386.92
7080 Marketing Costs (Pgm)	1,723.33	8,916.31
7085 Sponsorships		500.00
Total 7000 PROGRAM COSTS	2,385.43	19,332.32

Friends of Boone County Arboretum

Profit and Loss - Current Month & YTD

June 2025

	TOTAL	
	JUN 2025	JAN - JUN, 2025 (YTD)
9100 ADMINISTRATIVE COSTS		
9110 Bank & Merchant Fees	108.01	1,495.50
9130 Dues & Subscriptions	650.00	1,273.55
9140 Insurance (Admin)		3,061.00
9160 Supplies (Admin)		90.88
9180 Web & Internet (Admin)	37.79	188.57
9190 Other Costs (Admin)		316.35
Total 9100 ADMINISTRATIVE COSTS	795.80	6,425.85
Total Expenses	\$7,693.37	\$73,596.37
NET OPERATING INCOME	\$ -4,107.24	\$7,757.21
Other Income		
10000 CAPITAL ACTIVITY		
10250 AOW Depeciation Expense	-123.45	-740.70
Total 10000 CAPITAL ACTIVITY	-123.45	-740.70
12000 INVESTMENT PORTFOLIO		
12010 Investment Income	1,573.44	3,695.14
12020 Change in Portfolio MV	6,426.81	11,272.72
12025 Investment Fees	-41.15	-289.71
Total 12000 INVESTMENT PORTFOLIO	7,959.10	14,678.15
Total Other Income	\$7,835.65	\$13,937.45
NET OTHER INCOME	\$7,835.65	\$13,937.45
NET INCOME	\$3,728.41	\$21,694.66

Friends of Boone County Arboretum

Profit and Loss - YTD vs Previous Year

January - June, 2025

	TOTAL		
	JAN - JUN, 2025	JAN - JUN, 2024 (PY)	CHANGE
Income			
4000 CONTRIBUTIONS			
4010 Contributions - Individuals	1,959.50	3,640.75	-1,681.25
4015 Contributions - Businesses	180.37	7,373.41	-7,193.04
4020 Contributions - Organizations	974.10		974.10
4035 Contributions - Endowment	50.00		50.00
4040 Contributions - AoW Education		6,750.00	-6,750.00
4045 Contributions - Tribute	4,100.00	3,000.00	1,100.00
4050 Growing Forward Campaigns	100.00		100.00
4058 G/F 23-24 (Gen'l Fund)		7,493.04	-7,493.04
4059 G/F 24-25 (Gen'l Fund)	7,476.00	603.75	6,872.25
4060 G/F 24-25 (Hortic Fund)	2,000.00		2,000.00
Total 4050 Growing Forward Campaigns	9,576.00	8,096.79	1,479.21
Total 4000 CONTRIBUTIONS	16,839.97	28,860.95	-12,020.98
4100 MEMBERSHIP DUES	5,093.50	4,261.32	832.18
4300 GRANTS			
4350 IRS-ERTC Refunds	9,595.22		9,595.22
4360 Development Director Funding	9,511.25		9,511.25
Total 4300 GRANTS	19,106.47		19,106.47
5000 PROGRAM REVENUES			
5010 AOW Program Revenues	3,926.00	2,275.00	1,651.00
5020 Program Event Revenue	745.00	1,040.00	-295.00
Total 5000 PROGRAM REVENUES	4,671.00	3,315.00	1,356.00
5500 FUNDRAISING EVENTS			
5510 Dogwood Dash Event			
5511 Dogwood Dash - Income	9,605.46	10,856.00	-1,250.54
5512 Dogwood Dash - Shirt Sales	180.00		180.00
5516 Dogwood Dash - Expense	-2,427.50	-2,310.12	-117.38
Total 5510 Dogwood Dash Event	7,357.96	8,545.88	-1,187.92
5520 Spring Tea			
5521 Spring Tea - Registration	12,015.00	10,825.00	1,190.00
5522 Spring Tea - Sponsor	5,550.00	2,650.00	2,900.00
5523 Spring Tea - Auction	7,080.00	8,063.81	-983.81
5524 Spring Tea - Gaming Proceeds	2,221.00	1,800.00	421.00
5526 Spring Tea - Expense	-1,599.27	-1,683.25	83.98
Total 5520 Spring Tea	25,266.73	21,655.56	3,611.17

Friends of Boone County Arboretum

Profit and Loss - YTD vs Previous Year

January - June, 2025

	TOTAL		
	JAN - JUN, 2025	JAN - JUN, 2024 (PY)	CHANGE
5530 Bourbon & Blooms (AA)			
5531 B&B (AA) - Registration	4,100.00	2,650.00	1,450.00
5532 B&B (AA) - Sponsor		3,500.00	-3,500.00
5536 B&B (AA) - Expense	-1,430.91	-3,255.00	1,824.09
Total 5530 Bourbon & Blooms (AA)	2,669.09	2,895.00	-225.91
5540 TREE Fund Events			
5546 TREE Fund Events - Expenses	-4,718.40		-4,718.40
Total 5540 TREE Fund Events	-4,718.40		-4,718.40
5590 Other Fundraising			
5591 Auctions	1,802.43	1,851.76	-49.33
5595 Other Fundraising Income	2,840.00		2,840.00
Total 5590 Other Fundraising	4,642.43	1,851.76	2,790.67
Total 5500 FUNDRAISING EVENTS	35,217.81	34,948.20	269.61
5900 OTHER INCOME	424.83		424.83
Total Income	\$81,353.58	\$71,385.47	\$9,968.11
Expenses			
6000 PERSONNEL COSTS			
6110 Salary & Wage - Staff	22,285.50	26,605.50	-4,320.00
6111 Development Director Wages	14,661.00		14,661.00
6150 Payroll Taxes (Employer)	2,404.26	2,742.80	-338.54
6151 Development Director Pyrl Taxes (Employer)	1,512.42		1,512.42
6160 Workers Comp Insur	1,655.77	1,585.17	70.60
6190 Other Personnel Costs		0.00	0.00
Total 6000 PERSONNEL COSTS	42,518.95	30,933.47	11,585.48
6500 PROFESSIONAL FEES			
6510 Accounting Fees	4,223.00	3,220.00	1,003.00
6515 Payroll Service Fees	1,096.25	750.00	346.25
6590 Other Professional Fees		156.25	-156.25
Total 6500 PROFESSIONAL FEES	5,319.25	4,126.25	1,193.00
7000 PROGRAM COSTS			
7010 Class & Program Costs	3,042.87	1,055.16	1,987.71
7015 Speaker Costs	0.00		0.00
7020 Arboretum-On-Wheels			
7021 AOW Supplies	46.77	145.81	-99.04
7025 Truck & Trailer Costs	227.45	5,914.84	-5,687.39
7026 Truck & Trailer Insurance	4,212.00	4,242.00	-30.00
Total 7020 Arboretum-On-Wheels	4,486.22	10,302.65	-5,816.43

Friends of Boone County Arboretum

Profit and Loss - YTD vs Previous Year

January - June, 2025

	TOTAL		
	JAN - JUN, 2025	JAN - JUN, 2024 (PY)	CHANGE
7050 Special Projects			
7055 TREE Fund Projects	140.00		140.00
7056 Horticulture Fund Projects	1,501.92	2,415.40	-913.48
7057 Special Project (xxx)	150.00		150.00
7058 Tribute Projects	595.00	1,650.00	-1,055.00
Total 7050 Special Projects	2,386.92	4,065.40	-1,678.48
7080 Marketing Costs (Pgm)	8,916.31	3,698.66	5,217.65
7085 Sponsorships	500.00	1,100.00	-600.00
Total 7000 PROGRAM COSTS	19,332.32	20,221.87	-889.55
9100 ADMINISTRATIVE COSTS			
9110 Bank & Merchant Fees	1,495.50	1,600.35	-104.85
9120 Conferences & Seminars		25.75	-25.75
9130 Dues & Subscriptions	1,273.55	541.85	731.70
9140 Insurance (Admin)	3,061.00	2,131.00	930.00
9150 Staff & Volunteer Support		175.93	-175.93
9160 Supplies (Admin)	90.88	333.60	-242.72
9180 Web & Internet (Admin)	188.57	573.63	-385.06
9190 Other Costs (Admin)	316.35	56.00	260.35
Total 9100 ADMINISTRATIVE COSTS	6,425.85	5,438.11	987.74
Total Expenses	\$73,596.37	\$60,719.70	\$12,876.67
NET OPERATING INCOME	\$7,757.21	\$10,665.77	\$ -2,908.56
Other Income			
10000 CAPITAL ACTIVITY			
10250 AOW Depreciation Expense	-740.70	-412.50	-328.20
Total 10000 CAPITAL ACTIVITY	-740.70	-412.50	-328.20
12000 INVESTMENT PORTFOLIO			
12010 Investment Income	3,695.14	2,598.69	1,096.45
12020 Change in Portfolio MV	11,272.72	7,210.69	4,062.03
12025 Investment Fees	-289.71	-446.40	156.69
Total 12000 INVESTMENT PORTFOLIO	14,678.15	9,362.98	5,315.17
Total Other Income	\$13,937.45	\$8,950.48	\$4,986.97
NET OTHER INCOME	\$13,937.45	\$8,950.48	\$4,986.97
NET INCOME	\$21,694.66	\$19,616.25	\$2,078.41

Friends of Boone County Arboretum

Budget vs Actuals - YTD vs Annual Budget

January - June, 2025

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
Income			
4000 CONTRIBUTIONS			
4010 Contributions - Individuals	1,959.50	6,000.00	-4,040.50
4015 Contributions - Businesses	180.37	9,000.00	-8,819.63
4020 Contributions - Organizations	974.10	1,000.00	-25.90
4035 Contributions - Endowment	50.00		50.00
4040 Contributions - AoW Education		5,000.00	-5,000.00
4045 Contributions - Tribute	4,100.00	5,000.00	-900.00
4050 Growing Forward Campaigns	100.00		100.00
4059 G/F 24-25 (Gen'l Fund)	7,476.00	15,000.00	-7,524.00
4060 G/F 24-25 (Hortic Fund)	2,000.00		2,000.00
Total 4050 Growing Forward Campaigns	9,576.00	15,000.00	-5,424.00
Total 4000 CONTRIBUTIONS	16,839.97	41,000.00	-24,160.03
4100 MEMBERSHIP DUES	5,093.50	8,000.00	-2,906.50
4300 GRANTS		11,600.00	-11,600.00
4350 IRS-ERTC Refunds	9,595.22		9,595.22
4360 Development Director Funding	9,511.25		9,511.25
Total 4300 GRANTS	19,106.47	11,600.00	7,506.47
5000 PROGRAM REVENUES			
5010 AOW Program Revenues	3,926.00	6,000.00	-2,074.00
5020 Program Event Revenue	745.00	3,000.00	-2,255.00
Total 5000 PROGRAM REVENUES	4,671.00	9,000.00	-4,329.00
5500 FUNDRAISING EVENTS			
5510 Dogwood Dash Event			
5511 Dogwood Dash - Income	9,605.46	12,000.00	-2,394.54
5512 Dogwood Dash - Shirt Sales	180.00		180.00
5516 Dogwood Dash - Expense	-2,427.50	-2,000.00	-427.50
Total 5510 Dogwood Dash Event	7,357.96	10,000.00	-2,642.04
5520 Spring Tea			
5521 Spring Tea - Registration	12,015.00	12,000.00	15.00
5522 Spring Tea - Sponsor	5,550.00	3,000.00	2,550.00
5523 Spring Tea - Auction	7,080.00	8,000.00	-920.00
5524 Spring Tea - Gaming Proceeds	2,221.00	2,000.00	221.00
5526 Spring Tea - Expense	-1,599.27	-2,000.00	400.73
Total 5520 Spring Tea	25,266.73	23,000.00	2,266.73
5530 Bourbon & Blooms (AA)			
5531 B&B (AA) - Registration	4,100.00	5,000.00	-900.00
5532 B&B (AA) - Sponsor		4,000.00	-4,000.00
5534 B&B (AA) - Auction		1,500.00	-1,500.00
5536 B&B (AA) - Expense	-1,430.91	-3,000.00	1,569.09
Total 5530 Bourbon & Blooms (AA)	2,669.09	7,500.00	-4,830.91
5540 TREE Fund Events			

Friends of Boone County Arboretum

Budget vs Actuals - YTD vs Annual Budget

January - June, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5541 TREE Fund Events - Income		3,500.00	-3,500.00
5546 TREE Fund Events - Expenses	-4,718.40	-500.00	-4,218.40
Total 5540 TREE Fund Events	-4,718.40	3,000.00	-7,718.40
5590 Other Fundraising			
5591 Auctions	1,802.43	2,000.00	-197.57
5595 Other Fundraising Income	2,840.00		2,840.00
Total 5590 Other Fundraising	4,642.43	2,000.00	2,642.43
Total 5500 FUNDRAISING EVENTS	35,217.81	45,500.00	-10,282.19
5700 SALES REVENUE			
5720 Plant Sale			
5721 Plant Sale Income		12,000.00	-12,000.00
5722 Plant Sale Costs		-1,000.00	1,000.00
Total 5720 Plant Sale		11,000.00	-11,000.00
Total 5700 SALES REVENUE		11,000.00	-11,000.00
5900 OTHER INCOME	424.83	500.00	-75.17
Total Income	\$81,353.58	\$126,600.00	\$ -45,246.42
Expenses			
6000 PERSONNEL COSTS			
6110 Salary & Wage - Staff	22,285.50	57,100.00	-34,814.50
6111 Development Director Wages	14,661.00	25,900.00	-11,239.00
6150 Payroll Taxes (Employer)	2,404.26	4,400.00	-1,995.74
6151 Development Director Pysl Taxes (Employer)	1,512.42	2,000.00	-487.58
6160 Workers Comp Insur	1,655.77	3,500.00	-1,844.23
Total 6000 PERSONNEL COSTS	42,518.95	92,900.00	-50,381.05
6500 PROFESSIONAL FEES			
6510 Accounting Fees	4,223.00	6,000.00	-1,777.00
6515 Payroll Service Fees	1,096.25	1,500.00	-403.75
6590 Other Professional Fees		1,500.00	-1,500.00
Total 6500 PROFESSIONAL FEES	5,319.25	9,000.00	-3,680.75
7000 PROGRAM COSTS			
7010 Class & Program Costs	3,042.87	1,500.00	1,542.87
7015 Speaker Costs	0.00		0.00
7020 Arboretum-On-Wheels			
7021 AOW Supplies	46.77	1,000.00	-953.23
7025 Truck & Trailer Costs	227.45	3,000.00	-2,772.55
7026 Truck & Trailer Insurance	4,212.00	5,000.00	-788.00
Total 7020 Arboretum-On-Wheels	4,486.22	9,000.00	-4,513.78
7050 Special Projects			
7055 TREE Fund Projects	140.00	3,000.00	-2,860.00
7056 Horticulture Fund Projects	1,501.92	3,000.00	-1,498.08
7057 Special Project (xxx)	150.00	500.00	-350.00
7058 Tribute Projects	595.00	5,000.00	-4,405.00

Friends of Boone County Arboretum

Budget vs Actuals - YTD vs Annual Budget

January - June, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Total 7050 Special Projects	2,386.92	11,500.00	-9,113.08
7080 Marketing Costs (Pgm)	8,916.31	6,500.00	2,416.31
7085 Sponsorships	500.00	2,000.00	-1,500.00
Total 7000 PROGRAM COSTS	19,332.32	30,500.00	-11,167.68
9100 ADMINISTRATIVE COSTS			
9110 Bank & Merchant Fees	1,495.50	2,600.00	-1,104.50
9130 Dues & Subscriptions	1,273.55	1,700.00	-426.45
9140 Insurance (Admin)	3,061.00	2,400.00	661.00
9150 Staff & Volunteer Support		200.00	-200.00
9160 Supplies (Admin)	90.88	500.00	-409.12
9180 Web & Internet (Admin)	188.57	800.00	-611.43
9190 Other Costs (Admin)	316.35	400.00	-83.65
Total 9100 ADMINISTRATIVE COSTS	6,425.85	8,600.00	-2,174.15
9200 DEVELOPMENT COSTS			
9250 Printing & Materials (Devel)		400.00	-400.00
Total 9200 DEVELOPMENT COSTS		400.00	-400.00
Total Expenses	\$73,596.37	\$141,400.00	\$ -67,803.63
NET OPERATING INCOME	\$7,757.21	\$ -14,800.00	\$22,557.21
Other Income			
10000 CAPITAL ACTIVITY			
10250 AOW Depeciation Expense	-740.70	-1,500.00	759.30
Total 10000 CAPITAL ACTIVITY	-740.70	-1,500.00	759.30
11000 PY RESTRICTED FUNDS			
11102 Highway Sign Payments		-2,800.00	2,800.00
Total 11000 PY RESTRICTED FUNDS		-2,800.00	2,800.00
12000 INVESTMENT PORTFOLIO			
12010 Investment Income	3,695.14		3,695.14
12020 Change in Portfolio MV	11,272.72		11,272.72
12025 Investment Fees	-289.71		-289.71
Total 12000 INVESTMENT PORTFOLIO	14,678.15		14,678.15
Total Other Income	\$13,937.45	\$ -4,300.00	\$18,237.45
NET OTHER INCOME	\$13,937.45	\$ -4,300.00	\$18,237.45
NET INCOME	\$21,694.66	\$ -19,100.00	\$40,794.66

Friends of Boone County Arboretum

Profit and Loss by Class (YTD)

January - June, 2025

	AOW EDUCATION FUND	HORTICULTURE FUND	TREE FUND	_GENERAL FUND	TOTAL
Income					
4000 CONTRIBUTIONS					\$0.00
4010 Contributions - Individuals				1,959.50	\$1,959.50
4015 Contributions - Businesses				180.37	\$180.37
4020 Contributions - Organizations				974.10	\$974.10
4035 Contributions - Endowment				50.00	\$50.00
4045 Contributions - Tribute				4,100.00	\$4,100.00
4050 Growing Forward Campaigns				100.00	\$100.00
4059 G/F 24-25 (Gen'l Fund)				7,476.00	\$7,476.00
4060 G/F 24-25 (Hortic Fund)		1,500.00		500.00	\$2,000.00
Total 4050 Growing Forward Campaigns		1,500.00		8,076.00	\$9,576.00
Total 4000 CONTRIBUTIONS		1,500.00		15,339.97	\$16,839.97
4100 MEMBERSHIP DUES				5,093.50	\$5,093.50
4300 GRANTS					\$0.00
4350 IRS-ERTC Refunds				9,595.22	\$9,595.22
4360 Development Director Funding				9,511.25	\$9,511.25
Total 4300 GRANTS				19,106.47	\$19,106.47
5000 PROGRAM REVENUES					\$0.00
5010 AOW Program Revenues	3,926.00				\$3,926.00
5020 Program Event Revenue				745.00	\$745.00
Total 5000 PROGRAM REVENUES	3,926.00			745.00	\$4,671.00
5500 FUNDRAISING EVENTS					\$0.00
5510 Dogwood Dash Event					\$0.00
5511 Dogwood Dash - Income				9,605.46	\$9,605.46
5512 Dogwood Dash - Shirt Sales				180.00	\$180.00
5516 Dogwood Dash - Expense				-2,427.50	\$ - 2,427.50
Total 5510 Dogwood Dash Event				7,357.96	\$7,357.96
5520 Spring Tea					\$0.00
5521 Spring Tea - Registration				12,015.00	\$12,015.00
5522 Spring Tea - Sponsor				5,550.00	\$5,550.00
5523 Spring Tea - Auction				7,080.00	\$7,080.00
5524 Spring Tea - Gaming Proceeds				2,221.00	\$2,221.00
5526 Spring Tea - Expense				-1,599.27	\$ - 1,599.27
Total 5520 Spring Tea				25,266.73	\$25,266.73
5530 Bourbon & Blooms (AA)					\$0.00
5531 B&B (AA) - Registration				4,100.00	\$4,100.00
5536 B&B (AA) - Expense				-1,430.91	\$ - 1,430.91
Total 5530 Bourbon & Blooms (AA)				2,669.09	\$2,669.09

Friends of Boone County Arboretum

Profit and Loss by Class (YTD)

January - June, 2025

	AOW EDUCATION FUND	HORTICULTURE FUND	TREE FUND	_GENERAL FUND	TOTAL
5540 TREE Fund Events					\$0.00
5546 TREE Fund Events - Expenses			-4,718.40		\$ - 4,718.40
Total 5540 TREE Fund Events			-4,718.40		\$ - 4,718.40
5590 Other Fundraising					\$0.00
5591 Auctions	1,802.43				\$1,802.43
5595 Other Fundraising Income				2,840.00	\$2,840.00
Total 5590 Other Fundraising	1,802.43			2,840.00	\$4,642.43
Total 5500 FUNDRAISING EVENTS	1,802.43		-4,718.40	38,133.78	\$35,217.81
5900 OTHER INCOME				424.83	\$424.83
Total Income	\$5,728.43	\$1,500.00	\$ - 4,718.40	\$78,843.55	\$81,353.58
Expenses					
6000 PERSONNEL COSTS					\$0.00
6110 Salary & Wage - Staff	4,305.00	9,839.50		8,141.00	\$22,285.50
6111 Development Director Wages				14,661.00	\$14,661.00
6150 Payroll Taxes (Employer)	445.35	1,071.86		887.05	\$2,404.26
6151 Development Director Pysl Taxes (Employer)				1,512.42	\$1,512.42
6160 Workers Comp Insur	1,109.37	455.33		91.07	\$1,655.77
Total 6000 PERSONNEL COSTS	5,859.72	11,366.69		25,292.54	\$42,518.95
6500 PROFESSIONAL FEES					\$0.00
6510 Accounting Fees				4,223.00	\$4,223.00
6515 Payroll Service Fees				1,096.25	\$1,096.25
Total 6500 PROFESSIONAL FEES				5,319.25	\$5,319.25
7000 PROGRAM COSTS					\$0.00
7010 Class & Program Costs				3,042.87	\$3,042.87
7015 Speaker Costs				0.00	\$0.00
7020 Arboretum-On-Wheels					\$0.00
7021 AOW Supplies	46.77				\$46.77
7025 Truck & Trailer Costs	227.45				\$227.45
7026 Truck & Trailer Insurance	4,212.00				\$4,212.00
Total 7020 Arboretum-On-Wheels	4,486.22				\$4,486.22
7050 Special Projects					\$0.00
7055 TREE Fund Projects			140.00		\$140.00
7056 Horticulture Fund Projects		1,501.92			\$1,501.92
7057 Special Project (xxx)				150.00	\$150.00
7058 Tribute Projects				595.00	\$595.00
Total 7050 Special Projects		1,501.92	140.00	745.00	\$2,386.92
7080 Marketing Costs (Pgm)				8,916.31	\$8,916.31
7085 Sponsorships				500.00	\$500.00
Total 7000 PROGRAM COSTS	4,486.22	1,501.92	140.00	13,204.18	\$19,332.32

Friends of Boone County Arboretum

Profit and Loss by Class (YTD)

January - June, 2025

	AOW EDUCATION FUND	HORTICULTURE FUND	TREE FUND	_GENERAL FUND	TOTAL
9100 ADMINISTRATIVE COSTS					\$0.00
9110 Bank & Merchant Fees				1,495.50	\$1,495.50
9130 Dues & Subscriptions				1,273.55	\$1,273.55
9140 Insurance (Admin)				3,061.00	\$3,061.00
9160 Supplies (Admin)				90.88	\$90.88
9180 Web & Internet (Admin)				188.57	\$188.57
9190 Other Costs (Admin)				316.35	\$316.35
Total 9100 ADMINISTRATIVE COSTS				6,425.85	\$6,425.85
Total Expenses	\$10,345.94	\$12,868.61	\$140.00	\$50,241.82	\$73,596.37
NET OPERATING INCOME	\$ -4,617.51	\$ -11,368.61	\$ -4,858.40	\$28,601.73	\$7,757.21
Other Income					
10000 CAPITAL ACTIVITY					\$0.00
10250 AOW Depeciation Expense				-740.70	\$ -740.70
Total 10000 CAPITAL ACTIVITY				-740.70	\$ -740.70
12000 INVESTMENT PORTFOLIO					\$0.00
12010 Investment Income				3,695.14	\$3,695.14
12020 Change in Portfolio MV				11,272.72	\$11,272.72
12025 Investment Fees				-289.71	\$ -289.71
Total 12000 INVESTMENT PORTFOLIO				14,678.15	\$14,678.15
Total Other Income	\$0.00	\$0.00	\$0.00	\$13,937.45	\$13,937.45
NET OTHER INCOME	\$0.00	\$0.00	\$0.00	\$13,937.45	\$13,937.45
NET INCOME	\$ -4,617.51	\$ -11,368.61	\$ -4,858.40	\$42,539.18	\$21,694.66