

Botanical Gardens at Asheville
Profit & Loss Prev Year Comparison
January through December 2020

	Jan - Dec 20	Jan - Dec 19	\$ Change	% Change
Income				
40000 · Revenues, gains and support				
42000 · Membership dues				
42050 · Member Dues	8,280.00	11,120.00	-2,840.00	-25.5%
42100 · Individual Membership Dues	120.00	0.00	120.00	100.0%
42300 · Contributor Membership Dues	8,775.00	8,250.00	525.00	6.4%
42400 · Sustainer Membership Dues	13,065.00	12,165.00	900.00	7.4%
42500 · Club Membership Dues	300.00	440.00	-140.00	-31.8%
42600 · Student Membership Dues	0.00	45.00	-45.00	-100.0%
Total 42000 · Membership dues	30,540.00	32,020.00	-1,480.00	-4.6%
43000 · Direct Public Support				
43100 · Individ, Business Contributions				
43110 · Unrestricted Donations				
43111 · Memorials & Honorariums	13,050.00	2,795.00	10,255.00	366.9%
43115 · Nichols Fund Contribution	4,355.00	9,797.50	-5,442.50	-55.6%
43110 · Unrestricted Donations - Other	55,801.02	46,105.97	9,695.05	21.0%
Total 43110 · Unrestricted Donations	73,206.02	58,698.47	14,507.55	24.7%
43120 · Restricted Donations				
43121 · Endowment Donation	1,325.00	1,825.00	-500.00	-27.4%
43122 · Gardens-Restricted Donation	129,067.50	17,411.07	111,656.43	641.3%
43123 · Education-Restricted Donations	3,520.00	3,535.00	-15.00	-0.4%
43120 · Restricted Donations - Other	0.00	1,415.00	-1,415.00	-100.0%
Total 43120 · Restricted Donations	133,912.50	24,186.07	109,726.43	453.7%
Total 43100 · Individ, Business Contributions	207,118.52	82,884.54	124,233.98	149.9%
43400 · Gifts in Kind				
43460 · Store Gifts in Kind	0.00	60.00	-60.00	-100.0%
Total 43400 · Gifts in Kind	0.00	60.00	-60.00	-100.0%
43000 · Direct Public Support - Other	15,342.09	0.00	15,342.09	100.0%
Total 43000 · Direct Public Support	222,460.61	82,944.54	139,516.07	168.2%
44000 · Fee Income				
44100 · Property Use Fee Income				
44150 · Wedding fees	2,000.00	5,775.00	-3,775.00	-65.4%
44175 · Meeting Fees	1,581.50	3,246.00	-1,664.50	-51.3%
Total 44100 · Property Use Fee Income	3,581.50	9,021.00	-5,439.50	-60.3%
44200 · Tour/Event registration fees	0.00	4,055.00	-4,055.00	-100.0%
44600 · Miscellaneous Revenue	194.95	0.00	194.95	100.0%
Total 44000 · Fee Income	3,776.45	13,076.00	-9,299.55	-71.1%
45000 · Investment Income				
45050 · University Botanical Fund Incom	5,170.54	5,912.79	-742.25	-12.6%
45100 · Dividend Income				
45110 · Dividend Income-Operating	970.14	953.95	16.19	1.7%
45120 · Dividend Income-Endowment	11,206.86	14,687.40	-3,480.54	-23.7%
Total 45100 · Dividend Income	12,177.00	15,641.35	-3,464.35	-22.2%
45200 · Interest Income				
45210 · Operating Interest	16.26	23.07	-6.81	-29.5%
Total 45200 · Interest Income	16.26	23.07	-6.81	-29.5%

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45300 · Realized Capital Gains	8,547.69	3,228.85	5,318.84	164.7%
45400 · Unrealized Capital Gains	33,724.54	92,341.05	-58,616.51	-63.5%
Total 45000 · Investment Income	59,636.03	117,147.11	-57,511.08	-49.1%
Total 40000 · Revenues, gains and support	316,413.09	245,187.65	71,225.44	29.1%
46000 · Sales Income	4,893.87	76,486.56	-71,592.69	-93.6%
49000 · Special Events Income				
49100 · Special Events Sales				
49110 · DIG Income				
49111 · DIG Plant sales	4,448.00	4,308.43	139.57	3.2%
49112 · DIG Vendor Fees	0.00	4,188.28	-4,188.28	-100.0%
49113 · DIG Food Sales	0.00	58.47	-58.47	-100.0%
Total 49110 · DIG Income	4,448.00	8,555.18	-4,107.18	-48.0%
49120 · Fall Sale Income				
49121 · Fall Sale Plant Sales	3,747.60	2,387.71	1,359.89	57.0%
49122 · Fall Sale Vendor Fees	0.00	1,798.65	-1,798.65	-100.0%
49128 · Fall Sale Rummage Sales	0.00	687.50	-687.50	-100.0%
Total 49120 · Fall Sale Income	3,747.60	4,873.86	-1,126.26	-23.1%
Total 49100 · Special Events Sales	8,195.60	13,429.04	-5,233.44	-39.0%
Total 49000 · Special Events Income	8,195.60	13,429.04	-5,233.44	-39.0%
Total Income	329,502.56	335,103.25	-5,600.69	-1.7%
Cost of Goods Sold				
50000 · Cost of Goods Sold-Total				
51000 · Gift items	4,325.66	35,378.85	-31,053.19	-87.8%
51100 · Books for Resale	185.33	3,757.64	-3,572.31	-95.1%
51200 · Food for Resale	97.25	544.36	-447.11	-82.1%
51400 · Shop errors	0.00	62.78	-62.78	-100.0%
51500 · Store supplies	273.31	253.39	19.92	7.9%
Total 50000 · Cost of Goods Sold-Total	4,881.55	39,997.02	-35,115.47	-87.8%
55000 · Cost of Goods Special Events				
55100 · Plants for resale	290.92	692.90	-401.98	-58.0%
55300 · Fall Sale expense	0.00	21.98	-21.98	-100.0%
55000 · Cost of Goods Special Events - Other	166.72	0.00	166.72	100.0%
Total 55000 · Cost of Goods Special Events	457.64	714.88	-257.24	-36.0%
Total COGS	5,339.19	40,711.90	-35,372.71	-86.9%
Gross Profit	324,163.37	294,391.35	29,772.02	10.1%
Expense				
60000 · Payroll Expenses				
60100 · Salary & Wages	79,762.84	74,210.45	5,552.39	7.5%
60200 · Employer FICA Expense	4,992.54	4,563.71	428.83	9.4%
60400 · Employer Medicare Expense	1,167.62	1,067.33	100.29	9.4%
60500 · Employer Unemployment Tax	32.19	34.75	-2.56	-7.4%
60000 · Payroll Expenses - Other	302.09	0.00	302.09	100.0%
Total 60000 · Payroll Expenses	86,257.28	79,876.24	6,381.04	8.0%
60900 · Business Expenses				
60920 · Business Registration Fees	801.00	477.00	324.00	67.9%
60900 · Business Expenses - Other	0.00	271.93	-271.93	-100.0%
Total 60900 · Business Expenses	801.00	748.93	52.07	7.0%

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63000 · Garden Programs				
63100 · Outdoor Maintenance				
63150 · Tree Work	1,900.00	3,600.00	-1,700.00	-47.2%
63100 · Outdoor Maintenance - Other	1,266.68	2,314.16	-1,047.48	-45.3%
Total 63100 · Outdoor Maintenance	3,166.68	5,914.16	-2,747.48	-46.5%
63200 · Plant material for Garden use	-345.05	292.73	-637.78	-217.9%
63300 · Truck Expense	17.94	216.27	-198.33	-91.7%
63400 · Gardens Special Projects	0.00	7,500.00	-7,500.00	-100.0%
63000 · Garden Programs - Other	260.14	0.00	260.14	100.0%
Total 63000 · Garden Programs	3,099.71	13,923.16	-10,823.45	-77.7%
64000 · Education Programs				
64100 · Iazard Scholar	507.00	3,458.00	-2,951.00	-85.3%
64200 · Education Expense	196.60	628.50	-431.90	-68.7%
64300 · Library expense	0.00	0.00	0.00	0.0%
Total 64000 · Education Programs	703.60	4,086.50	-3,382.90	-82.8%
68300 · Travel and Meetings				
68305 · Employee Travel Reimbursement	117.56	132.99	-15.43	-11.6%
Total 68300 · Travel and Meetings	117.56	132.99	-15.43	-11.6%
80000 · Operations				
80100 · Supplies	489.77	2,028.81	-1,539.04	-75.9%
80150 · Sales Taxes Paid to be Refunded				
80152 · Sales Tax Paid 2%	3.16	9.96	-6.80	-68.3%
80157 · Sales Tax Paid 7%	457.81	594.73	-136.92	-23.0%
80159 · Sales Tax Reimbursement	-212.22	0.00	-212.22	-100.0%
80150 · Sales Taxes Paid to be Refunded - Other	-245.59	-626.39	380.80	60.8%
Total 80150 · Sales Taxes Paid to be Refunded	3.16	-21.70	24.86	114.6%
80200 · Utility Expense				
80210 · Telephone, Telecommunications				
80211 · Web/Internet expense	423.18	718.80	-295.62	-41.1%
80212 · Cell phone expense	346.27	320.98	25.29	7.9%
80210 · Telephone, Telecommunications - Other	639.76	1,348.63	-708.87	-52.6%
Total 80210 · Telephone, Telecommunications	1,409.21	2,388.41	-979.20	-41.0%
80220 · Electric Utilities				
80221 · Electric Exp-Greenhouse	375.72	373.17	2.55	0.7%
80220 · Electric Utilities - Other	4,425.72	4,849.95	-424.23	-8.8%
Total 80220 · Electric Utilities	4,801.44	5,223.12	-421.68	-8.1%
80230 · Water & Sewer	1,924.16	2,939.61	-1,015.45	-34.5%
80200 · Utility Expense - Other	60.00	0.00	60.00	100.0%
Total 80200 · Utility Expense	8,194.81	10,551.14	-2,356.33	-22.3%
80300 · Insurance Expense	10,238.65	11,891.62	-1,652.97	-13.9%
80400 · Accounting & Banking				
80401 · Bank Fees	362.44	384.74	-22.30	-5.8%
80402 · Endowment Management Expense	2,306.80	2,225.88	80.92	3.6%
80405 · Accounting Expense	7,185.00	5,371.99	1,813.01	33.8%
80410 · Merchant service fees	1,457.97	2,845.93	-1,387.96	-48.8%
80420 · Reconciliation Discrepancies	-274.41	-188.39	-86.02	-45.7%
80400 · Accounting & Banking - Other	119.99	0.00	119.99	100.0%
Total 80400 · Accounting & Banking	11,157.79	10,640.15	517.64	4.9%

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80500 · Printing and Copying	1,821.35	1,362.86	458.49	33.6%
80501 · Advertising Expense	226.00	225.00	1.00	0.4%
80600 · Postage, Mailing Service	1,619.97	1,426.51	193.46	13.6%
82000 · Visitor Center Maintenance	1,429.17	2,279.34	-850.17	-37.3%
83000 · Member and Volunteer Benefits				
83100 · Newsletter Expense	3,221.60	2,608.19	613.41	23.5%
83000 · Member and Volunteer Benefits - Other	316.72	995.55	-678.83	-68.2%
Total 83000 · Member and Volunteer Benefits	3,538.32	3,603.74	-65.42	-1.8%
Total 80000 · Operations	38,718.99	43,987.47	-5,268.48	-12.0%
84000 · Depreciation Expense	12,224.21	17,167.29	-4,943.08	-28.8%
85000 · Miscellaneous Expense	-211.65	0.00	-211.65	-100.0%
Total Expense	141,710.70	159,922.58	-18,211.88	-11.4%
Net Income	182,452.67	134,468.77	47,983.90	35.7%