The Botanical Gardens at Asheville

	At Dec. 31	At Dec. 31
Statement of Financial Position	2022	2021
Statement of imancial Position	2022	2021
Assats		
Assets	246.000	050 465
Cash and cash equivalents	246,933	353,465
Prepaid expenses & other receivables	942	3,516
Inventory	10,224	11,580
Investments without donor restrictions	691,690	1,065,689
Investments with donor restrictions	940,553	850,000
Property and equipment, net	146,620	101,317
Total Assets	2,036,962	2,385,567
Liabilities and Net Assets		
Liabilities		
	10 772	0
Accounts payable and accrued liabilities	48,773 2,461	14,919
Accounts payable and accrued liabilities	2,401	14,919
Total liabilities	51,234	14,919
Total habilities	31,234	14,515
Net Assets		
Without donor restrictions	874,209	1,520,648
With donor restrictions	1,111,519	850,000
Total net assets	1,985,728	2,370,648
Total Liabilities and Net Assets	2,036,962	2,385,567
	12 Months Ending	December 31
	12 Months Ename	December 01
Statement of Activities	2022	2021
Revenues and other support:	2022	2021
Revenues and other support: Memberships		
Revenues and other support: Memberships Contributions:	2022 37,339	2021 33,610
Revenues and other support: Memberships Contributions: Restricted	2022 37,339 20,505	33,610 759,410
Revenues and other support: Memberships Contributions: Restricted Unrestricted	2022 37,339 20,505 70,451	33,610 759,410 140,776
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net	2022 37,339 20,505 70,451 54,129	33,610 759,410 140,776 27,659
Revenues and other support: Memberships Contributions: Restricted Unrestricted	2022 37,339 20,505 70,451	33,610 759,410 140,776
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net	2022 37,339 20,505 70,451 54,129	33,610 759,410 140,776 27,659
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales	2022 37,339 20,505 70,451 54,129 10,651	33,610 759,410 140,776 27,659 9,626
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income	2022 37,339 20,505 70,451 54,129 10,651	33,610 759,410 140,776 27,659 9,626
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income:	2022 37,339 20,505 70,451 54,129 10,651 11,068	33,610 759,410 140,776 27,659 9,626 7,881
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss)	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799)	33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized	2022 37,339 20,505 70,451 54,129 10,651 11,068	33,610 759,410 140,776 27,659 9,626 7,881 34,812
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss) Total Revenues and other support:	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799)	33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss) Total Revenues and other support: Expenses:	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799) (117,151)	33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588 1,096,362
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss) Total Revenues and other support: Expenses: Salaries and benefits	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799) (117,151)	2021 33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588 1,096,362
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss) Total Revenues and other support: Expenses: Salaries and benefits Office and operations	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799) (117,151)	2021 33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588 1,096,362
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss) Total Revenues and other support: Expenses: Salaries and benefits Office and operations Other garden maintenance	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799) (117,151) 160,349 56,286 43,751	33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588 1,096,362 89,663 44,914 7,409
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss) Total Revenues and other support: Expenses: Salaries and benefits Office and operations	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799) (117,151)	2021 33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588 1,096,362
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss) Total Revenues and other support: Expenses: Salaries and benefits Office and operations Other garden maintenance	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799) (117,151) 160,349 56,286 43,751	33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588 1,096,362 89,663 44,914 7,409
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss) Total Revenues and other support: Expenses: Salaries and benefits Office and operations Other garden maintenance Depreciation Total Expenses	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799) (117,151) 160,349 56,286 43,751 7,383 267,769	33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588 1,096,362 89,663 44,914 7,409 8,370 150,356
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss) Total Revenues and other support: Expenses: Salaries and benefits Office and operations Other garden maintenance Depreciation	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799) (117,151) 160,349 56,286 43,751 7,383	33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588 1,096,362 89,663 44,914 7,409 8,370
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss) Total Revenues and other support: Expenses: Salaries and benefits Office and operations Other garden maintenance Depreciation Total Expenses	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799) (117,151) 160,349 56,286 43,751 7,383 267,769	33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588 1,096,362 89,663 44,914 7,409 8,370 150,356
Revenues and other support: Memberships Contributions: Restricted Unrestricted Gift shop sales, net Plant sales Event income Investment income: Realized Unrealized gain/(loss) Total Revenues and other support: Expenses: Salaries and benefits Office and operations Other garden maintenance Depreciation Total Expenses Change in net assets	2022 37,339 20,505 70,451 54,129 10,651 11,068 32,505 (353,799) (117,151) 160,349 56,286 43,751 7,383 267,769 (384,920)	33,610 759,410 140,776 27,659 9,626 7,881 34,812 82,588 1,096,362 89,663 44,914 7,409 8,370 150,356

Notes: (1) In 2021 the BGA received a \$750,000 restricted, endowment bequest from the Malinda Campbell Trust.

(2) In 2022 unrealized investment losses of \$353,799 account for most of the reduction in net assets.