

DOUGLAS COUNTY MASTER GARDENERS

Executive Board Meeting

August 8, 2018

President Chris Rusch called the meeting to order at 10:05 am. Attending were Chris Rusch, Sharon Bordeaux, Diana Circle, Nancy Fuller, Patrice Sipos, Anne Bacon, Judy Huntley, Jude Stensland, Betty Ison, Bonnie Courter, Bonnie Duren, Kay Livermore, Vicki McAllister, Rosemary Brinkley, Robin Hendry, and Elva Sellens.

The agenda was approved as presented.

The Chapter Meeting minutes were approved as amended and posted on the DCMG website.

Reports of those attending the meeting:

Membership – Diana Circle:

Diana reported that membership remains at 247.

OMGA Representative – Nancy Fuller:

The report on the proceeds from the G-2 Silent Auction has not been received. Nancy announced that Patrice has been nominated for the position of OMGA treasurer. The election is in November.

Treasurer – Patrice Sipos:

- The financials were available for review
- Douglas County MG Treasurer now has a designated g-mail address. There will also be a separate g-mail account for the “square” transactions. The g-mail addresses will be added to the MG roster
- A \$50 donation was received towards the purchase of Quick Books

Vice President – Anne Bacon

The August chapter meeting will be at the home of Barbara Horst in Days Creek (Milo). The September chapter meeting will be held at the Discovery Garden pavilion. Willy Riggs will be attending the September meeting.

President – Chris Rusch:

- The Karl Carlson grant for \$250 was awarded to DCMG. The funds will be used for more signage at the Discovery Garden
- Diana Circle will assume the position of Publicity Chair

Community Outreach – Jude Stensland

Jude reported on the fair booth. Everyone missed Colleen’s help with handouts and giveaways. Jude will have a fair committee meeting to put procedures in place for future fair chairpersons and propose a budget for 2019. The current budget is \$25.

Plant Clinic – Chris Rusch

- Both veterans and trainees are needed in the plant clinic. Please volunteer if you can.

Victory Garden – Ruth Stafford

Chris reminded members that home garden veggies could be donated to UCAN in the name of the DCMG.

Newsletter/Winter Program – Bonnie Courter

- Articles for the newsletter are due September 1, 2018
- Mentors and alternates are needed for the winter program

Awards Banquet – Judy Huntley: Sign-up sheets for the October 6, 2018 awards banquet are in the Plant Clinic. The theme this year is Hawaiian. Bonnie will put an article in the newsletter.

Old Business:

Members using Amazon Smile and Fred Meyer Rewards can designate funds to non-profits. .05% of each purchase is donated to the designated non-profit. Patrice will work with Amazon Smile and Fred Meyer to

set up an account for DCMG. Once the accounts are activated, MG members can go on line to set up a designation to the MG account. Patrice will keep us posted.

New Business:

The Audit Committee (Toni Rudolph, Vicki McAlister and Karolyn Riecks) presented their report on the review of the DCMG books performed on July 12, 2018 for the period July 5, 2017 to July 12, 2018. The committee reported on the items reviewed and the recommendations made. Patrice has implemented the recommendations made by the committee. The complete report will be attached hereto and printed in the newsletter.

The meeting was adjourned at 11:02 AM.

Respectfully submitted,

Sharon J Bordeaux, Secretary

Executive Board Meeting:	Wednesday, August 8, 10 AM, OSU Extension Conference Room
DCMG Chapter Meeting & Potluck:	Thursday, August 30, Barbara Horst, Milo
Plant Clinic	Monday – Friday, 1 – 4, OSU Extension Office
Insect Committee:	1 st and 3 rd Mondays, 10 AM, OSU Extension Office
Discovery Garden Workday	Tuesdays, 9AM – Noon
Diagnostics Clinic	Wednesday, August 15, 10-12 AM, Diana Woodward, Sutherlin
Awards Banquet	October 6, 2018

**Douglas County Master Gardeners
Audit Report
For Period July 5, 2017 to July 12, 2018**

The audit was performed on July 12, 2018. We met with our current treasurer, Patrice Sipos, in the DCMG Plant Clinic. The audit committee members were Toni Rudolph, Vicki McAlister and Karolyn Riecks.

The following items were reviewed during the audit:

1. Checked that financial documentation on the Plant Clinic computer regarding financial statements, bank statements, and reconciliation reports was up to date and complete.
2. Verified that the current budget was being used to monitor income and expenses.
3. Reviewed financial transactions to verify that they were properly documented and accurate.
4. Reviewed bank statements and reconciliation reports to make sure they accurately reflect transactions in our bank accounts.
5. Confirmed that our 2017 Tax Return was filed with the OMGA treasurer.
6. Verified that chapter liability insurance is being maintained for the members.
7. Reviewed the state of paper files and documentation and verified that financial data is backed up and in multiple locations.

After the above review, we were satisfied that the Chapter's books are being maintained in accordance with generally accepted accounting standards and are accurate.

Since the Treasurer is using new accounting software, the committee recommended the following changes be made:

1. Capital Expenses and Overhead Expenses be maintained in separate categories.
2. Add Capital Expense items to the budget report.
3. Propane expenses should be included in the Plant Sale budget since that is where the cost is incurred rather than in a general Utilities account.
4. Add the current date on the monthly Budget vs. Actual Statement.

Respectfully submitted by:
Toni Rudolph, Vicki McAlister and Karolyn Riecks
Audit Committee for 2018

11:41 AM
08/07/18

Douglas County Master Gardeners
Account Balances
As of August 7, 2018

	Aug 7, 18	
	<u>Debit</u>	<u>Credit</u>
10000 · BANK ACCOUNTS:10103 · NWCC - MMK SAVINGS	41,613.14	
10000 · BANK ACCOUNTS:10101 · NWCC - CHECKING	2,512.64	
10000 · BANK ACCOUNTS:10102 · NWCC - MEMBER ACCOU...	1,100.52	
TOTAL	<u>45,226.30</u>	<u>0.00</u>

Douglas County Master Gardeners
 Cash Flow - Profit & Loss
 July 12 through August 7, 2018

	<u>Jul 12 - Aug 7, 18</u>
Income	
43400 · DONATIONS	
43410 · Contributions	20.00
Total 43400 · DONATIONS	20.00
44800 · DUES-MEMBERSHIP	
44801 · Membership Dues	10.00
Total 44800 · DUES-MEMBERSHIP	10.00
45000 · INTEREST INCOME - BANK	9.78
46400 · PSP INCOME	
46440 · Soil Testing	90.00
Total 46400 · PSP INCOME	90.00
47000 · SPECIAL EVENTS	
47100 · Plant Sale Income	
47104 · Sales - Post Event	73.00
Total 47100 · Plant Sale Income	73.00
47200 · SPECIAL EVENTS - OTHER	
47202 · Compost Tea	140.00
Total 47200 · SPECIAL EVENTS - OTHER	140.00
Total 47000 · SPECIAL EVENTS	213.00
Total Income	342.78
Expense	
60000 · EXPENSES	
61000 · MANAGEMENT & GENERAL	
61200 · CONFERENCES	
61204 · OMAG Quarterly Meetings	-200.00
Total 61200 · CONFERENCES	-200.00
61400 · GRANTS GIFTS & SCHOLARSHIPS	
61404 · Gifts - Hallmark	41.98
61408 · Scholarships	400.00
Total 61400 · GRANTS GIFTS & SCHOLARSHIPS	441.98
61500 · OTHER MANAGEMENT & GENERAL	
61507 · Postage / Management & General	40.00
Total 61500 · OTHER MANAGEMENT & GENERAL	40.00
Total 61000 · MANAGEMENT & GENERAL	281.98
62000 · PSP EXPENSE	
62101 · Advanced Training	
62105 · Newsletter	
62105.3 · Postage	11.00
Total 62105 · Newsletter	11.00
Total 62101 · Advanced Training	11.00

Douglas County Master Gardeners
Cash Flow - Profit & Loss
July 12 through August 7, 2018

	<u>Jul 12 - Aug 7, 18</u>
62400 · DISCOVERY GARDEN	
62420 · Maintenance-Discovery Garden	19.99
Total 62400 · DISCOVERY GARDEN	<u>19.99</u>
Total 62000 · PSP EXPENSE	30.99
63000 · HLC - EXPENSE	
63108 · HLC-Maintenance	77.93
63115 · Victory Garden	45.03
Total 63000 · HLC - EXPENSE	<u>122.96</u>
65000 · SPECIAL EVENTS	
65100 · PLANT SALE EXPENSE	
65101 · Advertising	42.01
65110 · Plants	206.98
Total 65100 · PLANT SALE EXPENSE	<u>248.99</u>
Total 65000 · SPECIAL EVENTS	<u>248.99</u>
Total 60000 · EXPENSES	<u>684.92</u>
Total Expense	<u>684.92</u>
Net Income	<u><u>-342.14</u></u>

Douglas County Master Gardeners

Budget vs. Actual 2018

January through December 2018

08/07/18

Cash Basis

	<u>Jan - Dec ...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Bud...</u>
Income				
43400 · DONATIONS				
43410 · Contributions	135.00	0.00	135.00	100.0%
43440 · Grants	0.00	450.00	-450.00	0.0%
Total 43400 · DONATIONS	135.00	450.00	-315.00	30.0%
44800 · DUES-MEMBERSHIP				
44801 · Membership Dues	2,210.00	2,500.00	-290.00	88.4%
44820 · Newsletter - Income	192.50	255.00	-62.50	75.5%
44800 · DUES-MEMBERSHIP - Other	0.00	0.00	0.00	0.0%
Total 44800 · DUES-MEMBERSHIP	2,402.50	2,755.00	-352.50	87.2%
45000 · INTEREST INCOME - BANK	60.62	35.00	25.62	173.2%
46400 · PSP INCOME				
46440 · Soil Testing	1,010.00	700.00	310.00	144.3%
Total 46400 · PSP INCOME	1,010.00	700.00	310.00	144.3%
47000 · SPECIAL EVENTS				
47100 · Plant Sale Income				
47101 · Drawings	1,319.50	1,100.00	219.50	120.0%
47102 · Entrance Fees	3,117.00	3,000.00	117.00	103.9%
47103 · Sales - Event	23,613.87	22,000.00	1,613.87	107.3%
47104 · Sales - Post Event	970.75	750.00	220.75	129.4%
47105 · Sales - Pre Event	2,858.50	3,250.00	-391.50	88.0%
47106 · Booth Sales - Vendors	3,145.40	3,300.00	-154.60	95.3%
Total 47100 · Plant Sale Income	35,025.02	33,400.00	1,625.02	104.9%
47200 · SPECIAL EVENTS - OTHER				
47201 · Bake Sale	0.00	1,500.00	-1,500.00	0.0%
47202 · Compost Tea	644.00	950.00	-306.00	67.8%
47204 · Trash-To-Treasure	3,631.45	3,000.00	631.45	121.0%
Total 47200 · SPECIAL EVENTS - OTHER	4,275.45	5,450.00	-1,174.55	78.4%
Total 47000 · SPECIAL EVENTS	39,300.47	38,850.00	450.47	101.2%
Total Income	42,908.59	42,790.00	118.59	100.3%
Expense				
60000 · EXPENSES				
61000 · MANAGEMENT & GENERAL				
61100 · Awards & Banquet				
61101 · Awards	0.00	350.00	-350.00	0.0%
61102 · Banquet	471.85	750.00	-278.15	62.9%
Total 61100 · Awards & Banquet	471.85	1,100.00	-628.15	42.9%
61200 · CONFERENCES				
61204 · OMAG Quarterly Meetings	-52.58	250.00	-302.58	-21.0%
61205 · OMGA Travel	181.00	1,250.00	-1,069.00	14.5%
Total 61200 · CONFERENCES	128.42	1,500.00	-1,371.58	8.6%
61300 · DUES - OMGA	1,526.00	1,750.00	-224.00	87.2%
61400 · GRANTS GIFTS & SCHOLARSHIPS				

Douglas County Master Gardeners
Budget vs. Actual 2018
January through December 2018

	Jan - Dec ...	Budget	\$ Over Bu...	% of Bud...
61402 · 4-H Donation	0.00	80.00	-80.00	0.0%
61404 · Gifts - Hallmark	41.98	50.00	-8.02	84.0%
61406 · Officer Gifts	39.00	80.00	-41.00	48.8%
61408 · Scholarships	488.00	1,000.00	-512.00	48.8%
Total 61400 · GRANTS GIFTS & SCHOLARSHIPS	568.98	1,210.00	-641.02	47.0%
61500 · OTHER MANAGEMENT & GENERAL				
61501 · Bank Charges	0.00	0.00	0.00	0.0%
61502 · Historian	0.00	0.00	0.00	0.0%
61503 · Hospitality	204.20	150.00	54.20	136.1%
61504 · Liability Insurance	0.00	550.00	-550.00	0.0%
61506 · OMGA Search for Excellence	0.00	150.00	-150.00	0.0%
61507 · Postage / Management & General	40.00	35.00	5.00	114.3%
61508 · Check Print Charges	47.21	24.00	23.21	196.7%
61509 · Supplies / Management & General	23.05	50.00	-26.95	46.1%
Total 61500 · OTHER MANAGEMENT & GENERAL	314.46	959.00	-644.54	32.8%
Total 61000 · MANAGEMENT & GENERAL	3,009.71	6,519.00	-3,509.29	46.2%
62000 · PSP EXPENSE				
62101 · Advanced Training				
62103 · Continuing Education	0.00	100.00	-100.00	0.0%
62105 · Newsletter				
62105.3 · Postage	34.00	125.00	-91.00	27.2%
Total 62105 · Newsletter	34.00	125.00	-91.00	27.2%
Total 62101 · Advanced Training	34.00	225.00	-191.00	15.1%
62200 · CLINIC & OFFICE				
62202 · Farmers Markets	0.00	40.00	-40.00	0.0%
62203 · Insects	0.00	75.00	-75.00	0.0%
62204 · Library	109.68	50.00	59.68	219.4%
62206 · Plant Clinic & Office Supplies	8.75	50.00	-41.25	17.5%
62208 · Soil Testing	336.87	250.00	86.87	134.7%
62209 · Website Development	0.00	140.00	-140.00	0.0%
Total 62200 · CLINIC & OFFICE	928.30	605.00	323.30	153.4%
62300 · COMMUNITY OUTREACH				
62301 · Fair Booth	0.00	25.00	-25.00	0.0%
62303 · Speakers Bureau	0.00	25.00	-25.00	0.0%
Total 62300 · COMMUNITY OUTREACH	0.00	50.00	-50.00	0.0%
62400 · DISCOVERY GARDEN				
62402 · Butterfly	104.42	325.00	-220.58	32.1%
62403 · Children's	0.00	450.00	-450.00	0.0%
62404 · Compost & Biochar	0.00	100.00	-100.00	0.0%
62405 · Easy Access (Container Garden)	75.32	165.00	-89.68	45.6%
62406 · Electric - meter 23609842	108.76	600.00	-491.24	18.1%
62408 · Entry Garden	14.99	50.00	-35.01	30.0%
62410 · Herb Garden	110.35	200.00	-89.65	55.2%
62411 · Hummingbird	0.00	0.00	0.00	0.0%
62413 · Iris Garden	0.00	0.00	0.00	0.0%
62415 · Irrigation	116.99	300.00	-183.01	39.0%

Douglas County Master Gardeners

Budget vs. Actual 2018

January through December 2018

08/07/18
Cash Basis

	Jan - Dec ...	Budget	\$ Over Bu...	% of Bud...
62417 · Japanese Garden	34.24	100.00	-65.76	34.2%
62419 · Kiosk - Donor Board	0.00	50.00	-50.00	0.0%
62420 · Maintenance-Discovery Garden	511.44	900.00	-388.56	56.8%
62422 · Mulch	178.20	400.00	-221.80	44.6%
62423 · Orchard	0.00	125.00	-125.00	0.0%
62424 · Ornamental	0.00	50.00	-50.00	0.0%
62425 · Pavilion	0.00	500.00	-500.00	0.0%
62426 · Perennial Boarder	0.00	275.00	-275.00	0.0%
62427 · Raised Beds (Dahlia-Lily)	154.37	150.00	4.37	102.9%
62429 · Rock Garden	0.00	140.00	-140.00	0.0%
62431 · Shade Garden	0.00	50.00	-50.00	0.0%
62432 · Signage	0.00	300.00	-300.00	0.0%
62433 · Straw Bale Garden	0.00	220.00	-220.00	0.0%
62434 · Sun Garden	222.85	225.00	-2.15	99.0%
62436 · Water - River Forks Meter	743.05	700.00	43.05	106.2%
62439 · Xeriscape	0.00	100.00	-100.00	0.0%
Total 62400 · DISCOVERY GARDEN	2,374.98	6,475.00	-4,100.02	36.7%
Total 62000 · PSP EXPENSE	3,337.28	7,355.00	-4,017.72	45.4%
63000 · HLC - EXPENSE				
63101 · Annual Pumping Expense (Diver)	0.00	400.00	-400.00	0.0%
63103 · Eastside Greenhouse Supplies	312.76	600.00	-287.24	52.1%
63106 · Garbage Dump Fee	78.00	75.00	3.00	104.0%
63107 · HLC Fire Extinguishers	60.00	60.00	0.00	100.0%
63108 · HLC-Maintenance	1,119.65	1,200.00	-80.35	93.3%
63109 · HLC Orchard	0.00	500.00	-500.00	0.0%
63110 · Toilet Repairs & Supplies	26.96	150.00	-123.04	18.0%
63112 · Tree Trimming Professional	0.00	0.00	0.00	0.0%
63115 · Victory Garden	403.34	690.00	-286.66	58.5%
63117 · Westside Greenhouse Maintenance	0.00	1,200.00	-1,200.00	0.0%
63118 · Westside Greenhouse Supplies	130.83	400.00	-269.17	32.7%
Total 63000 · HLC - EXPENSE	2,131.54	5,275.00	-3,143.46	40.4%
64000 · WINTER PROGRAM				
64101 · New Class - Supplies	0.00	20.00	-20.00	0.0%
64103 · Speakers	500.00	300.00	200.00	166.7%
Total 64000 · WINTER PROGRAM	500.00	320.00	180.00	156.3%
65000 · SPECIAL EVENTS				
65100 · PLANT SALE EXPENSE				
65101 · Advertising	2,118.80	2,400.00	-281.20	88.3%
65103 · Contributions - P S Volunteers	255.36	350.00	-94.64	73.0%
65107 · Exhibit Fees	3,352.98	3,000.00	352.98	111.8%
65108 · Next Year's Seeds	854.66	750.00	104.66	114.0%
65109 · Nex Year's Supplies - McConkey	1,246.26	3,200.00	-1,953.74	38.9%
65110 · Plants	503.21	1,200.00	-696.79	41.9%
65111 · PROPANE TANKS				
65113 · Eastside Greenhouse - Propane	0.00	0.00	0.00	0.0%
65113.1 · ES Ghouse Propane Tank #1 27516	950.94	0.00	950.94	100.0%
65113.2 · ES Ghouse Propane Tank #2 49518	765.80	0.00	765.80	100.0%
65114 · Westside Greenhouse - Propane	0.00	0.00	0.00	0.0%
65114.1 · WS Ghouse Propane Tank #3	602.81	0.00	602.81	100.0%
65114.2 · WS Ghouse Propane Tank #500	0.00	0.00	0.00	0.0%

Douglas County Master Gardeners
Budget vs. Actual 2018
January through December 2018

	<u>Jan - Dec ...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Bud...</u>
65111 · PROPANE TANKS - Other	0.00	2,500.00	-2,500.00	0.0%
Total 65111 · PROPANE TANKS	2,319.55	2,500.00	-180.45	92.8%
65116 · Supplies	579.42	2,100.00	-1,520.58	27.6%
65118 · Vendor Costs	0.00	550.00	-550.00	0.0%
Total 65100 · PLANT SALE EXPENSE	11,230.24	16,050.00	-4,819.76	70.0%
65200 · SPECIAL EVENT - OTHER				
65201 · Bake Sale	0.00	50.00	-50.00	0.0%
65203 · Compost Tea	128.65	160.00	-31.35	80.4%
65206 · Tast-Off	0.00	0.00	0.00	0.0%
65209 · Trash-To-Treasure	71.34	100.00	-28.66	71.3%
Total 65200 · SPECIAL EVENT - OTHER	199.99	310.00	-110.01	64.5%
Total 65000 · SPECIAL EVENTS	11,430.23	16,360.00	-4,929.77	69.9%
Total 60000 · EXPENSES	20,408.76	35,829.00	-15,420.24	57.0%
66000 · GENERAL EXPENSES				
66001 · Electricity - Meter 62314693	3,454.83	4,200.00	-745.17	82.3%
66005 · Water - Pitchford Meter	193.54	950.00	-756.46	20.4%
Total 66000 · GENERAL EXPENSES	3,648.37	5,150.00	-1,501.63	70.8%
67000 · CAPITAL EXPENSE	10,315.50	0.00	10,315.50	100.0%
Total Expense	34,372.63	40,979.00	-6,606.37	83.9%
Net Income	<u><u>8,535.96</u></u>	<u><u>1,811.00</u></u>	<u><u>6,724.96</u></u>	<u><u>471.3%</u></u>

Douglas County Master Gardeners
 Transaction Detail By Account
 January through December 2018

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
67000 · CAPITAL EXPENSE									
Check	02/14/18	4138	Barbara Robinson	Heater for La...		10101 · N...	430.00	430.00	430.00
Check	02/20/18	4139	Chuck Mignola Co...	Approved at ...		10101 · N...	1,000.00	1,000.00	1,430.00
Check	06/07/18	4218	Tinker Pump Servi...	New pump f...		10101 · N...	8,885.50	8,885.50	10,315.50
Total 67000 · CAPITAL EXPENSE								10,315.50	10,315.50
TOTAL								10,315.50	10,315.50