



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: June 22, 2022

Department: Community Services Agenda Planning Date: 6/9/22 Time required: 15

Audio/Visual aids

Contact: Kelli Weese Phone: x3277

Department Head Signature: [Handwritten Signature]

TITLE: Oregon Garden Biannual Report

Issue, Description & Background: In 2018, Marion County approved a five-year contract with the Oregon Garden Foundation. The agreement with Oregon Garden was for funding capital improvement projects for the Oregon Garden and managing the garden. Within their contract with Marion County, the Oregon Garden Foundation is obligated to provide a quarterly written report that includes a summary of activities. In addition, the Marion County Board of Commissioners have requested in person updates to occur two times per year. At the June 22th Board Session, representative(s) from the Oregon Garden Foundation, including Director of Operations Delen Kitchen, will be providing a report on their activities over the last six months.

Financial Impacts: The contract agreement set in 2018 allocates \$100,000 each fiscal year for the Oregon Garden Foundation, for a five year total allocation of \$500,000. The current contract is set to expire June 30, 2023.

Impacts to Department & External Agencies: None

Options for Consideration: Receive biannual Oregon Garden Foundation report.

Recommendation: None

List of attachments: Oregon Garden Foundation Financials

Presenter: Kelli Weese, Economic Development Coordinator; Delen Kitchen, Oregon Garden Foundation Director of Operations

Copies of completed paperwork sent to the following: (Include names and e-mail addresses.)

Copies to: Kelli Weese, kweese@co.marion.or.us; Tamra Goettsch, tgoettsch@co.marion.or.us; Delen Kitchen, dkitchen@oregongardenfoundation.org



# The Oregon Garden At-A-Glance

2022

## Admission

|                   | 2021 YTD     | 2022 YTD     | Variance |
|-------------------|--------------|--------------|----------|
| Regular Admission | 17,953       | 16,112       | -10%     |
| Revenue           | \$125,225.00 | \$105,841.00 | -15%     |

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## Volunteers

|                    | 2021 YTD | 2022 YTD | Variance |
|--------------------|----------|----------|----------|
| Regular Volunteers | 30       | 52       | 73%      |
| Volunteer Hours    | 1864     | 2432     | 30%      |

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## Membership

|                   | 2021 YTD    | 2022 YTD    | Variance |
|-------------------|-------------|-------------|----------|
| Member Households | 941         | 1468        | 56%      |
| Revenue           | \$50,451.15 | \$61,475.50 | 22%      |

# The Oregon Garden At-A-Glance

2022

## Donations / Grants Received

- \$40,000 awarded from Oregon State Fire Marshal for improvement of Firesafe House deck and landscaping.
- \$10,000 donated towards July 3rd fireworks show.
- \$20,000 donated towards new plant accession program.
- \$2,000 unrestricted from Oregon Community Foundation.

## Public Events

- April 16 - Earth Day
- May 7 - Digging in the Dirt
- May 28 - Art in the Garden
- July 3 - July 3rd

## Items of Note

- Expanded staff from 9 at the end of 2021 to 19 in 2022
- Began tram operation in May 2022
- Darcy Ruef joined the OGF Board
- 25th Anniversary on June 27th
- OAN Day scheduled for July 28th

## 2022 OGF Garden Loans Paid

|    | PAYEE                       | REF NO.    | DUE DATE   | BALANCE     | PAID       |
|----|-----------------------------|------------|------------|-------------|------------|
| 14 | Mary Ann David              | 5/25/2000  | 10/31/2010 | \$5,359.95  | 1/12/2022  |
| 15 | Robert & Jeanne Terry       | 6/1/2000   | 6/1/2005   | \$5,359.96  | 1/12/2022  |
| 16 | Clint & Linda Smith         | 6/6/2000   | 6/6/2005   | \$5,359.95  | 1/5/2022   |
| 17 | Ethelwyne C Golden          | 6/22/2000  | 6/22/2005  | \$5,359.95  | 1/12/2022  |
| 18 | Thomas C Golden             | 6/22/2000  | 6/22/2005  | \$5,359.95  | 1/12/2022  |
| 19 | Mark Krautmann              | 7/3/2000   | 7/3/2005   | \$5,359.95  | 1/10/2022  |
| 20 | Robert & Carol Gutmann      | 7/14/2000  | 10/31/2010 | \$5,359.95  | 1/12/2022  |
| 21 | Sara Bentley                | 7/19/2000  | 7/19/2005  | \$5,359.96  | 1/10/2022  |
| 22 | Tom & Chris Neilsen         | 7/19/2000  | 7/19/2005  | \$10,719.91 | 1/5/2022   |
| 23 | Wilco Farmers               | 8/16/2000  | 8/16/2005  | \$5,000.00  | 1/5/2022   |
| 24 | Charles & Judith Wold       | 9/29/2000  | 10/31/2010 | \$5,359.95  | 5/25/22    |
| 25 | Joel & Carolyn Neuschwander | 10/13/2000 | 10/13/2006 | \$5,359.95  | 5/20/22    |
| 26 | Thomas Verhoeven            | 10/13/2000 | 10/31/2010 | \$10,000.00 | 4/29/22    |
| 27 | Sara Bentley                | 1/4/2001   | 1/4/2006   | \$5,359.96  | 5/4/2022   |
| 28 | Edward Davis TTEE           | 3/5/2001   | 3/5/2006   | \$5,000.00  | 3/15/22    |
| 29 | Patsy Davis TTEE            | 3/5/2001   | 3/5/2006   | \$5,359.95  | 3/15/22    |
| 30 | Beverly Farley              | 3/16/2001  | 10/31/2010 | \$5,359.95  | 5/4/22     |
| 31 | Andre Iseli                 | 4/16/2001  | 4/16/2006  | \$5,359.95  | 5/16/22    |
| 32 | Joanne Raines               | 4/16/2001  | 4/16/2006  | \$5,359.95  | In process |
| 33 | Thayne Dutson               | 4/19/2001  | 10/31/2010 | \$5,000.00  | In process |
| 34 | Walter R Miller             | 5/21/2001  | 5/21/2006  | \$5,000.00  | 4/29/22    |
| 35 | Dora Lee Eldred             | 4/24/2001  | 10/31/2010 | \$5,359.95  | 5/4/22     |
| 36 | Doris E Mills TTEE          | 4/24/2001  | 4/24/2006  | \$5,359.95  | 5/4/22     |

**Total # of Payments Made:** 23  
**Remaining # of Payments:** 101

**Total Amount of Payments Made:** \$131,839.09  
**Total Remaining Payments:** \$727,482.30

# Oregon Garden

## Profit and Loss

January - May, 2022

|  | TOTAL             |
|--|-------------------|
| Income   |                   |
| 40000 Earned Revenue Summary                             |                   |
| 40001.0 Admissions Revenue Summary                       |                   |
| 40001.1 General Admission                                | 98,947.84         |
| 40001.3 Group Tours Admission                            | 2,221.00          |
| <b>Total 40001.0 Admissions Revenue Summary</b>          | <b>101,168.84</b> |
| 40002 Membership Revenue Summary                         |                   |
| 40002.1 Membership Revenue                               | 61,475.50         |
| <b>Total 40002 Membership Revenue Summary</b>            | <b>61,475.50</b>  |
| 40003 Gift Shop Income Summary                           |                   |
| 40003.1 Gift Shop Income                                 | 67,520.84         |
| 40003.2 Nursery Income                                   | 16,806.59         |
| <b>Total 40003 Gift Shop Income Summary</b>              | <b>84,327.43</b>  |
| 40004 Event Revenue Summary                              |                   |
| 40004.1 Art in the Garden Revenue                        | 500.00            |
| 40004.4 Earth Day Revenue                                | 190.40            |
| 40004.6 Digging in the Dirt Revenue                      | 2,235.00          |
| 40004.7 Music on the Lawn Revenue                        | 500.00            |
| <b>Total 40004 Event Revenue Summary</b>                 | <b>3,425.40</b>   |
| 40005 Other Garden Revenue                               |                   |
| 40005.1 Marion County Economic Development Grant         | 75,000.00         |
| 40005.10 Other Garden Revenue                            | 1,528.94          |
| 40005.2 Venue Rental Revenue                             | 53,050.00         |
| 40005.4 Rent   | 9,475.00          |
| 40005.7 General Donations                                | 6,629.96          |
| 40005.8 Tram Revenue                                     | 6,537.11          |
| 40005.9 Sponsorship Revenue                              | 5,000.00          |
| <b>Total 40005 Other Garden Revenue</b>                  | <b>157,221.01</b> |
| 42599 Discount Square Fees Income                        | -5,419.02         |
| 44444 Unallocated Square Deposits                        | 25,906.19         |
| <b>Total 40000 Earned Revenue Summary</b>                | <b>428,105.35</b> |
| 42525 Grant- TOT-City of Silverton Gross Revenue         | 75,556.53         |
| 47999 Non-Profit Gross Revenue Summary                   |                   |
| 49000 Temporary Restricted Donation Summary              |                   |
| 49001 Other Temporary Restricted Funds                   | 10,000.00         |
| 49200 TR-NREP Education Program Revenue                  | 831.00            |
| 49250 TR - NREP School Fees Revenue Donations            | 786.00            |
| 49275 TR-July 3 Fireworks Donations                      | 15,500.00         |
| <b>Total 49000 Temporary Restricted Donation Summary</b> | <b>27,117.00</b>  |

|   | TOTAL               |
|---|---------------------|
| 49999.00 Donations/Contributions & Fundraising Summary                  |                     |
| 41440 In Kind Donations Summary   | 373.27              |
| 41446 In Kind - Donated Garden Materials & Supplies                     | -62.15              |
| 41448 In Kind - Donated Equipment                                       | -311.12             |
| <b>Total 41440 In Kind Donations Summary</b>                            | <b>0.00</b>         |
| <b>Total 49999.00 Donations/Contributions &amp; Fundraising Summary</b> | <b>0.00</b>         |
| <b>Total 47999 Non-Profit Gross Revenue Summary</b>                     | <b>27,117.00</b>    |
| Sales of Product Income   | -66.50              |
| <b>Total Income</b>   | <b>\$530,712.38</b> |
| Cost of Goods Sold  |                     |
| 50000 Gift Shop COGS  | 8,996.52            |
| <b>Total Cost of Goods Sold</b>   | <b>\$8,996.52</b>   |
| <b>GROSS PROFIT</b>   | <b>\$521,715.86</b> |
| Expenses  |                     |
| 50004 Vendor Commission   | 35,630.61           |
| 60000 Payroll Summary   |                     |
| 60001 Administrative Payroll  |                     |
| 60001.1 Director of Operations Payroll                                  | 28,346.12           |
| <b>Total 60001 Administrative Payroll</b>                               | <b>28,346.12</b>    |
| 60002 Guest Services Payroll  |                     |
| 60002.1 Guest Services Supervisor Payroll                               | 12,168.71           |
| 60002.2 Gift Shop Payroll   | 8,950.07            |
| 60002.3 Tram Drivers Payroll  | 4,286.10            |
| <b>Total 60002 Guest Services Payroll</b>                               | <b>25,404.88</b>    |
| 60003 Horticulture Staff Payroll  |                     |
| 60003.1 Botanical Curator Payroll                                       | 22,000.00           |
| 60003.2 Horticulture Staff Payroll                                      | 51,489.85           |
| <b>Total 60003 Horticulture Staff Payroll</b>                           | <b>73,489.85</b>    |
| 60004 Maintenance Payroll   |                     |
| 60004.1 Maintenance Supervisor Payroll                                  | 16,280.00           |
| 60004.2 Maintenance Staff Payroll                                       | 4,209.91            |
| <b>Total 60004 Maintenance Payroll</b>                                  | <b>20,489.91</b>    |
| 60005 Event Payroll   |                     |
| 60005.1 Event Coordinator Payroll                                       | 26,237.04           |
| 60005.2 Event Staff   | 8,546.00            |
| <b>Total 60005 Event Payroll</b>  | <b>34,783.04</b>    |
| 60006 Volunteer & Membership Payroll                                    |                     |
| 60006.1 Volunteer & Membership Coordinator Payroll                      | 13,052.38           |
| <b>Total 60006 Volunteer &amp; Membership Payroll</b>                   | <b>13,052.38</b>    |
| <b>Total 60000 Payroll Summary</b>                                      | <b>195,566.18</b>   |
| 60100 Payroll ER Taxes Summary  |                     |
| 60100.1 Administrative Payroll ER Taxes                                 | 2,353.24            |
| 60100.2 Guest Services Payroll ER Taxes                                 | 2,189.15            |
| 60100.3 Horticulture Payroll ER Taxes                                   | 6,176.06            |

|   | TOTAL            |
|---|------------------|
| 60100.4 Maintenance Payroll ER Taxes            | 1,699.42         |
| 60100.5 Event Payroll ER Taxes                  | 2,886.07         |
| 60100.6 Volunteer & Membership Payroll ER Taxes | 1,116.66         |
| <b>Total 60100 Payroll ER Taxes Summary</b>     | <b>16,420.60</b> |
| 60200 Payroll Expenses                          |                  |
| 60200.3 Payroll Service Fees                    | 772.00           |
| Company Contributions                           |                  |
| Delta Dental ER Expense                         | 533.61           |
| Willamette Dental ER Expense                    | 619.20           |
| <b>Total Company Contributions</b>              | <b>1,152.81</b>  |
| <b>Total 60200 Payroll Expenses</b>             | <b>1,924.81</b>  |
| 70002 Gift Shop Expenses                        |                  |
| 70002.1 Gift Shop Supplies                      | 405.41           |
| <b>Total 70002 Gift Shop Expenses</b>           | <b>405.41</b>    |
| 70003 Membership Expenses                       |                  |
| 70003.1 Membership Supplies                     | 327.72           |
| 70003.2 Membership Software                     | 529.20           |
| <b>Total 70003 Membership Expenses</b>          | <b>856.92</b>    |
| 70004 Volunteer Expenses                        |                  |
| 70004.1 Volunteer Supplies                      | 215.63           |
| 70004.3 Volunteer Software                      | 696.00           |
| <b>Total 70004 Volunteer Expenses</b>           | <b>911.63</b>    |
| 70005 Horticulture Expenses                     |                  |
| 70005.1 Seeds & Plant Material                  | 2,015.91         |
| 70005.2 Soil, Chemicals & Amendments            | 9,168.36         |
| 70005.3 Garden Tools & Equipment                | 1,457.04         |
| 70005.4 Uniforms & Workwear                     | 1,378.51         |
| 70005.5 Irrigation & Grounds Repair             | 3,859.38         |
| 70005.6 Beekeeping Supplies                     | 198.27           |
| 70005.9 Other Horticulture Expenses             | 808.71           |
| <b>Total 70005 Horticulture Expenses</b>        | <b>18,886.18</b> |
| 70006 Event Expenses                            |                  |
| 70006.1 Event Supplies                          | 4,970.65         |
| 70006.4 Earth Day Expenses                      | 267.65           |
| 70006.6 Art in the Garden Expenses              | 22.50            |
| 70009.2 Digging in the Dirt Expenses            | 1,682.02         |
| <b>Total 70006 Event Expenses</b>               | <b>6,942.82</b>  |
| 70007 Maintenance Expenses                      |                  |
| 70007.1 Maintenance Tools & Equipment           | 788.59           |
| 70007.2 Vehicle Maintenance                     | 6,747.02         |
| 70007.4 Facilities Maintenance                  | 2,527.37         |
| 70007.9 Janitorial Supplies                     | 1,919.25         |
| <b>Total 70007 Maintenance Expenses</b>         | <b>11,982.23</b> |
| 70010 Marketing Expenses                        |                  |
| 70010.1 Marketing Supplies                      | 135.00           |
| 70010.2 Collateral Printing                     | 46.99            |



|  | TOTAL             |
|--|-------------------|
| 70010.3 Advertising Expenses                             | 3,482.50          |
| 70010.5 Membership Dues & Subscriptions                  | 1,859.00          |
| <b>Total 70010 Marketing Expenses</b>                    | <b>5,523.49</b>   |
| 70020 Telephone & Computer Expenses                      |                   |
| 70020.1 Phone Service                                    | 173.12            |
| 70020.2 Internet Service                                 | 1,757.82          |
| 70020.3 Computer Equipment                               | 814.56            |
| 70020.5 Cell Phone Reimbursement                         | 200.00            |
| <b>Total 70020 Telephone &amp; Computer Expenses</b>     | <b>2,945.50</b>   |
| 70030 General & Administrative Expenses                  |                   |
| 70030.1 Employee Education & Development                 | 441.00            |
| 70030.10 Postage   | 1,052.70          |
| 70030.11 Professional & Legal Fees                       | 7,581.00          |
| 70030.12 Administrative & Bookkeeping Contract Labor     | 6,670.22          |
| 70030.13 Late Fees                                       | 367.36            |
| 70030.2 Employee Appreciation                            | 45.50             |
| 70030.4 Computer Software                                | 1,649.97          |
| 70030.6 Bank & Credit Card Fees                          | 85.00             |
| 70030.8 Office Supplies                                  | 680.75            |
| 70030.9 Equipment Leases                                 | 3,211.39          |
| 70050 Utilities  |                   |
| 70050.1 Fire Alarm                                       | 180.00            |
| 70050.2 Electricity                                      | 5,150.26          |
| 70050.3 Natural Gas                                      | 3,910.02          |
| 70050.4 Propane  | 1,001.88          |
| 70050.7 Fuel   | 1,401.30          |
| 70500.5 Water & Sewer                                    | 25,841.91         |
| 70500.6 Garbage  | 2,661.00          |
| <b>Total 70050 Utilities</b>                             | <b>40,146.37</b>  |
| 71150 Donor Relations                                    | 196.64            |
| 71174.0 Operational Garden Expenses Summary              |                   |
| 71174.2 Garden Operational Supplies                      | 46.27             |
| 71174.4 Operational Contract Labor                       | 64,176.18         |
| <b>Total 71174.0 Operational Garden Expenses Summary</b> | <b>64,222.45</b>  |
| 71265.1 Insurance - Liability, D & O                     | 16,840.05         |
| 72860 Sponsorship  | 900.00            |
| 73150 Travel/Conference/Meetings Summary                 |                   |
| 73152 Business Meals                                     | 159.00            |
| <b>Total 73150 Travel/Conference/Meetings Summary</b>    | <b>159.00</b>     |
| Payroll Staff Summary/Contracted Services                |                   |
| Payroll Expenses   |                   |
| Payroll Insurance - Health Ins Employer Share            | 1,383.03          |
| <b>Total Payroll Expenses</b>                            | <b>1,383.03</b>   |
| <b>Total Payroll Staff Summary/Contracted Services</b>   | <b>1,383.03</b>   |
| <b>Total 70030 General &amp; Administrative Expenses</b> | <b>145,632.43</b> |
| 71265.5 Worker's Compensation Insurance                  | 2,748.08          |

|   | TOTAL               |
|---|---------------------|
| 85000 Temporary Restricted Expenses Summary                     |                     |
| 85250 TR - Discovery Pavilion Expenditures                      | 2,148.75            |
| 85275 TR-July 3rd Fireworks Expenses                            | 7,500.00            |
| 85625.0 TR -Horticultural Enhancements Summary                  |                     |
| 85625.1 TR-Horticultural Enhancement/Equipment Project Expenses | 234.97              |
| 85625.2 TR-Hef-Pathway to Giving - Brick                        | 125.00              |
| <b>Total 85625.0 TR -Horticultural Enhancements Summary</b>     | <b>359.97</b>       |
| TR-Payroll NREP Educators Summary                               |                     |
| TR-Payroll Employer Taxes - NREP EDUC                           | 176.51              |
| <b>Total TR-Payroll NREP Educators Summary</b>                  | <b>176.51</b>       |
| <b>Total 85000 Temporary Restricted Expenses Summary</b>        | <b>10,185.23</b>    |
| 85758.0 TR - NREP Educators Payroll                             | 2,053.50            |
| Office/General Administrative Expenditures                      |                     |
| Payroll Staff Summary/Contracted Services                       |                     |
| Payroll Expenses  |                     |
| Payroll Insurance - Health Ins Employer Share                   | 5,063.76            |
| <b>Total Payroll Expenses</b>                                   | <b>5,063.76</b>     |
| <b>Total Payroll Staff Summary/Contracted Services</b>          | <b>5,063.76</b>     |
| <b>Total Office/General Administrative Expenditures</b>         | <b>5,063.76</b>     |
| QuickBooks Payments Fees  | 59.00               |
| Square Fees   | 8,295.08            |
| <b>Total Expenses</b>   | <b>\$472,033.46</b> |
| NET OPERATING INCOME  | <b>\$49,682.40</b>  |
| Other Income  |                     |
| 88500 Interest Earned Income                                    | 217.69              |
| <b>Total Other Income</b>                                       | <b>\$217.69</b>     |
| Other Expenses  |                     |
| 87000 Other Miscellaneous Expense                               | 120.04              |
| <b>Total Other Expenses</b>                                     | <b>\$120.04</b>     |
| NET OTHER INCOME  | <b>\$97.65</b>      |
| NET INCOME  | <b>\$49,780.05</b>  |

# Oregon Garden

## Balance Sheet

As of May 31, 2022

|   | TOTAL                 |
|---|-----------------------|
| <b>ASSETS</b>   |                       |
| Current Assets  |                       |
| Bank Accounts   |                       |
| 10000 Cash  | 729.75                |
| 10000.01 #3513 - Operating Account                      | 149,912.73            |
| 10000.02 #0321 - Unrestricted Funds - Bus MMA 0002      | 509,189.93            |
| 10000.03 #7995 - Restricted Funds - OGF Money Market    | 681.00                |
| 10000.04 #2986 - Debt Receivership - Basic Bu 0002      | 1,480.69              |
| 10000.05 #1103 - Restricted Rediscovery Forest          | 9,657.25              |
| 10000.06 #0479 - Restricted Funds - OGF Money Market    | 361,708.37            |
| 10000.09 #5366 - Unrestricted Operations - OGF Checking | 11,048.20             |
| 10000.10 Visitor Center Till                            | 730.00                |
| <b>Total 10000 Cash</b>                                 | <b>1,045,137.92</b>   |
| 20501 Events - Unearned Deposits 50%                    | 44,836.53             |
| <b>Total Bank Accounts</b>                              | <b>\$1,089,974.45</b> |
| Other Current Assets                                    |                       |
| 10300 Endowment - OCF                                   | 196,794.93            |
| 12000 Undeposited Funds                                 | 24,840.01             |
| 12400 Prepaid Expenses & Utility Deposits               | 1,059.00              |
| 14000 Inventory Asset                                   | 16,539.35             |
| 14900 Suspense  | 16,814.99             |
| 15500 Bond Issuance Costs                               | 0.00                  |
| 15600 Taxes Refund                                      | 5,922.94              |
| 15700 Uncategorized Asset                               | 1,769.83              |
| <b>Total Other Current Assets</b>                       | <b>\$263,741.05</b>   |
| <b>Total Current Assets</b>                             | <b>\$1,353,715.50</b> |
| Fixed Assets  |                       |
| 16000 FIXED ASSETS                                      | 13,129,494.78         |
| 17000 ACCUMULATED DEPRECIATION                          | -10,155,792.95        |
| <b>Total Fixed Assets</b>                               | <b>\$2,973,701.83</b> |
| Other Assets  |                       |
| 11575 Land Sale Contract Receivable                     | 0.00                  |
| Other Receivables                                       | 16,578.22             |
| <b>Total Other Assets</b>                               | <b>\$16,578.22</b>    |
| <b>TOTAL ASSETS</b>                                     | <b>\$4,343,995.55</b> |

|  | TOTAL                 |
|--|-----------------------|
| <b>LIABILITIES AND EQUITY</b>                                  |                       |
| Liabilities  |                       |
| Current Liabilities  |                       |
| Accounts Payable   |                       |
| (Inactive) Accrued Payables                                    | 9,386.74              |
| <b>Total Accounts Payable</b>                                  | <b>\$9,386.74</b>     |
| Credit Cards   |                       |
| 24000.0 Card Service Center Credit Card - Summary              |                       |
| 24000.1 CC #4926 - Card Service Center Credit Card             | 126.00                |
| 24000.2 CC #6913 - Card Service Center Credit Card             | 2,939.51              |
| 24000.3 CC #6905 - Card Service Center Credit Card             | 866.99                |
| 24000.4 CC #6921 - Card Service Center Credit Card             | 283.78                |
| 24000.5 CC #6947 - Card Service Center Credit Card             | 1,086.81              |
| <b>Total 24000.0 Card Service Center Credit Card - Summary</b> | <b>5,303.09</b>       |
| <b>Total Credit Cards</b>                                      | <b>\$5,303.09</b>     |
| Other Current Liabilities                                      |                       |
| 20200 Payroll Liabilities                                      | 15,697.39             |
| 20500 Pavilion & Event Deposits - Unearned                     | 38,556.96             |
| 24025 Best Buy - Reward CC 12 Month                            | 0.00                  |
| 25000 Unearned Grant Revenue                                   |                       |
| 25000.1 SVOG Grant   | 115,569.76            |
| <b>Total 25000 Unearned Grant Revenue</b>                      | <b>115,569.76</b>     |
| 27100 Secured Claims - MC Bond Paid                            | 0.00                  |
| 27350 Unsecured Claims - MC A/P                                | 0.00                  |
| Direct Deposit Payable   | -10,011.52            |
| Gift Card Outstanding  | 18.00                 |
| Oregon Department of Revenue Payable                           | 0.00                  |
| <b>Total Other Current Liabilities</b>                         | <b>\$159,830.59</b>   |
| <b>Total Current Liabilities</b>                               | <b>\$174,520.42</b>   |
| Long-Term Liabilities  |                       |
| 27150 Secured Claims MC Bond Unpaid                            | 0.00                  |
| 27250 Priority Claims - Silverton                              | 118,500.00            |
| 27300 Unsecured Claims A/P                                     | 12,428.46             |
| 27400 Unsecured Claims - Garden Loans                          | 732,482.31            |
| 27500 Unsecured Claims - FC Assignees                          | 166,949.61            |
| 27600 Unsecured Claims - OAN LOC                               | 0.00                  |
| 27700 Unsecured Claims - MC SPWF                               | 0.00                  |
| 27750 Unsecured Claims-Silverton SPWF                          | 452,711.80            |
| 27751 Unsecured Claims - Silveron SPWF Interest Liability      | 0.00                  |
| 27800 Claim Converted to Contribution                          | 0.00                  |
| 29900 SBA-EIDL Loan @ 2.75% Interest                           | 300,000.00            |
| 29910 PPP SBA Loan   | 44,000.00             |
| <b>Total Long-Term Liabilities</b>                             | <b>\$1,827,072.18</b> |
| <b>Total Liabilities</b>                                       | <b>\$2,001,592.60</b> |
| Equity   | <b>\$2,342,402.95</b> |
| <b>TOTAL LIABILITIES AND EQUITY</b>                            | <b>\$4,343,995.55</b> |