



Monthly Financial Reports

September 2025

Master Gardener Foundation of Yakima County

Statement of Financial Position

As of September 30, 2025

	TOTAL	
	AS OF SEP 30, 2025	AS OF AUG 31, 2025 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	13,120.84	21,271.87
1001 Solarity Credit Union-Savings	5.04	5.04
1004 Solarity Credit Union-MM Max	485.17	0.40
1050 TicketSpice	494.71	0.00
Total Bank Accounts	\$14,105.76	\$21,277.31
Total Current Assets	\$14,105.76	\$21,277.31
Fixed Assets		
1500 Property and Equipment		
1501 Commercial Greenhouse	151,507.03	151,507.03
1502 Equipment	27,929.53	27,929.53
1503 Irrigation system/Shed Imprvmnt	14,079.00	14,079.00
1550 Accum. Depreciation-Green House	-114,813.00	-114,813.00
1551 Accum. Depreciation-Equipment	-17,434.04	-17,434.04
1552 Accum. Depreciation-Improvmnt	-14,079.00	-14,079.00
Total 1500 Property and Equipment	47,189.52	47,189.52
Total Fixed Assets	\$47,189.52	\$47,189.52
Other Assets		
1800 Investments		
1801 Vanguard - General Investment Fund	156,596.58	152,760.42
1802 Edward Jones #5247- General Investment Account	46,244.50	46,093.96
1803 Edward Jones #8433 - Operational Reserve Fund	84,990.00	83,832.50
Total 1800 Investments	287,831.08	282,686.88
Total Other Assets	\$287,831.08	\$282,686.88
TOTAL ASSETS	\$349,126.36	\$351,153.71
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2410 Sales Tax Payable	69.72	
Total Other Current Liabilities	\$69.72	\$0.00
Total Current Liabilities	\$69.72	\$0.00
Total Liabilities	\$69.72	\$0.00
Equity		
3000 Net Assets Without Resctriction	322,717.79	322,717.79
3010 Net Assets With Restrctcion	580.00	580.00
Net Revenue	25,758.85	27,855.92
Total Equity	\$349,056.64	\$351,153.71
TOTAL LIABILITIES AND EQUITY	\$349,126.36	\$351,153.71

Master Gardener Foundation of Yakima County

Statement of Activity

September 2025

	TOTAL		
	SEP 2025	JAN - SEP, 2025 (YTD)	JAN - SEP, 2024 (PY YTD)
Revenue			
4000 Contributions and Memorials		1,103.78	462.39
4250 Class Registration Fees	960.00	1,820.00	2,827.59
4930 Non-cash Contributions		124.76	101.61
4935 Art Team Fundraisers		102.00	333.00
4940 Miscellaneous Revenue		231.00	
4990 Merchandise Sales			-28.93
5000 Plant Sales		80,012.73	93,334.50
Total Revenue	\$960.00	\$83,394.27	\$97,030.16
Cost of Goods Sold			
5100 Direct Costs of Plants Sold			
5110 Plugs and Plants		12,228.83	11,210.84
5120 Pots, Trays, Baskets	885.50	981.58	
5130 Soil and Amendments	2,778.90	3,703.95	4,074.92
5135 Seeds	272.92	1,433.74	1,250.42
5140 Fertilizers and Pest Management		282.26	177.31
5145 Materials & Supplies-Plant Sale		905.80	854.09
5150 Food		680.45	465.16
5155 Licenses and Permits-Plant Sale		20.00	20.00
5165 Marketing and Advertising		368.77	536.46
Total 5100 Direct Costs of Plants Sold	3,937.32	20,605.38	18,589.20
Total Cost of Goods Sold	\$3,937.32	\$20,605.38	\$18,589.20
GROSS PROFIT	\$ -2,977.32	\$62,788.89	\$78,440.96
Expenditures			
6000 Facilities and Equipment			
6001 Repairs and Maintenance	1,704.97	16,637.36	1,921.34
6003 Equipment Purchase		4,612.85	7,071.38
6005 Electricity		2,805.09	2,725.97
6006 Natural Gas		15,314.40	16,741.78
6007 Water, Sewer and Garbage	51.23	460.61	427.50
6009 Security	130.00	1,384.63	933.71
6010 Greenhouse Supplies/Materials	44.88	560.54	461.77
6011 Rental Expense		287.99	244.67
6020 Property Insurance		1,293.00	1,188.00
Total 6000 Facilities and Equipment	1,931.08	43,356.47	31,716.12
6100 General Expenses			
6107 Banking Charges and Fees	50.27	160.01	304.62
6111 Conferences, Meetings, Travel			550.93
6112 Marketing and Sponsorships		2,000.00	2,000.00
6114 Food and Catering			1,728.00

Master Gardener Foundation of Yakima County

Statement of Activity

September 2025

		TOTAL	
	SEP 2025	JAN - SEP, 2025 (YTD)	JAN - SEP, 2024 (PY YTD)
6115 Gatherings & Awards Ceremonies	132.86	400.37	306.90
6116 Gifts/Awards/Prizes		2,788.13	374.54
6117 Directors & Officers Insurance	52.34	463.49	203.34
6123 Licenses and Permits		554.00	80.00
6130 Background Checks		615.00	884.00
6133 Postage, Mailing Service	45.15	64.16	55.64
6135 Printing and Copying	244.60	1,490.14	1,565.52
6141 Program Coordinator Support		1,250.00	
6142 Scholarships	875.00	1,975.00	400.00
6145 Subscriptions/Memberships	48.69	2,665.11	1,057.55
6146 Sunshine/Memorials/Appreciation	98.54	253.54	
6147 Supplies and Materials	796.72	4,209.46	1,615.23
6157 Telecommunications/Website		300.00	300.00
Total 6100 General Expenses	2,344.17	19,188.41	11,426.27
Total Expenditures	\$4,275.25	\$62,544.88	\$43,142.39
NET OPERATING REVENUE	\$ -7,252.57	\$244.01	\$35,298.57
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	174.88	1,455.18	3,055.48
4952 Dividend Income	700.04	3,974.34	1,743.41
4955 Unrealized Gain/Loss	4,379.40	20,832.40	18,022.82
4956 Investment Fees	-98.82	-747.08	
Total 4950 Net Investment Income	5,155.50	25,514.84	22,821.71
Total Other Revenue	\$5,155.50	\$25,514.84	\$22,821.71
NET OTHER REVENUE	\$5,155.50	\$25,514.84	\$22,821.71
NET REVENUE	\$ -2,097.07	\$25,758.85	\$58,120.28

Master Gardener Foundation of Yakima County

Budget vs. Actuals

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Revenue			
4000 Contributions and Memorials	1,103.78		-1,103.78
4250 Class Registration Fees	1,820.00	5,800.00	3,980.00
4930 Non-cash Contributions	124.76		-124.76
4935 Art Team Fundraisers	102.00	1,300.00	1,198.00
4940 Miscellaneous Revenue	231.00		-231.00
5000 Plant Sales		0.00	0.00
5010 Annuals	24,347.50	22,750.00	-1,597.50
5020 Perennials	18,437.00	20,700.00	2,263.00
5030 Vegetables	22,081.50	21,700.00	-381.50
5040 Herbs	6,677.00	9,200.00	2,523.00
5050 Baskets	5,850.00	6,000.00	150.00
5060 Art	5,344.00	4,800.00	-544.00
5088 Gift Certificates		-200.00	-200.00
5089 Discounts	-871.00		871.00
5090 Cash Under/Over	4.75		-4.75
5170 Credit Card Fees-Plant Sale	-1,858.02	-2,000.00	-141.98
Total 5000 Plant Sales	80,012.73	82,950.00	2,937.27
Total Revenue	\$83,394.27	\$90,050.00	\$6,655.73
Cost of Goods Sold			
5100 Direct Costs of Plants Sold		0.00	0.00
5110 Plugs and Plants	12,228.83	12,550.00	321.17
5120 Pots, Trays, Baskets	981.58	5,500.00	4,518.42
5130 Soil and Amendments	3,703.95	4,500.00	796.05
5135 Seeds	1,433.74	2,400.00	966.26
5140 Fertilizers and Pest Management	282.26	500.00	217.74
5145 Materials & Supplies-Plant Sale	905.80	2,650.00	1,744.20
5150 Food	680.45	700.00	19.55
5155 Licenses and Permits-Plant Sale	20.00	20.00	0.00
5165 Marketing and Advertising	368.77	900.00	531.23
Total 5100 Direct Costs of Plants Sold	20,605.38	29,720.00	9,114.62
Total Cost of Goods Sold	\$20,605.38	\$29,720.00	\$9,114.62
GROSS PROFIT	\$62,788.89	\$60,330.00	\$ -2,458.89
Expenditures			
6000 Facilities and Equipment		0.00	0.00
6001 Repairs and Maintenance	16,637.36	11,500.00	-5,137.36
6003 Equipment Purchase	4,612.85	6,200.00	1,587.15
6005 Electricity	2,805.09	6,000.00	3,194.91
6006 Natural Gas	15,314.40	21,000.00	5,685.60
6007 Water, Sewer and Garbage	460.61	610.00	149.39
6009 Security	1,384.63	800.00	-584.63
6010 Greenhouse Supplies/Materials	560.54	1,500.00	939.46

Master Gardener Foundation of Yakima County

Budget vs. Actuals

January - December 2025

		TOTAL	
	ACTUAL	BUDGET	REMAINING
6011 Rental Expense	287.99	250.00	-37.99
6020 Property Insurance	1,293.00	1,200.00	-93.00
Total 6000 Facilities and Equipment	43,356.47	49,060.00	5,703.53
6100 General Expenses		0.00	0.00
6105 AV/Sound		500.00	500.00
6107 Banking Charges and Fees	160.01	100.00	-60.01
6111 Conferences, Meetings, Travel		100.00	100.00
6112 Marketing and Sponsorships	2,000.00	3,700.00	1,700.00
6114 Food and Catering		2,000.00	2,000.00
6115 Gatherings & Awards Ceremonies	400.37	1,200.00	799.63
6116 Gifts/Awards/Prizes	2,788.13	3,875.00	1,086.87
6117 Directors & Officers Insurance	463.49	700.00	236.51
6123 Licenses and Permits	554.00	100.00	-454.00
6127 Outside Contract Serv/Speakers		500.00	500.00
6130 Background Checks	615.00	1,100.00	485.00
6133 Postage, Mailing Service	64.16	200.00	135.84
6135 Printing and Copying	1,490.14	3,280.00	1,789.86
6141 Program Coordinator Support	1,250.00	1,250.00	0.00
6142 Scholarships	1,975.00	1,920.00	-55.00
6145 Subscriptions/Memberships	2,713.80	2,930.00	216.20
6146 Sunshine/Memorials/Appreciation	253.54	300.00	46.46
6147 Supplies and Materials	4,209.46	9,650.00	5,440.54
6157 Telecommunications/Website	300.00	300.00	0.00
Total 6100 General Expenses	19,237.10	33,705.00	14,467.90
Total Expenditures	\$62,593.57	\$82,765.00	\$20,171.43
NET OPERATING REVENUE	\$195.32	\$ -22,435.00	\$ -22,630.32
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	1,455.18		-1,455.18
4952 Dividend Income	3,974.34		-3,974.34
4955 Unrealized Gain/Loss	20,832.40		-20,832.40
4956 Investment Fees	-747.08		747.08
Total 4950 Net Investment Income	25,514.84		-25,514.84
Total Other Revenue	\$25,514.84	\$0.00	\$ -25,514.84
NET OTHER REVENUE	\$25,514.84	\$0.00	\$ -25,514.84
NET REVENUE	\$25,710.16	\$ -22,435.00	\$ -48,145.16