



Monthly Financial Reports

December 2025

Master Gardener Foundation of Yakima County

Statement of Financial Position

As of December 31, 2025

	TOTAL	
	AS OF DEC 31, 2025	AS OF NOV 30, 2025 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	17,868.70	17,059.96
1001 Solarity Credit Union-Savings	5.04	5.04
1004 Solarity Credit Union-MM Max	0.32	3,832.30
Total Bank Accounts	\$17,874.06	\$20,897.30
Total Current Assets	\$17,874.06	\$20,897.30
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	-124,742.00	-114,813.00
1551 Accum. Depreciation-Equipment	-18,855.04	-17,434.04
1552 Accum. Depreciation-Improvmt	-14,079.00	-14,079.00
Total 1500 Property and Equipment	35,839.52	47,189.52
Total Fixed Assets	\$35,839.52	\$47,189.52
Other Assets		
1800 Investments		
1801 Vanguard - General Investment Fund	160,723.40	160,270.51
1802 Edward Jones #5247- General Investment Account	36,673.21	36,539.79
1803 Edward Jones #8433 - Operational Reserve Fund	85,627.41	85,775.73
Total 1800 Investments	283,024.02	282,586.03
Total Other Assets	\$283,024.02	\$282,586.03
TOTAL ASSETS	\$336,737.60	\$350,672.85
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2410 Sales Tax Payable	0.00	348.68
Total Other Current Liabilities	\$0.00	\$348.68
Total Current Liabilities	\$0.00	\$348.68
Total Liabilities	\$0.00	\$348.68
Equity		
3000 Net Assets Without Restriction	322,717.79	322,717.79
3010 Net Assets With Restriction	580.00	580.00
Net Revenue	13,439.81	27,026.38
Total Equity	\$336,737.60	\$350,324.17
TOTAL LIABILITIES AND EQUITY	\$336,737.60	\$350,672.85

Master Gardener Foundation of Yakima County

Statement of Activity

December 2025

	TOTAL		
	DEC 2025	JAN - DEC 2025 (YTD)	JAN - DEC 2024 (PY YTD)
Revenue			
4000 Contributions and Memorials	400.00	2,217.78	727.39
4250 Class Registration Fees		5,240.00	5,527.59
4350 Speakers Bureau Income		50.00	
4930 Non-cash Contributions		157.76	101.61
4935 Art Team Fundraisers		102.00	1,396.25
4940 Miscellaneous Revenue		231.00	
4990 Merchandise Sales			-28.93
5000 Plant Sales		80,012.73	93,334.50
Total Revenue	\$400.00	\$88,011.27	\$101,058.41
Cost of Goods Sold			
5100 Direct Costs of Plants Sold			
5110 Plugs and Plants		12,228.83	11,210.84
5120 Pots, Trays, Baskets	850.61	4,418.40	2,567.50
5130 Soil and Amendments		3,703.95	4,897.43
5135 Seeds		1,433.74	1,521.90
5140 Fertilizers and Pest Management	84.12	366.38	177.31
5145 Supplies-Plant Sale		905.80	1,355.34
5150 Food-Plant Sale		680.45	465.16
5155 Licenses & Permits-Plant Sale		20.00	20.00
5165 Marketing & Advertising-Plant Sale		368.77	536.46
5168 Rental Expense		287.99	244.67
Total 5100 Direct Costs of Plants Sold	934.73	24,414.31	22,996.61
Total Cost of Goods Sold	\$934.73	\$24,414.31	\$22,996.61
GROSS PROFIT	\$ -534.73	\$63,596.96	\$78,061.80
Expenditures			
6000 Greenhouse Operations			
6001 Repairs & Maintenance	292.54	11,174.52	3,353.08
6003 Equipment Purchase		878.25	14.38
6005 Electricity		2,805.09	5,346.95
6006 Natural Gas		15,314.40	20,054.62
6007 Water, Sewer & Garbage	51.44	614.72	576.54
6009 Security	65.00	1,449.63	1,140.47
6010 Supplies & Materials-Greenhouse	374.90	956.00	1,396.78
6020 Property Insurance		1,293.00	1,188.00
6090 Depreciation & Amortization	11,350.00	11,350.00	11,512.00
Total 6000 Greenhouse Operations	12,133.88	45,835.61	44,582.82
6100 Foundation Expenses			
6105 AV/Sound			37.79
6107 Banking Charges & Fees	1.75	49.22	6.60

Master Gardener Foundation of Yakima County

Statement of Activity

December 2025

	TOTAL		
	DEC 2025	JAN - DEC 2025 (YTD)	JAN - DEC 2024 (PY YTD)
6110 Meetings & Gatherings		559.54	943.65
6112 MGFWS - State Foundation Support		2,000.00	2,000.00
6117 Directors & Officers Insurance	52.33	620.50	355.85
6123 Licenses & Permits	21.72	81.72	80.00
6133 Postage & Mailing	7.60	7.60	95.25
6145 Dues & Subscriptions	191.65	1,872.25	1,394.80
6146 Sunshine Committee	247.81	501.35	272.33
6147 Membership Appreciation		892.38	
6150 Office Supplies	22.40	302.31	213.00
6157 Telecommunications/Website		300.00	380.02
Total 6100 Foundation Expenses	545.26	7,186.87	5,779.29
7000 MG Program Support			
7001 Payment Processing Fees-Prgram		318.91	438.01
7005 Gifts/Awards/Prizes		2,788.13	426.14
7007 Marketing & Advertising-Program		15.00	
7010 Background Checks	390.00	1,005.00	884.00
7015 Catering		1,728.00	1,728.00
7020 Outside Contract Serv/Speakers		114.96	343.36
7025 Program Coordinator Support		1,250.00	
7030 Postage & Mailing-Program	31.20	95.36	65.10
7035 Printing & Copying-Program	102.77	2,104.64	2,173.92
7040 Scholarships - Veteran MGs		1,100.00	700.00
7045 Scholarships - Trainees		875.00	
7050 Dues & Subscriptions-Program		1,697.24	
7055 Supplies & Materials-Program	297.16	9,353.57	3,215.32
7060 Garden Repairs & Maintenance		5,429.96	331.46
Total 7000 MG Program Support	821.13	27,875.77	10,305.31
Total Expenditures	\$13,500.27	\$80,898.25	\$60,667.42
NET OPERATING REVENUE	\$ -14,035.00	\$ -17,301.29	\$17,394.38
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	130.68	1,890.99	3,900.51
4952 Dividend Income	1,352.17	6,110.72	2,550.93
4953 Capital Gains	8,034.87	8,034.87	
4955 Unrealized Gain/Loss	-8,971.01	15,748.62	17,061.21
4956 Investment Fees	-98.28	-1,044.10	
Total 4950 Net Investment Income	448.43	30,741.10	23,512.65
Total Other Revenue	\$448.43	\$30,741.10	\$23,512.65
NET OTHER REVENUE	\$448.43	\$30,741.10	\$23,512.65
NET REVENUE	\$ -13,586.57	\$13,439.81	\$40,907.03

Master Gardener Foundation of Yakima County

Budget vs. Actuals

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Revenue			
4000 Contributions and Memorials	2,217.78		-2,217.78
4250 Class Registration Fees	5,240.00	5,800.00	560.00
4350 Speakers Bureau Income	50.00		-50.00
4930 Non-cash Contributions	157.76		-157.76
4935 Art Team Fundraisers	102.00	1,300.00	1,198.00
4940 Miscellaneous Revenue	231.00		-231.00
5000 Plant Sales	80,012.73	82,950.00	2,937.27
Total Revenue	\$88,011.27	\$90,050.00	\$2,038.73
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	4,418.40	5,500.00	1,081.60
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	366.38	500.00	133.62
5145 Supplies-Plant Sale	905.80	2,650.00	1,744.20
5150 Food-Plant Sale	680.45	700.00	19.55
5155 Licenses & Permits-Plant Sale	20.00	20.00	0.00
5165 Marketing & Advertising-Plant Sale	368.77	900.00	531.23
5168 Rental Expense	287.99	250.00	-37.99
Total 5100 Direct Costs of Plants Sold	24,414.31	29,970.00	5,555.69
Total Cost of Goods Sold	\$24,414.31	\$29,970.00	\$5,555.69
GROSS PROFIT	\$63,596.96	\$60,080.00	\$ -3,516.96
Expenditures			
6000 Greenhouse Operations		0.00	0.00
6001 Repairs & Maintenance	11,174.52	8,000.00	-3,174.52
6003 Equipment Purchase	878.25	2,000.00	1,121.75
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 & Garbage	614.72	610.00	-4.72
6009 Security	1,449.63	800.00	-649.63
6010 Supplies & Materials-Greenhouse	956.00	1,500.00	544.00
6020 Property Insurance	1,293.00	1,200.00	-93.00
6090 Depreciation & Amortization	11,350.00		-11,350.00
Total 6000 Greenhouse Operations	45,835.61	41,110.00	-4,725.61
6100 Foundation Expenses		0.00	0.00
6105 AV/Sound		500.00	500.00
6107 Banking Charges & Fees	49.22	100.00	50.78
6110 Meetings & Gatherings	559.54	750.00	190.46
6111 Travel		100.00	100.00
6112 MGFWS - State Foundation Support	2,000.00	2,000.00	0.00

Master Gardener Foundation of Yakima County

Budget vs. Actuals

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6114 Marketing & Advertising		500.00	500.00
6117 Directors & Officers Insurance	620.50	700.00	79.50
6123 Licenses & Permits	81.72	100.00	18.28
6133 Postage & Mailing	7.60	100.00	92.40
6145 Dues & Subscriptions	1,872.25	1,500.00	-372.25
6146 Sunshine Committee	501.35	500.00	-1.35
6147 Membership Appreciation	892.38		-892.38
6150 Office Supplies	302.31	300.00	-2.31
6157 Telecommunications/Website	300.00	300.00	0.00
Total 6100 Foundation Expenses	7,186.87	7,450.00	263.13
7000 MG Program Support			
7001 Payment Processing Fees-Prgram	318.91		-318.91
7005 Gifts/Awards/Prizes	2,788.13	3,075.00	286.87
7007 Marketing & Advertising-Program	15.00	1,200.00	1,185.00
7010 Background Checks	1,005.00	1,100.00	95.00
7015 Catering	1,728.00	2,000.00	272.00
7020 Outside Contract Serv/Speakers	114.96	500.00	385.04
7025 Program Coordinator Support	1,250.00	1,250.00	0.00
7030 Postage & Mailing-Program	95.36	200.00	104.64
7035 Printing & Copying-Program	2,104.64	3,280.00	1,175.36
7040 Scholarships - Veteran MGs	1,100.00	1,000.00	-100.00
7045 Scholarships - Trainees	875.00	920.00	45.00
7050 Dues & Subscriptions-Program	1,697.24	1,430.00	-267.24
7055 Supplies & Materials-Program	9,353.57	14,800.00	5,446.43
7060 Garden Repairs & Maintenance	5,429.96	3,500.00	-1,929.96
Total 7000 MG Program Support	27,875.77	34,255.00	6,379.23
Total Expenditures	\$80,898.25	\$82,815.00	\$1,916.75
NET OPERATING REVENUE	\$ -17,301.29	\$ -22,735.00	\$ -5,433.71
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	1,890.99		-1,890.99
4952 Dividend Income	6,110.72		-6,110.72
4953 Capital Gains	8,034.87		-8,034.87
4955 Unrealized Gain/Loss	15,748.62		-15,748.62
4956 Investment Fees	-1,044.10		1,044.10
Total 4950 Net Investment Income	30,741.10		-30,741.10
Total Other Revenue	\$30,741.10	\$0.00	\$ -30,741.10
NET OTHER REVENUE	\$30,741.10	\$0.00	\$ -30,741.10
NET REVENUE	\$13,439.81	\$ -22,735.00	\$ -36,174.81