



MASTER GARDENER  
**FOUNDATION**  
OF YAKIMA COUNTY

## Monthly Financial Reports

May 2026

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# Master Gardener Foundation of Yakima County

## Statement of Financial Position

As of May 31, 2026

	TOTAL	
	AS OF MAY 31, 2026	AS OF APR 30, 2026 (PP)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
1000 Solarity Credit Union-Checking	25,546.55	-2,525.94
1001 Solarity Credit Union-Savings	5.04	5.04
1004 Solarity Credit Union-MM Max	0.02	0.02
1010 Petty cash and cash registers	0.00	1,100.00
1040 Square	0.00	13,584.42
<b>Total Bank Accounts</b>	<b>\$25,551.61</b>	<b>\$12,163.54</b>
Other Current Assets		
1400 Prepaid Expenses	2,720.84	2,720.84
<b>Total Other Current Assets</b>	<b>\$2,720.84</b>	<b>\$2,720.84</b>
<b>Total Current Assets</b>	<b>\$28,272.45</b>	<b>\$14,884.38</b>
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	-124,742.00
1551 Accum. Depreciation-Equipment	-18,855.04	-18,855.04
1552 Accum. Depreciation-Improvmnt	-14,079.00	-14,079.00
<b>Total 1500 Property and Equipment</b>	<b>35,839.52</b>	<b>35,839.52</b>
<b>Total Fixed Assets</b>	<b>\$35,839.52</b>	<b>\$35,839.52</b>
Other Assets		
1800 Investments		
1801 Vanguard - General Investment Fund	198,429.77	166,846.25
1802 Edward Jones #5247- General Investment Fund	41,894.10	26,989.68
1803 Edward Jones #8433 - Operational Reserve Fund	82,877.95	76,324.69
<b>Total 1800 Investments</b>	<b>323,201.82</b>	<b>270,160.62</b>
<b>Total Other Assets</b>	<b>\$323,201.82</b>	<b>\$270,160.62</b>
<b>TOTAL ASSETS</b>	<b>\$387,313.79</b>	<b>\$320,884.52</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
<b>Total Liabilities</b>		
Equity		
3000 Net Assets Without Restriction	336,497.60	336,297.60
3010 Net Assets With Restriction	630.00	830.00
Net Revenue	50,186.19	-16,243.08
<b>Total Equity</b>	<b>\$387,313.79</b>	<b>\$320,884.52</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$387,313.79</b>	<b>\$320,884.52</b>

# Master Gardener Foundation of Yakima County

## Statement of Activity

May 2026

	TOTAL		
	MAY 2026	JAN - MAY, 2026 (YTD)	JAN - MAY, 2025 (PY YTD)
<b>Revenue</b>			
4000 Contributions and Memorials	84.50	353.32	385.31
4250 Class Registration Fees		1,295.02	860.00
4935 Art Team Fundraisers			102.00
4940 Miscellaneous Revenue		7,776.00	231.00
4990 Merchandise Sales			
4991 Merchandise Sales		222.00	
4995 Cost of Merchandise		-222.00	
<b>Total 4990 Merchandise Sales</b>		<b>0.00</b>	
<b>5000 Plant Sales</b>			
5010 Annuals	17,515.50	22,415.00	24,347.50
5020 Perennials	14,775.00	18,380.00	18,437.00
5030 Vegetables	20,448.00	25,036.00	22,081.50
5040 Herbs	2,810.50	3,626.00	6,677.00
5050 Baskets	4,500.00	5,730.00	5,850.00
5060 Art	5,627.50	6,472.50	5,344.00
5085 Refunds	-73.50	-103.50	
5089 Discounts	-540.00	-540.00	-871.00
5090 Cash Under/Over	17.00	17.50	4.75
5170 Payment Processing Fees-Plant Sale	-1,411.39	-1,779.47	-1,858.02
<b>Total 5000 Plant Sales</b>	<b>63,668.61</b>	<b>79,254.03</b>	<b>80,012.73</b>
<b>Total Revenue</b>	<b>\$63,753.11</b>	<b>\$88,678.37</b>	<b>\$81,591.04</b>
<b>Cost of Goods Sold</b>			
<b>5100 Direct Costs of Plants Sold</b>			
5110 Plugs and Plants		14,480.94	12,228.83
5120 Pots, Trays, Baskets		317.03	96.08
5130 Soil and Amendments		2,478.14	925.05
5135 Seeds		1,347.07	1,160.82
5140 Fertilizers and Pest Management		210.37	282.26
5145 Supplies-Plant Sale	547.00	1,779.61	905.80
5150 Food-Plant Sale	691.48	691.48	680.45
5155 Licenses & Permits-Plant Sale		20.00	20.00
5165 Marketing & Advertising-Plant Sale	43.36	43.36	368.77
5168 Rental Expense		420.00	287.99
<b>Total 5100 Direct Costs of Plants Sold</b>	<b>1,281.84</b>	<b>21,788.00</b>	<b>16,956.05</b>
<b>Total Cost of Goods Sold</b>	<b>\$1,281.84</b>	<b>\$21,788.00</b>	<b>\$16,956.05</b>
<b>GROSS PROFIT</b>	<b>\$62,471.27</b>	<b>\$66,890.37</b>	<b>\$64,634.99</b>

# Master Gardener Foundation of Yakima County

## Statement of Activity

May 2026

	TOTAL		
	MAY 2026	JAN - MAY, 2026 (YTD)	JAN - MAY, 2025 (PY YTD)
<b>Expenditures</b>			
6000 Greenhouse Operations			
6001 Repairs & Maintenance		1,673.04	19.98
6003 Equipment Purchase			878.25
6005 Electricity	376.00	5,017.93	2,805.09
6006 Natural Gas	436.54	8,802.99	15,314.40
6007 Water, Sewer & Garbage	51.44	257.20	255.69
6009 Security			912.19
6010 Supplies & Materials-Greenhouse	16.27	353.73	515.66
<b>Total 6000 Greenhouse Operations</b>	<b>880.25</b>	<b>16,104.89</b>	<b>20,701.26</b>
6100 Foundation Expenses			
6105 AV/Sound		976.50	
6107 Payment Processing & Banking Fees	18.36	45.89	22.47
6110 Meetings & Gatherings		65.09	56.80
6112 MGFWS - State Foundation Support		1,000.00	2,000.00
6117 Directors & Officers Insurance	52.33	261.65	254.15
6123 Licenses & Permits		60.00	60.00
6145 Dues & Subscriptions	244.78	650.90	1,042.11
6146 Sunshine Committee			155.00
6150 Office Supplies			279.91
6157 Telecommunications/Website		325.50	300.00
<b>Total 6100 Foundation Expenses</b>	<b>315.47</b>	<b>3,385.53</b>	<b>4,170.44</b>
7000 MG Program Support			
7001 Payment Processing Fees-Prgram		119.01	87.27
7005 Gifts/Awards/Prizes	20.60	1,925.07	2,788.13
7010 Background Checks		390.00	
7025 Program Coordinator Support		1,250.00	1,250.00
7030 Postage & Mailing-Program			19.01
7035 Printing & Copying-Program	366.39	1,235.22	1,198.01
7050 Dues & Subscriptions-Program		2,455.42	1,428.24
7055 Supplies & Materials-Program	1,399.61	2,167.01	2,680.67
7060 Garden Repairs & Maintenance	1,100.88	2,860.68	2,750.41
<b>Total 7000 MG Program Support</b>	<b>2,887.48</b>	<b>12,402.41</b>	<b>12,201.74</b>
<b>Total Expenditures</b>	<b>\$4,083.20</b>	<b>\$31,892.83</b>	<b>\$37,073.44</b>
<b>NET OPERATING REVENUE</b>	<b>\$58,388.07</b>	<b>\$34,997.54</b>	<b>\$27,561.55</b>
<b>Other Revenue</b>			
4950 Net Investment Income			
4951 Interest Income	81.16	488.39	874.97
4952 Dividend Income	351.63	2,178.00	1,654.60
4954 Realized Gain/Loss		199.05	
4955 Unrealized Gain/Loss	7,697.07	12,806.89	2,744.99

# Master Gardener Foundation of Yakima County

## Statement of Activity

May 2026

	TOTAL		
	MAY 2026	JAN - MAY, 2026 (YTD)	JAN - MAY, 2025 (PY YTD)
4956 Investment Fees	-88.66	-483.68	-362.56
<b>Total 4950 Net Investment Income</b>	<b>8,041.20</b>	<b>15,188.65</b>	<b>4,912.00</b>
<b>Total Other Revenue</b>	<b>\$8,041.20</b>	<b>\$15,188.65</b>	<b>\$4,912.00</b>
NET OTHER REVENUE	<b>\$8,041.20</b>	<b>\$15,188.65</b>	<b>\$4,912.00</b>
NET REVENUE	<b>\$66,429.27</b>	<b>\$50,186.19</b>	<b>\$32,473.55</b>

# Master Gardener Foundation of Yakima County

## Budget vs. Actuals - Year To Date

January - December 2026

		TOTAL	
	ACTUAL	BUDGET	REMAINING
<b>Revenue</b>			
4000 Contributions and Memorials	353.32	0.00	-353.32
4250 Class Registration Fees	1,295.02	6,800.00	5,504.98
4940 Miscellaneous Revenue	7,776.00	0.00	-7,776.00
4990 Merchandise Sales		0.00	0.00
4991 Merchandise Sales	222.00	0.00	-222.00
4995 Cost of Merchandise	-222.00	0.00	222.00
<b>Total 4990 Merchandise Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5000 Plant Sales		0.00	0.00
5010 Annuals	22,415.00	22,750.00	335.00
5020 Perennials	18,380.00	22,000.00	3,620.00
5030 Vegetables	25,036.00	21,000.00	-4,036.00
5040 Herbs	3,626.00	5,250.00	1,624.00
5050 Baskets	5,730.00	6,000.00	270.00
5060 Art	6,472.50	6,000.00	-472.50
5085 Refunds	-103.50	0.00	103.50
5089 Discounts	-540.00	0.00	540.00
5090 Cash Under/Over	17.50	0.00	-17.50
5170 Payment Processing Fees-Plant Sale	-1,779.47	-2,000.00	-220.53
<b>Total 5000 Plant Sales</b>	<b>79,254.03</b>	<b>81,000.00</b>	<b>1,745.97</b>
<b>Total Revenue</b>	<b>\$88,678.37</b>	<b>\$87,800.00</b>	<b>\$ -878.37</b>
<b>Cost of Goods Sold</b>			
5100 Direct Costs of Plants Sold		0.00	0.00
5110 Plugs and Plants	14,480.94	14,365.00	-115.94
5120 Pots, Trays, Baskets	317.03	4,000.00	3,682.97
5130 Soil and Amendments	2,478.14	5,000.00	2,521.86
5135 Seeds	1,347.07	2,300.00	952.93
5140 Fertilizers and Pest Management	210.37	0.00	-210.37
5145 Supplies-Plant Sale	1,779.61	2,890.00	1,110.39
5150 Food-Plant Sale	691.48	700.00	8.52
5155 Licenses & Permits-Plant Sale	20.00	20.00	0.00
5165 Marketing & Advertising-Plant Sale	43.36	400.00	356.64
5168 Rental Expense	420.00	250.00	-170.00
<b>Total 5100 Direct Costs of Plants Sold</b>	<b>21,788.00</b>	<b>29,925.00</b>	<b>8,137.00</b>
<b>Total Cost of Goods Sold</b>	<b>\$21,788.00</b>	<b>\$29,925.00</b>	<b>\$8,137.00</b>
<b>GROSS PROFIT</b>	<b>\$66,890.37</b>	<b>\$57,875.00</b>	<b>\$ -9,015.37</b>
<b>Expenditures</b>			
6000 Greenhouse Operations		0.00	0.00
6001 Repairs & Maintenance	1,673.04	8,000.00	6,326.96
6003 Equipment Purchase		2,000.00	2,000.00
6005 Electricity	5,017.93	4,000.00	-1,017.93
6006 Natural Gas	8,802.99	18,000.00	9,197.01

# Master Gardener Foundation of Yakima County

## Budget vs. Actuals - Year To Date

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6007 Water, Sewer & Garbage	257.20	700.00	442.80
6010 Supplies & Materials-Greenhouse	353.73	1,200.00	846.27
6020 Property Insurance		1,400.00	1,400.00
<b>Total 6000 Greenhouse Operations</b>	<b>16,104.89</b>	<b>35,300.00</b>	<b>19,195.11</b>
6100 Foundation Expenses		0.00	0.00
6105 AV/Sound	976.50	5,000.00	4,023.50
6107 Payment Processing & Banking Fees	45.89	100.00	54.11
6110 Meetings & Gatherings	65.09	750.00	684.91
6112 MGFWS - State Foundation Support	1,000.00	1,000.00	0.00
6117 Directors & Officers Insurance	261.65	700.00	438.35
6123 Licenses & Permits	60.00	110.00	50.00
6133 Postage & Mailing		100.00	100.00
6145 Dues & Subscriptions	699.68	1,500.00	800.32
6146 Sunshine Committee		500.00	500.00
6147 Membership Appreciation		500.00	500.00
6150 Office Supplies		30.00	30.00
6157 Telecommunications/Website	325.50	325.00	-0.50
<b>Total 6100 Foundation Expenses</b>	<b>3,434.31</b>	<b>10,615.00</b>	<b>7,180.69</b>
7000 MG Program Support			
7001 Payment Processing Fees-Prgram	119.01	380.00	260.99
7005 Gifts/Awards/Prizes	1,925.07	1,900.00	-25.07
7007 Marketing & Advertising-Program		650.00	650.00
7010 Background Checks	390.00	1,020.00	630.00
7015 Catering		2,000.00	2,000.00
7020 Outside Contract Serv/Speakers		150.00	150.00
7025 Program Coordinator Support	1,250.00	1,250.00	0.00
7030 Postage & Mailing-Program		100.00	100.00
7035 Printing & Copying-Program	1,235.22	3,309.00	2,073.78
7045 Scholarships - Trainees		750.00	750.00
7050 Dues & Subscriptions-Program	2,455.42	2,460.00	4.58
7055 Supplies & Materials-Program	1,950.07	7,375.00	5,424.93
7060 Garden Repairs & Maintenance	2,860.68	4,450.00	1,589.32
7065 Tours/Field Trips/Classes		3,100.00	3,100.00
<b>Total 7000 MG Program Support</b>	<b>12,185.47</b>	<b>28,894.00</b>	<b>16,708.53</b>
<b>Total Expenditures</b>	<b>\$31,724.67</b>	<b>\$74,809.00</b>	<b>\$43,084.33</b>
<b>NET OPERATING REVENUE</b>	<b>\$35,165.70</b>	<b>\$ -16,934.00</b>	<b>\$ -52,099.70</b>
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	488.39	0.00	-488.39
4952 Dividend Income	2,178.00	0.00	-2,178.00
4954 Realized Gain/Loss	199.05	0.00	-199.05
4955 Unrealized Gain/Loss	12,806.89	0.00	-12,806.89

# Master Gardener Foundation of Yakima County

## Budget vs. Actuals - Year To Date

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
4956 Investment Fees	-483.68	0.00	483.68
<b>Total 4950 Net Investment Income</b>	<b>15,188.65</b>	<b>0.00</b>	<b>-15,188.65</b>
<b>Total Other Revenue</b>	<b>\$15,188.65</b>	<b>\$0.00</b>	<b>\$ -15,188.65</b>
NET OTHER REVENUE	<b>\$15,188.65</b>	<b>\$0.00</b>	<b>\$ -15,188.65</b>
NET REVENUE	<b>\$50,354.35</b>	<b>\$ -16,934.00</b>	<b>\$ -67,288.35</b>