MASTER GARDENER
FOUNDATION
OF YAKIMA COUNTY

Monthly Financial Reports

October 2026

Master Gardener Foundation of Yakima County

Statement of Financial Position

As of Oct 31, 2026

	TOTAL	
	As of Oct 31, 2026	As of Sep 30, 2026 (PP)
Assets		
Current Assets		
Bank Accounts		
1005 Banner Bank - Checking	5,994	10,672
1006 Banner Bank - Savings	5,000	5,000
Total Bank Accounts	**$10,995**	**$15,672**
Other Current Assets		
1400 Prepaid Expenses	2,721	2,721
Total Other Current Assets	**$2,721**	**$2,721**
Total Current Assets	**$13,716**	**$18,393**
Fixed Assets		
1500 Property and Equipment		
1501 Commercial Greenhouse	151,507	151,507
1502 Equipment	27,930	27,930
1503 Irrigation system/Shed Imprvmnt	14,079	14,079
1550 Accum. Depreciation-Green House	-124,742	-124,742
1551 Accum. Depreciation-Equipment	-18,855	-18,855
1552 Accum. Depreciation-Improvmnt	-14,079	-14,079
Total for 1500 Property and Equipment	**$35,840**	**$35,840**
Total Fixed Assets	**$35,840**	**$35,840**
Other Assets		
1800 Investments		
1801 Vanguard - General Investment Fund	197,446	197,835
1802 Edward Jones #5247- General Investment Fund	37,781	40,798
1803 Edward Jones #8433 - Operational Reserve Fund	79,039	81,621
Total for 1800 Investments	**$314,266**	**$320,255**
Total Other Assets	**$314,266**	**$320,255**
Total Assets	**$363,821**	**$374,487**
Liabilities and Equity		
Liabilities		
Total Liabilities	**$0**	**$0**
Equity		
3000 Net Assets Without Resctriction	337,128	337,128
Net Income	26,693	37,360
Total Equity	**$363,821**	**$374,487**
Total Liabilities and Equity	**$363,821**	**$374,487**

Master Gardener Foundation of Yakima County

Statement of Activity
October 2026

	TOTAL		
	Oct 2026	Jan 1 - Oct 31 2026 (YTD)	Jan 1 - Oct 31 2025 (PY YTD)
Revenue			
4000 Contributions and Memorials		476	1,718
4100 Grants and Contract Revenue		1,000	
4250 Class Registration Fees		1,295	5,180
4930 Non-cash Contributions			125
4940 Miscellaneous Revenue		11,120	231
4970 Fundraising Events			
4971 Art Team Fundraisers			102
Total for 4970 Fundraising Events			**$102**
4990 Merchandise Sales		**$0**	
5000 Plant Sales		**$79,253**	**$80,013**
Total Revenue	**$0**	**$93,144**	**$87,368**
Cost of Goods Sold			
5100 Direct Costs of Plants Sold			
5110 Plugs and Plants		14,481	12,229
5120 Pots, Trays, Baskets		317	3,568
5130 Soil and Amendments		5,576	3,704
5135 Seeds	336	1,683	1,434
5140 Fertilizers and Pest Management		210	282
5145 Supplies-Plant Sale		1,764	906
5150 Food-Plant Sale		691	680
5155 Licenses & Permits-Plant Sale		20	20
5165 Marketing & Advertising-Plant Sale		43	369
5168 Rental Expense		420	288
Total for 5100 Direct Costs of Plants Sold	**$336**	**$25,206**	**$23,480**
Total Cost of Goods Sold	**$336**	**$25,206**	**$23,480**
Gross Profit	**-$336**	**$67,938**	**$63,889**
Expenditures			
6000 Greenhouse Operations			
6001 Repairs & Maintenance	1,628	9,696	10,882
6003 Equipment Purchase			878
6005 Electricity	1,616	6,634	2,805
6006 Natural Gas		8,803	15,314
6007 Water, Sewer & Garbage	51	517	512
6009 Security			1,385
6010 Supplies & Materials-Greenhouse		381	561
6020 Property Insurance		1,422	1,293
Total for 6000 Greenhouse Operations	**$3,295**	**$27,452**	**$33,630**
6100 Foundation Expenses			
6105 AV/Sound		977	
6107 Payment Processing & Banking Fees		72	47

Master Gardener Foundation of Yakima County

Statement of Activity
October 2026

	TOTAL		
	Oct 2026	Jan 1 - Oct 31 2026 (YTD)	Jan 1 - Oct 31 2025 (PY YTD)
6110 Meetings & Gatherings		133	432
6112 MGFWS - State Foundation Support		1,000	2,000
6117 Directors & Officers Insurance	54	531	516
6123 Licenses & Permits		60	60
6145 Dues & Subscriptions	49	895	1,286
6146 Sunshine Committee			254
6150 Office Supplies		144	280
6157 Telecommunications/Website		326	300
Total for 6100 Foundation Expenses	**$103**	**$4,137**	**$5,174**
7000 MG Program Support			
7001 Payment Processing Fees-Prgram		119	319
7005 Gifts/Awards/Prizes		2,220	2,788
7007 Marketing & Advertising-Program			15
7010 Background Checks		390	615
7015 Catering			1,728
7020 Outside Contract Serv/Speakers			115
7025 Program Coordinator Support		1,250	1,250
7030 Postage & Mailing-Program			64
7035 Printing & Copying-Program		1,384	1,600
7040 Scholarships - Veteran MGs			1,100
7045 Scholarships - Trainees			875
7050 Dues & Subscriptions-Program		2,455	1,697
7055 Supplies & Materials-Program	753	4,613	8,571
7060 Garden Repairs & Maintenance		3,211	5,430
7065 Tours/Field Trips/Classes	191	266	
Total for 7000 MG Program Support	**$944**	**$15,909**	**$26,167**
Total Expenditures	**$4,341**	**$47,498**	**$64,971**
Net Operating Revenue	**-$4,678**	**$20,440**	**-$1,083**
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	36	934	1,624
4952 Dividend Income	384	5,029	4,363
4954 Realized Gain/Loss		-831	
4955 Unrealized Gain/Loss	-6,315	2,081	24,543
4956 Investment Fees	-93	-960	-844
Total for 4950 Net Investment Income	**-$5,989**	**$6,253**	**$29,686**
Total Other Revenue	**-$5,989**	**$6,253**	**$29,686**
Net Other Revenue	**-$5,989**	**$6,253**	**$29,686**
Net Income	**-$10,667**	**$26,693**	**$28,603**

Master Gardener Foundation of Yakima County

Budget vs. Actuals - Year To Date

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Revenue			
4000 Contributions and Memorials	401	0	-401
4100 Grants and Contract Revenue	1,000	0	-1,000
4250 Class Registration Fees	1,295	6,800	5,505
4940 Miscellaneous Revenue	11,120	0	-11,120
4990 Merchandise Sales	**0**	**0**	**0**
5000 Plant Sales	**79,253**	**81,000**	**1,747**
Total Revenue	**$93,069**	**$87,800**	**$ -5,269**
Cost of Goods Sold			
5100 Direct Costs of Plants Sold		0	0
5110 Plugs and Plants	14,481	14,365	-116
5120 Pots, Trays, Baskets	317	4,000	3,683
5130 Soil and Amendments	5,576	5,000	-576
5135 Seeds	1,683	2,300	617
5140 Fertilizers and Pest Management	210	0	-210
5145 Supplies-Plant Sale	1,764	2,890	1,126
5150 Food-Plant Sale	691	700	9
5155 Licenses & Permits-Plant Sale	20	20	0
5165 Marketing & Advertising-Plant Sale	43	400	357
5168 Rental Expense	420	250	-170
Total 5100 Direct Costs of Plants Sold	**25,206**	**29,925**	**4,719**
Total Cost of Goods Sold	**$25,206**	**$29,925**	**$4,719**
GROSS PROFIT	**$67,863**	**$57,875**	**$ -9,988**
Expenditures			
6000 Greenhouse Operations		0	0
6001 Repairs & Maintenance	9,696	8,000	-1,696
6003 Equipment Purchase		2,000	2,000
6005 Electricity	6,634	4,000	-2,634
6006 Natural Gas	8,803	18,000	9,197
6007 Water, Sewer & Garbage	517	700	183
6010 Supplies & Materials-Greenhouse	381	1,200	819
6020 Property Insurance	1,422	1,400	-22
Total 6000 Greenhouse Operations	**27,452**	**35,300**	**7,848**
6100 Foundation Expenses		0	0
6105 AV/Sound	977	5,000	4,024
6107 Payment Processing & Banking Fees	72	100	28
6110 Meetings & Gatherings	133	750	617
6112 MGFWS - State Foundation Support	1,000	1,000	0
6117 Directors & Officers Insurance	531	700	169
6123 Licenses & Permits	60	110	50
6133 Postage & Mailing		100	100
6145 Dues & Subscriptions	895	1,500	605

Master Gardener Foundation of Yakima County

Budget vs. Actuals - Year To Date

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6146 Sunshine Committee		500	500
6147 Membership Appreciation		500	500
6150 Office Supplies		30	30
6157 Telecommunications/Website	326	325	-1
Total 6100 Foundation Expenses	**3,993**	**10,615**	**6,622**
7000 MG Program Support			
7001 Payment Processing Fees-Prgram	119	380	261
7005 Gifts/Awards/Prizes	2,195	1,900	-295
7007 Marketing & Advertising-Program		650	650
7010 Background Checks	390	1,020	630
7015 Catering		2,000	2,000
7020 Outside Contract Serv/Speakers		150	150
7025 Program Coordinator Support	1,250	1,250	0
7030 Postage & Mailing-Program		100	100
7035 Printing & Copying-Program	1,384	3,309	1,925
7045 Scholarships - Trainees		750	750
7050 Dues & Subscriptions-Program	2,455	2,460	5
7055 Supplies & Materials-Program	4,581	7,375	2,794
7060 Garden Repairs & Maintenance	3,211	4,450	1,239
7065 Tours/Field Trips/Classes	266	3,100	2,834
Total 7000 MG Program Support	**15,852**	**28,894**	**13,042**
Total Expenditures	**$47,297**	**$74,809**	**$27,512**
NET OPERATING REVENUE	**$20,566**	**$ -16,934**	**$ -37,500**
Other Revenue			
4950 Net Investment Income			
4951 Interest Income	934	0	-934
4952 Dividend Income	5,029	0	-5,029
4954 Realized Gain/Loss	-831	0	831
4955 Unrealized Gain/Loss	2,081	0	-2,081
4956 Investment Fees	-960	0	960
Total 4950 Net Investment Income	**6,253**	**0**	**-6,253**
Total Other Revenue	**$6,253**	**$0**	**$ -6,253**
NET OTHER REVENUE	**$6,253**	**$0**	**$ -6,253**
NET REVENUE	**$26,819**	**$ -16,934**	**$ -43,753**