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# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2009 calendar year, or tax year beginning***January 1*, 2009, and ending*December 31 2009*

**B Check if applicable**

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

**C Name of organization**  
**Snohomish County Master Gardener Foundation**

**D Employer identification number**  
**94-3052943**

**Please use IRS label or print or type.**  
See Specific Instructions.

**E Telephone number**  
**425-357-6010**

**F Group Exemption Number**  
**►**

**G Accounting Method:**  Cash  Accrual  
Other (specify) ►

► **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

**H Check ►  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**

**I Website:** ► [www.SNOMGF.org](http://www.SNOMGF.org)**J Tax-exempt status (check only one)** —  501(c) (3) ► (insert no.)  4947(a)(1) or  527**K Check ►  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.****L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)**

<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received . . . . .	1 1934
	2 Program service revenue including government fees and contracts . . . . .	2
	3 Membership dues and assessments . . . . .	3 1248
	4 Investment income . . . . .	4 662
	5a Gross amount from sale of assets other than inventory . . . . .	5a
	b Less: cost or other basis and sales expenses . . . . .	5b
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c 0
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>	
	a Gross revenue (not including \$ . . . . .) of contributions reported on line 1) <i>MAY 17 2010</i> . . . . .	6a 42638
	b Less: direct expenses other than fundraising expenses . . . . .	6b 14851
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	6c 27788
	7a Gross sales of inventory, less returns and allowances . . . . .	7a
	b Less: cost of goods sold . . . . .	7b
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c 0
	8 Other revenue (describe ► Garden Tours, Winter Series Lectures, new MG Training class) . . . . .	8 27691
	9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . . ►	9 59322
<b>Expenses</b>	10 Grants and similar amounts paid (attach schedule) . . . . .	10 1009
	11 Benefits paid to or for members . . . . .	11 0
	12 Salaries, other compensation, and employee benefits . . . . .	12 0
	13 Professional fees and other payments to independent contractors . . . . .	13 3689
	14 Occupancy, rent, utilities, and maintenance . . . . .	14 300
	15 Printing, publications, postage, and shipping . . . . .	15 886
	16 Other expenses (describe ► Demo gardens, educ materials, teaching greenhouse) . . . . .	16 38613
	17 <b>Total expenses.</b> Add lines 10 through 16 . . . . . ►	17 44498
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18 14824
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19 114035
	20 Other changes in net assets or fund balances (attach explanation) . . . . .	20 0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . . ►	21 128560

**Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.**

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments . . . . .	114035	22 128560
23 Land and buildings . . . . .		23
24 Other assets (describe ►) . . . . .		24
25 <b>Total assets</b> . . . . .		25
26 <b>Total liabilities</b> (describe ►) . . . . .		26
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	114035	27 128560

**Part III Statement of Program Service Accomplishments (See the instructions for Part III.)**

### What is the organization's primary exempt purpose?

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 **Plant Sale - Plant donations are accepted from members and the general public. Members are instructed in how to divide, pot, identify and classify donated plants. During the sale, members are available to the public to answer gardening questions and make plant recommendations.**  
(Grants \$  ) If this amount includes foreign grants, check here

29 New Master Gardener Training consists of 80 hours of lectures by a variety of experts from WSU faculty and local gardening resources. In addition, the new interns are introduced to demonstration gardens throughout the County and receive an overview of various Master Gardener programs.

30 Sustainable Gardening Winter Series - A bi-weekly program to bring in local gardening celebrities, authors and subject-matter experts to lecture on a specific topic. Available to Master Gardeners and the general public.

31 Other program services (attach schedule) . . . . .  
(Grants \$ ) If this amount includes foreign grants, check here

32 Total program service expenses (add lines 28a through 31a) . . . . .

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (See the instructions for Part IV.)

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (See the instructions for Part IV.)

## Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a	37b	✓
b Did the organization file Form 1120-POL for this year?	38a	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38b	
b If "Yes," complete Schedule L, Part II and enter the total amount involved	39a	
39 Section 501(c)(7) organizations. Enter:	39b	
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____	40b	✓
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ► _____		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	✓
41 List the states with which a copy of this return is filed. ► None		
42a The organization's books are in care of ► Sheila McKinnon	Telephone no. ► 425-357-6010	
Located at ► 600 128th St SE, Everett	ZIP + 4 ► 98208-6353	
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	✓
If "Yes," enter the name of the foreign country: ► _____		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	✓
If "Yes," enter the name of the foreign country: ► _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43		□
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	✓

**Part VI**

**Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	No
46		46	✓
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓
b	If "Yes," was the related organization a section 527 organization?	49b	✓
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 ► \_\_\_\_\_

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ► \_\_\_\_\_

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge		
		Date	5/12/2010
	Signature of officer		
	Sheila McKinnon, Treasurer		
	Type or print name and title		

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
				
	Firm's name (or yours if self-employed), address, and ZIP + 4		EIN ►	
			Phone no ►	

May the IRS discuss this return with the preparer shown above? See instructions ►  Yes  No

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

## Public Charity Status and Public Support

OMB No 1545-0047

2009

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

**Name of the organization**

**Employer identification number**

Snohomish County Master Gardener Foundation

94 | 3052943

**Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.**

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1	<input type="checkbox"/> A church, convention of churches, or association of churches described in <b>section 170(b)(1)(A)(i)</b> .
2	<input type="checkbox"/> A school described in <b>section 170(b)(1)(A)(ii)</b> . (Attach Schedule E.)
3	<input type="checkbox"/> A hospital or a cooperative hospital service organization described in <b>section 170(b)(1)(A)(iii)</b> .
4	<input type="checkbox"/> A medical research organization operated in conjunction with a hospital described in <b>section 170(b)(1)(A)(iii)</b> . Enter the hospital's name, city, and state: _____
5	<input checked="" type="checkbox"/> An organization operated for the benefit of a college or university owned or operated by a governmental unit described in <b>section 170(b)(1)(A)(iv)</b> . (Complete Part II.)
6	<input type="checkbox"/> A federal, state, or local government or governmental unit described in <b>section 170(b)(1)(A)(v)</b> .
7	<input type="checkbox"/> An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in <b>section 170(b)(1)(A)(vi)</b> . (Complete Part II.)
8	<input type="checkbox"/> A community trust described in <b>section 170(b)(1)(A)(vi)</b> . (Complete Part II.)
9	<input type="checkbox"/> An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See <b>section 509(a)(2)</b> . (Complete Part III.)
10	<input type="checkbox"/> An organization organized and operated exclusively to test for public safety. See <b>section 509(a)(4)</b> .
11	<input type="checkbox"/> An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in <b>section 509(a)(1)</b> or <b>section 509(a)(2)</b> . See <b>section 509(a)(3)</b> . Check the box that describes the type of supporting organization and complete lines 11e through 11h.
	a <input type="checkbox"/> Type I      b <input type="checkbox"/> Type II      c <input type="checkbox"/> Type III—Functionally integrated      d <input type="checkbox"/> Type III—Other
e	<input type="checkbox"/> By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in <b>section 509(a)(1)</b> or <b>section 509(a)(2)</b> .
f	If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box <input type="checkbox"/>
g	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
	(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? <input type="checkbox"/>
	(ii) A family member of a person described in (i) above? <input type="checkbox"/>
	(iii) A 35% controlled entity of a person described in (i) or (ii) above? <input type="checkbox"/>
h	Provide the following information about the supported organization(s).

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3526	2930	4190	3358	3182	17175
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	101200	103981	106845	109148	111767	532942
4 <b>Total.</b> Add lines 1 through 3	104716	106911	111035	112506	114949	550116
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	104716	106911	111035	112506	114949	550116
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1215	1042	939	1121	662	4978
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	44454	49286	55253	48113	70329	267435
11 <b>Total support.</b> Add lines 7 through 10						822529
12 Gross receipts from related activities, etc. (see instructions)					12	0
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	67%	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	70%	%
16a <b>33½% support test—2009.</b> If the organization did not check the box on line 13, and line 14 is 33½% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>			
b <b>33½% support test—2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33½% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
17a <b>10%-facts-and-circumstances test—2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
b <b>10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>			

**Part III Statement of Program Service Objectives (cont'd)****2009****31 Other Program Services:**

Demonstration Gardens - Maintain 6 demonstration gardens in Snohomish County to illustrate sustainable gardening practices and provide a location for public education	\$ 8,341
Community Clinics - Conduct public education clinics at various locations throughout the county at nurseries, box stores, fairs and other venues.	\$ 2,151
Greenhouse Project - Construct a greenhouse and operate it for the purposes of raising produce for fund raiser as well as educating MGs in greenhouse techniques	\$ 8,325
Garden Tours - Conduct tours of selected Master Gardener gardens for the public. Combined fund raiser and public education opportunity	\$ 604
Youth Education - Support 4H gardening project activities, greenhouse project at Canyon Park Middle School, provide college scholarship for horticulture student	\$ 891
<b>Line 31a Total Other Program Services</b>	<b>\$ 20,313</b>