



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-EZ**

**Short Form  
Return of Organization Exempt From Income Tax**

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.

OMB No 1545-1150

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2009 calendar year, or tax year beginning 11/01/09, and ending 10/31/10**

|  |   |   |   |
|--|---|---|---|
| <b>B</b> Check if applicable:<br>Address change<br>Name change<br>Initial return<br>Termination<br>Amended return<br>Application pending | <b>Please use IRS label or print or type. See Specific Instructions</b> | <b>C Name of organization</b><br><b>MASTER GARDENER FOUNDATION OF WHATCOM COUNTY</b><br>Number and street (or P O box, if mail is not delivered to street address) Room/suite<br><b>1000 N FOREST ST</b><br>City or town, state or country, and ZIP + 4<br><b>BELLINGHAM WA 98225</b> | <b>D Employer identification number</b><br><b>91-1833139</b><br><b>E Telephone number</b><br><b>360-347-0808</b><br><b>F Group Exemption Number</b> ▶ |
|--|---|---|---|

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

**G Accounting method**  Cash  Accrual  
Other (specify) ▶

**I Website:** ▶ **N/A**  
**J Tax-exempt status** (check only one) —  501(c) ( **3** ) ◀ (insert no )  4947(a)(1) or  527

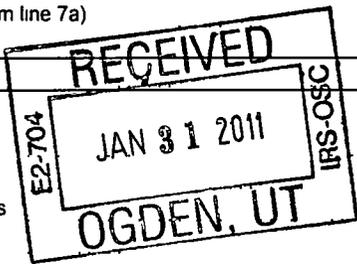
**H Check** ▶  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**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** ▶ \$ **23,548**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

|  | Description  |               | Amount         |
|--|--|---------------|----------------|
| <b>Revenue</b>   | <b>1</b> Contributions, gifts, grants, and similar amounts received  | <b>1</b>      | <b>1,070</b>   |
|  | <b>2</b> Program service revenue including government fees and contracts   | <b>2</b>      | <b>6,853</b>   |
|  | <b>3</b> Membership dues and assessments   | <b>3</b>      |                |
|  | <b>4</b> Investment income   | <b>4</b>      | <b>590</b>     |
|  | <b>5a</b> Gross amount from sale of assets other than inventory  | <b>5a</b>     |                |
|  | <b>b</b> Less cost or other basis and sales expenses   | <b>5b</b>     |                |
|  | <b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)   | <b>5c</b>     |                |
|  | <b>6</b> Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>         |               |                |
|  | <b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1)  | <b>6a</b>     | <b>15,035</b>  |
|  | <b>b</b> Less direct expenses other than fundraising expenses  | <b>6b</b>     | <b>1,628</b>   |
| <b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a) | <b>6c</b>  | <b>13,407</b> |                |
| <b>7a</b> Gross sales of inventory, less returns and allowances                                  | <b>7a</b>  |               |                |
| <b>b</b> Less cost of goods sold   | <b>7b</b>  |               |                |
| <b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)          | <b>7c</b>  |               |                |
| <b>8</b> Other revenue (describe ▶ _____ )   | <b>8</b>   |               |                |
| <b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8                                  | <b>9</b>   | <b>21,920</b> |                |
| <b>Expenses</b>  | <b>10</b> Grants and similar amounts paid (attach schedule)  | <b>10</b>     | <b>3,000</b>   |
|  | <b>11</b> Benefits paid to or for members  | <b>11</b>     |                |
|  | <b>12</b> Salaries, other compensation, and employee benefits  | <b>12</b>     |                |
|  | <b>13</b> Professional fees and other payments to independent contractors  | <b>13</b>     | <b>325</b>     |
|  | <b>14</b> Occupancy, rent, utilities, and maintenance  | <b>14</b>     | <b>6,069</b>   |
|  | <b>15</b> Printing, publications, postage, and shipping  | <b>15</b>     |                |
|  | <b>16</b> Other expenses (describe ▶ <b>See Statement 1</b> )  | <b>16</b>     | <b>13,232</b>  |
|  | <b>17 Total expenses.</b> Add lines 10 through 16  | <b>17</b>     | <b>22,626</b>  |
| <b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)                        | <b>18</b>  | <b>-706</b>   |                |
| <b>Net Assets</b>  | <b>19</b> 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) | <b>19</b>     | <b>123,962</b> |
|  | <b>20</b> Other changes in net assets or fund balances (attach explanation)  | <b>20</b>     |                |
|  | <b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20  | <b>21</b>     | <b>123,256</b> |



**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)

|           | Description  | (A) Beginning of year | (B) End of year |
|-----------|--|-----------------------|-----------------|
| <b>22</b> | Cash, savings, and investments   | <b>75,598</b>         | <b>79,871</b>   |
| <b>23</b> | Land and buildings   |                       |                 |
| <b>24</b> | Other assets (describe ▶ <b>See Statement 2</b> )                                  | <b>48,364</b>         | <b>43,385</b>   |
| <b>25</b> | <b>Total assets</b>  | <b>123,962</b>        | <b>123,256</b>  |
| <b>26</b> | <b>Total liabilities</b> (describe ▶ _____ )                                       | <b>0</b>              | <b>0</b>        |
| <b>27</b> | <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) | <b>123,962</b>        | <b>123,256</b>  |

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2009)

14



**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  |     | X  |
| 34  | Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes  |     | X  |
| 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?  |     | X  |
| b   | If "Yes," has it filed a tax return on Form 990-T for this year?  |     |    |
| 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   |     | X  |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instr <span style="float:right">▶</span> <b>37a</b> _____   |     |    |
| b   | Did the organization file Form 1120-POL for this year?  |     | X  |
| 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?  |     | X  |
| b   | If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float:right">▶</span> <b>38b</b> _____  |     |    |
| 39  | Section 501(c)(7) organizations Enter   |     |    |
| a   | Initiation fees and capital contributions included on line 9 <span style="float:right">▶</span> <b>39a</b> _____  |     |    |
| b   | Gross receipts, included on line 9, for public use of club facilities <span style="float:right">▶</span> <b>39b</b> _____   |     |    |
| 40a | Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <span style="float:right">▶</span> _____ ; section 4912 <span style="float:right">▶</span> _____ , section 4955 <span style="float:right">▶</span> _____   |     |    |
| 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   |     | X  |
| 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 <span style="float:right">▶</span> _____   |     |    |
| d   | Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶</span> _____   |     |    |
| 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   |     | X  |
| 41  | List the states with which a copy of this return is filed <span style="float:right">▶</span> <b>None</b>  |     |    |
| 42a | The organization's books are in care of <span style="float:right">▶</span> <b>BILL SMITH</b> Telephone no <span style="float:right">▶</span> <b>360-354-7596</b><br><b>4138 SILVERBELL WAY</b><br>Located at <span style="float:right">▶</span> <b>BELLINGHAM, WA</b> ZIP + 4 <span style="float:right">▶</span> <b>98226</b>   |     |    |
| 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)?<br>If "Yes," enter the name of the foreign country <span style="float:right">▶</span> _____<br>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. | Yes | No |
| 42b |   |     | X  |
| c   | At any time during the calendar year, did the organization maintain an office outside of the U S ?<br>If "Yes," enter the name of the foreign country <span style="float:right">▶</span> _____  |     | X  |
| 42c |   |     | X  |
| 43  | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <span style="float:right">▶</span> <input type="checkbox"/><br>and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶</span> <b>43</b> _____   |     |    |
| 44  | Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ  |     | X  |
| 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   |     | X  |

**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.

|   | Yes | No                                  |
|---|-----|-------------------------------------|
| 46 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 |     | <input checked="" type="checkbox"/> |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II   |     | <input checked="" type="checkbox"/> |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E   |     | <input checked="" type="checkbox"/> |
| 49a Did the organization make any transfers to an exempt non-charitable related organization?   |     | <input checked="" type="checkbox"/> |
| 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 |
|--|--|------------------|---|--|
| None   |  |                  |   |  |
|  |  |                  |   |  |
|  |  |                  |   |  |
|  |  |                  |   |  |
|  |  |                  |   |  |

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 |
|--|---------------------|------------------|
| None   |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |

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

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.

**Sign Here** ▶ 1/20/2011  
 Signature of officer William D. Smith  
 Date  
 Type or print name and title WILLIAM G. SMITH TREASURER WHATCOM COUNTY MASTER GARDENERS

**Paid Preparer's Use Only**

Preparer's signature Beverly Rae Date JAN - 7 2011 Check if self-employed   
 Firm's name (or yours if self-employed), address, and ZIP + 4 Beverly Rae, CPA, Inc., PS  
1414 F Street  
Bellingham, WA 98225-3910  
 Preparer's Identifying Number (See instr.)  
 EIN                       
 Phone no 360-738-3030

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

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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.

2009

Open to Public Inspection

Name of the organization MASTER GARDENER FOUNDATION OF WHATCOM COUNTY

Employer identification number 91-1833139

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 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E )
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II )
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II )
8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II )
9 X 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 section 509(a)(2). (Complete Part III )
10 An organization organized and operated exclusively to test for public safety See section 509(a)(4).
11 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 section 509(a)(1) or section 509(a)(2) See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h
a Type I b Type II c Type III—Functionally integrated d Type III—Other
e 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 section 509(a)(1) or section 509(a)(2)
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
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?
(ii) A family member of a person described in (i) above?
(iii) A 35% controlled entity of a person described in (i) or (ii) above?

Table with 2 columns: Yes, No. Rows: 11g(i), 11g(ii), 11g(iii)

h Provide the following information about the supported organization(s)

Table with 7 main columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization in col (i) listed in your governing document?, (v) Did you notify the organization in col (i) of your support?, (vi) Is the organization in col (i) organized in the US?, (vii) Amount of support. Includes a Total row.

**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 |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")   |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3  |          |          |          |          |          |           |
| <b>5</b> 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) |          |          |          |          |          |           |
| <b>6 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 |
|--|----------|----------|----------|----------|-----------|-----------|
| <b>7</b> Amounts from line 4   |          |          |          |          |           |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources  |          |          |          |          |           |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on  |          |          |          |          |           |           |
| <b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)  |          |          |          |          |           |           |
| <b>11 Total support.</b> Add lines 7 through 10  |          |          |          |          |           |           |
| <b>12</b> Gross receipts from related activities, etc (see instructions)   |          |          |          |          | <b>12</b> |           |
| <b>13 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**

|   |           |   |
|---|-----------|---|
| <b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))  | <b>14</b> | % |
| <b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14  | <b>15</b> | % |
| <b>16a 33 1/3 % support test—2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>  |           |   |
| <b>b 33 1/3 % support test—2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>   |           |   |
| <b>17a 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"/> |           |   |
| <b>18 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 Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 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 |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   | 73,532   | 6,746    | 8,462    | 7,243    | 7,923    | 103,906   |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 16,916   | 17,343   | 22,055   | 15,136   | 15,035   | 86,485    |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5   | 90,448   | 24,089   | 30,517   | 22,379   | 22,958   | 190,391   |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  | 73,532   | 6,746    | 8,462    | 7,243    | 7,923    | 103,906   |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b  | 73,532   | 6,746    | 8,462    | 7,243    | 7,923    | 103,906   |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |          |          |          |          |          | 86,485    |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6  | 90,448   | 24,089   | 30,517   | 22,379   | 22,958   | 190,391   |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 6,689    | 4,924    | 3,251    | 1,717    | 590      | 17,171    |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                          |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b  | 6,689    | 4,924    | 3,251    | 1,717    | 590      | 17,171    |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on     |          |          |          |          | 12,407   | 12,407    |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                 |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)  | 97,137   | 29,013   | 33,768   | 24,096   | 35,955   | 219,969   |

**14 First five years.** 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  ►

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

|  |    |        |
|--|----|--------|
| <b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) | 15 | 39.32% |
| <b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15                      | 16 | 42.53% |

**Section D. Computation of Investment Income Percentage**

|   |    |    |
|---|----|----|
| <b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) | 17 | 8% |
| <b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17                        | 18 | 8% |

**19a 33 1/3 % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization  ►

**b 33 1/3 % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization  ►

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions  ►

---

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

---

**Depreciation and Amortization**  
(Including Information on Listed Property)

(99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return **MASTER GARDENER FOUNDATION OF  
WHATCOM COUNTY**

Identifying number  
**91-1833139**

Business or activity to which this form relates

**Indirect Depreciation**

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

|    |  |                              |                  |
|----|--|------------------------------|------------------|
| 1  | Maximum amount See the instructions for a higher limit for certain businesses  | 1                            | <b>250,000</b>   |
| 2  | Total cost of section 179 property placed in service (see instructions)  | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)   | 3                            | <b>800,000</b>   |
| 4  | Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-   | 4                            |                  |
| 5  | Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions | 5                            |                  |
| 6  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property Enter the amount from line 29  | 7                            |                  |
| 8  | Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7  | 8                            |                  |
| 9  | Tentative deduction Enter the smaller of line 5 or line 8  | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2008 Form 4562  | 10                           |                  |
| 11 | Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)                    | 11                           |                  |
| 12 | Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11   | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12   | 13                           |                  |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)**

|    |   |    |  |
|----|---|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 |  |
| 15 | Property subject to section 168(f)(1) election  | 15 |  |
| 16 | Other depreciation (including ACRS)   | 16 |  |

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

|    |  |    |              |
|----|--|----|--------------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2009   | 17 | <b>4,979</b> |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> |    |              |

**Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a                            | 3-year property                      |  |                     |                |            |                            |
| b                              | 5-year property                      |  |                     |                |            |                            |
| c                              | 7-year property                      |  |                     |                |            |                            |
| d                              | 10-year property                     |  |                     |                |            |                            |
| e                              | 15-year property                     |  |                     |                |            |                            |
| f                              | 20-year property                     |  |                     |                |            |                            |
| g                              | 25-year property                     |  | 25 yrs              |                | S/L        |                            |
| h                              | Residential rental property          |  | 27.5 yrs            | MM             | S/L        |                            |
| i                              | Nonresidential real property         |  | 27 5 yrs            | MM             | S/L        |                            |
|                                |                                      |  | 39 yrs              | MM             | S/L        |                            |

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

|     |            |  |        |    |     |  |
|-----|------------|--|--------|----|-----|--|
| 20a | Class life |  |        |    | S/L |  |
| b   | 12-year    |  | 12 yrs |    | S/L |  |
| c   | 40-year    |  | 40 yrs | MM | S/L |  |

**Part IV Summary (See instructions.)**

|    |  |    |              |
|----|--|----|--------------|
| 21 | Listed property Enter amount from line 28  | 21 |              |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions | 22 | <b>4,979</b> |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs  | 23 |              |

For Paperwork Reduction Act Notice, see separate instructions.



MASTGARD MASTER GARDENER FOUNDATION OF  
 91-1833139  
 FYE: 10/31/2010

**Federal Statements**

**Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

| <u>Description</u>        | <u>Amount</u>    |
|---------------------------|------------------|
| Expenses                  | \$               |
| Office                    | 379              |
| Insurance                 | 751              |
| SUPPLIES                  | 1,214            |
| PROGRAM EXPENSES/CLASSES  | 5,696            |
| AWARDS                    | 462              |
| PROMOTION                 | 426              |
| COUNTY FAIR               | 74               |
| HOVANDER GARDENS          | 1,247            |
| CHILDREN GARDENER PROGRAM | 1,981            |
| OTHER                     | 102              |
| SCHOLARSHIP FUND EXPENSE  | 87               |
| SPEAKERS                  | 525              |
| SPECIAL PROJECTS          | 278              |
| LICENSE                   | 10               |
| Total                     | <u>\$ 13,232</u> |

**Statement 2 - Form 990-EZ, Part II, Line 24 - Other Assets**

| <u>Description</u>            | <u>Beginning<br/>of Year</u> | <u>End of<br/>Year</u> |
|-------------------------------|------------------------------|------------------------|
|                               | \$ 57,652                    | \$ 57,652              |
| Less Accumulated Depreciation | 9,288                        | 14,267                 |
|                               | <u>48,364</u>                | <u>43,385</u>          |

**Federal Statements**

**Statement 3 - Form 990-EZ, Part III, Line 31 - Statement of Program Service  
Accomplishments**

Description

---

MAINTAIN GARDENS AT HISTORICAL HOVANDER PARKS