

**WACD Financial Report Comments
February 2021**

Statement of Financial Position - ASSETS

- **Net Assets:** Net Income July through February - \$99,666.87
 - Executive Net Income (as of 02/28/21) \$ 35,180.54
 - Unrealized Gains (Edward Jones as of 02/28/21) \$ 212,691.71
 - Funded from Reserve Accounts (02/28/21) -\$ 11,058.00
 - PMC Net Income (as of 02/28/21) -\$ 137,147.38*
 - \$ 99,666.87

** The Plant Materials Center will not post a positive cash flow until March 2021.*

- **Current Assets – PMC:** PMC assets (checking and savings) at Banner Bank are \$119,405.48 and PMC Savings at Edward Jones is \$206,021.30.
- **Current Assets – Executive:** Executive assets (checking and savings) at Wells Fargo are \$201,631.09.
- **Aged Receivables for PMC:** \$171,441.59

| | |
|---------------|---------------|
| 0 - 30 Days | \$ 158,954.55 |
| 31 - 60 Days | \$ 12,492.04 |
| 61 - 90 Days: | |
| Over 90 Days | |

2021 Deposits \$ 17,919.54
 2021 Sales Orders Shipped \$153,527.05
 \$171,446.59

- **Aged Receivables for Executive:** \$812.50

| | |
|---------------|---------------------------|
| 0 - 30 Days | \$ 812.50 – WSCC Contract |
| 31 - 60 Days | |
| 61 - 90 Days: | |
| Over 90 Days | |

Received noticed from Adams CD that they did not pay their dues. This will be reflected on the Executive Operations Profit and Loss under Bad Debt Expense.

- **Prepaid Expenses – PMC:** Per the recommendation from our accountant, we created a new Prepaid Expenses – this is for prepayment of our 2019 payment to the IRS. Larson Gross

estimated what our 2019 income tax liability would be and recommended that it be paid quarterly to avoid penalties next year when we submit our 990T form.

- Long Term Investments: As of February 28th, the value of the Long-Term Investments was \$1,355,613.89 (up from \$1,326,844.92 in January).

Statement of Financial Position – LIABILITIES AND ASSETS

- Prepaid Expenses - Executive: This is for a deposit for the 2021 annual meeting.
- Current Liabilities – PMC:
 - Unrecognized Tax Benefit Liability – Our previous accountant did not file the 990-T. Given that the statute of limitations does not begin until a 990-T is filed, then this liability will likely stay on the books in case the IRS decides to go back and audit us.

Executive Operations Profit and Loss:

- Revenue is at 73.69% and expenses are at 64.16 % of the Fiscal Year 2020-21 budget. The Executive Operations has a Fiscal Year net income of \$35,180.54.
- Bad Debt Expense – This was a recommendation from our accountant to record bad debt from customers/districts who do not pay their bills. This year, Adams Conservation District was the only district that did not pay their dues.
- Annual Meeting – Net income for the annual meeting fell short by \$1,146.09

| | Budgeted | Actual |
|------------|-------------|-------------|
| Revenue | \$15,000.00 | \$11,300.00 |
| Expenses | \$ 5,000.00 | \$ 2,446.09 |
| Net Income | \$10,000.00 | \$ 8,853.91 |

- Fiscal Year-to-Date Breakdown of Consulting Services:

| | |
|----------------------------------|--------------|
| Martin Flynn Public Affairs | \$ 18,000.00 |
| Larson Gross | \$ 475.00 |
| James L. Huckabay and Associates | \$ 550.00 |
| TOTAL | \$ 19,025.00 |

- There should not be any additional charges to Bank / Credit Card Charges (96.69%) and Automobile Insurance (96.10%) this fiscal year.

Plant Materials Center Profit and Loss

- Revenue is at 51.03% and expenses are at 62.83% of the Fiscal Year 2020-21 budget. The Plant Materials Center has a YTD fiscal year loss of \$134,746.24, but that will turn positive as the sales season goes on. Please note that revenue posted on the Income Statement and P&L report reflects revenue received and does not reflect the total value of sales that have been booked.
- Accounting Expenses – We have been working with our accountant to determine our correct filing with the IRS. It is realistic that additional costs will be incurred.
- Packaging Supplies have exceeded the budget and additional supplies will need to be purchased in March.
- Seasonal Labor is up from last year due to the 2020 increase in minimum wage.
- IRS Penalty – We received a letter from the IRS claiming that we had an unpaid balance on our 2019 990T that included \$1210 in penalties and \$391 in interest charges. Jim spoke with the IRS and explained that we had filed an extension for the return and made advance payments on anticipated taxes in the amount of \$14,700 on 3/13/20 and \$4,900 on 6/15/20 for a total of \$19,600 which was shown on the CP161 letter. The person at the IRS informed us that payments needed to be made quarterly, but we made the payments according to the dates outlined by our accountants. Staff is working with Larson Gross and the IRS to clear up this issue. Payment was made so that additional fees would occur. The PMC has started the process to get a Tax Advocate to look into this issue more as well as the full refund of taxes paid on the 2018 990T. A tax advocate has been assigned to the case and requested records which were sent. We are waiting to hear back.
- Payroll expenses have increase from last year but are within budget. The increase is due to minimum wage and payroll tax increases.
- All of the other expenses are in line with where they need to be.
- **Plant Sales: Budget Goal - \$1,100,900.00**

| | Total | % of Budget | # of Orders |
|---------------|----------------|--------------------|--------------------|
| February 2021 | \$1,025,653.98 | 93% | 405 |
| February 2020 | \$1,104,813.56 | 100% | 427 |

| February 2021 | Total | # of Orders |
|----------------------|---------------|--------------------|
| District | \$ 244,530.33 | 53 |
| Non-District Sales | \$ 781,123.65 | 352 |

Washington Association of Conservation Districts
Statement of Financial Position
February 28, 2021

ASSETS

Current Assets - PMC

| | |
|-----------------------------|--------------|
| PMC Checking (Banner Bank) | \$ 69,598.32 |
| PMC Savings (Banner Bank) | 49,807.16 |
| IRS Deposits (Edward Jones) | 53,293.20 |
| PMC Savings (Edward Jones) | 206,021.30 |

Total PMC Current Assets 378,719.98

Current Assets - EXEC

| | |
|-----------------------------|------------|
| WACD Checking (Wells Fargo) | 78,261.39 |
| WACD Savings (Wells Fargo) | 123,369.70 |

Total EXEC Current Assets 201,631.09

Other Current Assets - PMC

| | |
|--------------------------------|------------|
| Inventory Value (June 30 2020) | 140,056.74 |
|--------------------------------|------------|

Total Other Current Assets 140,056.74

Aged Receivables - PMC

| | |
|-------------------------|------------|
| PMC Accounts Receivable | 171,446.59 |
|-------------------------|------------|

Total PMC Aged Receivable 171,446.59

Prepaid Expenses - PMC

| | |
|-------------------------------|----------|
| Prepaid Expenses (PMC) - 990T | 7,769.00 |
|-------------------------------|----------|

Total PMC Prepaid Expense 7,769.00

Accounts Receivables - EXEC

| | |
|--------------------------|--------|
| WACD Accounts Receivable | 812.50 |
|--------------------------|--------|

Total WACD Accounts Receivable 812.50

Prepaid Expenses - EXEC

| | |
|-------------------------|----------|
| Prepaid Expenses (Exec) | 1,500.00 |
|-------------------------|----------|

Total EXEC Prepaid Expense 1,500.00

Total Current Assets 901,935.90

Property and Equipment - PMC

| | |
|--------------------------------|--------------|
| Machinery (PMC) | 402,278.52 |
| Automobiles (PMC) | 7,200.00 |
| Computer Equipment (PMC) | 4,438.95 |
| Pole Building (PMC) | 14,794.65 |
| Lease Improvements (PMC) | 40,100.12 |
| Accum. Depreciation Machinery | (304,028.99) |
| Accum. Depreciation Auto | (7,181.36) |
| Accum. Depreciation Computers | (2,953.15) |
| Accum. Depreciation Buildings | (3,350.41) |
| Accum. Depreciation Lease Impr | (4,538.72) |

Total Property and Equipment - PMC 146,759.61

Property and Equipment - EXEC

| | |
|----------------------------|-------------|
| Automobiles (EXEC) | 22,466.30 |
| Accum. Depreciation - Auto | (22,466.30) |

Total Property and Equipment - EXEC 0.00

Washington Association of Conservation Districts
Statement of Financial Position
February 28, 2021

| | | |
|------------------------------------|--------------|--------------|
| Total Property and Equipment | | 146,759.61 |
| <u>Long Term Investments - PMC</u> | | |
| Long Term Invt (Edward Jones) | 1,355,613.89 | |
| | | |
| Total Long Term Investments | | 1,355,613.89 |
| Total Assets | \$ | 2,404,309.40 |

LIABILITIES AND NET ASSETS

| | | |
|--|--------------|------------|
| <u>Current Liabilities - PMC</u> | | |
| Accounts Payable (PMC) | \$ 26,503.52 | |
| Accrued Vacation (PMC) | 21,096.04 | |
| Customer Deposit (Plants) 2021 | 147,971.40 | |
| Due to IRS | 46,385.00 | |
| Federal Taxes (941 - Office) | 2,686.31 | |
| Federal Taxes (943 - Nursery) | 5,104.58 | |
| FUTA Taxes (Federal) | 748.91 | |
| SUTA Taxes (State) | 681.77 | |
| L&I Taxes | 8,640.17 | |
| WA Paid Family Leave | 352.49 | |
| Simple IRA | 402.29 | |
| Unrecognized Tax Benefit Liabi | 73,000.00 | |
| Washington Sales Tax | 9,122.70 | |
| | | |
| Total PMC Current Liabilities | | 342,695.18 |
| <u>Current Liabilities - EXEC</u> | | |
| FUTA Taxes (Federal) | 83.99 | |
| SUTA Taxes (State) | 134.92 | |
| L&I Taxes | 136.05 | |
| Simple IRA | 206.52 | |
| WA Paid Family Leave | 69.76 | |
| Accrued Vacation (EXEC) | 15,549.44 | |
| | | |
| Total WACD Current Liabilities | | 16,180.68 |
| Total Current Liabilities | | 358,875.86 |
| <u>Net Assets</u> | | |
| <u>Unrestricted Net Assets</u> | | |
| Unrestricted Net Assets | 698,289.22 | |
| Net Income* | 99,657.87 | |
| | | |
| Total Unrestricted Net Assets | | 797,947.09 |
| <u>Restricted Net Assets - EXEC</u> | | |
| Leadership Development Funds | 12,019.10 | |
| | | |
| Total WACD Restricted Net Assets | | 12,019.10 |
| <u>Restricted Net Assets - PMC</u> | | |
| Operations Reserve Account | 471,700.00 | |
| Executive Reserve Account | 100,000.00 | |
| Capital Reserve Account | 455,974.85 | |
| <u>Prior Year Inventory Adjustment - PMC</u> | | |
| Prior Year Inventory | 207,792.50 | |
| | | |

Washington Association of Conservation Districts
Statement of Financial Position
February 28, 2021

| | |
|---------------------------------|-------------------------------|
| Total PMC Restricted Net Assets | 1,235,467.35 |
| | <hr/> |
| Total Liabilities & Net Assets | \$ <u><u>2,404,309.40</u></u> |

*Net Income is the difference between the revenue and expenses
(YEAR TO DATE ACTUALS) as shown on the Income Statement
compared with Budget for Executive Operations and the Plant Materials Center

Plant Material Center
Profit and Loss
February 28, 2021

| | Actuals for Feb. 28, 2021 | Year to Date Actual | Fiscal Year Budget | % of Budget |
|--|------------------------------|------------------------|-----------------------|----------------|
| <u>Operating Revenues</u> | | | | |
| Brokered Plants | \$ 20,599.75 | \$ 24,024.10 | \$ 60,000.00 | 40.04 |
| Contract Growing | 0.00 | 0.00 | 9,200.00 | 0.00 |
| Plant Sales | 269,597.93 | 533,365.10 | 1,025,000.00 | 52.04 |
| Plug Sales | 0.00 | 0.00 | 4,500.00 | 0.00 |
| Interest Income | 5.50 | 355.42 | 2,500.00 | 14.22 |
| Restocking Fee | 78.97 | 78.97 | 1,500.00 | 5.26 |
| Other Income | 0.00 | 382.34 | 750.00 | 50.98 |
| Packaging/Storage Fee | 270.00 | 525.00 | 700.00 | 75.00 |
| Shipping Charges Reimbursed | 14,587.56 | 25,248.36 | 45,000.00 | 56.11 |
| Finance Income | 0.00 | 34.56 | 0.00 | 0.00 |
| | <hr/> | <hr/> | <hr/> | |
| Total Operating Revenues | 305,139.71 | 584,013.85 | 1,149,150.00 | 50.82 |
| | <hr/> | <hr/> | <hr/> | |
| <u>Edward Jones Investment Account</u> | | | | |
| Unrealized Gain/Loss | 30,244.15 | 212,691.71 | 0.00 | 0.00 |
| | <hr/> | <hr/> | <hr/> | |
| Total Revenues | 335,383.86 | 796,705.56 | 1,149,150.00 | 69.33 |
| | <hr/> | <hr/> | <hr/> | |
| <u>Expenses</u> | | | | |
| Accounting Expenses | 600.00 | 4,275.00 | 2,100.00 | 203.57 |
| Advertising | 164.00 | 768.00 | 2,500.00 | 30.72 |
| Bank / Credit Card Charges | 758.74 | 3,544.05 | 6,000.00 | 59.07 |
| Brokered Stock | 27,552.01 | 34,068.01 | 45,000.00 | 75.71 |
| Cleaning Supplies | 48.80 | 512.16 | 1,500.00 | 34.14 |
| Communications | 109.65 | 926.14 | 1,300.00 | 71.24 |
| Education & Registrations | 0.00 | 55.00 | 1,500.00 | 3.67 |
| Executive Operations | 0.00 | 0.00 | 75,000.00 | 0.00 |
| Farm and Nursery Supplies | 621.32 | 3,814.06 | 9,500.00 | 40.15 |
| Fuel | 659.87 | 2,668.57 | 4,500.00 | 59.30 |
| Insurance Expense | 1,278.44 | 4,608.64 | 6,300.00 | 73.15 |
| IT Support & Technology | 70.00 | 962.23 | 3,000.00 | 32.07 |
| Lease Payment | 0.00 | 0.00 | 1.00 | 0.00 |
| Licenses & Memberships | 0.00 | 1,775.95 | 1,600.00 | 111.00 |
| Office Supplies | 0.00 | 1,338.65 | 2,000.00 | 66.93 |
| Packaging Supplies | 0.00 | 20,115.85 | 20,000.00 | 100.58 |
| Postage | 0.00 | 283.80 | 500.00 | 56.76 |
| Property Tax | 0.00 | 1,819.27 | 3,000.00 | 60.64 |
| Repair & Maintenance - Bldg | 0.00 | 340.14 | 2,000.00 | 17.01 |
| Repair & Maintenance - Equip. | 172.48 | 2,855.72 | 4,000.00 | 71.39 |
| Taxes - B&O Tax | 590.66 | 1,269.51 | 8,000.00 | 15.87 |
| Travel, Meals and Meetings | 113.57 | 113.57 | 2,000.00 | 5.68 |
| Utilities | 1,118.30 | 5,586.72 | 9,800.00 | 57.01 |
| Management Fee (State of WA) | 0.00 | 0.00 | 125.00 | 0.00 |
| Cold Storage | 0.00 | 60.00 | 3,500.00 | 1.71 |
| Shipping - Inbound | 1,539.50 | 1,539.50 | 2,500.00 | 61.58 |
| Shipping - Outbound | 13,886.73 | 23,089.74 | 37,000.00 | 62.40 |
| Chemicals | 0.00 | 42,020.58 | 45,000.00 | 93.38 |
| Fertilizer | 0.00 | 1,400.00 | 10,000.00 | 14.00 |
| Seeds | 15,342.60 | 48,372.05 | 53,000.00 | 91.27 |
| Transplants | 0.00 | 0.00 | 33,500.00 | 0.00 |
| Employee Medical Benefits | 7,083.91 | 49,420.17 | 81,300.00 | 60.79 |
| Wages - Staff | 24,109.80 | 203,998.40 | 331,266.64 | 61.58 |
| Wages - Staff Overtime | 0.00 | 0.00 | 500.00 | 0.00 |
| Wages - Seasonal Labor | 41,052.67 | 175,971.85 | 230,000.00 | 76.51 |
| Wages - Labor Contractor | 651.31 | 651.31 | 10,000.00 | 6.51 |
| Simple IRA (Retirement) | 882.85 | 6,990.13 | 11,000.00 | 63.55 |

For Management Purposes Only

Plant Material Center
Profit and Loss
February 28, 2021

| | Actuals for Feb. 28, 2021 | Year to Date Actual | Fiscal Year Budget | % of Budget |
|-------------------------------------|------------------------------|------------------------|-----------------------|----------------|
| Payroll Tax - FICA/Medicare | 4,984.99 | 29,067.77 | 46,000.00 | 63.19 |
| Payroll Tax - FUTA | 309.52 | 918.25 | 1,500.00 | 61.22 |
| Payroll Tax - L&I | 3,025.28 | 13,057.94 | 23,000.00 | 56.77 |
| Payroll Tax - SUTA | 319.28 | 1,649.44 | 2,500.00 | 65.98 |
| Investment Management Fees | 1,475.18 | 10,933.85 | 15,000.00 | 72.89 |
| Wages - Accrued Vacation | 598.36 | (5,345.66) | 0.00 | 0.00 |
| Depreciation Expense | 3,011.82 | 24,094.56 | 0.00 | 0.00 |
| IRS Penalty | 4.51 | 1,570.31 | 0.00 | 0.00 |
| | <hr/> | <hr/> | <hr/> | |
| Total Expenses | 152,136.15 | 721,161.23 | 1,147,792.64 | 62.83 |
| | <hr/> | <hr/> | <hr/> | |
| Net Income | \$ 183,247.71 | \$ 75,544.33 | \$ 1,357.36 | |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | |
| <u>Funded from Reserve Accounts</u> | | | | |
| Operations (Larson Gross) | \$ 500.00 | \$ 9,500.00 | \$ 0.00 | 0.00 |
| Operations (Pagefreezer) | 0.00 | 779.00 | 0.00 | 0.00 |
| | <hr/> | <hr/> | <hr/> | |
| Total Funded - Reserve Accounts | (500.00) | (10,279.00) | 0.00 | 0.00 |
| | <hr/> | <hr/> | <hr/> | |

Plant Materials Center
Income Statement
For the Eight Months Ending February 28, 2021

| | Monthly Total Feb. 2021 | Monthly Total Feb. 2020 | Current FY 7/1/20 - 02/28/21 | Previous FY 7/1/19 - 02/28/20 |
|--|----------------------------|----------------------------|---------------------------------|----------------------------------|
| Revenues | | | | |
| Brokered Plants | \$ 20,599.75 | \$ 11,754.59 | \$ 24,024.10 | \$ 19,983.29 |
| Plant Sales | 271,999.07 | 187,681.57 | 535,766.24 | 524,180.73 |
| Interest Income | 5.50 | 240.47 | 355.42 | 2,401.82 |
| Restocking Fee | 78.97 | 0.00 | 78.97 | 0.00 |
| Other Income | 0.00 | 158.00 | 382.34 | 1,758.00 |
| Packaging/Storage Fee | 270.00 | 540.00 | 525.00 | 825.00 |
| Shipping Charges Reimbursed | 14,587.56 | 12,940.17 | 25,248.36 | 24,246.41 |
| Finance Income | 0.00 | 13.63 | 34.56 | 482.25 |
| Total Operating Revenues | 307,540.85 | 213,328.43 | 586,414.99 | 573,877.50 |
| Edward Jones Investment Account | | | | |
| Unrealized Gain/Loss | 30,244.15 | (41,038.63) | 212,691.71 | 21,386.14 |
| Total Revenues | 337,785.00 | 172,289.80 | 799,106.70 | 595,263.64 |
| Expenses | | | | |
| Accounting Expenses | 600.00 | 100.00 | 4,275.00 | 1,000.00 |
| Advertising | 164.00 | 0.00 | 768.00 | 1,260.00 |
| Bank / Credit Card Charges | 758.74 | 410.80 | 3,544.05 | 4,449.98 |
| Brokered Stock | 27,552.01 | 19,798.80 | 34,068.01 | 32,958.80 |
| Cleaning Supplies | 48.80 | 149.80 | 512.16 | 943.14 |
| Communications | 109.65 | 116.05 | 926.14 | 864.20 |
| Education & Registrations | 0.00 | 350.00 | 55.00 | 695.00 |
| Farm and Nursery Supplies | 621.32 | 179.57 | 3,814.06 | 5,728.45 |
| Fuel | 659.87 | 803.50 | 2,668.57 | 2,966.35 |
| Insurance Expense | 1,278.44 | 1,249.51 | 4,608.64 | 4,331.47 |
| IT Support & Technology | 70.00 | 0.00 | 962.23 | 94.00 |
| Licenses & Memberships | 0.00 | 0.00 | 1,775.95 | 1,154.74 |
| Office Supplies | 0.00 | 397.22 | 1,338.65 | 1,600.48 |
| Packaging Supplies | 0.00 | 79.70 | 20,115.85 | 22,791.79 |
| Postage | 0.00 | 2.76 | 283.80 | 303.18 |
| Property Tax | 0.00 | 1,482.17 | 1,819.27 | 2,958.92 |
| Repair & Maintenance - Bldg | 0.00 | 0.00 | 340.14 | 1,721.34 |
| Repair & Maintenance - Equip. | 172.48 | 69.25 | 2,855.72 | 2,397.59 |
| Taxes - B&O Tax | 590.66 | 0.00 | 1,269.51 | 690.30 |
| Travel, Meals and Meetings | 113.57 | 102.87 | 113.57 | 2,292.72 |
| Utilities | 1,118.30 | 1,135.37 | 5,586.72 | 5,901.62 |
| Management Fee (State of WA) | 0.00 | 0.00 | 0.00 | 24.03 |
| Cold Storage | 0.00 | 0.00 | 60.00 | 0.00 |
| Shipping - Inbound | 1,539.50 | 702.00 | 1,539.50 | 1,592.25 |
| Shipping - Outbound | 13,886.73 | 10,777.09 | 23,089.74 | 20,965.00 |
| Chemicals | 0.00 | 116.64 | 42,020.58 | 43,278.09 |
| Fertilizer | 0.00 | 0.00 | 1,400.00 | 0.00 |
| Seeds | 15,342.60 | 5,469.37 | 48,372.05 | 47,604.30 |
| Transplants | 0.00 | 0.00 | 0.00 | 7,075.00 |
| Employee Medical Benefits | 7,083.91 | 6,617.67 | 49,420.17 | 45,995.52 |
| Wages - Staff | 24,109.80 | 26,032.26 | 203,998.40 | 201,748.83 |
| Wages - Staff Overtime | 0.00 | 0.00 | 0.00 | 55.22 |
| Wages - Seasonal Labor | 41,052.67 | 38,552.67 | 175,971.85 | 155,567.78 |
| Wages - Labor Contractor | 651.31 | 0.00 | 651.31 | 0.00 |
| Simple IRA (Retirement) | 882.85 | 1,005.70 | 6,990.13 | 5,862.17 |
| Payroll Tax - FICA/Medicare | 4,984.99 | 4,940.77 | 29,067.77 | 27,070.41 |
| Payroll Tax - FUTA | 309.52 | 306.32 | 918.25 | 946.67 |
| Payroll Tax - L&I | 3,025.28 | 2,664.34 | 13,057.94 | 11,470.56 |
| Payroll Tax - SUTA | 319.28 | 316.47 | 1,649.44 | 1,066.78 |
| Investment Management Fees | 1,475.18 | 1,347.02 | 10,933.85 | 10,333.32 |

For Management Purposes Only

Plant Materials Center
Income Statement
For the Eight Months Ending February 28, 2021

| | Monthly Total Feb. 2021 | Monthly Total Feb. 2020 | Current FY 7/1/20 - 02/28/21 | Previous FY 7/1/19 - 02/28/20 |
|--------------------------|----------------------------|----------------------------|---------------------------------|----------------------------------|
| Wages - Accrued Vacation | 598.36 | 817.86 | (5,345.66) | (5,211.67) |
| Depreciation Expense | 3,011.82 | 3,175.03 | 24,094.56 | 21,588.39 |
| IRS Penalty | 4.51 | 0.00 | 1,570.31 | 0.00 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Expenses | 152,136.15 | 129,268.58 | 721,161.23 | 694,136.72 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Net Income | \$ 185,648.85 | \$ 43,021.22 | \$ 77,945.47 | \$ (98,873.08) |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Executive Operations
Profit and Loss
February 28, 2021

| | Actuals for Feb. 28, 2021 | Year to Date Actual | Fiscal Year Budget | % of Budget |
|-------------------------------------|------------------------------|------------------------|-----------------------|----------------|
| <u>Revenues</u> | | | | |
| WACD - Annual Meeting | \$ 0.00 | \$ 11,300.00 | \$ 15,000.00 | 75.33 |
| WACD - District Dues | 0.00 | 175,000.05 | 175,000.00 | 100.00 |
| WACD - Interest Income | 0.95 | 8.22 | 75.00 | 10.96 |
| WACD - Other Income | 0.00 | 960.00 | 0.00 | 0.00 |
| WACD - Executive Operations | 0.00 | 0.00 | 75,000.00 | 0.00 |
| WACD - WSCC Contract | 812.50 | 55,937.50 | 65,000.00 | 86.06 |
| | <hr/> | <hr/> | <hr/> | |
| Total Revenues | 813.45 | 243,205.77 | 330,075.00 | 73.68 |
| <u>Expenses</u> | | | | |
| Bad Debt Expense | 0.00 | 3,888.89 | 0.00 | 0.00 |
| Communications | 0.00 | 2,784.56 | 7,000.00 | 39.78 |
| Education & Registrations | 0.00 | 0.00 | 1,000.00 | 0.00 |
| Insurance Expense | 9.66 | 77.28 | 1,700.00 | 4.55 |
| IT Support & Technology | 688.62 | 2,544.98 | 5,000.00 | 50.90 |
| Licenses & Memberships | 0.00 | 0.00 | 775.00 | 0.00 |
| Office Supplies | 0.00 | 248.29 | 1,300.00 | 19.10 |
| Bank / Credit Card Charges | 24.00 | 435.12 | 450.00 | 96.69 |
| Postage | 0.00 | 51.43 | 300.00 | 17.14 |
| Travel, Meals & Meetings | 100.00 | 801.17 | 18,000.00 | 4.45 |
| Office Rent | 975.00 | 9,973.00 | 14,150.00 | 70.48 |
| Automobile Expense | 0.00 | 1,019.52 | 1,500.00 | 67.97 |
| Automobile Insurance | 0.00 | 432.43 | 450.00 | 96.10 |
| Employee Medical Benefits | 2,860.13 | 20,968.69 | 30,400.00 | 68.98 |
| Wages (Staff) | 13,767.86 | 117,131.92 | 179,766.00 | 65.16 |
| Payroll Tax - FICA/Med. | 1,053.26 | 8,960.72 | 12,450.00 | 71.97 |
| Payroll Tax - FUTA | 15.19 | 83.99 | 84.00 | 99.99 |
| Payroll Tax - L&I | 24.58 | 389.41 | 564.00 | 69.04 |
| Payroll Tax - SUTA | 67.46 | 284.79 | 800.00 | 35.60 |
| Simple IRA (Retirement) | 413.04 | 3,510.44 | 5,440.00 | 64.53 |
| Printing | 0.00 | 0.00 | 1,100.00 | 0.00 |
| Lobbying Services | 3,000.00 | 6,000.00 | 18,000.00 | 33.33 |
| Consulting Services | 0.00 | 19,025.00 | 19,000.00 | 100.13 |
| Annual Meeting Expenses | 0.00 | 2,446.09 | 5,000.00 | 48.92 |
| Wages - Accrued Vacation | 1,167.64 | 6,967.51 | 0.00 | 0.00 |
| Depreciation Expense | 9.00 | 9.00 | 0.00 | 0.00 |
| | <hr/> | <hr/> | <hr/> | |
| Total Expenses | 24,175.44 | 208,034.23 | 324,229.00 | 64.16 |
| Net Income | \$ 23,361.99 | \$ (35,171.54) | \$ (5,846.00) | |
| <u>Funded from Reserve Accounts</u> | | | | |
| Executive (Pagefreezer) | \$ 0.00 | \$ (779.00) | \$ 0.00 | 0.00 |
| Total Funded - Reserve Accounts | 0.00 | (779.00) | 0.00 | 0.00 |

Executive Operations
Income Statement
For the Eight Months Ending February 28, 2021

| | Monthly Total Feb. 2021 | Monthly Total Feb. 2020 | Current FY 7/1/20 - 02/28/21 | Previous FY 7/1/19 - 02/28/20 |
|----------------------------|----------------------------|----------------------------|---------------------------------|----------------------------------|
| <u>Revenues</u> | | | | |
| WACD - Annual Meeting | \$ 0.00 | \$ 0.00 | \$ 11,300.00 | \$ 60,840.00 |
| WACD - District Dues | 0.00 | 0.00 | 175,000.05 | 177,360.00 |
| WACD - Interest Income | 0.95 | 6.48 | 8.22 | 60.44 |
| WACD - Other Income | 0.00 | 0.00 | 960.00 | 0.00 |
| WACD - WSCC Contract | 812.50 | 7,258.33 | 55,937.50 | 51,690.79 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Revenues | 813.45 | 7,264.81 | 243,205.77 | 289,951.23 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <u>Expenses</u> | | | | |
| NRCS Meeting Expenses | 0.00 | 0.00 | 0.00 | 7,385.57 |
| Bad Debt Expense | 0.00 | 0.00 | 3,888.89 | 2,640.00 |
| Communications | 0.00 | 1,000.54 | 2,784.56 | 4,386.52 |
| Education & Registrations | 0.00 | 0.00 | 0.00 | 50.00 |
| Insurance Expense | 9.66 | 9.66 | 77.28 | 77.28 |
| IT Support & Technology | 688.62 | 689.84 | 2,544.98 | 2,048.43 |
| Licenses & Memberships | 0.00 | 0.00 | 0.00 | 775.00 |
| Office Supplies | 0.00 | 538.91 | 248.29 | 978.95 |
| Bank / Credit Card Charges | 24.00 | 0.00 | 435.12 | 568.46 |
| Postage | 0.00 | 0.00 | 51.43 | 189.19 |
| Travel, Meals & Meetings | 100.00 | 4,595.42 | 801.17 | 31,046.37 |
| Office Rent | 975.00 | 1,179.00 | 9,973.00 | 9,432.00 |
| Automobile Expense | 0.00 | 0.00 | 1,019.52 | 0.00 |
| Automobile Insurance | 0.00 | 0.00 | 432.43 | 440.09 |
| Employee Medical Benefits | 2,860.13 | 2,469.06 | 20,968.69 | 13,903.22 |
| Wages (Staff) | 13,767.86 | 13,531.44 | 117,131.92 | 133,663.75 |
| Payroll Tax - FICA/Med. | 1,053.26 | 1,035.16 | 8,960.72 | 8,636.92 |
| Payroll Tax - FUTA | 15.19 | 15.82 | 83.99 | 84.00 |
| Payroll Tax - L&I | 24.58 | 41.44 | 389.41 | 204.04 |
| Payroll Tax - SUTA | 67.46 | 66.30 | 284.79 | 246.70 |
| Simple IRA (Retirement) | 413.04 | 405.94 | 3,510.44 | 2,158.70 |
| Printing | 0.00 | 0.00 | 0.00 | 1,082.80 |
| Lobbying Services | 3,000.00 | 3,000.00 | 6,000.00 | 6,000.00 |
| Consulting Services | 0.00 | 0.00 | 19,025.00 | 17,824.20 |
| Annual Meeting Expenses | 0.00 | 0.00 | 2,446.09 | 79,975.83 |
| Wages - Accrued Vacation | 1,167.64 | 1,148.32 | 6,967.51 | (4,806.90) |
| Depreciation Expense | 9.00 | 9.00 | 9.00 | 9.00 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Expenses | 24,175.44 | 29,735.85 | 208,034.23 | 319,000.12 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Net Income | \$ (23,361.99) | \$ (22,471.04) | \$ 35,171.54 | \$ (29,048.89) |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

WA. Assoc. of Conservation Districts
Account Reconciliation
 As of Feb 28, 2021
 1000 - PMC Checking (Banner Bank)
 Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

| | | | |
|------------------------------|--------------|----------------|------------------|
| Beginning Gl. Balance | | | 32,364.40 |
| Add: Cash Receipts | | | 167,241.47 |
| Less: Cash Disbursements | | | (103,246.54) |
| Add (Less) Other | | | (26,761.01) |
| Ending Gl. Balance | | | <u>69,598.32</u> |
| Ending Bank Balance | | | 100,564.13 |
| Add back deposits in transit | | | |
| | Feb 26, 2021 | Brian Dougher | 69.13 |
| | Feb 26, 2021 | Michael Nehls | 551.50 |
| | Feb 26, 2021 | Morgan Fay | 3,916.85 |
| | Feb 25, 2021 | Raymond Martin | <u>19,000.00</u> |
| Total deposits in transit | | | 23,537.48 |
| (Less) outstanding checks | | | |
| | Feb 15, 2021 | 26363 | (830.31) |
| | Feb 15, 2021 | 26373 | (950.67) |
| | Feb 17, 2021 | 26393 | (149.80) |
| | Feb 17, 2021 | 26394 | (69.64) |
| | Feb 22, 2021 | 26397 | (144.60) |
| | Feb 22, 2021 | 26398 | (9,794.24) |
| | Feb 22, 2021 | 26399 | (2,224.15) |
| | Feb 22, 2021 | 26400 | (757.32) |
| | Feb 26, 2021 | 26401 | (870.64) |
| | Feb 26, 2021 | 26402 | (870.64) |
| | Feb 26, 2021 | 26403 | (940.08) |
| | Feb 26, 2021 | 26404 | (846.35) |
| | Feb 26, 2021 | 26405 | (821.24) |
| | Feb 26, 2021 | 26406 | (557.99) |
| | Feb 26, 2021 | 26407 | (846.35) |
| | Feb 26, 2021 | 26409 | (934.41) |
| | Feb 26, 2021 | 26410 | (845.05) |
| | Feb 26, 2021 | 26412 | (937.48) |
| | Feb 26, 2021 | 26413 | (845.05) |
| | Feb 26, 2021 | 26414 | (835.81) |
| | Feb 26, 2021 | 26415 | (890.71) |
| | Feb 26, 2021 | 26416 | (937.48) |
| | Feb 26, 2021 | 26417 | (757.33) |
| | Feb 26, 2021 | 26418 | (105.63) |
| | Feb 26, 2021 | 26419 | (101.94) |
| | Feb 26, 2021 | 26420 | (934.41) |
| | Feb 26, 2021 | 26421 | (873.79) |
| | Feb 26, 2021 | 26422 | (3,101.00) |
| | Feb 26, 2021 | 26423 | (1,550.28) |
| | Feb 26, 2021 | 26424 | (1,669.73) |
| | Feb 26, 2021 | 26425 | (1,462.28) |
| | Feb 26, 2021 | 26426 | (1,287.51) |
| | Feb 26, 2021 | 26428 | (651.31) |
| | Feb 26, 2021 | 26429 | (14,994.50) |
| | Feb 26, 2021 | 26430 | <u>(113.57)</u> |
| Total outstanding checks | | | (54,503.29) |
| Add (Less) Other | | | |
| Total other | | | |
| Unreconciled difference | | | <u>0.00</u> |
| Ending Gl. Balance | | | <u>69,598.32</u> |



10 South First Avenue
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 Walla Walla, WA 99362-0265
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Statement of Account

Statement Date 02/26/21
 Page 1 of 3
 Account Number XXXXXXXXXXXXX5697

(509) 527-3636 | (800) 272-9933 Toll-Free

Washington Assoc Of Conservation Dist
 16564 Bradley Rd
 Bow WA 99232-9702



SUMMARY OF ACCOUNTS

| | | | |
|--------------------------------|------------------|--------------|--|
| Complete Business Int Checking | XXXXXXXXXXXX5697 | \$100,564.13 | Want to get a better handle on your spending and saving? Use our free Personal Financial Management in Banner Online and Mobile Banking. PFM is a handy way to view all your accounts and transactions in one spot. Set budgets, track spending, assess your net worth and more! And did we mention it's free? |
|--------------------------------|------------------|--------------|--|

CHECKING ACCOUNT XXXXXXXXXXXX5697

Complete Business Int Checking

| | | | |
|--|------------------|--------------------------------|----------------------|
| Account Title: Washington Assoc Of Conservation Dist | | Statement Dates | 2/01/21 thru 2/28/21 |
| Account Number | XXXXXXXXXXXX5697 | Days in the statement period | 28 |
| Previous Balance | 73,508.30 | Average Ledger | 67,335.61 |
| 24 Deposits/Credits | 143,704.26 | Average Collected | 63,119.08 |
| 9 Debits | 27,389.15 | Interest Earned | 4.84 |
| 87 Checks | 89,264.12 | Annual Percentage Yield Earned | 0.10% |
| Service Charge | .00 | 2021 Interest Paid | 10.20 |
| Interest Paid | 4.84 | | |
| Current Balance | 100,564.13 | | |

Deposits and Additions

| Date | Description | Amount |
|------|---|----------|
| 2/01 | Deposit | 3,368.27 |
| 2/02 | Deposit | 2,793.33 |
| 2/03 | Deposit | .27 |
| 2/03 | BANKCARD MERCH DEP CCD 948907957098888 1246825337 | 1,629.98 |
| 2/04 | BANKCARD MERCH DEP CCD 948907957098888 1246825337 | 2,130.77 |



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Statement of Account

| | |
|----------------|------------------|
| Statement Date | 02/26/21 |
| Page | 2 of 3 |
| Account Number | XXXXXXXXXXXX5697 |

(509) 527-3636 | (800) 272-9933 Toll-Free

| | | | |
|------|------------------|--|-----------|
| 2/05 | BANKCARD | MERCH DEP CCD 948907957098888 1246825337 | 620.89 |
| 2/08 | Deposit | | 15,995.77 |
| 2/08 | BANKCARD | MERCH DEP CCD 948907957098888 1246825337 | 3,512.51 |
| 2/09 | Deposit | | 1,466.69 |
| 2/12 | BANKCARD | MERCH DEP CCD 948907957098888 1246825337 | 90.06 |
| 2/16 | Deposit | | 43,195.89 |
| 2/16 | BANKCARD | MERCH DEP CCD 948907957098888 1246825337 | 6,874.25 |
| 2/17 | Deposit | | 9,482.58 |
| 2/17 | BANKCARD | MERCH DEP CCD 948907957098888 1246825337 | 4,269.38 |
| 2/18 | Deposit | | 6,735.10 |
| 2/18 | BANKCARD | MERCH DEP CCD 948907957098888 1246825337 | 496.95 |
| 2/22 | Deposit | | 10,578.22 |
| 2/22 | BANKCARD | MERCH DEP CCD 948907957098888 1246825337 | 1,982.08 |
| 2/23 | BANKCARD | MERCH DEP CCD 948907957098888 1246825337 | 2,944.15 |
| 2/24 | BANKCARD | MERCH DEP CCD 948907957098888 1246825337 | 2,600.78 |
| 2/25 | Deposit | | 8,811.08 |
| 2/26 | Deposit | | 6,858.14 |
| 2/26 | BANKCARD | MERCH DEP CCD 948907957098888 1246825337 | 778.50 |
| 2/26 | WA ASSOC. OF CON | DEPOSIT CCD DP95281963 BIZEDP | 6,488.61 |
| 2/28 | Interest Deposit | | 4.84 |

Withdrawals and Deductions

| Date | Description | Amount |
|------|--|-----------|
| 2/01 | STATE OF WA-ESD ESD ACH 6 CCD ESD WA UI-TAX UITAX-EPAY | -623.03 |
| 2/01 | BANKCARD MERCH FEES CCD 948907957098888 1246825337 | -758.74 |
| 2/01 | EDWARD JONES INVESTMENT PPD 4496699001 | -873.78 |
| 2/02 | IRS USATAXPYMT CCD 270143353760880 3387702000 | -2,825.39 |
| 2/02 | IRS USATAXPYMT CCD 270143354009718 3387702000 | -6,337.81 |
| 2/17 | EDWARD JONES INVESTMENT PPD 4496699001 | -891.92 |
| 2/17 | IRS USATAXPYMT CCD 270144892818124 3387702000 | -2,856.76 |
| 2/17 | IRS USATAXPYMT CCD 270144843645945 3387702000 | -5,713.87 |
| 2/26 | WA DEPT REVENUE TAX PYMT CCD 6173003 9916001118 | -6,507.85 |

Checks In Number Order

| Date | Check No | Amount | Date | Check No | Amount |
|------|----------|----------|------|----------|----------|
| 2/02 | 26303 | 206.40 | 2/01 | 26320 | 1,056.31 |
| 2/01 | 26305* | 2,100.82 | 2/18 | 26321 | 1,074.73 |
| 2/04 | 26306 | 927.00 | 2/01 | 26325* | 1,041.88 |
| 2/08 | 26307 | 1,560.00 | 2/01 | 26326 | 1,056.31 |
| 2/01 | 26308 | 573.14 | 2/11 | 26327 | 1,060.44 |
| 2/02 | 26309 | 830.00 | 2/01 | 26328 | 1,029.91 |
| 2/01 | 26310 | 2,850.00 | 2/02 | 26329 | 1,056.31 |
| 2/02 | 26311 | 1,016.30 | 2/01 | 26330 | 1,041.68 |
| 2/05 | 26312 | 406.00 | 2/01 | 26331 | 978.80 |
| 2/08 | 26313 | 122.00 | 2/01 | 26332 | 943.33 |
| 2/16 | 26314 | 290.75 | 2/05 | 26333 | 1,056.31 |
| 2/09 | 26315 | 1,565.80 | 2/01 | 26334 | 1,040.49 |
| 2/08 | 26316 | 956.46 | 2/01 | 26335 | 1,041.88 |
| 2/08 | 26317 | 956.46 | 2/01 | 26336 | 829.70 |
| 2/02 | 26318 | 1,026.95 | 2/03 | 26337 | 3,098.40 |
| 2/02 | 26319 | 1,038.54 | 2/02 | 26338 | 1,714.63 |



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Statement of Account

| | |
|----------------|------------------|
| Statement Date | 02/26/21 |
| Page | 3 of 3 |
| Account Number | XXXXXXXXXXXX5697 |

(509) 527-3636 | (800) 272-9933 Toll-Free

Checks In Number Order (Continued)

| Date | Check No | Amount | Date | Check No | Amount |
|------|----------|----------|------|----------|----------|
| 2/01 | 26339 | 1,884.49 | 2/16 | 26369 | 946.36 |
| 2/01 | 26340 | 1,613.24 | 2/22 | 26370 | 926.76 |
| 2/01 | 26341 | 1,463.81 | 2/26 | 26371 | 432.93 |
| 2/01 | 26343* | 11.60 | 2/17 | 26372 | 950.67 |
| 2/12 | 26344 | 70.00 | 2/23 | 26374* | 950.67 |
| 2/09 | 26345 | 850.52 | 2/16 | 26375 | 887.25 |
| 2/10 | 26346 | 203.50 | 2/16 | 26376 | 812.07 |
| 2/26 | 26347 | 100.00 | 2/18 | 26377 | 740.40 |
| 2/10 | 26348 | 2,029.28 | 2/17 | 26378 | 914.64 |
| 2/10 | 26349 | 1,247.94 | 2/16 | 26379 | 946.36 |
| 2/09 | 26350 | 36.01 | 2/16 | 26380 | 937.32 |
| 2/19 | 26351 | 164.00 | 2/19 | 26381 | 3,095.80 |
| 2/12 | 26352 | 407.80 | 2/17 | 26382 | 1,861.94 |
| 2/16 | 26353 | 437.58 | 2/17 | 26383 | 1,774.61 |
| 2/19 | 26354 | 22.20 | 2/16 | 26384 | 1,011.16 |
| 2/17 | 26355 | 1,408.43 | 2/18 | 26385 | 1,884.75 |
| 2/16 | 26356 | 190.00 | 2/17 | 26386 | 1,552.22 |
| 2/16 | 26357 | 592.26 | 2/26 | 26387 | 2,005.00 |
| 2/17 | 26358 | 40.01 | 2/26 | 26388 | 2,460.00 |
| 2/16 | 26359 | 599.12 | 2/18 | 26389 | 48.80 |
| 2/17 | 26360 | 4.51 | 2/22 | 26390 | 3,762.79 |
| 2/19 | 26361 | 867.69 | 2/19 | 26392* | 1,082.29 |
| 2/19 | 26362 | 867.69 | 2/23 | 26395* | 629.90 |
| 2/18 | 26364* | 934.10 | 2/23 | 26396 | 1,000.00 |
| 2/16 | 26365 | 851.48 | 2/26 | 26406* | 937.48 |
| 2/18 | 26366 | 967.26 | 2/26 | 26411* | 638.99 |
| 2/16 | 26367 | 851.99 | 2/26 | 26427* | 1,031.28 |
| 2/22 | 26368 | 777.44 | | | |

*Denotes missing check numbers.

Daily Balance Summary

| Date | Balance | Date | Balance | Date | Balance |
|-------|-----------|-------|-----------|-------|------------|
| 02/01 | 54,063.63 | 02/10 | 51,145.83 | 02/22 | 88,772.13 |
| 02/02 | 40,804.63 | 02/11 | 50,085.39 | 02/23 | 89,135.71 |
| 02/03 | 39,336.48 | 02/12 | 49,697.65 | 02/24 | 91,736.49 |
| 02/04 | 40,540.25 | 02/16 | 90,414.09 | 02/25 | 100,547.57 |
| 02/05 | 39,698.83 | 02/17 | 86,196.47 | 02/26 | 100,559.29 |
| 02/08 | 55,612.19 | 02/18 | 87,778.49 | 02/28 | 100,564.13 |
| 02/09 | 54,626.55 | 02/19 | 81,678.82 | | |

Interest Rate Summary

| Date | Rate |
|------|-----------|
| 1/31 | 0.100000% |

***** END OF STATEMENT *****

WA. Assoc. of Conservation Districts
Account Reconciliation
 As of Feb 28, 2021
 1082 - WACD Checking (Wells Fargo)
 Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

| | | | | |
|------------------------------|--------------|------|---------|-------------------------|
| Beginning GL Balance | | | | 100,273.42 |
| Add: Cash Receipts | | | | 812.50 |
| Less: Cash Disbursements | | | | (21,974.45) |
| Add (Less) Other | | | | (850.08) |
| Ending GL Balance | | | | <u>78,261.39</u> |
| Ending Bank Balance | | | | 78,361.39 |
| Add back deposits in transit | | | | |
| Total deposits in transit | | | | |
| (Less) outstanding checks | | | | |
| | Feb 8, 2021 | 8713 | (50.00) | |
| | Feb 17, 2021 | 8714 | (50.00) | |
| Total outstanding checks | | | | (100.00) |
| Add (Less) Other | | | | |
| Total other | | | | |
| Unreconciled difference | | | | <u>0.00</u> |
| Ending GL Balance | | | | <u><u>78,261.39</u></u> |

Wells Fargo Business Choice Checking

February 28, 2021 ■ Page 1 of 4

WELLS
FARGO

WA ASSOC. OF CONSERVATION DISTRICTS
16564 BRADLEY RD
BOW WA 98232-9719

Questions?

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We accept all relay calls, including 711

1-800-CALL-WELLS (1-800-225-6935)

En español: 1-877-337-7454

Online: wellsfargo.com/biz

Write: Wells Fargo Bank, N.A. (120)

P.O. Box 6995

Portland, OR 97228-6995

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Account options

A check mark in the box indicates you have these convenient services with your account(s). Go to wellsfargo.com/biz or call the number above if you have questions or if you would like to add new services.

Business Online Banking

Online Statements

Business Bill Pay

Business Spending Report

Overdraft Protection

Statement period activity summary

| | |
|-------------------------------|--------------------|
| Beginning balance on 2/1 | \$100,273.42 |
| Deposits/Credits | 812.50 |
| Withdrawals/Debits | - 22,724.53 |
| Ending balance on 2/28 | \$78,361.39 |

Account number:

WA ASSOC. OF CONSERVATION DISTRICTS

Washington account terms and conditions apply

For Direct Deposit use

Routing Number (RTN): 125006547

For Wire Transfers use

Routing Number (RTN): 121000248

Overdraft Protection

Your account is linked to the following for Overdraft Protection:

- Savings - 000001864361088

Transaction history

| Date | Check Number | Description | Deposits/ Credits | Withdrawals/ Debits | Ending daily balance |
|-------------------------------|--------------|--|----------------------|------------------------|-------------------------|
| 2/1 | | Edward Jones Investment 012921 18838P883884211 Washington Association | | 413.04 | 96,860.38 |
| 2/2 | | WF Direct Pay-Payment- Rent and internet-Tran ID Dp93796755 | | 975.00 | |
| 2/2 | | WF Direct Pay-Payment- Invoice 060862-Tran ID Dp93796757 | | 3,000.00 | 96,885.38 |
| 2/8 | | Direct Pay Individual Pymt Trans | | 2.00 | |
| 2/8 | | Direct Pay Monthly Base | | 10.00 | |
| 2/8 | | Direct Pay Nonref Bus Pymt Trans | | 12.00 | 96,861.38 |
| 2/11 | | WF Direct Pay-Payment- February 15 Payroll-Tran ID Dp84401213 | | 5,358.39 | 90,502.99 |
| 2/17 | | Deposit | 812.50 | | |
| 2/17 | | Edward Jones Investment 021821 18838P883884211 Washington Association | | 413.04 | 90,902.45 |
| 2/23 | 8712 | Check | | 688.62 | 90,213.83 |
| 2/25 | | WF Direct Pay-Payment- Feb 2021 Reimbursement-Tran ID Dp85195321 | | 6,488.61 | |
| 2/25 | | WF Direct Pay-Payment- February 26 Payroll-Tran ID Dp95241815 | | 5,363.03 | 78,361.39 |
| Ending balance on 2/28 | | | | | 78,361.39 |
| Totals | | | \$812.50 | \$22,724.53 | |

The Ending Daily Balance does not reflect any pending withdrawals or holds on deposited funds that may have been outstanding on your account when your transactions posted. If you had insufficient available funds when a transaction posted, fees may have been assessed.

Summary of checks written (checks listed are also displayed in the preceding Transaction history)

| Number | Date | Amount |
|--------|------|--------|
| 8712 | 2/23 | 688.62 |

Monthly service fee summary

For a complete list of fees and detailed account information, see the disclosures applicable to your account or talk to a banker. Go to wellsfargo.com/feetfaq for a link to these documents, and answers to common monthly service fee questions.

| | | |
|--|--------------------------------------|---|
| Fee period 02/01/2021 - 02/28/2021 | Standard monthly service fee \$14.00 | You paid \$0.00 |
| How to avoid the monthly service fee | Minimum required | This fee period |
| Have any ONE of the following account requirements: | | |
| - Average ledger balance | \$1,000.00 | \$90,895.00 <input checked="" type="checkbox"/> |
| - Minimum daily balance | \$500.00 | \$78,361.39 <input checked="" type="checkbox"/> |

The Monthly service fee summary fee period ending date shown above includes a Saturday, Sunday, or holiday which are non-business days. Transactions occurring after the last business day of the month will be included in your next fee period.
www

Account transaction fees summary

| Service charge description | Units used | Units included | Excess units | Service charge per excess units (\$) | Total service charge (\$) |
|------------------------------|------------|----------------|--------------|--------------------------------------|---------------------------|
| Cash Deposited (\$) | 0 | 7,500 | 0 | 0.0030 | 0.00 |
| Transactions | 9 | 200 | 0 | 0.50 | 0.00 |
| Total service charges | | | | | 50.00 |

WA. Assoc. of Conservation Districts
Account Reconciliation
As of Feb 28, 2021
1086 - WACD Savings (Wells Fargo)
Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

| | |
|------------------------------|-----------------------------|
| Beginning GL Balance | 123,368.75 |
| Add: Cash Receipts | |
| Less: Cash Disbursements | |
| Add (Less) Other | <u>0.95</u> |
| Ending GL Balance | <u>123,369.70</u> |
| Ending Bank Balance | 123,369.70 |
| Add back deposits in transit | <u> </u> |
| Total deposits in transit | |
| (Less) outstanding checks | <u> </u> |
| Total outstanding checks | |
| Add (Less) Other | <u> </u> |
| Total other | |
| Unreconciled difference | <u>0.00</u> |
| Ending GL Balance | <u>123,369.70</u> |

Business High Yield Savings

February 28, 2021 ■ Page 1 of 4

WELLS
FARGO

WA ASSOC. OF CONSERVATION DISTRICTS
16564 BRADLEY RD
BOW WA 98232-9719

Questions?

Available by phone 24 hours a day, 7 days a week:

We accept all relay calls, including 711

1-800-CALL-WELLS (1-800-225-5935)

En español: 1-877-337-7454

Online: wellsfargo.com/biz

Write: Wells Fargo Bank, N.A. (120)

P.O. Box 6995

Portland, OR 97228-6995

Your Business and Wells Fargo

Visit wellsfargoworks.com to explore videos, articles, infographics, interactive tools, and other resources on the topics of business growth, credit, cash flow management, business planning, technology, marketing, and more.

Statement period activity summary

| | |
|-------------------------------|---------------------|
| Beginning balance on 2/1 | \$123,368.75 |
| Deposits/Credits | 0.95 |
| Withdrawals/Debits | - 0.00 |
| Ending balance on 2/28 | \$123,369.70 |

Account number: *

WA ASSOC. OF CONSERVATION DISTRICTS

Washington account terms and conditions apply

For Direct Deposit use

Routing Number (RTN): 125008547

For Wire Transfers use

Routing Number (RTN): 121000248

Interest summary

| | |
|---------------------------------------|--------------|
| Interest paid this statement | \$0.95 |
| Average collected balance | \$123,368.75 |
| Annual percentage yield earned | 0.01% |
| Interest earned this statement period | \$0.95 |
| Interest paid this year | \$2.00 |
| Total interest paid in 2020 | \$33.92 |

Transaction history

| Date | Description | Deposits/ Credits | Withdrawals/ Debits | Ending daily balance |
|-------------------------------|------------------|----------------------|------------------------|-------------------------|
| 2/26 | Interest Payment | 0.95 | | 123,369.70 |
| Ending balance on 2/28 | | | | 123,369.70 |
| Totals | | \$0.95 | \$0.00 | |

The Ending Daily Balance does not reflect any pending withdrawals or holds on deposited funds that may have been outstanding on your account when your transactions posted. If you had insufficient available funds when a transaction posted, fees may have been assessed.

Monthly service fee summary

For a complete list of fees and detailed account information, see the disclosures applicable to your account or talk to a banker. Go to wellsfargo.com/feetaq for a link to these documents, and answers to common monthly service fee questions.

| | | |
|---|--------------------------------------|--|
| Fee period 02/01/2021 - 02/28/2021 | Standard monthly service fee \$10.00 | You paid \$0.00 |
| How to avoid the monthly service fee | Minimum required | This fee period |
| Have any ONE of the following account requirements | | |
| · Minimum daily balance | \$8,000.00 | \$123,369.75 <input checked="" type="checkbox"/> |

The Monthly service fee summary fee period ending date shown above includes a Saturday, Sunday, or holiday which are non-business days. Transactions occurring after the last business day of the month will be included in your next fee period.
vmm

Account transaction fees summary

| Service charge description | Units used | Units included | Excess units | Service charge per excess units (\$) | Total service charge (\$) |
|------------------------------|------------|----------------|--------------|--------------------------------------|---------------------------|
| Deposited Items | 0 | 20 | 0 | 0.50 | 0.00 |
| Cash Deposited (\$) | 0 | 5,000 | 0 | 0.0030 | 0.00 |
| Total service charges | | | | | \$0.00 |

Other Wells Fargo Benefits

Our National Business Banking Center customer service number 1-800-CALL-WELLS (1-800-225-5935) hours of operation have temporarily changed to 7:00 a.m. to 11:00 p.m. Eastern Time, Monday through Saturday and Sunday 9:00 a.m. to 10:00 p.m. Eastern Time. Access to our automated banking system, the ability to report a fraud claim on your business credit or debit card, and access to report a lost or stolen business card will continue to be available 24 hours a day, 7 days per week. Thank you for banking with Wells Fargo. We appreciate your business.

**IMPORTANT ACCOUNT INFORMATION**

Effective on or after April 1, 2021, the ATM Access Code feature will no longer be available to access your accounts at Wells Fargo ATMs. You may continue to access Wells Fargo ATMs using your Wells Fargo Debit, ATM or EasyPay Card, or with a Wells Fargo-supported digital wallet on your mobile device. For more information about adding your card to a digital wallet, please visit



WASHINGTON ASSOCIATION OF
CONSERVATION DISTRICTS
16564 BRADLEY ROAD
BOW WA 98232-9719

Portfolio Summary

| Total Portfolio Value | |
|-----------------------|----------------|
| \$1,614,928.39 | |
| 1 Month Ago | \$1,586,159.03 |
| 1 Year Ago | \$1,393,189.95 |
| 3 Years Ago | \$1,071,837.77 |
| 5 Years Ago | \$718,993.04 |

Important Tax Form Information

Edward Jones has furnished all 2020 Consolidated 1099 Tax Statements to clients. If your tax statement is labeled Figures Not Final, that means we did not receive final tax information for at least one of your securities by Feb. 15. Security issuers often file extensions or may have a March 15 deadline. Once we receive final tax information for your securities, we will furnish you a Figures Are Final tax form. All tax forms will be finalized by March 15. Visit edwardjones.com/taxcenter to learn more.

When Was Your Last Review?

Like most Americans, you've probably had to adapt to change in the past year. Should your investing strategies change, too? If you haven't had a review with your financial advisor in the past 12 months, now is the time to do so. Together, you can discuss changes in - and outside - your life and determine if any changes are needed. Even if no action is necessary, a check-in can ensure your finances are still on track toward your goals.

Overview of Accounts

| Accounts | Account Holder | Account Number | Value 1 Year Ago | Current Value |
|--|---------------------------|----------------|-----------------------|-----------------------|
| Corporate Account Select | Washington Association of | | \$205,675.07 | \$206,021.30 |
| Corporate Account Advisory Solutions Fund Model | Washington Association of | | \$1,154,861.83 | \$1,355,613.89 |
| Corporate Account Select | Washington Association of | | \$32,653.05 | \$53,293.20 |
| Total Accounts | | | \$1,393,189.95 | \$1,614,928.39 |

Although account information is provided on this page, it does not guarantee an actual statement was produced. Refer to your account statement for the exact registration and more specific details regarding each account.

Important disclosures, such as Statement of Financial Condition, Conditions that Govern Your Account, Account Safety, Errors, Complaints, Withholding, Free Credit Balance, Fair Market Value or Terminology, relating to your account(s) are available on the last page of this package or at www.edwardjones.com/statementdisclosures.

WA. Assoc. of Conservation Districts
Account Reconciliation
 As of Feb 28, 2021
 1022 - Long Term Invt (Edward Jones)
 Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

| | |
|------------------------------|-----------------------------|
| Beginning GL Balance | 1,326,844.92 |
| Add: Cash Receipts | |
| Less: Cash Disbursements | |
| Add (Less) Other | <u>28,768.97</u> |
| Ending GL Balance | <u>1,355,613.89</u> |
| Ending Bank Balance | 1,355,613.89 |
| Add back deposits in transit | <u> </u> |
| Total deposits in transit | |
| (Less) outstanding checks | <u> </u> |
| Total outstanding checks | |
| Add (Less) Other | <u> </u> |
| Total other | |
| Unreconciled difference | <u>0.00</u> |
| Ending GL Balance | <u>1,355,613.89</u> |



Washington Association of
Conservation Districts

You're Unique.

Your goals are unique. Your finances are unique. Shouldn't your financial advice be unique, too? Understanding what's uniquely important to you: That's what we're here for. Call your financial advisor today for personalized advice based on your unique needs.

Corporate - Advisory Solutions Fund Model
Portfolio Objective - Account: Balanced Growth and Income

For more information about the Advisory Solutions program go to www.edwardjones.com/advisorybrochures.

| Account Value | |
|-----------------------|----------------|
| \$1,355,613.89 | |
| 1 Month Ago | \$1,326,844.92 |
| 1 Year Ago | \$1,154,861.83 |
| 3 Years Ago | \$1,043,446.23 |
| 5 Years Ago | \$695,768.84 |

| Value Summary | | |
|-------------------------------|-----------------------|----------------|
| | This Period | This Year |
| Beginning value | \$1,326,844.92 | \$1,338,954.01 |
| Assets added to account | 0.00 | 0.00 |
| Assets withdrawn from account | 0.00 | 0.00 |
| Fees and charges | -1,475.18 | -2,923.13 |
| Change in value | 30,244.15 | 21,583.01 |
| Ending Value | \$1,355,613.89 | |

For more information regarding the Value Summary section, please visit www.edwardjones.com/mystatementguide.

Asset Details (as of Feb 26, 2021) additional details at www.edwardjones.com/access

Assets Held At Edward Jones

| | Current Yield/Rate | Beginning Balance | Deposits | Withdrawals | Ending Balance |
|--------------|--------------------|-------------------|----------|-------------|----------------|
| Money Market | 0.01%* | \$0.00 | \$6.95 | — | \$6.95 |

* The average yield on the money market fund for the past seven days.

| Mutual Funds | Price | Quantity | Cost Basis | Unrealized Gain/Loss | Value |
|-------------------------------|-------|------------|------------|----------------------|------------|
| Br Equity Dividend K | 21.21 | 1,293.778 | 26,367.33 | 1,073.70 | 27,441.03 |
| Blackrock High Yield Bond K | 7.79 | 8,776.046 | 64,653.18 | 3,712.22 | 68,365.40 |
| Bridge Builder Core Bond | 10.54 | 24,702.687 | 253,848.98 | 6,517.34 | 260,366.32 |
| Bridge Builder Core Plus Bond | 10.38 | 28,985.909 | 296,978.25 | 3,895.49 | 300,873.74 |
| Bridge Builder INTL Equity | 13.68 | 6,720.462 | 72,738.59 | 19,197.60 | 91,936.19 |

WA. Assoc. of Conservation Districts
Account Reconciliation
 As of Feb 28, 2021
 1010.10 - IRS Deposits (Edward Jones)
 Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

| | |
|------------------------------|-------------------|
| Beginning GL Balance | 53,292.81 |
| Add: Cash Receipts | |
| Less: Cash Disbursements | |
| Add (Less) Other | <u>0.39</u> |
| Ending GL Balance | <u>53,293.20</u> |
| Ending Bank Balance | 53,293.20 |
| Add back deposits in transit | <u> </u> |
| Total deposits in transit | |
| (Less) outstanding checks | <u> </u> |
| Total outstanding checks | |
| Add (Less) Other | <u> </u> |
| Total other | |
| Unreconciled difference | <u>0.00</u> |
| Ending GL Balance | <u>53,293.20</u> |



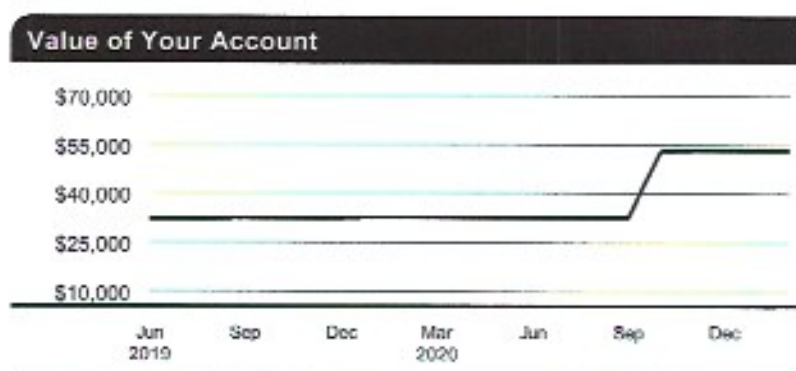
Washington Association of
Conservation Districts

Solutions for Your Needs

Have you considered Edward Jones for your saving, spending and borrowing needs? With an Edward Jones account, you have access to features that can help you keep your saving, spending and borrowing in line with your long-term financial goals. Ask your financial advisor for details.

Corporate - Select Portfolio Objective - Account: Preservation of Principal

| Account Value | |
|--------------------|-------------|
| \$53,293.20 | |
| 1 Month Ago | \$53,292.81 |
| 1 Year Ago | \$32,653.05 |
| 3 Years Ago | \$0.00 |
| 5 Years Ago | \$0.00 |



| Value Summary | | |
|-------------------------------|--------------------|-------------|
| | This Period | This Year |
| Beginning Value | \$53,292.81 | \$53,292.45 |
| Assets Added to Account | 0.00 | 0.00 |
| Assets Withdrawn from Account | 0.00 | 0.00 |
| Fees and Charges | 0.00 | 0.00 |
| Change in Value | 0.39 | 0.75 |
| Ending Value | \$53,293.20 | |

For more information regarding the Value Summary section, please visit www.edwardjones.com/mystatementguide.

| Rate of Return | | | | | |
|---|--------------|--------------|-------------------|-----------------------|-----------------------|
| Your Personal Rate of Return for Assets Held at Edward Jones | This Quarter | Year to Date | Last 12 Months | 3 Years Annualized | 5 Years Annualized |
| | | 0.00% | 0.00% | 0.21% | — |

WA. Assoc. of Conservation Districts
Account Reconciliation
As of Feb 28, 2021
1010.30 - PMC Savings (Edward Jones)
Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

| | |
|------------------------------|---------------------------------|
| Beginning GL Balance | 206,021.30 |
| Add: Cash Receipts | |
| Less: Cash Disbursements | |
| Add (Less) Other | |
| Ending GL Balance | <u>206,021.30</u> |
| Ending Bank Balance | <u>206,021.30</u> |
| Add back deposits in transit | <u> </u> |
| Total deposits in transit | |
| (Less) outstanding checks | <u> </u> |
| Total outstanding checks | |
| Add (Less) Other | <u> </u> |
| Total other | |
| Unreconciled difference | <u> 0.00</u> |
| Ending Gl. Balance | <u>206,021.30</u> |



Washington Association of
Conservation Districts

Stay on Track in 2021

As this unprecedented year winds down, it's a great time to reflect on what changed and where you're headed. Your financial advisor is there to help you evaluate your finances, make changes if needed and keep you on track. Contact your financial advisor to help ensure 2021 starts off right.

Corporate - Select Portfolio Objective - Account: Preservation of Principal

| Account Value | |
|---------------------|--------------|
| \$206,021.30 | |
| 1 Month Ago | \$206,021.16 |
| 1 Year Ago | \$205,288.43 |
| 3 Years Ago | \$28,372.95 |
| 5 Years Ago | \$23,223.83 |

| Value Summary | | |
|-------------------------------|---------------------|--------------|
| | This Period | This Year |
| Beginning value | \$206,021.16 | \$205,288.43 |
| Assets added to account | 0.00 | 0.00 |
| Assets withdrawn from account | -0.04 | -231.42 |
| Fees and charges | 0.00 | 0.00 |
| Change in value | 0.18 | 964.29 |
| Ending Value | \$206,021.30 | |

For more information regarding the Value Summary section, please visit www.edwardjones.com/mystatementguide.

Asset Details (as of Dec 31, 2020)

additional details at www.edwardjones.com/access

Assets Held At Edward Jones

| | | | | | Balance |
|------|--|--|--|--|---------|
| Cash | | | | | \$42.57 |

WA. Assoc. of Conservation Districts

Aged Payables

As of Feb 28, 2021

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

| Vendor ID | Vendor | Invoice/C | Date Due | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|--------------|--------------------------------|-----------|----------|-----------|---------|---------|--------------|------------|
| LE125 | Les Schwab Tire Center | 43002463 | 3/20/21 | 20.60 | | | | 20.60 |
| LE125 | Les Schwab Tire Center | | | 20.60 | | | | 20.60 |
| NA125 | NATS Nursery Ltd. | 28699 | 3/17/21 | 20,296.01 | | | | 20,296.01 |
| | | 29631 | 3/18/21 | 4,330.50 | | | | 4,330.50 |
| NA125 | NATS Nursery Ltd. | | | 24,626.51 | | | | 24,626.51 |
| OA100 | Oak Harbor Freight | 29583011 | 3/26/21 | 342.34 | | | | 342.34 |
| | | 29582904 | 3/27/21 | 560.00 | | | | 560.00 |
| | | 29582905 | 3/27/21 | 332.32 | | | | 332.32 |
| OA100 | Oak Harbor Freight | | | 1,234.66 | | | | 1,234.66 |
| SE125 | Sedro Woolley Auto Parts, Inc. | 346167 | 3/27/21 | 151.88 | | | | 151.88 |
| SE125 | Sedro Woolley Auto Parts, Inc. | | | 151.88 | | | | 151.88 |
| SK150 | Skagit Farmers Supply | 265463 | 2/28/21 | 469.87 | | | | 469.87 |
| SK150 | Skagit Farmers Supply | | | 469.87 | | | | 469.87 |
| Report Total | | | | 26,503.52 | | | | 26,503.52 |

WA. Assoc. of Conservation Districts
Aged Receivables
 As of Feb 28, 2021

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

| Customer Bill To Contact Telephone 1 | Invoice/CM # | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|---|--------------|--------|---------|---------|--------------|------------|
| Walla Walla County CD Renee Hadley 509-965-3753 | WACD FY21 #7 | 812.50 | | | | 812.50 |
| Walla Walla County CD | | 812.50 | | | | 812.50 |
| | | 812.50 | | | | 812.50 |
| | | 812.50 | | | | 812.50 |

WA. Assoc. of Conservation Districts
Aged Receivables
 As of Feb 28, 2021

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

| Customer | Customer Bill To Contact Telephone 1 | Invoice/CM # | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|----------|--|---|---|---------|---------|--------------|---|
| BE0020 | Beaver Lake Nursery (Bulmaro Pach Bulmaro Pacheco 503-632-4787 | 21-123-Final | 6,850.77 | | | | 6,850.77 |
| BE0020 | Beaver Lake Nursery (Bulmaro Pach | | 6,850.77 | | | | 6,850.77 |
| BL0020 | Blue Heron Farm Carlos Oliveira 541-754-4224 | 21-224-Final | 2,987.60 | | | | 2,987.60 |
| BL0020 | Blue Heron Farm | | 2,987.60 | | | | 2,987.60 |
| BO0020 | Boswell Consultants Todd Boswell 503-368-3104 | 21-412-Deposit | 185.00 | | | | 185.00 |
| BO0020 | Boswell Consultants | | 185.00 | | | | 185.00 |
| BU0040 | Burnt Ridge Nursery Michael Dolan 360-985-2873 | 21-364-Final | 980.09 | | | | 980.09 |
| BU0040 | Burnt Ridge Nursery | | 980.09 | | | | 980.09 |
| CA0190 | Cascadian Farm Tim Colton 206-735-1363 | 21-360-Deposit | | 205.00 | | | 205.00 |
| CA0190 | Cascadian Farm | | | 205.00 | | | 205.00 |
| CE0060 | Center for Ecodynamic Restoration Robin Dobson | 21-074-Final | 113.89 | | | | 113.89 |
| CE0060 | Center for Ecodynamic Restoration | | 113.89 | | | | 113.89 |
| CH0001 | Champoeg Nursery, Inc Paul Stormo 503-678-6348 | 21-386-Final | 5,337.06 | | | | 5,337.06 |
| CH0001 | Champoeg Nursery, Inc | | 5,337.06 | | | | 5,337.06 |
| CI0050 | City of Bellingham Sara Benjamin 360-778-7969 | 21-091-Final 21-090-Final 21-089-Final 21-088-Final 21-087-Final 21-184-Invoice #3 21-404-Final | 145.63 162.12 145.63 107.49 379.10 1,372.96 54.86 | | | | 145.63 162.12 145.63 107.49 379.10 1,372.96 54.86 |

WA. Assoc. of Conservation Districts

Aged Receivables

As of Feb 28, 2021

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

| Customer | Customer Bill To Contact Telephone 1 | Invoice/CM # | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|----------|---|------------------------------|----------------------|----------|---------|--------------|----------------------|
| | | 21-094-Final | 306.65 | | | | 306.65 |
| | | 21-093-Final | 304.89 | | | | 304.89 |
| | | 21-184-Invoice #4 | 1,389.23 | | | | 1,389.23 |
| | | 21-184-Invoice #5 | 2,045.08 | | | | 2,045.08 |
| CI0050 | City of Bellingham | | 6,413.64 | | | | 6,413.64 |
| CI0380 | City of Portland (Toby Query) Toby Query 503-823-4205 | 21-176-Final 21-420-Final | 8,381.23 1,753.12 | | | | 8,381.23 1,753.12 |
| CI0380 | City of Portland (Toby Query) | | 10,134.35 | | | | 10,134.35 |
| CI0540 | City of Vancouver (Tim Esary) Tim Esary 360-696-8177 ext. 12 | 21-319-Final | | 1,492.77 | | | 1,492.77 |
| CI0540 | City of Vancouver (Tim Esary) | | | 1,492.77 | | | 1,492.77 |
| CL0010 | Clallam Conservation District Meghan Adamire 360-775-3747 ext 1 | 21-032-Final | 14,555.65 | | | | 14,555.65 |
| CL0010 | Clallam Conservation District | | 14,555.65 | | | | 14,555.65 |
| CL0060 | Clark Conservation District (Ashley) Ashley Smithers 360-859-4782 | 21-051-Final | 5,191.30 | | | | 5,191.30 |
| CL0060 | Clark Conservation District (Ashley) | | 5,191.30 | | | | 5,191.30 |
| CL0091 | Clean Water Services Randy Lawrence 503-681-4455 | 21-335-Final | 830.05 | | | | 830.05 |
| CL0091 | Clean Water Services | | 830.05 | | | | 830.05 |
| CO0050 | Columbia Land Trust (Dan Friesz) Dan Friesz 360-567-1580 | 21-062-Final | 280.84 | | | | 280.84 |
| CO0050 | Columbia Land Trust (Dan Friesz) | | 280.84 | | | | 280.84 |
| CO0270 | Cowlitz Farm Forestry Sara Pursley 360-274-7297 | 21-023-Final | 2,246.41 | | | | 2,246.41 |
| CO0270 | Cowlitz Farm Forestry | | 2,246.41 | | | | 2,246.41 |

WA. Assoc. of Conservation Districts

Aged Receivables

As of Feb 28, 2021

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

| Customer | Customer Bill To Contact Telephone 1 | Invoice/CM # | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|----------|--|------------------------------|--------------------|---------|---------|--------------|--------------------|
| DO0001 | Doak Creek Native Plant Nursery Cynthia Lafferty 541-484-9206 | 21-107-Final | 628.08 | | | | 628.08 |
| DO0001 | Doak Creek Native Plant Nursery | | 628.08 | | | | 628.08 |
| EA0030 | Earth Corps (Paula Currant) Paula Currant 206-601-0134 | 21-417-Final | 355.60 | | | | 355.60 |
| EA0030 | Earth Corps (Paula Currant) | | 355.60 | | | | 355.60 |
| EI0010 | 1855 Plants, LLC Duane Lane 425-256-1918 | 21-116-Invoice #1 | | 737.03 | | | 737.03 |
| EI0010 | 1855 Plants, LLC | | | 737.03 | | | 737.03 |
| EL0020 | Elkton Community Ed Center (Valeri) Valerie Moody 541-584-2692 | 21-132-Final | 381.79 | | | | 381.79 |
| EL0020 | Elkton Community Ed Center (Valeri) | | 381.79 | | | | 381.79 |
| ES0001 | Estuary Partnership Samantha Dumont 503-226-1565 ext 245 | 21-397-Final 21-215-Final | 636.95 1,831.78 | | | | 636.95 1,831.78 |
| ES0001 | Estuary Partnership | | 2,468.73 | | | | 2,468.73 |
| HA0030 | Habitat Restoration Specialists Derek Beauchemin 206-459-0586 | 21-431-Deposit | 156.50 | | | | 156.50 |
| HA0030 | Habitat Restoration Specialists | | 156.50 | | | | 156.50 |
| HA0080 | Hanging Gardens Native Plants Gary Jenson 360-886-7165 | 21-258-Final | 2,771.85 | | | | 2,771.85 |
| HA0080 | Hanging Gardens Native Plants | | 2,771.85 | | | | 2,771.85 |
| HI0010 | High Mountain Nursery (Tom Glass) Tom Glass 435-731-0107 | 21-436-Deposit | 727.00 | | | | 727.00 |

WA. Assoc. of Conservation Districts

Aged Receivables

As of Feb 28, 2021

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

| Customer | Customer Bill To Contact Telephone 1 | Invoice/CM # | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|----------|---|-----------------------------------|----------------------|----------|---------|--------------|----------------------|
| HI0010 | High Mountain Nursery (Tom Glass) | | 727.00 | | | | 727.00 |
| HO0025 | Hood Canal Salmon Enhancement Gr Alex Papiez 360-275-3575 ext. 12 | 21-169-Invoice #2 21-169-Final | 6,309.58 754.47 | | | | 6,309.58 754.47 |
| HO0025 | Hood Canal Salmon Enhancement Gr | | 7,064.05 | | | | 7,064.05 |
| HO006 | Hood Canal Coordinating Council 360-265-9440 | 21-291-Final | 1,255.83 | | | | 1,255.83 |
| HO006 | Hood Canal Coordinating Council | | 1,255.83 | | | | 1,255.83 |
| JE0010 | Jefferson County Envr. Health Tami Pokormy 360-379-4498 | 21-126-Final | 420.17 | | | | 420.17 |
| JE0010 | Jefferson County Envr. Health | | 420.17 | | | | 420.17 |
| KI0000 | King CD (Kieran O'Donnell) Kieran O'Donnell 206-379-5314 | 21-296-Final | 967.60 | | | | 967.60 |
| KI0000 | King CD (Kieran O'Donnell) | | 967.60 | | | | 967.60 |
| KI0065 | King County Natural Resouces Mason Bowles 206-477-4621 | 21-401-Final | 80.64 | | | | 80.64 |
| KI0065 | King County Natural Resouces | | 80.64 | | | | 80.64 |
| MA0001 | Mason CD (Jen Thurman-Williams) Jen Thurman-Williams 360-427-9436 | 21-070-Final 21-400-Final | 1,761.29 1,210.77 | | | | 1,761.29 1,210.77 |
| MA0001 | Mason CD (Jen Thurman-Williams) | | 2,972.06 | | | | 2,972.06 |
| ME0040 | Metro - Oregon Marsha Holt-Kingsley 503-638-7240 | 21-173-Final | | 6,274.80 | | | 6,274.80 |
| ME0040 | Metro - Oregon | | | 6,274.80 | | | 6,274.80 |
| MO0060.1 | Mosaic Ecology LLC (Colin Gilbert) Colin Gilbert | 21-261-Final 21-262-Final | 5,352.45 572.55 | | | | 5,352.45 572.55 |

WA. Assoc. of Conservation Districts

Aged Receivables

As of Feb 28, 2021

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

| Customer | Customer Bill To Contact Telephone 1 | Invoice/CM # | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|----------|---|---|----------------------------------|----------|---------|--------------|----------------------------------|
| | 503-927-9420 | 21-263-Final | 1,118.75 | | | | 1,118.75 |
| | | 21-264-Final | 3,496.48 | | | | 3,496.48 |
| | | 21-265-Final | 836.25 | | | | 836.25 |
| | | 21-266-Final | 2,656.35 | | | | 2,656.35 |
| | | 21-275-Final | 1,116.96 | | | | 1,116.96 |
| MO0060.1 | Mosaic Ecology LLC (Colin Gilbert) | | 15,149.79 | | | | 15,149.79 |
| MO0100 | Mtns to Sound Greenway (Dan Hintz Dan Hintz 206-33-1589 | 21-148-Final 21-147-Final | 791.61 3,129.98 | | | | 791.61 3,129.98 |
| MO0100 | Mtns to Sound Greenway (Dan Hintz) | | 3,921.59 | | | | 3,921.59 |
| NA0010 | Native Grounds Nursery Mike Nehls 541-954-0148 | 21-309-Invoice #1 | 678.25 | | | | 678.25 |
| NA0010 | Native Grounds Nursery | | 678.25 | | | | 678.25 |
| NO0035 | Nooksack Indian Tribe (Eric Stover) Eric Stover 360-592-5140 x 3141 | 21-178-Invoice #3 21-413 #2 Final 21-178-Invoice #4 | 3,884.09 1,617.00 1,908.00 | | | | 3,884.09 1,617.00 1,908.00 |
| NO0035 | Nooksack Indian Tribe (Eric Stover) | | 7,409.09 | | | | 7,409.09 |
| NO0040 | Nooksack Salmon Enhancement (Dar Darrell Gray 360-715-0283 | 21-424-Deposit | 341.00 | | | | 341.00 |
| NO0040 | Nooksack Salmon Enhancement (Dar | | 341.00 | | | | 341.00 |
| NO0120 | North Olympic Salmon Coalition (Na Nate Roberts 360-504-5611 | 21-332-Final | | 1,073.10 | | | 1,073.10 |
| NO0120 | North Olympic Salmon Coalition (Na | | | 1,073.10 | | | 1,073.10 |
| NO0140 | North Olympic Salmon Coalition (Sa Sarah Doyle 360-379-8051 | 21-312-Final 21-337-Final | 775.10 375.43 | | | | 775.10 375.43 |
| NO0140 | North Olympic Salmon Coalition (Sa | | 1,150.53 | | | | 1,150.53 |
| NO0150 | North Star Farm Gabrielle Hall 360-622-9626 | 21-411-Final | 289.20 | | | | 289.20 |
| NO0150 | North Star Farm | | 289.20 | | | | 289.20 |

WA. Assoc. of Conservation Districts

Aged Receivables

As of Feb 28, 2021

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| Customer | Customer Bill To Contact Telephone 1 | Invoice/CM # | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|----------|--|-------------------------------------|--------------------|---------|---------|--------------|--------------------|
| OL0030 | Olympic Terrace HOA Chris Grassi 360-344-2222 | 21-180-Invoice #1 | | 39.41 | | | 39.41 |
| OL0030 | Olympic Terrace HOA | | | 39.41 | | | 39.41 |
| PA0050 | Pacific Forest Tech. Jim Murphy 360-708-2509 | 21-425-Deposit | 176.00 | | | | 176.00 |
| PA0050 | Pacific Forest Tech. | | 176.00 | | | | 176.00 |
| PG0001 | P&G Landscaping Cassie Malloy 425-485-6091 | 21-139-Final | 1,179.52 | | | | 1,179.52 |
| PG0001 | P&G Landscaping | | 1,179.52 | | | | 1,179.52 |
| PI0010 | Pierce Conservation District (Jayme) Jayme Gordon 253-845-9770 ext 102 | 21-256-Final | 1,995.17 | | | | 1,995.17 |
| PI0010 | Pierce Conservation District (Jayme) | | 1,995.17 | | | | 1,995.17 |
| PI0107 | Pineneedle Farms, Inc Paul Richardson 705-277-9333 | 21-442-Deposit | 12,075.00 | | | | 12,075.00 |
| PI0107 | Pineneedle Farms, Inc | | 12,075.00 | | | | 12,075.00 |
| PL0010 | Plantas Nativa Bay Renaud 360-715-9655 | 21-167-Invoice #1 21-415-Deposit | 673.36 1,203.45 | | | | 673.36 1,203.45 |
| PL0010 | Plantas Nativa | | 1,876.81 | | | | 1,876.81 |
| PO0115 | Poulsbo Park & Recreation Pat Hightower 360-779-9898 | 21-108-Final | 357.07 | | | | 357.07 |
| PO0115 | Poulsbo Park & Recreation | | 357.07 | | | | 357.07 |
| RA0030 | Rain Shadow Consulting (Carson) Carson Sprenger 360-376-9100 | 21-362-Final | 120.85 | | | | 120.85 |

WA. Assoc. of Conservation Districts

Aged Receivables

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| Customer | Customer Bill To Contact Telephone 1 | Invoice/CM # | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|----------|--|---|--------------------------------------|---------|---------|--------------|--------------------------------------|
| RA0030 | Rain Shadow Consulting (Carson) | | 120.85 | | | | 120.85 |
| SA0015 | Sandy River Watershed Council Sara Ennis 971-325-4224 | 21-376-Final | 369.50 | | | | 369.50 |
| SA0015 | Sandy River Watershed Council | | 369.50 | | | | 369.50 |
| SE0070 | Sevenoaks Native Nursery Mike Ridling 541-757-6520 | 21-395-Final | 375.08 | | | | 375.08 |
| SE0070 | Sevenoaks Native Nursery | | 375.08 | | | | 375.08 |
| SK0030 | Skagit County Public Works (Emily) Emily Derenne 360-336-9400 | 21-302-Final | 5,742.91 | | | | 5,742.91 |
| SK0030 | Skagit County Public Works (Emily) | | 5,742.91 | | | | 5,742.91 |
| SK0070 | Skagit Fisheries Enhancement (Adam Adam Airoldi 360-336-0172 ext 306 | 21-031-Invoice #5 21-031-Invoice #6 21-031-Invoice 7 21-031-Invoice #8 | 864.75 658.60 332.01 444.85 | | | | 864.75 658.60 332.01 444.85 |
| SK0070 | Skagit Fisheries Enhancement (Adam) | | 2,300.21 | | | | 2,300.21 |
| SK0130 | Skagit River System Coop. (Brenda) Brenda Clifton 360-770-5375 | 21-353-Deposit | | 183.00 | | | 183.00 |
| SK0130 | Skagit River System Coop. (Brenda) | | | 183.00 | | | 183.00 |
| SN0020 | Snohomish CD (Elyssa Kerr) Elyssa Kerr 425-377-7009 | 21-027-Invoice #1 | 9,994.71 | | | | 9,994.71 |
| SN0020 | Snohomish CD (Elyssa Kerr) | | 9,994.71 | | | | 9,994.71 |
| SN0030 | Snohomish CD (Thomas Bulthuis) Thomas Bulthuis 425-377-7013 | 21-419-Final | 1,037.59 | | | | 1,037.59 |
| SN0030 | Snohomish CD (Thomas Bulthuis) | | 1,037.59 | | | | 1,037.59 |

WA. Assoc. of Conservation Districts

Aged Receivables

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| Customer | Customer Bill To Contact Telephone 1 | Invoice/CM # | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|----------|--|-----------------------------------|----------------------|---------|---------|--------------|----------------------|
| SN0050 | Snohomish County Surface Water M Scott Moore 425-388-6462 | 21-326-Final | 1,690.43 | | | | 1,690.43 |
| SN0050 | Snohomish County Surface Water M | | 1,690.43 | | | | 1,690.43 |
| SO0001 | Sound Native Plants (Ben) Ben Alexander 360-352-4122 | 21-408-Final | 175.45 | | | | 175.45 |
| SO0001 | Sound Native Plants (Ben) | | 175.45 | | | | 175.45 |
| SO0010 | Sound Native Plants (Chad) Chad Stemm 360-909-2669 | 21-168-Invoice #1 21-168-Final | 1,659.79 4,077.40 | | | | 1,659.79 4,077.40 |
| SO0010 | Sound Native Plants (Chad) | | 5,737.19 | | | | 5,737.19 |
| SO0080 | South Puget Sound Salmon Enhance Brian Combs 360-412-0808 | 21-103-Final | 72.86 | | | | 72.86 |
| SO0080 | South Puget Sound Salmon Enhance | | 72.86 | | | | 72.86 |
| SQ0001 | Squalicum Mountain Enterprises, Inc Brad Newell 360-961-2512 | 21-430-Final | 226.00 | | | | 226.00 |
| SQ0001 | Squalicum Mountain Enterprises, Inc | | 226.00 | | | | 226.00 |
| TA0050 | Tadpole Haven Native Plants Shirley Egerdahl 425-788-6100 | 21-324-Final | 1,543.90 | | | | 1,543.90 |
| TA0050 | Tadpole Haven Native Plants | | 1,543.90 | | | | 1,543.90 |
| TH0020 | The Nature Conservancy (Jamie B) Jamie Bass 360-780-0320 | 21-391-Deposit | | 436.00 | | | 436.00 |
| TH0020 | The Nature Conservancy (Jamie B) | | | 436.00 | | | 436.00 |
| TU0040 | Tulalip Tribes (Ross Fenton) Ross Fenton 425-754-5881 | 21-370-Deposit | | 172.50 | | | 172.50 |
| TU0040 | Tulalip Tribes (Ross Fenton) | | | 172.50 | | | 172.50 |

WA. Assoc. of Conservation Districts

Aged Receivables

As of Feb 28, 2021

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| Customer | Customer Bill To Contact Telephone 1 | Invoice/CM # | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|----------|--|----------------------|----------|---------|---------|--------------|------------|
| WA0060 | WA Native Plant Society - Salal Cha Brenda Cunningham 360-336-8753 | 21-207-Final | 226.90 | | | | 226.90 |
| WA0060 | WA Native Plant Society - Salal Cha | | 226.90 | | | | 226.90 |
| WE0095 | Westerra Developments, Inc Chris Lilly 604-773-7331 | 21-366-Restocking Fe | 78.97 | | | | 78.97 |
| WE0095 | Westerra Developments, Inc | | 78.97 | | | | 78.97 |
| WH0120 | Whidbey Island CD (Shannon Bly) Shannon Bly 360-678-4708 | 21-049-Final | 5,186.55 | | | | 5,186.55 |
| WH0120 | Whidbey Island CD (Shannon Bly) | | 5,186.55 | | | | 5,186.55 |
| WO0040 | Woodside Farm Gary Lundquist 253-376-9672 | 21-450-Deposit | 236.00 | | | | 236.00 |
| WO0040 | Woodside Farm | | 236.00 | | | | 236.00 |
| YA0030 | Yakima County Public Services Luke Stilwater 509-574-2355 | 21-140-Final | 337.80 | | | | 337.80 |
| YA0030 | Yakima County Public Services | | 337.80 | | | | 337.80 |
| ZAC005 | Timothy Acker 503-871-5472 | 21-361-Final | 28.95 | | | | 28.95 |
| ZAC005 | Timothy Acker | | 28.95 | | | | 28.95 |
| ZBE095 | Shawn Bergman 509-250-3955 | 21-379-Deposit | | 327.88 | | | 327.88 |
| ZBE095 | Shawn Bergman | | | 327.88 | | | 327.88 |
| ZCO015 | Tim Colton 206-735-1363 | 21-365-Deposit | | 249.88 | | | 249.88 |
| ZCO015 | Tim Colton | | | 249.88 | | | 249.88 |

WA. Assoc. of Conservation Districts
Aged Receivables
 As of Feb 28, 2021

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| Customer | Customer Bill To Contact Telephone 1 | Invoice/CM # | 0 - 30 | 31 - 60 | 61 - 90 | Over 90 days | Amount Due |
|-------------|--|----------------|------------|-----------|---------|--------------|------------|
| ZEN001 | Dave English 425-503-2375 | 21-317-Final | 99.28 | | | | 99.28 |
| ZEN001 | Dave English | | 99.28 | | | | 99.28 |
| ZEN010 | Lucas English 390-901-3112 ext 2 | 21-345-Final | | 55.34 | | | 55.34 |
| ZEN010 | Lucas English | | | 55.34 | | | 55.34 |
| ZGR000 | Craig Graham 360-840-0836 | 21-377-Deposit | | 457.65 | | | 457.65 |
| ZGR000 | Craig Graham | | | 457.65 | | | 457.65 |
| ZOL001 | Joy Olgyay 541-729-7049 | 21-097-Final | 51.35 | | | | 51.35 |
| ZOL001 | Joy Olgyay | | 51.35 | | | | 51.35 |
| ZPE040 | Ross Petersen 360-273-5941 | 21-058-Final | 366.50 | | | | 366.50 |
| ZPE040 | Ross Petersen | | 366.50 | | | | 366.50 |
| ZWE009 | Paul Wendler 360-918-6495 | 21-334-Deposit | | 787.68 | | | 787.68 |
| ZWE009 | Paul Wendler | | | 787.68 | | | 787.68 |
| Report Tota | | | 158,954.55 | 12,492.04 | | | 171,446.59 |

SICK AND ANNUAL LEAVE - February 2021

SICK LEAVE

| Name | Ending Balance 01/31/21 | Accrued Feb. | YTD Accrued | Taken Feb. | YTD Taken | Sick Remaining |
|-----------------|----------------------------|-----------------|----------------|---------------|--------------|-------------------|
| Ryan Baye | 140 | 8 | 16 | 0 | 8 | 148 |
| Jim Brown | 961 | 8 | 16 | 0 | 0 | 969 |
| John Knox | 85 | 8 | 16 | 0 | 1 | 93 |
| Lori Mclaughlin | 169 | 8 | 16 | 5 | 5 | 172 |
| Bill Mulder | 350.5 | 8 | 16 | 8 | 8 | 350.5 |
| Jessica Oman | 25 | 8 | 16 | 3 | 3 | 30 |
| Maria Rivera | 18 | 8 | 16 | 22 | 28 | 4 |
| Tom Salzer | 70 | 8 | 16 | 4 | 8 | 74 |

ANNUAL LEAVE

| Name | Ending Balance 01/31/21 | Personnal Holiday | Accrued Feb. | YTD Accrued | Taken Feb. | YTD Taken | Vacation Remaining | Liability |
|-----------------|----------------------------|----------------------|-----------------|----------------|---------------|-----------|-----------------------|--------------|
| Ryan Baye | 192 | 8 | 12 | 24 | 0 | 0 | 204 | \$ 5,463.24 |
| Jim Brown | 244 | 8 | 12 | 24 | 0 | 0 | 256 | \$ 11,782.32 |
| John Knox | 60 | 8 | 8 | 16 | 0 | 0 | 68 | \$ 2,057.32 |
| Lori Mclaughlin | 252 | 8 | 12 | 24 | 0 | 0 | 264 | \$ 9,509.12 |
| Bill Mulder | 252 | 8 | 12 | 24 | 8 | 8 | 256 | \$ 6,684.48 |
| Jessica Oman | 34 | 8 | 8 | 16 | 0 | 0 | 42 | \$ 1,149.00 |
| Maria Rivera | 24 | 8 | 8 | 16 | 0 | 0 | 32 | \$ 680.00 |
| Tom Salzer | 164 | 8 | 16 | 32 | 0 | 0 | 180 | \$ 10,086.20 |

\$ 36,645.48

This is the amount that on the Statement of Financial Position (Feb.)

| | |
|------|--------------|
| WACD | \$ 15,549.44 |
| PMC | \$ 21,096.04 |
| | \$ 36,645.48 |