

Montana Association of Conservation Districts

BUDGET VS. ACTUALS: 2020 BUDGET - FY20 P&L

January - December 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Dues				
Associate Dues	1,940.00	2,500.00	-560.00	77.60 %
MACD Dues	83,041.61	122,500.00	-39,458.39	67.79 %
Total Dues	84,981.61	125,000.00	-40,018.39	67.99 %
Event				
Convention				
Raffle		500.00	-500.00	
Registrations		45,000.00	-45,000.00	
Sponsors		1,000.00	-1,000.00	
Vendor		500.00	-500.00	
Total Convention		47,000.00	-47,000.00	
Total Event		47,000.00	-47,000.00	
Total Income	\$84,981.61	\$172,000.00	\$ -87,018.39	49.41 %
GROSS PROFIT	\$84,981.61	\$172,000.00	\$ -87,018.39	49.41 %
Expenses				
Bank Charges & Fees		50.00	-50.00	
Events				
area meetings		50.00	-50.00	
Longevity Pins		1,000.00	-1,000.00	
registration/travel		800.00	-800.00	
Total area meetings		1,850.00	-1,850.00	
Convention				
Event charges		40,000.00	-40,000.00	
Raffle		275.00	-275.00	
Total Convention		40,275.00	-40,275.00	
spring board		4,500.00	-4,500.00	
Total Events		46,625.00	-46,625.00	
Financial Services				
Accountant - taxes and consulting		2,000.00	-2,000.00	
Quickbooks Fees	173.50	1,100.00	-926.50	15.77 %
Total Financial Services	173.50	3,100.00	-2,926.50	5.60 %
Helena Office- Ops				
Cell Phone stipend - ED PD	125.00	600.00	-475.00	20.83 %
Conference Line	62.25	300.00	-237.75	20.75 %
Insurance		3,000.00	-3,000.00	
Miscellaneous Office Expense	68.93	100.00	-31.07	68.93 %
Office equipment - hardware/software		500.00	-500.00	
Office Supplies/printing/mailing	157.35	2,000.00	-1,842.65	7.87 %
Total Helena Office- Ops	413.53	6,500.00	-6,086.47	6.36 %
Legal & Professional Services	160.50	5,000.00	-4,839.50	3.21 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Lobbying/Legislative				
Legislative Travel Reimbursement		1,000.00	-1,000.00	
Total Lobbying/Legislative		1,000.00	-1,000.00	
Memberships (NACD etc.)		1,000.00	-1,000.00	
Miscellaneous Expenses		250.00	-250.00	
Office Management Services	2,250.00	9,000.00	-6,750.00	25.00 %
PayPal Fees	3.20		3.20	
Payroll Expenses				
Benefits (Health/Retirement)		3,300.00	-3,300.00	
Retirement	541.67		541.67	
Taxes				
Federal Taxes (941/944)	1,073.53	5,000.00	-3,926.47	21.47 %
Federal Unemployment (940)	42.00	420.00	-378.00	10.00 %
MT Income Tax		1,200.00	-1,200.00	
MT Unemployment Tax	196.46		196.46	
Total Taxes	1,311.99	6,620.00	-5,308.01	19.82 %
Wages	11,200.02	52,000.00	-40,799.98	21.54 %
Salary Type 2	875.00	4,200.00	-3,325.00	20.83 %
Sick Pay	675.00		675.00	
Vacation Pay	1,125.00		1,125.00	
Total Wages	13,875.02	56,200.00	-42,324.98	24.69 %
Workers Comp.- State Fund/income tax	311.27	1,000.00	-688.73	31.13 %
Total Payroll Expenses	16,039.95	67,120.00	-51,080.05	23.90 %
Reimbursable Expenses		100.00	-100.00	
Rent/Utilities/House Investment	630.00	2,600.00	-1,970.00	24.23 %
Scholarships		1,500.00	-1,500.00	
Training/Workshops/Conventions		200.00	-200.00	
Travel				
Board Travel	1,574.40	12,000.00	-10,425.60	13.12 %
Staff Travel	1,749.03	4,000.00	-2,250.97	43.73 %
Standing Committee Chair	316.50	500.00	-183.50	63.30 %
Total Travel	3,639.93	16,500.00	-12,860.07	22.06 %
Total Expenses	\$23,310.61	\$160,545.00	\$ -137,234.39	14.52 %
NET OPERATING INCOME	\$61,671.00	\$11,455.00	\$50,216.00	538.38 %
Other Income				
Dividend/interest Revenue		4,500.00	-4,500.00	
Total Other Income	\$0.00	\$4,500.00	\$ -4,500.00	0.00 %
NET OTHER INCOME	\$0.00	\$4,500.00	\$ -4,500.00	0.00 %
NET INCOME	\$61,671.00	\$15,955.00	\$45,716.00	386.53 %

Montana Association of Conservation Districts

PROFIT AND LOSS

January - March, 2020

	TOTAL
Income	
Dues	
Associate Dues	1,940.00
MACD Dues	83,041.61
Total Dues	84,981.61
Total Income	\$84,981.61
GROSS PROFIT	\$84,981.61
Expenses	
Financial Services	
Quickbooks Fees	173.50
Total Financial Services	173.50
Helena Office- Ops	
Cell Phone stipend - ED PD	125.00
Conference Line	62.25
Miscellaneous Office Expense	68.93
Office Supplies/printing/mailing	157.35
Total Helena Office- Ops	413.53
Legal & Professional Services	160.50
PayPal Fees	3.20
Payroll Expenses	
Retirement	541.67
Taxes	
Federal Taxes (941/944)	1,073.53
Federal Unemployment (940)	42.00
MT Unemployment Tax	196.46
Total Taxes	1,311.99
Wages	11,200.02
Salary Type 2	875.00
Sick Pay	675.00
Vacation Pay	1,125.00
Total Wages	13,875.02
Workers Comp.- State Fund/income tax	311.27
Total Payroll Expenses	16,039.95
Travel	
Board Travel	1,574.40
Staff Travel	1,749.03
Standing Committee Chair	316.50
Total Travel	3,639.93
Total Expenses	\$20,430.61
NET OPERATING INCOME	\$64,551.00
NET INCOME	\$64,551.00

Montana Association of Conservation Districts

PROFIT AND LOSS

January - March, 2020

Montana Association of Conservation Districts

BALANCE SHEET

As of March 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
DAD-Invest	77,297.65
DAD-L&E Fund	37,698.17
DAD-Memorial Fund	32,855.41
Opportunity CHECKING (6471)	132,519.80
PayPal	96.80
Petty Cash	280.00
Total Bank Accounts	\$280,747.83
Accounts Receivable	
Accounts Receivable (A/R)	13,000.00
Total Accounts Receivable	\$13,000.00
Other Current Assets	
Prepaid Health Insurance Premium	1,760.56
Uncategorized Asset	0.00
Total Other Current Assets	\$1,760.56
Total Current Assets	\$295,508.39
Fixed Assets	
Accumulated Depreciation	-10,104.00
Equipment	2,788.00
Furniture & Fixtures	9,403.00
Total Fixed Assets	\$2,087.00
TOTAL ASSETS	\$297,595.39

Montana Association of Conservation Districts

BALANCE SHEET

As of March 31, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$0.00
Credit Cards	
Credit Card	185.75
Total Credit Cards	\$185.75
Other Current Liabilities	
Accrued Sick and Vacation Leave	0.00
Direct Deposit Payable	0.00
Payroll Liabilities	
Blue Cross Blue Shield	1,760.56
Federal Taxes (941/944)	0.00
Federal Unemployment (940)	46.27
MT Income Tax	228.00
MT Unemployment Tax	203.68
Total Payroll Liabilities	2,238.51
Vacation/Sick Leave Liability	0.00
Total Other Current Liabilities	\$2,238.51
Total Current Liabilities	\$2,424.26
Total Liabilities	\$2,424.26
Equity	
Opening Balance Equity	111,519.26
Prior Period Adjustment	-1,243.00
Retained Earnings	120,343.87
Net Income	64,551.00
Total Equity	\$295,171.13
TOTAL LIABILITIES AND EQUITY	\$297,595.39

MACD
Check Detail
January 1st - March 31st, 2020

Date	Transaction Type	Num	Name	Memo/Description	Clr	Amount
01/02/2020	Tax Payment		MT Unemployment Insurance Division	Tax Payment for Period: 10/01/2019-12/31/2019	R	\$ (12.31)
				MT Unemployment Tax		\$ (12.31)
01/03/2020	Payroll Check	DD	*Charles Cornillie	Pay Period: 12/16/2019-12/31/2019	R	\$ (1,794.62)
				Direct Deposit		\$ (1,794.62)
01/06/2020	Tax Payment		MT Department of Revenue	Tax Payment for Period: 12/01/2019-12/31/2019	R	\$ (240.00)
				MT Income Tax		\$ (240.00)
01/06/2020	Tax Payment		IRS	Tax Payment for Period: 01/01/2020-01/03/2020	R	\$ (633.10)
				Federal Taxes (941/944)		\$ (633.10)
01/13/2020	Tax Payment		IRS	Tax Payment for Period: 01/01/2019-12/31/2019	R	\$ (126.00)
				Federal Unemployment (940)		\$ (126.00)
01/14/2020	Check	1433	Melissa Downing-V		R	\$ (9.57)
				mileage to/from Bank, Home Depot, and USPS expense ending 1_15_2020		\$ 9.57
01/17/2020	Payroll Check	DD	*Charles Cornillie	Pay Period: 01/01/2020-01/15/2020	R	\$ (1,794.62)
				Direct Deposit		\$ (1,794.62)
01/17/2020	Check	1434	Fidelity	Charles Cornillie Acct# 229629025	R	\$ (541.67)
				C. Cornillie Q4 2019 retirement		\$ 541.67
01/21/2020	Tax Payment		IRS	Tax Payment for Period: 01/15/2020-01/17/2020	R	\$ (633.10)
				Federal Taxes (941/944)		\$ (633.10)
01/31/2020	Check	1435	Wendy Weissman, CPA-V	Invoice # 11130	C	\$ (60.50)
				MACD QB services and payroll		\$ 60.50
01/31/2020	Expense			Montana.gov MT.gov 406-449-3468 Montana.gov MT.gov 406-449-3468	R	\$ (311.27)
						\$ 311.27
02/04/2020	Payroll Check	DD	*Charles Cornillie	Pay Period: 01/16/2020-01/31/2020	C	\$ (1,794.62)
				Direct Deposit		\$ (1,794.62)
02/05/2020	Tax Payment		IRS	Tax Payment for Period: 02/01/2020-02/04/2020	C	\$ (633.10)
				Federal Taxes (941/944)		\$ (633.10)
02/05/2020	Tax Payment		MT Department of Revenue	Tax Payment for Period: 01/01/2020-01/31/2020	C	\$ (240.00)
				MT Income Tax		\$ (240.00)
02/19/2020	Payroll Check	DD	*Charles Cornillie	Pay Period: 02/01/2020-02/15/2020	C	\$ (1,815.83)
				Direct Deposit		\$ (1,815.83)
02/20/2020	Tax Payment		IRS	Tax Payment for Period: 02/19/2020-02/21/2020	C	\$ (645.42)
				Federal Taxes (941/944)		\$ (645.42)
02/25/2020	Check	1436	Steve Hedstrom		C	\$ (1,574.40)
				NACD Convention Registration		\$ 605.00
				Lodging for NACD Convention		\$ 969.40
03/03/2020	Payroll Check	DD	*Charles Cornillie	Pay Period: 02/16/2020-02/29/2020 FINAL PAYCHECK	C	\$ (1,794.63)
				Direct Deposit		\$ (1,794.63)
03/03/2020	Payroll Check	DD	*Charles Cornillie	Pay Period: 02/16/2020-02/29/2020 2 WEEKS SEVERANCE	C	\$ (1,665.91)
				Direct Deposit		\$ (1,665.91)
03/04/2020	Tax Payment		IRS	Tax Payment for Period: 02/29/2020-03/03/2020	C	\$ (1,191.60)
				Federal Taxes (941/944)		\$ (1,191.60)
03/04/2020	Tax Payment		MT Department of Revenue	Tax Payment for Period: 02/01/2020-02/29/2020	C	\$ (242.00)
				MT Income Tax		\$ (242.00)
03/09/2020	Check	1437	Crowley Fleck	invoice 899470	C	\$ (160.50)
						\$ 160.50
03/09/2020	Check	1438	Wendy Weissman, CPA-V	Invoice # 11208	C	\$ (56.50)
				MACD QB services and payroll		\$ 56.50
03/09/2020	Check	1439	Burdick's	Work Order- 4214	C	\$ (117.00)
				re-keying the front door, with 4 keys		\$ 117.00
03/11/2020	Check	1440	*Charles Cornillie	\$503.58-\$159.54-\$165.00	C	\$ (179.04)
				mileage minus credit card purchases for pay period 1/1- 1/15 2020		\$ 179.04
				also minus credit card purchase on 3/1/2020		\$ 179.04
03/13/2020	Check	1441	Pat Anderson		C	\$ (316.50)
				Mileage for Leadership Training		\$ 316.50
03/31/2020	Check		Wendy Weissman, CPA-V	Invoice # 11294		\$ (56.50)
				MACD QB services and payroll		\$ 56.50
Petty Cash						
01/09/2020	Expense		Beau Downing	dead bolt installation		-20.00
						20.00

Montana Association of Conservation Districts
Account QuickReport - Credit Card Detail
January 1, 2020 - March 31, 2020

Date	Transaction Type	Name	Memo/Description	Account	Clr	Amount	Balance
Beginning Balance							\$ 31.75
01/04/2020	Expense		Stamps	Credit Card	R	\$ 22.00	\$ 53.75
01/06/2020	Expense		lock for door	Credit Card	R	\$ 20.94	\$ 74.69
01/07/2020	Expense		Great Northern Hotel	Credit Card	R	\$ 84.53	\$ 159.22
01/07/2020	Expense		Exxon	Credit Card	R	\$ 40.14	\$ 199.36
01/07/2020	Expense		Engineer Depot	Credit Card	R	\$ 38.76	\$ 238.12
01/07/2020	Expense		lock kit for door	Credit Card	R	\$ 7.99	\$ 246.11
01/08/2020	Expense		Cenex	Credit Card	R	\$ 43.65	\$ 289.76
01/09/2020	Expense		Inn	Credit Card	R	\$ 78.84	\$ 368.60
01/09/2020	Expense		Kum & Go	Credit Card	R	\$ 15.00	\$ 383.60
01/14/2020	Expense		Postage- materials sent to Shirley	Credit Card	R	\$ 18.35	\$ 401.95
01/16/2020	Expense		Uberconference line	Credit Card	R	\$ 20.75	\$ 422.70
01/17/2020	Expense	SWCDM	Soil Health Symposium	Credit Card	R	\$ 109.00	\$ 531.70
01/17/2020	Expense	SWCDM	Soil Health Symposium	Credit Card	R	\$ 109.00	\$ 640.70
01/21/2020	Transfer			Credit Card	R	\$ (31.75)	\$ 608.95
01/22/2020	Expense		Cenex	Credit Card	R	\$ 42.24	\$ 651.19
01/22/2020	Credit Card Credit		refund for duplicate registration	Credit Card	R	\$ (109.00)	\$ 542.19
01/24/2020	Expense	DoubleTree		Credit Card	R	\$ 216.31	\$ 758.50
01/24/2020	Expense		Poiilot Travel Center	Credit Card	R	\$ 23.24	\$ 781.74
01/30/2020	Expense		Super 8	Credit Card	R	\$ 160.59	\$ 942.33
02/05/2020	Expense		Cenex Zip Trip	Credit Card	R	\$ 28.89	\$ 971.22
02/06/2020	Expense		Exxon	Credit Card	R	\$ 40.42	\$ 1,011.64
02/07/2020	Expense		Enterprise	Credit Card	R	\$ 266.24	\$ 1,277.88
02/07/2020	Expense		Super 8	Credit Card	R	\$ 77.39	\$ 1,355.27
02/07/2020	Expense		Conoco	Credit Card	R	\$ 38.18	\$ 1,393.45
02/07/2020	Expense		Exxon	Credit Card	R	\$ 31.45	\$ 1,424.90
02/07/2020	Expense		Sinclair Friendly	Credit Card	R	\$ 27.55	\$ 1,452.45
02/16/2020	Expense		Uberconference line	Credit Card	R	\$ 20.75	\$ 1,473.20
02/21/2020	Transfer			Credit Card	R	\$ (942.33)	\$ 530.87
02/24/2020	Expense		SOS annual report filing	Credit Card	R	\$ 20.00	\$ 550.87
03/01/2020	Expense		Alamo rental- 1 way rental	Credit Card	C	\$ 165.00	\$ 715.87
03/16/2020	Expense		Uberconference line	Credit Card	C	\$ 20.75	\$ 736.62
03/21/2020	Transfer			Credit Card	C	\$ (550.87)	\$ 185.75