

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	2,236.80	2,500.00	-263.20	89.47 %
MACD Dues	99,373.46	122,500.00	-23,126.54	81.12 %
Total Dues	101,610.26	125,000.00	-23,389.74	81.29 %
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	
NACD Technical Assistance	1,000.00		1,000.00	
Uncategorized Income	0.00		0.00	
Total Income	\$102,610.26	\$172,000.00	\$ -69,389.74	59.66 %
GROSS PROFIT	\$102,610.26	\$172,000.00	\$ -69,389.74	59.66 %
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	1,765.96	4,500.00	-2,734.04	39.24 %
Total Events	1,765.96	46,625.00	-44,859.04	3.79 %
Financial Services				
Accountant - taxes and consulting	1,200.00	2,000.00	-800.00	60.00 %
Quickbooks Fees	286.50	1,100.00	-813.50	26.05 %
Total Financial Services	1,486.50	3,100.00	-1,613.50	47.95 %
Helena Office- Ops	102.90		102.90	
Cell Phone stipend - ED PD	125.00	600.00	-475.00	20.83 %
Conference Line	124.50	300.00	-175.50	41.50 %
Insurance	2,088.00	3,000.00	-912.00	69.60 %
Miscellaneous Office Expense	123.93	100.00	23.93	123.93 %
Office equipment - hardware/software		500.00	-500.00	
Office Supplies/printing/mailing	265.63	2,000.00	-1,734.37	13.28 %

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Total Helena Office- Ops	2,829.96	6,500.00	-3,670.04	43.54 %
Legal & Professional Services	160.50	5,000.00	-4,839.50	3.21 %
Lobbying/Legislative	1,250.00		1,250.00	
Legislative Travel Reimbursement		1,000.00	-1,000.00	
Total Lobbying/Legislative	1,250.00	1,000.00	250.00	125.00 %
Memberships (NACD etc.)		1,000.00	-1,000.00	
Miscellaneous Expenses		250.00	-250.00	
Office Management Services	4,500.00	9,000.00	-4,500.00	50.00 %
Admin due to ED release 2020	2,434.35		2,434.35	
Total Office Management Services	6,934.35	9,000.00	-2,065.65	77.05 %
Payroll Expenses				
Benefits (Health/Retirement)		3,300.00	-3,300.00	
Retirement	1,181.25		1,181.25	
Taxes				
Federal Taxes (941/944)	1,231.89	5,000.00	-3,768.11	24.64 %
Federal Unemployment (940)	54.42	420.00	-365.58	12.96 %
MT Income Tax		1,200.00	-1,200.00	
MT Unemployment Tax	225.44		225.44	
Total Taxes	1,511.75	6,620.00	-5,108.25	22.84 %
Wages	13,270.02	52,000.00	-38,729.98	25.52 %
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	15,945.02	56,200.00	-40,254.98	28.37 %
Workers Comp.- State Fund/income tax	311.27	1,000.00	-688.73	31.13 %
Total Payroll Expenses	18,949.29	67,120.00	-48,170.71	28.23 %
Reimbursable Expenses		100.00	-100.00	
Rent & Lease	630.00		630.00	
Rent/Utilities/House Investment	630.00	2,600.00	-1,970.00	24.23 %
Scholarships	1,000.00	1,500.00	-500.00	66.67 %
Training/Workshops/Conventions		200.00	-200.00	
Travel				
Board Travel	5,821.42	12,000.00	-6,178.58	48.51 %
Staff Travel	1,749.03	4,000.00	-2,250.97	43.73 %
Standing Committee Chair	757.10	500.00	257.10	151.42 %
Total Travel	8,327.55	16,500.00	-8,172.45	50.47 %
Total Expenses	\$43,964.11	\$160,545.00	\$ -116,580.89	27.38 %
NET OPERATING INCOME	\$58,646.15	\$11,455.00	\$47,191.15	511.97 %
Other Income				
Dividend/interest Revenue	-11,892.86	4,500.00	-16,392.86	-264.29 %
Total Other Income	\$ -11,892.86	\$4,500.00	\$ -16,392.86	-264.29 %

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January - December 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET OTHER INCOME	\$ -11,892.86	\$4,500.00	\$ -16,392.86	-264.29 %
NET INCOME	\$46,753.29	\$15,955.00	\$30,798.29	293.03 %

Montana Association of Conservation Districts

PROFIT AND LOSS

January - June, 2020

	TOTAL
Income	
Dues	
Associate Dues	2,236.80
MACD Dues	99,373.46
Total Dues	101,610.26
NACD Technical Assistance	1,000.00
Uncategorized Income	0.00
Total Income	\$102,610.26
GROSS PROFIT	\$102,610.26
Expenses	
Events	
spring board	1,765.96
Total Events	1,765.96
Financial Services	
Accountant - taxes and consulting	1,200.00
Quickbooks Fees	286.50
Total Financial Services	1,486.50
Helena Office- Ops	102.90
Cell Phone stipend - ED PD	125.00
Conference Line	124.50
Insurance	2,088.00
Miscellaneous Office Expense	123.93
Office Supplies/printing/mailing	265.63
Total Helena Office- Ops	2,829.96
Legal & Professional Services	160.50
Lobbying/Legislative	1,250.00
Office Management Services	2,250.00
Admin due to ED release 2020	2,434.35
Total Office Management Services	4,684.35
Payroll Expenses	
Retirement	1,181.25
Taxes	
Federal Taxes (941/944)	1,231.89
Federal Unemployment (940)	54.42
MT Unemployment Tax	225.44
Total Taxes	1,511.75

Montana Association of Conservation Districts

PROFIT AND LOSS

January - June, 2020

	TOTAL
Wages	13,270.02
Salary Type 2	875.00
Sick Pay	675.00
Vacation Pay	1,125.00
Total Wages	15,945.02
Workers Comp.- State Fund/income tax	311.27
Total Payroll Expenses	18,949.29
Rent/Utilities/House Investment	630.00
Scholarships	1,000.00
Travel	
Board Travel	5,821.42
Staff Travel	1,749.03
Standing Committee Chair	757.10
Total Travel	8,327.55
Total Expenses	\$41,084.11
NET OPERATING INCOME	\$61,526.15
Other Income	
Dividend/interest Revenue	-11,892.86
Total Other Income	\$ -11,892.86
NET OTHER INCOME	\$ -11,892.86
NET INCOME	\$49,633.29

Montana Association of Conservation Districts

BALANCE SHEET

As of June 30, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
DAD-Invest	67,750.86
DAD-L&E Fund	37,707.20
DAD-Memorial Fund	30,500.31
Opportunity CHECKING (6471)	142,021.17
PayPal	0.00
Petty Cash	280.00
Total Bank Accounts	\$278,259.54
Accounts Receivable	
Accounts Receivable (A/R)	0.00
Total Accounts Receivable	\$0.00
Other Current Assets	
Prepaid Health Insurance Premium	1,760.56
Uncategorized Asset	0.00
Total Other Current Assets	\$1,760.56
Total Current Assets	\$280,020.10
Fixed Assets	
Accumulated Depreciation	-12,049.00
Equipment	2,788.00
Furniture & Fixtures	9,403.00
Total Fixed Assets	\$142.00
TOTAL ASSETS	\$280,162.10

Montana Association of Conservation Districts

BALANCE SHEET

As of June 30, 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	54.73
Total Credit Cards	\$54.73
Other Current Liabilities	
Accrued Sick and Vacation Leave	0.00
Direct Deposit Payable	-56.50
Payroll Liabilities	
Blue Cross Blue Shield	1,760.56
Federal Taxes (941/944)	0.00
Federal Unemployment (940)	58.69
MT Income Tax	0.00
MT Unemployment Tax	36.20
Total Payroll Liabilities	1,855.45
Vacation/Sick Leave Liability	0.00
Total Other Current Liabilities	\$1,798.95
Total Current Liabilities	\$1,853.68
Total Liabilities	\$1,853.68
Equity	
Opening Balance Equity	111,519.26
Prior Period Adjustment	-1,243.00
Retained Earnings	118,398.87
Net Income	49,633.29
Total Equity	\$278,308.42
TOTAL LIABILITIES AND EQUITY	\$280,162.10

Montana Association of Conservation Districts
Credit Card Detail
 June 1st, 2020 - June 30th, 2020

	Date	Transaction Type	Memo/Description	Account	Amount	Balance
Credit Card						
		<i>Beginning Balance</i>				\$ 51.57
	6/5/2020	Expense	Office Supplies	Credit Card	\$ 33.98	\$ 85.55
	6/16/2020	Expense	Uber Conference	Credit Card	\$ 20.75	\$ 106.30
	6/21/2020	Transfer	Opportunity CHECKING	Credit Card	\$ (51.57)	\$ 54.73
Total					\$	3.16

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Note: Pending Reconciliation (waiting for statement)

Montana Association of Conservation Districts
Check Detail
June 1 - June 30, 2020

Date	Transaction Type	Name	Memo/Description	Amount
Opportunity CHECKING (6471)				
06/03/2020	Tax Payment	MT Department of Revenue	Tax Payment for Period: 05/01/2020-05/31/2020	\$ (18.00)
06/08/2020	Check	Douglas Wilson and Company, PC	preparation of 990 year end December 31, 2019	\$ (1,200.00)
06/08/2020	Check	Wendy Weissman, CPA-V	MACD QB services and payroll	\$ (56.50)
06/16/2020	Check	Gayla Wortman	2020 Spring Board Meeting expenses	\$ (121.76)
06/16/2020	Check	Mike Hansen	2020 Spring Board Meeting Mileage Expense	\$ (58.00)
06/16/2020	Check	Pat Anderson	2020 Spring Board Meeting Mileage Expense	\$ (440.60)
06/16/2020	Check	Jim Simpson	2020 Spring Board Meeting Expenses	\$ (225.60)
06/16/2020	Check	Judi Knapp	2020 Spring Board travel Expenses	\$ (385.50)
06/16/2020	Check	Don Youngbauer	2020 Spring Board travel Expenses	\$ (178.52)
06/16/2020	Check	Dean Rogge	2020 Spring Board travel Expenses	\$ (375.84)
06/16/2020	Check	Roddy Rost	2020 Spring Board travel Expenses	\$ (569.56)
06/16/2020	Check	Jeff Wivholm	2020 Spring Board travel Expenses	\$ (580.00)
06/16/2020	Check	Rick Van Dyken	2020 Spring Board travel Expenses	\$ (113.68)
06/16/2020	Check	Gary Giem	2020 Spring Board travel Expenses	\$ (113.68)
06/18/2020	Check	The Cincinnati Insurance Companies	<i>general liability- policy#0544283 & policy #0544566</i>	\$ (2,088.00)
06/24/2020	Check	Jorgenson's Inn & Suites-V	2020 Spring Board Lodging & Meals	\$ (3,260.02)
06/29/2020	Check	SWCDM	Website Hosting	\$ (102.90)
06/29/2020	Check	Jeffrey Tiberi	July 2020 Lobbying payment	\$ (1,250.00)
06/30/2020	Expense		WENDY J WEISSMAN SALE WENDY J WEISSMAN SALE	\$ (56.50)
				\$ (11,194.66)

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