

Montana Association of Conservation Districts
Budget vs. Actuals: 2020 Budget - FY20 P&L
 January - December 2020

	Actual	Budget	Total over Budget	% of Budget
Income				
Dues			0.00	
Associate Dues	2,236.80	2,500.00	-263.20	89.47%
MACD Dues	131,630.39	122,500.00	9,130.39	107.45%
Total Dues	\$ 133,867.19	\$ 125,000.00	\$ 8,867.19	107.09%
Event			0.00	
Convention			0.00	
Raffle		500.00	-500.00	0.00%
Registrations		45,000.00	-45,000.00	0.00%
Sponsors		1,000.00	-1,000.00	0.00%
Vendor		500.00	-500.00	0.00%
Total Convention	\$ 0.00	\$ 47,000.00	-\$ 47,000.00	0.00%
Total Event	\$ 0.00	\$ 47,000.00	-\$ 47,000.00	0.00%
NACD Technical Assistance	1,000.00		1,000.00	
Uncategorized Income	0.00		0.00	
Total Income	\$ 134,867.19	\$ 172,000.00	-\$ 37,132.81	78.41%
Gross Profit	\$ 134,867.19	\$ 172,000.00	-\$ 37,132.81	78.41%
Expenses				
Bank Charges & Fees		50.00	-50.00	0.00%
Business Adaptability Grant	3,632.29		3,632.29	
Events			0.00	
area meetings	44.34	50.00	-5.66	88.68%
Longevity Pins	548.88	1,000.00	-451.12	54.89%
registration/travel		800.00	-800.00	0.00%
Total area meetings	\$ 593.22	\$ 1,850.00	-\$ 1,256.78	32.07%
Convention			0.00	
Event charges		40,000.00	-40,000.00	0.00%
Raffle		275.00	-275.00	0.00%

35	Total Convention	\$	0.00	\$	40,275.00	-\$	40,275.00	0.00%
36	spring board		1,765.96		4,500.00		-2,734.04	39.24%
37	Total Events	\$	2,359.18	\$	46,625.00	-\$	44,265.82	5.06%
38	Financial Services						0.00	
39	Accountant - taxes and consulting		1,237.50		2,000.00		-762.50	61.88%
40	Quickbooks Fees		523.25		1,100.00		-576.75	47.57%
41	Total Financial Services	\$	1,760.75	\$	3,100.00	-\$	1,339.25	56.80%
42	Helena Office- Ops		102.90				102.90	
43	Cell Phone stipend - ED PD		225.00		600.00		-375.00	37.50%
44	Conference Line		186.75		300.00		-113.25	62.25%
45	Insurance		2,088.00		3,000.00		-912.00	69.60%
46	Miscellaneous Office Expense*		123.93		100.00		23.93	123.93%
47	Office equipment - hardware/software				500.00		-500.00	0.00%
48	Office Supplies/printing/mailing		601.51		2,000.00		-1,398.49	30.08%
49	Total Helena Office- Ops	\$	3,328.09	\$	6,500.00	-\$	3,171.91	51.20%
50	Legal & Professional Services		873.00		5,000.00		-4,127.00	17.46%
51	Lobbying/Legislative		5,000.00				5,000.00	
52	Legislative Travel Reimbursement				1,000.00		-1,000.00	0.00%
53	Total Lobbying/Legislative	\$	5,000.00	\$	1,000.00	\$	4,000.00	500.00%
54	Memberships (NACD etc.)		200.00		1,000.00		-800.00	20.00%
55	Miscellaneous Expenses				250.00		-250.00	0.00%
56	Office Management Services		6,750.00		9,000.00		-2,250.00	75.00%
57	Admin due to ED release 2020		7,691.87				7,691.87	
58	Total Office Management Services	\$	14,441.87	\$	9,000.00	\$	5,441.87	160.47%
59	Payroll Expenses						0.00	
60	Benefits (Health/Retirement)				3,300.00		-3,300.00	0.00%
61	Retirement		1,181.25				1,181.25	
62	Taxes						0.00	
63	Federal Taxes (941/944)		1,940.38		5,000.00		-3,059.62	38.81%
64	Federal Unemployment (940)		96.42		420.00		-323.58	22.96%
65	MT Income Tax				1,200.00		-1,200.00	0.00%
66	MT Unemployment Tax		355.10				355.10	
67	Total Taxes	\$	2,391.90	\$	6,620.00	-\$	4,228.10	36.13%
68	Wages		21,731.39		52,000.00		-30,268.61	41.79%

69	Salary Type 2	1,575.00	4,200.00	-2,625.00	37.50%
70	Sick Pay	675.00		675.00	
71	Vacation Pay	1,125.00		1,125.00	
72	Total Wages	\$ 25,106.39	\$ 56,200.00	-\$ 31,093.61	44.67%
73	Workers Comp.- State Fund/income tax	311.27	1,000.00	-688.73	31.13%
74	Total Payroll Expenses	\$ 28,990.81	\$ 67,120.00	-\$ 38,129.19	43.19%
75	Reimbursable Expenses		100.00	-100.00	0.00%
76	Rent/Utilities/House Investment	1,890.00	2,600.00	-710.00	72.69%
77	Scholarships	1,000.00	1,500.00	-500.00	66.67%
78	Technical Assistance (Kay Webb)	397.50		397.50	
79	Training/Workshops/Conventions		200.00	-200.00	0.00%
80	Travel			0.00	
81	Board Travel	6,406.97	12,000.00	-5,593.03	53.39%
82	Staff Travel	1,749.03	4,000.00	-2,250.97	43.73%
83	Standing Committee Chair	757.10	500.00	257.10	151.42%
84	Total Travel	\$ 8,913.10	\$ 16,500.00	-\$ 7,586.90	54.02%
85	Total Expenses	\$ 72,786.59	\$ 160,545.00	-\$ 87,758.41	45.34%
86	Net Operating Income	\$ 62,080.60	\$ 11,455.00	\$ 50,625.60	541.95%
87	Other Income				
88	Dividend/interest Revenue	-5,578.14	4,500.00	-10,078.14	-123.96%
89	Total Other Income	-\$ 5,578.14	\$ 4,500.00	-\$ 10,078.14	-123.96%
90	Net Other Income	-\$ 5,578.14	\$ 4,500.00	-\$ 10,078.14	-123.96%
91	Net Income	\$ 56,502.46	\$ 15,955.00	\$ 40,547.46	354.14%

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97	*Miscellaneous Office Expense				
98	01/06/2020	lock for door	Credit Card		-20.94
99	01/07/2020	lock kit for door	Credit Card		-7.99
100	01/09/2020		Petty Cash		-20.00
101	02/24/2020	SOS annual report filing	Credit Card		-20.00
102	04/27/2020	ED job Posting	Credit Card		-55.00

103	Total for Miscellaneous Office Expense	-\$	123.93
104	Total for Helena Office- Ops	-\$	123.93
105	TOTAL	-\$	123.93

Montana Association of Conservation Districts

Balance Sheet

As of October 7, 2020

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
DAD-Invest	72,972.42
DAD-L&E Fund	37,708.12
DAD-Memorial Fund	31,592.55
Opportunity CHECKING (6471)	146,790.36
PayPal	0.00
Petty Cash	280.00
Total Bank Accounts	\$ 289,343.45
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	\$ 291,104.01
Fixed Assets	
Accumulated Depreciation	-12,049.00
Equipment	2,788.00
Furniture & Fixtures	9,403.00
Total Fixed Assets	\$ 142.00
TOTAL ASSETS	\$ 291,246.01
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00

35	Total Accounts Payable	\$	0.00
36	Credit Cards		
37	Credit Card		4,032.15
38	Total Credit Cards	\$	4,032.15
39	Other Current Liabilities		
40	Accrued Sick and Vacation Leave		0.00
41	Direct Deposit Payable		0.00
42	Payroll Liabilities		
43	Blue Cross Blue Shield		1,760.56
44	Federal Taxes (941/944)		0.00
45	Federal Unemployment (940)		100.69
46	MT Income Tax		130.00
47	MT Unemployment Tax		45.02
48	Total Payroll Liabilities	\$	2,036.27
49	Vacation/Sick Leave Liability		0.00
50	Total Other Current Liabilities	\$	2,036.27
51	Total Current Liabilities	\$	6,068.42
52	Total Liabilities	\$	6,068.42
53	Equity		
54	Opening Balance Equity		111,519.26
55	Prior Period Adjustment		-1,243.00
56	Retained Earnings		118,398.87
57	Net Income		56,502.46
58	Total Equity	\$	285,177.59
59	TOTAL LIABILITIES AND EQUITY	\$	291,246.01

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Montana Association of Conservation Districts

Profit and Loss

January 1 - October 7, 2020

	<u>Total</u>
Income	
Dues	
Associate Dues	2,236.80
MACD Dues	131,630.39
Total Dues	<u>\$ 133,867.19</u>
NACD Technical Assistance	1,000.00
Uncategorized Income	0.00
Total Income	<u>\$ 134,867.19</u>
Gross Profit	<u>\$ 134,867.19</u>
Expenses	
Business Adaptability Grant	3,632.29
Events	
area meetings	44.34
Longevity Pins	548.88
Total area meetings	<u>\$ 593.22</u>
spring board	1,765.96
Total Events	<u>\$ 2,359.18</u>
Financial Services	
Accountant - taxes and consulting	1,237.50
Quickbooks Fees	523.25
Total Financial Services	<u>\$ 1,760.75</u>
Helena Office- Ops	102.90
Cell Phone stipend - ED PD	225.00
Conference Line	186.75
Insurance	2,088.00
Miscellaneous Office Expense	123.93
Office Supplies/printing/mailing	601.51
Total Helena Office- Ops	<u>\$ 3,328.09</u>
Legal & Professional Services	873.00

35	Lobbying/Legislative		5,000.00
36	Memberships (NACD etc.)		200.00
37	Office Management Services		6,750.00
38	Admin due to ED release 2020		7,691.87
39	Total Office Management Services	\$	14,441.87
40	Payroll Expenses		
41	Retirement		1,181.25
42	Taxes		
43	Federal Taxes (941/944)		1,940.38
44	Federal Unemployment (940)		96.42
45	MT Unemployment Tax		355.10
46	Total Taxes	\$	2,391.90
47	Wages		21,731.39
48	Salary Type 2		1,575.00
49	Sick Pay		675.00
50	Vacation Pay		1,125.00
51	Total Wages	\$	25,106.39
52	Workers Comp.- State Fund/income tax		311.27
53	Total Payroll Expenses	\$	28,990.81
54	Rent/Utilities/House Investment		1,890.00
55	Scholarships		1,000.00
56	Technical Assistance (Kay Webb)		397.50
57	Travel		
58	Board Travel		6,406.97
59	Staff Travel		1,749.03
60	Standing Committee Chair		757.10
61	Total Travel	\$	8,913.10
62	Total Expenses	\$	72,786.59
63	Net Operating Income	\$	62,080.60
64	Other Income		
65	Dividend/interest Revenue		-5,578.14
66	Total Other Income	-\$	5,578.14
67	Net Other Income	-\$	5,578.14
68	Net Income	\$	56,502.46

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Montana Association of Conservation Districts

Account QuickReport (Credit Card)

September 1 - October 7, 2020

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Credit Card

Date	Transaction Type	Name	Memo/Description	Amount	Balance
			Beginning Balance		214.82
09/10/2020	Expense		credit card payment	-214.82	0.00
09/11/2020	Expense		laptop for ED	749.99	749.99
09/16/2020	Expense			20.75	770.74
09/16/2020	Expense	Costco	external hard drive MACD	69.99	840.73
09/16/2020	Expense	Costco	Monitor - MACD	89.99	930.72
09/16/2020	Expense		Adobe and Microsoft for MACD	94.00	1,024.72
09/17/2020	Expense	Costco	2 laptops for MACD	999.98	2,024.70
09/17/2020	Expense			18.49	2,043.19
09/18/2020	Expense			143.72	2,186.91
09/22/2020	Transfer			-214.82	1,972.09
09/22/2020	Expense		adobe admin fee- MACD	5.00	1,977.09
09/23/2020	Expense		MACD adobe cloud software	239.88	2,216.97
09/25/2020	Expense		USB port	11.99	2,228.96
09/27/2020	Expense		2 Microsoft and 2 Adobe	188.00	2,416.96
09/28/2020	Expense		for Dean's Computer	14.99	2,431.95
09/30/2020	Expense			45.05	2,477.00
10/02/2020	Expense	Costco	Little Beaver Laptop- MACD	1,149.99	3,626.99
10/02/2020	Expense			405.16	4,032.15
				\$ 3,817.33	
				\$ 3,817.33	

Total for Credit Card

TOTAL

Montana Association of Conservation Districts
Check Detail
September 2020

	Date	Transaction Type	Name	Memo/Description	Amount
6	Opportunity CHECKING (6471)				
7	09/02/2020	Payroll Check	Rebecca Boslough	Pay Period: 08/16/2020-08/31/2020	-1,811.95
8				Direct Deposit	-1,811.95
9					
10	09/03/2020	Tax Payment	IRS	Tax Payment for Period: 08/29/2020-09/01/2020	-461.43
11				Federal Taxes (941/944)	-461.43
12					
13	09/03/2020	Tax Payment	MT Department of Revenue	Tax Payment for Period: 08/01/2020-08/31/2020	-68.00
14				MT Income Tax	-68.00
15					
16	09/03/2020	Expense			-90.00
17				WENDY J WEISSMAN SALE WENDY J WEISSMAN SALE	52.50
18				Quickbooks transfer correction help	37.50
19					
20	09/08/2020	Check	Helena's Own Bottled Water		-12.00
21				office bottled water	12.00
22					
23	09/08/2020	Check	Amber Kay Webb	invoice 1	-397.50
24				hours for 8/1 - 8/31 2020	397.50
25					
26	09/10/2020	Expense		credit card payment	-214.82
27				credit card payment	-214.82
28					
29	09/16/2020	Check	Rebecca Boslough		-89.10
30				reimbursement for rug purchased for office	89.10

31					
32	09/17/2020	Payroll Check	Rebecca Boslough	Pay Period: 09/01/2020-09/15/2020	-2,179.92
33				Direct Deposit	-2,179.92
34					
35	09/18/2020	Tax Payment	IRS	Tax Payment for Period: 09/16/2020-09/18/2020	-596.64
36				Federal Taxes (941/944)	-596.64
37					
38	09/18/2020	Check	Sunni Heikes-Knapton	Retirement gift contribution	-40.00
39				retirement gift contribution	40.00
40					
41	09/28/2020	Check	Jeffrey Tiberi		-1,250.00
42				October 2020 lobbying payment	1,250.00
43					
44	09/28/2020	Check	Crowley Fleck	invoice 916911	-342.00
45				conversations regarding merger	342.00
46					
47	09/28/2020	Check	SWCDM		-2,880.00
48				Q3 management services	2,250.00
49				July- September rent (\$210 a month)	630.00
50					
51	09/30/2020	Check	Dean Rogge		-371.20
52				Travel expenses for meeting on 9/28	371.20
53					
54	09/30/2020	Check	Jim Simpson		-214.35
55				Mileage for meeting on 9/28	209.96
56				meal reimbursement for meeting on 9/28	4.39