

Montana Association of Conservation Districts
Budget vs. Actuals: 2020 Budget - FY20 P&L
January 1 - December 7, 2020

		Total			
	Actual	Budget	over Budget	% of Budget	
Income					
Dues			0.00		
Associate Dues	2,236.80	2,500.00	-263.20	89.47%	
MACD Dues	137,798.72	122,500.00	15,298.72	112.49%	
Total Dues	\$ 140,035.52	\$ 125,000.00	\$ 15,035.52	112.03%	
Event			0.00		
Convention			0.00		
Raffle		500.00	-500.00	0.00%	
Registrations		45,000.00	-45,000.00	0.00%	
Sponsors	900.00	1,000.00	-100.00	90.00%	
Vendor		500.00	-500.00	0.00%	
Total Convention	\$ 900.00	\$ 47,000.00	-\$ 46,100.00	1.91%	
Total Event	\$ 900.00	\$ 47,000.00	-\$ 46,100.00	1.91%	
NACD Technical Assistance	2,000.00		2,000.00		
Services	40.00		40.00		
Uncategorized Income	0.00		0.00		
Total Income	\$ 142,975.52	\$ 172,000.00	-\$ 29,024.48	83.13%	
Gross Profit	\$ 142,975.52	\$ 172,000.00	-\$ 29,024.48	83.13%	
Expenses					
Bank Charges & Fees	1.20	50.00	-48.80	2.40%	
Business Adaptability Grant	9,818.38		9,818.38		
Events			0.00		
area meetings	-105.12	50.00	-155.12	-210.24%	
Longevity Pins	548.88	1,000.00	-451.12	54.89%	
registration/travel		800.00	-800.00	0.00%	
Total area meetings	\$ 443.76	\$ 1,850.00	-\$ 1,406.24	23.99%	
Convention	350.00		350.00		
Administrative	1,537.75		1,537.75		
Event charges		40,000.00	-40,000.00	0.00%	
Raffle		275.00	-275.00	0.00%	
Total Convention	\$ 1,887.75	\$ 40,275.00	-\$ 38,387.25	4.69%	
spring board	1,765.96	4,500.00	-2,734.04	39.24%	
Total Events	\$ 4,097.47	\$ 46,625.00	-\$ 42,527.53	8.79%	
Financial Services			0.00		
Accountant - taxes and consulting	1,237.50	2,000.00	-762.50	61.88%	
Quickbooks Fees	636.25	1,100.00	-463.75	57.84%	
Total Financial Services	\$ 1,873.75	\$ 3,100.00	-\$ 1,226.25	60.44%	
Helena Office- Ops	102.90		102.90		
Cell Phone stipend - ED PD	325.00	600.00	-275.00	54.17%	
Conference Line	228.25	300.00	-71.75	76.08%	
Insurance	2,088.00	3,000.00	-912.00	69.60%	
Miscellaneous Office Expense*	373.93	100.00	273.93	373.93%	
Office equipment - hardware/software	40.40	500.00	-459.60	8.08%	

46	Office Supplies/printing/mailing	1,172.61	2,000.00	-827.39	58.63%
47	Total Helena Office- Ops	\$ 4,331.09	\$ 6,500.00	-\$ 2,168.91	66.63%
48	Legal & Professional Services	873.00	5,000.00	-4,127.00	17.46%
49	Lobbying/Legislative	7,500.00		7,500.00	
50	Legislative Travel Reimbursement		1,000.00	-1,000.00	0.00%
51	Total Lobbying/Legislative	\$ 7,500.00	\$ 1,000.00	\$ 6,500.00	750.00%
52	Local Government Reimbursement Program	7,975.00		7,975.00	
53	Memberships (NACD etc.)	200.00	1,000.00	-800.00	20.00%
54	Miscellaneous Expenses		250.00	-250.00	0.00%
55	Office Management Services	6,750.00	9,000.00	-2,250.00	75.00%
56	Admin due to ED release 2020	8,538.17		8,538.17	
57	Total Office Management Services	\$ 15,288.17	\$ 9,000.00	\$ 6,288.17	169.87%
58	PayPal Fees	4.65		4.65	
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)	2,766.59	5,000.00	-2,233.41	55.33%
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	506.30		506.30	
67	Total Taxes	\$ 3,369.31	\$ 6,620.00	-\$ 3,250.69	50.90%
68	Wages	31,500.63	52,000.00	-20,499.37	60.58%
69	Salary Type 2	2,275.00	4,200.00	-1,925.00	54.17%
70	Sick Pay	905.77		905.77	
71	Vacation Pay	1,125.00		1,125.00	
72	Total Wages	\$ 35,806.40	\$ 56,200.00	-\$ 20,393.60	63.71%
73	Workers Comp.- State Fund/income tax	287.78	1,000.00	-712.22	28.78%
74	Total Payroll Expenses	\$ 40,644.74	\$ 67,120.00	-\$ 26,475.26	60.56%
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	Training/Workshops/Conventions		200.00	-200.00	0.00%
79	Travel			0.00	
80	Board Travel	6,406.97	12,000.00	-5,593.03	53.39%
81	Staff Travel	1,749.03	4,000.00	-2,250.97	43.73%
82	Standing Committee Chair	757.10	500.00	257.10	151.42%
83	Total Travel	\$ 8,913.10	\$ 16,500.00	-\$ 7,586.90	54.02%
84	Total Expenses	\$ 104,410.55	\$ 160,545.00	-\$ 56,134.45	65.04%
85	Net Operating Income	\$ 38,564.97	\$ 11,455.00	\$ 27,109.97	336.66%
86	Other Income				
87	Dividend/interest Revenue	-5,578.14	4,500.00	-10,078.14	-123.96%
88	Total Other Income	-\$ 5,578.14	\$ 4,500.00	-\$ 10,078.14	-123.96%
89	Net Other Income	-\$ 5,578.14	\$ 4,500.00	-\$ 10,078.14	-123.96%
90	Net Income	\$ 32,986.83	\$ 15,955.00	\$ 17,031.83	206.75%

96
97
98
99
100
101
102
103
104
105
106
107

***Miscellaneous Office Expense**

Date	Memo/Description	Split	Amount
01/06/2020	lock for door	Credit Card	-20.94
01/07/2020	lock kit for door	Credit Card	-7.99
01/09/2020	installation	Petty Cash	-20.00
02/24/2020	SOS annual report filing	Credit Card	-20.00
04/27/2020	ED job Posting	Credit Card	-55.00
11/23/2020	gift for Laurie Zeller- Retirement	Credit Card	-250.00
TOTAL			-\$ 373.93

Montana Association of Conservation Districts
Balance Sheet
As of December 7, 2020

	Total
ASSETS	
Current Assets	
Bank Accounts	
DAD-Invest	72,972.42
DAD-L&E Fund	37,208.12
DAD-Memorial Fund	31,592.55
Opportunity CHECKING (6471)	121,467.50
PayPal	145.35
Petty Cash	280.00
Total Bank Accounts	\$ 263,665.94
Accounts Receivable	
Accounts Receivable (A/R)	2,864.98
Total Accounts Receivable	\$ 2,864.98
Other Current Assets	
Prepaid Health Insurance Premium	1,760.56
Uncategorized Asset	0.00
Total Other Current Assets	\$ 1,760.56
Total Current Assets	\$ 268,291.48
Fixed Assets	
Accumulated Depreciation	-12,049.00
Equipment	2,788.00
Furniture & Fixtures	9,403.00
Total Fixed Assets	\$ 142.00
TOTAL ASSETS	\$ 268,433.48
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$ 0.00
Credit Cards	
Credit Card	4,584.05
Total Credit Cards	\$ 4,584.05
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)	100.69
MT Income Tax	130.00

43	MT Unemployment Tax		196.22
44	Total Payroll Liabilities	\$	2,187.47
45	Vacation/Sick Leave Liability		0.00
46	Total Other Current Liabilities	\$	2,187.47
47	Total Current Liabilities	\$	6,771.52
48	Total Liabilities	\$	6,771.52
49	Equity		
50	Opening Balance Equity		111,519.26
51	Prior Period Adjustment		-1,243.00
52	Retained Earnings		118,398.87
53	Net Income		32,986.83
54	Total Equity	\$	261,661.96
55	TOTAL LIABILITIES AND EQUITY	\$	268,433.48

Monday, Dec 07, 2020 06:45:22 PM GMT-8 - Accrual Basis

Montana Association of Conservation Districts

Profit and Loss

January 1 - December 7, 2020

	Total
Income	
Dues	
Associate Dues	2,236.80
MACD Dues	137,798.72
Total Dues	\$ 140,035.52
Event	
Convention	
Sponsors	900.00
Total Convention	\$ 900.00
Total Event	\$ 900.00
NACD Technical Assistance	2,000.00
Services	40.00
Uncategorized Income	0.00
Total Income	\$ 142,975.52
Gross Profit	\$ 142,975.52
Expenses	
Bank Charges & Fees	1.20
Business Adaptability Grant	9,818.38
Events	
area meetings	-105.12
Longevity Pins	548.88
Total area meetings	\$ 443.76
Convention	350.00
Administrative	1,537.75
Total Convention	\$ 1,887.75
spring board	1,765.96
Total Events	\$ 4,097.47
Financial Services	
Accountant - taxes and consulting	1,237.50
Quickbooks Fees	636.25
Total Financial Services	\$ 1,873.75
Helena Office- Ops	102.90
Cell Phone stipend - ED PD	325.00
Conference Line	228.25
Insurance	2,088.00
Miscellaneous Office Expense	373.93
Office equipment - hardware/software	40.40
Office Supplies/printing/mailing	1,172.61
Total Helena Office- Ops	\$ 4,331.09
Legal & Professional Services	873.00
Lobbying/Legislative	7,500.00

43	Local Government Reimbursement Program		7,975.00
44	Memberships (NACD etc.)		200.00
45	Office Management Services		6,750.00
46	Admin due to ED release 2020		8,538.17
47	Total Office Management Services	\$	15,288.17
48	PayPal Fees		4.65
49	Payroll Expenses		
50	Retirement		1,181.25
51	Taxes		
52	Federal Taxes (941/944)		2,766.59
53	Federal Unemployment (940)		96.42
54	MT Unemployment Tax		506.30
55	Total Taxes	\$	3,369.31
56	Wages		31,500.63
57	Salary Type 2		2,275.00
58	Sick Pay		905.77
59	Vacation Pay		1,125.00
60	Total Wages	\$	35,806.40
61	Workers Comp.- State Fund/income tax		287.78
62	Total Payroll Expenses	\$	40,644.74
63	Rent/Utilities/House Investment		1,890.00
64	Scholarships		1,000.00
65	Travel		
66	Board Travel		6,406.97
67	Staff Travel		1,749.03
68	Standing Committee Chair		757.10
69	Total Travel	\$	8,913.10
70	Total Expenses	\$	104,410.55
71	Net Operating Income	\$	38,564.97
72	Other Income		
73	Dividend/interest Revenue		-5,578.14
74	Total Other Income	-\$	5,578.14
75	Net Other Income	-\$	5,578.14
76	Net Income	\$	32,986.83

Montana Association of Conservationists
Check Detail
 Since October 8, 2020

Opportunity CHECKING (6471)	Date	Transaction Type	Num	Name
1	10/09/2020	Check	1487	Amber Kay Webb
2				
3				
4	10/19/2020	Payroll Check	DD	Rebecca Boslough
5				
6				
7	10/20/2020	Tax Payment	IRS	
8				
9				
10	10/21/2020	Check	1488	SWCDM
11				
12				
13	10/22/2020	Credit Card Payment		
14				
15				
16	10/28/2020	Check	1489	Helena's Own Bottled Water
17				
18				
19	10/28/2020	Check	1490	Jeffrey Tiberi
20				
21				
22	10/29/2020	Check	1492	District-V
23				
24				
25	11/03/2020	Payroll Check	DD	Rebecca Boslough
26				
27				
28	11/03/2020	Expense		
29				
30				
31	11/04/2020	Tax Payment	IRS	
32				
33				
34	11/04/2020	Tax Payment	MT	Department of Revenue
35				
36				
37	11/10/2020	Expense		
38				
39				
40	11/12/2020	Check	1493	Action Print-V

41			
42			
43	11/16/2020	Check	1494 Stony Kill Films, Ltd
44			
45			
46	11/17/2020	Payroll Check	DD Rebecca Boslough
47			
48			
49	11/18/2020	Tax Payment	IRS
50			
51			
52	11/21/2020	Credit Card Payment	
53			
54			
55	11/30/2020	Check	1495 Jeffrey Tiberi
56			
57			
58	11/30/2020	Check	1496 Helena's Own Bottled Water
59			
60			
61	12/01/2020	Expense	
62			
63			
64	12/02/2020	Payroll Check	DD Rebecca Boslough
65			
66			
67	12/03/2020	Tax Payment	IRS
68			
69			
70	12/03/2020	Tax Payment	MT Department of Revenue
71			

Monday, Dec 07, 2020 06:52:10 PM GM

ation Districts

Memo/Description	Clr	Amount
invoice 2	C	-1,140.25
hours for 9/1 - 9/30 2020		1,140.25
Pay Period: 10/01/2020-10/15/2020	C	-2,179.91
Direct Deposit		-2,179.91
10/20/2020	C	-596.64
Federal Taxes (941/944)		-596.64
	C	-1,722.05
2020		1,722.05
	C	-2,477.00
		-2,477.00
	C	-6.00
office bottled water		6.00
	C	-1,250.00
November 2020 lobbying payment		1,250.00
Loan to be paid back via the LGRP program	C	-7,975.00
Loan for copier/printer		7,975.00
Pay Period: 10/16/2020-10/31/2020	C	-2,179.91
Direct Deposit		-2,179.91
	C	-56.50
WEISSMAN SALE		56.50
11/03/2020	C	-596.64
Federal Taxes (941/944)		-596.64
10/31/2020	C	-260.00
MT Income Tax		-260.00
checks	C	-143.76
checks		143.76
invoice #101178	C	-23.00

blank longevity certificates		23.00
Inv# 20-14		-350.00
Pollinator film		350.00
Pay Period: 11/01/2020-11/15/2020	C	-2,179.91
Direct Deposit		-2,179.91
11/17/2020	C	-596.64
Federal Taxes (941/944)		-596.64
	C	-3,899.63
		-3,899.63
	C	-1,250.00
December 2020 lobbying payment		1,250.00
		-12.00
office bottled water		12.00
	C	-56.50
WEISSMAN SALE		56.50
Pay Period: 11/16/2020-11/30/2020	C	-2,179.91
Direct Deposit		-2,179.91
12/04/2020	C	-596.66
Federal Taxes (941/944)		-596.66
11/30/2020	C	-260.00
MT Income Tax		-260.00

Montana Association of Conservation Di
Account QuickReport
Since September 8, 2020

	Credit Card	Date	Transaction Type	Name	Memo/Description
1					
2		Beginning Balance			
3		09/10/2020	Expense		credit card payment
4		09/11/2020	Expense		laptop for ED
5		09/16/2020	Expense	Costco	Monitor - MACD
6		09/16/2020	Expense		Adobe and Microsoft for MACD
7		09/16/2020	Expense	Costco	external hard drive MACD
8		09/16/2020	Expense		
9		09/17/2020	Expense	Costco	2 laptops for MACD
10		09/17/2020	Expense		
11		09/18/2020	Expense		
12		09/22/2020	Expense		adobe admin fee- MACD
13		09/22/2020	Transfer		
14		09/23/2020	Expense		MACD adobe cloud software
15		09/25/2020	Expense		USB port
16		09/27/2020	Expense		2 Microsoft and 2 Adobe
17		09/28/2020	Expense		for Dean's Computer
18		09/30/2020	Expense		
19		10/02/2020	Expense	Costco	Little Beaver Laptop- MACD
20		10/02/2020	Expense		
21		10/06/2020	Expense		Laptop and Mouse- Teton CD
22		10/08/2020	Expense		Pondera Laptop- CARES
23		10/13/2020	Expense		
24		10/16/2020	Expense		
25		10/20/2020	Expense		
26		10/21/2020	Expense		Toner for the printer
27		10/21/2020	Expense		Little Beaver computer warranty
28		10/22/2020	Credit Card Payment		
29		10/28/2020	Credit Card Credit		refund for missing mouse- Teton CD
30		11/03/2020	Expense		
31		11/04/2020	Expense		
32		11/04/2020	Expense		
33		11/04/2020	Expense		
34		11/09/2020	Expense		Microsoft purchase
35		11/09/2020	Expense		
36		11/10/2020	Expense		Microsoft for MACD computer
37		11/11/2020	Expense		
38		11/12/2020	Expense		
39		11/13/2020	Expense		
40		11/14/2020	Expense	Costco	
41		11/16/2020	Expense		

42	11/20/2020	Expense	
43	11/21/2020	Credit Card Credit	
44	11/21/2020	Credit Card Payment	
45	11/23/2020	Expense	gift for Laurie Zeller- Retirement
46	11/24/2020	Expense	Microsoft professional for fergus
47	11/24/2020	Expense	fee associated with Fergus purchase
48	12/01/2020	Expense	
49	Total for Credit Card		
50	TOTAL		

Monday, Dec 07, 2020 06:54:57 PM GMT-8

stricts

Account	Clr	Amount	Balance
			214.82
Credit Card	R	-214.82	0.00
Credit Card	R	749.99	749.99
Credit Card	R	89.99	839.98
Credit Card	R	94.00	933.98
Credit Card	R	69.99	1,003.97
Credit Card	R	20.75	1,024.72
Credit Card	R	999.98	2,024.70
Credit Card	R	18.49	2,043.19
Credit Card	R	143.72	2,186.91
Credit Card	R	5.00	2,191.91
Credit Card	R	-214.82	1,977.09
Credit Card	R	239.88	2,216.97
Credit Card	R	11.99	2,228.96
Credit Card	R	188.00	2,416.96
Credit Card	R	14.99	2,431.95
Credit Card	R	45.05	2,477.00
Credit Card	R	1,149.99	3,626.99
Credit Card	R	405.16	4,032.15
Credit Card	R	814.77	4,846.92
Credit Card	R	1,069.99	5,916.91
Credit Card	R	45.25	5,962.16
Credit Card	R	20.75	5,982.91
Credit Card	R	1.40	5,984.31
Credit Card	R	299.98	6,284.29
Credit Card	R	99.99	6,384.28
Credit Card	R	-2,477.00	3,907.28
Credit Card	R	-7.65	3,899.63
Credit Card	C	72.99	3,972.62
Credit Card	C	933.66	4,906.28
Credit Card	C	109.99	5,016.27
Credit Card	C	213.61	5,229.88
Credit Card	C	1.20	5,231.08
Credit Card	C	119.99	5,351.07
Credit Card	C	39.00	5,390.07
Credit Card	C	155.52	5,545.59
Credit Card	C	2,520.80	8,066.39
Credit Card	C	34.44	8,100.83
Credit Card	C	236.96	8,337.79
Credit Card	C	20.75	8,358.54

Credit Card	C	53.65	8,412.19
Credit Card	C	-227.97	8,184.22
Credit Card	C	-3,899.63	4,284.59
Credit Card	C	250.00	4,534.59
Credit Card	C	40.00	4,574.59
Credit Card	C	0.40	4,574.99
Credit Card	C	9.06	4,584.05
		<hr/>	
		\$ 4,369.23	
		<hr/>	
		\$ 4,369.23	