

**Montana Association of Conservation Districts**  
**Balance Sheet**  
As of March 1, 2021

|    |                                   | Total                |
|----|-----------------------------------|----------------------|
| 1  |                                   |                      |
| 2  | <b>ASSETS</b>                     |                      |
| 3  | <b>Current Assets</b>             |                      |
| 4  | <b>Bank Accounts</b>              |                      |
| 5  | DAD-Invest                        | 83,267.24            |
| 6  | DAD-L&E Fund                      | 37,708.12            |
| 7  | DAD-Memorial Fund                 | 33,574.19            |
| 8  | Opportunity CHECKING (6471)       | 102,757.81           |
| 9  | PayPal                            | 120.77               |
| 10 | Petty Cash                        | 280.00               |
| 11 | <b>Total Bank Accounts</b>        | <b>\$ 257,708.13</b> |
| 12 | <b>Accounts Receivable</b>        |                      |
| 13 | Accounts Receivable (A/R)         | 2,824.98             |
| 14 | <b>Total Accounts Receivable</b>  | <b>\$ 2,824.98</b>   |
| 15 | <b>Other Current Assets</b>       |                      |
| 16 | Prepaid Health Insurance Premium  | 1,760.56             |
| 17 | Uncategorized Asset               | -145.35              |
| 18 | <b>Total Other Current Assets</b> | <b>\$ 1,615.21</b>   |
| 19 | <b>Total Current Assets</b>       | <b>\$ 262,148.32</b> |
| 20 | <b>Fixed Assets</b>               |                      |
| 21 | Accumulated Depreciation          | -12,049.00           |
| 22 | Equipment                         | 2,788.00             |
| 23 | Furniture & Fixtures              | 9,403.00             |
| 24 | <b>Total Fixed Assets</b>         | <b>\$ 142.00</b>     |
| 25 | <b>TOTAL ASSETS</b>               | <b>\$ 262,290.32</b> |
| 26 | <b>LIABILITIES AND EQUITY</b>     |                      |
| 27 | <b>Liabilities</b>                |                      |
| 28 | <b>Current Liabilities</b>        |                      |
| 29 | <b>Accounts Payable</b>           |                      |
| 30 | Accounts Payable (A/P)            | 0.00                 |
| 31 | <b>Total Accounts Payable</b>     | <b>\$ 0.00</b>       |
| 32 | <b>Credit Cards</b>               |                      |
| 33 | Credit Card                       | 677.56               |
| 34 | <b>Total Credit Cards</b>         | <b>\$ 677.56</b>     |
| 35 | <b>Other Current Liabilities</b>  |                      |
| 36 | Accrued Sick and Vacation Leave   | 0.00                 |
| 37 | Direct Deposit Payable            | 0.00                 |
| 38 | <b>Payroll Liabilities</b>        |                      |
| 39 | Blue Cross Blue Shield            | 1,760.56             |
| 40 | Federal Taxes (941/944)           | 0.00                 |
| 41 | Federal Unemployment (940)        | 46.27                |
| 42 | MT Income Tax                     | 264.00               |

|    |                                 |    |                   |
|----|---------------------------------|----|-------------------|
| 43 | MT Unemployment Tax             |    | 344.35            |
| 44 | Total Payroll Liabilities       | \$ | <b>2,415.18</b>   |
| 45 | Vacation/Sick Leave Liability   |    | 0.00              |
| 46 | Total Other Current Liabilities | \$ | <b>2,415.18</b>   |
| 47 | Total Current Liabilities       | \$ | <b>3,092.74</b>   |
| 48 | Total Liabilities               | \$ | <b>3,092.74</b>   |
| 49 | Equity                          |    |                   |
| 50 | Opening Balance Equity          |    | 111,519.26        |
| 51 | Prior Period Adjustment         |    | -1,243.00         |
| 52 | Retained Earnings               |    | 164,614.29        |
| 53 | Net Income                      |    | -15,692.97        |
| 54 | Total Equity                    | \$ | <b>259,197.58</b> |
| 55 | TOTAL LIABILITIES AND EQUITY    | \$ | <b>262,290.32</b> |

56

57

58

59

Monday, Mar 01, 2021 05:43:53 PM GMT-8 - Accrual Basis

# Montana Association of Conservation Districts

## Check Detail

February 1 - March 1, 2021

| 1  | Date       | Transaction Type | Name                     | Memo/Description  | Clr | Amount    |
|----|------------|------------------|--------------------------|---|-----|-----------|
| 2  |            |                  |                          |   |     |           |
| 3  | 02/02/2021 | Payroll Check    | Rebecca Boslough         | Pay Period: 01/16/2021-01/31/2021                               | C   | -2,199.62 |
| 4  |            |                  |                          | Direct Deposit  |     | -2,199.62 |
| 5  |            |                  |                          |   |     |           |
| 6  | 02/03/2021 | Tax Payment      | IRS                      | Tax Payment for Period: 01/30/2021-02/02/2021                   | C   | -601.86   |
| 7  |            |                  |                          | Federal Taxes   |     | -601.86   |
| 8  |            |                  |                          |   |     |           |
| 9  | 02/03/2021 | Tax Payment      | MT Department of Revenue | Tax Payment for Period: 01/01/2021-01/31/2021                   | C   | -262.00   |
| 10 |            |                  |                          | MT Income Tax   |     | -262.00   |
| 11 |            |                  |                          |   |     |           |
| 12 | 02/03/2021 | Check            | Mark Suta                | Testimony for HB 2  | C   | -377.16   |
| 13 |            |                  |                          | mileage to/from Helena, MT                                      |     | 225.04    |
| 14 |            |                  |                          | lodging for testimony on HB 2                                   |     | 152.12    |
| 15 |            |                  |                          |   |     |           |
| 16 | 02/08/2021 | Check            | Districts-V              |   | C   | -775.00   |
| 17 |            |                  |                          | FY 2021 membership dues   |     | 775.00    |
| 18 |            |                  |                          |   |     |           |
| 19 | 02/08/2021 | Check            | Crown Trophy of Helena-V | Plaque for Laurie Zeller Retirement                             | C   | -40.00    |
| 20 |            |                  |                          | Small MT plaque engraved  |     | 40.00     |
| 21 |            |                  |                          |   |     |           |
| 22 | 02/08/2021 | Expense          |                          |   | C   | -324.78   |
| 23 |            |                  |                          | Montana.gov MT.gov 406-449-3468 Montana.gov MT.gov 406-449-3468 |     | 324.78    |
| 24 |            |                  |                          |   |     |           |
| 25 | 02/12/2021 | Check            | Steve Hedstrom           |   | C   | -215.00   |
| 26 |            |                  |                          | NACD Convention Registration                                    |     | 50.00     |
| 27 |            |                  |                          | Donation to NACD auction  |     | 165.00    |
| 28 |            |                  |                          |   |     |           |
| 29 | 02/17/2021 | Payroll Check    | Rebecca Boslough         | Pay Period: 02/01/2021-02/15/2021                               | C   | -2,199.63 |
| 30 |            |                  |                          | Direct Deposit  |     | -2,199.63 |

|    |            |                     |                            |  |   |           |
|----|------------|---------------------|----------------------------|--|---|-----------|
| 31 |            |                     |                            |  |   |           |
| 32 | 02/18/2021 | Tax Payment         | IRS                        | Tax Payment for Period: 02/17/2021-02/19/2021      | C | -601.84   |
| 33 |            |                     |                            | Federal Taxes                                      |   | -601.84   |
| 34 |            |                     |                            |  |   |           |
| 35 | 02/22/2021 | Credit Card Payment |                            |  | C | -290.33   |
| 36 |            |                     |                            |  |   | -290.33   |
| 37 |            |                     |                            |  |   |           |
| 38 | 02/23/2021 | Check               | Action Print-V             | invoice #103119                                    |   | -280.00   |
| 39 |            |                     |                            | Legislative Post Cards                             |   | 280.00    |
| 40 |            |                     |                            |  |   |           |
| 41 | 02/23/2021 | Check               | Jeffrey Tiberi             |  | C | -2,500.00 |
| 42 |            |                     |                            | March 2021 lobbying payment                        |   | 2,500.00  |
| 43 |            |                     |                            |  |   |           |
| 44 | 02/23/2021 | Check               | DA Davidson- L&E Fund      |  |   | -5,200.00 |
| 45 |            |                     |                            | contributions from Districts                       |   | 5,200.00  |
| 46 |            |                     |                            |  |   |           |
| 47 | 02/23/2021 | Check               | Action Print-V             | invoice #103119                                    |   | -360.00   |
| 48 |            |                     |                            | postage for post cards                             |   | 360.00    |
| 49 |            |                     |                            |  |   |           |
| 50 | 03/01/2021 | Check               | Helena's Own Bottled Water |  |   | -18.00    |
| 51 |            |                     |                            | office bottled water                               |   | 18.00     |
| 52 |            |                     |                            |  |   |           |
| 53 | 03/01/2021 | Check               | Crowley Fleck              | invoice 932818                                     |   | -1,255.00 |
| 54 |            |                     |                            | conversations regarding merger /SOS filings (MACD) |   | 1,255.00  |
| 55 |            |                     |                            |  |   |           |
| 56 | 03/01/2021 | Check               | Council                    |  |   | -250.00   |
| 57 |            |                     |                            | MWCC annual membership                             |   | 250.00    |
| 58 |            |                     |                            |  |   |           |

**Montana Association of Conservation Districts**  
**Account QuickReport**  
Since January 30, 2021

|                              | <b>Date</b> | <b>Transaction Type</b> | <b>Name</b>         | <b>Memo/Description</b>  | <b>Amount</b>    | <b>Balance</b> |
|------------------------------|-------------|-------------------------|---------------------|--|------------------|----------------|
| <b>Credit Card</b>           |             |                         |                     |  |                  |                |
|                              | 1           | Beginning Balance       |                     |  |                  | 247.78         |
|                              | 2           | 01/30/2021              | Expense             | folders and pens   | 42.55            | 290.33         |
|                              | 3           | 02/10/2021              | Expense             | NACD registration  | 50.00            | 340.33         |
|                              | 4           | 02/11/2021              | Expense             | SOS filing of annual report  | 20.00            | 360.33         |
|                              | 5           | 02/13/2021              | Expense             | Costco toilet paper and paper towels                                 | 31.28            | 391.61         |
|                              | 6           | 02/16/2021              | Expense             |  | 20.75            | 412.36         |
|                              | 7           | 02/22/2021              | Credit Card Payment |  | -290.33          | 122.03         |
|                              | 8           | 02/24/2021              | Expense             | Lowes materials to patch hold in ceiling-office maintenance          | 41.19            | 163.22         |
|                              | 9           | 02/24/2021              | Credit Card Credit  | Lowes materials to patch hold in ceiling-office maintenance (refund) | -4.78            | 158.44         |
|                              | 10          | 02/24/2021              | Expense             | Lowes materials to patch hold in ceiling-office maintenance          | 4.77             | 163.21         |
|                              | 11          | 02/25/2021              | Expense             |  | 98.27            | 261.48         |
|                              | 12          | 02/26/2021              | Expense             |  | 44.28            | 305.76         |
|                              | 13          | 02/27/2021              | Expense             |  | 256.80           | 562.56         |
|                              | 14          | 02/27/2021              | Expense             |  | 115.00           | 677.56         |
| <b>Total for Credit Card</b> |             |                         |                     |  | <b>\$ 429.78</b> |                |
| <b>TOTAL</b>                 |             |                         |                     |  | <b>\$ 429.78</b> |                |

**Montana Association of Conservation Districts**  
**Profit and Loss**  
January 1 - March 1, 2021

|  | Total               |
|--|---------------------|
| 1  |                     |
| 2 <b>Income</b>                                |                     |
| 3 <b>Dues</b>                                  |                     |
| 4     Associate Dues                           | 1,220.00            |
| 5     MACD Dues                                | 3,500.00            |
| 6 <b>Total Dues</b>                            | <b>\$ 4,720.00</b>  |
| 7 <b>Event</b>                                 |                     |
| 8     Convention                               | 975.00              |
| 9 <b>Total Event</b>                           | <b>\$ 975.00</b>    |
| 10 Retirement gift contributions 2021          | 25.00               |
| 11 <b>Total Income</b>                         | <b>\$ 5,720.00</b>  |
| 12 <b>Gross Profit</b>                         | <b>\$ 5,720.00</b>  |
| 13 <b>Expenses</b>                             |                     |
| 14 <b>Business Adaptability Grant</b>          | -663.70             |
| 15 <b>Financial Services</b>                   |                     |
| 16     Quickbooks Fees                         | 61.50               |
| 17 <b>Total Financial Services</b>             | <b>\$ 61.50</b>     |
| 18 <b>Helena Office- Ops</b>                   |                     |
| 19     Cell Phone stipend - ED PD              | 100.00              |
| 20     Conference Line                         | 41.50               |
| 21     Miscellaneous Office Expense            | 60.00               |
| 22     Office equipment - hardware/software    | 19.99               |
| 23     Office Supplies/printing/mailing        | 315.33              |
| 24 <b>Total Helena Office- Ops</b>             | <b>\$ 536.82</b>    |
| 25 <b>Legal &amp; Professional Services</b>    | 1,255.00            |
| 26 <b>Lobbying/Legislative</b>                 | 5,640.00            |
| 27     Legislative Entertainment               | 514.35              |
| 28     Legislative Travel Reimbursement        | 377.16              |
| 29 <b>Total Lobbying/Legislative</b>           | <b>\$ 6,531.51</b>  |
| 30 <b>Memberships (NACD etc.)</b>              | 1,025.00            |
| 31 <b>PayPal Fees</b>                          | 4.23                |
| 32 <b>Payroll Expenses</b>                     |                     |
| 33 <b>Taxes</b>                                |                     |
| 34     Federal Taxes (941/944)                 | 831.94              |
| 35     Federal Unemployment (940)              | 42.00               |
| 36     MT Unemployment Tax                     | 337.13              |
| 37 <b>Total Taxes</b>                          | <b>\$ 1,211.07</b>  |
| 38 <b>Wages</b>                                | 9,639.46            |
| 39     Salary Type 2                           | 775.00              |
| 40     Sick Pay                                | 360.58              |
| 41 <b>Total Wages</b>                          | <b>\$ 10,775.04</b> |
| 42 <b>Workers Comp.- State Fund/income tax</b> | 324.78              |

|    |   |            |                  |
|----|---|------------|------------------|
| 43 | <b>Total Payroll Expenses</b>               | <b>\$</b>  | <b>12,310.89</b> |
| 44 | Special Projects                            |            | 165.00           |
| 45 | Training/Workshops/Conventions              |            |                  |
| 46 | Staff                                       |            | 57.20            |
| 47 | <b>Total Training/Workshops/Conventions</b> | <b>\$</b>  | <b>57.20</b>     |
| 48 | Travel                                      |            |                  |
| 49 | Board Travel                                |            | 100.00           |
| 50 | Staff Travel                                |            | 29.52            |
| 51 | <b>Total Travel</b>                         | <b>\$</b>  | <b>129.52</b>    |
| 52 | <b>Total Expenses</b>                       | <b>\$</b>  | <b>21,412.97</b> |
| 53 | <b>Net Operating Income</b>                 | <b>-\$</b> | <b>15,692.97</b> |
| 54 | <b>Net Income</b>                           | <b>-\$</b> | <b>15,692.97</b> |

55

56

57

58

Monday, Mar 01, 2021 05:46:17 PM GMT-8 - Accrual Basis