

Montana Association of Conservation Districts
Budget vs. Actuals: 2022 Budget - FY22 P&L
January - December 2022

	Actual	Budget	Total over Budget	% of Budget
Income				
Bridger PMC Income			0.00	
NRCS Rent	25,002.00		25,002.00	
Total Bridger PMC Income	\$ 25,002.00	\$ 0.00	\$ 25,002.00	
Dues			0.00	
Associate Dues	1,820.00	3,000.00	-1,180.00	60.67%
MACD Dues	23,775.84	137,500.00	-113,724.16	17.29%
Total Dues	\$ 25,595.84	\$ 140,500.00	-\$ 114,904.16	18.22%
Event			0.00	
Annual Convention	22,759.93	51,500.00	-28,740.07	44.19%
Board Fundraising		5,000.00	-5,000.00	0.00%
Legislative Meet and Greet	-150.00	4,000.00	-4,150.00	-3.75%
Total Event	\$ 22,609.93	\$ 60,500.00	-\$ 37,890.07	37.37%
Interest	1.93	15.00	-13.07	12.87%
Int. Income-MT. Comm Foundation	300.47	290.00	10.47	103.61%
Total Interest	\$ 302.40	\$ 305.00	-\$ 2.60	99.15%
Office/General Admin Income			0.00	
Rent Income	3,600.00	10,000.00	-6,400.00	36.00%
Total Office/General Admin Income	\$ 3,600.00	\$ 10,000.00	-\$ 6,400.00	36.00%
Program Income	281,716.90	1,424,220.97	-1,142,504.07	19.78%
Refunds/Dividends/Rewards		700.00	-700.00	0.00%
Uncategorized Income	0.00		0.00	
Total Income	\$ 358,827.07	\$ 1,636,225.97	-\$ 1,277,398.90	21.93%
Gross Profit	\$ 358,827.07	\$ 1,636,225.97	-\$ 1,277,398.90	21.93%
Expenses				
Bridger PMC Expenses	6,000.00		6,000.00	
Events / Meetings			0.00	
Area Meetings		1,950.00	-1,950.00	0.00%
Convention	36,876.18	43,000.00	-6,123.82	85.76%
Administrative	2,436.00		2,436.00	
Total Convention	\$ 39,312.18	\$ 43,000.00	-\$ 3,687.82	91.42%
Legislative Meet & Greet		4,000.00	-4,000.00	0.00%
Spring Board		5,600.00	-5,600.00	0.00%
Total Events / Meetings	\$ 39,312.18	\$ 54,550.00	-\$ 15,237.82	72.07%
Helena Office - Ops	32.30		32.30	
Conference line	20.75	800.00	-779.25	2.59%
Insurance	-293.00	6,000.00	-6,293.00	-4.88%
Misc. office expense		100.00	-100.00	0.00%
Office equipment - hardware/software	32.45	1,000.00	-967.55	3.25%
Office supplies/printing/mailling	302.51	3,500.00	-3,197.49	8.64%
Total Helena Office - Ops	\$ 95.01	\$ 11,400.00	-\$ 11,304.99	0.83%
Lobbying/legislative			0.00	
Legislative entertainment	73.80		73.80	
Legislative travel reimbursement	1,047.10		1,047.10	
Total Lobbying/legislative	\$ 1,120.90	\$ 0.00	\$ 1,120.90	
Misc Expense	0.00		0.00	
Office/General Administrative Expenses			0.00	
Annual Report Printing		500.00	-500.00	0.00%
Office Bldg Expenses			0.00	
Property Fees/SID	676.99	1,400.00	-723.01	48.36%
Repayment		6,932.21	-6,932.21	0.00%
Total Office Bldg Expenses	\$ 676.99	\$ 8,332.21	-\$ 7,655.22	8.12%

54	Office Equipment - Hardware/Software	62.25		62.25	
55	Office Maintenance		3,500.00	-3,500.00	0.00%
56	Office Supplies	54.37		54.37	
57	SOS reporting	20.00	20.00	0.00	100.00%
58	Utilities	1,461.92	4,000.00	-2,538.08	36.55%
59	Total Office/General Administrative Expenses	\$ 2,275.53	\$ 16,352.21	-\$ 14,076.68	13.92%
60	Payroll Expenses			0.00	
61	Cell Phone	575.00	2,400.00	-1,825.00	23.96%
62	Company Contributions			0.00	
63	Health Insurance	7,200.00		7,200.00	
64	Total Company Contributions	\$ 7,200.00	\$ 0.00	\$ 7,200.00	
65	Leave Accrual Liability & Taxes		30,649.47	-30,649.47	0.00%
66	Retirement	15,101.11	35,118.91	-20,017.80	43.00%
67	Taxes	15,136.69	40,033.73	-24,897.04	37.81%
68	Wages		412,983.08	-412,983.08	0.00%
69	Allowance		40,400.00	-40,400.00	0.00%
70	Bonus	1,000.00		1,000.00	
71	Employee Taxes Paid by Employer	209.32		209.32	
72	Holiday Pay	6,515.04		6,515.04	
73	Regular Pay	31,301.21		31,301.21	
74	S	8,600.00		8,600.00	
75	Salary	110,530.17		110,530.17	
76	Sick Pay	7,377.39		7,377.39	
77	Vacation Pay	9,107.70		9,107.70	
78	Total Wages	\$ 174,640.83	\$ 453,383.08	-\$ 278,742.25	38.52%
79	Workers Compensation	504.98	4,987.21	-4,482.23	10.13%
80	Total Payroll Expenses	\$ 213,158.61	\$ 566,572.40	-\$ 353,413.79	37.62%
81	Professional Services			0.00	
82	Accounting/Audit	1,657.50	16,000.00	-14,342.50	10.36%
83	Consulting/Board Dev/Nonprofit	3,839.10	4,000.00	-160.90	95.98%
84	Legal	1,540.00	2,000.00	-460.00	77.00%
85	Lobbying Registration		150.00	-150.00	0.00%
86	Quickbooks Software	630.32	1,820.00	-1,189.68	34.63%
87	Tax Preparation	1,210.08	2,000.00	-789.92	60.50%
88	Total Professional Services	\$ 8,877.00	\$ 25,970.00	-\$ 17,093.00	34.18%
89	Program Expenses	231,430.26	911,365.17	-679,934.91	25.39%
90	Reimbursements			0.00	
91	Cell Phone	504.03		504.03	
92	Total Reimbursements	\$ 504.03	\$ 0.00	\$ 504.03	
93	Scholarships		2,000.00	-2,000.00	0.00%
94	Trainings/Workshops/Memberships	-293.00	3,000.00	-3,293.00	-9.77%
95	Memberships, dues, subscriptions	30.00	1,500.00	-1,470.00	2.00%
96	Staff	175.00		175.00	
97	Total Trainings/Workshops/Memberships	-\$ 88.00	\$ 4,500.00	-\$ 4,588.00	-1.96%
98	Travel			0.00	
99	Board	2,478.75	12,000.00	-9,521.25	20.66%
100	Lobbying / Legislative		2,000.00	-2,000.00	0.00%
101	Staff	2,230.15	25,000.00	-22,769.85	8.92%
102	Standing committee chair		1,000.00	-1,000.00	0.00%
103	Total Travel	\$ 4,708.90	\$ 40,000.00	-\$ 35,291.10	11.77%
104	Uncategorized Expense	451.96		451.96	
105	Website		500.00	-500.00	0.00%
106	Total Expenses	\$ 507,846.38	\$ 1,633,209.78	-\$ 1,125,363.40	31.09%
107	Net Operating Income	-\$ 149,019.31	\$ 3,016.19	-\$ 152,035.50	-4940.65%
108	Net Income	-\$ 149,019.31	\$ 3,016.19	-\$ 152,035.50	-4940.65%

Montana Association of Conservation Districts

Profit and Loss

**Updated* January 1 - May 8, 2022*

	Total
1 Income	
2 Bridger PMC Income	
3 NRCS Rent	25,002.00
4 Total Bridger PMC Income	\$ 25,002.00
5 Dues	
6 Associate Dues	1,820.00
7 MACD Dues	23,775.84
8 Total Dues	\$ 25,595.84
9 Event	
10 Annual Convention	22,759.93
11 Legislative Meet and Greet	-150.00
12 Total Event	\$ 22,609.93
13 Interest	1.93
14 Int. Income-MT. Comm Foundation	300.47
15 Total Interest	\$ 302.40
16 Office/General Admin Income	
17 Rent Income	3,600.00
18 Total Office/General Admin Income	\$ 3,600.00
19 Program Income	281,716.90
20 Uncategorized Income	0.00
21 Total Income	\$ 358,827.07
22 Gross Profit	\$ 358,827.07
23 Expenses	
24 Bridger PMC Expenses	6,000.00
25 Events / Meetings	
26 Convention	36,876.18
27 Administrative	2,436.00
28 Total Convention	\$ 39,312.18
29 Total Events / Meetings	\$ 39,312.18
30 Helena Office - Ops	32.30
31 Conference line	20.75
32 Insurance	-293.00
33 Office equipment - hardware/software	32.45
34 Office supplies/printing/mailing	302.51
35 Total Helena Office - Ops	\$ 95.01
36 Lobbying/legislative	
37 Legislative entertainment	73.80
38 Legislative travel reimbursement	1,047.10
39 Total Lobbying/legislative	\$ 1,120.90
40 Misc Expense	0.00
41 Office/General Administrative Expenses	

42	Office Bldg Expenses		
43	Property Fees/SID		676.99
44	Total Office Bldg Expenses	\$	676.99
45	Office Equipment - Hardware/Software		62.25
46	Office Supplies		54.37
47	SOS reporting		20.00
48	Utilities		1,461.92
49	Total Office/General Administrative Expenses	\$	2,275.53
50	Payroll Expenses		
51	Cell Phone		575.00
52	Company Contributions		
53	Health Insurance		7,200.00
54	Total Company Contributions	\$	7,200.00
55	Retirement		15,101.11
56	Taxes		15,136.69
57	Wages		
58	Bonus		1,000.00
59	Employee Taxes Paid by Employer		209.32
60	Holiday Pay		6,515.04
61	Regular Pay		31,301.21
62	S		8,600.00
63	Salary		110,530.17
64	Sick Pay		7,377.39
65	Vacation Pay		9,107.70
66	Total Wages	\$	174,640.83
67	Workers Compensation		504.98
68	Total Payroll Expenses	\$	213,158.61
69	Professional Services		
70	Accounting/Audit		1,657.50
71	Consulting/Board Dev/Nonprofit		3,839.10
72	Legal		1,540.00
73	Quickbooks Software		630.32
74	Tax Preparation		1,210.08
75	Total Professional Services	\$	8,877.00
76	Program Expenses		231,430.26
77	Reimbursements		
78	Cell Phone		504.03
79	Total Reimbursements	\$	504.03
80	Trainings/Workshops/Memberships		-293.00
81	Memberships, dues, subscriptions		30.00
82	Staff		175.00
83	Total Trainings/Workshops/Memberships	-\$	88.00
84	Travel		
85	Board		2,478.75
86	Staff		2,230.15
87	Total Travel	\$	4,708.90
88	Uncategorized Expense		451.96

89	Total Expenses	\$	507,846.38
90	Net Operating Income	-\$	149,019.31
91	Net Income	-\$	149,019.31

Montana Association of Conservation Districts

Balance Sheet

*Updated * As of May 8, 2022

	Total
1 ASSETS	
2 Current Assets	
3 Bank Accounts	
4 Bridger PMC checking-Roundup(7929)	7,327.97
5 Bridger PMC RBC Capital Market- Roundup	12,730.39
6 Bridger PMC Savings-Roundup(8244)	70,647.63
7 Checking - Opportunity 6498	96,137.30
8 Checking Old MACD	81,638.06
9 PayPal	2,939.81
10 PayPal Old MACD	21,719.93
11 Petty Cash	304.00
12 Savings - Opportunity 5549	23,051.04
13 Total Bank Accounts	\$ 316,496.13
14 Accounts Receivable	
15 Accounts Receivable	87,998.22
16 Total Accounts Receivable	\$ 87,998.22
17 Other Current Assets	
18 DAD-Invest	106,954.41
19 DAD-L&E Fund	42,913.82
20 DAD-Memorial Fund	36,960.75
21 Prepaid Health Insurance	1,996.18
22 prepaid insurance- BPMC	1,808.00
23 Uncategorized Asset	-268.00
24 Undeposited Funds	0.00
25 Total Other Current Assets	\$ 190,365.16
26 Total Current Assets	\$ 594,859.51
27 Fixed Assets	
28 Accum. Depr.	-230,233.85
29 Bridger PMC Leasehold Improvements	76,507.00
30 Equipment & Furniture	15,823.00
31 Helena Office and Bridger PMC Building	272,646.00
32 Land	86,448.00
33 Truck - Grey F150, 2007 - MRP program	
34 Original cost	0.00
35 Total Truck - Grey F150, 2007 - MRP program	\$ 0.00
36 Truck Ford F150, Green, 2007 - MRP program	
37 Original cost	0.00
38 Total Truck Ford F150, Green, 2007 - MRP program	\$ 0.00
39 Total Fixed Assets	\$ 221,190.15
40 TOTAL ASSETS	\$ 816,049.66
41 LIABILITIES AND EQUITY	

42	Liabilities		
43	Current Liabilities		
44	Accounts Payable		
45	Accounts Payable		0.00
46	Total Accounts Payable	\$	0.00
47	Credit Cards		
48	Credit card (3047)		0.00
49	US Bank Credit Card		413.69
50	Visa Credit Card		504.11
51	Total Credit Cards	\$	917.80
52	Other Current Liabilities		
53	Direct Deposit Payable		35,620.81
54	Payroll Liabilities		
55	Blue Cross Blue Shield		926.89
56	Federal Taxes (941/944)		2,620.63
57	Federal Unemployment (940)		26.49
58	MT Income Tax		-117.00
59	MT Unemployment Tax		320.26
60	Retirement Contribution Payable		11,749.78
61	Total Payroll Liabilities	\$	15,527.05
62	Vacation/Sick Leave Liability		23,735.89
63	Total Other Current Liabilities	\$	74,883.75
64	Total Current Liabilities	\$	75,801.55
65	Long-Term Liabilities		
66	Boulder River Note Payable		6,697.79
67	Meagher County Note Payable		0.00
68	Sidewalk Improvement N/P		4,851.00
69	Treasure County Note Payable		0.00
70	Total Long-Term Liabilities	\$	11,548.79
71	Total Liabilities	\$	87,350.34
72	Equity		
73	Opening Bal Equity		285,403.65
74	Prior Period Adjustment		-1,725.18
75	Retained Earnings		594,289.47
76	Unrealized Gain/Loss on Investments		-249.31
77	Net Income		-149,019.31
78	Total Equity	\$	728,699.32
79	TOTAL LIABILITIES AND EQUITY	\$	816,049.66

Montana Association of Conservation Districts
Account QuickReport
April 11 - May 8, 2022

	Date	Transaction Type	Num	Name	Memo/Description	Clr	Amount	Balance
	Checking - Opportunity 6498							
		Beginning Balance						103,156.60
1	04/13/2022	Payment		NRCS-C		C	4,838.00	107,994.60
2	04/14/2022	Payment		DNRC-C		C	1,228.70	109,223.30
3	04/18/2022	Expense				C	-451.96	108,771.34
4	04/19/2022	Payroll Check	DD	Payroll	Pay Period: 04/01/2022-04/15/2022	C	-15,200.89	93,570.45
5	04/20/2022	Check	2231	Bill Milton			-83.06	93,487.39
6	04/20/2022	Check	2230	Bart Icopini			-175.52	93,311.87
7	04/20/2022	Check	2233	Mannix Brothers Ranch			-412.22	92,899.65
8	04/20/2022	Check	2234	Gene Goven			-594.36	92,305.29
9	04/20/2022	Check	2229	Lake County Conservation District-V	Invoice #139		-3,868.63	88,436.66
10	04/20/2022	Payment	27640556	Governors Office of Community Service			4,658.06	93,094.72
11	04/20/2022	Deposit					21,988.84	115,083.56
12	04/20/2022	Tax Payment		MT Department of Revenue	Tax Payment for Period: 04/16/2022-04/19/2022	C	-852.00	114,231.56
13	04/20/2022	Payment	5645	Big Horn Conservation District-C			520.00	114,751.56
14	04/20/2022	Tax Payment		IRS	Tax Payment for Period: 04/16/2022-04/19/2022	C	-4,321.76	110,429.80
15	04/20/2022	Check	2232	Courtney Herzog		C	-99.46	110,330.34
16	04/22/2022	Tax Payment		MT Unemployment Insurance Division	Tax Payment for Period: 01/01/2022-03/31/2022	C	-1,269.76	109,060.58
17	04/25/2022	Payment		NRCS-C		C	19,014.31	128,074.89
18	04/27/2022	Deposit		NRCS-C	May 2022 rent	C	4,167.00	132,241.89
19	04/29/2022	Expense				C	-15.00	132,226.89
20	04/29/2022	Payroll Check	DD	*James Laux	Pay Period: 04/16/2022-04/30/2022 vacation and sick leave pay out	C	-1,358.72	130,868.17
21	04/29/2022	Payroll Check	DD	*James Laux	Pay Period: 04/16/2022-04/30/2022 last pay check	C	-1,154.83	129,713.34
22	04/29/2022	Payment		DNRC-C		C	2,085.25	131,798.59
23	04/29/2022	Expense				C	-1,993.54	129,805.05

24	04/29/2022	Expense				C	-12.00	129,793.05
25	05/02/2022	Credit Card Payment				C	-782.38	129,010.67
26	05/03/2022	Payroll Check	DD	Payroll	Pay Period: 04/16/2022-04/30/2022	C	-14,375.97	114,634.70
27	05/04/2022	Transfer			Rent Transfer		-1,420.00	113,214.70
28	05/04/2022	Tax Payment		MT Department of Revenue	Tax Payment for Period: 04/30/2022-05/03/2022	C	-790.00	112,424.70
29	05/04/2022	Tax Payment		MT Department of Revenue	Tax Payment for Period: 04/27/2022-04/29/2022	C	-122.00	112,302.70
30	05/04/2022	Tax Payment		IRS	Tax Payment for Period: 04/30/2022-05/03/2022		-3,965.30	108,337.40
31	05/04/2022	Tax Payment		IRS	Tax Payment for Period: 04/27/2022-04/29/2022		-699.05	107,638.35
32	05/05/2022	Check	2242	Fidelity-V	Employee SEP IRA contribution		-1,771.37	105,866.98
33	05/05/2022	Check	2239	Meridian Trust Federal Credit Union	Employee SEP IRA contribution		-1,012.57	104,854.41
34	05/05/2022	Check	2241	Capital Bank and Trust Company	Employee SEP IRA contribution		-809.38	104,045.03
35	05/05/2022	Check	2238	Pershing	Employee SEP IRA contribution		-758.50	103,286.53
36	05/05/2022	Check	2240	Fidelity-V	Employee SEP IRA contribution		-578.88	102,707.65
37	05/05/2022	Check	2237	Clearwater Credit Union	Employee SEP IRA contribution		-1,440.42	101,267.23
38	05/05/2022	Check	2235	Pershing FBO - SER IRA	Employee SEP IRA contribution		-1,293.08	99,974.15
39	05/05/2022	Payment	3661	Little Beaver Conservation District-C			23.29	99,997.44
40	05/05/2022	Check	2236	Fidelity-V	Employee SEP IRA contribution		-1,147.24	98,850.20
41	05/05/2022	Payment	2241	Upper Musselshell Conservation District-C			37.24	98,887.44
42	05/05/2022	Payment	5404249	Gallatin Conservation District			23.29	98,910.73
43	05/06/2022	Payroll Check	DD	*Stephanie Adams	Pay Period: 05/01/2022-05/15/2022 Vacation and Sick Leave Pay Out		-1,885.47	97,025.26
44	05/06/2022	Payroll Check	DD	*Stephanie Adams	Pay Period: 05/01/2022-05/15/2022 Final Paycheck		-887.96	96,137.30
45						Total Checking	-\$ 7,019.30	
46						TOTAL	-\$ 7,019.30	

Montana Association of Conservation Districts

Credit Report - US Bank

April 1 - May 8, 2022

	Date	Transaction Type	Name	Memo/Description	Account	Amount	Balance
1	US Bank Credit Card						
2		Beginning Balance					2,966.64
3	04/01/2022	Credit Card Payment			US Bank Credit Card	-2,409.16	557.48
4	04/04/2022	Expense			US Bank Credit Card	13.95	571.43
5	04/04/2022	Expense			US Bank Credit Card	13.95	585.38
6	04/05/2022	Expense		AVT equipment	US Bank Credit Card	187.00	772.38
7	04/06/2022	Expense			US Bank Credit Card	10.00	782.38
8	04/08/2022	Expense			US Bank Credit Card	175.00	957.38
9	04/11/2022	Expense			US Bank Credit Card	13.95	971.33
10	04/12/2022	Expense			US Bank Credit Card	9.50	980.83
11	04/18/2022	Expense			US Bank Credit Card	20.75	1,001.58
12	04/19/2022	Expense			US Bank Credit Card	23.90	1,025.48
13	04/20/2022	Expense			US Bank Credit Card	13.95	1,039.43
14	04/21/2022	Expense			US Bank Credit Card	41.85	1,081.28
15	04/22/2022	Expense	USPS		US Bank Credit Card	66.95	1,148.23
16	04/28/2022	Expense			US Bank Credit Card	16.45	1,164.68
17	04/28/2022	Expense			US Bank Credit Card	31.39	1,196.07
18	05/02/2022	Credit Card Payment			US Bank Credit Card	-782.38	413.69
19					Total for US Bank Credit Card	-\$ 2,552.95	
20					TOTAL	-\$ 2,552.95	