



The Prairie Enthusiasts

Chapter Treasurers' Handbook

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Welcome!

Thank you for your willingness to serve as Treasurer for your local Chapter of The Prairie Enthusiasts! This is a big task that could easily become overwhelming without support. The work you do on behalf of your Chapter and the organization as a whole is incredibly valuable, and we want to make it as easy as possible for you. We wrote this *Treasurers' Handbook* to give you an easy-to-navigate guide to the main responsibilities and duties you will encounter in your role.

If you have any questions or concerns, please don't hesitate to reach out to us at info@ThePrairieEnthusiasts.org or (608) 676 – 0985 and we will do everything we can to help!

- Chapter Support

1.0 Purpose

The purpose of this Handbook is to give Chapter Treasurers an easy-to-use procedural guide that executes *The Prairie Enthusiasts, Inc.'s Accounting Policy* ("Accounting Policy") as approved by the Board of Directors. This Handbook aims to include all the information Chapter Treasurers will need to complete accounts payable and accounts receivable processing, interpret the monthly financial reports provided by Chapter Support, and guide their Chapters through the annual budgeting process.

The Finance Committee will be kept informed of any updates to this Handbook. If the Committee believes this Handbook misstates the *Accounting Policy* or would create confusion about proper procedure, they may recommend edits. Chapter Support's Operations team will be responsible for making any changes to the Handbook and ensuring that Chapter Treasurers and the Finance Committee have access to the most current version.

Chapter Support staff is responsible for maintaining this Handbook and will evaluate it annually to ensure it is up to date. As part of their review, staff will solicit input from Chapter Treasurers to address any concerns.

2.0 Organizational Legal and Financial Structure

The Prairie Enthusiasts, Inc. ("TPE") is a 501(c)(3) non-profit with one legal and tax identity encompassing our regional Chapters and Chapter Support staff. The overall organization files one tax return and has legal standing to own property, holding title to all TPE properties.

The Board of Directors has ultimate legal responsibility for all TPE assets, the financial and legal operations of the organization, as well as a fiduciary responsibility to our donors. The Board must approve all land acquisitions, whether fee title or conservation easements, as well as the annual budget

The Finance Committee is the subject-matter committee which makes recommendations for approval by the Board. The Committee reviews financial reports, any updates to this Handbook, and any proposed changes to TPE's financial policies. The Committee includes Chapter representatives as well as the TPE Board Treasurer which is an elected position on the Board of Directors.

Grassroots Chapters further our mission within their region and build relationships with local members to encourage philanthropy and volunteer service. Chapters propose an annual budget to further their goals and our shared mission for approval by the Board pursuant to the *Accounting Policy* and this Handbook.

Chapter Treasurers are elected by their Chapters, who define their full responsibilities within the Chapter. At a minimum, Treasurers are responsible for assuring that Chapter funds are properly coded and reported to Chapter Support and that Chapter expenses are compliant with the *Accounting Policy*.

Chapter Support is the team of staff serving the needs of both our Chapters and the organization as a whole (e.g. maintaining accreditation, insurance coverage, and executing the annual audit). Its financial responsibilities include bookkeeping and accounting for TPE and the Prairie Enthusiasts Trust, as well as financial reporting for the Board of Directors, Finance Committee, Chapters, and all relevant government bodies.

TPE's fiscal or program year runs from April 1st to March 31st. The budget process occurs between January and March so that Chapters have full calendar-year-end numbers when constructing the next fiscal year's budget. All budgets must be submitted to the Finance Committee and Board of Directors for approval.

3.0 Allocation of Duties

3.1 Chapter Treasurer Responsibilities

Chapters elect their Treasurers and define their duties and responsibilities. However, all Chapter Treasurers are accountable for a few key areas for their Chapter and the organization. The primary responsibility is reviewing the monthly financial reports for accuracy and communicating that information back to their Chapter.

Treasurers are also responsible for communicating the Chapter's financial details to Chapter Support (for overall TPE bookkeeping) and back to their Chapter (for Chapter project-planning). The accuracy of TPE's bookkeeping is critical to our Land Trust Alliance accreditation, a satisfactory annual audit, and the Board of Directors' ability to set attainable goals for the organization.

The last key accountability for Treasurers is verifying that Chapter expenditures are made in compliance with TPE's *Bylaws* and *Accounting Policy*. This involves signing off on all Chapter expenses (see section 4.1 for more detail), coding expenses and income so they can be accurately recorded by Chapter Support, and reviewing monthly financial reports for potential errors or fraud.

3.2 Chapter Support Responsibilities

Chapter Support is our hub for tracking and reporting Chapter finances. Chapter Support compiles the financial data submitted by Chapters and provides regular reporting to Chapters, the Finance Committee, and the Board of Directors.

Chapter Support maintains all bank and investment accounts held by TPE (Trustees of the Prairie Enthusiasts Trust oversee endowment distributions, see section 6.2 for more details). In conjunction with our contract accountant, Chapter Support also liquidates stock donations and handles transfers between operating and investment accounts.

Chapter Support also supports financial services for Chapters. Examples include providing documentation for sales tax exemptions, getting evidence of insurance coverage for Chapter events, or generating specialized/specific financial reports upon request.

3.3 Contractor Responsibilities

Chapter Support has retained contractors for our accounting services to support the needs of the organization and is responsible for overseeing these roles. Once monthly income and expenses are approved by Chapters and Chapter Support, the Bookkeeper enters them in our financial tracking software. The Accountant then reconciles those

numbers with our bank and investment accounts, makes sure they are attributed to the correct accounts and time period, and finalizes the numbers so reports can be distributed.

4.0 Chapter Bookkeeping

All documentation submitted to Chapter Support should be sent to info@theprairieenthusiasts.org or mailed to our PO box (see 18.0 Contact Information).

4.1 Accounts Payable

Chapters have a few different options for paying Chapter expenses:

- Pay for goods directly with a TPE credit card (see section 9.0)
- Submit an invoice and Purchase Request Form and Chapter Support will make the purchase (see section 10.0)
- Chapter members can pay directly and submit a Payment Request Form for reimbursement (see section 11.0).

To facilitate efficient accounting, Chapters should make purchases for goods on TPE credit cards whenever possible, payments for services should be paid directly by Chapter Support when possible, and reimbursements should only be used when necessary.

All monthly accounts payable should be submitted with the appropriate documentation to Chapter Support by the 5th of the following month (see section 5.1).

Whenever contractors are hired to provide services to Chapters, additional documentation must be submitted to Chapter Support (see section 5.3).

4.2 Accounts Receivable

All TPE accounts are maintained by Chapter Support, so all donations and payments to Chapters must be submitted to Chapter Support to account for them. All income must be reported to Chapter Support by the 5th of the month following its receipt, along with the appropriate documentation (see sections 6.0 and 7.0). Donations should be communicated to Chapter Support as quickly as possible to allow timely acknowledgement of the donor (see section 6.4).

5.0 Communicating with Chapter Support

5.1 Monthly Submissions and Reports Calendar

To enable timely monthly financial reports, Chapters must submit all accounts payable and receivable documentation to Chapter Support by the 5th of the following month. This includes all transactions coded with the correct Account and Job code (if applicable) and approval by the Treasurer. Chapter Support will distribute monthly financial reports (see sections 13.0 and 20.1-20.4) by the 27th of the month, except as noted in section 5.2. Chapter Support will proactively communicate to Chapters if any reports will be delayed, and if so when the reports will be delivered. As part of budgeting, and at the end of the fiscal year, Chapters will receive financial reports with long-term analysis and comparisons to support your Chapter's financial planning. Late submissions by Chapters will delay monthly reporting.

5.2 Calendar year-end and budgeting

More than 80% of TPE's donations are received in late December. Accurately recording calendar year-end donations requires close communication between Chapters and Chapter Support. Each December, Chapter Support will notify Chapter Treasurers of the cutoff date for submitting information on transactions that need to be recorded in the calendar year. Throughout January and February, Chapters will be working on creating budgets for the new fiscal year. To assist with this work, Chapter Support will send out budget packets with financial data and analysis, as well as budget worksheets to use as a template (see section 14.0).

5.3 Contractors

Contractors who do work on TPE sites or under TPE's direction can incur liability for the organization. Therefore, when a Chapter plans to use a contractor, they must submit a Certificate of Insurance and W-9 to Chapter Support before the contractor will be paid.

Without a valid Certificate of Insurance for the contractor, TPE would be held liable for any injuries or damage done. Having a current W-9 is also critical so that Chapter Support can issue a timely 1099 for their taxes. Proper documentation is essential to avoid issues for the contractor as well as with our annual financial and worker's compensation insurance audits.

Required documentation:

- Certificate of Insurance for current year
- W-9 for current year
- Invoice for service rendered
- Purchase Request Form signed by the Treasurer with all necessary coding

6.0 Donations

6.1 Unrestricted vs Restricted

Donations can be made using many different gift vehicles (e.g. cash, credit card, stock, etc.), and all donations must be classified as either restricted or unrestricted when they are received.

Unrestricted donations do not have specific purpose identified by the donor, or the designation is general like “operating costs.” Unrestricted funds may be *attributed* to your Chapter either by the donor’s request or by default based on their primary residence. Funds attributed to your Chapter may be used for any Chapter expense that is consistent with TPE’s *Bylaws* and *Accounting Policy* and is approved during the budgeting process.

Restricted donations are gifts that the donor specifies be used for a specific purpose and/or within a specific time-period. Common examples are donations that are restricted to specific land protection projects, or for stewardship of a specific site. If the donor only specifies their gift is for a specific Chapter (not a site or project), it is *attributed* to the Chapter but is not otherwise restricted.

Restricted funds can only be used for the intended purpose, and therefore need to be specially coded so TPE can verify donor intent is being honored. These restrictions are translated into Job Codes (see section 19.2) for tracking and to allow Chapters to easily monitor when the money should be released to cover qualifying expenses. Chapter Support records evidence of donor intent to restrict contributions, so Treasurers should always submit any documentation that accompanies a donation.

Chapters must request when funds should be released for a qualifying purpose. Job Codes are created upon Chapter request, or receipt of a donation with a valid new restriction. New Job Codes are communicated to the Chapter Treasurer, and all qualifying expenses should be submitted along with the Job Code listed on the Purchase Request Form (see section 20.6). The expense is then withdrawn from the restricted fund associated with the Job Code. Without a Job Code, Chapter Support would assume the Chapter is using their unrestricted funds.

6.2 Endowments

Endowments are funds set up by legal agreement with the donor. The possible use of these funds is governed by the individual agreement used to create the endowment. All land management endowments are legally held by the Prairie Enthusiasts Trust and all non-land management endowed funds are held by TPE. Annual disbursements may be requested as part of our budgeting process for up to 4% of endowment fund balance averaged over 12 quarters. Disbursements will not be approved if they will invade the

principal of the endowment, even if it is 4%. Chapters will receive fund balances and guidance on how to request disbursements in their budget templates. For more information see *Accounting Policy section 14.00 Donor Restricted Net Assets – Endowment*.

Quasi-Endowments are established by the Board of Directors to support the organization's goals. For example, our legal defense funds are held in a quasi-endowment and invested so they can grow over time – but if needed we could access these funds, including principal, to defend a protected site (see *Accounting Policy section 16.00 Board-Designated Endowments*). The primary difference between quasi-endowments and a true endowment is that the funds can be fully spent with Board approval, and they may include unrestricted contributions that the Board has designated for specific purposes.

6.3 Gift Vehicles

Regardless of the gift vehicle type, every donation will be either unrestricted or restricted (see section 6.1). All gifts must be submitted to Chapter Support to be recorded, along with an Income Advice Form (if applicable) and any other supporting documentation.

Cash and Check Donations

Most donations come in the form of checks, or sometimes cash. These can be restricted or unrestricted (see section 6.1) and must be submitted to Chapter Support to be recorded. Cash should be converted to a cashier's check, then the checks/cashier's checks should be mailed to Chapter Support with an Income Advice Form which includes the name of the cash donor (see section 20.7).

Credit Card Donations

Donors can make unrestricted or restricted donations directly through TPE's website by pressing the DONATE button on the homepage. Chapter Support processes these according to the instructions provided by the donor. If a Treasurer is asked about the easiest way to make a credit card donation, they should direct donors to our website, theprairieenthusiasts.org.

Stock Donations

Treasurers should direct donors interested in making gifts of stock to contact Chapter Support at info@theprairieenthusiasts.org for instructions. This helps ensure timely and accurate acknowledgment once the stock gift is received. Stock gifts are immediately sold and the value of the gift is directed to its intended purpose.

In-Kind Donations

Contributions of goods or services must also be tracked for our records and the donor's tax purposes. When there is an in-kind contribution to a Chapter, the Treasurer must submit an In-Kind Donation Advice Form (see section 20.8). For donated services by a contractor, Treasurers must also submit a Certificate of Insurance and W-9 for the contractor as outlined in section 5.3.

6.4 Acknowledgements

As a tax-exempt organization, TPE is required to provide written acknowledgement to donors who contribute \$250 or more within the calendar year. To meet this obligation, Chapter Support must be informed of all donations, regardless of gift type, amount, or purpose. Chapter Support sends acknowledgment letters to all donors, regardless of amount, to express our gratitude.

7.0 Fee for Service and other Direct Revenue

Chapters can earn revenue a variety of ways, including activities like contracted land management work, leases of property, and sales of goods. Regardless of the source of funds, Treasurers must inform Chapter Support so that the funds can be accurately coded and tracked.

When a new service contract is created the Chapter Treasurer sends the signed agreement to Chapter Support (per *The Prairie Enthusiasts, Inc. Records Management Policy*) with a completed Income Advice Form which includes the anticipated timing and method of payment. New leases must be signed by the Executive Director (see *Signing Authority Resolution*) and require an Income Advice Form including the amount and schedule of rent payments.

Chapter Support assumes all money received is an unrestricted donation unless directed otherwise, so please reach out to info@theprairieenthusiasts.org if there is any direct revenue coming in for your Chapter that you have not already submitted an Income Advice Form for.

Chapters who are interested in regular sales of goods (e.g. Parsnip Predators or Makutus) should contact info@theprairieenthusiasts.org to set up a reporting system.

8.0 Grants

Chapter Support submits a variety of grant applications on behalf of the organization to maximize the resources Chapters have available for mission work. These can take a variety of forms, but all grant funds must be tracked to enable reporting to our funders and verification that these funds are used for their intended purpose. Because there is often a long lead time between grant applications and notification of whether it has been awarded, Chapters are encouraged to discuss any potential for grant funding in the upcoming year as part of the budgeting process (see section 14.0).

If your Chapter is awarded a grant, Chapter Support will reach out to establish a Chapter contact. That is who Chapter Support will then be periodically checking in with to help navigate requirements and deadlines. Once a project-specific grant is awarded, a Job Code (see section 18.2) is created for tracking related expenses. Often funders match our contributions toward their grant project, so it is important that Treasurers mark all project-related expenditures in the Purchase Request Form or Credit Card Purchase Form when the expenditures are made. If the expenditures are not coded correctly with the grant's Job Code, Chapter Support will not be able to provide accurate financial reports for your Chapter or our funders, who often require reports on use of funds.

Grants are often restricted (see section 6.1) and can only be used for specific costs. These expenses are tracked through Job Codes and will appear on financial reports on your Chapter's cash balance sheet with other restricted funds (see section 18.3).

9.0 Credit Cards

TPE issues credit cards to Chapter leaders upon request by the Chapter Chair and Chapter Treasurer, specifying who it is issued to and the desired credit limit (see *Accounting Policy section 4.10 General Organizational Expenses*). Once Chapter Support receives the request, they will send a Corporate Credit Card Acknowledgement of Receipt and General Guidelines to the member designated for the card. Once the signed agreement is received, Chapter Support will issue the card.

Treasurers must submit receipts for all purchases along with a signed and completed Credit Card Purchase Form (see section 19.0) by the 5th of the following month. When the Treasurer uses their TPE credit card, their Chapter Chair must sign their Credit Card Purchase Form each month. If receipts and CCPFs are not received for two months, the card will be frozen until all documentation is submitted. All credit card purchases must comply with TPE's *Bylaws* and *Accounting Policy*.

10.0 Payments Directly by Chapter Support

Chapters can have Chapter Support directly pay for goods or services. To initiate payment Treasurers must submit a signed and completed Purchase Request Form to Chapter Support along with the invoice detailing the recipient, purpose of payment, and cost. If the Treasurer has a conflict of interest with the individual or entity receiving payment, the Form must be signed by the Chapter Chair. For the expense to be correctly recorded the Purchase Request Form must include the Account Code (see section 18.1) and Job Code (see section 18.2).

All payments for services must be made by Chapter Support (see section 5.3).

11.0 Reimbursements

Chapter members can be reimbursed for expenses they incurred on behalf of the Chapter. This is the least efficient method of payment for the organization and may be a financial burden to our volunteers, so Chapters are encouraged to use TPE credit cards (see section 9.0) or have Chapter Support pay the expense directly (see section 10.0). If a reimbursement is needed, Treasurers submit a completed and signed Payment Request Form along with proof of the expense. If the Treasurer is being reimbursed, the Chapter Chair must sign the Payment Request Form.

Once the Payment Request Form and receipts are received, Chapter Support will add the reimbursement to our weekly bill payments. Chapter Support processes bills once per week, so depending on when the bill arrives it may take over a week to be processed. Bills are entered on Wednesday and paid on Fridays, so a bill that arrives on a Thursday will not be paid for 8 days.

Chapter Support and Chapters can reimburse mileage at their discretion. The mileage reimbursement rate for staff is updated annually and set by the IRS, the volunteer rate is currently set at .14/mile. Submit a Mileage Reimbursement Form to Chapter Support if you would like to reimburse mileage.

12.0 Taxes

12.1 Sales Tax

As a non-profit organization, TPE is generally exempt from paying sales tax on items purchased in person or shipped to Wisconsin and Minnesota. An application is pending for tax exempt status in Illinois, so the Treasurer in that Chapter should check with Chapter Support if there is a question of tax-exempt status.

Generally, vendors only require a copy of TPE's Sales Tax Exemption Certificate to remove sales tax from purchases. It is up to Chapters to request sales tax be removed. For online purchases Treasurers should work with the vendor to determine the best way to get them the necessary documentation. Vendors only need to honor the sales tax exemption if the purchaser is using their TPE credit card, so it is recommended to use your TPE credit card when making purchases on behalf of TPE. Treasurers may request documentation from Chapter Support by emailing info@theprairieenthusiasts.org.

12.2 Property Taxes

All land that is held in fee title is subject to property tax unless an exemption request is filed. Generally, land held by TPE is exempted from property tax, and renewals are filed every even year (e.g. 2026, 2028, 2030, etc.). It is up to the Chapter to determine whether any land held in their region should be subject to property tax, exempted, or exempted and the Chapter makes a Payment in Lieu of Taxes (PILT). When a Chapter acquires a property, Chapter Support will ask what status they would like. This can be changed at any time, by the Chapter requesting that Chapter Support apply for a new status, although any changes would not take effect until the next year's taxes.

Land Held in Wisconsin

Wisconsin Form PR-230 is the form that Chapter Support will file, at the Chapter's direction, to *exempt* a TPE owned site from that year's taxes. It requires a great deal of information gathering, so Chapters must make the request to Chapter Support no later than January 15th to meet the required March 1st deadline.

Wisconsin Form PC-220s must be filed by March 31st on every even numbered year to *renew* tax exempt status on a property. Chapters should notify Chapter Support by February 15th if they do not intend to renew the tax-exempt status of a property.

13.0 Financial Reports

Chapter Support provides monthly financial reports (see section 5.1) to Chapters which include: the prior month's transactions in each Account Code, year-to-date balances for each Account Code, comparison to the current fiscal year's budget, and balances of restricted and unrestricted funds held by the Chapter. Any active grants the Chapter has will also be shown on the monthly financial reports, though the format may vary depending on the type of grant. The purpose of these reports is to give Chapters the information they need to manage actual expenses in relation to approved budgets, manage activities and to set and achieve goals. If Treasurers require additional or different information than what is being provided, they can reach out to info@theprairieenthusiasts.org.

Chapter Support sends more detailed reports at the end of the calendar year to support your budgeting process (see section 14.0) and at the end of the fiscal year summarizing your financial performance.

TPE uses accrual-basis accounting (rather than cash-basis accounting) and complies with Generally Accepted Accounting Principles (GAAP). This means that expenses and revenues are recorded when the action they are associated with occurs, not when the money is received or owed. For example, if a Chapter hosts an event that happens March 15th, even if they are spending money on supplies and selling tickets for months leading up to it, it will all be recorded on March 15th in accordance with accrual-basis accounting GAAP.

Many people are more familiar and comfortable with cash-basis accounting. In cash-basis accounting, expenses and revenues are recorded when the money is withdrawn or deposited.

14.0 Budgeting

TPE conducts its annual budgeting in January and February each year, once the analysis of the calendar year-end is completed. Each Chapter receives a budget packet with financial analysis of the previous fiscal year, and projections for the next fiscal year to help inform Chapter planning. Chapters also receive a budget worksheet with key questions as a prompt to help Chapters set goals for their budgets. One of these prompts is any expenses in the upcoming year that could be candidates for grant funding. Although there is no guarantee that grant funding will be awarded, this enables staff to better target applications throughout the year.

Chapter Support publishes the budget schedule annually in November. Once Chapters have submitted their completed budgets, Chapter Support combines them with organization-level expenses and revenue into a draft budget for TPE which is submitted to the Finance Committee and Board of Directors for final approval.

Chapters identify upcoming expenditures through the budget process, and any variance of \$10,000 or more from a Chapter's approved expenses requires individual approval by the Finance Committee (see *Accounting Policy Section 20.00*).

15.0 Insurance

15.1 Liability Insurance

TPE carries liability insurance for our owned sites and easements. If Treasurers have insurance-related questions they should reach out to info@theprairieenthusiasts.org.

15.2 Equipment and Vehicle Inventory

TPE carries insurance on Chapter vehicles. It is the responsibility of Treasurers to maintain an accurate inventory of all vehicles and equipment so that Chapter Support can submit annual reports to our insurance agent and for our annual audit (see section 16.0). Equipment valued over \$5,000 will also likely need to be insured, so please reach out to info@theprairieenthusiasts.org if there is any equipment owned by your Chapter that you have questions about.

15.3 Insuring New Vehicles

When Chapters wish to purchase a new vehicle, Treasurers submit a signed and completed Asset Advice Form (see sections 16.2 and 20.11). Treasurers should also email info@theprairieenthusiasts.org requesting coverage for the vehicle and will be required to provide the VIN and license plate (if applicable). Chapter Support will notify the Chapter when insurance has been obtained and the vehicle can be picked up.

16.0 Non-Real Estate Capitalized Assets

Generally Accepted Accounting Principles (GAAP) mandate that we capitalize the fixed assets we own that are over \$5,000. Fixed assets are tangible things like vehicles, equipment, and buildings that we will get value from over an extended period of time. Capitalizing those refers to the way we track their value in our accounting, and accurately tracking those is critical to accurate reporting to government bodies and our auditors. As part of TPE's annual audit, Chapter Support reports the current list of the organization's capitalized assets. To prepare for the audit, Chapter Support will send out the previous year's inventory asking for your Chapter's updates. There are different categories of capitalized assets, but if your Chapter is interested in selling, donating, or otherwise disposing of any assets over \$5,000 please reach out to info@theprairieenthusiasts.org to coordinate next steps.

16.1 Vehicles

Chapter Support tracks vehicles by VIN, year, make and model. Chapters should notify Chapter Support right away if they plan to purchase, sell or dispose of vehicles, trailers, ATV/UTVs, tractors or any equipment so we can add or remove them from our insurance policy. (for insuring your Chapter's vehicles see section 15.3).

16.2 Equipment

Your Chapter may want to track a variety of equipment that is not expensive enough to require reporting to our auditors. Chapter Support will track and share-back annually any equipment that you report, however you only need to report on equipment over the \$5,000 value threshold. If you have any questions about what that includes for your Chapter please reach out to info@theprairieenthusiasts.org.

17.0 Cost Share

Cost Share is the process that TPE uses to cover its organizational costs (see *Accounting Policy section 9.00 Cost Share*, the language of that section is recreated below). As laid out in section 2.0, TPE is a blend of grassroots Chapters and a governing Board that sets goals for the entire organization, supported by a small core of staff and contractors. To ensure that organizational expenses are adequately covered and to give Chapters clarity, the Board of Directors implemented the Cost Share model on the recommendation of the Finance Committee.

Before the budgeting process begins, Chapter Support compiles anticipated organizational operating expenses for the upcoming year. This includes (but is not limited to) insurance premiums, membership in groups such as LTA and Gathering Waters, digital licenses for Whova and Landscape, anticipated personnel costs, and infrastructure costs. Chapter Support also presents anticipated income that can be generated by staff. These are presented to the Board at their annual planning meeting. If, after Board review and approval of expenses, there is an anticipated gap between operating expenses and staff-generated income that gap is apportioned among Chapters based on the Cost Share formula.

The portion each Chapter is responsible for is included in the budget packet as a monthly cost in Account Code 9999. Chapters may choose to use unrestricted funds to cover the cost or fundraise for it directly. This amount will not change throughout the budget year, which should provide more predictability for Chapters.

Accounting Policy section 9.00 Cost Share

The total amount of Cost Share across all Chapters is determined by Chapter Support expenses for the upcoming year, minus any direct income budgeted for Chapter Support. The balance is apportioned among Chapters as described below.

The following percentage factors are averaged over four years for each Chapter based on the current fiscal year's projected numbers and actual results from the previous three fiscal years: 1) Unrestricted contributions, 2) Other unrestricted income, 3) Restricted income (not including capital outlays, e.g. land acquisition or vehicle purchases), 4) Direct Chapter expenses. The fifth factor in the formula is each Chapter's percentage of

the organization's unrestricted cash as of December 31. From these factors, an average percentage is determined by equally weighing the first four factors and double weighing the fifth factor.

Chapter Support will present a proposed budget to the Board at their annual planning retreat, so that Cost Share amounts can be provided to Chapters in their budget packets. These final Cost Share amounts will be reviewed by the Finance Committee along with the proposed organizational budget and then sent to the Board for approval.

The annual Cost Share amount for each Chapter will be divided by 12 and appear as a monthly expense in Chapter financial statements. As part of the budget process, any anticipated surplus or deficit in Chapter Support will be applied to the upcoming year. A surplus would decrease the Cost Share amount for the upcoming year, and any deficit would increase it.

18.0 Chapter Support Contact Information

Email: info@theprairieenthusiasts.org

Call: (608) 676-0985

Mail: The Prairie Enthusiasts, Inc.
PO Box 824
Viroqua, WI 54665

19.0 Account Codes and Job Codes

19.1 Expense Account Codes

Code	Account
<i>Personnel</i>	
511	Land Management Wages
514	Employment Taxes
515	Benefits
516	Workers Compensation Insurance
<i>Fees & Services</i>	
521	Interest Expense
520	Accounting & Audit
530	Contract Services
540	Dues, Licenses & Fees
541	Bank & /merchant fees
545	Web hosting
550	Insurance
<i>Meetings & Programs</i>	
560	Staff/board education & conference
561	Education programs for others
562	TPE annual conference expense
563	Internal Meetings
565	Travel
<i>Operating Expense</i>	
581	Rent
584	Computer Equipment
585	Telephone & internet
590	Printing
591	Postage & shipping
592	Office expense
593	Educational Materials
594	Cost of goods for sale
595	Fundraising costs
<i>Land Management</i>	
805	Contractors
806	Contract Monitor, biological & environmental
<i>Land Management Supplies</i>	
810a	Gasoline

810b	Equipment fuel
810c	Field supplies
810d	Herbicides
810e	Burn season supplies
810f	Seed & seedling purchase
810g	Safety supplies
810h	Seed shed supplies
810i	Chainsaw supplies
810j	Volunteer supplies
810k	Seed orchard supplies
810z	Other LM supplies
811	Utilities
815	Donations to LM Projects
819	Equipment rental
820	Equipment (<\$5,000)
821	Improvements (<\$5,000)

Land Management Maintenance

830a	Vehicles & equipment
830b	Buildings & infrastructure
835	Appraisals & Surveys
840	Property taxes
850	Easement
894	Unfunded acquisition cost
899	Land Management Other

Capital Asset

181	Field Equipment Cost (>\$5,000)
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19.2 Revenue Account Codes

Code	Account
<i>Donations</i>	
405	Annual Appeal & Unrestricted
411	Bequests
431	In-Kind Supply Donations
433	In Kind Service Donations
<i>Grants</i>	
445	Government Grants
450	Foundation Grants
<i>Contracts</i>	
461	USDA Cost Share

462	USDA CRP
463	Rents and other land income

Releases from Restriction

475	Donations Released from Restriction
476	Indirect Costs Released from Restriction
477	Non-Trust Endowment Funds Released from Restriction

Events and Sales

481	Events
482	TPE annual conference

and Cost Share

-	
9999	Cost Share Amount

19.3 Job Code Uses

Job Codes are used to track income and expenses for specific purposes, both so TPE can demonstrate we are abiding by donor and grantor restrictions and also so Chapters can get project-specific financial reports when that is helpful. Once your Chapter requests a Job Code it will be included in your monthly financial reports and more specific reports can be generated at any time by emailing info@theprairieenthusiasts.org.

When to Request Job Codes

There are several ways that Job Codes can help give you better visibility to the work your Chapter is doing.

- Tracking use of restricted money
 - o If your Chapter has grant or donation money that is restricted to a specific site or purpose, Job Codes will let you see how much restricted money you have on hand to use for that purpose (see section 6.1).
- Site-specific project
 - o If your Chapter is going to focus on work on a particular site that you want to track, you can request a Job Code to track income and expenses for that site.
- Topic-specific project
 - o If there are projects you are working on that are not tied to a site, for example educational outreach events, you can request a Job Code to track expenses and income on that topic.
- Planned solicitation for a project

- If you are planning on fundraising for a particular purpose, you can request a Job Code to more easily track the expenses you incur for fundraising and the donations coming in. You can request Job Codes that will track restricted donations or unrestricted donations (see section 6.1), you just need to specify when making the request what you want to track.
- Planned event
 - If your Chapter is planning an event you can request a Job Code to track all the related income and expenses.

How to Use Job Codes for Expenses

Once you have requested a Job Code, you will need to include it in the “Job Code” column for any expenses you submit to Chapter Support that you would like tracked with it. If there is no Job Code listed on the documentation Chapter Support will not be able to report out on it to you.

It is particularly important to include the relevant Job Codes that are tracking restricted funds (see section 6.1). Restricted funds are only released when you submit expenses with that associated Job Code, if there is none listed Chapter Support assumes your Chapter would like to use the unrestricted funds to cover it.

How to Use Job Codes for Revenue

Job Codes can track restricted and unrestricted revenue. For restricted revenue, the restrictions come from the person giving the funds whether it is an individual donor or a grant body (see section 6.1). The person giving the funds is also the one who needs to indicate what purpose or site it is restricted to. If you know your Chapter will be soliciting restricted funds you can request a Job Code ahead of time, or Chapter Support will alert you about a new Job Code when restricted donations come in. If you receive donations in person and the donor verbally says they would like it restricted, you need to note the restriction on the Income Advice Form (see section 20.7) submitted to Chapter Support along with the donation. The balances of these restricted funds will be included in your monthly financial reports (see section 20.4).

For unrestricted revenue, you will need to include the Job Code on the Income Advice Forms you submit with the revenue.

How to Request Job Codes

When you know your Chapter will be using a Job Code, complete a Job Code Request Form (see section 20.9) and email it to info@theprairieenthusiasts.org. Once the Job Code is created you will get an email confirmation.

The Prairie Enthusiasts, Inc.
Budget vs. Actuals: YOUR CHAPTER FYTD
April - June, 2026

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
400 CONTRIBUTIONS-INDIVIDUALS			0.00	
405 Annual Appeal & Unrestricted	47,496.95	227,500.00	-180,003.05	20.88%
411 Bequests		15,000.00	-15,000.00	0.00%
Total 400 CONTRIBUTIONS-INDIVIDUALS	\$ 47,496.95	\$ 242,500.00	-\$ 195,003.05	19.59%
430 In Kind Donations			0.00	
431 In Kind - Supplies	155.48		155.48	
433 In Kind - Services	2,281.08		2,281.08	
Total 430 In Kind Donations	\$ 2,436.56	\$ 0.00	\$ 2,436.56	
440 GRANTS			0.00	
445 Government Grants		8,549.00	-8,549.00	0.00%
Total 440 GRANTS	\$ 0.00	\$ 8,549.00	-\$ 8,549.00	0.00%
460 CONTRACTS			0.00	
461 USDA Cost Share	4,164.17		4,164.17	
462 USDA CRP		48,106.00	-48,106.00	0.00%
463 Rents & other land income	9,673.74	50,400.00	-40,726.26	19.19%
Total 460 CONTRACTS	\$ 13,837.91	\$ 98,506.00	-\$ 84,668.09	14.05%
470 RELEASE FROM RESTRICTION			0.00	
475 Rel fr Restrict - Contributions	137,366.30	476,590.00	-339,223.70	28.82%
476 Rel fr Restrict - Admin Fees	18,713.46	47,271.00	-28,557.54	39.59%
Total 470 RELEASE FROM RESTRICTION	\$ 156,079.76	\$ 523,861.00	-\$ 367,781.24	29.79%
480 EVENTS, SALES & RENTS			0.00	
481 Events	260.00	2,300.00	-2,040.00	11.30%
Total 480 EVENTS, SALES & RENTS	\$ 260.00	\$ 2,300.00	-\$ 2,040.00	11.30%
490 ALLOCATIONS & OTHER INCOME			0.00	
499 Other income	207.82	500.00	-292.18	41.56%
Total 490 ALLOCATIONS & OTHER INCOME	\$ 207.82	\$ 500.00	-\$ 292.18	41.56%
Total Income	\$ 220,319.00	\$ 876,216.00	-\$ 655,897.00	25.14%
Gross Profit	\$ 220,319.00	\$ 876,216.00	-\$ 655,897.00	25.14%
Expenses				
509 PERSONNEL			0.00	
511 Land Mngmnt Wages	53,464.60	227,000.00	-173,535.40	23.55%
514 Employment Taxes	3,996.55	20,430.00	-16,433.45	19.56%
515 Benefits	8,298.70	31,350.00	-23,051.30	26.47%
516 Workers Comp Ins	3,281.85	11,350.00	-8,068.15	28.91%
Total 509 PERSONNEL	\$ 69,041.70	\$ 290,130.00	-\$ 221,088.30	23.80%
519 FEES & SERVICES			0.00	
540 Dues, Licenses & Fees	338.15	500.00	-161.85	67.63%
541 Bank & /merchant fees	20.11		20.11	
545 Web hosting		160.00	-160.00	0.00%

550 Insurance	7,827.51	7,500.00	327.51	104.37%
Total 519 FEES & SERVICES	\$ 8,185.77	\$ 8,160.00	\$ 25.77	100.32%
559 MEETINGS & PROGRAMS			0.00	
560 Staff/board education & conf	150.00		150.00	
561 Education programs for others		350.00	-350.00	0.00%
563 Internal Meetings		500.00	-500.00	0.00%
Total 559 MEETINGS & PROGRAMS	\$ 150.00	\$ 850.00	-\$ 700.00	17.65%
580 OPERATING EXPENSES			0.00	
590 Printing		50.00	-50.00	0.00%
591 Postage & shipping		25.00	-25.00	0.00%
592 Office expense		100.00	-100.00	0.00%
593 Educational Materials		350.00	-350.00	0.00%
Total 580 OPERATING EXPENSES	\$ 0.00	\$ 525.00	-\$ 525.00	0.00%
800 LAND MANAGEMENT			0.00	
805 Contractors	1,505.88	188,100.00	-186,594.12	0.80%
810 Supplies			0.00	
810b Equipment fuel	1,214.34	3,600.00	-2,385.66	33.73%
810c Field supplies	32.30	900.00	-867.70	3.59%
810d Herbicides	2,417.55	6,800.00	-4,382.45	35.55%
810e Burn season supplies	12.63	1,500.00	-1,487.37	0.84%
810f Seed & seedling purchase	82.99	8,000.00	-7,917.01	1.04%
810g Safety supplies	124.95	400.00	-275.05	31.24%
810i Chainsaw supplies	19.47	850.00	-830.53	2.29%
810j Volunteer supplies		150.00	-150.00	0.00%
810k Seed orchard supplies	133.98	370.00	-236.02	36.21%
810z Other LM supplies	270.47	1,500.00	-1,229.53	18.03%
Total 810 Supplies	\$ 4,308.68	\$ 24,070.00	-\$ 19,761.32	17.90%
811 Utilities	1,055.14	3,000.00	-1,944.86	35.17%
819 Equipment rental		6,000.00	-6,000.00	0.00%
820 Equipment (<\$5,000)	319.25	2,450.00	-2,130.75	13.03%
821 Improvements (<\$5,000)	60.55	500.00	-439.45	12.11%
830 Equip Maint & Repairs			0.00	
830a Vehicles & equipment	3,737.90	7,000.00	-3,262.10	53.40%
830b Buildings & infrastructure	987.62	1,500.00	-512.38	65.84%
Total 830 Equip Maint & Repairs	\$ 4,725.52	\$ 8,500.00	-\$ 3,774.48	55.59%
840 Property taxes		7,900.00	-7,900.00	0.00%
Total 800 LAND MANAGEMENT	\$ 11,975.02	\$ 240,520.00	-\$ 228,544.98	4.98%
9999 Cost Share	95,421.00	381,684.00	-286,263.00	25.00%
Total Expenses	\$ 184,773.49	\$ 921,869.00	-\$ 737,095.51	20.04%
Net Operating Income	\$ 35,545.51	-\$ 45,653.00	\$ 81,198.51	-77.86%
Other Income				
900 RESTRICTED NET ASSETS - SOURCES			0.00	
920 TEMP Restricted - SOURCES			0.00	
921 Govt Grants- UWFSW		137,251.00	-137,251.00	0.00%
926 Individual Contributions	59,579.63	290,239.00	-230,659.37	20.53%
927 Endowment distrib to chapter		8,604.00	-8,604.00	0.00%
928 Restr distribution from Trust	66,301.15	66,300.00	1.15	100.00%

Total 920 TEMP Restricted - SOURCES	\$ 125,880.78	\$ 502,394.00	-\$ 376,513.22	25.06%
Total 900 RESTRICTED NET ASSETS - SOURCES	\$ 125,880.78	\$ 502,394.00	-\$ 376,513.22	25.06%
Total Other Income	\$ 125,880.78	\$ 502,394.00	-\$ 376,513.22	25.06%
Other Expenses				
949 RESTRICTED NET ASSETS - USES				0.00
960 TEMP Restricted - USES				0.00
962 Land Management	137,366.30	476,590.00	-339,223.70	28.82%
964 Release for indirect costs - temporary	18,713.46	47,271.00	-28,557.54	39.59%
Total 960 TEMP Restricted - USES	\$ 156,079.76	\$ 523,861.00	-\$ 367,781.24	29.79%
Total 949 RESTRICTED NET ASSETS - USES	\$ 156,079.76	\$ 523,861.00	-\$ 367,781.24	29.79%
Total Other Expenses	\$ 156,079.76	\$ 523,861.00	-\$ 367,781.24	29.79%
Net Other Income	-\$ 30,198.98	-\$ 21,467.00	-\$ 8,731.98	140.68%
Net Income	\$ 5,346.53	-\$ 67,120.00	\$ 72,466.53	-7.97%

Thursday, Jul 23, 2026 08:13:26 AM GMT-7 - Accrual Basis

The Prairie Enthusiasts
YOUR CHAPTER Revenue and Expense Detail
June 2026

	Date	Transaction Type	Num	Name	Customer	Class	Memo/Description	Amount	Balance
400 CONTRIBUTIONS-INDIVIDUALS									
405 Annual Appeal & Unrestricted									
	06/30/2026	Journal Entry	06-02		YC:GEN - general	Chapters:YOUR CHAPTER	June 2026 Bloomerang	5,652.05	5,652.05
Total for 405 Annual Appeal & Unrestricted								\$ 5,652.05	
Total for 400 CONTRIBUTIONS-INDIVIDUALS								\$ 5,652.05	
430 In Kind Donations									
431 In Kind - Supplies									
	06/02/2026	Journal Entry	06-09		YC:GEN - general	Chapters:YOUR CHAPTER	In-kind McFarlanes backpack sprayer and gloves	155.48	155.48
Total for 431 In Kind - Supplies								\$ 155.48	
433 In Kind - Services									
	06/02/2026	Journal Entry	06-09		YC:GEN - general	Chapters:YOUR CHAPTER	In-kind Englehart service on UTV	258.66	258.66
	06/02/2026	Journal Entry	06-09		YC:GEN - general	Chapters:YOUR CHAPTER	In-kind Ritchie Implement brakes on UTV	438.45	697.11
	06/02/2026	Journal Entry	06-09		YC:GEN - general	Chapters:YOUR CHAPTER	In-kind Ritchie Implement work on Kubota	1,145.52	1,842.63
Total for 433 In Kind - Services								\$ 1,842.63	
Total for 430 In Kind Donations								\$ 1,998.11	
460 CONTRACTS									
461 USDA Cost Share									
	06/29/2026	Deposit			YC:GEN - general	Chapters:YOUR CHAPTER	CREP 11585 payment	4,164.17	4,164.17
Total for 461 USDA Cost Share								\$ 4,164.17	
463 Rents & other land income									
	06/01/2026	Deposit			YC:JOB CODE	Chapters:YOUR CHAPTER	PROPERTY RENT	850.00	850.00
Total for 463 Rents & other land income								\$ 850.00	
Total for 460 CONTRACTS								\$ 5,014.17	
470 RELEASE FROM RESTRICTION									
475 Rel fr Restrict - Contributions									
	06/30/2026	Journal Entry	06-10		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	11,299.75	11,299.75
	06/30/2026	Journal Entry	06-10		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	7,287.71	18,587.46
	06/30/2026	Journal Entry	06-14		YC:JOB CODE	Chapters:YOUR CHAPTER	To back out release for in-kinds	-1,998.11	16,589.35
	06/30/2026	Journal Entry	06-10		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	975.63	17,564.98
	06/30/2026	Journal Entry	06-10		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	24,079.83	41,644.81
	06/30/2026	Journal Entry	06-10		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	1,130.50	42,775.31
	06/30/2026	Journal Entry	06-10		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	221.71	42,997.02
	06/30/2026	Journal Entry	06-10		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	631.34	43,628.36
	06/30/2026	Journal Entry	06-10		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	46,747.48	90,375.84
	06/30/2026	Journal Entry	06-10		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	72.07	90,447.91
Total for 475 Rel fr Restrict - Contributions								\$ 90,447.91	
476 Rel fr Restrict - Admin Fees									
	06/30/2026	Journal Entry	06-11		YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	34.50	34.50
	06/30/2026	Journal Entry	06-11		YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	7,500.00	7,534.50
	06/30/2026	Journal Entry	06-11		YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	62.61	7,597.11
	06/30/2026	Journal Entry	06-11		YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	15.00	7,612.11
	06/30/2026	Journal Entry	06-11		YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	207.00	7,819.11
	06/30/2026	Journal Entry	06-11		YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	9,554.67	17,373.78
	06/30/2026	Journal Entry	06-11		YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	25.95	17,399.73
	06/30/2026	Journal Entry	06-11		YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	60.45	17,460.18
	06/30/2026	Journal Entry	06-11		YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	3.75	17,463.93

Total for 476 Rel fr Restrict - Admin Fees								\$ 17,463.93	
Total for 470 RELEASE FROM RESTRICTION								\$107,911.84	
480 EVENTS, SALES & RENTS									
481 Events									
	06/30/2026	Journal Entry	06-03	YC:GEN - general	Chapters:YOUR CHAPTER	YC: EVENT NAME		180.00	180.00
	06/30/2026	Journal Entry	06-03	YC:GEN - general	Chapters:YOUR CHAPTER	YC: EVENT NAME		80.00	260.00
Total for 481 Events								\$ 260.00	
Total for 480 EVENTS, SALES & RENTS								\$ 260.00	
509 PERSONNEL									
511 Land Mngmnt Wages									
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Wages Payable: Regular, Land Management		22,315.33	22,315.33
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Wages Payable: Overtime, Land Management		21.89	22,337.22
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code		72.07	22,409.29
	06/30/2026	Journal Entry	06-04	YC:GEN - general	Chapters:YOUR CHAPTER	assign cost to job code		-42,964.76	-20,555.47
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code		1,039.25	-19,516.22
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code		22,255.96	2,739.74
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code		3,034.05	5,773.79
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code		7,261.79	13,035.58
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code		9,301.64	22,337.22
Total for 511 Land Mngmnt Wages								\$ 22,337.22	
514 Employment Taxes									
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Social Security, Land Management		1,311.89	1,311.89
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Medicare, Land Management		306.82	1,618.71
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Wisconsin Unemployment Tax, Land Management		110.38	1,729.09
Total for 514 Employment Taxes								\$ 1,729.09	
515 Benefits									
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Ded (Expense): 403b (New Plan Year), Land Management		380.84	380.84
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Ded (Expense): Quartz G401, Land Management		2,384.09	2,764.93
Total for 515 Benefits								\$ 2,764.93	
516 Workers Comp Ins									
	06/08/2026	Expense		AMTRUST INS	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT AMTRUST NA PAYMENT 260608 42696106		3,281.85	3,281.85
Total for 516 Workers Comp Ins								\$ 3,281.85	
Total for 509 PERSONNEL								\$ 30,113.09	
519 FEES & SERVICES									
540 Dues, Licenses & Fees									
	06/02/2026	Expense		LICENSING BODY	YC:GEN - general	Chapters:YOUR CHAPTER	RXBURN LICENSING COST	55.00	55.00
	06/04/2026	Expense		MERCHANT NAME	YC:GEN - general	Chapters:YOUR CHAPTER	MAILCHIMP	11.05	66.05
Total for 540 Dues, Licenses & Fees								\$ 66.05	
541 Bank & /merchant fees									
	06/30/2026	Journal Entry	06-03	YC:GEN - general	Chapters:YOUR CHAPTER	To record Stripe fees on event registrations		14.57	14.57
	06/30/2026	Journal Entry	06-03	YC:GEN - general	Chapters:YOUR CHAPTER	To record Stripe Fees on event registrations		5.54	20.11
Total for 541 Bank & /merchant fees								\$ 20.11	
Total for 519 FEES & SERVICES								\$ 86.16	
559 MEETINGS & PROGRAMS									
560 Staff/board education & conf									
	06/11/2026	Bill	SAWW	MERCHANT NAME	YC:GEN - general	Chapters:YOUR CHAPTER	SAWW II training	150.00	150.00
Total for 560 Staff/board education & conf								\$ 150.00	
Total for 559 MEETINGS & PROGRAMS								\$ 150.00	
800 LAND MANAGEMENT									
805 Contractors									
	06/29/2026	Bill	1119	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	mowing weeds at JOB CODE	486.22	486.22
Total for 805 Contractors								\$ 486.22	

810 Supplies**810b Equipment fuel**

06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	24.8 gallons of gas	104.16	104.16
06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	32.4 gallons gas	127.88	232.04
06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	diesel	177.32	409.36
06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	diesel	175.34	584.70

Total for 810b Equipment fuel**\$ 584.70****810d Herbicides**

06/10/2026	Bill	903450710	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	7.5 gallon Element, 3 gallon Liberate Herbicide	631.34	631.34
06/22/2026	Expense		MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	FARM & FLEET 10 gallon 2,4,D amine herbicide	239.96	871.30
06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	Herbicide	352.77	1,224.07
06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	Herbicide	352.77	1,576.84

Total for 810d Herbicides**\$ 1,576.84****810g Safety supplies**

06/22/2026	Expense		MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	WALGREENS Bacitracin ointment, Technu, isopropyl alcohol supplies for first aid kits	41.95	41.95
06/25/2026	Expense		MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	SP FIRSTAIDONLY antibiotic ointment & antiseptic wipes supplies for first aid kits	83.00	124.95

Total for 810g Safety supplies**\$ 124.95****810z Other LM supplies**

06/03/2026	Bill	06/03/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	2 tarps	46.98	46.98
06/08/2026	Expense		MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	MENARDS 50' x 2' 1/2" hardware cloth for lily cages	47.98	94.96
06/11/2026	Expense		MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	MENARDS MADISON 3 ea 2' x 25' 1/2" hardware cloth for lily cages	71.97	166.93

Total for 810z Other LM supplies**\$ 166.93****Total for 810 Supplies****\$ 2,453.42****811 Utilities**

06/09/2026	Expense		MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260609 XXXXXX0000	44.50	44.50
06/17/2026	Expense		MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260617 XXXXXX5013	73.38	117.88
06/24/2026	Expense		MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260624 XXXXXX8045	15.71	133.59
06/28/2026	Bill	1471	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	Portable Rental 5/31-6/28	166.69	300.28

Total for 811 Utilities**\$ 300.28****820 Equipment (<\$5,000)**

06/01/2026	Expense		MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	FARM & FLEET 11 hole drawbar for tractors	69.99	69.99
06/12/2026	Journal Entry	06-03	YC:JOB CODE	Chapters:YOUR CHAPTER	Charging SWBP for signs paid by GEN	50.00	119.99
06/12/2026	Journal Entry	06-03	YC:GEN - general	Chapters:YOUR CHAPTER	Charging SWBP for signs paid by GEN	-50.00	69.99
06/12/2026	Journal Entry	06-03	YC:JOB CODE	Chapters:YOUR CHAPTER	Charging SWBP for signs paid by GEN	156.00	225.99
06/12/2026	Journal Entry	06-03	YC:GEN - general	Chapters:YOUR CHAPTER	Charging SWBP for signs paid by GEN	-156.00	69.99
06/17/2026	Expense		MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	MCFARLANE 2 totes, cat litter(oil absorbent), shop towels	91.25	161.24

Total for 820 Equipment (<\$5,000)**\$ 161.24****821 Improvements (<\$5,000)**

06/12/2026	Bill	924-005173	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	Sign	25.92	25.92
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Total for 821 Improvements (<\$5,000)**\$ 25.92****830 Equip Maint & Repairs****830a Vehicles & equipment**

06/02/2026	Journal Entry	06-09	YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind McFarlanes backpack sprayer and gloves	155.48	155.48
06/02/2026	Journal Entry	06-09	YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind Englehart service on UTV	258.66	414.14
06/02/2026	Journal Entry	06-09	YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind Ritchie Implement brakes on UTV	438.45	852.59
06/02/2026	Journal Entry	06-09	YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind Ritchie Implement work on Kubota	1,145.52	1,998.11
06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:EQUIP	Chapters:YOUR CHAPTER	Replace tire	182.10	2,180.21
06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:EQUIP	Chapters:YOUR CHAPTER	Three new tires	546.30	2,726.51
06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:EQUIP	Chapters:YOUR CHAPTER	Slow moving vehicle decal	9.79	2,736.30
06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:EQUIP	Chapters:YOUR CHAPTER	flat trailer connector	9.29	2,745.59

Total for 830a Vehicles & equipment**\$ 2,745.59****830b Buildings & infrastructure**

	06/09/2026	Bill	8780	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	Replace control board on furnace	975.63	975.63
Total for 830b Buildings & infrastructure							\$ 975.63	
Total for 830 Equip Maint & Repairs							\$ 3,721.22	
Total for 800 LAND MANAGEMENT							\$ 7,148.30	
9999 Cost Share								
	06/28/2026	Journal Entry	May-8	YC:GEN - general	Chapters:YOUR CHAPTER	To record monthly cost share for 26/27 fiscal year	31,807.00	31,807.00
Total for 9999 Cost Share							\$ 31,807.00	
900 RESTRICTED NET ASSETS - SOURCES								
920 TEMP Restricted - SOURCES								
926 Individual Contributions								
	06/30/2026	Journal Entry	06-02	YC:EQUIP	Chapters:YOUR CHAPTER	Restr Individual Contribution	50,000.00	50,000.00
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Allocate to JOB CODE	975.63	50,975.63
	06/30/2026	Journal Entry	06-02	YC:JOB CODE	Chapters:YOUR CHAPTER	Restr Individual Contribution	100.00	51,075.63
	06/30/2026	Journal Entry	06-02	YC:JOB CODE	Chapters:YOUR CHAPTER	Restr Individual Contribution	25.00	51,100.63
Total for 926 Individual Contributions							\$ 51,100.63	
928 Restr distribution from Trust								
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	173.00	173.00
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	230.00	403.00
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	417.38	820.38
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	403.00	1,223.38
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	1,380.00	2,603.38
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	63,697.77	66,301.15
Total for 928 Restr distribution from Trust							\$ 66,301.15	
Total for 920 TEMP Restricted - SOURCES							\$117,401.78	
Total for 900 RESTRICTED NET ASSETS - SOURCES							\$117,401.78	
949 RESTRICTED NET ASSETS - USES								
960 TEMP Restricted - USES								
962 Land Management								
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	975.63	975.63
	06/30/2026	Journal Entry	06-14	YC:JOB CODE	Chapters:YOUR CHAPTER	To back out release for in-kinds	-1,998.11	-1,022.48
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	11,299.75	10,277.27
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	1,130.50	11,407.77
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	72.07	11,479.84
	06/30/2026	Journal Entry	06-10	YC:EQUIP	Chapters:YOUR CHAPTER	Release of restrictions	46,747.48	58,227.32
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	221.71	58,449.03
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	24,079.83	82,528.86
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	7,287.71	89,816.57
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	631.34	90,447.91
Total for 962 Land Management							\$ 90,447.91	
964 Release for indirect costs - temporary								
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	34.50	34.50
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	25.95	60.45
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	9,554.67	9,615.12
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	207.00	9,822.12
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	60.45	9,882.57
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	62.61	9,945.18
	06/30/2026	Journal Entry	06-11	YC:EQUIP	Chapters:YOUR CHAPTER	June 15% indirect allocation	7,500.00	17,445.18
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	15.00	17,460.18
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	3.75	17,463.93
Total for 964 Release for indirect costs - temporary							\$ 17,463.93	
Total for 960 TEMP Restricted - USES							\$107,911.84	
Total for 949 RESTRICTED NET ASSETS - USES							\$107,911.84	

Thursday, Jul 23, 2026 07:55:27 AM GMT-7 - Accrual Basis

The Prairie Enthusiasts
YOUR CHAPTER Revenue and Expense Detail FYTD
April - June, 2026

	Date	Transaction Type	Num	Name	Customer	Class	Memo/Description	Amount	Balance
400 CONTRIBUTIONS-INDIVIDUALS									
405 Annual Appeal & Unrestricted									
	04/30/2026	Journal Entry	04-08		YC:GEN - general	Chapters:YOUR CHAPTER	April 2026 Bloomerang	16,732.85	16,732.85
	05/31/2026	Journal Entry	05-32		YC:GEN - general	Chapters:YOUR CHAPTER	May 2026 Bloomerang	25,112.05	41,844.90
	06/30/2026	Journal Entry	06-02		YC:GEN - general	Chapters:YOUR CHAPTER	June 2026 Bloomerang	5,652.05	47,496.95
Total for 405 Annual Appeal & Unrestricted								\$ 47,496.95	
Total for 400 CONTRIBUTIONS-INDIVIDUALS								\$ 47,496.95	
430 In Kind Donations									
431 In Kind - Supplies									
	06/02/2026	Journal Entry	06-09		YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind McFarlanes backpack sprayer and gloves	155.48	155.48
Total for 431 In Kind - Supplies								\$ 155.48	
433 In Kind - Services									
	05/05/2026	Journal Entry	05-01		YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind for work on ATV	438.45	438.45
	06/02/2026	Journal Entry	06-09		YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind Ritchie Implement work on Kubota	1,145.52	1,583.97
	06/02/2026	Journal Entry	06-09		YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind Englehart service on UTV	258.66	1,842.63
	06/02/2026	Journal Entry	06-09		YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind Ritchie Implement brakes on UTV	438.45	2,281.08
Total for 433 In Kind - Services								\$ 2,281.08	
Total for 430 In Kind Donations								\$ 2,436.56	
460 CONTRACTS									
461 USDA Cost Share									
	06/29/2026	Deposit			YC:GEN - general	Chapters:YOUR CHAPTER	CREP 11585 payment	4,164.17	4,164.17
Total for 461 USDA Cost Share								\$ 4,164.17	
463 Rents & other land income									
	04/01/2026	Deposit			YC:JOB CODE	Chapters:YOUR CHAPTER	PROPERTY rent	850.00	850.00
	04/29/2026	Deposit			YC:GEN - general	Chapters:YOUR CHAPTER	CRP rental payment CRP tract 18466 farm 22173 - payments for 2025 & 2026	1,968.24	2,818.24
	05/01/2026	Deposit			YC:JOB CODE	Chapters:YOUR CHAPTER	PROPERTY rent	850.00	3,668.24
	05/05/2026	Deposit			YC:JOB CODE	Chapters:YOUR CHAPTER	PROPERTY Rent 1 of 2 2026	4,270.00	7,938.24
	05/14/2026	Deposit	134002657		YC:JOB CODE	Chapters:YOUR CHAPTER	PROPERTY first payment 1/2 2026	885.50	8,823.74
	06/01/2026	Deposit			YC:JOB CODE	Chapters:YOUR CHAPTER	PROPERTY rent	850.00	9,673.74
Total for 463 Rents & other land income								\$ 9,673.74	
Total for 460 CONTRACTS								\$ 13,837.91	
470 RELEASE FROM RESTRICTION									
475 Rel fr Restrict - Contributions									
	04/30/2026	Journal Entry	April-5		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	11,008.26	11,008.26
	04/30/2026	Journal Entry	April-5		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	625.00	11,633.26
	04/30/2026	Journal Entry	April-5		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	765.60	12,398.86
	04/30/2026	Journal Entry	April-5		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	87.63	12,486.49
	04/30/2026	Journal Entry	April-5		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	121.13	12,607.62
	04/30/2026	Journal Entry	April-5		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	464.00	13,071.62
	04/30/2026	Journal Entry	April-5		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	1,462.99	14,534.61
	04/30/2026	Journal Entry	April-5		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	1,087.00	15,621.61
	04/30/2026	Journal Entry	April-5		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	17.33	15,638.94
	05/31/2026	Journal Entry	May-1		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	471.06	16,110.00
	05/31/2026	Journal Entry	May-1		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	3,205.37	19,315.37
	05/31/2026	Journal Entry	May-1		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	13,069.97	32,385.34
	05/31/2026	Journal Entry	May-1		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	16.25	32,401.59
	05/31/2026	Journal Entry	May-1		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	483.87	32,885.46
	05/31/2026	Journal Entry	May-1		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	-467.00	32,418.46
	05/31/2026	Journal Entry	May-1		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	1,600.00	34,018.46
	05/31/2026	Journal Entry	May-1		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	915.33	34,933.79
	05/31/2026	Journal Entry	May-1		YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	11,984.60	46,918.39

	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	631.34	47,549.73
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	46,747.48	94,297.21
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	7,287.71	101,584.92
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	221.71	101,806.63
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	72.07	101,878.70
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	11,299.75	113,178.45
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	975.63	114,154.08
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	24,079.83	138,233.91
	06/30/2026	Journal Entry	06-14	YC:JOB CODE	Chapters:YOUR CHAPTER	To back out release for in-kinds	-1,998.11	136,235.80
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	1,130.50	137,366.30
Total for 475 Rel fr Restrict - Contributions							\$137,366.30	
476 Rel fr Restrict - Admin Fees								
	04/30/2026	Journal Entry	April-7	YC:GEN - general	Chapters:YOUR CHAPTER	April 15% indirect allocation	150.00	150.00
	04/30/2026	Journal Entry	April-7	YC:GEN - general	Chapters:YOUR CHAPTER	April 15% indirect allocation	1,121.85	1,271.85
	05/01/2026	Journal Entry	April-9	YC:GEN - general	Chapters:YOUR CHAPTER	To reverse indirect	-22.32	1,249.53
	06/30/2026	Journal Entry	06-11	YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	62.61	1,312.14
	06/30/2026	Journal Entry	06-11	YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	60.45	1,372.59
	06/30/2026	Journal Entry	06-11	YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	25.95	1,398.54
	06/30/2026	Journal Entry	06-11	YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	9,554.67	10,953.21
	06/30/2026	Journal Entry	06-11	YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	207.00	11,160.21
	06/30/2026	Journal Entry	06-11	YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	34.50	11,194.71
	06/30/2026	Journal Entry	06-11	YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	7,500.00	18,694.71
	06/30/2026	Journal Entry	06-11	YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	15.00	18,709.71
	06/30/2026	Journal Entry	06-11	YC:GEN - general	Chapters:YOUR CHAPTER	June 15% indirect allocation	3.75	18,713.46
Total for 476 Rel fr Restrict - Admin Fees							\$ 18,713.46	
Total for 470 RELEASE FROM RESTRICTION							\$156,079.76	
480 EVENTS, SALES & RENTS								
481 Events								
	06/30/2026	Journal Entry	06-03	YC:GEN - general	Chapters:YOUR CHAPTER	YOUR CHAPTER events June	80.00	80.00
	06/30/2026	Journal Entry	06-03	YC:GEN - general	Chapters:YOUR CHAPTER	YOUR CHAPTER EVENT	180.00	260.00
Total for 481 Events							\$ 260.00	
Total for 480 EVENTS, SALES & RENTS							\$ 260.00	
490 ALLOCATIONS & OTHER INCOME								
499 Other income								
	04/21/2026	Deposit	111004071	YC:GEN - general	Chapters:YOUR CHAPTER	Pymt for scrap metal at Hauser Rd Prairie	42.00	42.00
	05/26/2026	Deposit	146003796	YC:GEN - general	Chapters:YOUR CHAPTER	Premier Coop annual return	165.82	207.82
Total for 499 Other income							\$ 207.82	
Total for 490 ALLOCATIONS & OTHER INCOME							\$ 207.82	
509 PERSONNEL								
511 Land Mngmnt Wages								
	04/06/2026	Journal Entry	03-07	YC:GEN - general	Chapters:YOUR CHAPTER	Wages Payable: Overtime, Land Management	659.61	659.61
	04/06/2026	Journal Entry	03-07	YC:GEN - general	Chapters:YOUR CHAPTER	Wages Payable: Regular, Land Management	15,275.73	15,935.34
	04/30/2026	Journal Entry	04-06	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	464.00	16,399.34
	04/30/2026	Journal Entry	04-06	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	10,404.26	26,803.60
	04/30/2026	Journal Entry	04-06	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	765.60	27,569.20
	04/30/2026	Journal Entry	04-06	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	580.00	28,149.20
	04/30/2026	Journal Entry	04-06	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	1,241.56	29,390.76
	04/30/2026	Journal Entry	04-06	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	5,922.92	35,313.68
	04/30/2026	Journal Entry	04-06	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	67.34	35,381.02
	04/30/2026	Journal Entry	04-06	YC:GEN - general	Chapters:YOUR CHAPTER	assign cost to job code	309.92	35,690.94
	04/30/2026	Journal Entry	04-06	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	213.31	35,904.25
	04/30/2026	Journal Entry	04-06	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	121.13	36,025.38
	04/30/2026	Journal Entry	04-06	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code - MV OT	445.98	36,471.36
	04/30/2026	Journal Entry	04-06	YC:GEN - general	Chapters:YOUR CHAPTER	assign cost to job code - GEN OT	33.33	36,504.69
	04/30/2026	Journal Entry	04-06	YC:GEN - general	Chapters:YOUR CHAPTER	assign cost to job code	-20,569.35	15,935.34
	05/06/2026	Journal Entry	04-05	YC:GEN - general	Chapters:YOUR CHAPTER	Wages Payable: Overtime, Land Management	312.61	16,247.95
	05/06/2026	Journal Entry	04-05	YC:GEN - general	Chapters:YOUR CHAPTER	Wages Payable: Regular, Land Management	14,879.43	31,127.38

	05/31/2026	Journal Entry	05-31	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	8,647.75	39,775.13	
	05/31/2026	Journal Entry	05-31	YC:GEN - general	Chapters:YOUR CHAPTER	assign cost to job code	1,447.53	41,222.66	
	05/31/2026	Journal Entry	05-31	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	44.23	41,266.89	
	05/31/2026	Journal Entry	05-31	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	13,069.97	54,336.86	
	05/31/2026	Journal Entry	05-31	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	483.87	54,820.73	
	05/31/2026	Journal Entry	05-31	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code - OT	34.64	54,855.37	
	05/31/2026	Journal Entry	05-31	YC:GEN - general	Chapters:YOUR CHAPTER	assign cost to job code	-28,958.24	25,897.13	
	05/31/2026	Journal Entry	05-31	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	3,170.73	29,067.86	
	05/31/2026	Journal Entry	05-31	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	862.33	29,930.19	
	05/31/2026	Journal Entry	05-31	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	600.47	30,530.66	
	05/31/2026	Journal Entry	05-31	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	471.06	31,001.72	
	05/31/2026	Journal Entry	05-31	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	125.66	31,127.38	
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Wages Payable: Overtime, Land Management	21.89	31,149.27	
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Wages Payable: Regular, Land Management	22,315.33	53,464.60	
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	7,261.79	60,726.39	
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	72.07	60,798.46	
	06/30/2026	Journal Entry	06-04	YC:GEN - general	Chapters:YOUR CHAPTER	assign cost to job code	-42,964.76	17,833.70	
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	1,039.25	18,872.95	
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	22,255.96	41,128.91	
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	3,034.05	44,162.96	
	06/30/2026	Journal Entry	06-04	YC:JOB CODE	Chapters:YOUR CHAPTER	assign cost to job code	9,301.64	53,464.60	
Total for 511 Land Mngmnt Wages							\$ 53,464.60		
514 Employment Taxes									
	04/06/2026	Journal Entry	03-07	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Wisconsin Unemployment Tax, Land Management	58.23	58.23	
	04/06/2026	Journal Entry	03-07	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Social Security, Land Management	914.98	973.21	
	04/06/2026	Journal Entry	03-07	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Medicare, Land Management	213.98	1,187.19	
	05/06/2026	Journal Entry	04-05	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Social Security, Land Management	868.88	2,056.07	
	05/06/2026	Journal Entry	04-05	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Medicare, Land Management	203.20	2,259.27	
	05/06/2026	Journal Entry	04-05	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Wisconsin Unemployment Tax, Land Management	8.19	2,267.46	
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Medicare, Land Management	306.82	2,574.28	
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Social Security, Land Management	1,311.89	3,886.17	
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Tax (Expense): Wisconsin Unemployment Tax, Land Management	110.38	3,996.55	
Total for 514 Employment Taxes							\$ 3,996.55		
515 Benefits									
	04/06/2026	Journal Entry	03-07	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Ded (Expense): 403b (New Plan Year), Land Management	397.81	397.81	
	04/06/2026	Journal Entry	03-07	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Ded (Expense): Quartz G401, Land Management	2,384.09	2,781.90	
	05/06/2026	Journal Entry	04-05	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Ded (Expense): 403b (New Plan Year), Land Management	367.78	3,149.68	
	05/06/2026	Journal Entry	04-05	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Ded (Expense): Quartz G401, Land Management	2,384.09	5,533.77	
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Ded (Expense): Quartz G401, Land Management	2,384.09	7,917.86	
	06/05/2026	Journal Entry	06-01	YC:GEN - general	Chapters:YOUR CHAPTER	Employer Ded (Expense): 403b (New Plan Year), Land Management	380.84	8,298.70	
Total for 515 Benefits							\$ 8,298.70		
516 Workers Comp Ins									
	06/08/2026	Expense		AMTRUST INS	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT AMTRUST NA PAYMENT 260608 42696106	3,281.85	3,281.85	
Total for 516 Workers Comp Ins							\$ 3,281.85		
Total for 509 PERSONNEL							\$ 69,041.70		
519 FEES & SERVICES									
540 Dues, Licenses & Fees									
	04/03/2026	Expense		MERCHANT NAME	YC:GEN - general	Chapters:YOUR CHAPTER	MAILCHIMP	11.05	11.05
	05/04/2026	Expense		MERCHANT NAME	YC:GEN - general	Chapters:YOUR CHAPTER	MAILCHIMP	11.05	22.10
	05/07/2026	Bill	6449	MERCHANT NAME	YC:GEN - general	Chapters:YOUR CHAPTER	10% CREP processing fee	250.00	272.10
	06/02/2026	Expense		MERCHANT NAME	YC:GEN - general	Chapters:YOUR CHAPTER	SQ *WISCONSIN PRESCRIB MADISON WI	55.00	327.10
	06/04/2026	Expense		MERCHANT NAME	YC:GEN - general	Chapters:YOUR CHAPTER	MAILCHIMP	11.05	338.15
Total for 540 Dues, Licenses & Fees							\$ 338.15		
541 Bank & /merchant fees									
	06/30/2026	Journal Entry	06-03	YC:GEN - general	Chapters:YOUR CHAPTER	To record Stripe Fees on event registrations	5.54	5.54	
	06/30/2026	Journal Entry	06-03	YC:GEN - general	Chapters:YOUR CHAPTER	To record Stripe fees on event registrations	14.57	20.11	
Total for 541 Bank & /merchant fees							\$ 20.11		

550 Insurance									
	04/17/2026	Expense		Acuity Ins.	YC:GEN - general Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT ACUITY INS PREM Pumper Units for ATV/UTV	211.00	211.00	
	04/28/2026	Journal Entry	03-28		YC:GEN - general Chapters:YOUR CHAPTER	To record insurance expense for the year	7,616.51	7,827.51	
Total for 550 Insurance							\$ 7,827.51		
Total for 519 FEES & SERVICES							\$ 8,185.77		
559 MEETINGS & PROGRAMS									
560 Staff/board education & conf									
	06/11/2026	Bill	SAWW	MERCHANT NAME YC:GEN - general Chapters:YOUR CHAPTER	SAWW II training		150.00	150.00	
Total for 560 Staff/board education & conf							\$ 150.00		
Total for 559 MEETINGS & PROGRAMS							\$ 150.00		
800 LAND MANAGEMENT									
805 Contractors									
	04/02/2026	Bill	195	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	Prescribed burn		1,019.66	1,019.66	
	06/29/2026	Bill	1119	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	mowing weeds at THT		486.22	1,505.88	
Total for 805 Contractors							\$ 1,505.88		
810 Supplies									
810b Equipment fuel									
	04/28/2026	Expense		MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	HOMEDEPOT.COM 1 gallon Ethanol Shield fuel stabilizer for small engines		67.16	67.16	
	04/30/2026	Bill	04/30/26	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	Gas for small engines		117.05	184.21	
	04/30/2026	Bill	04/30/26	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	Gas for Ford		108.21	292.42	
	04/30/2026	Bill	04/30/26	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	Gas for Dodge		84.73	377.15	
	05/31/2026	Bill	05/31/2026	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	34.5 gallons diesel for tractors		191.30	568.45	
	05/31/2026	Bill	05/31/2026	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	13.6 gallons regular gas for small engines, UTV, ATV		61.19	629.64	
	06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	24.8 gallons of gas		104.16	733.80	
	06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	diesel		177.32	911.12	
	06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	diesel		175.34	1,086.46	
	06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	32.4 gallons gas		127.88	1,214.34	
Total for 810b Equipment fuel							\$ 1,214.34		
810c Field supplies									
	04/16/2026	Expense		MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	100 pack marking flags orange		17.10	17.10	
	04/16/2026	Expense		MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	2x30 ea marking flags yellow		15.20	32.30	
Total for 810c Field supplies							\$ 32.30		
810d Herbicides									
	04/01/2026	Bill	04/01/2026	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	2.5 gallons Garlon 3A		183.71	183.71	
	04/27/2026	Bill	903017563 & 903017552	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	Escort and Vastlan Herbicide		604.00	787.71	
	04/27/2026	Bill	903017563 & 903017552	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	Stinger Herbicide		53.00	840.71	
	06/10/2026	Bill	903450710	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	7.5 gallon Element, 3 gallon Liberate Herbicide		631.34	1,472.05	
	06/22/2026	Expense		MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	FARM & FLEET 10 gallon 2,4,D amine herbicide		239.96	1,712.01	
	06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	Herbicide		352.77	2,064.78	
	06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	Herbicide		352.77	2,417.55	
Total for 810d Herbicides							\$ 2,417.55		
810e Burn season supplies									
	04/17/2026	Expense		MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	PAYPAL *EBAY 800-456-3		106.51	106.51	
	04/30/2026	Bill	04/30/26	MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	Gas for drip torches		12.63	119.14	
	05/05/2026	Credit Card Credit		MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	PAYPAL *EBAY 800-456-3 return		-106.51	12.63	
Total for 810e Burn season supplies							\$ 12.63		
810f Seed & seedling purchase									
	04/27/2026	Expense		MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	FARM & FLEET 10 pounds turf grass seed establish mowed access/firebreak lanes		29.99	29.99	
	05/07/2026	Expense		MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	PRAIRIE MOON NURSERY 2 pounds Little Bluestem seed Schizchyrium scoparium		53.00	82.99	
Total for 810f Seed & seedling purchase							\$ 82.99		
810g Safety supplies									
	06/22/2026	Expense		MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	WALGREENS Bacitracin ointment, Technu, isopropyl alcohol supplies for first aid kits		41.95	41.95	
	06/25/2026	Expense		MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	SP FIRSTAIDONLY antibiotic ointment & antiseptic wipes supplies for first aid kits		83.00	124.95	
Total for 810g Safety supplies							\$ 124.95		
810i Chainsaw supplies									
	04/18/2026	Expense		MERCHANT NAME YC:JOB CODE Chapters:YOUR CHAPTER	FARM & FLEET chainsaw bar oil 3 gal case		19.47	19.47	
Total for 810i Chainsaw supplies							\$ 19.47		

810k Seed orchard supplies	05/07/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	200' garden hose		133.98	133.98
Total for 810k Seed orchard supplies									\$	133.98
810z Other LM supplies	04/20/2026	Expense		MERCHANT NAME	YC:GEN - general	Chapters:YOUR CHAPTER	BLAIN'S FARM & FLEET 15" PVC boots for land management staff		47.46	47.46
	04/22/2026	Bill	53328538	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	Reimbursement for Pat for plug old drain tile berm		56.08	103.54
	06/03/2026	Bill	06/03/2026	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	2 tarps		46.98	150.52
	06/08/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	MENARDS 50' x 2' 1/2" hardware cloth for lily cages		47.98	198.50
	06/11/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	MENARDS MADISON 3 ea 2' x 25' 1/2" hardware cloth for lily cages		71.97	270.47
Total for 810z Other LM supplies									\$	270.47
Total for 810 Supplies									\$	4,308.68
811 Utilities	04/08/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260408 XXXXXX0000		114.40	114.40
	04/15/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260415 XXXXXX5013		80.37	194.77
	04/28/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260428 XXXXXX8045		17.33	212.10
	04/30/2026	Bill	61545	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	Portable Rental 3/31-4/28 (4 weeks)		148.00	360.10
	05/07/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260507 XXXXXX0000		82.81	442.91
	05/18/2026	Bill	61760	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	Portable Rental 4/30-5/18 (2.5 weeks)		90.00	532.91
	05/19/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260519 XXXXXX5013		60.11	593.02
	05/28/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260528 XXXXXX8045		16.25	609.27
	05/30/2026	Bill	1038	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	Portable Rental 5/18-5/31		145.59	754.86
	06/09/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260609 XXXXXX0000		44.50	799.36
	06/17/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260617 XXXXXX5013		73.38	872.74
	06/24/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	PREAUTHORIZED DEBIT Alliant - WPL PAYMENT 260624 XXXXXX8045		15.71	888.45
	06/28/2026	Bill	1471	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	Portable Rental 5/31-6/28		166.69	1,055.14
Total for 811 Utilities									\$	1,055.14
820 Equipment (<\$5,000)	04/12/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	FORESTRY SUPPLIERS 2 ea 100M measuring tape reels Keson Open Reel Fiberglass tape		131.85	131.85
	04/24/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	MENARDS wood & hardware for quadrats & radius sticks for vegetation surveys		26.16	158.01
	06/01/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	FARM & FLEET 11 hole drawbar for tractors		69.99	228.00
	06/12/2026	Journal Entry	06-03		YC:GEN - general	Chapters:YOUR CHAPTER	Charging SWBP for signs paid by GEN		-156.00	72.00
	06/12/2026	Journal Entry	06-03		YC:JOB CODE	Chapters:YOUR CHAPTER	Charging SWBP for signs paid by GEN		50.00	122.00
	06/12/2026	Journal Entry	06-03		YC:GEN - general	Chapters:YOUR CHAPTER	Charging SWBP for signs paid by GEN		-50.00	72.00
	06/12/2026	Journal Entry	06-03		YC:JOB CODE	Chapters:YOUR CHAPTER	Charging SWBP for signs paid by GEN		156.00	228.00
	06/17/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	MCFARLANE 2 totes, cat litter(oil absorbent), shop towels		91.25	319.25
Total for 820 Equipment (<\$5,000)									\$	319.25
821 Improvements (<\$5,000)	04/08/2026	Bill	924-004827	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	Sign		34.63	34.63
	06/12/2026	Bill	924-005173	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	Sign		25.92	60.55
Total for 821 Improvements (<\$5,000)									\$	60.55
830 Equip Maint & Repairs										
830a Vehicles & equipment	04/03/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	5 quart diesel motor oil 30w		109.98	109.98
	04/03/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	5 gallons tractor fluid		49.99	159.97
	04/03/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	clevis connector		19.99	179.96
	04/16/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	SLOAN IMPLEMENT oil for John Deere tractor		8.04	188.00
	04/21/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	PAYPAL *ROCK AUTO LLC radiator Chevy		128.49	316.49
	04/30/2026	Bill	04/30/26	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	flat tire Honda ATV		34.50	350.99
	04/30/2026	Bill	04/30/26	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	Screws		5.60	356.59
	05/05/2026	Journal Entry	05-01		YC:JOB CODE	Chapters:YOUR CHAPTER	Wade in-kind for work on ATV		438.45	795.04
	05/07/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	7.2 ounce engine starting fluid		4.99	800.03
	05/07/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	EBAY 4 diaphragm pump replacement units repair slip in pumper units		168.80	968.83
	05/30/2026	Expense		MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	AMAZON two tail lights for large red trailer		15.80	984.63
	05/31/2026	Bill	05/31/2026	MERCHANT NAME	YC:JOB CODE	Chapters:YOUR CHAPTER	steel coupling 3/8" and O-rings 3/8" for water pump unit		7.68	992.31
	06/02/2026	Journal Entry	06-09		YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind Ritchie Implement work on Kubota - Wade		1,145.52	2,137.83
	06/02/2026	Journal Entry	06-09		YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind Englehart service on UTV - Wade		258.66	2,396.49
	06/02/2026	Journal Entry	06-09		YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind McFarlanes backpack sprayer and gloves - Wade		155.48	2,551.97

	06/02/2026	Journal Entry	06-09	YC:JOB CODE	Chapters:YOUR CHAPTER	In-kind Ritchie Implement brakes on UTV - Wade	438.45	2,990.42
	06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	Three new tires	546.30	3,536.72
	06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	Slow moving vehicle decal	9.79	3,546.51
	06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	flat trailer connector	9.29	3,555.80
	06/30/2026	Bill	06/30/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	Replace tire	182.10	3,737.90
Total for 830a Vehicles & equipment							\$ 3,737.90	
830b Buildings & infrastructure								
	05/31/2026	Bill	05/31/2026	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	wood filler repair picnic tables	11.99	11.99
	06/09/2026	Bill	8780	MERCHANT NAME YC:JOB CODE	Chapters:YOUR CHAPTER	Replace control board on furnace	975.63	987.62
Total for 830b Buildings & infrastructure							\$ 987.62	
Total for 830 Equip Maint & Repairs							\$ 4,725.52	
Total for 800 LAND MANAGEMENT							\$ 11,975.02	
9999 Cost Share								
	04/30/2026	Journal Entry	April-3	YC:GEN - general	Chapters:YOUR CHAPTER	To record monthly cost share for 26/27 fiscal year	31,807.00	31,807.00
	05/30/2026	Journal Entry	April-4	YC:GEN - general	Chapters:YOUR CHAPTER	To record monthly cost share for 26/27 fiscal year	31,807.00	63,614.00
	06/28/2026	Journal Entry	May-8	YC:GEN - general	Chapters:YOUR CHAPTER	To record monthly cost share for 26/27 fiscal year	31,807.00	95,421.00
Total for 9999 Cost Share							\$ 95,421.00	
900 RESTRICTED NET ASSETS - SOURCES								
920 TEMP Restricted - SOURCES								
926 Individual Contributions								
	04/30/2026	Journal Entry	04-08	YC:JOB CODE	Chapters:YOUR CHAPTER	Restr Individual Contribution	7,479.00	7,479.00
	04/30/2026	Journal Entry	04-08	YC:JOB CODE	Chapters:YOUR CHAPTER	Restr Individual Contribution	1,000.00	8,479.00
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Allocate to Hanley LM	975.63	9,454.63
	06/30/2026	Journal Entry	06-02	YC:JOB CODE	Chapters:YOUR CHAPTER	Restr Individual Contribution	25.00	9,479.63
	06/30/2026	Journal Entry	06-02	YC:JOB CODE	Chapters:YOUR CHAPTER	Restr Individual Contribution	50,000.00	59,479.63
	06/30/2026	Journal Entry	06-02	YC:JOB CODE	Chapters:YOUR CHAPTER	Restr Individual Contribution	100.00	59,579.63
Total for 926 Individual Contributions							\$ 59,579.63	
928 Restr distribution from Trust								
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	173.00	173.00
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	63,697.77	63,870.77
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	230.00	64,100.77
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	417.38	64,518.15
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	403.00	64,921.15
	06/25/2026	Journal Entry	06-01	YC:JOB CODE	Chapters:YOUR CHAPTER	Transfer for 2026 4% distribution	1,380.00	66,301.15
Total for 928 Restr distribution from Trust							\$ 66,301.15	
Total for 920 TEMP Restricted - SOURCES							\$125,880.78	
Total for 900 RESTRICTED NET ASSETS - SOURCES							\$125,880.78	
949 RESTRICTED NET ASSETS - USES								
960 TEMP Restricted - USES								
962 Land Management								
	04/30/2026	Journal Entry	April-5	YC:EQUIP	Chapters:YOUR CHAPTER	Release of restrictions	1,462.99	1,462.99
	04/30/2026	Journal Entry	April-5	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	11,008.26	12,471.25
	04/30/2026	Journal Entry	April-5	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	1,087.00	13,558.25
	04/30/2026	Journal Entry	April-5	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	17.33	13,575.58
	04/30/2026	Journal Entry	April-5	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	765.60	14,341.18
	04/30/2026	Journal Entry	April-5	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	625.00	14,966.18
	04/30/2026	Journal Entry	April-5	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	87.63	15,053.81
	04/30/2026	Journal Entry	April-5	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	464.00	15,517.81
	04/30/2026	Journal Entry	April-5	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	121.13	15,638.94
	05/31/2026	Journal Entry	May-1	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	915.33	16,554.27
	05/31/2026	Journal Entry	May-1	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	13,069.97	29,624.24
	05/31/2026	Journal Entry	May-1	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	16.25	29,640.49
	05/31/2026	Journal Entry	May-1	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	3,205.37	32,845.86
	05/31/2026	Journal Entry	May-1	YC:EQUIP	Chapters:YOUR CHAPTER	Release of restrictions	11,984.60	44,830.46
	05/31/2026	Journal Entry	May-1	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	1,600.00	46,430.46
	05/31/2026	Journal Entry	May-1	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	483.87	46,914.33
	05/31/2026	Journal Entry	May-1	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	471.06	47,385.39

	05/31/2026	Journal Entry	May-1	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	-467.00	46,918.39
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	7,287.71	54,206.10
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	221.71	54,427.81
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	72.07	54,499.88
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	11,299.75	65,799.63
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	975.63	66,775.26
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	24,079.83	90,855.09
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	1,130.50	91,985.59
	06/30/2026	Journal Entry	06-14	YC:JOB CODE	Chapters:YOUR CHAPTER	To back out release for in-kinds	-1,998.11	89,987.48
	06/30/2026	Journal Entry	06-10	YC:JOB CODE	Chapters:YOUR CHAPTER	Release of restrictions	631.34	90,618.82
	06/30/2026	Journal Entry	06-10	YC:EQUIP	Chapters:YOUR CHAPTER	Release of restrictions	46,747.48	137,366.30
Total for 962 Land Management							\$137,366.30	
964 Release for indirect costs - temporary								
	04/30/2026	Journal Entry	April-7	YC:JOB CODE	Chapters:YOUR CHAPTER	April 15% indirect allocation	150.00	150.00
	04/30/2026	Journal Entry	April-7	YC:EQUIP	Chapters:YOUR CHAPTER	April 15% indirect allocation	1,121.85	1,271.85
	05/01/2026	Journal Entry	April-9	YC:JOB CODE	Chapters:YOUR CHAPTER	To reverse indirect	-22.32	1,249.53
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	15.00	1,264.53
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	3.75	1,268.28
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	25.95	1,294.23
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	34.50	1,328.73
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	62.61	1,391.34
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	60.45	1,451.79
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	207.00	1,658.79
	06/30/2026	Journal Entry	06-11	YC:JOB CODE	Chapters:YOUR CHAPTER	June 15% indirect allocation	9,554.67	11,213.46
	06/30/2026	Journal Entry	06-11	YC:EQUIP	Chapters:YOUR CHAPTER	June 15% indirect allocation	7,500.00	18,713.46
Total for 964 Release for indirect costs - temporary							\$ 18,713.46	
Total for 960 TEMP Restricted - USES							\$156,079.76	
Total for 949 RESTRICTED NET ASSETS - USES							\$156,079.76	

The Prairie Enthusiasts
YOUR CHAPTER MONTH
 June 2026

YOUR CHAPTER-Cash Balances

		Comments
Beginning Unrestricted Cash	85,884.38	
Net Unrestricted Income for the Period	53,529.73	
Adjustments from prior months	-	
		Accounts receivable are tracked for the organization as a whole so you will likely not see an amount in this line even if you are expecting funds. When the funds come in to TPE they are distributed to the chapter.
Change in Receivables	-	
Change in Prepaids	-	
Capital Expenditures	(46,000.00)	
Transfer from Restricted Funds	-	
		You may see a positive amount show up on this line for bills entered at the end of the month, but the cash has not been paid from our account as of the end of that month. Then the next month the cash comes out of our account and you will see a negative amount show up here. The amounts will generally equal the same amount, but they may not if there are older outstanding bills.
Change in Accounts Payable	1,657.88	
Ending Unrestricted Cash	<u>95,071.99</u>	
Beginning Restricted Cash	177,094.86	
Adjustments from prior months	-	
Net Restricted Income For the Period	7,491.83	
Capital Expenditures Paid from Restricted Funds	-	
Legal Defense and Monitoring	-	
Transfer from General Land Protection	-	
Ending Restricted Cash	<u>184,586.69</u>	
Breakdown of Restricted Balances:		
x JOB CODE 1	59,151	
x JOB CODE 2	58,536	
x JOB CODE 3	50,666	
x JOB CODE 4	11,038	
JOB CODE 5	5,196	
	<u>184,587</u>	
Endowment Balances:		
1403 · ENDOWMENT 1	25,096	
1404 · ENDOWMENT 2	30,736	
1405 · ENDOWMENT 3	229,132	
	<u>284,964</u>	

THE PRAIRIE ENTHUSIASTS: CREDIT CARD PURCHASE FORM (CCPF)

Chapter: _____

Month: _____

Purchaser: _____

☐
☐

Receipt(s) attached

Receipt(s) will be sent seperately

Item #	Date of Purchase	Vender	Item/service	Amount	Account Code	Job Code	Site & Project Description
1							
2							
3							
4							
5							
6							
7							
8							
9							

Total \$ _____

for TPE accounting use:

Submitted by:

(Signature & date)

Entered into QB _____

Approved by:

(Chapter Treasurer signature & date)

THE PRAIRIE ENTHUSIASTS: REIMBURSEMENT OR PURCHASE ADVICE FORM (PAF)

Chapter: _____

Pay to: _____

Address: _____

☐	Reimbursement
☐	Charged, bill coming
☐	Charged, invoice included
☐	Receipt(s) attached

Item #	Date of Purchase	Item/service	Amount	Account Code	Job Code	Site & Project description
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Total \$ _____

for TPE accounting use:

Entered into QB _____

Submitted by: _____
(Signature & date)

Approved by: _____
(Chapter Treasurer signature & date)

THE PRAIRIE ENTHUSIASTS: INCOME ADVICE FORM (IAF)

Chapter to credit: _____

Sale of Goods

Fee for Service

Other

Date Received	Name or Source of Income	Check #	Amount	Account Code	Job Code	Description or Restriction

Total \$ _____

Submitted by: _____
(Chapter Treasurer signature & date)

for TPE accounting use:

Entered in QB _____

THE PRAIRIE ENTHUSIASTS: IN-KIND DONATION ADVICE FORM

Chapter to credit: _____

Name of Donor _____

Address of Donor _____

Value of item/service as stated by Donor: \$ _____

Date Received	Description of In-Kind Donation (for a donated vehicle enter year, make, model, condition and mileage)	Date Acquired by Donor	Account Code	Job Code	In-Kind donation	Donated Services	Project and/or Land Site

Submitted by: _____
(Chapter Treasurer signature & date)

for TPE accounting use:

Date Recorded _____

THE PRAIRIE ENTHUSIASTS: JOB CODE REQUEST FORM (JCRF)

Chapter: _____

☐	Endowment
☐	Stewardship
☐	Supplies
☐	Equipment
☐	Grant
☐	Acquisition
☐	Other
☐	Education

Date Effective	Related Site	Timeline	Source of funds	Project Description

for TPE accounting use:

Submitted by: _____
(Signature & date)

Entered into QB _____

Approved by: _____
(Chapter Treasurer signature & date)

THE PRAIRIE ENTHUSIASTS: TRANSFER ADVICE FORM (TAF)

Transfer from:

Transfer to:

Item #	Date	Reason for Transfer	Amount	Account Code	Job Code	Transfer Description
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						

Total \$ _____

for TPE accounting use:

Submitted by: _____
(Signature & date)

Entered into QB _____

Approved by: _____
(Chapter Treasurer signature & date)

THE PRAIRIE ENTHUSIASTS: Asset Advise Form

Chapter: _____

USE FOR ASSETS ACQUIRED OVER \$5,000.00

Also indicate if trade-in or old asset sold

Where stored: _____

Date Received/ Purchased	Description of Asset (Year, Make, Model)	Serial Number	New/Used	Purchase or Donated	Cost/Value	Seller/Donor Name

Submitted by: _____
(Chapter Treasurer signature & date)

for TPE accounting use:

Date Recorded _____