

Flathead Irrigation District Administrative Fund

TABLE 1 FID

Treasurer's Adm Budget Report

January 14, 2019 Meeting

	A	B	C	D	E	F	G	H	I
1						Annual	Actual		Accrual Basis
2						2018 Budget	Jan - Nov 18		as of 12/31/2018
3					Ordinary Income/Expense				
4					Income				
5					400.00 · Assessment Revenue	435,586	249,444		249,444
6					410.00 · Interest Income	3,000	6,030		6,030
7					430.00 · Insurance Payment - Theft	100,852	100,852		100,852
8					435.00 · Past Due Assessments Paid	0	0		0
9					440.00 · Unpaid Assessments	4,356	0		0
10					Total Income	543,794	356,326		356,326
11					Expense				
12					600.00 · Accounting Services	6,000	5,174		7,234
13					601.00 · Advertising-Promotion	500	644		644
14					602.00 · Audit Services	28,000	19,137		20,172
15					603.00 · Black Mountain Software	2,370	2,949		2,949
16					604.00 · Business licenses and permlts	260	0		0
17					605.00 · Bureau of Reclamation	0	1,278		1,278
18					606.00 · Computer/Internet	4,000	425		464
19					607.00 · Commissioners				
20					607.25 · Commisioner (5x12x\$100)	6,000	2,700		2,700
21					607.50 · Commissioner Mileage	1,200	591		591
22					607.00 · Commissioners - Other	0	0		0
23					Total 607.00 · Commissioners	7,200	3,291		3,291
24					608.00 · Dues and Subscriptions	800	4,800		4,800
25					609.00 · Election Expenses	1,500	1,133		1,133
26					610.00 · Fees, MT DOA Financial Report	3,892	3,268		3,268
27					611.00 · FJBC Assessment January 2018	0	27,909		27,909
28					615.00 · Insurance Board (MACO)	9,600	2,907		2,907
29					617.00 · Lawyer-consultant	7,500	13,199		13,199
30					620.00 · Meals - Entertainment	400	76		76
31					622.00 · Miscellaneous Expense	2,000	0		0
32					625.00 · Public info., web site, etc.	2,000	0		0
33					626.00 · Publications	500	0		0
34					630.00 · Rental Office, meetings	0	0		0
35					634.00 · Payroll Expenses Total				
36					635.00 · Rosman Services	7,000	1,859		2,961
37					636.00 · Secretary, office	0	2,413		2,413
38					640.00 · Payroll Expenses - Employer	0	2,229		2,735
39					634.00 · Payroll Expenses Total - Other	0	0		0
40					Total 634.00 · Payroll Expenses Total	7,000	6,501		8,109
41					650.00 · FID-MID-JID Shared Expenses				
42					650.10 · Accounting Expenses	0	0		0
43					650.20 · Insurance Liab-property (St lg)	300	0		0

Flathead Irrigation District Administrative Fund

TABLE 1 FID

Treasurer's Adm Budget Report

January 14, 2019 Meeting

	A	B	C	D	E	F	G	H	I
1						Annual	Actual		Accrual Basis
2						2018 Budget	Jan - Nov 18		as of 12/31/2018
44					650.30 · Supplies, Postage (Tel, PO Box)	795	1,786		1,793
45					650.40 · Repairs/Maintenance (St Ig)	1,300	0		0
46					650.50 · Property Tax (St Ig)	500	128		128
47					650.60 · Utilities (St Ig)	2,880	1,439		1,620
48					650.00 · FID-MID-JID Shared Expenses - Other	0	0		0
49					Total 650.00 · FID-MID-JID Shared Expenses	5,775	3,353		3,541
50					660.00 · Water Court Activities				
51					660.10 · Consulting - Hafferman	27,112	7,354		7,354
52					660.20 · Legal - Williams	25,600	0		0
53					660.00 · Water Court Activities - Other	0	0		0
54					Total 660.00 · Water Court Activities	52,712	7,354		7,354
55					670.00 · Water Court-Compact Education	5,000	4,000		4,000
56					680.00 · Representation State				
57					680.10 · MT Water Association	4,800	0		0
58					680.20 · Legal Advice - Representation	2,500	0		0
59					680.30 · Travel to Helena	500	0		0
60					680.00 · Representation State - Other	0	0		0
61					Total 680.00 · Representation State	7,800	0		0
62					685.00 · Representation Federal				
63					685.10 · National Water Association	0	0		0
64					685.20 · Legal Advice - Representation	0	0		0
65					685.30 · Travel to DC	0	0		0
66					685.40 · Local Work	2,000	0		0
67					685.00 · Representation Federal - Other	0	0		0
68					Total 685.00 · Representation Federal	2,000	0		0
69					690.00 · CSKT Related Activities				
70					690.10 · Legal Advice - Compact Legislat	2,000	0		0
71					690.20 · Legal Project Management	2,000	0		0
72					690.30 · Consultant Project Management	2,000	0		0
73					690.00 · CSKT Related Activities - Other	0	0		0
74					Total 690.00 · CSKT Related Activities	6,000	0		0
75					48.00 · VOID		0		0
76					Total Expense	162,809	107,398		112,328
77					Net Ordinary Income	380,985	248,928		243,998
78	Net Income					380,985	248,928		243,998

Table 2
IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET
JANUARY 2019

Approved Venders	AMOUNT	ck #	FLATHEAD /79.90%	ck #	MISSION /13.8%	ck #	JOCKO DIST/6.30%	TOTAL
Access Montana	\$ 47.94	4293	\$ 38.30	3617	\$ 6.62	992	\$ 3.02	\$ 47.94
Blackfoot	\$ 74.75	4294	\$ 59.73	3618	\$ 10.32	993	\$ 4.71	\$ 74.75
Browning, Kaleczyc, Berry & Hoven, P.C.	\$ -				\$ -		\$ -	\$ -
Click Here Designs, LLC	\$ 628.00	4295	\$ 628.00					\$ 628.00
Paul Guenzler	\$ 741.20	4296	\$ 741.20					\$ 741.20
David Lake	\$ 776.30	4297	\$ 776.30					\$ 776.30
Dave Vincent	\$ 814.45	4298	\$ 814.45					\$ 814.45
Bruce White	\$ 966.24	4299	\$ 966.24					\$ 966.24
Janette Rosman	\$ 1,356.50	4300	\$ 1,356.50					\$ 1,356.50
Mission Valley Power Due 1/17/2019	\$ 200.54	4301	\$ 160.23	3619	\$ 27.67	994	\$ 12.63	\$ 200.54
Republic Services (credit balance) -\$28.74	\$ -		\$ -		\$ -		\$ -	\$ -
Town of St Ignatius - WATER/WATER SEWER	\$ 68.00	4302	\$ 54.34	3620	\$ 9.38	995	\$ 4.28	\$ 68.00
Valley Journal	\$ 16.10	4303	\$ 16.10					\$ 16.10
Whaley & Associates PC	\$ 600.00	4304	\$ 479.40	3621	\$ 82.80	996	\$ 37.80	\$ 600.00
Jennifer R. Kunz (1/10/2019)	\$ 125.98			3622	\$ 125.98		\$ -	\$ 125.98
Jennifer R. Kunz (1/24/2019)	\$ 355.40			3623	\$ 355.40		\$ -	\$ 355.40
Jennifer R. Kunz (2/04/2019)	\$ 355.40			3625	\$ 355.40		\$ -	\$ 355.40
MID - Reimburse for half of J Kunz payroll	\$ 418.39					997	\$ 418.39	\$ 418.39
TOTAL	\$ 7,545.19		\$ 6,090.79		\$ 973.57		\$ 480.83	\$ 7,545.19
CASH BALANCE PER WARRANT REGISTER								
FLATHEAD IRRIGATION - ADM	\$ 654,657.20							
FLATHEAD IRRIGATION - O & M	\$ 1,913,390.31							
MISSION IRRIGATION - ADM	\$ 70,009.84							
MISSION IRRIGATION - O & M	\$ 325,650.36							
JOCKO IRRIGATION - ADM	\$ 67,459.48							
JOCKO IRRIGATION - O & M	\$ 152,980.99							
FLATHEAD JOINT BOARD	\$ 12,070.92							
BALANCED WITH LAKE CO TREAS THROUGH NOV, 2018								

Mission Adm
ck # 3624 Voided

Table 3
FID Treasurer's O-M Budget Report
January 14, 2019 Meeting

	A	B	C	D
1	FID meeting date	FLATHEAD IRRIGATION DISTRICT FID		
2	January 14, 2019	FID 2018 and 2019 O&M Fund Budgets		
3		2018 O&M Actual Through 11/30/2018	2019 Proposed O&M Budget	
4				NOTES
5	O&M Fee Assessments ¹	2,383,033	2,520,211	
6	Interest on cash balances ²	17,522		
7	Unpaid assessments (-) ³		25,202	
8	Total Revenues	2,943,886	2,545,413	
9				
10	January O&M FIIP payment ⁴	1,279,822	1,471,943	<i>Invoiced by FIIP Jan 2019</i>
11	July O&M FIIP payment ⁴	1,279,822	1,471,943	
12	Total O&M payments to FIIP	2,559,645	2,943,886	
13				
14	Net Revenues	384,241	(398,473)	
15				
16	Net change in cash balance	384,241	(398,473)	
17				
18	Beginning year cash balance	2,072,480		<i>Need County Reports</i>
19	End of year cash balance			<i>For December</i>
20				
21	Notes:			
22	1 2019 O&M revenues based on FID acres 86,903.829 * 29.00 = 2,520,211.041			
23	2: Interest rate assumption for 2019:			
24	3: 2019 unpaid assessments based on 1% of total O&M fee assessments			
25	4: 2019 O&M payments based on FID acres 86,903.829 * 33.50 = 2,911,278.27			
26	If FID board decides to make FIIP semiannual payments based on the \$33.50, the January			
27	and July payments each would amount to \$1,455,639.			
28				
29	Cash Flow Analysis	10/31/18	11/30/18	12/31/18
30	cash balance	864,506	1,913,390	
31	minus January FIIP Payment		1,471,943	
32	Potential cash shortfall/excess	864,506	441,447	
33				

Acres by district by county
 Source Data FIIP Invoices

	FID	MID	JID	TOTAL
LAKE	74,978.06	14,907.85	4,259.83	94,145.74
SANDERS	11,925.77		1,150.43	13,076.20
MISSOULA	0.00		1,406.78	1,406.78
	86,903.83	14,907.85	6,817.04	108,628.72
	80.00%	13.72%	6.28%	100.00%

DISTRICT BILL
DEPARTMENT OF THE INTERIOR - BIA DISTRICT - MULTIPLE TRACTS

MAIL PAYMENT TO:
FLATHEAD INDIAN IRRIGATION PROJECT
220 PROJECT DRIVE
ST. IGNATIUS MT 59865

BILL NO: 7 2019000000002
DUE DATE: 01/15/19
DATE ISSUED: 12/18/18

CO COPY

BILL TO:

FLATHEAD IRRIGATION DISTRICT
P. O. BOX 281
RONAN MT 59864

CURRENT DUE	OTHER CHARGES	=	CURRENT TOTAL AMOUNT DUE
1,471,942.99			1,471,942.99

-- DESCRIPTION OF CHARGES --

UNIT/SERIAL	SHARE	ACRES	HALF RATE	AMOUNT*
MULTIPLE	1.000000	A 86,903.829	16.750	1,471,942.99
LAKE COUNTY	ACRES:	74,978.059	AMOUNT:	1,271,864.85
SANDERS COUNTY	ACRES:	11,925.770	AMOUNT:	199,978.14

CURRENT HALF TOTAL AMOUNT DUE: 1,471,942.99

* * * The total AMOUNT* due shown above is correct. * * *
However, due to rounding on individual land assignments, it may not equal total acres times rate. See assignment list for complete details.

The attached coupon must accompany your payment. Please make personal check, certified check, money order, or cashier's check payable to: Bureau of Indian Affairs. We have the right to refuse water delivery until this bill is paid.

**** See enclosure for important information concerning your bill ****

Flathead Irrigation District Administrative Fund

Balance Sheet

01/12/19

As of November 30, 2018

Cash Basis

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	654,657.20
Total Checking/Savings	<u>654,657.20</u>
Other Current Assets	
1181 · Special Assessments Receivable	123,161.04
Total Other Current Assets	<u>123,161.04</u>
Total Current Assets	<u>777,818.24</u>
TOTAL ASSETS	<u><u>777,818.24</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	1,143.46
Total Other Current Liabilities	<u>1,143.46</u>
Total Current Liabilities	<u>1,143.46</u>
Total Liabilities	1,143.46
Equity	
310.00 · Retained Earnings	249,245.93
320.00 · Restatement	115.05
3000 · Opening Bal Equity	278,386.50
Net Income	248,927.30
Total Equity	<u>776,674.78</u>
TOTAL LIABILITIES & EQUITY	<u><u>777,818.24</u></u>

Flathead Irrigation District Administrative Fund

Profit & Loss

01/12/19

January through November 2018

Cash Basis

	<u>Jan - Nov 18</u>
Ordinary Income/Expense	
Income	
400.00 · Assessment Revenue	249,444
410.00 · Interest Income	6,030
430.00 · Insurance Payment - Theft	100,852
435.00 · Past Due Assessments Paid	-0
440.00 · Unpaid Assessments	-0
	<hr/>
Total Income	356,326
Expense	
600.00 · Accounting Services	5,174
601.00 · Advertising-Promotion	644
602.00 · Audit Services	19,137
603.00 · Black Mountain Software	2,949
604.00 · Business Ilcenses and permits	0
605.00 · Bureau of Reclamation	1,278
606.00 · Computer/Internet	425
607.00 · Commissioners	
607.25 · Commisioner (5x12x\$100)	2,700
607.50 · Commissioner Mileage	591
	<hr/>
Total 607.00 · Commissioners	3,291
608.00 · Dues and Subscptions	4,800
609.00 · Election Expenses	1,133
610.00 · Fees, MT DOA Financial Report	3,268
611.00 · FJBC Assessment January 2018	27,909
615.00 · Insurance Board (MACO)	2,907
617.00 · Lawyer-consultant	13,199
620.00 · Meals - Entertainment	76
622.00 · Miscellaneous Expense	0
625.00 · Public Info., web site, etc.	0
626.00 · Publications	0
630.00 · Rental Office, meetings	0
634.00 · Payroll Expenses Total	
635.00 · Rosman Services	1,859
636.00 · Secretary, office	2,413
640.00 · Payroll Expenses - Employer	2,229
	<hr/>
Total 634.00 · Payroll Expenses Total	6,500
650.00 · FID-MID-JID Shared Expenses	
650.10 · Accounting Expenses	0
650.30 · Supplies, Postage (Tel, PO Box)	1,786
650.50 · Property Tax (St Ig)	128
650.60 · Utilities (St Ig)	1,439
	<hr/>
Total 650.00 · FID-MID-JID Shared Expenses	3,353
660.00 · Water Court Activitlies	
660.10 · Consulting - Hafferman	7,354
660.20 · Legal - Willlams	0
	<hr/>
Total 660.00 · Water Court Activitlies	7,354
670.00 · Water Court-Compact Education	4,000
685.00 · Reprresentation Federal	
685.10 · National Water Association	0
685.20 · Legal Advice - Representation	0
685.30 · Travel to DC	0
	<hr/>
Total 685.00 · Reprresentation Federal	0
48.00 · VOID	0
	<hr/>
Total Expense	107,399

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Flathead Irrigation District Administrative Fund

01/12/19

Profit & Loss

Cash Basis

January through November 2018

	<u>Jan - Nov 18</u>
Net Ordinary Income	<u>248,927</u>
Net Income	<u><u>248,927</u></u>

Flathead Irrigation District Administrative Fund Reconciliation Summary

1000 - Cash in Bank, Period Ending 11/30/2018

	Nov 30, 18
Beginning Balance	638,735.35
Cleared Transactions	
Checks and Payments - 10 Items	-8,706.04
Deposits and Credits - 1 Item	29,253.83
Total Cleared Transactions	20,547.79
Cleared Balance	659,283.14
Uncleared Transactions	
Checks and Payments - 5 Items	-4,696.50
Deposits and Credits - 1 Item	70.56
Total Uncleared Transactions	-4,625.94
Register Balance as of 11/30/2018	654,657.20
New Transactions	
Checks and Payments - 11 Items	-4,716.74
Total New Transactions	-4,716.74
Ending Balance	649,940.46

Flathead Irrigation District Administrative Fund Reconciliation Detail

1000 - Cash in Bank, Period Ending 11/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						638,735.35
Cleared Transactions						
Checks and Payments - 10 Items						
Check	11/12/2018	4274	COTE AND ASSOC...	X	-5,718.60	-5,718.60
Check	11/12/2018	4273	COTE AND ASSOC...	X	-1,594.48	-7,313.08
Check	11/12/2018	4278	Janette Rosman	X	-584.65	-7,897.73
Check	11/12/2018	4280	Whaley & Associate...	X	-479.40	-8,377.13
Check	11/12/2018	4275	Lake County Treasu...	X	-127.84	-8,504.97
Check	11/12/2018	4272	Blackfoot Telephone	X	-65.51	-8,570.48
Check	11/12/2018	4279	Town of St. Ignatius ...	X	-54.34	-8,624.82
Check	11/12/2018	4271	ACCESS MONTANA	X	-38.30	-8,663.12
Check	11/12/2018	4276	Mission Valley Power	X	-29.59	-8,692.71
Check	11/30/2018	CANC...		X	-13.33	-8,706.04
Total Checks and Payments					-8,706.04	-8,706.04
Deposits and Credits - 1 Item						
Deposit	11/30/2018	DEP		X	29,253.83	29,253.83
Total Deposits and Credits					29,253.83	29,253.83
Total Cleared Transactions					20,547.79	20,547.79
Cleared Balance					20,547.79	659,283.14
Uncleared Transactions						
Checks and Payments - 5 Items						
Check	02/26/2018	4163	Gene Posivio		-8.88	-8.88
Paycheck	03/14/2018	4181	Chantelle L Begay		-40.41	-49.29
Check	06/13/2018	4169	United States Treas...		-183.37	-232.66
Check	11/12/2018	4281	Yellowstone Strategi...		-4,000.00	-4,232.66
Check	11/12/2018	4277	Montana Dept. of R...		-463.84	-4,696.50
Total Checks and Payments					-4,696.50	-4,696.50
Deposits and Credits - 1 Item						
Deposit	08/31/2018	DEP			70.56	70.56
Total Deposits and Credits					70.56	70.56
Total Uncleared Transactions					-4,625.94	-4,625.94
Register Balance as of 11/30/2018					15,921.85	654,657.20
New Transactions						
Checks and Payments - 11 Items						
Paycheck	12/07/2018	4288	Janette M Rosman		-985.17	-985.17
Check	12/10/2018	4292	Whaley & Associate...		-1,378.28	-2,363.45
Check	12/10/2018	4285	COTE AND ASSOC...		-635.40	-2,998.85
Check	12/10/2018	4291	Whaley & Associate...		-479.40	-3,478.25
Check	12/10/2018	4287	Montana Dept. of R...		-410.86	-3,889.11
Check	12/10/2018	4284	COTE AND ASSOC...		-399.98	-4,289.09
Check	12/10/2018	4290	Whaley & Associate...		-202.50	-4,491.59
Check	12/10/2018	4286	Mission Valley Power		-126.11	-4,617.70
Check	12/10/2018	4289	Town of St. Ignatius ...		-54.34	-4,672.04
Check	12/10/2018	4282	ACCESS MONTANA		-38.30	-4,710.34
Check	12/10/2018	4283	Blackfoot Telephone		-6.40	-4,716.74
Total Checks and Payments					-4,716.74	-4,716.74
Total New Transactions					-4,716.74	-4,716.74
Ending Balance					11,205.11	649,940.46

Flathead Irrigation District O&M
Balance Sheet
As of November 30, 2018

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	1,913,390.31
Total Checking/Savings	<u>1,913,390.31</u>
Other Current Assets	
1181 · Special Assessments Receivable	1,139,447.42
Total Other Current Assets	<u>1,139,447.42</u>
Total Current Assets	<u>3,052,837.73</u>
TOTAL ASSETS	<u><u>3,052,837.73</u></u>
LIABILITIES & EQUITY	
Equity	
2720 · Retained Earnings	1,967,735.94
3000 · Opening Bal Equity	1,244,191.77
Net Income	<u>-159,089.98</u>
Total Equity	<u>3,052,837.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,052,837.73</u></u>

11:23 AM

01/04/19

Cash Basis

Flathead Irrigation District O&M

Profit & Loss

January through November 2018

	<u>Jan - Nov 18</u>	<u>Jan - Nov 17</u>
Ordinary Income/Expense		
Income		
3630 · Assessment Revenue	2,383,033.24	2,105,481.29
3710 · Interest Income	<u>17,521.72</u>	<u>15,132.21</u>
Total Income	<u>2,400,554.96</u>	<u>2,120,613.50</u>
Expense		
43.32 · FIIP-CME	<u>2,559,644.94</u>	<u>2,300,158.42</u>
Total Expense	<u>2,559,644.94</u>	<u>2,300,158.42</u>
Net Ordinary Income	<u>-159,089.98</u>	<u>-179,544.92</u>
Net Income	<u><u>-159,089.98</u></u>	<u><u>-179,544.92</u></u>

11:17 AM

01/04/19

Flathead Irrigation District O&M
Reconciliation Summary
1000 - Cash in Bank, Period Ending 11/30/2018

	<u>Nov 30, 18</u>
Beginning Balance	864,506.43
Cleared Transactions	
Checks and Payments - 1 Item	-772.85
Deposits and Credits - 1 Item	1,049,656.73
	<u>1,048,883.88</u>
Total Cleared Transactions	
Cleared Balance	<u>1,913,390.31</u>
Register Balance as of 11/30/2018	1,913,390.31
Ending Balance	1,913,390.31

11:17 AM

01/04/19

Flathead Irrigation District O&M
Reconciliation Detail
1000 - Cash in Bank, Period Ending 11/30/2018

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						864,506.43
Cleared Transactions						
Checks and Payments - 1 item						
Check	11/30/2018	AUTO		X	-772.85	-772.85
Total Checks and Payments					-772.85	-772.85
Deposits and Credits - 1 item						
Deposit	11/30/2018	DEP		X	1,049,656.73	1,049,656.73
Total Deposits and Credits					1,049,656.73	1,049,656.73
Total Cleared Transactions					1,048,883.88	1,048,883.88
Cleared Balance					1,048,883.88	1,913,390.31
Register Balance as of 11/30/2018					1,048,883.88	1,913,390.31
Ending Balance					1,048,883.88	1,913,390.31