

Table 2  
IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET  
FEBRUARY 2019

Approved Venders	AMOUNT	ck #	FLATHEAD /79.90%	ck #	MISSION /13.8%	ck #	JOCKO DIST/6.30%	TOTAL
Access Montana	\$ 47.94	4308	\$ 38.30	3616	\$ 6.62	998	\$ 3.02	\$ 47.94
Blackfoot	\$ 73.96	4309	\$ 59.09	3626	\$ 10.21	999	\$ 4.66	\$ 73.96
Cote and Associates CPAs, PLLS	\$ 635.40	4310	\$ 635.40					\$ 635.40
Janette Rosman	\$ 209.99	4311	\$ 209.99					\$ 209.99
Mission Valley Power Due 2/20/2019	\$ 219.94	4312	\$ 175.73	3627	\$ 30.35	1000	\$ 13.86	\$ 219.94
Mission Valley Printing	\$ 356.50	4313	\$ 356.50					\$ 356.50
Montana Department of Revenue (FJBC)	\$ 244.24	4314	\$ 195.15	3628	\$ 33.71	1001	\$ 15.39	\$ 244.24
Montana Department of Revenue (MID)	\$ 8.00			3629	\$ 4.00	1002	\$ 4.00	\$ 8.00
Department of the Treasury	\$ 89.24			3630	\$ 44.62	1009	\$ 44.62	\$ 89.24
Republic Services (credit balance)	\$ -							\$ -
Rod's Harvest Foods	\$ 18.89	4315	\$ 15.09	3631	\$ 2.61	1003	\$ 1.19	\$ 18.89
Town of St Ignatius - WATER/WATER SEWER	\$ 68.00	4317	\$ 54.33	3632	\$ 9.38	1004	\$ 4.28	\$ 68.00
Valley Business Systems	\$ 90.00			3633	\$ 45.00	1005	\$ 45.00	\$ 90.00
Valley Journal	\$ 8.90	4318	\$ 8.90					\$ 8.90
Jennifer R. Kunz (2/21/2019)	\$ 337.31			3634	\$ 337.31			\$ 337.31
Jennifer R. Kunz (3/07/2019)	\$ 337.31			3635	\$ 337.31			\$ 337.31
MID - Reimburse for half of J Kunz payroll	\$ 337.31					1006	\$ 337.31	\$ 337.31
Whaley & Associates PC - Monthly Accounting Fee	\$ 600.00	4319	\$ 479.40	3636	\$ 82.80	1007	\$ 37.80	\$ 600.00
Whaley & Associates PC - Additional Fee MID,JID	\$ 25.00			3637	\$ 12.50	1008	\$ 12.50	\$ 25.00
Whaley & Associates PC - Additional Fee FID	\$ 2,060.00	4320	\$ 2,060.00					\$ 2,060.00
<b>TOTAL</b>	<b>\$ 5,767.93</b>		<b>\$ 4,287.89</b>		<b>\$ 956.41</b>		<b>\$ 523.63</b>	<b>\$ 5,767.93</b>

CASH BALANCE PER WARRANT REGISTER		
FLATHEAD IRRIGATION - ADM	\$ 654,226.54	As of 12-31-18
FLATHEAD IRRIGATION - O & M	\$ 208,612,358.00	
		Void ck 4316
MISSION IRRIGATION - ADM	\$ 98,830.99	
MISSION IRRIGATION - O & M	\$ 349,853.73	
JOCKO IRRIGATION - ADM	65759.15	
JOCKO IRRIGATION - O & M	\$ 175,484.89	
FLATHEAD JOINT BOARD	\$ 12,070.92	
<b>BALANCED WITH LAKE CO TREAS THROUGH DEC, 2018</b>		

Flathead Irrigation District Administrative Fund  
Statement of Revenues, Expenses, and Changes in Fund Net Position  
End of Transition Year Budget Report 1/1/18 - 12/31/18

	ABCD	E	F	G	H
1				Cash Basis	Accrual Basis
2			Budget Jan-Oct 2018	Jan '18 - Oct 18	Jan '18 - Oct '18
3		Ordinary Income/Expense			
4		Income			
5		400.00 · Assessment Revenue **	362,988	222,774	226,404
6		410.00 · Interest Income	2,500	5,640	6,238
7		430.00 · Insurance Payment - Theft	84,043	100,852	179,953
8		435.00 · Past Due Assessments Paid	0	0	0
9		440.00 · Unpaid Assessments	(3,630)		(3,630)
10		<b>Total Income</b>	<b>445,902</b>	<b>329,266</b>	<b>408,965</b>
11		Expenses Subject fo FID Control			
12		600.00 · Accounting Services	5,000	4,214	5,173
13		601.00 · Advertising-Promotion	417	644	644
15		603.00 · Billing Software	1,975	2,470	2,470
16		604.00 · Business licenses and permits	217	0	0
17		605.00 · Bureau of Reclamation	0	1,278	1,278
18		606.00 · Computer/Internet	3,333	387	425
19		607.00 · Commissioners	0		
20		607.25 · Commisioner (5x12x\$100)	5,000	2,700	6,100
21		607.50 · Commissioner Mllege	1,000	591	1,846
22		607.00 · Commissioners - Other			
23		<b>Total 607.00 · Commissioners</b>	<b>6,000</b>	<b>3,291</b>	<b>3,291</b>
24		608.00 · Dues and Subscriptions	667		
25		609.00 Election Costs	0		
26		609.01 · Election Expenses	1,250	1,133	1,133
27		609.02 · Billing Software Election Costs		479	479
28		<b>609.00 Total Election Costs</b>	<b>1,250</b>	<b>1,612</b>	<b>1,612</b>
29		610.00 · Fees, MT DOA Financial Report	3,243	139	139
30		615.00 · Insurance Board (MACO)	8,000	5,087	5,087
31		617.00 · Lawyer-consultant	6,250	542	542
32		620.00 · Meals - Entertainment	333	76	76
33		622.00 · Miscellaneous Expense	1,667		
34		625.00 · Public info., web site, etc.	1,667		
35		626.00 · Publications	417		
36		630.00 · Rental Office, meetings			
37		634.00 · Payroll Expenses Total			
38		635.00 · Rosman Services	5,833	1,859	1,859
40		640.00 · Payroll Expenses - Employer		1,765	1,765
41		634.00 · Payroll Expenses Total - Other			
42		<b>Total 634.00 · Payroll Expenses Total</b>	<b>5,833</b>	<b>3,624</b>	<b>6,037</b>
43		660.00 · Water Court Activities			
44		660.10 · Consulting - Hafferman	22,593	7,354	7,354
45		660.20 · Legal - Williams	21,333	0	0
46		660.00 · Water Court Activities - Other			
47		<b>Total 660.00 · Water Court Activities</b>	<b>43,927</b>	<b>7,354</b>	<b>7,354</b>
48		670.00 · Water Court-Compact Education	4,167	4,000	4,000
49		680.00 · Representation State			
50		680.10 · MT Water Association	4,000	4,800	4,800
51		680.20 · Legal Advice - Representation	2,083		
52		680.30 · Travel to Helena	417		
53		680.00 · Representation State - Other			
54		<b>Total 680.00 · Representation State</b>	<b>6,500</b>	<b>4,800</b>	<b>4,800</b>
55		685.00 · Reprresentation Federal			

**Flathead Irrigation District Administrative Fund**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**End of Transition Year Budget Report 1/1/18 - 12/31/18**

	ABCC	E	F	G	H
1				Cash Basis	Accrual Basis
2			Budget Jan-Oct 2018	Jan '18 - Oct 18	Jan '18 - Oct '18
56		685.10 · National Water Association			
57		685.20 · Legal Advice - Representation			
58		685.30 · Travel to DC			
59		685.40 · Local Work	1,667		
60		685.00 · Reprresentation Federal - Other			
61		<b>Total 685.00 · Reprresentation Federal</b>	<b>1,667</b>	<b>0</b>	<b>0</b>
62		690.00 · CSKT Related Activities			
63		690.10 · Legal Advice - Compact Legislat	1,667		
64		690.20 · Legal Project Management	1,667		
65		690.30 · Consultant Project Management	1,667		
66		690.00 · CSKT Related Activities - Other			
67		<b>Total 690.00 · CSKT Related Activities</b>	<b>5,000</b>		
69		<b>Total FID Controlled Expenses</b>	<b>107,528</b>	<b>39,518</b>	<b>58,065</b>
70		<b>Net Ordinary Income</b>	<b>338,373</b>	<b>289,748</b>	<b>350,900</b>
72		<b>Other Expense</b>			
73		650.00 · FID-MID-JID Shared Expenses			
74		650.10 · Accounting Expenses		480	480
75		650.20 · Insurance Liab-property (St Ig)	250		
76		650.30 · Supplies, Postage (Tel, PO Box)	663	1,136	1,786
77		650.40 · Repairs/Maintenance (St Ig)	1,083		
78		650.50 · Property Tax (St Ig)	417		128
79		650.60 · Utilities (St Ig)	2,400	1,355	1,439
80		650.00 · FID-MID-JID Shared Expenses - Other			
81		<b>Total 650.00 · FID-MID-JID Shared Expenses</b>	<b>4,813</b>	<b>2,971</b>	<b>3,353</b>
82		<b>FJBC Legacy Expenses</b>			
83		Audit Services	23,333	11,824	19,137
84		Dept. of Admin Fees		3,129	3,129
85		FJBC Payroll Costs		464	464
86		FJBC Legal		12,625	12,625
87		FJBC - January 2018		27,941	51,747
88		Secretary, office		2,413	2,413
89		Insurance MACO			(2,180)
90		<b>Total FJBC Legacy Expenses</b>		<b>58,396</b>	<b>69,785</b>
91		<b>Total Other Expense</b>	<b>4,813</b>	<b>61,367</b>	<b>73,138</b>
93		<b>Net Income</b>	<b>333,561</b>	<b>228,381</b>	<b>277,762</b>
94					
95					
96			Annual Budget	Actual	
97		Cash Balance 1/1/2018		\$404,957	
98		Cash Balance 10/31/2018		\$634,109	
99		Change in Cash Balance		\$229,152	
100		Past Due FID Payments as of 10/31/2018		\$0	
101					
102		Variance before balance sheet analysis		\$771	
103		Increase in Payroll Liabilites 1/1/2018 - 10/31/2018		(\$772)	
104		Reconciled Cash Variance		(\$1)	Rounding

Flathead Irrigation District Administrative Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
Monthly Budget Report Fiscal Year 2019  
As of January 2019

	A	B	C	D	E	F	G	H
1					Meeting Date February 11, 2019	2018-2019	Cash Basis	Accrual Basis
2						Budget	Nov '18 - 'Jan 19	Nov '18 - 'Oct 19
3					<b>Ordinary Income/Expense</b>			
4					<b>Income</b>			
5					400.00 · Assessment Revenue **	43,525	30,349	63,943
6					410.00 · Interest Income	2,000	608	608
8					435.00 · Past Due Assessments Paid		389	389
9					440.00 · Unpaid Assessments	115,410		(639)
10					<b>Total Income</b>	<b>160,935</b>	<b>31,346</b>	<b>64,301</b>
11					<b>Expenses Subject fo FID Control</b>			
12					600.00 · Accounting Services	6,000	1,200	1,918
13					600.01 · Accounting Consulting		1,819	3,606
14					601.00 · Advertising-Promotion	500	644	644
16					603.00 · Billing Software	2,500		
17					604.00 · Business licenses and permits	260		
18					605.00 · Bureau of Rec. (agmt)			
19					606.00 · Computer/Internet	1,200		
20					607.00 · Commissioners			
21					607.25 · Commisioner (5x12x\$100)	6,000	3,400	3,900
22					607.50 · Commissioner Mileage	1,200	1,255	1,455
23					607.00 · Commissioners - Other			
24					<b>Total 607.00 · Commissioners</b>	<b>7,200</b>	<b>4,655</b>	<b>5,355</b>
25					608.00 · Dues and Subscptions	800		
26					609.00			
27					609.01 · Election Expenses	1,500		601
28					<b>Total Election Costs</b>	<b>1,500</b>	<b>0</b>	<b>601</b>
29					610.00 · Fees, MT DOA Financial Report	1,300		
30					615.00 · Insurance Board (MACO)	9,600		
31					617.00 · Lawyer-consultant	12,000		
32					620.00 · Meals - Entertainment	400		
33					622.00 · Miscellaneous Expense	2,000		
34					625.00 · Public info., web site, etc.	1,200		
35					626.00 · Publications	1,000		
36					630.00 · Rental Office, meetings			
37					634.00 · Payroll Expenses Total			
38					635.00 · Rosman Services		1,103	1,103
39					636.00 · Secretary, office	30,000		
40					640.00 · Payroll Expenses - Employer	0	288	288
41					634.00 · Payroll Expenses Total - Other			
42					<b>Total 634.00 · Payroll Expenses Total</b>	<b>30,000</b>	<b>1,391</b>	<b>1,391</b>
43					660.00 · Water Court Activities			
44					660.10 · Consultant	12,000		
45					660.20 · Legal	5,000		
46					660.00 · Water Court Activities - Other			
47					<b>Total 660.00 · Water Court Activities</b>	<b>17,000</b>	<b>0</b>	<b>0</b>
48					670.00 · Water Court-Compact Education			
49					680.00 · Representation State			
50					680.10 · MT Water Association	4,800		
51					680.20 · Legal Advice - Representation	5,000		
52					680.30 · Travel to Helena	1,000		
53					680.00 · Representation State - Other			

Flathead Irrigation District Administrative Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
Monthly Budget Report Fiscal Year 2019  
As of January 2019

	ABCD	E	F	G	H
1		Meeting Date February 11, 2019	2018-2019	Cash Basis	Accrual Basis
2			Budget	Nov '18 - 'Jan 19	Nov '18 - 'Oct 19
54		Total 680.00 · Representation State	10,800	0	0
55		685.00 · Representation Federal			
56		685.10 · National Water Association			
57		685.20 · Legal Advice - Representation	35,000		
58		685.30 · Travel to DC	6,000		
59		685.40 · Local Work	5,000		
60		685.00 · Representation Federal - Other			
61		Total 685.00 · Representation Federal	46,000	0	0
62		690.00 · CSKT Related Activities			
63		690.10 · Legal Advice - Compact Legislat	2,000		
64		690.20 · Legal Project Management	2,000		
65		690.30 · Consultant Project Management	2,000		
66		690.00 · CSKT Related Activities - Other			
67		Total 690.00 · CSKT Related Activities	6,000	0	0
68		Total Expenses Subject to FID Control	157,260	9,709	13,515
69		Net Ordinary Income Subject to FID Control	3,675	21,637	50,786
71		Other Expense			
72		650.00 · FID-MID-JID Shared Expenses			
73		650.10 · Accounting Expenses			
74		602.00 · Audit Services	7,000	8,348	8,348
75		650.20 · Insurance Liab-property (St Ig)	300		
76		650.30 · Supplies, Postage (Tel, PO Box)	795	716	944
77		650.40 · Repairs/Maintenance (St Ig)	1,300		
78		650.50 · Property Tax (St Ig)	500	128	128
79		650.60 · Utilities (St Ig)	2,880	594	709
80		650.00 · FID-MID-JID Shared Expenses - Other			
81		Total 650.00 · FID-MID-JID Shared Expenses	12,775	9,786	10,129
82		FJBC Legacy Expenses			
83		Audit Services			644
84		FJBC Payroll Costs		411	606
85		FJBC - January 2018			
86		Insurance MACO		(2,180)	(2,180)
87		Total FJBC Legacy Expenses	0	(1,769)	(930)
88		Total Other Expense	12,775	8,017	9,199
90		Net Income	(9,100)	13,620	41,587
91					
92					
93			Annual Budget	Actual	
94		Cash Balance 11/1/2018		\$634,109	
95		Cash Balance 1/31/2019		\$647,943	
96		Change in Fund/Cash Balances		\$13,834	
97		Past Due FID Payments as of 12/31/2018			
98					
99		Variance before balance sheet analysis		\$214	
100		Increase in Payroll Liabilities 11/1/2018 - 1/31/2019		(\$213)	
101		Reconciled Cash Variance		\$1	Rounding