

Table 2
IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET
APRIL, 2019

Approved Venders	AMOUNT	ck #	FLATHEAD /79.90%	ck #	MISSION /13.8%	ck #	JOCKO DIST/6.30%	TOTAL
Access Montana	\$ 47.94	4331	\$ 38.30	3651	\$ 6.62	1021	\$ 3.02	\$ 47.94
Blackfoot	\$ 82.08	4332	\$ 65.58	3662	\$ 11.33	1022	\$ 5.17	\$ 82.08
United States Treasury 1st Qtr payroll tax deposit	\$ 110.16	4333	\$ 110.16					\$ 110.16
Unemployment Insurance Division (SUTA)	\$ 2.52	4334	\$ 2.52					\$ 2.52
Mission Valley Power Due 3/20/2019	\$ 290.69	4335	\$ 232.26	3652	\$ 40.12	1023	\$ 18.31	\$ 290.69
Republic Services	\$ 24.61	4336	\$ 19.66	3653	\$ 3.40	1024	\$ 1.55	\$ 24.61
Town of St Ignatius - WATER/WATER SEWER	\$ 68.00	4337	\$ 54.33	3654	\$ 9.38	1025	\$ 4.28	\$ 68.00
Rod's Harvest Foods	\$ 45.89			3655	\$ 22.95	1026	\$ 22.94	\$ 45.89
Unemployment Insurance Division (SUTA)	\$ 76.95			3656	\$ 76.95			\$ 76.95
United States Treasury 1st Qtr payroll tax deposit	\$ 233.46			3657	\$ 233.46			\$ 233.46
Jennifer R. Kunz (4/18/2019)	\$ 386.80			3658	\$ 386.80			\$ 386.80
Jennifer R. Kunz (5/02/2019)	\$ 353.40			3659	\$ 353.40			\$ 353.40
MID - Reimburse for half of J Kunz payroll/taxes	\$ 525.30					1027	\$ 525.30	\$ 525.30
BIA/NIIMS (MID- 1/2 OF \$35,035.23 BILLED)	\$ 17,517.62			3660	\$ 17,517.62			\$ 17,517.62
BIA/NIIMS (JID- 1/2 OF \$16,104.56 BILLED)	\$ 8,052.28					1028	\$ 8,052.28	\$ 8,052.28
Whaley & Associates PC - Monthly Accounting Fee	\$ 600.00	4338	\$ 479.40	3661	\$ 82.80	1029	\$ 37.80	\$ 600.00
TOTAL	\$ 28,417.70		\$ 1,002.22		\$ 18,744.81		\$ 8,670.66	\$ 28,417.70
CASH BALANCE PER WARRANT REGISTER								
FLATHEAD IRRIGATION - ADM	\$ 651,429	<i>As of 02/28/2019</i>						
FLATHEAD IRRIGATION - O & M	\$ 820,286							
MISSION IRRIGATION - ADM	\$ 98,764							
MISSION IRRIGATION - O & M	\$ 137,366							
JOCKO IRRIGATION - ADM	\$ 69,470							
JOCKO IRRIGATION - O & M	\$ 103,380							
FLATHEAD JOINT BOARD	\$ 12,071							
BALANCED WITH LAKE CO TREAS THROUGH FEB, 2019								

1: FID Board Meeting date		2018 FID Adm Budget Month		
9/31/2018		Annual budget as of 2/7/18	Changes approved since February as of 6/___/18	Annual budget with Approved Changes
2				
3	Adm Revenue Sources	Annual Budget Plus Approved Changes		
4	Assessment fees (87,116 acres @	435,586		435,586
5	Interest receipts			0
6	MACo reimbursement		100,852	100,852
7	Total Adm Reveunes	435,586	100,852	536,438
8				
9	Adm Expenditure Items			
10	Accounting services Whaley	5,000	2,200	7,200
11	Advertising-Promotion	500		500
	Audit Services			28,000
12	Black Mountain Software		2,370	2,370
13	Business licenses/permits	260		260
13a	Bureau of Reclamatin (Annual Fee)			
14	Director's meetings (5x12x\$100)	6,000		6,000
15	Director's travel to meetings	800		800
16	Computer/internet (list)	1,200		1,200
17	Consulting Hafferman	40,000		40,000
18	Dues and Subscriptions (list)MWRA	800		800
19	Election expenses	2,400		2,400
20	Fees, DOA (Annual Financial Reports)		?	0
21	Insurance (MACo, St.Ig. ?)/HUB	9,600		9,600
22	Legal representation	152,000		152,000
23	Legal: M. Williams Water Court law	32,000		32,000
24	Meals-Entertainment	400		400
25	Miscellaneous Exp	2,000		2,000
26	Office: supplies,postage (tel, POB S	2,000		795
27	Payroll Expense (list)	20,000		6,440
28	Property tax (St. Ignatius?)	500		500
29	Repairs/Maintenance (St Ig)	1,300		1,300
30	Representation: MT Water Assoc		?	0
31	Utilities (St Ig)	1,925		2,880
31a	FJBC Assessment(Obsolete)			
32	Reserve: \$.50/acre	43,558		43,558
33	Total Adm Expenditures	322,243	4,570	341,003
34				
35	Adm Revenues less Expenditures	113,343	96,282	195,435

Flathead Irrigation District Administrative Fund
Profit & Loss
November 2018 through February 2019

	Nov '18 - Feb 19
Ordinary Income/Expense	
Income	
400.00 · Assessment Revenue **	34,830.23
410.00 · Interest Income	3,900.78
435.00 · Past Due Assessments Paid	388.75
	39,119.76
Total Income	39,119.76
Expense	
600.00 · Accounting Services	1,917.60
600.01 · Accounting - Consulting	3,605.78
601.00 · Advertising-Promotion	644.10
607.00 · Commissioners	
607.25 · Commisioner (5x12x\$100)	3,400.00
607.50 · Commissioner Mileage	1,254.69
	4,654.69
Total 607.00 · Commissioners	4,654.69
Election Costs	
609.00 · Election Expenses	601.49
	601.49
Total Election Costs	601.49
634.00 · Payroll Expenses Total	
635.00 · Rosman Services	1,102.50
640.00 · Payroll Expenses - Employer	287.69
	1,390.19
Total 634.00 · Payroll Expenses Total	1,390.19
Total Expense	12,813.85
Net Ordinary Income	26,305.91
Other Income/Expense	
Other Expense	
650.00 · FID-MID-JID Shared Expenses	
602.00 · Audit Services	8,348.46
650.30 · Supplies, Postage (Tel, PO Box)	943.67
650.50 · Property Tax (St Ig)	127.84
650.60 · Utilitles (St Ig)	709.01
	10,128.98
Total 650.00 · FID-MID-JID Shared Expenses	10,128.98
Legacy Costs	
650.75 · Audit Services	644.30
650.80 · FJBC Payroll Costs	606.01
650.85 · Insurance MACO	-2,180.47
	-930.16
Total Legacy Costs	-930.16
Total Other Expense	9,198.82
Net Other Income	-9,198.82
Net Income	17,107.09

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

	ABCD	E	F	G
1		Meeting Date April 8, 2019	FY 2019	Cash Basis
2			Budget	Nov '18 - 'Feb 19
3		Ordinary Income/Expense		
4		Income		
5		400.00 · Assessment Revenue **	43,525	34,830
6		410.00 · Interest Income	2,000	3,901
8		435.00 · Past Due Assessments Paid		389
9		440.00 · Unpaid Assessments	(435)	
10		Total Income	45,090	39,120
11		Expenses Subject fo FID Control		
12		600.00 · Accounting Services	6,000	1,918
13		600.01 · Accounting Consulting		3,606
15		601.00 · Advertising-Promotion	500	644
17		603.00 · Billing Software	2,500	
18		604.00 · Business licenses and permits	260	
19		605.00 · Bureau of Rec. (agrmt)		
20		606.00 · Computer/Internet	1,200	
21		607.00 · Commissioners		
22		607.25 · Commisioner (5x12x\$100)	6,000	3,400
23		607.50 · Commisioner Mileage	1,200	1,255
25		Total 607.00 · Commissioners	7,200	4,655
26		608.00 · Dues and Subscriptions	800	
28		609.01 · Election Expenses	1,500	601
29		Total Election Costs	1,500	601
30		610.00 · Fees, MT DOA Financial Report	1,300	
31		615.00 · Insurance Board (MACO)	9,600	
32		617.00 · Lawyer-consultant	12,000	
33		620.00 · Meals - Entertainment	400	
34		622.00 · Miscellaneous Expense	2,000	
35		625.00 · Public info., web site, etc.	1,200	
36		626.00 · Publications	1,000	
37		630.00 · Rental Office, meetings		
38		634.00 · Payroll Expenses		
39		635.00 · Rosman Services		1,103
40		636.00 · Secretary, office	30,000	
41		640.00 · Payroll Expenses - Employer	0	288
42		634.00 · Payroll Expenses - Other		
43		Total 634.00 · Payroll Expenses Total	30,000	1,391
44		660.00 · Water Court Activities		
45		660.10 · Consultant	12,000	
46		660.20 · Legal	5,000	
47		660.00 · Water Court Activities - Other		
48		Total 660.00 · Water Court Activities	17,000	0
50		680.00 · Representation State		
51		680.10 · MT Water Association	4,800	
52		680.20 · Legal Advice - Representation	5,000	
53		680.30 · Travel to Helena	1,000	
55		Total 680.00 · Representation State	10,800	0
56		685.00 · Representation Federal		

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

	A	B	C	D	E	F	G
1					Meeting Date April 8, 2019	FY 2019	Cash Basis
2						Budget	Nov '18 - 'Feb 19
57					685.10 · National Water Association		
58					685.20 · Legal Advice - Representation	35,000	
59					685.30 · Travel to DC	6,000	
60					685.40 · Local Work	5,000	
62					Total 685.00 · Representation Federal	46,000	0
63					690.00 · CSKT Related Activities		
64					690.10 · Legal Advice - Compact Legislat	2,000	
65					690.20 · Legal Project Management	2,000	
66					690.30 · Consultant Project Management	2,000	
68					Total 690.00 · CSKT Related Activities	6,000	0
69					Total Expenses Subject to FID Control	157,260	12,815
70					Net Ordinary Income Subject to FID Control	(112,170)	26,305
72							
73					Other Expense		
74					650.00 · FID-MID-JID Shared Expenses		
75					650.10 · Accounting Expenses		
76					602.00 · Audit Services	7,000	
77					650.20 · Insurance Liab-property (St Ig)	300	
78					650.30 · Supplis, Postage (Tel, PO Box)	795	944
79					650.40 · Repairs/Maintenance (St Ig)	1,300	
80					650.50 · Property Tax (St Ig)	500	128
81					650.60 · Utilitles (St Ig)	2,880	709
82					650.00 · Shared Expenses - Other		
83					Total 650.00 · FID-MID-JID Shared Expenses	12,775	1,781
84					FJBC Legacy Expenses		
85					Audit Services		8,992
86					FJBC Payroll Costs		606
88					Insurance MACO		(2,180)
89					Total FJBC Legacy Expenses	0	7,418
90					Total Other Expense	12,775	9,199
93					Net Income	(124,945)	17,106
94							
95							
96						Annual Budget	Actual
97					Cash Balance 11/1/2018		\$634,109
98					Cash Balance 2/28/2019 per Check Register		\$651,429
99					Change in Fund/Cash Balances		\$17,320
100					Past Due FID Payments as of 12/31/2018		
101							
102					Variance before balance sheet analysis		\$214
103					Increase in Payroll Liabilites 11/1/2018 - 1/31/2019		(\$213)
104					Reconciled Cash Variance		\$1

**Flathead Irrigation District Administrative Fund
Warrants Written for March and April 2019**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>As of April 7, 2019 Split</u>	<u>Original Amount</u>	<u>Balance</u>
						634,109.41
Paycheck	03/11/2019	4323	Janette M Rosman	-SPLIT-	-647.92	650,781.29
Check	03/11/2019	4321	ACCESS MONTANA	650.30 · Supplies, Postage (Tel, PO Box)	-38.30	650,742.99
Check	03/11/2019	4322	Blackfoot Telephone	650.30 · Supplies, Postage (Tel, PO Box)	-65.81	650,677.18
Check	03/11/2019	4324	Janette Rosman	636.00 · Secretary, office	-32.99	650,644.19
Check	03/11/2019	4325	Republic Services	650.60 · Utilities (St Ig)	-36.03	650,608.16
Check	03/11/2019	4326	Town of St. Ignatius Montana	650.60 · Utilities (St Ig)	-54.33	650,553.83
Check	03/11/2019	4327	Whaley & Associates PC	650.10 · Accounting Expenses	-479.40	650,074.43
Check	03/11/2019	4328	Mission Valley Power	650.60 · Utilities (St Ig)	-209.47	649,864.96
Check	03/11/2019	4329	CHRISTIAN SAMSON PLLC	617.00 · Lawyer-consultant	-685.78	649,179.18
Check	03/11/2019	4330	MONTANA WATER RESOURCES	680.10 · MT Water Association	-30.00	649,149.18
Check	04/07/2019	4331	ACCESS MONTANA	650.30 · Supplies, Postage (Tel, PO Box)	-38.30	649,110.88
Check	04/07/2019	4332	Blackfoot Telephone	650.30 · Supplies, Postage (Tel, PO Box)	-65.58	649,045.30
Check	04/07/2019	4333	Department of the Treasury	640.00 · Payroll Expenses - Employer	-110.16	648,935.14
Check	04/07/2019	4334	Unemployment Insurance Division	640.00 · Payroll Expenses - Employer	-2.52	648,932.62
Check	04/07/2019	4335	Mission Valley Power	650.60 · Utilities (St Ig)	-232.26	648,700.36
Check	04/07/2019	4336	Republic Services	650.60 · Utilities (St Ig)	-19.66	648,680.70
Check	04/07/2019	4337	Town of St. Ignatius Montana	650.60 · Utilities (St Ig)	-54.33	648,626.37
Check	04/07/2019	4338	Whaley & Associates PC	650.10 · Accounting Expenses	-479.40	648,146.97
						<u>648,146.97</u>
						<u>648,146.97</u>

Cash Balance
as of 4/7/2019

These are warrants written after the February 28 cut-off for the financial statements