

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

| | ABCD | E | F | G |
|----|------|--|---------------|-----------------------|
| 1 | | Meeting Date December 09, 2019 | FY 2019 | Actual |
| 2 | | | Budget | Nov '18 - October '19 |
| 3 | | Ordinary Income/Expense | | |
| 4 | | Income | | |
| 5 | | 400.00 · Assessment Revenue ** | 43,525 | 62,913 |
| 6 | | 410.00 · Interest Income | 2,000 | 8,602 |
| 8 | | 435.00 · Past Due Assessments Paid | | 389 |
| 9 | | 440.00 · Unpaid Assessments | (435) | |
| 10 | | Total Income | 45,090 | 71,904 |
| 11 | | Expenses Subject fo FID Control | | |
| 12 | | 600.00 · Accounting Services | 6,000 | 8,244 |
| 13 | | 600.01 · Accounting Consulting | | 3,606 |
| 15 | | 601.00 · Advertising-Promotion | 500 | 644 |
| 17 | | 603.00 · Billing Software | 2,500 | 1,859 |
| 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 · Commisloner (5x12x\$100) | 6,000 | 6,200 |
| 23 | | 607.50 · Commissioner Milleage | 1,200 | 1,998 |
| 25 | | Total 607.00 · Commissioners | 7,200 | 8,198 |
| 26 | | 608.00 · Dues and Subscriptions | 800 | |
| 28 | | 609.01 · Election Expenses | 1,500 | 2,664 |
| 29 | | Total Election Costs | 1,500 | 2,664 |
| 30 | | 610.00 · Fees, MT DOA Financial Report | 1,300 | |
| 31 | | 615.00 · Insurance Board (MACO) | 9,600 | 2,896 |
| 32 | | 617.00 · Lawyer-consultant | 12,000 | 1,626 |
| 33 | | 620.00 · Meals - Entertainment | 400 | |
| 34 | | 622.00 · Miscellaneous Expense | 2,000 | 33 |
| 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 | | 1,949 |
| 40 | | 636.00 · Secretary, office | 30,000 | 1,268 |
| 41 | | 640.00 · Payroll Expenses - Employer | 0 | 1,167 |
| 42 | | 634.00 · Payroll Expenses - Other | | |
| 43 | | Total 634.00 · Payroll Expenses Total | 30,000 | 4,384 |
| 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 | |
| 50 | | 680.00 · Representation State | | |
| 51 | | 680.10 · MT Water Association | 4,800 | 4,830 |
| 52 | | 680.20 · Legal Advice - Representation | 5,000 | |
| 53 | | 680.30 · Travel to Helena | 1,000 | |
| 55 | | Total 680.00 · Representation State | 10,800 | 4,830 |
| 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 October 2019

| | A | B | C | D | E | F | G |
|-----|---|---|---|---|---|---------------|-----------------------|
| 1 | | | | | Meeting Date December 09, 2019 | FY 2019 | Actual |
| 2 | | | | | | Budget | Nov '18 - October '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 | |
| 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 | |
| 69 | | | | | Total Expenses Subject to FID Control | 157,260 | 38,984 |
| 70 | | | | | Net Ordinary Income Subject to FID Control | (112,170) | 32,920 |
| 72 | | | | | | | |
| 73 | | | | | Other Expense | | |
| 74 | | | | | 650.00 · FID-MID-JID Shared Expenses | | |
| 75 | | | | | 650.10 · Accounting Expenses | | |
| 76 | | | | | 602.00 · Audit Services | 7,000 | 9,648 |
| 77 | | | | | 650.20 · Insurance Liab-property (St Ig) | 300 | |
| 78 | | | | | 650.30 · Supplies, Postage (Tel, PO Box) | 795 | 1,319 |
| 79 | | | | | 650.40 · Repairs/Maintenance (St Ig) | 1,300 | |
| 80 | | | | | 650.50 · Property Tax (St Ig) | 500 | 128 |
| 81 | | | | | 650.60 · Utilities (St Ig) | 2,880 | 1,478 |
| 82 | | | | | 650.00 · Shared Expenses - Other | | |
| 83 | | | | | Total 650.00 · FID-MID-JID Shared Expenses | 12,775 | 12,574 |
| 84 | | | | | FJBC Legacy Expenses | | |
| 85 | | | | | Audit Services | | 644 |
| 86 | | | | | FJBC Payroll Costs | | 606 |
| 88 | | | | | Insurance MACO | | (2,180) |
| 89 | | | | | Total FJBC Legacy Expenses | 0 | (930) |
| 90 | | | | | Total Other Expense | 12,775 | 11,644 |
| 93 | | | | | Net Income | (124,945) | 21,276 |
| 94 | | | | | | | |
| 95 | | | | | | | |
| 96 | | | | | | Annual Budget | Actual |
| 97 | | | | | Cash Balance 11/1/2018 | | \$634,109 |
| 98 | | | | | Cash Balance 10/31/2019 per Check Register | | \$655,977 |
| 99 | | | | | Change in Fund/Cash Balances | | \$26,026 |
| 100 | | | | | Past Due FID Payments as of 12/31/2018 | | |
| 101 | | | | | | | |
| 102 | | | | | Variance before balance sheet analysis | | \$347 |
| 103 | | | | | Increase in Payroll Liabilities 11/1/2018 - 1/31/2019 | | (\$347) |
| 104 | | | | | Reconciled Cash Variance | | \$0 |

Flathead Irrigation District Administrative Fund

Profit & Loss

11/21/19

November 2018 through October 2019

Cash Basis

| | <u>Nov '18 - Oct 19</u> |
|---|-------------------------|
| Ordinary Income/Expense | |
| Income | |
| 400.00 · Assessment Revenue ** | 62,912.97 |
| 410.00 · Interest Income | 8,601.93 |
| 435.00 · Past Due Assessments Paid | 388.75 |
| Total Income | <u>71,903.65</u> |
| Expense | |
| 600.00 · Accounting Services | 8,244.20 |
| 600.01 · Accounting - Consulting | 3,605.78 |
| 601.00 · Advertising-Promotion | 644.10 |
| 603.00 · Billing Software | 1,859.00 |
| 607.00 · Commissioners | |
| 607.25 · Commisioner (5x12x\$100) | 6,200.00 |
| 607.50 · Commissioner Milleage | 1,997.69 |
| Total 607.00 · Commissioners | <u>8,197.69</u> |
| Election Costs | |
| 609.00 · Election Expenses | 2,663.90 |
| Total Election Costs | <u>2,663.90</u> |
| 815.00 · Insurance Board (MACO) | 2,896.00 |
| 617.00 · Lawyer-consultant | 1,625.78 |
| 622.00 · Miscellaneous Expense | 32.99 |
| 634.00 · Payroll Expenses Total | |
| 635.00 · Rosman Services | 1,949.18 |
| 636.00 · Secretary, office | 1,267.50 |
| 640.00 · Payroll Expenses - Employer | 1,167.47 |
| Total 634.00 · Payroll Expenses Total | <u>4,384.15</u> |
| 680.00 · Representation State | |
| 680.10 · MT Water Association | 4,830.00 |
| Total 680.00 · Representation State | <u>4,830.00</u> |
| Total Expense | <u>38,983.59</u> |
| Net Ordinary Income | 32,920.06 |
| Other Income/Expense | |
| Other Expense | |
| 650.00 · FID-MID-JID Shared Expenses | |
| 602.00 · Audit Services | 9,648.46 |
| 650.30 · Supplies, Postage (Tel, PO Box) | 1,319.45 |
| 650.50 · Property Tax (St Ig) | 127.84 |
| 650.60 · Utilities (St Ig) | 1,478.13 |
| Total 650.00 · FID-MID-JID Shared Expenses | <u>12,573.88</u> |
| Legacy Costs | |
| 650.75 · Audit Services | 644.30 |
| 650.80 · FJBC Payroll Costs | 606.01 |
| 650.85 · Insurance MACO | -2,180.47 |
| Total Legacy Costs | <u>-930.16</u> |
| Total Other Expense | <u>11,643.72</u> |
| Net Other Income | <u>-11,643.72</u> |
| Net Income | <u><u>21,276.34</u></u> |

Flathead Irrigation District Administrative Fund
Balance Sheet
As of October 31, 2019

| | <u>Oct 31, 19</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash in Bank | 655,976.91 |
| Total Checking/Savings | <u>655,976.91</u> |
| Total Current Assets | <u>655,976.91</u> |
| TOTAL ASSETS | <u><u>655,976.91</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 24000 · Payroll Liabilities | 1,734.62 |
| Total Other Current Liabilities | <u>1,734.62</u> |
| Total Current Liabilities | <u>1,734.62</u> |
| Total Liabilities | 1,734.62 |
| Equity | |
| 310.00 · Retained Earnings | 354,464.40 |
| 320.00 · Restatement | 115.05 |
| 3000 · Opening Bal Equity | 278,386.50 |
| Net Income | 21,276.34 |
| Total Equity | <u>654,242.29</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>655,976.91</u></u> |

IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET-December, 2019

| Approved Vendors | AMOUNT | ck # | FLATHEAD | ck # | MISSION /69% | ck # | JOCKO DIST/31% | TOTAL |
|---|---------------------|---|--------------------|------|--------------------|------|----------------|---------------------|
| Access Montana | \$ 47.94 | | | | \$ 33.08 | | \$ 14.86 | \$ 47.94 |
| Blackfoot | \$ 94.99 | | | | \$ 94.99 | | \$ 29.45 | \$ 94.99 |
| Mission Valley Power | \$ 203.56 | | | | \$ 203.56 | | \$ 63.10 | \$ 203.56 |
| Montana State Fund | \$ 438.43 | | | | \$ 438.43 | | \$ 135.91 | \$ 438.43 |
| Republic Services | \$ 25.68 | | | | \$ 25.68 | | \$ 7.96 | \$ 25.68 |
| Ron's IGA | \$ 39.41 | | | | \$ 39.41 | | \$ 12.22 | \$ 39.41 |
| Town of St Ignatius - WATER/WATER SEWER | \$ 68.00 | | | | \$ 68.00 | | \$ 21.08 | \$ 68.00 |
| United States Treasury - payroll tax deposit | \$ 208.46 | | | | \$ 208.46 | | \$ 64.62 | \$ 208.46 |
| MT Unemployment Insurance - 3rd quarter | \$ 25.93 | | | | \$ 25.93 | | \$ 8.04 | \$ 25.93 |
| Chantell Begay - Payroll - 12/19/2019 | \$ 435.00 | | | | \$ 435.00 | | \$ 134.85 | \$ 435.00 |
| Pronto Process Service LLC | \$ 139.19 | | | | \$ 139.19 | | \$ 43.15 | \$ 139.19 |
| Boone Cole mtg/\$600/mile\$21.58 | \$ 621.58 | | | | \$ 621.58 | | \$ 192.69 | \$ 621.58 |
| Tracy Gaardner mtg/\$600/miles/\$66.12 | \$ 666.12 | | | | \$ 666.12 | | \$ 206.50 | \$ 666.12 |
| Patty Hahn mtg/\$600/miles/\$50.11 | \$ 650.11 | | | | \$ 650.11 | | \$ 201.53 | \$ 650.11 |
| Tim Orr mtg\$600/miles\$13.22 | \$ 613.22 | | | | \$ 613.22 | | \$ 190.10 | \$ 613.22 |
| Gene Posivio mtg/\$600/miles\$7.66 | \$ 607.66 | | | | \$ 607.66 | | \$ 188.37 | \$ 607.66 |
| Ray Swenson mtg/\$600/miles\$20.18/office\$150 | \$ 770.18 | | | | \$ 770.18 | | \$ 238.76 | \$ 770.18 |
| Mission Irrigation District (Jocko's 31%) | \$ 1,753.19 | | | | | | \$ - | \$ 1,753.19 |
| Whaley & Associates PC - Monthly Accounting Fee | \$ 900.00 | | \$ 600.00 | | \$ 175.00 | | \$ 125.00 | \$ 900.00 |
| Click Here Designs, LLC | \$ 55.00 | | \$ 55.00 | | | | | \$ 55.00 |
| Paul Guenzler mtg/\$500/miles/\$31.32 | \$ 531.32 | | \$ 531.32 | | | | | \$ 531.32 |
| David Lake mtg/\$600/mile/\$69.60 | \$ 669.60 | | \$ 669.60 | | | | | \$ 669.60 |
| Dave Vincent meg/\$600/miles/\$104.40 | \$ 704.40 | | \$ 704.40 | | | | | \$ 704.40 |
| Bruce White mtg/\$500/miles/\$324.80 | \$ 824.80 | | \$ 824.80 | | | | | \$ 824.80 |
| Janette Rosman mtg \$600/miles \$375. | \$ 975.00 | | \$ 975.00 | | | | | \$ 975.00 |
| Janette Rosman - paycheck | \$ 945.68 | | \$ 945.68 | | | | | \$ 945.68 |
| TOTAL | \$ 13,014.45 | | \$ 4,650.80 | | \$ 5,815.60 | | #REF! | \$ 13,014.45 |
| CASH BALANCE PER WARRANT REGISTER | | | | | | | | |
| FLATHEAD IRRIGATION - ADM | \$ 655,977 | <i>As of 10/31/2019</i> | | | | | | |
| FLATHEAD IRRIGATION - O & M | \$ 483,230 | Starting: This month Mission will be paying the bills and Jocko will reimburse them for Jocko's share. | | | | | | |
| MISSION IRRIGATION - ADM | \$ 83,616 | | | | | | | |

IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET-December, 2019

| | | | | | | | | | | | | | |
|--|----|---------|--|--|--|--|--|--|--|--|--|--|--|
| MISSION IRRIGATION - O & M | \$ | 101,359 | | | | | | | | | | | |
| JOCKO IRRIGATION - ADM | \$ | 57,228 | | | | | | | | | | | |
| JOCKO IRRIGATION - O & M | \$ | 63,176 | | | | | | | | | | | |
| FLATHEAD JOINT BOARD | \$ | 12,907 | | | | | | | | | | | |
| BALANCED WITH LAKE CO TREAS THROUGH OCTOBER, 2019 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |