

IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET-December, 2019

| Approved Venders | AMOUNT | ck.# | FLATHEAD | ck.# | MISSION /69% | ck.# | JOCKO DIST/31% | TOTAL |
|---|--------------------|-------------------------|--------------------|-------------|---------------------|-------------|---------------------------|--------------------|
| Access Montana | \$ 47.94 | | | | \$ 47.94 | | \$ 14.86 | \$ 47.94 |
| Blackfoot | \$ 102.30 | | | | \$ 102.30 | | \$ 31.71 | \$ 102.30 |
| Mission Valley Power | \$ 217.96 | | | | \$ 217.96 | | \$ 67.57 | \$ 217.96 |
| Mission Valley Printing 152.00 + 49.50 | \$ 201.50 | | | | \$ 201.50 | | \$ 62.47 | \$ 201.50 |
| Lake County Treasurer 608.00 +1122.00 | \$ 1,730.00 | | | | \$ 1,730.00 | | \$ 536.30 | \$ 1,730.00 |
| Republic Services | \$ 25.68 | | | | \$ 25.68 | | \$ 7.96 | \$ 25.68 |
| Ron's IGA | \$ 25.07 | | | | \$ 25.07 | | \$ 7.77 | \$ 25.07 |
| Mike MeEldery - snow removal | \$ 600.00 | | | | \$ 600.00 | | \$ 186.00 | \$ 600.00 |
| Town of St Ignatius - WATER/WATER SEWER | \$ 68.00 | | | | \$ 68.00 | | \$ 21.08 | \$ 68.00 |
| United States Treasury - payroll tax deposit | \$ 252.46 | | | | \$ 252.46 | | \$ 78.26 | \$ 252.46 |
| MT Unemployment Insurance - 3rd qtr adj | \$ 10.32 | | | | \$ 10.32 | | \$ 3.20 | \$ 10.32 |
| MT Unemployment Insurance - 4TH quarter | \$ 88.04 | | | | \$ 88.04 | | \$ 27.29 | \$ 88.04 |
| Department of Revenue - Mt Withholding tax | \$ 24.00 | | | | \$ 24.00 | | \$ 7.44 | \$ 24.00 |
| Chantell Begay - Payroll -01/02/2020 | \$ 435.00 | | | | \$ 435.00 | | \$ 134.85 | \$ 435.00 |
| Chantell Begay - Payroll -01/16/2020 | \$ 435.00 | | | | \$ 435.00 | | \$ 134.85 | \$ 435.00 |
| Chantell Begay - Payroll -01/30/2020 | \$ 435.00 | | | | \$ 435.00 | | \$ 134.85 | \$ 435.00 |
| Pronto Process Service LLC | \$ 184.92 | | | | \$ 184.92 | | \$ 57.33 | \$ 184.92 |
| Whaley & Associates PC - Monthly Accounting Fee | \$300.00 | | | | \$ 300.00 | | \$ 93.00 | \$300.00 |
| Mission Irrigation District (Jocko's 31%) | \$ (1,513.79) | | | | | | \$ 1,513.79 | \$ (1,513.79) |
| Whaley & Associates PC - Monthly Accounting Fee | \$ 600.00 | 4384 | \$ 600.00 | | | | | \$ 600.00 |
| Click Here Designs, LLC | \$ 55.00 | 4385 | \$ 55.00 | | | | | \$ 55.00 |
| United States Treasury - payroll tax deposit | \$ 160.65 | 4386 | \$ 160.65 | | | | | \$ 160.65 |
| MT Unemployment Insurance - 4TH quarter | \$ 3.68 | 4387 | \$ 3.68 | | | | | \$ 3.68 |
| Department of Revenue - Mt Withholding tax | \$ 41.00 | 4388 | \$ 41.00 | | | | | \$ 41.00 |
| Five Valleys Law, PLLC | \$ 440.00 | 4391 | \$ 440.00 | | | | | \$ 440.00 |
| Five Valleys Law, PLLC | \$ 120.00 | 4389 | \$ 120.00 | | | | | \$ 120.00 |
| WIPFLI | \$ 3,500.00 | 4390 | \$ 3,500.00 | | | | | \$ 3,500.00 |
| TOTAL | \$ 8,589.73 | | \$ 4,920.33 | | \$ 3,177.37 | | \$ 1,513.79 | \$ 8,589.73 |
| CASH BALANCE PER WARRANT REGISTER | | | | | | | | |
| FLATHEAD IRRIGATION - ADM | \$ 654,813 | <i>As of 11/31/2019</i> | | | | | | |
| FLATHEAD IRRIGATION - O & M | \$ 1,596,740 | | | | | | | |
| MISSION IRRIGATION - ADM | \$ 111,308 | JOCKO | \$ 63,129 | | | | | |
| MISSION IRRIGATION - O & M | \$ 333,817 | JOCKO | \$ 113,112 | | | | | |
| FLATHEAD JOINT BOARD | \$ 12,907 | | | | | | | |

Flathead Irrigation District Administrative Fund
Statement of Revenues, Expenses, and Changes in Net Position
Monthly Budget Report Fiscal Year 2020
As of November 2019

| | A | B | C | D | E | F | G |
|----|---|---|---|---|--|---------------|------------|
| 1 | | | | | Meeting Date January 13, 2020 | FY 2020 | Actual |
| 2 | | | | | | Budget | Nov '19 - |
| 3 | | | | | Ordinary Income/Expense | | |
| 4 | | | | | Income | | |
| 5 | | | | | 400.00 · Assessment Revenue ** | 0 | 16 |
| 6 | | | | | 410.00 · Interest Income | 2,000 | 466 |
| 8 | | | | | 435.00 · Past Due Assessments Paid | | |
| 9 | | | | | 440.00 · Unpaid Assessments | (435) | |
| 10 | | | | | Total Income | 1,565 | 482 |
| 11 | | | | | Expenses Subject fo FID Control | | |
| 12 | | | | | 600.00 · Accounting Services | 6,000 | 600 |
| 13 | | | | | 600.01 · Accounting Consulting | | |
| 15 | | | | | 601.00 · Advertising-Promotion | 500 | |
| 17 | | | | | 603.00 · Billing Software | 2,500 | |
| 18 | | | | | 604.00 · Business llcenses 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 | |
| 23 | | | | | 607.50 · Commissioner Mileage | 1,200 | |
| 25 | | | | | Total 607.00 · Commissioners | 7,200 | 0 |
| 26 | | | | | 608.00 · Dues and Subscptions | 800 | |
| 28 | | | | | 609.01 · Election Expenses | 1,500 | |
| 29 | | | | | Total Election Costs | 1,500 | 0 |
| 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 | 610 |
| 33 | | | | | 620.00 · Meals - Entertainment | 400 | |
| 34 | | | | | 622.00 · Miscellaneous Expense | 2,000 | |
| 35 | | | | | 625.00 · Public Info., web site, etc. | 1,200 | 308 |
| 36 | | | | | 626.00 · Publications | 1,000 | |
| 37 | | | | | 630.00 · Rental Office, meetings | | |
| 38 | | | | | 634.00 · Payroll Expenses | | |
| 39 | | | | | 635.00 · Rosman Services | | |
| 40 | | | | | 636.00 · Secretary, office | 30,000 | |
| 41 | | | | | 640.00 · Payroll Expenses - Employer | 0 | |
| 42 | | | | | 634.00 · Payroll Expenses - Other | | |
| 43 | | | | | Total 634.00 · Payroll Expenses Total | 30,000 | |
| 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 | |
| 52 | | | | | 680.20 · Legal Advice - Representation | 5,000 | |
| 53 | | | | | 680.30 · Travel to Helena | 1,000 | |
| 55 | | | | | Total 680.00 · Representation State | 10,800 | |
| 56 | | | | | 685.00 · Representation Federal | | |

Flathead Irrigation District Administrative Fund
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Monthly Budget Report Fiscal Year 2020
As of November 2019

| | A | B | C | D | E | F | G |
|-----|---|---|---|---|---|---------------|-----------|
| 1 | | | | | Meeting Date January 13, 2020 | FY 2020 | Actual |
| 2 | | | | | | Budget | Nov '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 | 1,518 |
| 70 | | | | | Net Ordinary Income Subject to FID Control | (155,695) | (1,036) |
| 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 · Supplies, Postage (Tel, PO Box) | 795 | |
| 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 | |
| 82 | | | | | 650.00 · Shared Expenses - Other | | |
| 83 | | | | | Total 650.00 · FID-MID-JID Shared Expenses | 12,775 | 128 |
| 84 | | | | | FJBC Legacy Expenses | | |
| 85 | | | | | Audit Services | | |
| 86 | | | | | FJBC Payroll Costs | | |
| 88 | | | | | Insurance MACO | | |
| 89 | | | | | Total FJBC Legacy Expenses | 0 | 0 |
| 90 | | | | | Total Other Expense | 12,775 | 128 |
| 93 | | | | | Net Income | (168,470) | (1,164) |
| 94 | | | | | | | |
| 95 | | | | | | | |
| 96 | | | | | | Annual Budget | Actual |
| 97 | | | | | Cash Balance 11/1/2018 | | \$634,109 |
| 98 | | | | | Cash Balance 11/31/2019 per Check Register | | \$654,813 |
| 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 |

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Cash Basis

Flathead Irrigation District Administrative Fund

Balance Sheet

As of November 30, 2019

| | <u>Nov 30, 19</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash in Bank | 654,813.10 |
| Total Checking/Savings | <u>654,813.10</u> |
| Total Current Assets | <u>654,813.10</u> |
| TOTAL ASSETS | <u><u>654,813.10</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 | 374,368.82 |
| 320.00 · Restatement | 115.05 |
| 3000 · Opening Bal Equity | 278,386.50 |
| Net Income | 208.11 |
| Total Equity | <u>653,078.48</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>654,813.10</u></u> |

Flathead Irrigation District Administrative Fund
Profit & Loss
November 2019

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Cash Basis

| | <u>Nov 19</u> |
|---|-------------------------|
| Ordinary Income/Expense | |
| Income | |
| 400.00 · Assessment Revenue ** | 16.38 |
| 410.00 · Interest Income | 465.65 |
| | <u>482.03</u> |
| Total Income | 482.03 |
| Expense | |
| 600.00 · Accounting Services | 600.00 |
| 617.00 · Lawyer-consultant | 610.00 |
| 625.00 · Public info., web site, etc. | 308.00 |
| | <u>1,518.00</u> |
| Total Expense | 1,518.00 |
| Net Ordinary Income | -1,035.97 |
| Other Income/Expense | |
| Other Expense | |
| 650.00 · FID-MID-JID Shared Expenses | |
| 650.50 · Property Tax (St Ig) | 127.84 |
| | <u>127.84</u> |
| Total 650.00 · FID-MID-JID Shared Expenses | 127.84 |
| Total Other Expense | 127.84 |
| Net Other Income | -127.84 |
| Net Income | <u><u>-1,163.81</u></u> |