

Flathead Irrigation District Administrative Fund
Statement of Revenues, Expenses, and Changes in Net Position
Monthly Budget Report Fiscal Year 2020
As of January 31, 2020

| | AB | CD | E | F | G |
|----|----|----|--|---------------|-----------------------|
| 1 | | | Meeting Date January 09, 2020 | FY 2020 | Actual |
| 2 | | | | Budget | Nov '19 - January '20 |
| 3 | | | Ordinary Income/Expense | | |
| 4 | | | Income | | |
| 5 | | | 400.00 · Assessment Revenue ** | 0 | 65 |
| 6 | | | 410.00 · Interest Income | 2,000 | 1,324 |
| 8 | | | 435.00 · Past Due Assessments Paid | | |
| 9 | | | 440.00 · Unpaid Assessments | (435) | |
| 10 | | | Total Income | 1,565 | 1,388 |
| 11 | | | Expenses Subject fo FID Control | | |
| 12 | | | 600.00 · Accounting Services | 6,000 | 1,800 |
| 13 | | | 600.01 · Accounting Consulting | | |
| 15 | | | 601.00 · Advertising-Promotion | 500 | |
| 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 | 2,800 |
| 23 | | | 607.50 · Commissioner Mileage | 1,200 | 905 |
| 25 | | | Total 607.00 · Commissioners | 7,200 | 3,705 |
| 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 | 1,170 |
| 33 | | | 620.00 · Meals - Entertainment | 400 | |
| 34 | | | 622.00 · Miscellaneous Expense | 2,000 | |
| 35 | | | 625.00 · Public info., web site, etc. | 1,200 | 418 |
| 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 | 1,050 |
| 41 | | | 640.00 · Payroll Expenses - Employer | 0 | 186 |
| 42 | | | 634.00 · Payroll Expenses - Other | | |
| 43 | | | Total 634.00 · Payroll Expenses Total | 30,000 | 1,236 |
| 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 | | |

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| 1 | | Meeting Date January 09, 2020 | FY 2020 | Actual |
| 2 | | | Budget | Nov '19 - January '20 |
| 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 | 8,330 |
| 70 | | Net Ordinary Income Subject to FID Control | (155,695) | (6,941) |
| 72 | | | | |
| 73 | | Other Expense | | |
| 74 | | 650.00 · FID-MID-JID Shared Expenses | | |
| 75 | | 650.10 · Accounting Expenses | | |
| 76 | | 602.00 · Audit Services | 7,000 | 3,500 |
| 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 | 3,628 |
| 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 | 3,628 |
| 93 | | Net Income | (168,470) | (10,569) |
| 94 | | | | |
| 95 | | | | |
| 96 | | | Annual Budget | Actual |
| 97 | | Cash Balance 11/1/2019 | | \$655,977 |
| 98 | | Cash Balance 01/3/2020 per Check Register | | \$645,493 |
| 99 | | Change in Fund/Cash Balances | | (\$10,484) |
| 100 | | Past Due FID Payments as of 12/31/2018 | | |
| 101 | | | | |
| 102 | | Variance before balance sheet analysis | | \$86 |
| 103 | | Increase in Payroll Liabilities 11/1/2018 - 1/31/2019 | | (\$86) |
| 104 | | Reconciled Cash Variance | | (\$0) |

IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET-MARCH, 2020

| Approved Venders | AMOUNT | ck # | FLATHEAD | ck # | MISSION /69% | ck # | JOCKO DIST/31% | TOTAL |
|---|---------------------|--|--------------------|------|--------------------|------|------------------|---------------------|
| Access Montana | \$ 47.94 | 3797 | | | \$ 33.08 | | \$ 14.86 | \$ 47.94 |
| Blackfoot | \$ 93.47 | 3798 | | | \$ 64.49 | | \$ 28.98 | \$ 93.47 |
| Mission Valley Power | \$ 237.20 | 3799 | | | \$ 163.67 | | \$ 73.53 | \$ 237.20 |
| Republic Services | \$ 25.68 | 3800 | | | \$ 17.72 | | \$ 7.96 | \$ 25.68 |
| Ron's IGA | \$ - | | | | \$ - | | 0 | \$ - |
| Town of St Ignatius - WATER/WATER SEWER | \$ 68.00 | 3801 | | | \$ 46.92 | | \$ 21.08 | \$ 68.00 |
| United States Treasury - payroll tax deposit | \$ 189.36 | EFTPS | | | \$ 130.66 | | \$ 58.70 | \$ 189.36 |
| Department of Revenue - Mt Withholding tax | \$ 6.00 | TAPS | | | \$ 4.14 | | \$ 1.86 | \$ 6.00 |
| Chantell Begay - Payroll -03/12/2020 | \$ 435.00 | 3802 | | | \$ 300.15 | | \$ 134.85 | \$ 435.00 |
| Chantell Begay - Payroll -03/26/2020 | \$ 435.00 | 3803 | | | \$ 300.15 | | \$ 134.85 | \$ 435.00 |
| Chantell Begay - Payroll -04/09/2020 | \$ 435.00 | 3804 | | | \$ 300.15 | | \$ 134.85 | \$ 435.00 |
| Pronto Process Service LLC | \$ 417.57 | 3805 | | | \$ 288.12 | | \$ 129.45 | \$ 417.57 |
| Valley Business Systems - KELLY CONNECT | \$ 90.00 | 3806 | | | \$ 62.10 | | \$ 27.90 | \$ 90.00 |
| Whaley & Associates PC - Monthly Accounting Fee | \$300.00 | 3807 | | | \$ 207.00 | | \$ 93.00 | \$ 300.00 |
| Mission Irrigation District (Jocko's 31%) | \$ 2,780.22 | | | | \$ 1,918.35 | 1103 | \$ 861.87 | \$ 2,780.22 |
| Whaley & Associates PC - Monthly Accounting Fee | \$ 600.00 | | \$ 600.00 | | | | | \$ 600.00 |
| Click Here Designs, LLC | \$ 55.00 | | \$ 55.00 | | | | | \$ 55.00 |
| David lake - Reimbursement | \$ 646.89 | | \$ 646.89 | | | | | \$ 646.89 |
| WIPFLI | \$ 6,000.00 | | \$ 6,000.00 | | | | | \$ 6,000.00 |
| TOTAL | \$ 10,082.11 | | \$ 7,301.89 | | \$ 1,918.35 | | \$ 861.87 | \$ 10,082.11 |
| CASH BALANCE PER WARRANT REGISTER | | | | | | | | |
| FLATHEAD IRRIGATION - ADM | \$ 645,493 | <i>As of 01/31/2020</i> | | | | | | |
| FLATHEAD IRRIGATION - O & M | \$ 669,863 | | | | | | | |
| MISSION IRRIGATION - ADM | \$ 111,110 | | | | | | | |
| MISSION IRRIGATION - O & M | \$ 134,503 | | | | | | | |
| JOCKO IRRIGATION - ADM | \$89,078 | BALANCED WITH LAKE CO TREAS THROUGH JANUARY, 2020 | | | | | | |
| JOCKO IRRIGATION - O & M | \$71,914 | | | | | | | |
| FLATHEAD JOINT BOARD | \$ 12,907 | | | | | | | |