

IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET- JUNE, 2020

| Approved Venders | AMOUNT | ck # | FLATHEAD | ck # | MISSION /69% | ck # | JOCKO DIST/31% | TOTAL |
|---|--------------------|--|------------------|------|--------------------|------|----------------|-------------|
| Access Montana | \$ 47.94 | | | 3826 | \$ 47.94 | | \$ 14.86 | |
| Blackfoot | \$ 91.08 | | | 3827 | \$ 91.08 | | \$ 28.23 | |
| Mission Valley Power Due 5/18/2020 | \$ 89.09 | | | 3828 | \$ 89.09 | | \$ 27.62 | |
| Republic Services | \$ 25.25 | | | 3830 | \$ 25.25 | | \$ 7.83 | |
| Town of St Ignatius - WATER/WATER SEWER | \$ 68.00 | | | 3831 | \$ 68.00 | | \$ 21.08 | |
| United States Treasury - payroll tax deposit | \$ - | EFTPS | | | | | \$ - | |
| Department of Revenue - Mt Withholding tax | \$ - | TAPS | | | | | \$ - | |
| CNA. SURETY - JOCKO | \$ 100.00 | | | 3832 | \$ 100.00 | | \$ 31.00 | |
| CNA. SURETY - MISSION | \$ 100.00 | | | 3832 | \$ 100.00 | | \$ 31.00 | |
| UPS STORE | \$ 310.76 | | | 3833 | \$ 310.76 | | \$ 96.34 | |
| BOONE COLE - MTG/\$600/ MILEAGE \$21.58 | \$ 621.58 | | | 3834 | \$ 621.58 | | \$ 192.69 | |
| TRACY GARDNER - MTG \$600/MILEAGE \$66.12 | \$ 666.12 | | | 3835 | \$ 666.12 | | \$ 206.50 | |
| PATTI HAHN - MTG \$500/MILEAGE \$50.11 | \$ 550.11 | | | 3836 | \$ 550.11 | | \$ 170.53 | |
| TIM ORR - MTG \$600/MILEAGE \$13.22 | \$ 613.22 | | | 3837 | \$ 613.22 | | \$ 190.10 | |
| GENE POSIVIO - MTG \$600 + \$300/MILEAGE \$7.66 | \$ 907.66 | | | 3838 | \$ 907.66 | | \$ 281.37 | |
| RAY SWENSON - MTG \$600 + \$150/MILEAGE \$20.18 | \$770.18 | | | 3839 | \$ 770.18 | | \$ 238.76 | |
| Remaining credit for Jocko account | | | | | | ** | \$ (76.14) | |
| Whaley & Associates PC - Monthly Accounting Fee | \$300.00 | | | 3840 | \$ 300.00 | | \$ 93.00 | |
| Mission Irrigation District (Jocko's 31%) | \$ 5,260.99 | | | | \$ 5,260.99 | 1104 | \$ 1,554.77 | \$ 3,706.22 |
| Whaley & Associates PC - Monthly Accounting Fee | \$ 600.00 | | \$ 600.00 | | | | | \$ 600.00 |
| Click Here Designs, LLC | \$ 55.00 | | \$ 55.00 | | | | | \$ 55.00 |
| CNA. SURETY - | \$ 100.00 | | \$ 100.00 | | | | | \$ 100.00 |
| | | | \$ - | | | | | \$ - |
| TOTAL | \$ 6,015.99 | | \$ 755.00 | | \$ 5,260.99 | | | |
| CASH BALANCE PER WARRANT REGISTER | | | | | | | | |
| FLATHEAD IRRIGATION - ADM | \$ 636,799 | <i>As of 04/30/2020</i> | | | | | | |
| FLATHEAD IRRIGATION - O & M | \$ 761,870 | | | | | | | |
| MISSION IRRIGATION - ADM | \$ 109,868 | | | | | | | |
| MISSION IRRIGATION - O & M | \$ 155,906 | | | | | | | |
| JOCKO IRRIGATION - ADM | \$89,334 | BALANCED WITH LAKE CO TREAS THROUGH APRIL, 2020 | | | | | | |
| JOCKO IRRIGATION - O & M | \$80,914 | | | | | | | |
| 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 April, 2020

| | ABCD | E | F | G |
|----|------|--|---------------|---------------------|
| 1 | | Meeting Date June 8, 2020 | FY 2020 | Actual |
| 2 | | | Budget | Nov '19 - April '20 |
| 3 | | Ordinary Income/Expense | | |
| 4 | | Income | | |
| 5 | | 400.00 · Assessment Revenue ** | 0 | 65 |
| 6 | | 410.00 · Interest Income | 2,000 | 5,598 |
| 8 | | 435.00 · Past Due Assessments Paid | | |
| 9 | | 440.00 · Unpaid Assessments | (435) | |
| 10 | | Total Income | 1,565 | 5,663 |
| 11 | | Expenses Subject fo FID Control | | |
| 12 | | 600.00 · Accounting Services | 6,000 | 3,000 |
| 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 | 1,105 |
| 25 | | Total 607.00 · Commissioners | 7,200 | 3,905 |
| 26 | | 608.00 · Dues and Subscriptions | 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 | 528 |
| 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 | 1,162 |
| 41 | | 640.00 · Payroll Expenses - Employer | 0 | 186 |
| 42 | | 634.00 · Payroll Expenses - Other | | |
| 43 | | Total 634.00 · Payroll Expenses Total | 30,000 | 1,348 |
| 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 | 5,060 |
| 52 | | 680.20 · Legal Advice - Representation | 5,000 | |
| 53 | | 680.30 · Travel to Helena | 1,000 | 287 |
| 55 | | Total 680.00 · Representation State | 10,800 | 5,347 |
| 56 | | 685.00 · Representation Federal | | |
| 57 | | 685.10 · National Water Association | | |
| 58 | | 685.20 · Legal Advice - Representation | 35,000 | |

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

| ABCD | E | F | G |
|------|---|---------------|---------------------|
| 1 | Meeting Date June 8, 2020 | FY 2020 | Actual |
| 2 | | Budget | Nov '19 - April '20 |
| 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 | 15,299 |
| 70 | Net Ordinary Income Subject to FID Control | (155,695) | (9,636) |
| 72 | | | |
| 73 | Other Expense | | |
| 74 | 650.00 · FID-MID-JID Shared Expenses | | |
| 75 | 650.10 · Accounting Expenses | | |
| 76 | 602.00 · Audit Services | 7,000 | 9,500 |
| 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 | 9,628 |
| 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 | 9,628 |
| 93 | Net Income | (168,470) | (19,264) |
| 94 | | | |
| 95 | | | |
| 96 | | Annual Budget | Actual |
| 97 | Cash Balance 11/1/2019 | | \$634,109 |
| 98 | Cash Balance 04302020 per Check Register | | \$636,789 |
| 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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Flathead Irrigation District Administrative Fund

06/04/20

Balance Sheet

Cash Basis

As of April 30, 2020

| | <u>Apr 30, 20</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash In Bank | 636,798.57 |
| Total Checking/Savings | <u>636,798.57</u> |
| Total Current Assets | <u>636,798.57</u> |
| TOTAL ASSETS | <u><u>636,798.57</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 24000 · Payroll Liabilities | 1,820.09 |
| Total Other Current Liabilities | <u>1,820.09</u> |
| Total Current Liabilities | <u>1,820.09</u> |
| Total Liabilities | 1,820.09 |
| Equity | |
| 310.00 · Retained Earnings | 369,512.49 |
| 320.00 · Restatement | 115.05 |
| 3000 · Opening Bal Equity | 278,386.50 |
| Net Income | -13,035.56 |
| Total Equity | <u>634,978.48</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>636,798.57</u></u> |

Flathead Irrigation District Administrative Fund

Profit & Loss

06/04/20

November 2019 through April 2020

Cash Basis

| | <u>Nov '19 - Apr 20</u> |
|---|--------------------------|
| Ordinary Income/Expense | |
| Income | |
| 400.00 · Assessment Revenue ** | 64.75 |
| 410.00 · Interest Income | 5,597.77 |
| Total Income | <u>5,662.52</u> |
| Expense | |
| 600.00 · Accounting Services | 3,000.00 |
| 607.00 · Commissioners | |
| 607.25 · Commissioner (5x12x\$100) | 2,800.00 |
| 607.50 · Commissioner Mileage | 1,105.22 |
| Total 607.00 · Commissioners | <u>3,905.22</u> |
| 617.00 · Lawyer-consultant | 1,170.00 |
| 625.00 · Public Info., web site, etc. | 528.00 |
| 634.00 · Payroll Expenses Total | |
| 636.00 · Secretary, office | 1,162.00 |
| 640.00 · Payroll Expenses - Employer | 186.48 |
| Total 634.00 · Payroll Expenses Total | <u>1,348.48</u> |
| 680.00 · Representation State | |
| 680.10 · MT Water Association | 5,060.00 |
| 680.30 · Travel to Helena | 286.79 |
| Total 680.00 · Representation State | <u>5,346.79</u> |
| Total Expense | <u>15,298.49</u> |
| Net Ordinary Income | -9,635.97 |
| Other Income/Expense | |
| Other Expense | |
| 602.00 · Audit Services | 9,500.00 |
| 650.00 · FID-MID-JID Shared Expenses | |
| 650.50 · Property Tax (St lg) | 127.84 |
| Total 650.00 · FID-MID-JID Shared Expenses | <u>127.84</u> |
| Total Other Expense | <u>9,627.84</u> |
| Net Other Income | -9,627.84 |
| Net Income | <u><u>-19,263.81</u></u> |