

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

	ABCD	E	F	G
1		Meeting Date November 11, 2019	FY 2019	Cash Basis
2			Budget	Nov '18 - September '19
3		Ordinary Income/Expense		
4		Income		
5		400.00 · Assessment Revenue **	43,525	62,913
6		410.00 · Interest Income	2,000	8,478
8		435.00 · Past Due Assessments Paid		389
9		440.00 · Unpaid Assessments	(435)	
10		Total Income	45,090	71,779
11		Expenses Subject fo FID Control		
12		600.00 · Accounting Services	6,000	7,644
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 · Commisloners		
22		607.25 · Commisioner (5x12x\$100)	6,000	6,200
23		607.50 · Commissioner Mileage	1,200	1,998
25		Total 607.00 · Commisloners	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	1,166
42		634.00 · Payroll Expenses - Other		
43		Total 634.00 · Payroll Expenses Total	30,000	4,382
44		660.00 · Water Court Activities		
45		660.10 · Consultant	12,000	
46		660.20 · Legal	5,000	
47		660.00 · Water Court Activlites - 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 September 2019

	A	B	C	D	E	F	G
1					Meeting Date November 11, 2019	FY 2019	Cash Basis
2						Budget	Nov '18 - September '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	38,382
70					Net Ordinary Income Subject to FID Control	(112,170)	33,398
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 · Supplis, Postage (Tel, PO Box)	795	1,255
79					650.40 · Repairs/Maintenance (St Ig)	1,300	
80					650.50 · Property Tax (St Ig)	500	128
81					650.60 · Utlilities (St Ig)	2,880	1,478
82					650.00 · Shared Expenses - Other		
83					Total 650.00 · FID-MID-JID Shared Expenses	12,775	12,510
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	11,580
93					Net Income	(124,945)	21,817
94							
95							
96						Annual Budget	Actual
97					Cash Balance 11/1/2018		\$634,109
98					Cash Balance 9/30/2019 per Check Register		\$656,519
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 Liabilites 11/1/2018 - 1/31/2019		(\$347)
104					Reconciled Cash Variance		\$0

3:21 PM

11/15/19

Cash Basis

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

	Nov '18 - Sep 19
Ordinary Income/Expense	
Income	
400.00 · Assessment Revenue **	62,912.91
410.00 · Interest Income	8,477.81
435.00 · Past Due Assessments Paid	388.75
Total Income	71,779.47
Expense	
600.00 · Accounting Services	7,644.20
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 · Commissioner (5x12x\$100)	6,200.00
607.50 · Commissioner Mileage	1,997.69
Total 607.00 · Commissioners	8,197.69
Election Costs	
609.00 · Election Expenses	2,663.90
Total Election Costs	2,663.90
615.00 · 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	1,165.57
Total 634.00 · Payroll Expenses Total	4,382.25
680.00 · Representation State	
680.10 · MT Water Association	4,830.00
Total 680.00 · Representation State	4,830.00
Total Expense	38,381.69
Net Ordinary Income	33,397.78
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)	1,255.45
650.50 · Property Tax (St Ig)	127.84
650.60 · Utilities (St Ig)	1,478.13
Total 650.00 · FID-MID-JID Shared Expenses	12,509.88
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	-930.16
Total Other Expense	11,579.72
Net Other Income	-11,579.72
Net Income	21,818.06

Flathead Irrigation District Administrative Fund
Balance Sheet
As of September 30, 2019

	Sep 30, 19
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	656,518.63
Total Checking/Savings	656,518.63
Total Current Assets	656,518.63
TOTAL ASSETS	656,518.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	1,734.62
Total Other Current Liabilities	1,734.62
Total Current Liabilities	1,734.62
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	21,818.06
Total Equity	654,784.01
TOTAL LIABILITIES & EQUITY	656,518.63