

FLATHEAD IRRIGATION DISTRICT - WARRANT LIST - NOVEMBER, 2022 MEETING

Approved Venders	AMOUNT	ck #	FLATHEAD			
Click Here Designs, LLC	\$ 35.00	4062	\$ 35.00			
Five Valleys Law, PLLC - Inv 4090,4113,4114	\$ 1,239.50	4063	\$ 1,239.50			
Lake County Treasurer TP # 16134	\$ 143.82	4064	\$ 143.82			
<u>United States Treasury - payroll tax deposit</u>	\$ -	EFTPS	\$ -			
MT Withholding tax	\$ -	TAPS	\$ -			
Janette Rosman - reimbursement	\$ 161.97	4065	\$ 161.97			
Whaley & Associates PC - Monthly Accounting	\$ 750.00	4066	\$ 750.00			
			\$ -			
TOTAL	\$ 2,330.29		\$ 2,330.29			
CASH BALANCE PER WARRANT REGISTER						
FLATHEAD IRRIGATION - ADMIN	\$ 540,364	<i>AS OF 10/31/2022</i>				
FLATHEAD IRRIGATION - O & M	\$ 766,860	BALANCED WITH LAKE CO TREAS THROUGH		October, 2022		

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2023

	ABCD	E	F	G
1		Meeting November 16, 2022	FY 2023	Actual
2			Budget	Nov 1,2021 - October 31, 2022
3		Ordinary Income/Expense		
4		Income		
5		400.00 · Assessment Revenue **		
6		410.00 · Interest Income	2,000	3,083
8		435.00 · Past Due Assessments Paid		0
9		440.00 · Unpaid Assessments	(435)	
10		Total Income	1,565	3,083
11		Expenses Subject fo FID Control		
12		600.00 · Accounting Services	9,000	9,000
13		600.01 · Accounting Consulting		-
14		600.01 · Audit Services	10,000	8,100
15		601.00 · Advertising-Promotion	500	-
17		604.00 · Business licenses and permits	260	
18		605.00 · Bureau of Rec. (agrmt)		
19		607.00 · Commissioners		
20		607.25 · Commisioner (5x12x\$100)	7,000	5,500
21		607.50 · Commissioner Mileage	3,000	1,916
23		Total 607.00 · Commissioners	10,000	7,416
25		609.01 · Election Expenses	2,500	0
26		Total Election Costs	2,500	0
27		610.00 · Fees, MT DOA Financial Report	1,300	
28		615.00 · Insurance Board (MACO)	5,000	4,860
29		617.00 · Lawyer-consultant	50,000	21,768
30		620.00 · Meals - Entertainment	400	
31		622.00 · Miscellaneous Expense	2,000	(2)
32		625.00 · Public info., web site, etc.	1,200	913
33		626.00 · Publications	2,000	
34		630.00 · Rental Office, meetings	1,200	575
35		650.30 · Supplies, Postage (Tel, PO Box)	795	373
36		634.00 · Payroll Expenses		
37		635.00 · Rosman Services		0
38		636.00 · Secretary, office	5,000	2,100
39		640.00 · Payroll Expenses - Employer	700	163
40		642.00 · Payroll Expenses - State Fund		401
41		Total 634.00 · Payroll Expenses Total	5,700	2,664
43		680.00 · Representation State		
44		680.10 · MT Water Association	4,900	4,900
46		Total 680.00 · Representation State	4,900	4,900
47		685.00 · Representation Federal		
48		685.10 · National Water Association		
49		680.30 · Travel	1,000	
51		Total 685.00 · Representation Federal	1,000	\$ -
52		690.00 · CSKT Related Activities		2944
53		690.40 - CSKT Meetings	3,000	200
54		690.20 · Legal Project Management	15,000	
55		690.30 · Consultant Project Management	10,000	
57		Total 690.00 · CSKT Related Activities	28,000	3,144
58		Total Expenses Subject to FID Control	83,255	63,713
59		Net Ordinary Income Subject to FID Control	(81,690)	(60,630)

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2023

	ABCD	E	F	G
1		Meeting November 16, 2022	FY 2023	Actual
2			Budget	Nov 1,2021 - October 31, 2022
61				
62		Other Expense		
63		650.00 · FID-MID-JID Shared Expenses		
66		650.20 · Insurance Liab-property (St Ig)	500	
68		650.40 · Repairs/Maintenance (St Ig)	1,300	
69		650.50 · Property Tax (St Ig)	500	144
70		650.75 - Audit Services		1,397
71		650.00 · Shared Expenses - Other		(337)
72		Total 650.00 · FID-MID-JID Shared Expenses	2,300	(193)
74		Total Other Expense	2,300	1,204
75		Net Other Income	(2,300)	(1,204)
77		Net Income	(83,990)	(61,834)
78				
79				
80			Annual Budget	Actual
81		Cash Balance 11/1/2021		\$602,200
82		Cash Balance 10/31/2022 per Check Register		\$540,364
83		Change in Fund/Cash Balances		(\$61,836)
84				
85				
86		Variance before balance sheet analysis		(\$1)
87		Increase in Payroll Liabilites 11/1/2021- 10/31/2022		(\$1)
88		Reconciled Cash Variance		(\$2)

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11/10/22

Flathead Irrigation District Administrative Fund
Reconciliation Summary
1000 - Cash in Bank, Period Ending 10/31/2022

	<u>Oct 31, 22</u>
Beginning Balance	544,084.82
Cleared Transactions	
Checks and Payments - 4 items	-2,424.76
Deposits and Credits - 1 item	134.75
	<u>-2,290.01</u>
Cleared Balance	<u>541,794.81</u>
Uncleared Transactions	
Checks and Payments - 6 items	-1,501.50
Deposits and Credits - 6 items	70.56
	<u>-1,430.94</u>
Register Balance as of 10/31/2022	<u>540,363.87</u>
Ending Balance	<u>540,363.87</u>

Flathead Irrigation District Administrative Fund
Reconciliation Detail
1000 - Cash in Bank, Period Ending 10/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						544,084.82
Cleared Transactions						
Checks and Payments - 4 items						
Check	09/28/2022	4058	Whaley & Associate...	X	-750.00	-750.00
Check	09/28/2022	4055	U.S. Postal Service	X	-92.00	-842.00
Check	09/28/2022	4053	CLICK HERE DESI...	X	-55.00	-897.00
Check	10/26/2022	4060	FIVE VALLEYS LA...	X	-1,527.76	-2,424.76
Total Checks and Payments					-2,424.76	-2,424.76
Deposits and Credits - 1 item						
Deposit	10/31/2022	DEP		X	134.75	134.75
Total Deposits and Credits					134.75	134.75
Total Cleared Transactions					-2,290.01	-2,290.01
Cleared Balance					-2,290.01	541,794.81
Uncleared Transactions						
Checks and Payments - 6 items						
Check	02/26/2018	4163	Gene Posivio		-8.88	-8.88
Paycheck	03/14/2018	4181	Chantelle L Begay		-40.41	-49.29
Check	06/13/2018	4169	United States Treas...		-183.37	-232.66
Check	10/31/2018	4277	Montana Dept. of Re...		-463.84	-696.50
Check	10/26/2022	4061	Whaley & Associate...		-750.00	-1,446.50
Check	10/26/2022	4059	CLICK HERE DESI...		-55.00	-1,501.50
Total Checks and Payments					-1,501.50	-1,501.50
Deposits and Credits - 6 items						
Deposit	08/31/2018	DEP			70.56	70.56
Liability Check	04/21/2020	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	01/14/2021	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	10/13/2021	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	04/13/2022	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	10/21/2022	E-pay	Unemployment Insu...		0.00	70.56
Total Deposits and Credits					70.56	70.56
Total Uncleared Transactions					-1,430.94	-1,430.94
Register Balance as of 10/31/2022					-3,720.95	540,363.87
Ending Balance					-3,720.95	540,363.87

Flathead Irrigation District Administrative Fund

Profit & Loss

11/10/22

November 2021 through October 2022

Cash Basis

	Nov '21 - Oct 22	Nov '20 - Oct 21
Ordinary Income/Expense		
Income		
410.00 · Interest Income	3,083.26	4,610.82
Total Income	3,083.26	4,610.82
Expense		
600.00 · Accounting Services	9,000.00	8,700.00
602.00 · Audit Services	8,100.00	0.00
607.00 · Commissioners		
607.25 · Commissioner (5x12x\$100)	5,500.00	4,900.00
607.50 · Commissioner Mileage	1,916.34	1,575.59
Total 607.00 · Commissioners	7,416.34	6,475.59
610.00 · Fees, MT DOA Financial Report	0.00	1,300.00
615.00 · Insurance Board (MACO)	4,860.18	3,962.65
617.00 · Lawyer-consultant	21,768.26	6,994.50
622.00 · Miscellaneous Expense	-1.60	84.00
625.00 · Public info., web site, etc.	913.00	715.00
630.00 · Rental Office, meetings	575.00	250.00
650.30 · Supplies, Postage (Tel, PO Box)	373.43	311.32
634.00 · Payroll Expenses Total		
636.00 · Secretary, office	2,100.00	2,400.00
640.00 · Payroll Expenses - Employer	163.08	188.80
642.00 · Montana State Fund	401.31	357.61
Total 634.00 · Payroll Expenses Total	2,664.39	2,946.41
680.00 · Representation State		
680.10 · MT Water Association	4,900.00	4,900.00
Total 680.00 · Representation State	4,900.00	4,900.00
685.00 · Reprresentation Federal		
685.30 · Travel	0.00	685.81
685.40 · Local Work	0.00	2,991.72
Total 685.00 · Reprresentation Federal	0.00	3,677.53
690.00 · CSKT Related Activities		
690.40 · CSKT Meetings	200.00	0.00
690.00 · CSKT Related Activities - Other	2,944.00	0.00
Total 690.00 · CSKT Related Activities	3,144.00	0.00
Total Expense	63,713.00	40,317.00
Net Ordinary Income	-60,629.74	-35,706.18
Other Income/Expense		
Other Expense		
650.00 · FID-MID-JID Shared Expenses		
650.50 · Property Tax (St Ig)	143.82	127.84
650.60 · Utilities (St Ig)	-336.80	0.00
Total 650.00 · FID-MID-JID Shared Expenses	-192.98	127.84
Legacy Costs		
650.75 · Audit Services	1,396.83	0.00
650.70 · FJBC Expenses	0.00	-13,039.42
Total Legacy Costs	1,396.83	-13,039.42
Total Other Expense	1,203.85	-12,911.58
Net Other Income	-1,203.85	12,911.58
Net Income	-61,833.59	-22,794.60

Flathead Irrigation District Administrative Fund

Balance Sheet

11/10/22

As of October 31, 2022

Cash Basis

	<u>Oct 31, 22</u>	<u>Oct 31, 21</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · Cash in Bank	540,363.87	602,199.78
Total Checking/Savings	<u>540,363.87</u>	<u>602,199.78</u>
Total Current Assets	<u>540,363.87</u>	<u>602,199.78</u>
TOTAL ASSETS	<u><u>540,363.87</u></u>	<u><u>602,199.78</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
24000 · Payroll Liabilities	-0.72	1.60
Total Other Current Liabilities	<u>-0.72</u>	<u>1.60</u>
Total Current Liabilities	<u>-0.72</u>	<u>1.60</u>
Total Liabilities	-0.72	1.60
Equity		
310.00 · Retained Earnings	323,811.68	346,606.28
3000 · Opening Bal Equity	278,386.50	278,386.50
Net Income	-61,833.59	-22,794.60
Total Equity	<u>540,364.59</u>	<u>602,198.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>540,363.87</u></u>	<u><u>602,199.78</u></u>

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LAKE COUNTY
Detail Ledger Query with Account Balances
For the Accounting Periods: 10/22 - 10/22

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Funds 7260-7261

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
7260 FLATHEAD ADMINISTRATION						
101000 CASH						
IA 4423-A 181	Interest Allocation		10/22	25.87		
IA 4423-B 181	Interest Allocation		10/22	8.43		
IA 4423-C 181	Interest Allocation		10/22	64.70		
IA 4423-D 181	Interest Allocation		10/22	35.75		
WC 225776 19	4055 From Download		10/22		92.00	
WC 225776 20	4058 From Download		10/22		750.00	
WC 225777 22	4053 From Download		10/22		55.00	
WC 225793 25	4060 From Download		10/22		1,527.76	
	Account Total:		544,084.82 DB	134.75	2,424.76	541,794.81 DB
113100 TAXES RECEIVABLE REAL 2010						
	Account Total:		15.00 DB			15.00 DB
113110 TAXES RECEIVABLE REAL 2011						
	Account Total:		15.00 DB			15.00 DB
113120 TAXES RECEIVABLE REAL 2012						
	Account Total:		15.00 DB			15.00 DB
113130 TAXES RECEIVABLE REAL 2013						
	Account Total:		15.00 DB			15.00 DB
113140 TAXES RECEIVABLE REAL 2014						
	Account Total:		15.00 DB			15.00 DB
113150 TAXES RECEIVABLE REAL 2015						
	Account Total:		15.00 DB			15.00 DB
113160 TAXES RECEIVABLE REAL 2016						
	Account Total:		15.00 DB			15.00 DB
113170 TAXES RECEIVABLE REAL 2017						
	Account Total:		15.00 DB			15.00 DB

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Flathead Irrigation District O&M
Reconciliation Summary
1000 - Cash in Bank, Period Ending 10/31/2022

	<u>Oct 31, 22</u>
Beginning Balance	502,531.61
Cleared Transactions	
Checks and Payments - 1 item	-238.75
Deposits and Credits - 1 item	<u>264,567.28</u>
Total Cleared Transactions	<u>264,328.53</u>
Cleared Balance	<u><u>766,860.14</u></u>
Register Balance as of 10/31/2022	766,860.14
Ending Balance	766,860.14

Flathead Irrigation District O&M
Reconciliation Detail
1000 - Cash in Bank, Period Ending 10/31/2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						502,531.61
Cleared Transactions						
Checks and Payments - 1 item						
Check	10/31/2022	CANC...		X	-238.75	-238.75
Total Checks and Payments					-238.75	-238.75
Deposits and Credits - 1 item						
Deposit	10/31/2022	DEP		X	264,567.28	264,567.28
Total Deposits and Credits					264,567.28	264,567.28
Total Cleared Transactions					264,328.53	264,328.53
Cleared Balance					264,328.53	766,860.14
Register Balance as of 10/31/2022					264,328.53	766,860.14
Ending Balance					<u>264,328.53</u>	<u>766,860.14</u>

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Cash Basis

Flathead Irrigation District O&M

Profit & Loss

November 2021 through October 2022

	<u>Nov '21 - Oct 22</u>	<u>Nov '20 - Oct 21</u>
Ordinary Income/Expense		
Income		
3630 · Assessment Revenue	3,080,084.14	2,929,444.63
3710 · Interest Income	8,612.03	12,601.04
Total Income	<u>3,088,696.17</u>	<u>2,942,045.67</u>
Expense		
43.30 · FIP - BIA	2,942,804.83	2,942,169.56
Total Expense	<u>2,942,804.83</u>	<u>2,942,169.56</u>
Net Ordinary Income	<u>145,891.34</u>	<u>-123.89</u>
Net Income	<u><u>145,891.34</u></u>	<u><u>-123.89</u></u>

Flathead Irrigation District O&M

Balance Sheet

As of October 31, 2022

11/10/22

Cash Basis

	<u>Oct 31, 22</u>	<u>Oct 31, 21</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · Cash in Bank	766,860.14	620,968.80
Total Checking/Savings	766,860.14	620,968.80
Other Current Assets		
1181 · Special Assessments Receivable	1,139,447.42	1,139,447.42
Total Other Current Assets	1,139,447.42	1,139,447.42
Total Current Assets	1,906,307.56	1,760,416.22
TOTAL ASSETS	<u>1,906,307.56</u>	<u>1,760,416.22</u>
LIABILITIES & EQUITY		
Equity		
2720 · Retained Earnings	516,224.45	516,348.34
3000 · Opening Bal Equity	1,244,191.77	1,244,191.77
Net Income	145,891.34	-123.89
Total Equity	1,906,307.56	1,760,416.22
TOTAL LIABILITIES & EQUITY	<u>1,906,307.56</u>	<u>1,760,416.22</u>

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LAKE COUNTY
Detail Ledger Query with Account Balances
For the Accounting Periods: 10/22 - 10/22

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Funds 7260-7261

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
7261 FLATHEAD O & M						
101000 CASH						
IA 4423-A 183	Interest Allocation		10/22	23.89		
IA 4423-B 183	Interest Allocation		10/22	7.79		
IA 4423-C 183	Interest Allocation		10/22	59.76		
IA 4423-D 183	Interest Allocation		10/22	33.02		
TR 2285 260	Receipt REAL PROPERTY		10/22	264,442.82		
TR 2286 121	Payment Cancellation REAL PROPERTY		10/22		238.75	
	Account Total:			502,531.61 DB	238.75	766,860.14 DB
113100 TAXES RECEIVABLE REAL 2010						
	Account Total:			75.00 DB		75.00 DB
113110 TAXES RECEIVABLE REAL 2011						
	Account Total:			75.00 DB		75.00 DB
113120 TAXES RECEIVABLE REAL 2012						
	Account Total:			75.00 DB		75.00 DB
113130 TAXES RECEIVABLE REAL 2013						
	Account Total:			75.00 DB		75.00 DB
113140 TAXES RECEIVABLE REAL 2014						
	Account Total:			75.00 DB		75.00 DB
113150 TAXES RECEIVABLE REAL 2015						
	Account Total:			75.00 DB		75.00 DB
113160 TAXES RECEIVABLE REAL 2016						
	Account Total:			75.00 DB		75.00 DB
113170 TAXES RECEIVABLE REAL 2017						
	Account Total:			75.00 DB		75.00 DB
113180 TAXES RECEIVABLE REAL 2018						
	Account Total:			75.00 DB		75.00 DB