

FLATHEAD IRRIGATION DISTRICT - WARRANT LIST - MAY, 2023 MEETING

Approved Venders	AMOUNT	ck #	FLATHEAD			
Click Here Designs, LLC - Dec	\$ 55.00	4096	\$ 55.00			
Five Valleys Law, PLLC - Inv 4576,4575,4391	\$ 980.50	4097	\$ 980.50			
United States Treasury - payroll tax deposit	\$ -	EFTPS	\$ -			
MT Withholding tax	\$ -	TAPS	\$ -			
Montana State Fund -	\$ 454.25	4098	\$ 454.25			
Whaley & Associates PC Monthly Accounting Dec	\$ 750.00	4099	\$ 750.00			
TOTAL	\$ 2,239.75		\$ 2,239.75			
CASH BALANCE PER WARRANT REGISTER						
FLATHEAD IRRIGATION - ADMIN	\$ 523,977	AS OF 04/30/2023				
FLATHEAD IRRIGATION - O & M	\$ 1,056,312	BALANCED WITH LAKE CO TREAS THROUGH April, 2023				

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

	ABCD	E	F	G
1		Meeting May 24, 2023	FY 2023	Actual
2			Budget	Nov 1, 2022 - April 30, 2023
3		Ordinary Income/Expense		
4		Income		
5		400.00 · Assessment Revenue **		
6		410.00 · Interest Income	2,000	4,055
8		431.00 · Restitution - DOJ		162
9		435.00 · Past Due Assessments Paid		0
10		440.00 · Unpaid Assessments	(435)	
11		Total Income	1,565	4,218
12		Expenses Subject fo FID Control		
13		600.00 · Accounting Services	9,000	4,500
14		600.01 · Accounting Consulting		-
15		600.01 · Audit Services	10,000	-
16		601.00 · Advertising-Promotion	500	-
18		604.00 · Business licenses and permits	260	
19		605.00 · Bureau of Rec. (agrmt)		
20		607.00 · Commissioners		
21		607.25 · Commisioner (5x12x\$100)	7,000	3,800
22		607.50 · Commissioner Mileage	3,000	1,559
24		Total 607.00 · Commissioners	10,000	5,359
26		609.01 · Election Expenses	2,500	0
27		Total Election Costs	2,500	0
28		610.00 · Fees, MT DOA Financial Report	1,300	1,300
29		615.00 · Insurance Board (MACO)	5,000	0
30		617.00 · Lawyer-consultant	50,000	2,210
31		620.00 · Meals - Entertainment	400	
32		622.00 · Miscellaneous Expense	2,000	
33		625.00 · Public info., web site, etc.	1,200	365
34		626.00 · Publications	2,000	
35		630.00 · Rental Office, meetings	1,200	0
36		650.30 · Supplies, Postage (Tel, PO Box)	795	162
37		634.00 · Payroll Expenses		283
38		635.00 · Rosman Services		0
39		636.00 · Secretary, office	5,000	1,140
40		640.00 · Payroll Expenses - Employer	700	89
41		642.00 · Payroll Expenses - State Fund		(100)
42		Total 634.00 · Payroll Expenses Total	5,700	1,412
44		680.00 · Representation State		
45		680.10 · MT Water Association	4,900	5,045
47		Total 680.00 · Representation State	4,900	5,045
48		685.10 · National Water Association		
49		680.30 · Travel	1,000	109
51		Total 685.00 · Representation Federal	1,000	109
52		690.00 · CSKT Related Activities		
53		690.40 - CSKT Meetings	3,000	
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	109
58		Total Expenses Subject to FID Control	83,255	20,461
59		Net Ordinary Income Subject to FID Control	(81,690)	(16,244)

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

	A	B	C	D	E	F	G
1					Meeting May 24, 2023	FY 2023	Actual
2						Budget	Nov 1, 2022 - April 30, 2023
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		
71					650.00 · Shared Expenses - Other		
72					Total 650.00 · FID-MID-JID Shared Expenses	2,300	144
74					Total Other Expense	2,300	144
75					Net Other Income	(2,300)	(144)
77					Net Income	(83,990)	(16,387)
78							
79							
80						Annual Budget	Actual
81					Cash Balance 11/01/2022		\$540,364
82					Cash Balance 04/30/2023 per Check Register		\$523,977
83					Change in Fund/Cash Balances		(\$16,387)
84							
85							
86					Variance before balance sheet analysis		\$0
87					Increase in Payroll Liabilites 11/1/2021- 07/31/2022		\$0
88					Reconciled Cash Variance		\$0

Flathead Irrigation District Administrative Fund
Profit & Loss
 November 2022 through April 2023

	Nov '22 - Apr 23
Ordinary Income/Expense	
Income	
410.00 · Interest Income	4,055.44
430.00 · Insurance Payment - Theft	
431.00 · Restitution - DOJ	162.36
Total 430.00 · Insurance Payment - Theft	162.36
Total Income	4,217.80
Expense	
600.00 · Accounting Services	4,500.00
607.00 · Commissioners	
607.25 · Commissioner (5x12x\$100)	3,800.00
607.50 · Commissioner Mileage	1,559.38
Total 607.00 · Commissioners	5,359.38
610.00 · Fees, MT DOA Financial Report	1,300.00
617.00 · Lawyer-consultant	2,209.50
625.00 · Public info., web site, etc.	365.00
650.30 · Supplies, Postage (Tel, PO Box)	161.97
634.00 · Payroll Expenses Total	
636.00 · Secretary, office	1,140.00
640.00 · Payroll Expenses - Employer	88.92
642.00 · Montana State Fund	-100.00
634.00 · Payroll Expenses Total - Other	282.53
Total 634.00 · Payroll Expenses Total	1,411.45
680.00 · Representation State	
680.10 · MT Water Association	5,045.00
Total 680.00 · Representation State	5,045.00
685.00 · Reprerentation Federal	
685.30 · Travel	108.92
Total 685.00 · Reprerentation Federal	108.92
Total Expense	20,461.22
Net Ordinary Income	-16,243.42
Other Income/Expense	
Other Expense	
650.00 · FID-MID-JID Shared Expenses	
650.50 · Property Tax (St Ig)	143.82
Total 650.00 · FID-MID-JID Shared Expenses	143.82
Total Other Expense	143.82
Net Other Income	-143.82
Net Income	-16,387.24

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Cash Basis

Flathead Irrigation District Administrative Fund

Balance Sheet

As of April 30, 2023

	<u>Apr 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	523,976.63
Total Checking/Savings	<u>523,976.63</u>
Total Current Assets	<u>523,976.63</u>
TOTAL ASSETS	<u><u>523,976.63</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	-0.72
Total Other Current Liabilities	<u>-0.72</u>
Total Current Liabilities	<u>-0.72</u>
Total Liabilities	-0.72
Equity	
310.00 · Retained Earnings	261,978.09
3000 · Opening Bal Equity	278,386.50
Net Income	-16,387.24
Total Equity	<u>523,977.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>523,976.63</u></u>

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Cash Basis

Flathead Irrigation District O&M
Profit & Loss
November 2022 through April 2023

	<u>Nov '22 - Apr 23</u>
Ordinary Income/Expense	
Income	
3630 · Assessment Revenue	1,831,998.83
3710 · Interest Income	<u>15,448.26</u>
Total Income	<u>1,847,447.09</u>
Expense	
43.30 · FIP - BIA	<u>1,557,995.04</u>
Total Expense	<u>1,557,995.04</u>
Net Ordinary Income	<u>289,452.05</u>
Net Income	<u><u>289,452.05</u></u>

Flathead Irrigation District O&M
Balance Sheet
As of April 30, 2023

	<u>Apr 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	1,056,312.19
Total Checking/Savings	<u>1,056,312.19</u>
Other Current Assets	
1181 · Special Assessments Receivable	1,139,447.42
Total Other Current Assets	<u>1,139,447.42</u>
Total Current Assets	<u>2,195,759.61</u>
TOTAL ASSETS	<u><u>2,195,759.61</u></u>
LIABILITIES & EQUITY	
Equity	
2720 · Retained Earnings	662,115.79
3000 · Opening Bal Equity	1,244,191.77
Net Income	289,452.05
Total Equity	<u>2,195,759.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,195,759.61</u></u>