

FLATHEAD IRRIGATION DISTRICT - WARRANT LIST -APRIL 23, 2025 MEETING

Approved Venders	AMOUNT	ck#	FLATHEAD			
Click Here Designs, LLC - INV 21446	\$ 55.00	4210	\$ 55.00			
Five Valleys Law, PLLC - INV 6034	\$ 1,485.00	4208	\$ 1,485.00			
<u>United States Treasury - payroll tax deposit</u>		EFTPS	\$ -			
MT Withholding tax		TAPS	\$ -			
Whaley & Associates PC	\$ 750.00	4209	\$ 750.00			
			\$ -			
	\$ 2,290.00		\$ 2,290.00			
			\$ -			
CASH BALANCE PER WARRANT REGISTER						
FLATHEAD IRRIGATION - ADMIN	\$ 479,456	AS OF 03/31/2025				
FLATHEAD IRRIGATION - O & M	\$ 1,005,264	BALANCED WITH LAKE CO TREAS THROUGH MARCH 31, 2025				

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2024

	ABCD	E	F	G
1		Meeting APRIL 23, 2025	FY 2023	Actual
2			Budget	Nov 1, 2024 - MAR 31, 2025
3		Ordinary Income/Expense		
4		Income		
5		400.00 · Assessment Revenue **		
6		410.00 · Interest Income	2,000	5,519
8		431.00 · Restitution - DOJ		317
9		435.00 · Past Due Assessments Paid		0
10		440.00 · Unpaid Assessments	(435)	
11		Total Income	1,565	5,836
12		Expenses Subject fo FID Control		
13		600.00 · Accounting Services	9,000	3,750
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	2,700
22		607.50 · Commissioner Mlilage	3,000	746
24		Total 607.00 · Commissioners	10,000	3,446
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	
30		617.00 · Lawyer-consultant	50,000	3,606
31		620.00 · Meals - Entertainment	400	
32		622.00 · Miscellaneous Expense	2,000	
33		625.00 · Public info., web site, etc.	1,200	310
34		626.00 · Publications	2,000	
35		630.00 · Rental Office, meetings	1,200	0
36		650.30 · Supplies, Postage (Tel, PO Box)	795	178
37		634.00 · Payroll Expenses		
38		635.00 · Rosman Services		0
39		636.00 · Secretary, office	5,000	945
40		640.00 · Payroll Expenses - Employer	700	74
41		642.00 · Payroll Expenses - State Fund		0
42		Total 634.00 · Payroll Expenses Total	5,700	1,019
44		680.00 · Representation State		
45		680.10 · MT Water Association	4,900	0
47		Total 680.00 · Representation State	4,900	0
48		685.10 · National Water Association		
49		680.30 · Travel	1,000	0
51		Total 685.00 · Representation Federal	1,000	-
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	0
58		Total Expenses Subject to FID Control	83,255	13,608
59		Net Ordinary Income Subject to FID Control	(81,690)	(7,772)

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2024

	AB	CD	E	F	G
1			Meeting APRIL 23, 2025	FY 2023	Actual
2				Budget	Nov 1, 2024 - MAR 31, 2025
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	0
70			650.75 · Audit Services		
71			650.00 · Shared Expenses - Other		
72			Total 650.00 · FID-MID-JID Shared Expenses	2,300	0
74			Total Other Expense	2,300	0
75			Net Other Income	(2,300)	0
77			Net Income	(83,990)	(7,772)
78					
79					
80				Annual Budget	Actual
81			Cash Balance 11/01/2024		\$487,228
82			Cash Balance 03/31/2025 per Check Register		\$479,456
83			Change in Fund/Cash Balances		(\$7,772)
84					
85					
86			Variance before balance sheet analysis		(\$0)
87			Increase in Payroll Liabilites		(\$0)
88			Reconciled Cash Variance		(\$0)

4:41 PM

04/17/25

Flathead Irrigation District O&M
Reconciliation Summary
1000 - Cash in Bank, Period Ending 03/31/2025

	<u>Mar 31, 25</u>
Beginning Balance	989,018.43
Cleared Transactions	
Deposits and Credits - 1 item	<u>16,245.23</u>
Total Cleared Transactions	<u>16,245.23</u>
Cleared Balance	<u><u>1,005,263.66</u></u>
Register Balance as of 03/31/2025	1,005,263.66
Ending Balance	1,005,263.66

4:41 PM

04/17/25

Flathead Irrigation District O&M
Reconciliation Detail
1000 - Cash in Bank, Period Ending 03/31/2025

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						989,018.43
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	03/31/2025	DEP		X	16,245.23	16,245.23
Total Deposits and Credits					16,245.23	16,245.23
Total Cleared Transactions					16,245.23	16,245.23
Cleared Balance					16,245.23	1,005,263.66
Register Balance as of 03/31/2025					16,245.23	1,005,263.66
Ending Balance					16,245.23	1,005,263.66

4:41 PM

04/17/25

Cash Basis

Flathead Irrigation District O&M

Profit & Loss

November 2024 through March 2025

	<u>Nov '24 - Mar 25</u>
Ordinary Income/Expense	
Income	
3630 · Assessment Revenue	1,805,660.44
3710 · Interest Income	17,509.72
	<hr/>
Total Income	1,823,170.16
Expense	
43.30 · FIP - BIA	1,708,964.13
	<hr/>
Total Expense	1,708,964.13
	<hr/>
Net Ordinary Income	114,206.03
	<hr/>
Net Income	<u>114,206.03</u>

Flathead Irrigation District O&M
Balance Sheet
As of March 31, 2025

	<u>Mar 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	1,005,263.66
Total Checking/Savings	1,005,263.66
Other Current Assets	
1181 · Special Assessments Receivable	1,139,447.42
Total Other Current Assets	1,139,447.42
Total Current Assets	2,144,711.08
TOTAL ASSETS	<u><u>2,144,711.08</u></u>
LIABILITIES & EQUITY	
Equity	
2720 · Retained Earnings	786,313.28
3000 · Opening Bal Equity	1,244,191.77
Net Income	114,206.03
Total Equity	2,144,711.08
TOTAL LIABILITIES & EQUITY	<u><u>2,144,711.08</u></u>

1:08 PM

04/17/25

Flathead Irrigation District Administrative Fund
Reconciliation Summary
1000 · Cash in Bank, Period Ending 03/31/2025

	<u>Mar 31, 25</u>
Beginning Balance	480,863.59
Cleared Transactions	
Checks and Payments - 3 items	-1,885.00
Deposits and Credits - 2 items	1,335.93
	<hr/>
Total Cleared Transactions	-549.07
	<hr/>
Cleared Balance	480,314.52
	<hr/> <hr/>
Uncleared Transactions	
Checks and Payments - 6 items	-929.37
Deposits and Credits - 9 items	70.56
	<hr/>
Total Uncleared Transactions	-858.81
	<hr/>
Register Balance as of 03/31/2025	479,455.71
	<hr/> <hr/>
Ending Balance	479,455.71

Flathead Irrigation District Administrative Fund
Reconciliation Detail
1000 · Cash in Bank, Period Ending 03/31/2025

Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						480,863.59
Cleared Transactions						
Checks and Payments - 3 items						
Check	02/26/2025	4204	FIVE VALLEYS LA...	X	-1,080.00	-1,080.00
Check	02/26/2025	4206	Whaley & Associate...	X	-750.00	-1,830.00
Check	02/26/2025	4200	CLICK HERE DESI...	X	-55.00	-1,885.00
Total Checks and Payments					-1,885.00	-1,885.00
Deposits and Credits - 2 items						
Liability Check	04/16/2024	E-pay	Unemployment Insu...	X	0.00	0.00
Deposit	03/31/2025	DEP		X	1,335.93	1,335.93
Total Deposits and Credits					1,335.93	1,335.93
Total Cleared Transactions					-549.07	-549.07
Cleared Balance					-549.07	480,314.52
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	02/26/2025	4203	Janette Rosman		-177.87	-874.37
Check	02/26/2025	4205	CLICK HERE DESI...		-55.00	-929.37
Total Checks and Payments					-929.37	-929.37
Deposits and Credits - 9 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
Liability Check	04/24/2023	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	10/24/2023	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	10/29/2024	E-pay	Unemployment Insu...		0.00	70.56
Total Deposits and Credits					70.56	70.56
Total Uncleared Transactions					-858.81	-858.81
Register Balance as of 03/31/2025					-1,407.88	479,455.71
Ending Balance					-1,407.88	479,455.71

Flathead Irrigation District Administrative Fund

Profit & Loss

November 2024 through March 2025

	<u>Nov '24 - Mar 25</u>
Ordinary Income/Expense	
Income	
410.00 · Interest Income	5,519.32
430.00 · Insurance Payment - Theft	
431.00 · Restitution - DOJ	<u>316.53</u>
Total 430.00 · Insurance Payment - Theft	<u>316.53</u>
Total Income	5,835.85
Expense	
600.00 · Accounting Services	3,750.00
607.00 · Commissioners	
607.25 · Commisioner (5x12x\$100)	2,700.00
607.50 · Commissioner Mileage	<u>745.71</u>
Total 607.00 · Commissioners	3,445.71
610.00 · Fees, MT DOA Financial Report	1,300.00
617.00 · Lawyer-consultant	3,605.50
625.00 · Public info., web site, etc.	310.00
650.30 · Supplies, Postage (Tel, PO Box)	177.87
634.00 · Payroll Expenses Total	
636.00 · Secretary, office	945.00
640.00 · Payroll Expenses - Employer	<u>73.71</u>
Total 634.00 · Payroll Expenses Total	<u>1,018.71</u>
Total Expense	<u>13,607.79</u>
Net Ordinary Income	<u>-7,771.94</u>
Net Income	<u><u>-7,771.94</u></u>

2:00 PM

Flathead Irrigation District Administrative Fund

04/17/25

Balance Sheet

Cash Basis

As of March 31, 2025

	<u>Mar 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	479,455.71
Total Checking/Savings	<u>479,455.71</u>
Total Current Assets	<u>479,455.71</u>
TOTAL ASSETS	<u><u>479,455.71</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	-0.71
Total Other Current Liabilities	<u>-0.71</u>
Total Current Liabilities	<u>-0.71</u>
Total Liabilities	-0.71
Equity	
310.00 · Retained Earnings	208,841.86
3000 · Opening Bal Equity	278,386.50
Net Income	-7,771.94
Total Equity	<u>479,456.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>479,455.71</u></u>