

**IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET- MAY, 2021 MEETING**

<b>Approved Venders</b>	<b>AMOUNT</b>	<b>ck #</b>	<b>FLATHEAD</b>
Click Here Designs, LLC	\$ 55.00	4454	\$ 55.00
Five Valleys Law, PLLC	\$ 1,951.22	4455	\$ 1,951.22
Local Government Services	\$ 1,300.00	4456	\$ 1,300.00
<u>United States Treasury - payroll tax deposit</u>	\$ -	EFTPS	\$ -
Department of Revenue - Mt Withholding tax	\$ -	TAPS	\$ -
Whaley & Associates PC - Monthly Accounting	\$ 750.00	4457	\$ 750.00
<b>TOTAL</b>	<b>\$ 4,056.22</b>		<b>\$ 4,056.22</b>
<b>CASH BALANCE PER WARRANT REGISTER</b>			
FLATHEAD IRRIGATION - ADM	\$ 611,893	<i>As of 04/30/2021</i>	
FLATHEAD IRRIGATION - O & M	\$ 955,242	<b>BALANCED WITH LAKE CO TREAS THROUGH April, 2021</b>	
FLATHEAD JOINT BOARD	\$ 13,204		

Flathead Irrigation District Administrative Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
Monthly Budget Report Fiscal Year 2021  
As of April, 2021

	ABCD	E	F	G
1		Meeting Date May 26, 2021	FY 2021	Actual
2			Budget	Nov '20- Apr'21
3		Ordinary Income/Expense		
4		Income		
5		400.00 · Assessment Revenue **		
6		410.00 · Interest Income	2,000	2,608
7		430.00 · Insurance Payment - Theft	0	
8		435.00 · Past Due Assessments Paid		0
9		440.00 · Unpaid Assessments	(435)	
10		Total Income	1,565	2,608
11		Expenses Subject fo FID Control		
12		600.00 · Accounting Services	8,400	4,200
13		600.01 · Accounting Consulting		-
15		601.00 · Advertising-Promotion	500	-
17		603.00 · Billing Software	0	
18		604.00 · Business llcenses 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	2,000
23		607.50 · Commissioner Mileage	2,500	771
25		Total 607.00 · Commissioners	8,500	2,771
26		608.00 · Dues and Subscptions	800	
28		609.01 · Election Expenses	1,500	0
29		Total Election Costs	1,500	0
30		610.00 · Fees, MT DOA Financial Report	1,300	
31		615.00 · Insurance Board (MACO)	5,000	0
32		617.00 · Lawyer-consultant	12,000	1,662
33		620.00 · Meals - Entertainment	400	
34		622.00 · Miscellaneous Expense	2,000	0
35		625.00 · Public Info., web site, etc.	1,200	385
36		626.00 · Publications	1,000	
37		630.00 · Rental Office, meetings		100
38		634.00 · Payroll Expenses		
39		635.00 · Rosman Services		0
40		636.00 · Secretary, office	5,000	1,170
41		640.00 · Payroll Expenses - Employer	700	302
42		642.00 · Payroll Expenses - State Fund		0
43		Total 634.00 · Payroll Expenses Total	5,700	1,472
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	4,900
52		680.20 · Legal Advice - Representation	5,000	
53		680.30 · Travel to Helena	1,000	0
55		Total 680.00 · Representation State	10,800	4,900
56		685.00 · Representation Federal		
57		685.10 · National Water Association		

Flathead Irrigation District Administrative Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
Monthly Budget Report Fiscal Year 2021  
As of April, 2021

	A	B	C	D	E	F	G
1					Meeting Date May 26, 2021	FY 2021	Actual
2						Budget	Nov '20- Apr'21
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	129,560	15,489
70					Net Ordinary Income Subject to FID Control	(127,995)	(12,881)
72							
73					Other Expense		
74					650.00 · FID-MID-JID Shared Expenses		
75					650.10 · Accounting Expenses		
76					602.00 · Audit Services	10,000	0
77					650.20 · Insurance Liab-property (St lg)	300	
78					650.30 · Supples, Postage (Tel, PO Box)	795	301
79					650.40 · Repairs/Maintenance (St lg)	1,300	
80					650.50 · Property Tax (St lg)	500	128
81					650.60 · Utilities (St lg)	2,880	
82					650.00 · Shared Expenses - Other		
83					Total 650.00 · FID-MID-JID Shared Expenses	15,775	429
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	15,775	429
91					Net Other Income	(15,775)	(429)
93					Net Income	(143,770)	(13,310)
94							
95							
96						Annual Budget	Actual
97					Cash Balance 11/1/2020		\$624,993
98					Cash Balance 04/30/2021 per Check Register		\$611,893
99					Change in Fund/Cash Balances		(\$13,100)
100							
101							
102					Variance before balance sheet analysis		(\$210)
103					Increase in Payroll Liabilities 11/1/2020 - 04/30/2021		(\$210)
104					Reconciled Cash Variance		(\$0)

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05/18/21  
Cash Basis

**Flathead Irrigation District Administrative Fund**  
**Profit & Loss**  
November 2020 through April 2021

	<u>Nov '20 - Apr 21</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
410.00 · Interest Income	2,607.87
<b>Total Income</b>	<u>2,607.87</u>
<b>Expense</b>	
600.00 · Accounting Services	4,200.00
607.00 · Commissioners	
607.25 · Commissioner (5x12x\$100)	2,000.00
607.50 · Commissioner Mileage	771.08
<b>Total 607.00 · Commissioners</b>	<u>2,771.08</u>
617.00 · Lawyer-consultant	1,661.50
625.00 · Public info., web site, etc.	385.00
630.00 · Rental Office, meetings	100.00
634.00 · Payroll Expenses Total	
636.00 · Secretary, office	1,170.00
640.00 · Payroll Expenses - Employer	301.62
<b>Total 634.00 · Payroll Expenses Total</b>	<u>1,471.62</u>
680.00 · Representation State	
680.10 · MT Water Association	4,900.00
<b>Total 680.00 · Representation State</b>	<u>4,900.00</u>
<b>Total Expense</b>	<u>15,489.20</u>
<b>Net Ordinary Income</b>	-12,881.33
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
650.00 · FID-MID-JID Shared Expenses	
650.30 · Supplies, Postage (Tel, PO Box)	300.92
650.50 · Property Tax (St lg)	127.84
<b>Total 650.00 · FID-MID-JID Shared Expenses</b>	<u>428.76</u>
<b>Total Other Expense</b>	<u>428.76</u>
<b>Net Other Income</b>	-428.76
<b>Net Income</b>	<u><u>-13,310.09</u></u>

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Cash Basis

Flathead Irrigation District Administrative Fund  
**Balance Sheet**  
As of April 30, 2021

	<u>Apr 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1000 · Cash in Bank	611,893.05
<b>Total Checking/Savings</b>	<u>611,893.05</u>
<b>Total Current Assets</b>	<u>611,893.05</u>
<b>TOTAL ASSETS</b>	<u><u>611,893.05</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
24000 · Payroll Liabilities	210.36
<b>Total Other Current Liabilities</b>	<u>210.36</u>
<b>Total Current Liabilities</b>	<u>210.36</u>
<b>Total Liabilities</b>	210.36
<b>Equity</b>	
310.00 · Retained Earnings	346,606.28
3000 · Opening Bal Equity	278,386.50
Net Income	<u>-13,310.09</u>
<b>Total Equity</b>	<u>611,682.69</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>611,893.05</u></u>

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**Flathead Irrigation District Administrative Fund**  
**Reconciliation Summary**  
**1000 - Cash in Bank, Period Ending 04/30/2021**

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	<u>Apr 30, 21</u>
<b>Beginning Balance</b>	615,210.18
<b>Cleared Transactions</b>	
Checks and Payments - 2 Items	-1,215.50
Deposits and Credits - 1 Item	17.69
<b>Total Cleared Transactions</b>	<u>-1,197.81</u>
<b>Cleared Balance</b>	<u><u>614,012.37</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 10 Items	-2,189.88
Deposits and Credits - 3 Items	70.56
<b>Total Uncleared Transactions</b>	<u>-2,119.32</u>
<b>Register Balance as of 04/30/2021</b>	<u><u>611,893.05</u></u>
<b>Ending Balance</b>	611,893.05

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## Flathead Irrigation District Administrative Fund Reconciliation Detail

1000 · Cash in Bank, Period Ending 04/30/2021

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						615,210.18
<b>Cleared Transactions</b>						
<b>Checks and Payments - 2 Items</b>						
Check	01/25/2021	4439	Dave Lake	X	-446.00	-446.00
Check	04/28/2021	4451	FIVE VALLEYS LA...	X	-769.50	-1,215.50
<b>Total Checks and Payments</b>					-1,215.50	-1,215.50
<b>Deposits and Credits - 1 Item</b>						
Deposit	04/30/2021	DEP		X	17.69	17.69
<b>Total Deposits and Credits</b>					17.69	17.69
<b>Total Cleared Transactions</b>					-1,197.81	-1,197.81
<b>Cleared Balance</b>					-1,197.81	614,012.37
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 10 Items</b>						
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	01/25/2021	4438	Paul Guenzler		-531.63	-1,228.13
Liability Check	04/15/2021	E-pay	Unemployment Insu...		-1.75	-1,229.88
Check	04/28/2021	4453	Whaley & Associate...		-750.00	-1,979.88
Check	04/28/2021	4452	Janette Rosman		-100.00	-2,079.88
Check	04/28/2021	4449	CLICK HERE DESI...		-55.00	-2,134.88
Check	04/28/2021	4450	CLICK HERE DESI...		-55.00	-2,189.88
<b>Total Checks and Payments</b>					-2,189.88	-2,189.88
<b>Deposits and Credits - 3 Items</b>						
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
<b>Total Deposits and Credits</b>					70.56	70.56
<b>Total Uncleared Transactions</b>					-2,119.32	-2,119.32
<b>Register Balance as of 04/30/2021</b>					-3,317.13	611,893.05
<b>Ending Balance</b>					-3,317.13	611,893.05

05/11/21  
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LAKE COUNTY  
Detail Ledger Query with Account Balances  
For the Accounting Periods: 4/21 - 4/21

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Funds 7260-7261

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balan
7260 FLATHEAD ADMINISTRATION						
101000 CASH						
IA 4356-A 175	Interest Allocation		4/21	17.69		
WC 225409 30	4439 From Download		4/21		446.00	
WC 225423 21	4451 From Download		4/21		769.50	
	<b>Account Total:</b>			<b>17.69 ✓</b>	<b>1,215.50</b>	<b>614,012.37 ✓</b>
113100 TAXES RECEIVABLE REAL 2010						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00</b>
113110 TAXES RECEIVABLE REAL 2011						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00</b>
113120 TAXES RECEIVABLE REAL 2012						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00</b>
113130 TAXES RECEIVABLE REAL 2013						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00</b>
113140 TAXES RECEIVABLE REAL 2014						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00</b>
113150 TAXES RECEIVABLE REAL 2015						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00</b>
113160 TAXES RECEIVABLE REAL 2016						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00</b>
113170 TAXES RECEIVABLE REAL 2017						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00</b>
113180 TAXES RECEIVABLE REAL 2018						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00</b>
212100 DUE TO SPECIAL DISTRICTS						
IA 4356-A 176	Interest Allocation		4/21		17.69	
WC 225409 30	4439 From Download		4/21	446.00		
WC 225423 21	4451 From Download		4/21	769.50		



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Cash Basis

**Flathead Irrigation District O&M**  
**Profit & Loss**  
November 2020 through April 2021

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	<u>Nov '20 - Apr 21</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3630 · Assessment Revenue	1,797,605.19
3710 · Interest Income	<u>7,628.90</u>
<b>Total Income</b>	<u>1,805,234.09</u>
<b>Expense</b>	
43.30 · FIP - BIA	<u>1,471,084.78</u>
<b>Total Expense</b>	<u>1,471,084.78</u>
<b>Net Ordinary Income</b>	<u>334,149.31</u>
<b>Net Income</b>	<u><u>334,149.31</u></u>

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05/18/21  
Cash Basis

**Flathead Irrigation District O&M**  
**Balance Sheet**  
As of April 30, 2021

	<u>Apr 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Cash in Bank	955,242.00
<b>Total Checking/Savings</b>	<u>955,242.00</u>
<b>Other Current Assets</b>	
1181 · Special Assessments Receivable	1,139,447.42
<b>Total Other Current Assets</b>	<u>1,139,447.42</u>
<b>Total Current Assets</b>	<u>2,094,689.42</u>
<b>TOTAL ASSETS</b>	<u><u>2,094,689.42</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
2720 · Retained Earnings	516,348.34
3000 · Opening Bal Equity	1,244,191.77
Net Income	334,149.31
<b>Total Equity</b>	<u>2,094,689.42</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,094,689.42</u></u>

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05/18/21

**Flathead Irrigation District O&M**  
**Reconciliation Summary**  
1000 - Cash in Bank, Period Ending 04/30/2021

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	<u>Apr 30, 21</u>	
<b>Beginning Balance</b>		898,139.67
<b>Cleared Transactions</b>		
<b>Deposits and Credits - 1 item</b>	<u>57,102.33</u>	
<b>Total Cleared Transactions</b>	<u>57,102.33</u>	
<b>Cleared Balance</b>		<u>955,242.00</u>
<b>Register Balance as of 04/30/2021</b>		955,242.00
<b>Ending Balance</b>		955,242.00

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**Flathead Irrigation District O&M**  
**Reconciliation Detail**  
**1000 · Cash in Bank, Period Ending 04/30/2021**

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<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>						<b>898,139.67</b>
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 Item</b>						
Deposit	04/30/2021	DEP		X	57,102.33	57,102.33
<b>Total Deposits and Credits</b>					<b>57,102.33</b>	<b>57,102.33</b>
<b>Total Cleared Transactions</b>					<b>57,102.33</b>	<b>57,102.33</b>
<b>Cleared Balance</b>					<b>57,102.33</b>	<b>955,242.00</b>
<b>Register Balance as of 04/30/2021</b>					<b>57,102.33</b>	<b>955,242.00</b>
<b>Ending Balance</b>					<b>57,102.33</b>	<b>955,242.00</b>

05/11/21  
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LAKE COUNTY  
Detail Ledger Query with Account Balances  
For the Accounting Periods: 4/21 - 4/21

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Funds 7260-7261

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balan
7261 FLATHEAD O & M						
101000 CASH						
A1 119175 1	MARCH 2021 SANDERS CO COLLECTIONS	SANDERS COUNTY TREASURER	4/21	1,897.05		
IA 4356-A 177	Interest Allocation		4/21	25.83		
TR 2159 317	Receipt REAL PROPERTY		4/21	55,179.45		
	Account Total:		898,139.67 DB	57,102.33 ✓		955,242.00 ✓
113100 TAXES RECEIVABLE REAL 2010						
	Account Total:		75.00 DB			75.00
113110 TAXES RECEIVABLE REAL 2011						
	Account Total:		75.00 DB			75.00
113120 TAXES RECEIVABLE REAL 2012						
	Account Total:		75.00 DB			75.00
113130 TAXES RECEIVABLE REAL 2013						
	Account Total:		75.00 DB			75.00
113140 TAXES RECEIVABLE REAL 2014						
	Account Total:		75.00 DB			75.00
113150 TAXES RECEIVABLE REAL 2015						
	Account Total:		75.00 DB			75.00
113160 TAXES RECEIVABLE REAL 2016						
	Account Total:		75.00 DB			75.00
113170 TAXES RECEIVABLE REAL 2017						
	Account Total:		75.00 DB			75.00
113180 TAXES RECEIVABLE REAL 2018						
	Account Total:		75.00 DB			75.00
113190 TAXES RECEIVABLE REAL 2019						
	Account Total:		359.75 DB			359.75