

IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET- MAY, 2021 MEETING

Approved Venders	AMOUNT	ck #	FLATHEAD
Click Here Designs, LLC	\$ 55.00	4458	\$ 55.00
Five Valleys Law, PLLC	\$ 236.50	4459	\$ 236.50
Montana State Fund	\$ 357.61	4460	\$ 357.61
United States Treasury - payroll tax deposit	\$ -	EFTPS	\$ -
Department of Revenue - Mt Withholding tax	\$ -	TAPS	\$ -
Whaley & Associates PC - Monthly Accounting	\$ 750.00	4461	\$ 750.00
Jantte Rosman - Meetings \$600, mileage \$274.77	\$ 874.77	4462	\$ 874.77
Paul Guenzler - Meetings \$600, mileage \$36.57	\$ 636.57	4463	\$ 636.57
David Lake - meetings \$500, Mileage \$69.17	\$ 569.17	4464	\$ 569.17
Dave Vincent - Meetings \$400, Mileage \$59.80	\$ 459.80	4465	\$ 459.80
Bruce White - Meetings \$600, Mileage \$356.40	\$ 956.40	4466	\$ 956.40
Trent Coleman - Meetings \$200, Mileage \$7.80	\$ 207.80	4467	\$ 207.80
Jantte Rosman - Secretary payroll	\$ 1,103.91	4470	\$ 1,103.91
MACO	\$ 3,862.65	4468	\$ 3,862.65
C.N.A. SURETY	\$ 100.00	4469	\$ 100.00
TOTAL	\$ 10,170.18		\$ 10,170.18
CASH BALANCE PER WARRANT REGISTER			
FLATHEAD IRRIGATION - ADM	\$ 608,187	<i>As of 05/31/2021</i>	
FLATHEAD IRRIGATION - O & M	\$ 1,606,104	BALANCED WITH LAKE CO TREAS THROUGH May, 2021	
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 May, 2021

	ABCD	E	F	G
1		Meeting Date June 23, 2021	FY 2021	Actual
2			Budget	Nov '20- May'21
3		Ordinary Income/Expense		
4		Income		
5		400.00 · Assessment Revenue **		
6		410.00 · Interest Income	2,000	2,958
7		430.00 · Insurance Payment - Theft	0	0
8		435.00 · Past Due Assessments Paid		
9		440.00 · Unpaid Assessments	(435)	
10		Total Income	1,565	2,958
11		Expenses Subject fo FID Control		
12		600.00 · Accounting Services	8,400	4,950
13		600.01 · Accounting Consulting		-
15		601.00 · Advertising-Promotion	500	-
17		603.00 · Billing Software	0	
18		604.00 · Business licenses and permits	260	
19		605.00 · Bureau of Rec. (agmt)		
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 Subscptlons	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	1,300
31		615.00 · Insurance Board (MACO)	5,000	0
32		617.00 · Lawyer-consultant	12,000	2,135
33		620.00 · Meals - Entertainment	400	
34		622.00 · Miscellaneous Expense	2,000	0
35		625.00 · Public info., web site, etc.	1,200	440
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 Activitles		
45		660.10 · Consultant	12,000	
46		660.20 · Legal	5,000	
47		660.00 · Water Court Activitles - Other		
48		Total 660.00 · Water Court Activitles	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 May, 2021

	ABCD	E	F	G
1		Meeting Date June 23, 2021	FY 2021	Actual
2			Budget	Nov '20- May'21
58		685.20 · Legal Advice - Representation	35,000	
59		685.30 · Travel to DC	6,000	
60		685.40 · Local Work	5,000	1478.22
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	19,545
70		Net Ordinary Income Subject to FID Control	(127,995)	(16,587)
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 Ig)	300	
78		650.30 · Supplies, Postage (Tel, PO Box)	795	301
79		650.40 · Repairs/Maintenance (St Ig)	1,300	
80		650.50 · Property Tax (St Ig)	500	128
81		650.60 · Utilities (St Ig)	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)	(17,016)
94				
95				
96			Annual Budget	Actual
97		Cash Balance 11/1/2020		\$624,993
98		Cash Balance 05/31/2021 per Check Register		\$608,187
99		Change in Fund/Cash Balances		(\$16,806)
100				
101				
102		Variance before balance sheet analysis		(\$210)
103		Increase in Payroll Liabilities 11/1/2020 - 05/31/2021		(\$210)
104		Reconciled Cash Variance		(\$0)

Flathead Irrigation District O&M
Balance Sheet
As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash In Bank	1,606,104.27
Total Checking/Savings	<u>1,606,104.27</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>2,745,551.69</u>
TOTAL ASSETS	<u><u>2,745,551.69</u></u>
LIABILITIES & EQUITY	
Equity	
2720 · Retained Earnings	516,348.34
3000 · Opening Bal Equity	1,244,191.77
Net Income	985,011.58
Total Equity	<u>2,745,551.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,745,551.69</u></u>

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06/21/21
Cash Basis

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

	<u>Nov '20 - May 21</u>
Ordinary Income/Expense	
Income	
3630 · Assessment Revenue	2,447,922.40
3710 · Interest Income	8,173.96
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Total Income	2,456,096.36
Expense	
43.30 · FIP - BIA	1,471,084.78
	<hr/>
Total Expense	1,471,084.78
	<hr/>
Net Ordinary Income	985,011.58
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Net Income	<u><u>985,011.58</u></u>

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06/18/21

Flathead Irrigation District O&M
Reconciliation Summary
1000 · Cash in Bank, Period Ending 05/31/2021

	<u>May 31, 21</u>
Beginning Balance	955,242.00
Cleared Transactions	
Checks and Payments - 1 item	-37.50
Deposits and Credits - 1 item	650,899.77
Total Cleared Transactions	<u>650,862.27</u>
Cleared Balance	<u>1,606,104.27</u> ✓
Register Balance as of 05/31/2021	1,606,104.27
Ending Balance	1,606,104.27

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06/18/21

Flathead Irrigation District O&M
Reconciliation Detail
1000 · Cash in Bank, Period Ending 05/31/2021

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						955,242.00
Cleared Transactions						
Checks and Payments - 1 Item						
Check	05/31/2021	CANC...		X	-37.50	-37.50
Total Checks and Payments					-37.50	-37.50
Deposits and Credits - 1 Item						
Deposit	05/31/2021	DEP		X	650,899.77	650,899.77
Total Deposits and Credits					650,899.77	650,899.77
Total Cleared Transactions					650,862.27	650,862.27
Cleared Balance					650,862.27	1,606,104.27
Register Balance as of 05/31/2021					650,862.27	1,606,104.27
Ending Balance					<u>650,862.27</u>	<u>1,606,104.27</u>

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Flathead Irrigation District Administrative Fund

06/21/21

Balance Sheet

Cash Basis

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	608,187.18
Total Checking/Savings	<u>608,187.18</u>
Total Current Assets	<u>608,187.18</u>
TOTAL ASSETS	<u><u>608,187.18</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	210.36
Total Other Current Liabilities	<u>210.36</u>
Total Current Liabilities	<u>210.36</u>
Total Liabilities	210.36
Equity	
310.00 · Retained Earnings	346,606.28
3000 · Opening Bal Equity	278,386.50
Net Income	<u>-17,015.96</u>
Total Equity	<u>607,976.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>608,187.18</u></u>

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Cash Basis

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

	<u>Nov '20 - May 21</u>
Ordinary Income/Expense	
Income	
410.00 · Interest Income	2,958.22
Total Income	<u>2,958.22</u>
Expense	
600.00 · Accounting Services	4,950.00
607.00 · Commissioners	
607.25 · Commissioner (5x12x\$100)	2,000.00
607.50 · Commissioner Mileage	771.08
Total 607.00 · Commissioners	<u>2,771.08</u>
610.00 · Fees, MT DOA Financial Report	1,300.00
617.00 · Lawyer-consultant	2,134.50
625.00 · Public Info., web site, etc.	440.00
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
Total 634.00 · Payroll Expenses Total	<u>1,471.62</u>
680.00 · Representation State	
680.10 · MT Water Association	4,900.00
Total 680.00 · Representation State	<u>4,900.00</u>
685.00 · Repräsentation Federal	
685.40 · Local Work	1,478.22
Total 685.00 · Repräsentation Federal	<u>1,478.22</u>
Total Expense	<u>19,545.42</u>
Net Ordinary Income	-16,587.20
Other Income/Expense	
Other Expense	
650.00 · FID-MID-JID Shared Expenses	
650.30 · Supplies, Postage (Tel, PO Box)	300.92
650.50 · Property Tax (St Ig)	127.84
Total 650.00 · FID-MID-JID Shared Expenses	<u>428.76</u>
Total Other Expense	<u>428.76</u>
Net Other Income	-428.76
Net Income	<u><u>-17,015.96</u></u>

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06/18/21

Flathead Irrigation District Administrative Fund

Reconciliation Summary

1000 · Cash in Bank, Period Ending 05/31/2021

	<u>May 31, 21</u>	
Beginning Balance		614,012.37
Cleared Transactions		
Checks and Payments - 5 items	-961.75	
Deposits and Credits - 1 item	350.35	
Total Cleared Transactions	<u>-611.40</u>	
Cleared Balance		<u>613,400.97</u>
Uncleared Transactions		
Checks and Payments - 9 items	-5,284.35	
Deposits and Credits - 3 items	70.56	
Total Uncleared Transactions	<u>-5,213.79</u>	
Register Balance as of 05/31/2021		<u>608,187.18</u> ✓
Ending Balance		608,187.18

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06/18/21

Flathead Irrigation District Administrative Fund
Reconciliation Detail
1000 - Cash in Bank, Period Ending 05/31/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						614,012.37
Cleared Transactions						
Checks and Payments - 5 Items						
Liability Check	04/15/2021	E-pay	Unemployment Insu...	X	-1.75	-1.75
Check	04/28/2021	4453	Whaley & Associate...	X	-750.00	-751.75
Check	04/28/2021	4452	Janette Rosman	X	-100.00	-851.75
Check	04/28/2021	4449	CLICK HERE DESI...	X	-55.00	-906.75
Check	04/28/2021	4450	CLICK HERE DESI...	X	-55.00	-961.75
Total Checks and Payments					-961.75	-961.75
Deposits and Credits - 1 Item						
Deposit	05/31/2021	dep		X	350.35	350.35
Total Deposits and Credits					350.35	350.35
Total Cleared Transactions					-611.40	-611.40
Cleared Balance					-611.40	613,400.97
Uncleared Transactions						
Checks and Payments - 9 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	01/25/2021	4438	Paul Guenzler		-531.63	-1,228.13
Check	05/26/2021	4455	FIVE VALLEYS LA...		-1,951.22	-3,179.35
Check	05/26/2021	4456	Local Government S...		-1,300.00	-4,479.35
Check	05/26/2021	4457	Whaley & Associate...		-750.00	-5,229.35
Check	05/26/2021	4454	CLICK HERE DESI...		-55.00	-5,284.35
Total Checks and Payments					-5,284.35	-5,284.35
Deposits and Credits - 3 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
Total Deposits and Credits					70.56	70.56
Total Uncleared Transactions					-5,213.79	-5,213.79
Register Balance as of 05/31/2021					-5,825.19	608,187.18
Ending Balance					-5,825.19	608,187.18