

IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET- JULY, 2021 MEETING

Approved Venders	AMOUNT	ck #	FLATHEAD
Click Here Designs, LLC	\$ 55.00	4471	\$ 55.00
Five Valleys Law, PLLC	\$ 1,556.50	4472	\$ 1,513.50
United States Treasury - payroll tax deposit	\$ 188.18	EFTPS	\$ 188.18
Department of Revenue - Mt Withholding tax	\$ 32.00	TAPS	\$ 32.00
Whaley & Associates PC - Monthly Accounting	\$ 750.00	4473	\$ 750.00
Jantte Rosman - Meeting Room/Kitchen	\$ 150.00	4474	\$ 150.00
David Lake - Mileage, Lodging, MWRA Conf	\$ 685.81	4475	\$ 685.81
			\$ -
TOTAL	\$ 3,417.49		\$ 3,374.49
CASH BALANCE PER WARRANT REGISTER			
FLATHEAD IRRIGATION - ADM	\$ 598,103	<i>As of 06/30/2021</i>	
FLATHEAD IRRIGATION - O & M	\$ 362,582	BALANCED WITH LAKE CO TREAS THROUGH June, 2021	
		Ck 3826 - BIA/NIIMS - June 23, 2021 \$1,471,084.78 - O & M Acct	
FLATHEAD JOINT BOARD	\$ 13,204		

Flathead Irrigation District Administrative Fund
Statement of Revenues, Expenses, and Changes in Net Position
Monthly Budget Report Fiscal Year 2022
As of June, 2021

	ABCD	E	F	G
1		Meeting Date July 28, 2021	FY 2021 / 2022	Actual
2			Budget	Nov '20- June'21
3		Ordinary Income/Expense		
4		Income		
5		400.00 · Assessment Revenue **		
6		410.00 · Interest Income	2,000	3,045
8		435.00 · Past Due Assessments Paid		0
9		440.00 · Unpaid Assessments	(435)	
10		Total Income	1,565	3,045
11		Expenses Subject fo FID Control		
12		600.00 · Accounting Services	9,000	5,700
13		600.01 · Accounting Consulting		-
14		600.01 · Audit Services	10,000	
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. (agrmt)		
20		606.00 · Computer/Internet	1,200	
21		607.00 · Commissioners		
22		607.25 · Commisioner (5x12x\$100)	6,000	4,900
23		607.50 · Commissioner Milleage	2,500	1,576
25		Total 607.00 · Commissioners	8,500	6,476
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	1,300
31		615.00 · Insurance Board (MACO)	5,000	3,963
32		617.00 · Lawyer-consultant	30,000	2,371
33		620.00 · Meals - Entertainment	400	
34		622.00 · Miscellaneous Expense	2,000	0
35		625.00 · Public info., web site, etc.	1,200	495
36		628.00 · Publications	1,000	
37		630.00 · Rental Office, meetings	500	100
38		650.30 · Supplies, Postage (Tel, PO Box)	795	301
39		634.00 · Payroll Expenses		
40		635.00 · Rosman Services		0
41		636.00 · Secretary, office	5,000	2,400
42		640.00 · Payroll Expenses - Employer	700	189
43		642.00 · Payroll Expenses - State Fund		358
44		Total 634.00 · Payroll Expenses Total	5,700	2,946
45		660.00 · Water Court Activities		
46		660.10 · Consultant	12,000	
47		660.20 · Legal	5,000	
48		660.00 · Water Court Activities - Other		
49		Total 660.00 · Water Court Activities	17,000	
51		680.00 · Representation State		
52		680.10 · MT Water Association	4,900	4,900
53		680.20 · Legal Advice - Representation	5,000	
54		680.30 · Travel	1,000	0
56		Total 680.00 · Representation State	10,900	4,900
57		685.00 · Representation Federal		

Flathead Irrigation District Administrative Fund
Statement of Revenues, Expenses, and Changes in Net Position
Monthly Budget Report Fiscal Year 2022
As of June, 2021

	ABCD	E	F	G
1		Meeting Date July 28, 2021	FY 2021 / 2022	Actual
2			Budget	Nov '20- June'21
58		685.10 · National Water Association		
59		685.20 · Legal Advice - Representation	40,000	
60		685.40 · Local Work	10,000	\$ 1,478
62		Total 685.00 · Representation Federal	50,000	\$ 1,478
63		690.00 · CSKT Related Activities		
64		690.10 · Legal Advice - Compact Legislat		
65		690.20 · Legal Project Management	15,000	
66		690.30 · Consultant Project Management	10,000	
68		Total 690.00 · CSKT Related Activities	25,000	0
69		Total Expenses Subject to FID Control	182,555	30,030
70		Net Ordinary Income Subject to FID Control	(180,990)	(26,985)
72				
73		Other Expense		
74		650.00 · FID-MID-JID Shared Expenses		
77		650.20 · Insurance Liab-property (St Ig)	300	
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	4,980	128
85		Total Other Expense	4,980	128
86		Net Other Income	(4,980)	(128)
88		Net Income	(185,970)	(27,113)
89				
90				
91			Annual Budget	Actual
92		Cash Balance 11/1/2020		\$624,993
93		Cash Balance 06/30/2021 per Check Register		\$598,103
94		Change in Fund/Cash Balances		(\$26,889)
95				
96				
97		Variance before balance sheet analysis		(\$224)
98		Increase in Payroll Liabilities 11/1/2020 - 06/30/2021		(\$224)
99		Reconciled Cash Variance		\$0

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07/19/21

Flathead Irrigation District O&M
Reconciliation Summary
1000 · Cash in Bank, Period Ending 06/30/2021

	<u>Jun 30, 21</u>	
Beginning Balance		1,606,104.27
Cleared Transactions		
Checks and Payments - 1 Item	-38.26	
Deposits and Credits - 1 Item	227,601.18	
	<u>227,562.92</u>	
Total Cleared Transactions		
	<u>227,562.92</u>	
Cleared Balance		<u>1,833,667.19</u>
Uncleared Transactions		
Checks and Payments - 1 Item	-1,471,084.78	
	<u>-1,471,084.78</u>	
Total Uncleared Transactions		
	<u>-1,471,084.78</u>	
Register Balance as of 06/30/2021		<u>362,582.41</u>
Ending Balance		<u>362,582.41</u>

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07/19/21

Flathead Irrigation District O&M
Reconciliation Detail
1000 - Cash In Bank, Period Ending 06/30/2021

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						1,606,104.27
Cleared Transactions						
Checks and Payments - 1 Item						
Check	06/30/2021	CANC...		X	-38.26	-38.26
Total Checks and Payments					-38.26	-38.26
Deposits and Credits - 1 Item						
Deposit	06/30/2021	DEP		X	227,601.18	227,601.18
Total Deposits and Credits					227,601.18	227,601.18
Total Cleared Transactions					227,562.92	227,562.92
Cleared Balance					227,562.92	1,833,667.19
Uncleared Transactions						
Checks and Payments - 1 Item						
Check	06/23/2021	3826	BIA / NIIMS		-1,471,084.78	-1,471,084.78
Total Checks and Payments					-1,471,084.78	-1,471,084.78
Total Uncleared Transactions					-1,471,084.78	-1,471,084.78
Register Balance as of 06/30/2021					-1,243,521.86	362,582.41
Ending Balance					-1,243,521.86	362,582.41

07/13/21
14:35:27

LAKE COUNTY
Detail Ledger Query with Account Balances
For the Accounting Periods: 6/21 - 6/21

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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						
AI 119870 1	MAY 2021 TAX COLLECTIONS SANDERS CO	SANDERS COUNTY TREASURER	6/21	58,376.07		
IA 4363A 179	Interest Allocation		6/21	50.28		
IA 4363B 179	Interest Allocation		6/21	15.32		
IA 4363C 179	Interest Allocation		6/21	15.80		
IA 4363D 179	Interest Allocation		6/21	16.76		
IA 4363E 179	Interest Allocation		6/21	104.01		
IA 4363F 179	Interest Allocation		6/21	23.94		
TR 2170 277	Receipt REAL PROPERTY		6/21	149,445.84		
TR 2171 158	Payment Cancellation REAL PROPERTY		6/21		38.26	
TR 2177 245	Receipt REAL PROPERTY		6/21	19,553.16		
	Account Total:			1606,104.27 DB	227,601.18	38.26 1833,667.19
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

10:19 AM
07/19/21
Cash Basis

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

	<u>Nov '20 - Jun 21</u>
Ordinary Income/Expense	
Income	
3630 · Assessment Revenue	2,675,259.21
3710 · Interest Income	<u>8,400.07</u>
Total Income	<u>2,683,659.28</u>
Expense	
43.30 · FIP - BIA	<u>2,942,169.56</u>
Total Expense	<u>2,942,169.56</u>
Net Ordinary Income	<u>-258,510.28</u>
Net Income	<u><u>-258,510.28</u></u>

10:20 AM
07/19/21
Cash Basis

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

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash In Bank	362,582.41
Total Checking/Savings	362,582.41
Other Current Assets	
1181 · Special Assessments Receivable	1,139,447.42
Total Other Current Assets	1,139,447.42
Total Current Assets	1,502,029.83
TOTAL ASSETS	<u>1,502,029.83</u>
LIABILITIES & EQUITY	
Equity	
2720 · Retained Earnings	516,348.34
3000 · Opening Bal Equity	1,244,191.77
Net Income	-258,510.28
Total Equity	1,502,029.83
TOTAL LIABILITIES & EQUITY	<u>1,502,029.83</u>

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07/19/21

Flathead Irrigation District Administrative Fund Reconciliation Summary

1000 - Cash in Bank, Period Ending 06/30/2021

	<u>Jun 30, 21</u>
Beginning Balance	613,400.97
Cleared Transactions	
Checks and Payments - 14 items	-9,229.84
Deposits and Credits - 1 item	86.34
Total Cleared Transactions	<u>-9,143.50</u>
Cleared Balance	<u>604,257.47</u> ✓
Uncleared Transactions	
Checks and Payments - 8 items	-6,224.69
Deposits and Credits - 3 items	70.56
Total Uncleared Transactions	<u>-6,154.13</u>
Register Balance as of 06/30/2021	<u>598,103.34</u>
Ending Balance	598,103.34

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**Flathead Irrigation District Administrative Fund
Reconciliation Detail
1000 - Cash in Bank, Period Ending 06/30/2021**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						613,400.97
Cleared Transactions						
Checks and Payments - 14 Items						
Check	01/25/2021	4438	Paul Guenzler	X	-531.63	-531.63
Check	05/26/2021	4455	FIVE VALLEYS LA...	X	-1,951.22	-2,482.85
Check	05/26/2021	4456	Local Government S...	X	-1,300.00	-3,782.85
Check	05/26/2021	4457	Whaley & Associate...	X	-750.00	-4,532.85
Check	05/26/2021	4454	CLICK HERE DESI...	X	-55.00	-4,587.85
Paycheck	06/23/2021	4470	Janette M Rosman	X	-1,103.91	-5,691.76
Check	06/23/2021	4466	Bruce White	X	-956.40	-6,648.16
Check	06/23/2021	4462	Janette Rosman	X	-874.77	-7,522.93
Check	06/23/2021	4461	Whaley & Associate...	X	-750.00	-8,272.93
Check	06/23/2021	4460	Montana State Fund	X	-357.61	-8,630.54
Check	06/23/2021	4459	FIVE VALLEYS LA...	X	-236.50	-8,867.04
Check	06/23/2021	4467	Trent Coleman	X	-207.80	-9,074.84
Check	06/23/2021	4469	CNA SURETY	X	-100.00	-9,174.84
Check	06/23/2021	4458	CLICK HERE DESI...	X	-55.00	-9,229.84
Total Checks and Payments					-9,229.84	-9,229.84
Deposits and Credits - 1 Item						
Deposit	06/30/2021	DEP		X	86.34	86.34
Total Deposits and Credits					86.34	86.34
Total Cleared Transactions					-9,143.50	-9,143.50
Cleared Balance					-9,143.50	604,257.47
Uncleared Transactions						
Checks and Payments - 8 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	06/23/2021	4468	MACO		-3,862.65	-4,559.15
Check	06/23/2021	4463	Paul Guenzler		-636.57	-5,195.72
Check	06/23/2021	4464	Dave Lake		-569.17	-5,764.89
Check	06/23/2021	4465	Dave Vincent		-459.80	-6,224.69
Total Checks and Payments					-6,224.69	-6,224.69
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					-6,154.13	-6,154.13
Register Balance as of 06/30/2021					-15,297.63	598,103.34
Ending Balance					-15,297.63	598,103.34

07/13/21
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LAKE COUNTY
Detail Ledger Query with Account Balances
For the Accounting Periods: 6/21 - 6/21

Page: 1
Report ID: L091

Funds 7260-7261

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balan	
7260 FLATHEAD ADMINISTRATION							
101000 CASH							
IA 4363A 177	Interest Allocation		6/21	19.20			
IA 4363B 177	Interest Allocation		6/21	5.85			
IA 4363C 177	Interest Allocation		6/21	6.03			
IA 4363D 177	Interest Allocation		6/21	6.40			
IA 4363E 177	Interest Allocation		6/21	39.72			
IA 4363F 177	Interest Allocation		6/21	9.14			
WC 225444 72	4454 From Download		6/21		55.00		
WC 225445 86	4455 From Download		6/21		1,951.22		
WC 225445 87	4456 From Download		6/21		1,300.00		
WC 225445 88	4457 From Download		6/21		750.00		
WC 225452 26	4438 From Download		6/21		531.63		
WC 225459 46	4466 From Download		6/21		956.40		
WC 225460 24	4462 From Download		6/21		874.77		
WC 225460 25	4467 From Download		6/21		207.80		
WC 225460 26	4470 From Download		6/21		1,103.91		
WC 225462 45	4459 From Download		6/21		236.50		
WC 225462 46	4461 From Download		6/21		750.00		
WC 225463 38	4458 From Download		6/21		55.00		
WC 225463 39	4460 From Download		6/21		357.61		
WC 225463 40	4469 From Download		6/21		100.00		
	Account Total:			613,400.97 DB	86.34	9,229.84	604,257.47
113100 TAXES RECEIVABLE REAL 2010							
	Account Total:			15.00 DB			15.00
113110 TAXES RECEIVABLE REAL 2011							
	Account Total:			15.00 DB			15.00
113120 TAXES RECEIVABLE REAL 2012							
	Account Total:			15.00 DB			15.00
113130 TAXES RECEIVABLE REAL 2013							
	Account Total:			15.00 DB			15.00
113140 TAXES RECEIVABLE REAL 2014							
	Account Total:			15.00 DB			15.00

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

	<u>Nov '20 - Jun 21</u>
Ordinary Income/Expense	
Income	
410.00 · Interest Income	3,044.56
Total Income	<u>3,044.56</u>
Expense	
600.00 · Accounting Services	5,700.00
607.00 · Commissioners	
607.25 · Commissioner (5x12x\$100)	4,900.00
607.50 · Commissioner Mileage	1,575.59
Total 607.00 · Commissioners	<u>6,475.59</u>
610.00 · Fees, MT DOA Financial Report	1,300.00
615.00 · Insurance Board (MACO)	3,962.65
617.00 · Lawyer-consultant	2,371.00
625.00 · Public Info., web site, etc.	495.00
630.00 · Rental Office, meetings	100.00
634.00 · Payroll Expenses Total	
636.00 · Secretary, office	2,400.00
640.00 · Payroll Expenses - Employer	396.82
642.00 · Montana State Fund	357.61
Total 634.00 · Payroll Expenses Total	<u>3,154.43</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 · Rerepresentation Federal	
685.40 · Local Work	1,478.22
Total 685.00 · Rerepresentation Federal	<u>1,478.22</u>
Total Expense	<u>29,936.89</u>
Net Ordinary Income	-26,892.33
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>-27,321.09</u></u>

10:09 AM
07/19/21
Cash Basis

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

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	598,103.34
Total Checking/Savings	<u>598,103.34</u>
Total Current Assets	<u>598,103.34</u>
TOTAL ASSETS	<u><u>598,103.34</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	431.65
Total Other Current Liabilities	<u>431.65</u>
Total Current Liabilities	<u>431.65</u>
Total Liabilities	431.65
Equity	
310.00 · Retained Earnings	346,606.28
3000 · Opening Bal Equity	278,386.50
Net Income	<u>-27,321.09</u>
Total Equity	<u>597,671.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>598,103.34</u></u>