

IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET- DECEMBER, 2021 MEETING

Approved Venders	AMOUNT	ck #	FLATHEAD
Click Here Designs, LLC	\$ 55.00	4496	\$ 55.00
Five Valleys Law, PLLC - Inv 2904	\$ 112.50	4497	\$ 112.50
Five Valleys Law, PLLC - Inv 3046	\$ 1,125.00	4498	\$ 1,125.00
Five Valleys Law, PLLC - Inv 3047	\$ 43.00	4499	\$ 43.00
United States Treasury - payroll tax deposit	\$ -	EFTPS	\$ -
MT Withholding tax	\$ -	TAPS	\$ -
Whaley & Associates PC - Monthly Accounting	\$ 750.00	4500	\$ 750.00
WIPFLI	\$ 8,100.00	4501	\$ 8,100.00
Paul Guenzler \$600 - meetings \$36.96 mileage	\$ 636.96	4502	\$ 636.96
David Lake \$600 - meetings \$67.20 mileage	\$ 667.20	4503	\$ 667.20
Trent Coleman \$400 - meetings \$53.76 mileage	\$ 453.76	4504	\$ 453.76
Bruce White \$500 - meetings \$313.60 mileage	\$ 813.60	4505	\$ 813.60
Janette Rosman \$600 - meetings \$ 422.24 mileage	\$ 1,022.24	4506	\$ 1,022.24
Janette Rosman Payroll July - December 2021	\$ 1,077.20	4495	\$ 1,077.20
			\$ -
TOTAL	\$ 14,856.46		\$ 14,856.46
BIA/NIIMS Jan Payment O&M Account Ck#3827	\$ 1,838,411.48		\$ 1,838,411.48
CASH BALANCE PER WARRANT REGISTER			
FLATHEAD IRRIGATION - ADM	\$ 602,200	<i>As of 11/30/2021</i>	
FLATHEAD IRRIGATION - O & M	\$ 1,830,332	BALANCED WITH LAKE CO TREAS THROUGH NOVEMBER, 2021	
	\$ -		

Flathead Irrigation District Administrative Fund
Statement of Revenues, Expenses, and Changes in Net Position
Monthly Budget Report Fiscal Year 2022
As of November 30, 2021

ABCD	E	F	G
1	Meeting Date December 22, 2021	FY 2021 / 2022	Actual
2		Budget	Nov 1, 2021 - Nov 30, 2021
3	Ordinary Income/Expense		
4	Income		
5	400.00 · Assessment Revenue **		
6	410.00 · Interest Income	2,000	332
8	435.00 · Past Due Assessments Paid		0
9	440.00 · Unpaid Assessments	(435)	
10	Total Income	1,565	332
11	Expenses Subject fo FID Control		
12	600.00 · Accounting Services	9,000	750
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 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	
23	607.50 · Commissioner Mileage	2,500	
25	Total 607.00 · Commissioners	8,500	0
26	608.00 · Dues and Subscriptions	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	
32	617.00 · Lawyer-consultant	30,000	2,813
33	620.00 · Meals - Entertainment	400	
34	622.00 · Miscellaneous Expense	2,000	
35	625.00 · Public Info., web site, etc.	1,200	308
36	626.00 · Publications	1,000	
37	630.00 · Rental Office, meetings	500	
38	650.30 · Supplies, Postage (Tel, PO Box)	795	
39	634.00 · Payroll Expenses		
40	635.00 · Rosman Services		0
41	636.00 · Secretary, office	5,000	
42	640.00 · Payroll Expenses - Employer	700	
43	642.00 · Payroll Expenses - State Fund		
44	Total 634.00 · Payroll Expenses Total	5,700	0
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	
53	680.20 · Legal Advice - Representation	5,000	
55	Total 680.00 · Representation State	9,900	0
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 2022
As of November 30, 2021

A B C D		E	F	G
1	Meeting Date December 22, 2021		FY 2021 / 2022	Actual
2			Budget	
58	685.20 · Legal Advice - Representation		40,000	
59	680.30 · Travel		1,000	
60	685.40 · Local Work		10,000	
62	Total 685.00 · Representation Federal		51,000	\$ -
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	3,871
70	Net Ordinary Income Subject to FID Control		(180,990)	(3,539)
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	144
81	650.60 · Utilities (St Ig)		2,880	
82	650.75 · Audit Services			(33)
83	650.00 · Shared Expenses - Other			
84	Total 650.00 · FID-MID-JID Shared Expenses		4,980	111
86	Total Other Expense		4,980	111
87	Net Other Income		(4,980)	(111)
89	Net Income		(185,970)	(3,649)
90				
91				
92			Annual Budget	Actual
93	Cash Balance 11/1/2021			\$598,549
94	Cash Balance 11/30/2021 per Check Register			\$598,550
95	Change in Fund/Cash Balances			\$2
96				
97				
98	Variance before balance sheet analysis			\$2
99	Increase In Payroll Liabilites 11/1/2020 - 09/30/2021			\$2
100	Reconciled Cash Variance			\$0

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

	<u>Nov 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	1,830,331.95
Total Checking/Savings	<u>1,830,331.95</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>2,969,779.37</u>
TOTAL ASSETS	<u><u>2,969,779.37</u></u>
LIABILITIES & EQUITY	
Equity	
2720 · Retained Earnings	516,224.45
3000 · Opening Bal Equity	1,244,191.77
Net Income	1,209,363.15
Total Equity	<u>2,969,779.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,969,779.37</u></u>

Flathead Irrigation District O&M
Profit & Loss
November 2021 through October 2022

	<u>Nov '21 - Oct 22</u>
Ordinary Income/Expense	
Income	
3630 · Assessment Revenue	1,209,021.87
3710 · Interest Income	<u>341.28</u>
Total Income	<u>1,209,363.15</u>
Net Ordinary Income	<u>1,209,363.15</u>
Net Income	<u><u>1,209,363.15</u></u>

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12/15/21

Flathead Irrigation District O&M
Reconciliation Summary
1000 · Cash in Bank, Period Ending 11/30/2021

	<u>Nov 30, 21</u>
Beginning Balance	620,968.80
Cleared Transactions	
Checks and Payments - 1 Item	-4,478.95
Deposits and Credits - 1 Item	1,213,842.10
	<u>1,209,363.15</u>
Total Cleared Transactions	
Cleared Balance	<u><u>1,830,331.95</u></u>
Register Balance as of 11/30/2021	1,830,331.95
Ending Balance	1,830,331.95

Flathead Irrigation District O&M
Reconciliation Detail
1000 · Cash in Bank, Period Ending 11/30/2021

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						620,968.80
Cleared Transactions						
Checks and Payments - 1 Item						
Check	11/30/2021	CANC...		X	-4,478.95	-4,478.95
Total Checks and Payments					-4,478.95	-4,478.95
Deposits and Credits - 1 Item						
Deposit	11/30/2021	DEP		X	1,213,842.10	1,213,842.10
Total Deposits and Credits					1,213,842.10	1,213,842.10
Total Cleared Transactions					1,209,363.15	1,209,363.15
Cleared Balance					1,209,363.15	1,830,331.95
Register Balance as of 11/30/2021					1,209,363.15	1,830,331.95
Ending Balance					1,209,363.15	1,830,331.95

12/08/21
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LAKE COUNTY
Detail Ledger Query with Account Balances
For the Accounting Periods: 11/21 - 11/21

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Funds 7260-7261

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
7261 FLATHEAD O & M						
101000 CASH						
AI 121492 1	OCTOBER 2021 TAX COLLECTIONS SANDER SANDERS COUNTY TREASURER		11/21	305.35		
IA 4381-A 179	Interest Allocation		11/21	25.16		
IA 4381-B 179	Interest Allocation		11/21	7.49		
IA 4381-C 179	Interest Allocation		11/21	7.73		
IA 4381-D 179	Interest Allocation		11/21	8.20		
IA 4381-E 179	Interest Allocation		11/21	51.15		
IA 4381-F 179	Interest Allocation		11/21	55.15		
IA 4381-G 179	Interest Allocation		11/21	34.75		
IA 4381-H 179	Interest Allocation		11/21	151.65		
TR 2197 358	REAL PROPERTY Receipt		11/21	1213,195.47		
TR 2198 141	Payment Cancellation REAL PROPERTY		11/21		4,478.95	
	Account Total:			620,968.80 DB	1213,842.10	4,478.95 1830,331.95 DB
113100 TAXES RECEIVABLE REAL 2010						
	Account Total:			75.00 DB		75.00 DB
113110 TAXES RECEIVABLE REAL 2011						
	Account Total:			75.00 DB		75.00 DB
113120 TAXES RECEIVABLE REAL 2012						
	Account Total:			75.00 DB		75.00 DB
113130 TAXES RECEIVABLE REAL 2013						
	Account Total:			75.00 DB		75.00 DB
113140 TAXES RECEIVABLE REAL 2014						
	Account Total:			75.00 DB		75.00 DB
113150 TAXES RECEIVABLE REAL 2015						
	Account Total:			75.00 DB		75.00 DB
113160 TAXES RECEIVABLE REAL 2016						
	Account Total:			75.00 DB		75.00 DB
113170 TAXES RECEIVABLE REAL 2017						
	Account Total:			75.00 DB		75.00 DB

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

	<u>Nov 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	598,550.31
Total Checking/Savings	<u>598,550.31</u>
Total Current Assets	<u>598,550.31</u>
TOTAL ASSETS	<u><u>598,550.31</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	1.60
Total Other Current Liabilities	<u>1.60</u>
Total Current Liabilities	<u>1.60</u>
Total Liabilities	1.60
Equity	
310.00 · Retained Earnings	323,811.68
3000 · Opening Bal Equity	278,386.50
Net Income	<u>-3,649.47</u>
Total Equity	<u>598,548.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>598,550.31</u></u>

Flathead Irrigation District Administrative Fund
Profit & Loss
November 2021

	<u>Nov 21</u>
Ordinary Income/Expense	
Income	
410.00 · Interest Income	331.68
Total Income	<u>331.68</u>
Expense	
600.00 · Accounting Services	750.00
617.00 · Lawyer-consultant	2,812.50
625.00 · Public info., web site, etc.	308.00
Total Expense	<u>3,870.50</u>
Net Ordinary Income	-3,538.82
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	<u>143.82</u>
Legacy Costs	
650.75 · Audit Services	-33.17
Total Legacy Costs	<u>-33.17</u>
Total Other Expense	<u>110.65</u>
Net Other Income	-110.65
Net Income	<u><u>-3,649.47</u></u>

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12/14/21

Flathead Irrigation District Administrative Fund
Reconciliation Summary
1000 - Cash in Bank, Period Ending 11/30/2021

	<u>Nov 30, 21</u>
Beginning Balance	603,517.29
Cleared Transactions	
Checks and Payments - 6 Items	-4,705.89
Deposits and Credits - 2 Items	364.85
	<u>-4,341.04</u>
Cleared Balance	<u><u>599,176.25</u></u>
Uncleared Transactions	
Checks and Payments - 4 Items	-696.50
Deposits and Credits - 4 Items	70.56
	<u>-625.94</u>
Register Balance as of 11/30/2021	<u><u>598,550.31</u></u>
Ending Balance	598,550.31

Flathead Irrigation District Administrative Fund

Reconciliation Detail

1000 - Cash in Bank, Period Ending 11/30/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						603,517.29
Cleared Transactions						
Checks and Payments - 6 Items						
Check	06/23/2021	4463	Paul Guenzler	X	-636.57	-636.57
Check	10/27/2021	4486	CLICK HERE DESI...	X	-55.00	-691.57
Check	11/16/2021	4492	FIVE VALLEYS LA...	X	-2,812.50	-3,504.07
Check	11/16/2021	4494	Whaley & Associate...	X	-750.00	-4,254.07
Check	11/16/2021	4491	CLICK HERE DESI...	X	-308.00	-4,562.07
Check	11/16/2021	4493	Lake County Treasu...	X	-143.82	-4,705.89
Total Checks and Payments					-4,705.89	-4,705.89
Deposits and Credits - 2 Items						
Deposit	11/16/2021	DEP		X	0.00	0.00
Deposit	11/30/2021	DEP		X	364.85	364.85
Total Deposits and Credits					364.85	364.85
Total Cleared Transactions					-4,341.04	-4,341.04
Cleared Balance					-4,341.04	599,176.25
Uncleared Transactions						
Checks and Payments - 4 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
Total Checks and Payments					-696.50	-696.50
Deposits and Credits - 4 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
Total Deposits and Credits					70.56	70.56
Total Uncleared Transactions					-625.94	-625.94
Register Balance as of 11/30/2021					-4,966.98	598,550.31
Ending Balance					-4,966.98	598,550.31

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

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Funds 7260-7261

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
7260 FLATHEAD ADMINISTRATION						
101000 CASH						
A1 121477 1	MISSION CK#4033 \$22.77 JOCKO CK#11	FLATHEAD IRRIGATION DISTRI	11/21	33.17		
IA 4381-A 177	Interest Allocation		11/21	24.45		
IA 4381-B 177	Interest Allocation		11/21	7.28		
IA 4381-C 177	Interest Allocation		11/21	7.51		
IA 4381-D 177	Interest Allocation		11/21	7.97		
IA 4381-E 177	Interest Allocation		11/21	49.71		
IA 4381-F 177	Interest Allocation		11/21	53.60		
IA 4381-G 177	Interest Allocation		11/21	33.77		
IA 4381-H 177	Interest Allocation		11/21	147.39		
WC 225551 32	4486 From Download		11/21		55.00	
WC 225552 37	4463 From Download		11/21		636.57	
WC 225559 35	4492 From Download		11/21		2,812.50	
WC 225559 36	4494 From Download		11/21		750.00	
WC 225560 48	4491 From Download		11/21		308.00	
WC 225560 49	4493 From Download		11/21		143.82	
	Account Total:			603,517.29 DB	4,705.89	599,176.25 DB
113100 TAXES RECEIVABLE REAL 2010						
	Account Total:			15.00 DB		15.00 DB
113110 TAXES RECEIVABLE REAL 2011						
	Account Total:			15.00 DB		15.00 DB
113120 TAXES RECEIVABLE REAL 2012						
	Account Total:			15.00 DB		15.00 DB
113130 TAXES RECEIVABLE REAL 2013						
	Account Total:			15.00 DB		15.00 DB
113140 TAXES RECEIVABLE REAL 2014						
	Account Total:			15.00 DB		15.00 DB
113150 TAXES RECEIVABLE REAL 2015						
	Account Total:			15.00 DB		15.00 DB