

IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET- JANUARY, 2022 MEETING

Approved Venders	AMOUNT	ck #	FLATHEAD
Click Here Designs, LLC	\$ 55.00	4510	\$ 55.00
Five Valleys Law, PLLC - Inv 3095	\$ 2,115.00	4511	\$ 2,115.00
Lake County Community Center	\$ 300.00	4512	\$ 300.00
Lake County Community Center	\$ 500.00	4513	\$ 500.00
United States Treasury - payroll tax deposit	\$ -	EFTPS	\$ -
MT Withholding tax	\$ -	TAPS	\$ -
Janette Rosman	\$ 219.33	4514	\$ 219.33
Whaley & Associates PC - Monthly Accounting	\$ 750.00	4515	\$ 750.00
TOTAL	\$ 3,939.33		\$ 3,939.33
CASH BALANCE PER WARRANT REGISTER			
FLATHEAD IRRIGATION - ADM	\$ 582,970	<i>As of 01/31/2022</i>	
FLATHEAD IRRIGATION - O & M	\$ 833,603	BALANCED WITH LAKE CO TREAS THROUGH JANUARY, 2022	

Flathead Irrigation District Administrative Fund
Statement of Revenues, Expenses, and Changes in Net Position
Monthly Budget Report Fiscal Year 2022
As of January 31, 2022

A B C D		E	F	G
1	Meeting Date January 23, 2022		FY 2021 / 2022	Actual
2			Budget	Nov 1, 2021 - January 31, 2022
3	Ordinary Income/Expense			
4	Income			
5	400.00	Assessment Revenue **		
6	410.00	Interest Income	2,000	1,215
8	435.00	Past Due Assessments Paid		0
9	440.00	Unpaid Assessments	(435)	
10	Total Income		1,565	1,215
11	Expenses Subject fo FID Control			
12	600.00	Accounting Services	9,000	2,250
13	600.01	Accounting Consulting		-
14	600.01	Audit Services	10,000	8,100
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	2,700
23	607.50	Commissioner Mileage	2,500	894
25	Total 607.00 · Commissioners		8,500	3,594
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	4,678
33	620.00	Meals - Entertainment	400	
34	622.00	Miscellaneous Expense	2,000	(2)
35	625.00	Public info., web site, etc.	1,200	418
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	1,200
42	640.00	Payroll Expenses - Employer	700	93
43	642.00	Payroll Expenses - State Fund		
44	Total 634.00 · Payroll Expenses Total		5,700	1,293
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 January 31, 2022

	A	B	C	D	E	F	G
1					Meeting Date January 23, 2022	FY 2021 / 2022	Actual
2						Budget	Nov 1, 2021 - January 31, 2022
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	20,331
70					Net Ordinary Income Subject to FID Control	(180,990)	(19,116)
72							
73					Other Expense		
74					650.00 · FID-MID-JID Shared Expenses		
77					650.20 · Insurance Liab-property (St lg)	300	
79					650.40 · Repairs/Maintenance (St lg)	1,300	
80					650.50 · Property Tax (St lg)	500	144
81					650.60 · Utilities (St lg)	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)	(19,227)
90							
91							
92						Annual Budget	Actual
93					Cash Balance 11/1/2021		\$602,200
94					Cash Balance 01/31/2022 per Check Register		\$582,970
95					Change In Fund/Cash Balances		(\$19,229)
96							
97							
98					Variance before balance sheet analysis		(\$2)
99					Increase in Payroll Liabilites 11/1/2021- 01/31/2022		(\$1)
100					Reconciled Cash Variance		(\$2)

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Flathead Irrigation District Administrative Fund
Reconciliation Summary
1000 · Cash In Bank, Period Ending 01/31/2022

	<u>Jan 31, 22</u>
Beginning Balance	586,652.72
Cleared Transactions	
Checks and Payments - 9 Items	-3,890.40
Deposits and Credits - 1 Item	835.80
Total Cleared Transactions	<u>-3,054.60</u>
Cleared Balance	<u>583,598.12</u>
Uncleared Transactions	
Checks and Payments - 5 Items	-698.30
Deposits and Credits - 4 Items	70.56
Total Uncleared Transactions	<u>-627.74</u>
Register Balance as of 01/31/2022	<u>582,970.38</u>
Ending Balance	<u>582,970.38</u>

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**Flathead Irrigation District Administrative Fund
Reconciliation Detail
1000 - Cash in Bank, Period Ending 01/31/2022**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						586,652.72
Cleared Transactions						
Checks and Payments - 9 items						
Check	12/22/2021	4505	Bruce White	X	-813.60	-813.60
Check	12/22/2021	4500	Whaley & Associate...	X	-750.00	-1,563.60
Check	12/22/2021	4503	Dave Lake	X	-667.20	-2,230.80
Check	12/22/2021	4496	CLICK HERE DESI...	X	-55.00	-2,285.80
Liability Check	01/14/2022	To Print	Montana Dept. of Re...	X	-31.00	-2,316.80
Liability Check	01/20/2022	To Print	United States Treas...	X	-183.60	-2,500.40
Check	01/26/2022	4509	Whaley & Associate...	X	-750.00	-3,250.40
Check	01/26/2022	4508	FIVE VALLEYS LA...	X	-585.00	-3,835.40
Check	01/26/2022	4507	CLICK HERE DESI...	X	-55.00	-3,890.40
Total Checks and Payments					-3,890.40	-3,890.40
Deposits and Credits - 1 item						
Deposit	01/31/2022	DEP		X	835.80	835.80
Total Deposits and Credits					835.80	835.80
Total Cleared Transactions					-3,054.60	-3,054.60
Cleared Balance					-3,054.60	583,598.12
Uncleared Transactions						
Checks and Payments - 5 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
Liability Check	01/20/2022	E-pay	Unemployment Insu...		-1.80	-698.30
Total Checks and Payments					-698.30	-698.30
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					-627.74	-627.74
Register Balance as of 01/31/2022					-3,682.34	582,970.38
Ending Balance					-3,682.34	582,970.38

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LAKE COUNTY
Detail Ledger Query with Account Balances
For the Accounting Periods: 1/22 - 1/22

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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						
IA 4389-A 179	Interest Allocation		1/22	38.01		
IA 4389-B 179	Interest Allocation		1/22	5.20		
IA 4389-C 179	Interest Allocation		1/22	5.36		
IA 4389-D 179	Interest Allocation		1/22	5.69		
IA 4389-E 179	Interest Allocation		1/22	15.98		
IA 4389-F 179	Interest Allocation		1/22	765.56		
TC AHJ789 1	IRS	FLATHEAD IRRIGATION -IRS	1/22		183.60	
TC AHJ798 1	MT STATE PAYROLL TAX	FLATHEAD IRRIGATION -STATE	1/22		31.00	
WC 225589 38	4496 From Download		1/22		55.00	
WC 225592 34	4500 From Download		1/22		750.00	
WC 225594 56	4503 From Download		1/22		667.20	
WC 225594 57	4505 From Download		1/22		813.60	
WC 225606 21	4507 From Download		1/22		55.00	
WC 225606 22	4508 From Download		1/22		585.00	
WC 225606 23	4509 From Download		1/22		750.00	
	Account Total:			586,652.72 DB	835.80	3,890.40
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
113160 TAXES RECEIVABLE REAL 2016						
	Account Total:			15.00 DB		15.00 DB

Flathead Irrigation District Administrative Fund

Profit & Loss

02/21/22

November 2021 through January 2022

Cash Basis

	<u>Nov '21 - Jan 22</u>
Ordinary Income/Expense	
Income	
410.00 · Interest Income	1,214.61
Total Income	<u>1,214.61</u>
Expense	
600.00 · Accounting Services	2,250.00
607.00 · Commissioners	
607.25 · Commissioner (5x12x\$100)	2,700.00
607.50 · Commissioner Mileage	893.76
Total 607.00 · Commissioners	<u>3,593.76</u>
617.00 · Lawyer-consultant	4,678.00
622.00 · Miscellaneous Expense	-1.60
625.00 · Public info., web site, etc.	418.00
634.00 · Payroll Expenses Total	
636.00 · Secretary, office	1,200.00
640.00 · Payroll Expenses - Employer	92.88
Total 634.00 · Payroll Expenses Total	<u>1,292.88</u>
Total Expense	<u>12,231.04</u>
Net Ordinary Income	-11,016.43
Other Income/Expense	
Other Expense	
602.00 · Audit Services	8,100.00
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>8,210.65</u>
Net Other Income	-8,210.65
Net Income	<u><u>-19,227.08</u></u>

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Flathead Irrigation District Administrative Fund

02/21/22

Balance Sheet

Cash Basis

As of January 31, 2022

	<u>Jan 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	582,970.38
Total Checking/Savings	582,970.38
Total Current Assets	582,970.38
TOTAL ASSETS	582,970.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	-0.72
Total Other Current Liabilities	-0.72
Total Current Liabilities	-0.72
Total Liabilities	-0.72
Equity	
310.00 · Retained Earnings	323,811.68
3000 · Opening Bal Equity	278,386.50
Net Income	-19,227.08
Total Equity	582,971.10
TOTAL LIABILITIES & EQUITY	582,970.38

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Flathead Irrigation District O&M
Reconciliation Summary
1000 · Cash in Bank, Period Ending 01/31/2022

	<u>Jan 31, 22</u>
Beginning Balance	2,208,134.73
Cleared Transactions	
Checks and Payments - 1 item	-1,471,125.29
Deposits and Credits - 1 Item	96,593.10
	<u>-1,374,532.19</u>
Total Cleared Transactions	
Cleared Balance	<u>833,602.54</u>
Register Balance as of 01/31/2022	833,602.54
Ending Balance	833,602.54

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Flathead Irrigation District O&M
Reconciliation Detail
1000 · Cash in Bank, Period Ending 01/31/2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						2,208,134.73
Cleared Transactions						
Checks and Payments - 1 item						
Check	01/06/2022	3828	BIA - FIP	X	-1,471,125.29	-1,471,125.29
Total Checks and Payments					-1,471,125.29	-1,471,125.29
Deposits and Credits - 1 Item						
Deposit	01/31/2022	DEP		X	96,593.10	96,593.10
Total Deposits and Credits					96,593.10	96,593.10
Total Cleared Transactions					-1,374,532.19	-1,374,532.19
Cleared Balance					-1,374,532.19	833,602.54
Register Balance as of 01/31/2022					-1,374,532.19	833,602.54
Ending Balance					<u>-1,374,532.19</u>	<u>833,602.54</u>

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LAKE COUNTY
Detail Ledger Query with Account Balances
For the Accounting Periods: 1/22 - 1/22

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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						
A1 122052 1	DECEMBER 2021 TAX COLLECTIONS SANDE SANDERS COUNTY TREASURER		1/22	66,886.30		
IA 4389-A 181	Interest Allocation		1/22	143.07		
IA 4389-B 181	Interest Allocation		1/22	19.57		
IA 4389-C 181	Interest Allocation		1/22	20.18		
IA 4389-D 181	Interest Allocation		1/22	21.40		
IA 4389-E 181	Interest Allocation		1/22	60.16		
IA 4389-F 181	Interest Allocation		1/22	2,881.55		
TR 2236 231	Receipt REAL PROPERTY		1/22	26,560.87		
WC 225597 26	3828 From Download		1/22		1471,125.29	
	Account Total:			2208,134.73 DB	1471,125.29	833,602.54 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 O&M
Profit & Loss
November 2021 through January 2022

	<u>Nov '21 - Jan 22</u>
Ordinary Income/Expense	
Income	
3630 · Assessment Revenue	1,680,127.87
3710 · Interest Income	3,631.16
	<hr/>
Total Income	1,683,759.03
Expense	
43.30 · FIP - BIA	1,471,125.29
	<hr/>
Total Expense	1,471,125.29
	<hr/>
Net Ordinary Income	212,633.74
	<hr/>
Net Income	212,633.74

Flathead Irrigation District O&M

Balance Sheet

As of January 31, 2022

02/21/22

Accrual Basis

	<u>Jan 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	833,602.54
Total Checking/Savings	<u>833,602.54</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>1,973,049.96</u>
TOTAL ASSETS	<u><u>1,973,049.96</u></u>
LIABILITIES & EQUITY	
Equity	
2720 · Retained Earnings	516,224.45
3000 · Opening Bal Equity	1,244,191.77
Net Income	212,633.74
Total Equity	<u>1,973,049.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,973,049.96</u></u>