

IRRIGATION DISTRICTS WARRANT LIST SPREADSHEET- MARCH, 2022 MEETING

Approved Venders	AMOUNT	ck #	FLATHEAD
Click Here Designs, LLC	\$ 55.00	4517	\$ 55.00
Five Valleys Law, PLLC - Inv 3095	\$ 1,912.50	4518	\$ 1,912.50
Montana Water Resources Association	\$ 4,900.00	4516	\$ 4,900.00
Lake County Community Center			\$ -
<u>United States Treasury - payroll tax deposit</u>	\$ -	EFTPS	\$ -
MT Withholding tax	\$ -	TAPS	\$ -
Janette Rosman			\$ -
Whaley & Associates PC - Monthly Accounting	\$ 750.00	4519	\$ 750.00
<b>TOTAL</b>	<b>\$ 7,617.50</b>		<b>\$ 7,617.50</b>
<b>CASH BALANCE PER WARRANT REGISTER</b>			
FLATHEAD IRRIGATION - ADM	\$ 574,208	<i>As of 02/28/2022</i>	
FLATHEAD IRRIGATION - O & M	\$ 856,360	<b>BALANCED WITH LAKE CO TREAS THROUGH FEBRUARY, 2022</b>	

Flathead Irrigation District Administrative Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
Monthly Budget Report Fiscal Year 2022  
As of February 28, 2022

	ABCD	E	F	G
1		Meeting Date March 23, 2022	FY 2021 / 2022	Actual
2			Budget	Nov 1, 2021 - February 28, 2022
3		Ordinary Income/Expense		
4		Income		
5		400.00 · Assessment Revenue **		
6		410.00 · Interest Income	2,000	1,291
8		435.00 · Past Due Assessments Paid		0
9		440.00 · Unpaid Assessments	(435)	
10		Total Income	1,565	1,291
11		Expenses Subject fo FID Control		
12		600.00 · Accounting Services	9,000	3,000
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. (agrmt)		
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	6,793
33		620.00 · Meals - Entertainment	400	
34		622.00 · Miscellaneous Expense	2,000	(2)
35		625.00 · Public info., web site, etc.	1,200	473
36		626.00 · Publications	1,000	
37		630.00 · Rental Office, meetings	500	1,000
38		650.30 · Supplies, Postage (Tel, PO Box)	795	19
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	4,900
53		680.20 · Legal Advice · Representation	5,000	
55		Total 680.00 · Representation State	9,900	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 2022  
As of February 28, 2022

	ABCD	E	F	G
1		Meeting Date March 23, 2022	FY 2021 / 2022	Actual
2			Budget	Nov 1, 2021 - February 28, 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	29,170
70		Net Ordinary Income Subject to FID Control	(180,990)	(27,879)
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)	(27,990)
90				
91				
92			Annual Budget	Actual
93		Cash Balance 11/1/2021		\$602,200
94		Cash Balance 02/28/2022 per Check Register		\$574,208
95		Change in Fund/Cash Balances		(\$27,992)
96				
97				
98		Variance before balance sheet analysis		(\$2)
99		Increase in Payroll Liabilities 11/1/2021- 01/31/2022		(\$1)
100		Reconciled Cash Variance		(\$2)

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03/21/22

**Flathead Irrigation District Administrative Fund**  
**Reconciliation Summary**  
**1000 · Cash in Bank, Period Ending 02/28/2022**

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	<u>Feb 28, 22</u>	
<b>Beginning Balance</b>	583,598.12	
<b>Cleared Transactions</b>		
<b>Checks and Payments - 3 Items</b>	-2,416.80	
<b>Deposits and Credits - 1 Item</b>	76.76	
	<u>-2,340.04</u>	
<b>Total Cleared Transactions</b>		
<b>Cleared Balance</b>	<u><u>581,258.08</u></u>	
<b>Uncleared Transactions</b>		
<b>Checks and Payments - 9 Items</b>	-7,120.83	
<b>Deposits and Credits - 4 Items</b>	70.56	
	<u>-7,050.27</u>	
<b>Total Uncleared Transactions</b>		
<b>Register Balance as of 02/28/2022</b>	<u><u>574,207.81</u></u>	✓
<b>Ending Balance</b>	574,207.81	

## Flathead Irrigation District Administrative Fund

03/21/22

## Reconciliation Detail

1000 · Cash in Bank, Period Ending 02/28/2022

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						583,598.12
<b>Cleared Transactions</b>						
<b>Checks and Payments - 3 items</b>						
Liability Check	01/20/2022	E-pay	Unemployment Insu...	X	-1.80	-1.80
Check	02/23/2022	4511	FIVE VALLEYS LA...	X	-2,115.00	-2,116.80
Check	02/23/2022	4512	Lake County Comm...	X	-300.00	-2,416.80
<b>Total Checks and Payments</b>					-2,416.80	-2,416.80
<b>Deposits and Credits - 1 item</b>						
Deposit	02/28/2022	DEP		X	76.76	76.76
<b>Total Deposits and Credits</b>					76.76	76.76
<b>Total Cleared Transactions</b>					-2,340.04	-2,340.04
<b>Cleared Balance</b>					-2,340.04	581,258.08
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 9 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	02/23/2022	4516	MONTANA WATER ...		-4,900.00	-5,596.50
Check	02/23/2022	4515	Whaley & Associate...		-750.00	-6,346.50
Check	02/23/2022	4513	Lake County Comm...		-500.00	-6,846.50
Check	02/23/2022	4514	Janette Rosman		-219.33	-7,065.83
Check	02/23/2022	4510	CLICK HERE DESI...		-55.00	-7,120.83
<b>Total Checks and Payments</b>					-7,120.83	-7,120.83
<b>Deposits and Credits - 4 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
Liability Check	10/13/2021	E-pay	Unemployment Insu...		0.00	70.56
<b>Total Deposits and Credits</b>					70.56	70.56
<b>Total Uncleared Transactions</b>					-7,050.27	-7,050.27
<b>Register Balance as of 02/28/2022</b>					-9,390.31	574,207.81
<b>Ending Balance</b>					-9,390.31	574,207.81

03/10/22  
12:51:15

LAKE COUNTY  
Detail Ledger Query with Account Balances  
For the Accounting Periods: 2/22 - 2/22

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Report ID: L091

Funds 7260-7261

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
7260 FLATHEAD ADMINISTRATION						
101000 CASH						
IA 4394-A 179	Interest Allocation		2/22	33.42		
IA 4394-B 179	Interest Allocation		2/22	5.51		
IA 4394-C 179	Interest Allocation		2/22	5.68		
IA 4394-D 179	Interest Allocation		2/22	6.03		
IA 4394-E 179	Interest Allocation		2/22	26.12		
TC AHJ829 1	STATE UIT/FLATHEAD IRRIGATION	FLATHEAD IRRIGATION STATE	2/22		1.80	
WC 225625 29	4513 From Download		2/22		300.00	
WC 225625 30	4514 From Download		2/22		2,115.00	
	<b>Account Total:</b>			<b>583,598.12 DB</b>	<b>2,416.80</b>	<b>581,258.08 DB</b>
113100 TAXES RECEIVABLE REAL 2010						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00 DB</b>
113110 TAXES RECEIVABLE REAL 2011						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00 DB</b>
113120 TAXES RECEIVABLE REAL 2012						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00 DB</b>
113130 TAXES RECEIVABLE REAL 2013						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00 DB</b>
113140 TAXES RECEIVABLE REAL 2014						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00 DB</b>
113150 TAXES RECEIVABLE REAL 2015						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00 DB</b>
113160 TAXES RECEIVABLE REAL 2016						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00 DB</b>
113170 TAXES RECEIVABLE REAL 2017						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00 DB</b>

## Flathead Irrigation District Administrative Fund

## Profit &amp; Loss

03/21/22

November 2021 through February 2022

Cash Basis

	Nov '21 - Feb 22
Ordinary Income/Expense	
Income	
410.00 · Interest Income	1,291.37 ✓
Total Income	1,291.37
Expense	
600.00 · Accounting Services	3,000.00 ✓
607.00 · Commissioners	
607.25 · Commissioner (5x12x\$100)	2,700.00 ✓
607.50 · Commissioner Mileage	893.76 ✓
Total 607.00 · Commissioners	3,593.76 ✓
617.00 · Lawyer-consultant	6,793.00 ✓
622.00 · Miscellaneous Expense	-1.60 ✓
625.00 · Public info., web site, etc.	473.00 ✓
630.00 · Rental Office, meetings	1,000.00 ✓
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	1,292.88
680.00 · Representation State	
680.10 · MT Water Association	4,900.00 ✓
Total 680.00 · Representation State	4,900.00
Total Expense	21,051.04
Net Ordinary Income	-19,759.67
Other Income/Expense	
Other Expense	
602.00 · Audit Services	8,100.00 ✓
650.00 · FID-MID-JID Shared Expenses	
650.30 · Supplies, Postage (Tel, PO Box)	19.33 ✓
650.50 · Property Tax (St lg)	143.82 ✓
Total 650.00 · FID-MID-JID Shared Expenses	163.15
Legacy Costs	
650.75 · Audit Services	-33.17 ✓
Total Legacy Costs	-33.17
Total Other Expense	8,229.98
Net Other Income	-8,229.98
Net Income	<u>-27,989.65</u>

Flathead Irrigation District Administrative Fund

Balance Sheet

As of February 28, 2022

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	<u>Feb 28, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	574,207.81
Total Checking/Savings	<u>574,207.81</u>
Total Current Assets	<u>574,207.81</u>
<b>TOTAL ASSETS</b>	<u><u>574,207.81</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	-0.72
Total Other Current Liabilities	<u>-0.72</u>
Total Current Liabilities	<u>-0.72</u>
Total Liabilities	-0.72
Equity	
310.00 · Retained Earnings	323,811.68
3000 · Opening Bal Equity	278,386.50
Net Income	<u>-27,989.65</u>
Total Equity	<u>574,208.53</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>574,207.81</u></u>



11:22 AM

03/21/22

**Flathead Irrigation District O&M**  
**Reconciliation Summary**  
1000 · Cash in Bank, Period Ending 02/28/2022

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	<u>Feb 28, 22</u>	
Beginning Balance	833,602.54	
Cleared Transactions		
Deposits and Credits - 1 item	<u>22,757.62</u>	
Total Cleared Transactions	<u>22,757.62</u>	
Cleared Balance	<u>856,360.16</u>	/
Register Balance as of 02/28/2022	856,360.16	
Ending Balance	856,360.16	

**Flathead Irrigation District O&M**  
**Reconciliation Detail**  
 1000 · Cash in Bank, Period Ending 02/28/2022

<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>						833,602.54
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 Item</b>						
Deposit	02/28/2022	DEP		X	22,757.62	22,757.62
<b>Total Deposits and Credits</b>					<u>22,757.62</u>	<u>22,757.62</u>
<b>Total Cleared Transactions</b>					<u>22,757.62</u>	<u>22,757.62</u>
<b>Cleared Balance</b>					<u>22,757.62</u>	<u>856,360.16</u>
<b>Register Balance as of 02/28/2022</b>					<u>22,757.62</u>	<u>856,360.16</u>
<b>Ending Balance</b>					<u>22,757.62</u>	<u>856,360.16</u>

03/10/22  
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LAKE COUNTY  
Detail Ledger Query with Account Balances  
For the Accounting Periods: 2/22 - 2/22

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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						
AI 122313 1	JANUARY 2022 TAX COLLECTIONS SANDER SANDERS COUNTY TREASURER		2/22	12,068.34		
IA 4394-A 181	Interest Allocation		2/22	47.74		
IA 4394-B 181	Interest Allocation		2/22	7.87		
IA 4394-C 181	Interest Allocation		2/22	8.12		
IA 4394-D 181	Interest Allocation		2/22	8.61		
IA 4394-E 181	Interest Allocation		2/22	37.30		
TR 2240 256	Receipt REAL PROPERTY		2/22	10,579.64		
	<b>Account Total:</b>			<b>833,602.54 DB</b>	<b>22,757.62</b>	<b>856,360.16 DB</b>
113100 TAXES RECEIVABLE REAL 2010						
	<b>Account Total:</b>			<b>75.00 DB</b>		<b>75.00 DB</b>
113110 TAXES RECEIVABLE REAL 2011						
	<b>Account Total:</b>			<b>75.00 DB</b>		<b>75.00 DB</b>
113120 TAXES RECEIVABLE REAL 2012						
	<b>Account Total:</b>			<b>75.00 DB</b>		<b>75.00 DB</b>
113130 TAXES RECEIVABLE REAL 2013						
	<b>Account Total:</b>			<b>75.00 DB</b>		<b>75.00 DB</b>
113140 TAXES RECEIVABLE REAL 2014						
	<b>Account Total:</b>			<b>75.00 DB</b>		<b>75.00 DB</b>
113150 TAXES RECEIVABLE REAL 2015						
	<b>Account Total:</b>			<b>75.00 DB</b>		<b>75.00 DB</b>
113160 TAXES RECEIVABLE REAL 2016						
	<b>Account Total:</b>			<b>75.00 DB</b>		<b>75.00 DB</b>
113170 TAXES RECEIVABLE REAL 2017						
	<b>Account Total:</b>			<b>75.00 DB</b>		<b>75.00 DB</b>
113180 TAXES RECEIVABLE REAL 2018						
	<b>Account Total:</b>			<b>75.00 DB</b>		<b>75.00 DB</b>

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

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	<u>Nov '21 - Feb 22</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3630 · Assessment Revenue	1,702,775.85
3710 · Interest Income	3,740.80
	<hr/>
<b>Total Income</b>	1,706,516.65
<b>Expense</b>	
43.30 · FIP - BIA	1,471,125.29
	<hr/>
<b>Total Expense</b>	1,471,125.29
	<hr/>
<b>Net Ordinary Income</b>	235,391.36
	<hr/>
<b>Net Income</b>	<b>235,391.36</b>
	<hr/> <hr/>

## Flathead Irrigation District O&amp;M

## Balance Sheet

03/21/22

As of February 28, 2022

Accrual Basis

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	<u>Feb 28, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Cash in Bank	856,360.16
<b>Total Checking/Savings</b>	<u>856,360.16</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>1,995,807.58</u>
<b>TOTAL ASSETS</b>	<u><u>1,995,807.58</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
2720 · Retained Earnings	516,224.45
3000 · Opening Bal Equity	1,244,191.77
Net Income	235,391.36
<b>Total Equity</b>	<u>1,995,807.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,995,807.58</u></u>