

FLATHEAD IRRIGATION DISTRICT - WARRANT LIST - JULY, 2022 MEETING

Approved Venders	AMOUNT	ck #	FLATHEAD
Click Here Designs, LLC	\$ 55.00	4042	\$ 55.00
Five Valleys Law, PLLC - Inv 3809	\$ 45.00	4043	\$ 45.00
Five Valleys Law, PLLC - Inv 3810	\$ 450.00	4044	\$ 450.00
Montana State Fund	\$ 25.87	4045	\$ 25.87
<u>United States Treasury - payroll tax deposit</u>		EFTPS	\$ -
MT Withholding tax		TAPS	\$ -
Montana UI	\$ 1.36	TAPS	\$ 1.36
Whaley & Associates PC - Monthly Accounting	\$ 750.00	4046	\$ 750.00
David Lake - Tribe/BIA meeting	\$ 100.00	4047	\$ 100.00
Janette Rosman - Tribe/BIA meeting	\$ 100.00	4048	\$ 100.00
			\$ -
			\$ -
			\$ -
			\$ -
TOTAL			\$ 1,527.23
CASH BALANCE PER WARRANT REGISTER			
FLATHEAD IRRIGATION - ADMIN	\$ 555,937	<i>AS OF 6/30/2022</i>	
FLATHEAD IRRIGATION - O & M	\$ 1,871,574	BALANCED WITH LAKE CO TREAS THROUGH June, 2022	

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2023

A B C D		E	F	G
1	Meeting July 27, 2022		FY 2023	Actual
2			Budget	Nov 1, 2021 - June 30, 2022
3	Ordinary Income/Expense			
4	Income			
5	400.00	Assessment Revenue **		
6	410.00	Interest Income	2,000	1,697
8	435.00	Past Due Assessments Paid		0
9	440.00	Unpaid Assessments	(435)	
10	Total Income		1,565	1,697
11	Expenses Subject fo FID Control			
12	600.00	Accounting Services	9,000	6,000
13	600.01	Accounting Consulting		-
14	600.01	Audit Services	10,000	8,100
15	601.00	Advertising-Promotion	500	-
17	604.00	Business licenses and permits	260	
18	605.00	Bureau of Rec. (agrmt)		
19	607.00	Commissioners		
20	607.25	Commisioner (5x12x\$100)	7,000	5,500
21	607.50	Commissioner Mileage	3,000	1,916
23	Total 607.00 · Commissioners		10,000	7,416
25	609.01	Election Expenses	2,500	0
26	Total Election Costs		2,500	0
27	610.00	Fees, MT DOA Financial Report	1,300	
28	615.00	Insurance Board (MACO)	5,000	4,955
29	617.00	Lawyer-consultant	50,000	11,613
30	620.00	Meals - Entertainment	400	
31	622.00	Miscellaneous Expense	2,000	(2)
32	625.00	Public info., web site, etc.	1,200	693
33	626.00	Publications	2,000	
34	630.00	Rental Office, meetings	1,200	575
35	650.30	Supplies, Postage (Tel, PO Box)	795	19
36	634.00	Payroll Expenses		
37	635.00	Rosman Services		0
38	636.00	Secretary, office	5,000	2,100
39	640.00	Payroll Expenses - Employer	700	163
40	642.00	Payroll Expenses - State Fund		375
41	Total 634.00 · Payroll Expenses Total		5,700	2,639
43	680.00	Representation State		
44	680.10	MT Water Association	4,900	4,900
46	Total 680.00 · Representation State		4,900	4,900
47	685.00	Representation Federal		
48	685.10	National Water Association		
49	680.30	Travel	1,000	
51	Total 685.00 · Representation Federal		1,000	\$
52	690.00	CSKT Related Activities		
53	690.40	CSKT Meetings	3,000	
54	690.20	Legal Project Management	15,000	
55	690.30	Consultant Project Management	10,000	
57	Total 690.00 · CSKT Related Activities		28,000	0
58	Total Expenses Subject to FID Control		83,255	46,909
59	Net Ordinary Income Subject to FID Control		(81,690)	(45,212)

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2023

	ABCD	E	F	G
1		Meeting July 27, 2022	FY 2023	Actual
2			Budget	Nov 1, 2021 - June 30, 2022
61				
62		Other Expense		
63		650.00 · FID-MID-JID Shared Expenses		
66		650.20 · Insurance Liab-property (St Ig)	500	
68		650.40 · Repairs/Maintenance (St Ig)	1,300	
69		650.50 · Property Tax (St Ig)	500	144
70		650.75 · Audit Services		1,397
71		650.00 · Shared Expenses - Other		(337)
72		Total 650.00 · FID-MID-JID Shared Expenses	2,300	1,204
74		Total Other Expense	2,300	1,204
75		Net Other Income	(2,300)	(1,204)
77		Net Income	(83,990)	(46,416)
78				
79				
80			Annual Budget	Actual
81		Cash Balance 11/1/2021		\$602,200
82		Cash Balance 06/30/2022 per Check Register		\$555,937
83		Change in Fund/Cash Balances		(\$46,262)
84				
85				
86		Variance before balance sheet analysis		\$154
87		Increase in Payroll Liabilites 11/1/2021- 06/30/2022		\$155
88		Reconciled Cash Variance		(\$1)

**FID Treasurer's O-M Budget Report
July 27, 2022 Meeting**

	A	B	C	D
1	FID meeting date	FLATHEAD IRRIGATION DISTRICT FID		
2	July 27, 2022	FID 2022 and 2023 O&M Fund Budgets		
3		Actual	Budget	
4		2022 O&M Budget Outcome as of July 2022	2023 Proposed O&M Budget	NOTES
5	O&M Fee Assessments ¹		3,085,086	
6	Interest on cash balances ²			
7	Unpaid assessments (-) ³		-29,434	
8	Total Revenues		3,055,652	
9				
10	January O&M FIIP payment ⁴	1,471,680		1,542,543
11	July O&M FIIP payment ⁴	1,471,680		1,542,543
12	Total O&M payments to FIIP	2,943,359		3,085,086
13				
14				
15				
16	Net change in cash balance			-29,434
17				
18				
19				
20				
21	Notes:			
22	1 2023 O&M revenues based on FID acres 86,868.17 * 35.50= 3,085,086			
23	2: Interest rate assumption for 2023: 0			
24	3: 2022 unpaid assessments based on 1% of total O&M fee assessments			
25	4: 2022 O&M payments based on FID acres 86,868.169 * 33.50 = 2,943,359.08			
26	If FID board decides to make FIIP semiannual payments based on the \$35.50, the January			
27	and July payments each would amount to \$1,542,543			

Flathead Irrigation District Administrative Fund

Profit & Loss

07/14/22

November 2021 through June 2022

Cash Basis

	<u>Nov '21 - Jun 22</u>
Ordinary Income/Expense	
Income	
410.00 · Interest Income	1,696.58
Total Income	<u>1,696.58</u>
Expense	
600.00 · Accounting Services	6,000.00
607.00 · Commissioners	
607.25 · Commisioner (5x12x\$100)	5,500.00
607.50 · Commisioner Mileage	1,916.34
Total 607.00 · Commissioners	<u>7,416.34</u>
615.00 · Insurance Board (MACO)	4,955.25
617.00 · Lawyer-consultant	11,613.00
622.00 · Miscellaneous Expense	-1.60
625.00 · Public info., web site, etc.	693.00
630.00 · Rental Office, meetings	575.00
634.00 · Payroll Expenses Total	
636.00 · Secretary, office	2,100.00
640.00 · Payroll Expenses - Employer	163.08
642.00 · Montana State Fund	375.44
Total 634.00 · Payroll Expenses Total	<u>2,638.52</u>
680.00 · Representation State	
680.10 · MT Water Association	4,900.00
Total 680.00 · Representation State	<u>4,900.00</u>
Total Expense	<u>38,789.51</u>
Net Ordinary Income	-37,092.93
Other Income/Expense	
Other Expense	
602.00 · Audit Services	8,100.00
650.00 · FID-MID-JID Shared Expenses	
650.30 · Supplles, Postage (Tel, PO Box)	19.33
650.50 · Property Tax (St Ig)	143.82
650.60 · Utilities (St Ig)	-336.80
Total 650.00 · FID-MID-JID Shared Expenses	<u>-173.65</u>
Legacy Costs	
650.75 · Audit Services	1,396.83
Total Legacy Costs	<u>1,396.83</u>
Total Other Expense	<u>9,323.18</u>
Net Other Income	-9,323.18
Net Income	<u><u>-46,416.11</u></u>

Flathead Irrigation District Administrative Fund

07/14/22

Balance Sheet

Cash Basis

As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	555,937.40
Total Checking/Savings	<u>555,937.40</u>
Total Current Assets	<u>555,937.40</u>
TOTAL ASSETS	<u>555,937.40</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	155.33
Total Other Current Liabilities	<u>155.33</u>
Total Current Liabilities	<u>155.33</u>
Total Liabilities	155.33
Equity	
310.00 · Retained Earnings	323,811.68
3000 · Opening Bal Equity	278,386.50
Net Income	<u>-46,416.11</u>
Total Equity	<u>555,782.07</u>
TOTAL LIABILITIES & EQUITY	<u>555,937.40</u>

4:23 PM

07/14/22

Flathead Irrigation District Administrative Fund
Reconciliation Summary
1000 - Cash in Bank, Period Ending 06/30/2022

	<u>Jun 30, 22</u>	
Beginning Balance		569,553.54
Cleared Transactions		
Checks and Payments - 11 items	-10,647.19	
Deposits and Credits - 1 item	132.22	
	<u>-10,514.97</u>	
Total Cleared Transactions		
Cleared Balance		<u><u>559,038.57</u></u>
Uncleared Transactions		
Checks and Payments - 10 items	-3,171.73	
Deposits and Credits - 5 items	70.56	
	<u>-3,101.17</u>	
Total Uncleared Transactions		
Register Balance as of 06/30/2022		<u><u>555,937.40</u></u>
Ending Balance		555,937.40

Flathead Irrigation District Administrative Fund

Reconciliation Detail

1000 · Cash in Bank, Period Ending 06/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						569,553.54
Cleared Transactions						
Checks and Payments - 11 Items						
Check	05/25/2022	4528	Local Government S...	X	-1,300.00	-1,300.00
Check	05/25/2022	4526	Montana State Fund	X	-375.44	-1,675.44
Check	05/25/2022	4525	Lake County Comm...	X	-75.00	-1,750.44
Check	05/25/2022	4523	CLICK HERE DESI...	X	-55.00	-1,805.44
Paycheck	06/17/2022	4529	Janette M Rosman	X	-814.15	-2,619.59
Check	06/22/2022	4541	MACO	X	-4,855.25	-7,474.84
Check	06/22/2022	4540	Janette Rosman	X	-1,062.15	-8,536.99
Check	06/22/2022	4535	Whaley & Associate...	X	-750.00	-9,286.99
Check	06/22/2022	4538	Trent Coleman	X	-570.20	-9,857.19
Check	06/22/2022	4532	FIVE VALLEYS LA...	X	-430.00	-10,287.19
Check	06/22/2022	4531	FIVE VALLEYS LA...	X	-360.00	-10,647.19
Total Checks and Payments					-10,647.19	-10,647.19
Deposits and Credits - 1 item						
Deposit	06/30/2022	DEP		X	132.22	132.22
Total Deposits and Credits					132.22	132.22
Total Cleared Transactions					-10,514.97	-10,514.97
Cleared Balance					-10,514.97	559,038.57
Uncleared Transactions						
Checks and Payments - 10 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	06/22/2022	4539	Bruce White		-993.12	-1,689.62
Check	06/22/2022	4536	Paul Guenzler		-638.61	-2,328.23
Check	06/22/2022	4537	Dave Lake		-558.50	-2,886.73
Check	06/22/2022	4534	Local Government S...		-130.00	-3,016.73
Check	06/22/2022	4533	CNA SURETY		-100.00	-3,116.73
Check	06/22/2022	4530	CLICK HERE DESI...		-55.00	-3,171.73
Total Checks and Payments					-3,171.73	-3,171.73
Deposits and Credits - 5 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
Liability Check	04/13/2022	E-pay	Unemployment Insu...		0.00	70.56
Total Deposits and Credits					70.56	70.56
Total Uncleared Transactions					-3,101.17	-3,101.17
Register Balance as of 06/30/2022					-13,616.14	555,937.40
Ending Balance					-13,616.14	555,937.40

07/12/22
17:08:37

LAKE COUNTY
Detail Ledger Query with Account Balances
For the Accounting Periods: 6/22 - 6/22

Page: 1
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 4409-A 179	Interest Allocation		6/22	26.48		
IA 4409-B 179	Interest Allocation		6/22	5.15		
IA 4409-C 179	Interest Allocation		6/22	5.63		
IA 4409-D 179	Interest Allocation		6/22	34.95		
IA 4409-E 179	Interest Allocation		6/22	8.05		
IA 4409-F 179	Interest Allocation		6/22	51.96		
WC 225692 52	4526 From Download		6/22		375.44	
WC 225695 127	4525 From Download		6/22		75.00	
WC 225697 50	4528 From Download		6/22		1,300.00	
WC 225700 42	4523 From Download		6/22		55.00	
WC 225709 51	4038 From Download		6/22		570.20	
WC 225710 53	4035 From Download		6/22		750.00	
WC 225711 49	4032 From Download		6/22		430.00	
WC 225711 50	4041 From Download		6/22		4,655.25	
WC 225711 51	4531 From Download		6/22		360.00	
WC 225712 37	4040 From Download		6/22		1,062.15	
WC 225712 38	4529 From Download		6/22		814.15	
	Account Total:			569,553.54 DB	10,647.19	559,038.57 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

4:44 PM

07/14/22

Flathead Irrigation District O&M
Reconciliation Summary
1000 · Cash in Bank, Period Ending 06/30/2022

	<u>Jun 30, 22</u>	
Beginning Balance		1,617,269.48
Cleared Transactions		
Checks and Payments - 1 item	-2,177.19	
Deposits and Credits - 1 item	<u>256,481.45</u>	
Total Cleared Transactions	<u>254,304.26</u>	
Cleared Balance		<u><u>1,871,573.74</u></u>
Register Balance as of 06/30/2022		1,871,573.74
Ending Balance		1,871,573.74

4:44 PM

07/14/22

Flathead Irrigation District O&M
Reconciliation Detail
1000 - Cash in Bank, Period Ending 06/30/2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						1,617,269.48
Cleared Transactions						
Checks and Payments - 1 Item						
Check	06/30/2022	CANC...		X	-2,177.19	-2,177.19
Total Checks and Payments					-2,177.19	-2,177.19
Deposits and Credits - 1 Item						
Deposit	06/30/2022	DEP		X	256,481.45	256,481.45
Total Deposits and Credits					256,481.45	256,481.45
Total Cleared Transactions					254,304.26	254,304.26
Cleared Balance					254,304.26	1,871,573.74
Register Balance as of 06/30/2022					254,304.26	1,871,573.74
Ending Balance					254,304.26	1,871,573.74

4:44 PM

07/14/22

Cash Basis

Flathead Irrigation District O&M

Profit & Loss

November 2021 through June 2022

	<u>Nov '21 - Jun 22</u>
Ordinary Income/Expense	
Income	
3630 · Assessment Revenue	2,717,180.53
3710 · Interest Income	4,549.70
	<hr/>
Total Income	2,721,730.23
Expense	
43.30 · FIP - BIA	1,471,125.29
	<hr/>
Total Expense	1,471,125.29
	<hr/>
Net Ordinary Income	1,250,604.94
	<hr/>
Net Income	<u><u>1,250,604.94</u></u>

Flathead Irrigation District O&M
Balance Sheet
As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	1,871,573.74
Total Checking/Savings	<u>1,871,573.74</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>3,011,021.16</u>
TOTAL ASSETS	<u><u>3,011,021.16</u></u>
LIABILITIES & EQUITY	
Equity	
2720 · Retained Earnings	516,224.45
3000 · Opening Bal Equity	1,244,191.77
Net Income	1,250,604.94
Total Equity	<u>3,011,021.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,011,021.16</u></u>

07/12/22
17:08:37

LAKE COUNTY
Detail Ledger Query with Account Balances
For the Accounting Periods: 6/22 - 6/22

Page: 3
Report ID: L091

Funds 7260-7261

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
7261 FLATHEAD C & M						
101000 CASH						
A1 123536 1	MAY 2022 TAX COLLECTIONS SANDERS CO SANDERS COUNTY TREASURER		6/22	75,327.79		
IA 4409-A 181	Interest Allocation		6/22	75.18		
IA 4409-B 181	Interest Allocation		6/22	14.62		
IA 4409-C 181	Interest Allocation		6/22	15.99		
IA 4409-D 181	Interest Allocation		6/22	99.25		
IA 4409-E 181	Interest Allocation		6/22	22.85		
IA 4409-F 181	Interest Allocation		6/22	147.54		
TR 2260 357	Receipt REAL PROPERTY JUNE 1 - 14,		6/22	159,624.87		
TR 2261 166	Payment Cancellation REAL PROPERTY		6/22		2,177.19	
TR 2268 217	Receipt REAL PROPERTY		6/22	21,153.36		
	Account Total:			1,617,269.48 DB	256,481.45	2,177.19 1,871,573.74 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