

Head Irrigation District Administrative Fu  
Statement of Revenues and Expenses  
FISCAL YEAR 2023

	ABCD	E	F	G
1		Meeting January 25, 2023	FY 2023	Actual
2			Budget	Nov 1,2022 - December 31, 2022
3		Ordinary Income/Expense		
4		Income		
5		400.00 · Assessment Revenue **		
6		410.00 · Interest Income	2,000	362
8		435.00 · Past Due Assessments Paid		0
9		440.00 · Unpaid Assessments	(435)	
10		Total Income	1,565	362
11		Expenses Subject fo FID Control		
12		600.00 · Accounting Services	9,000	1,500
13		600.01 · Accounting Consulting		-
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	3,800
21		607.50 · Commissioner Mileage	3,000	1,559
23		Total 607.00 · Commissioners	10,000	5,359
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	
29		617.00 · Lawyer-consultant	50,000	1,510
30		620.00 · Meals - Entertainment	400	
31		622.00 · Miscellaneous Expense	2,000	
32		625.00 · Public info., web site, etc.	1,200	145
33		626.00 · Publications	2,000	
34		630.00 · Rental Office, meetings	1,200	
35		650.30 · Supplies, Postage (Tel, PO Box)	795	162
36		634.00 · Payroll Expenses		
37		635.00 · Rosman Services		0
38		636.00 · Secretary, office	5,000	1,140
39		640.00 · Payroll Expenses - Employer	700	89
40		642.00 · Payroll Expenses - State Fund		283
41		Total 634.00 · Payroll Expenses Total	5,700	1,511
43		680.00 · Representation State		
44		680.10 · MT Water Association	4,900	
46		Total 680.00 · Representation State	4,900	0
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	10,187
59		Net Ordinary Income Subject to FID Control	(81,690)	(9,825)
61				

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

	A	B	C	D	E	F	G
1					Meeting January 25, 2023	FY 2023	Actual
2						Budget	Nov 1, 2022 - December 31, 2022
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		
71					650.00 · Shared Expenses - Other		
72					Total 650.00 · FID-MID-JID Shared Expenses	2,300	144
74					Total Other Expense	2,300	144
75					Net Other Income	(2,300)	(144)
77					Net Income	(83,990)	(9,969)
78							
79							
80						Annual Budget	Actual
81					Cash Balance 11/1/2022		\$540,364
82					Cash Balance 12/31/2022 per Check Register		\$530,599
83					Change in Fund/Cash Balances		\$9,765
84							
85							
86					Variance before balance sheet analysis		(\$204)
87					Increase in Payroll Liabilites 11/1/2022- 12/31/2022		\$203
88					Reconciled Cash Variance		(\$1)

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Cash Basis

Flathead Irrigation District Administrative Fund

Profit & Loss

November through December 2022

	<u>Nov - Dec 22</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
410.00 · Interest Income	362.19
<b>Total Income</b>	<u>362.19</u>
<b>Expense</b>	
600.00 · Accounting Services	1,500.00
607.00 · Commissioners	
607.25 · Commisioner (5x12x\$100)	3,800.00
607.50 · Commissioner Mileage	1,559.38
<b>Total 607.00 · Commissioners</b>	<u>5,359.38</u>
617.00 · Lawyer-consultant	1,509.50
625.00 · Public info., web site, etc.	145.00
650.30 · Supplies, Postage (Tel, PO Box)	161.97
634.00 · Payroll Expenses Total	
636.00 · Secretary, office	1,140.00
640.00 · Payroll Expenses - Employer	88.92
634.00 · Payroll Expenses Total - Other	282.53
<b>Total 634.00 · Payroll Expenses Total</b>	<u>1,511.45</u>
<b>Total Expense</b>	<u>10,187.30</u>
<b>Net Ordinary Income</b>	-9,825.11
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
650.00 · FID-MID-JID Shared Expenses	
650.50 · Property Tax (St lg)	143.82
<b>Total 650.00 · FID-MID-JID Shared Expenses</b>	<u>143.82</u>
<b>Total Other Expense</b>	<u>143.82</u>
<b>Net Other Income</b>	-143.82
<b>Net Income</b>	<u><u>-9,968.93</u></u>

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Cash Basis

Flathead Irrigation District Administrative Fund  
**Balance Sheet**  
As of December 31, 2022

	<u>Dec 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1000 · Cash in Bank	530,599.07
<b>Total Checking/Savings</b>	<u>530,599.07</u>
<b>Total Current Assets</b>	<u>530,599.07</u>
<b>TOTAL ASSETS</b>	<u><u>530,599.07</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
24000 · Payroll Liabilities	203.41
<b>Total Other Current Liabilities</b>	<u>203.41</u>
<b>Total Current Liabilities</b>	<u>203.41</u>
<b>Total Liabilities</b>	203.41
<b>Equity</b>	
310.00 · Retained Earnings	261,978.09
3000 · Opening Bal Equity	278,386.50
Net Income	<u>-9,968.93</u>
<b>Total Equity</b>	<u>530,395.66</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>530,599.07</u></u>

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**Flathead Irrigation District Administrative Fund**  
**Reconciliation Summary**  
**1000 - Cash in Bank, Period Ending 12/31/2022**

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	<u>Dec 31, 22</u>
Beginning Balance	538,808.80
Cleared Transactions	
Deposits and Credits - 6 items	<u>157.91</u>
Total Cleared Transactions	<u>157.91</u>
Cleared Balance	<u><u>538,966.71</u></u>
Uncleared Transactions	
Checks and Payments - 14 items	-8,438.20
Deposits and Credits - 6 items	<u>70.56</u>
Total Uncleared Transactions	<u>-8,367.64</u>
Register Balance as of 12/31/2022	<u><u>530,599.07</u></u>
Ending Balance	530,599.07

**Flathead Irrigation District Administrative Fund**  
**Reconciliation Detail**  
**1000 · Cash in Bank, Period Ending 12/31/2022**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>538,808.80</b>
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 6 items</b>						
Check	12/21/2022	4071	Paul Guenzler	X	0.00	0.00
Check	12/21/2022	4074	Bruce White	X	0.00	0.00
Check	12/21/2022	4073	Trent Coleman	X	0.00	0.00
Check	12/21/2022	4075	Janette Rosman	X	0.00	0.00
Check	12/21/2022	4072	Dave Lake	X	0.00	0.00
Deposit	12/31/2022	DEP		X	157.91	157.91
<b>Total Deposits and Credits</b>					<b>157.91</b>	<b>157.91</b>
<b>Total Cleared Transactions</b>					<b>157.91</b>	<b>157.91</b>
<b>Cleared Balance</b>					<b>157.91</b>	<b>538,966.71</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 14 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
Paycheck	12/21/2022	4068	Janette M Rosman		-1,024.79	-1,721.29
Check	12/21/2022	4077	Whaley & Associate...		-750.00	-2,471.29
Check	12/21/2022	4076	United States Treas...		-282.53	-2,753.82
Check	12/21/2022	4070	FIVE VALLEYS LA...		-270.00	-3,023.82
Check	12/21/2022	4069	CLICK HERE DESI...		-55.00	-3,078.82
Check	12/28/2022	4079	Dave Lake		-1,507.50	-4,586.32
Check	12/28/2022	4082	Janette Rosman		-1,195.00	-5,781.32
Check	12/28/2022	4080	Trent Coleman		-925.63	-6,706.95
Check	12/28/2022	4078	Paul Guenzler		-881.25	-7,588.20
Check	12/28/2022	4081	Bruce White		-850.00	-8,438.20
<b>Total Checks and Payments</b>					<b>-8,438.20</b>	<b>-8,438.20</b>
<b>Deposits and Credits - 6 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
Liability Check	04/13/2022	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	10/21/2022	E-pay	Unemployment Insu...		0.00	70.56
<b>Total Deposits and Credits</b>					<b>70.56</b>	<b>70.56</b>
<b>Total Uncleared Transactions</b>					<b>-8,367.64</b>	<b>-8,367.64</b>
<b>Register Balance as of 12/31/2022</b>					<b>-8,209.73</b>	<b>530,599.07</b>
<b>Ending Balance</b>					<b>-8,209.73</b>	<b>530,599.07</b>

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LAKE COUNTY  
Detail Ledger Query with Account Balances  
For the Accounting Periods: 12/22 - 12/22

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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 4431-A 179	Interest Allocation		12/22	37.24		
IA 4431-B 179	Interest Allocation		12/22	6.05		
IA 4431-C 179	Interest Allocation		12/22	39.03		
IA 4431-D 179	Interest Allocation		12/22	17.58		
IA 4431-E 179	Interest Allocation		12/22	58.01		
	<b>Account Total:</b>			<b>538,808.80 DB</b>	<b>157.91 ✓</b>	<b>538,966.71 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>
113180 TAXES RECEIVABLE REAL 2018						
	<b>Account Total:</b>			<b>15.00 DB</b>		<b>15.00 DB</b>