

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

	A	B	C	D	E	F	G
1					Meeting June 28, 2023	FY 2023	Actual
2						Budget	Nov 1, 2022 - May 31, 2023
3					Ordinary Income/Expense		
4					Income		
5					400.00 · Assessment Revenue **		
6					410.00 · Interest Income	2,000	4,985
8					431.00 · Restitution - DOJ		162
9					435.00 · Past Due Assessments Paid		0
10					440.00 · Unpaid Assessments	(435)	
11					Total Income	1,565	5,147
12					Expenses Subject fo FID Control		
13					600.00 · Accounting Services	9,000	5,250
14					600.01 · Accounting Consulting		-
15					600.01 · Audit Services	10,000	-
16					601.00 · Advertising-Promotion	500	-
18					604.00 · Business licenses and permits	260	
19					605.00 · Bureau of Rec. (agrmt)		
20					607.00 · Commissioners		
21					607.25 · Commisioner (5x12x\$100)	7,000	3,800
22					607.50 · Commissioner Mileage	3,000	1,559
24					Total 607.00 · Commissioners	10,000	5,359
26					609.01 · Election Expenses	2,500	0
27					Total Election Costs	2,500	0
28					610.00 · Fees, MT DOA Financial Report	1,300	1,300
29					615.00 · Insurance Board (MACO)	5,000	0
30					617.00 · Lawyer-consultant	50,000	3,190
31					620.00 · Meals - Entertainment	400	
32					622.00 · Miscellaneous Expense	2,000	
33					625.00 · Public info., web site, etc.	1,200	420
34					626.00 · Publications	2,000	
35					630.00 · Rental Office, meetings	1,200	0
36					650.30 · Supplies, Postage (Tel, PO Box)	795	162
37					634.00 · Payroll Expenses		283
38					635.00 · Rosman Services		0
39					636.00 · Secretary, office	5,000	1,140
40					640.00 · Payroll Expenses - Employer	700	89
41					642.00 · Payroll Expenses - State Fund		354
42					Total 634.00 · Payroll Expenses Total	5,700	1,866
44					680.00 · Representation State		
45					680.10 · MT Water Association	4,900	5,045
47					Total 680.00 · Representation State	4,900	5,045
48					685.10 · National Water Association		
49					680.30 · Travel	1,000	109
51					Total 685.00 · Representation Federal	1,000	109
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	109
58					Total Expenses Subject to FID Control	83,255	22,701
59					Net Ordinary Income Subject to FID Control	(81,690)	(17,554)

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

	A	B	C	D	E	F	G
1					Meeting June 28, 2023	FY 2023	Actual
2						Budget	Nov 1, 2022 - May 31, 2023
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		
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)	(17,698)
78							
79							
80						Annual Budget	Actual
81					Cash Balance 11/01/2022		\$540,364
82					Cash Balance 05/31/2023 per Check Register		\$522,666
83					Change in Fund/Cash Balances		(\$17,698)
84							
85							
86					Variance before balance sheet analysis		\$0
87					Increase in Payroll Liabilities 11/1/2021- 07/31/2022		\$0
88					Reconciled Cash Variance		\$0

1:01 PM

06/12/23

Cash Basis

## Flathead Irrigation District Administrative Fund

## Profit &amp; Loss

November 2022 through May 2023

	Nov '22 - May 23
<b>Ordinary Income/Expense</b>	
Income	
410.00 · Interest Income	4,984.66
430.00 · Insurance Payment - Theft	
431.00 · Restitution - DOJ	162.36
Total 430.00 · Insurance Payment - Theft	162.36
<b>Total Income</b>	<b>5,147.02</b>
Expense	
600.00 · Accounting Services	5,250.00
607.00 · Commissioners	
607.25 · Commissioner (5x12x\$100)	3,800.00
607.50 · Commissioner Mileage	1,559.38
Total 607.00 · Commissioners	5,359.38
610.00 · Fees, MT DOA Financial Report	1,300.00
617.00 · Lawyer-consultant	3,190.00
625.00 · Public info., web site, etc.	420.00
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
642.00 · Montana State Fund	354.25
634.00 · Payroll Expenses Total - Other	282.53
Total 634.00 · Payroll Expenses Total	1,865.70
680.00 · Representation State	
680.10 · MT Water Association	5,045.00
Total 680.00 · Representation State	5,045.00
685.00 · Representation Federal	
685.30 · Travel	108.92
Total 685.00 · Representation Federal	108.92
<b>Total Expense</b>	<b>22,700.97</b>
<b>Net Ordinary Income</b>	<b>-17,553.95</b>
<b>Other Income/Expense</b>	
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	143.82
<b>Total Other Expense</b>	<b>143.82</b>
<b>Net Other Income</b>	<b>-143.82</b>
<b>Net Income</b>	<b>-17,697.77</b>

1:02 PM

06/12/23

Cash Basis

**Flathead Irrigation District Administrative Fund**

**Balance Sheet**

**As of May 31, 2023**

	<u>May 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1000 · Cash in Bank	<u>522,666.10</u>
<b>Total Checking/Savings</b>	<u>522,666.10</u>
<b>Total Current Assets</b>	<u>522,666.10</u>
<b>TOTAL ASSETS</b>	<u><b>522,666.10</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
24000 · Payroll Liabilities	<u>-0.72</u>
<b>Total Other Current Liabilities</b>	<u>-0.72</u>
<b>Total Current Liabilities</b>	<u>-0.72</u>
<b>Total Liabilities</b>	<u>-0.72</u>
<b>Equity</b>	
310.00 · Retained Earnings	261,978.09
3000 · Opening Bal Equity	278,386.50
Net Income	<u>-17,697.77</u>
<b>Total Equity</b>	<u>522,666.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>522,666.10</b></u>

**Flathead Irrigation District Administrative Fund**  
**Reconciliation Summary**  
**1000 · Cash in Bank, Period Ending 05/31/2023**

---

	<u>May 31, 23</u>	
Beginning Balance		531,318.99
Cleared Transactions		
Checks and Payments - 7 Items	-8,901.17	
Deposits and Credits - 1 Item	<u>929.22</u>	
Total Cleared Transactions	<u>-7,971.95</u>	
Cleared Balance		<u>523,347.04</u>
Uncleared Transactions		
Checks and Payments - 5 Items	-751.50	
Deposits and Credits - 7 Items	<u>70.56</u>	
Total Uncleared Transactions	<u>-680.94</u>	
Register Balance as of 05/31/2023		<u>522,666.10</u>
Ending Balance		522,666.10

12:59 PM

06/12/23

# Flathead Irrigation District Administrative Fund Reconciliation Detail

1000 - Cash in Bank, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						531,318.99
<b>Cleared Transactions</b>						
<b>Checks and Payments - 7 items</b>						
Check	12/28/2022	4079	Dave Lake	X	-1,507.50	-1,507.50
Check	01/25/2023	4084	Dave Lake	X	-108.92	-1,616.42
Check	04/26/2023	4094	MONTANA WATER ...	X	-5,045.00	-6,661.42
Check	04/26/2023	4092	CLICK HERE DESI...	X	-55.00	-6,716.42
Check	05/24/2023	4097	FIVE VALLEYS LA...	X	-980.50	-7,696.92
Check	05/24/2023	4099	Whaley & Associate...	X	-750.00	-8,446.92
Check	05/24/2023	4098	Montana State Fund	X	-454.25	-8,901.17
<b>Total Checks and Payments</b>					-8,901.17	-8,901.17
<b>Deposits and Credits - 1 item</b>						
Deposit	05/31/2023	DEP		X	929.22	929.22
<b>Total Deposits and Credits</b>					929.22	929.22
<b>Total Cleared Transactions</b>					-7,971.95	-7,971.95
<b>Cleared Balance</b>					-7,971.95	523,347.04
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 5 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	05/24/2023	4096	CLICK HERE DESI...		-55.00	-751.50
<b>Total Checks and Payments</b>					-751.50	-751.50
<b>Deposits and Credits - 7 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
Liability Check	04/24/2023	E-pay	Unemployment Insu...		0.00	70.56
<b>Total Deposits and Credits</b>					70.56	70.56
<b>Total Uncleared Transactions</b>					-680.94	-680.94
<b>Register Balance as of 05/31/2023</b>					-8,652.89	522,666.10
<b>Ending Balance</b>					-8,652.89	522,666.10

12:40 PM  
06/12/23  
Cash Basis

**Flathead Irrigation District O&M**  
**Profit & Loss**  
**November 2022 through May 2023**

---

	<u>Nov '22 - May 23</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3630 · Assessment Revenue	2,499,117.97
3710 · Interest Income	17,295.63
	<hr/>
<b>Total Income</b>	2,516,413.60
<b>Expense</b>	
43.30 · FIP - BIA	1,557,995.04
	<hr/>
<b>Total Expense</b>	1,557,995.04
	<hr/>
<b>Net Ordinary Income</b>	958,418.56
	<hr/>
<b>Net Income</b>	<u><u>958,418.56</u></u>

Flathead Irrigation District O&M  
**Balance Sheet**  
As of May 31, 2023

	<u>May 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1000 · Cash in Bank	<u>1,725,278.70</u>
<b>Total Checking/Savings</b>	<u>1,725,278.70</u>
<b>Other Current Assets</b>	
1181 · Special Assessments Receivable	<u>1,139,447.42</u>
<b>Total Other Current Assets</b>	<u>1,139,447.42</u>
<b>Total Current Assets</b>	<u>2,864,726.12</u>
<b>TOTAL ASSETS</b>	<u><u>2,864,726.12</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
2720 · Retained Earnings	662,115.79
3000 · Opening Bal Equity	1,244,191.77
Net Income	<u>958,418.56</u>
<b>Total Equity</b>	<u>2,864,726.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,864,726.12</u></u>

12:39 PM

06/12/23

**Flathead Irrigation District O&M**  
**Reconciliation Summary**  
**1000 - Cash in Bank, Period Ending 05/31/2023**

---

	<u>May 31, 23</u>	
Beginning Balance		1,056,312.19
Cleared Transactions		
Checks and Payments - 1 Item	-8,310.91	
Deposits and Credits - 1 Item	<u>677,277.42</u>	
Total Cleared Transactions	<u>668,966.51</u>	
Cleared Balance		<u><u>1,725,278.70</u></u>
Register Balance as of 05/31/2023		1,725,278.70
Ending Balance		1,725,278.70

12:39 PM

06/12/23

**Flathead Irrigation District O&M**  
**Reconciliation Detail**  
**1000 - Cash in Bank, Period Ending 05/31/2023**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						1,056,312.19
<b>Cleared Transactions</b>						
<b>Checks and Payments - 1 Item</b>						
Check	05/31/2023	CANC...		X	-8,310.91	-8,310.91
<b>Total Checks and Payments</b>					-8,310.91	-8,310.91
<b>Deposits and Credits - 1 Item</b>						
Deposit	05/31/2023	DEP		X	677,277.42	677,277.42
<b>Total Deposits and Credits</b>					677,277.42	677,277.42
<b>Total Cleared Transactions</b>					668,966.51	668,966.51
<b>Cleared Balance</b>					668,966.51	1,725,278.70
<b>Register Balance as of 05/31/2023</b>					668,966.51	1,725,278.70
<b>Ending Balance</b>					668,966.51	1,725,278.70