

FLATHEAD IRRIGATION DISTRICT - WARRANT LIST - AUGUST, 2023 MEETING

Approved Venders	AMOUNT	ck#	FLATHEAD			
Click Here Designs, LLC - INV 19237	\$ 55.00		\$ 55.00			
Five Valleys Law, PLLC - Inv 4743	\$ -		\$ -			
United States Treasury - payroll tax deposit	\$ -	EFTPS	\$ -			
MT Withholding tax	\$ -	TAPS	\$ -			
MT Unemployment Insurance	\$ -	TAPS	\$ -			
USPS - Box rent	\$ 100.00		\$ 100.00			
Whaley & Associates PC Monthly Accounting Dec	\$ 750.00		\$ 750.00			
<b>TOTAL</b>	<b>\$ 905.00</b>		<b>\$ 905.00</b>			
BUREAU OF INDIAN AFFAIRS - O&M ACCT	\$ 12,824.83		\$ 12,824.83			
CASH BALANCE PER WARRANT REGISTER						
FLATHEAD IRRIGATION - ADMIN	\$ 516,426	AS OF 08/31/2023				
FLATHEAD IRRIGATION - O & M	\$ 545,334	<b>BALANCED WITH LAKE CO TREAS THROUGH AUGUST, 2023</b>				

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

	A	B	C	D	E	F	G
1					Meeting September 27, 2023	FY 2023	Actual
2						Budget	Nov.1,2022 - August 31, 2023
3					<b>Ordinary Income/Expense</b>		
4					<b>Income</b>		
5					400.00 · Assessment Revenue **		
6					410.00 · Interest Income	2,000	10,832
8					431.00 · Restitution - DOJ		271
9					435.00 · Past Due Assessments Paid		0
10					440.00 · Unpaid Assessments	(435)	
11					<b>Total Income</b>	<b>1,565</b>	<b>11,103</b>
12					<b>Expenses Subject fo FID Control</b>		
13					600.00 · Accounting Services	9,000	7,500
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	6,800
22					607.50 · Commissioner Mileage	3,000	2,475
24					<b>Total 607.00 · Commissioners</b>	<b>10,000</b>	<b>9,275</b>
26					609.01 · Election Expenses	2,500	0
27					<b>Total Election Costs</b>	<b>2,500</b>	<b>0</b>
28					610.00 · Fees, MT DOA Financial Report	1,300	1,300
29					615.00 · Insurance Board (MACO)	5,000	2,642
30					617.00 · Lawyer-consultant	50,000	4,276
31					620.00 · Meals - Entertainment	400	
32					622.00 · Miscellaneous Expense	2,000	
33					625.00 · Public info., web site, etc.	1,200	585
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	3,123
40					640.00 · Payroll Expenses - Employer	700	244
41					642.00 · Payroll Expenses - State Fund		354
42					<b>Total 634.00 · Payroll Expenses Total</b>	<b>5,700</b>	<b>4,003</b>
44					680.00 · Representation State		
45					680.10 · MT Water Association	4,900	5,045
47					<b>Total 680.00 · Representation State</b>	<b>4,900</b>	<b>5,045</b>
48					685.10 · National Water Association		
49					680.30 · Travel	1,000	109
51					<b>Total 685.00 · Representation Federal</b>	<b>1,000</b>	<b>109</b>
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					<b>Total 690.00 · CSKT Related Activities</b>	<b>28,000</b>	<b>109</b>
58					<b>Total Expenses Subject to FID Control</b>	<b>83,255</b>	<b>34,897</b>
59					<b>Net Ordinary Income Subject to FID Control</b>	<b>(81,690)</b>	<b>(23,794)</b>

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

	A	B	C	D	E	F	G
1					Meeting September 27, 2023	FY 2023	Actual
2						Budget	Nov 1, 2022 - August 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)	(23,938)
78							
79							
80						Annual Budget	Actual
81					Cash Balance 11/01/2022		\$540,364
82					Cash Balance 08/31/2023 per Check Register		\$516,426
83					Change in Fund/Cash Balances		(\$23,938)
84							
85							
86					Variance before balance sheet analysis		(\$0)
87					Increase in Payroll Liabilites 11/1/2022- 07/31/2023		\$0
88					Reconciled Cash Variance		(\$0)

## Flathead Irrigation District Administrative Fund

## Profit &amp; Loss

November 2022 through August 2023

	<u>Nov '22 - Aug 23</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
410.00 · Interest Income	10,832.32
430.00 · Insurance Payment - Theft	
431.00 · Restitution - DOJ	270.66
<b>Total 430.00 · Insurance Payment - Theft</b>	<u>270.66</u>
<b>Total Income</b>	11,102.98
<b>Expense</b>	
600.00 · Accounting Services	7,500.00
607.00 · Commissioners	
607.25 · Commissioner (5x12x\$100)	6,800.00
607.50 · Commissioner Mileage	2,474.80
<b>Total 607.00 · Commissioners</b>	<u>9,274.80</u>
610.00 · Fees, MT DOA Financial Report	1,300.00
615.00 · Insurance Board (MACO)	2,642.00
617.00 · Lawyer-consultant	4,275.75
625.00 · Public info., web site, etc.	585.00
650.30 · Supplies, Postage (Tel, PO Box)	161.97
634.00 · Payroll Expenses Total	
636.00 · Secretary, office	3,123.00
640.00 · Payroll Expenses - Employer	243.59
642.00 · Montana State Fund	354.25
634.00 · Payroll Expenses Total - Other	282.53
<b>Total 634.00 · Payroll Expenses Total</b>	<u>4,003.37</u>
680.00 · Representation State	
680.10 · MT Water Association	5,045.00
<b>Total 680.00 · Representation State</b>	<u>5,045.00</u>
685.00 · Reprresentation Federal	
685.30 · Travel	108.92
<b>Total 685.00 · Reprresentation Federal</b>	<u>108.92</u>
<b>Total Expense</b>	<u>34,896.81</u>
<b>Net Ordinary Income</b>	-23,793.83
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
650.00 · FID-MID-JID Shared Expenses	
650.50 · Property Tax (St Ig)	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>-23,937.65</u></u>

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Cash Basis

**Flathead Irrigation District Administrative Fund**

**Balance Sheet**

**As of August 31, 2023**

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	<u>Aug 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1000 · Cash In Bank	516,426.22
<b>Total Checking/Savings</b>	<u>516,426.22</u>
<b>Total Current Assets</b>	<u>516,426.22</u>
<b>TOTAL ASSETS</b>	<u><u>516,426.22</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
24000 · Payroll Liabilities	-0.72
<b>Total Other Current Liabilities</b>	<u>-0.72</u>
<b>Total Current Liabilities</b>	<u>-0.72</u>
<b>Total Liabilities</b>	-0.72
<b>Equity</b>	
310.00 · Retained Earnings	261,978.09
3000 · Opening Bal Equity	278,386.50
Net Income	<u>-23,937.65</u>
<b>Total Equity</b>	<u>516,426.94</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>516,426.22</u></u>

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Cash Basis

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

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	<u>Nov '22 - Aug 23</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3630 · Assessment Revenue	2,857,865.36
3710 · Interest Income	<u>38,257.94</u>
<b>Total Income</b>	2,896,123.30
<b>Expense</b>	
43.30 · FIP - BIA	<u>3,117,649.92</u>
<b>Total Expense</b>	<u>3,117,649.92</u>
<b>Net Ordinary Income</b>	<u>-221,526.62</u>
<b>Net Income</b>	<u><u>-221,526.62</u></u>

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

	<u>Aug 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1000 · Cash in Bank	545,333.52
<b>Total Checking/Savings</b>	<u>545,333.52</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>1,684,780.94</u>
<b>TOTAL ASSETS</b>	<u><u>1,684,780.94</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	-221,526.62
<b>Total Equity</b>	<u>1,684,780.94</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,684,780.94</u></u>