



COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

Board of Directors Meeting Minutes

May 17th, 2023 at 6:00 PM

County Water District of Billings Heights 1540 Popelka Dr., Board room

The meeting is open to any interested member of the public. Agendas are prepared for the meetings; agendas may be requested from the General Manager Peyton Brookshire, peyton@heightswaterdistrict.com and are available at <https://heightswaterdistrict.com/agendas-and-minutes>. Agenda packets, due to their size, will not be printed off for the meetings or at the public's request. The public can access and view the agenda packet on line and can download them or print them at their own expense.

CALL MEETING TO ORDER: President Ming Cabrera called the meeting to order at 10:00 AM

WELCOME AND INTRODUCTIONS

Board Members present: David Graves, Brandon Hurst, Tom Zurbuchen, Laura Drager, Ming Cabrera

Staff Members present: Peyton Brookshire, Josh Simpson, and Jenn Burnside

Also present: Doug Kary, Frank Ewalt, Pam Ellis, Mark Redding, Andrew Rheem, Harold Smith and Evelyn Pyburn (YCN)

PRESIDENT'S REMARKS: Read by Ming Cabrera

During the course of the meeting the Public may be heard before a vote is cast by the Board. The President will acknowledge the Public once the motion has been made and discussed by the Board for their input. The President will recognize speakers who raise their hand. Once recognized, the speaker should move to the side of the board table so comments can be heard, identify themselves by name, and limit their comments to two minutes. Each speaker will have one opportunity to speak on any agenda item. Once the public comment period is over the public may not provide further comment or ask additional questions during remainder of the agenda item discussion, unless specifically requested by the chair or presiding officer of the meeting.

PUBLIC COMMENT on Non-Public Hearing Agenda Items: Read by Ming Cabrera

- A. Any member of the public may be heard on any subject that is not on the agenda;
- B. The board will not take action on these items at this time but may choose to add the item to the agenda for the next scheduled board meeting.

May 17th, 2023 6:02 PM

New board members start on June 1st. A meeting was held on May 17th with the City of Billings and a few people in the room. Ming said he would like to see the minutes from that meeting.

PUBLIC COMMENT:

Pam said the meeting at the department was not a public meeting in terms of an elected board meeting. She said she sent the information to the whole board and to the press. She also sent the PowerPoint to everyone who was at the meeting.

Ming says it was a public meeting and there have to be notes to the meeting.

CONSENT AGENDA:

Dave makes a motion to accept the consent agenda Laura seconds.

Tom wants to amend the minutes because he made a motion and a vote was missing from that motion. He also said that the May 4th special meeting minutes are missing.

Peyton says the special meeting minutes will be at the next meeting.

Tom makes a motion to accept items 3&4 Laura seconds.

Pam says that 3 includes a profit and loss statement and there is no profit and loss statement in the packet.

Laura makes a motion to accept item 4 in the consent agenda Ming seconds.

Ming makes the motion to accept 3&4 and take off the profit and loss statement. Tom seconds. All Approved

Tom makes a motion to amend the minutes from the April 17th meeting to include the fact that the amendment to the motion to accept the consent agenda was voted on and unanimously approved. Laura seconds. Brandon, Laura, David, and Tom approve. Ming Against.

Frank says if you are going to change the minutes the board should wait to see what the changes are before passing them.

Tom had some questions about the monthly prepaid bills. There are two items paid to the Yellowstone county news for \$13.95.

Peyton said we had to post the notice of the CCR report.

David makes a motion to accept consent item 2. Ming seconds. Brandon, Laura, David, and Ming approved. Tom against.

NEW BUSINESS:

Annexation of Kraft Acres which is off of Rawhide strip and Lovers Lane. A total of .51 acres were annexed.

David makes a motion to accept the annexation of 3410 Lovers Lane. Brandon seconds. All Approved.

Pam states that she read the minutes from 2015 to now and that there was a time when the minutes reflected what the annexation fees were.

Peyton feels it is their business what they paid and anyone can look online to see the rates paid to figure it out if they really wanted to.

Task Order 29 District system-wide PER (Professional Engineering Report) and resolution for MCEP and matching grant money.

Peyton said this gives us a chance to get up to \$40,000 matching in grant money.

Tom had questions about the Task Order and the identification of the project to elevate the maintenance needs within the system. Will this identify a replacement plan for the future?

Peyton said yes that is correct and that it is a requirement of DEQ who want an evaluation of the entire system. It will also help us to determine if we are capable of servicing an area.

Tom makes a motion to accept Task Order 29. Laura seconds. All Approved.

Raftelis Report: Andrew Rheem gave his presentation of the final Rate Study results.

Please refer to the information provided in the packet regarding the rate study and possible changes to rates in the future based on the possible rate increase from the city and our adopted CIP needs.

Ming made a motion on the boards acceptance of the final results of the rate study to provide notice of a public hearing before a final vote is cast. David second. Brandon, Laura, David, and Ming approve. Tom against.

MANAGERS REPORT:

Task Order 29 and the MCEP we had discussed earlier. MCEP is a minimum of 20% of \$40,000. No official scoring structure has been released yet. Ixom water care was on site at the chlorination station on the 27th of April to take care of some warranty work on the station that was causing some pump problems. When they set it up there was a kink in the line which was causing it to overheat. This problem has been fixed and the pump

is running again. We are waiting on the appraisal to be done at Dover for a 20ft easement. CCR report is done and available and has been posted on the website and newspaper.

David would like to have Ming take his place as one of the Heights Water District representatives at the meeting with the City.

TREASURES REPORT:

The Gross account was \$1, and the service charges on that account were \$622.22, The O & M account is still closed. In the Payroll account we have \$23,066.23 and this month there was a \$8.12 service charge. The Sweep account has \$616,627.32 and we earned \$293.09 in interest. Total \$639, 694.59. The total net fee cost is \$337.25. Stifel investment account 6,348,851.80. First interstate bank money market account 252,402.65 with earnings 483.13. Yellowstone Bank savings 219,548.53. Total in all 7,460,533.57 Total fees we earned 145.88.

David makes a motion to approve Laura's financial report. Tom seconds. All approved

David makes a motion to make Juneteenth a floating holiday. Ming seconds. Brandon and David approved. Laura Tom and Ming against.

David thinks that the employees deserve this as a floating holiday and this would be a pat on the back for the great work they do.

Tom is against this because this is our busy time of year.

The district gets 10 dates off a year. Juneteenth would make it 11 a year.

Pam says that Bozeman is the only one who gets Juneteenth off.

Meeting adjourned @ 7:56pm

**Recording Secretary, Jennifer
Burnside**

Board President, Ming Cabrera



COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

Board of Directors Meeting Minutes

June 21st , 2023 at 6:00 PM

County Water District of Billings Heights 1540 Popelka Dr., Board room

The meeting is open to any interested member of the public. Agendas are prepared for the meetings; agendas may be requested from the General Manager Peyton Brookshire, peyton@heightswaterdistrict.com and are available at <https://heightswaterdistrict.com/agendas-and-minutes>. Agenda packets, due to their size, will not be printed off for the meetings or at the public's request. The public can access and view the agenda packet on line and can download them or print them at their own expense.

CALL MEETING TO ORDER: President Ming Cabrera called the meeting to order at 6:02 PM

WELCOME AND INTRODUCTIONS

Board Members present: Laura Drager, Ming Cabrera, Doug Kary, Frank Ewalt, Tom Zurbuchen

Staff Members present: Peyton Brookshire, Josh Simpson, and Jenn Burnside

Also present: Pam Ellis, Mark Redding, Andrew Rheem, Terry Odegard and Evelyn Pyburn (YCN)

PRESIDENT'S REMARKS: Read by Ming Cabrera

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PUBLIC COMMENT on Non-Public Hearing Agenda Items: Read by Ming Cabrera

- A. Any member of the public may be heard on any subject that is not on the agenda;
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June 21st, 2023 6:02 PM

PUBLIC COMMENT:

Terry would like to thank Doug and Frank for getting elected and becoming members of the Heights Water Board.

Tom said that he and Doug ask for three things to be on the agenda: Clarification on our vote for the rate last month, a 30-day update, and the budget. These were not on the agenda.

Ming says Andrew is here to go over the rates and the budget is from July 1st to June 30th of the following year. This year has not come to a close yet so we don't have the final budget numbers.

Andrew Rheem presented additional information regarding the rate changes and rate study. See attached doc from rate changes.

Andrew will be at the public meeting on June 29th @ 6:00 PM.

CONSENT AGENDA:

Tom had a question about Peyton's check being higher on May 12th.

Peyton explains he paid off the loan that he had taken against his retirement so that amount was no longer coming out of his check.

Tom asked why we don't have the payroll information for June.

Laura said that we are reviewing the previous calendar month which would be May.

He also asked about the prepaid bills of Charter and TCT. He asked if they were the same.

Peyton said TCT is our phone provider and Charter is our internet provider.

He asked about three individuals who receive checks.

Jenn says those are refunds from closed accounts that had overpaid on their bills.

Doug asks to remove line item #1 from the consent agenda.

Tom would like to separate the Susan Swimley bill.

Laura Makes a motion to approve items 3-6. Frank seconds. All approved.

Item #1 minutes of the May board meeting. Frank says has an issue with a miss quoted comment of his.

Laura makes a motion to amend the April 17th mistakes. Ming seconds. All approve

Frank makes a motion to approve May 4th minutes and to bring back the May 17th minutes at the next meeting. Doug seconds. All Approved.

Doug asks if they can get the minutes from our board meeting out in a 96-hour or one-week period.

Jenn said she can try to get them out in that time frame but the meetings land during her busy time at work and she has a busy home life as well.

Item #2 monthly prepaid bills. Tom said there are a lot of bills that can be counted as prepayable. However, he does not feel that bills such as Kinetic and/or Susan Swimley should go into the prepaid bills.

Ming makes a motion to table prepaid bills. Frank seconds. All approved.

NEW BUSINESS:

Officer nominations. Tom nominates Doug Kary for president Frank seconds.

Laura nominates Ming Cabrera for president. Ming Seconds.

Doug for president vote: Doug, Frank, Tom Approve.

Doug is the new Board President

Doug nominates Ming as Vice President. Tom seconds. All approved.

Summers Mcnea audit proposal.

Tom makes a motion to accept Summers Mcnea proposal. Laura Seconds. All approved.

Wage and salary recommendations.

Peyton says he recommended an increase in wages by 3.1% with the exception of Josh, Peyton's recommendation for him is 8% as he feels there was too much compression between Service men and Management.

Tom makes a motion to increase staff 2.5% and Josh an additional 2% Frank seconds.

Doug makes a substitute motion to see the proposed budget and what last year's income was before discussing raises. He asks that it be tabled until July 19th meeting. Ming Seconds. All Approved.

Laura says that the new inflation rates for 2023 are at 4.1% her opinion is that a 3.1% wage increase is still not keeping pace with inflation. She is on board with tabling this until the future, but inflation is still a full percent higher than the proposed wage increase.

Dover Ranch would like payment for the easement at \$50,000 an acre.

Laura makes a motion that the board entertains a price for the easement. Tom seconds. Doug, Frank, Tom, and Laura Approve. Ming says no.

Terry asks what the advantage is to Dover Ranch

Peyton says it is a transmission main which would provide water to the residents.

More discussion was had on Dover Ranch and its requirement for the growth of the district and what the land is worth.

Laura called for a question no second vote on the question was had and passed unanimously.

The original motion was then voted on all approved except Ming.

Tom makes a motion to pay the Yellowstone County election bill. Laura seconds. All approved.

MANAGERS REPORT:

We received a grant for \$15,000 from the Rural Resource Plant for the NW Transmission Main Project.

The budget: this is the first year we have been working with Black Mountain to create a budget. The final number will be done at the end of June which is the end of our fiscal year. Peyton will have the budget done in July for review but he needs the end of the year numbers first.

TREASURES REPORT:

The Gross account was \$1, and the service charges on that account were \$619.23, The O & M account is still closed. In the Payroll account we have \$108,224.43 and this month there was a \$10.61 service charge. The Sweep account has \$590,290.79 and we earned \$329.83 in interest. Total \$698,516.22. The total net fee cost is \$300.01. Stifel investment accounts \$6,343,126.91. First interstate bank money market account 252,993.89 with earnings \$591.24. Yellowstone Bank savings 219,548.53. Total in all \$7,514,221.55 Total fees we earned 291.23.

Frank asks Laura if we have any debt. Laura said yes. She will have those figures at the next meeting.

Tom moves to accept the treasures report Doug seconds. All approved.

Tom makes a motion to have a few items on the next month's agenda. A policy discussion requiring the agenda to be posted the Friday before the monthly meeting. A policy that minutes be available within twenty days of the meeting. Also, a policy change requires that the GM present the budget in May and that it be adopted by the first of July. Doug also asks that we have the entire board packet out a week prior to the meeting. Jenn said that may not be a possibility as we don't always get all of the information until late in the week prior to the meeting.

Doug motions to adjourn Frank seconds.

Meeting adjourned @ 7:56pm

**Recording Secretary, Jennifer
Burnside**

Board President, Ming Cabrera



COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

Board of Directors Meeting Minutes

Public Hearing

June 29th, 2023 at 6:00 PM

County Water District of Billings Heights 1540 Popelka Dr., Board room

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CALL MEETING TO ORDER: President Ming Cabrera called the meeting to order at 6:02 PM

WELCOME AND INTRODUCTIONS

Board Members present: Laura Drager, Ming Cabrera, Doug Kary, Frank Ewalt, Tom Zurbuchen

Staff Members present: Peyton Brookshire, Josh Simpson, and Jenn Burnside

Also present: Andrew Rheem, Doug & Pat Walters, Stan & Marsha Buchholz, Lyle & Debbie Fogle, Pam Ellis, David Graves, Ed Miltcher, Sharron Phillips, Stephanie Romsa, and Evelyn Pyburn (YCN)

PRESIDENT'S REMARKS: Read by Ming Cabrera

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June 29th, 2023 6:01 PM

PUBLIC COMMENT:

Doug Walters asked if after this many years, the District doesn't make enough money that we have to charge the customers even more.

CONSENT AGENDA:

Andrew Rheem from Raftelis presented his presentation. Documents are attached regarding his presentation.

Public Comment:

Marsha asked about the 50,000 commercial going down but why doesn't the 50,000 residential go down?

Andrew said that commercial customers don't require the pipe to sit ideally throughout the wintertime.

Doug Walters said so the commercial customers get a break why the resident's bills are raised?

Andrew replied that the commercial customer has been higher for several decades and this recognizes that.

Peyton says it is a conservation message to our customers.

David Graves says we are trying to promote more business into the Heights and this is a good way to do that.

Ed said a 50% increase is outrageous and he wished his social security would go up that high.

Pam says the packet was not posted by 6 pm on Monday and the packet is inadequate. All information that the board relies on should be in the agenda. She also says that this is not a proper report.

Doug Walters asks why the inch and a half meter goes up double than the current charge.

Andrew said that they are higher because we are trying to recover the cost to replace the meter.

Ed asks what about the cost of the residents outside of the city limits. Is this changing the rate for those people as well?

Ming says that you will be paying for what you use.

Ed also asked if we could ever develop our own water plant so we don't have to deal with the city anymore.

Stephanie asked about a rate adjustment in the summertime when you would use more water. Will this change that?

Andrew said no could make the summer bills higher.

Stephanie asked if she came into the office and if the staff could look at her prior usage and give her an idea of what her new cost would be.

Jenn said that she and Suzie would be able to give an estimate of what their water bill will look like.

Lyle Fogle asked if the line charge will go away.

Andrew said the \$1.30 will continue to be added to the bill.

Laura called the question. Frank seconds. All approved

Tom makes a motion to delay the vote until the July 19th Board meeting Doug seconds. Frank, Doug, Tom, and Laura approve. Ming opposed.

Meeting adjourned @ 7:56pm

**Recording Secretary, Jennifer
Burnside**

FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

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ACCOUNT: XXXXXXXXXXXX2349
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PAGE: 1
06/30/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT
1540 POPELKA DR
BILLINGS MT 59105-4468

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To contact your local branch call 406-255-5800

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			05/31/23	1.00
IPAY SOLUTIONS BILL PMT BILL PMT		47.00	06/01/23	48.00
METAVANTE CORP BILL PAYMT 0414800		232.01	06/01/23	280.01
CHECKFREE COUNTY WAT XXXXXX5397		310.43	06/01/23	590.44
MERCHANT BANKCD DEPOSIT 496391735883		1,180.28	06/01/23	1,770.72
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX XXXXXXXX4167	1,769.72		06/01/23	1.00
DEPOSIT		3,013.75	06/02/23	3,014.75
DEPOSIT		8,291.00	06/02/23	11,305.75
IPAY SOLUTIONS BILL PMT BILL PMT		499.40	06/02/23	11,805.15
CHECKFREE COUNTY WAT XXXXXX5397		1,066.08	06/02/23	12,871.23
MERCHANT BANKCD DEPOSIT 496391735883		2,824.15	06/02/23	15,695.38
SPECTRUM SPECTRUM 5090734	149.98		06/02/23	15,545.40
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX XXXXXXXX4167	15,544.40		06/02/23	1.00
DEPOSIT		2,594.43	06/05/23	2,595.43
DEPOSIT		2,654.67	06/05/23	5,250.10
DEPOSIT		3,403.09	06/05/23	8,653.19
DEPOSIT		3,563.99	06/05/23	12,217.18
DEPOSIT		4,076.53	06/05/23	16,293.71
MERCHANT BANKCD DEPOSIT 496391735883		312.63	06/05/23	16,606.34
METAVANTE CORP BILL PAYMT 1612200		438.34	06/05/23	17,044.68
MERCHANT BANKCD DEPOSIT 496391735883		1,148.49	06/05/23	18,193.17
IPAY SOLUTIONS BILL PMT BILL PMT		1,475.25	06/05/23	19,668.42
MERCHANT BANKCD DEPOSIT 496391735883		1,990.25	06/05/23	21,658.67
CHECKFREE COUNTY WAT XXXXXX5397		2,955.84	06/05/23	24,614.51
CHECK(S)	1,964.70		06/05/23	22,649.81
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				

XXXXXXX4167	22,648.81	06/05/23	1.00
DEPOSIT		3,247.06 06/06/23	3,248.06
DEPOSIT		3,548.04 06/06/23	6,796.10
* * * C O N T I N U E D * * *			

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COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
DEPOSIT		6,974.49	06/06/23	13,770.59
DEPOSIT		14,993.17	06/06/23	28,763.76
METAVANTE CORP BILL PAYMT 16780-00		1,034.25	06/06/23	29,798.01
IPAY SOLUTIONS BILL PMT BILL PMT		1,624.71	06/06/23	31,422.72
CHECKFREE COUNTY WAT XXXXXX5397		3,717.36	06/06/23	35,140.08
MERCHANT BANKCD DEPOSIT 496391735883		6,281.30	06/06/23	41,421.38
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX XXXXXXXX4167	41,420.38		06/06/23	1.00
DEPOSIT		4,571.80	06/07/23	4,572.80
DEPOSIT		13,333.05	06/07/23	17,905.85
IPAY SOLUTIONS BILL PMT BILL PMT		651.26	06/07/23	18,557.11
METAVANTE CORP BILL PAYMT 16654-00		959.23	06/07/23	19,516.34
CHECKFREE COUNTY WAT XXXXXX5397		3,203.57	06/07/23	22,719.91
MERCHANT BANKCD DEPOSIT 496391735883		3,472.90	06/07/23	26,192.81
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX XXXXXXXX4167	26,191.81		06/07/23	1.00
DEPOSIT		1,390.96	06/08/23	1,391.96
DEPOSIT		12,692.14	06/08/23	14,084.10
METAVANTE CORP BILL PAYMT 2604400		517.07	06/08/23	14,601.17
IPAY SOLUTIONS BILL PMT BILL PMT		619.54	06/08/23	15,220.71
MERCHANT BANKCD DEPOSIT 496391735883		1,253.66	06/08/23	16,474.37
CHECKFREE COUNTY WAT XXXXXX5397		1,378.71	06/08/23	17,853.08
INTERSTATEENGINE WEBPAYMENT	115.00		06/08/23	17,738.08
INTERSTATEENGINE WEBPAYMENT	309.00		06/08/23	17,429.08
ENERGYLABORATORI PURCHASE COUNTY WATER DI	333.00		06/08/23	17,096.08
INTERSTATEENGINE WEBPAYMENT	500.00		06/08/23	16,596.08
Morrison Maierle WEB PAY XXXXXX0539	570.00		06/08/23	16,026.08
WEX INC FLEET DEBI 9100009036252	1,007.98		06/08/23	15,018.10
INTERSTATEENGINE WEBPAYMENT	3,385.00		06/08/23	11,633.10
INTERSTATEENGINE WEBPAYMENT	25,698.50		06/08/23	14,065.40-
TRANSFER FROM MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXXXXXXXXXXXXXX4167		14,066.40	06/08/23	1.00
DEPOSIT		3,273.24	06/09/23	3,274.24
DEPOSIT		8,111.95	06/09/23	11,386.19

METAVANTE CORP BILL PAYMT 1625000	548.38	06/09/23	11,934.57
MERCHANT BANKCD DEPOSIT 496391735883	1,604.44	06/09/23	13,539.01
IPAY SOLUTIONS BILL PMT BILL PMT	1,657.34	06/09/23	15,196.35
* * * C O N T I N U E D * * *			

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GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
CHECKFREE COUNTY WAT XXXXXX5397		2,338.67	06/09/23	17,535.02
NORTHWESTERN NWE BILL 1563885	301.67		06/09/23	17,233.35
CHECK(S)	127.00		06/09/23	17,106.35
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX XXXXXXXX4167	17,105.35		06/09/23	1.00
DEPOSIT		2,872.25	06/12/23	2,873.25
DEPOSIT		3,132.02	06/12/23	6,005.27
DEPOSIT		5,515.57	06/12/23	11,520.84
DEPOSIT		11,987.35	06/12/23	23,508.19
METAVANTE CORP BILL PAYMT 2203600		655.54	06/12/23	24,163.73
County Water Dis Budget Bil XXXXX1683		1,100.56	06/12/23	25,264.29
IPAY SOLUTIONS BILL PMT BILL PMT		1,235.65	06/12/23	26,499.94
MERCHANT BANKCD DEPOSIT 496391735883		1,946.49	06/12/23	28,446.43
MERCHANT BANKCD DEPOSIT 496391735883		2,621.90	06/12/23	31,068.33
MERCHANT BANKCD DEPOSIT 496391735883		2,885.52	06/12/23	33,953.85
CHECKFREE COUNTY WAT XXXXXX5397		3,144.73	06/12/23	37,098.58
HEIGHTS WATER DI UTIL BILL HEIGHTS WATER D		30,168.30	06/12/23	67,266.88
NORTHWESTERN NWE BILL 1249548	68.94		06/12/23	67,197.94
NORTHWESTERN NWE BILL 0246071	197.20		06/12/23	67,000.74
NORTHWESTERN NWE BILL 0286453	666.64		06/12/23	66,334.10
CHECK(S)	306.00		06/12/23	66,028.10
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX XXXXXXXX4167	66,027.10		06/12/23	1.00
DEPOSIT		2,915.69	06/13/23	2,916.69
DEPOSIT		20,567.72	06/13/23	23,484.41
METAVANTE CORP BILL PAYMT 2300300		113.00	06/13/23	23,597.41
MERCHANT BANKCD DEPOSIT 496391735883		751.70	06/13/23	24,349.11
IPAY SOLUTIONS BILL PMT BILL PMT		889.30	06/13/23	25,238.41
CHECKFREE COUNTY WAT XXXXXX5397		2,210.53	06/13/23	27,448.94
Tri County Telep Phone Bill XXXXX804-3				
	157.85		06/13/23	27,291.09
INTERSTATEENGINE WEBPAYMENT	1,765.00		06/13/23	25,526.09
INTERSTATEENGINE WEBPAYMENT	1,850.00		06/13/23	23,676.09
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX XXXXXXXX4167	23,675.09		06/13/23	1.00
DEPOSIT		3,393.34	06/14/23	3,394.34
IPAY SOLUTIONS BILL PMT BILL PMT		393.81	06/14/23	3,788.15

METAVANTE CORP BILL PAYMT 0414800	433.46	06/14/23	4,221.61
CHECKFREE COUNTY WAT XXXXXX5397	1,307.17	06/14/23	5,528.78
MERCHANT BANKCD DEPOSIT 496391735883	2,892.09	06/14/23	8,420.87
* * * C O N T I N U E D * * *			

FIRST INTERSTATE BANK
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BILLINGS, MT 59107-1438

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TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
Outgoing Wire 351547 CITY OF BILLINGS- PUD				
	179,788.40		06/14/23	171,367.53-
Service Charges May 2023	617.95		06/14/23	171,985.48-
ACH RETURNED ITEM R02 30045-00 292970820000451				
	34.69		06/14/23	172,020.17-
CHECK(S)	44.38		06/14/23	172,064.55-
TRANSFER FROM MONEY MARKET SWEEP ACCOUNT				
XXXXXXXXXXXXXXXXXXXX4167		172,065.55	06/14/23	1.00
DEPOSIT		9,295.77	06/15/23	9,296.77
METAVANTE CORP BILL PAYMT 1102200		22.04	06/15/23	9,318.81
IPAY SOLUTIONS BILL PMT BILL PMT		102.31	06/15/23	9,421.12
CHECKFREE COUNTY WAT XXXXXX5397		342.08	06/15/23	9,763.20
MERCHANT BANKCD DEPOSIT 496391735883		1,506.08	06/15/23	11,269.28
FDMS FDMS PYMT 052-1480741-000 29.93			06/15/23	11,239.35
CHECK(S)	2,253.97		06/15/23	8,985.38
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	8,984.38		06/15/23	1.00
DEPOSIT		4,136.32	06/16/23	4,137.32
DEPOSIT		5,549.34	06/16/23	9,686.66
County Water Dis Redeposit XXXXX1683		34.69	06/16/23	9,721.35
METAVANTE CORP BILL PAYMT 07141-00		148.78	06/16/23	9,870.13
IPAY SOLUTIONS BILL PMT BILL PMT		213.04	06/16/23	10,083.17
CHECKFREE COUNTY WAT XXXXXX5397		481.99	06/16/23	10,565.16
MERCHANT BANKCD DEPOSIT 496391735883		1,690.35	06/16/23	12,255.51
VERIZON WIRELESS PAYMENTS 057191517400001				
	211.50		06/16/23	12,044.01
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	12,043.01		06/16/23	1.00
DEPOSIT		14,208.20	06/20/23	14,209.20
METAVANTE CORP BILL PAYMT 24018-00		32.92	06/20/23	14,242.12
CHECKFREE COUNTY WAT XXXXXX5397		485.34	06/20/23	14,727.46
MERCHANT BANKCD DEPOSIT 496391735883		599.98	06/20/23	15,327.44
MERCHANT BANKCD DEPOSIT 496391735883		910.87	06/20/23	16,238.31
County Water Dis Payments XXXXX1683		933.50	06/20/23	17,171.81
MERCHANT BANKCD DEPOSIT 496391735883		1,382.40	06/20/23	18,554.21
IPAY SOLUTIONS BILL PMT BILL PMT		1,470.75	06/20/23	20,024.96
MERCHANT BANKCD DEPOSIT 496391735883		1,607.00	06/20/23	21,631.96

HEIGHTS WATER DI UTIL BILL	HEIGHTS WATER D	12,297.46	06/20/23	33,929.42
Money Transfer		181,192.53	06/20/23	215,121.95
Money Transfer		200,000.00	06/20/23	15,121.95
* * * C O N T I N U E D * * *				

FIRST INTERSTATE BANK
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COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
CHECK(S)	913.75		06/20/23	14,208.20
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	14,207.20		06/20/23	1.00
METAVANTE CORP BILL PAYMT 3009700		189.70	06/21/23	190.70
IPAY SOLUTIONS BILL PMT BILL PMT		601.83	06/21/23	792.53
CHECKFREE COUNTY WAT XXXXXX5397		1,390.33	06/21/23	2,182.86
MERCHANT BANKCD DEPOSIT 496391735883		1,448.26	06/21/23	3,631.12
ENERGYLABORATORI PURCHASE COUNTY WATER DI				
495.00			06/21/23	3,136.12
County Water Dis May 17 Mee XXXXX1683				
900.00			06/21/23	2,236.12
DAKOTA SUPPLY GR BT0620 000000226519379				
6,959.03			06/21/23	4,722.91-
CHECK(S)	4,045.37		06/21/23	8,768.28-
TRANSFER FROM MONEY MARKET SWEEP ACCOUNT				
XXXXXXXXXXXXXXXXXXXXXXXXXXXX4167		8,769.28	06/21/23	1.00
DEPOSIT		11,339.61	06/22/23	11,340.61
METAVANTE CORP BILL PAYMT 16143-00		121.01	06/22/23	11,461.62
IPAY SOLUTIONS BILL PMT BILL PMT		143.98	06/22/23	11,605.60
CHECKFREE COUNTY WAT XXXXXX5397		855.12	06/22/23	12,460.72
MERCHANT BANKCD DEPOSIT 496391735883		1,383.62	06/22/23	13,844.34
ACH RETURNED ITEM R02 01023-00 021000028431892				
36.85			06/22/23	13,807.49
CHECK(S)	364.50		06/22/23	13,442.99
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	13,441.99		06/22/23	1.00
DEPOSIT		3,591.28	06/23/23	3,592.28
METAVANTE CORP BILL PAYMT 07135-00		30.00	06/23/23	3,622.28
IPAY SOLUTIONS BILL PMT BILL PMT		344.78	06/23/23	3,967.06
CHECKFREE COUNTY WAT XXXXXX5397		595.91	06/23/23	4,562.97
MERCHANT BANKCD DEPOSIT 496391735883		1,213.86	06/23/23	5,776.83
CHECK(S)	1,635.06		06/23/23	4,141.77
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	4,140.77		06/23/23	1.00
DEPOSIT		12,128.61	06/26/23	12,129.61
METAVANTE CORP BILL PAYMT 0502800		25.00	06/26/23	12,154.61
IPAY SOLUTIONS BILL PMT BILL PMT		63.02	06/26/23	12,217.63

CHECKFREE COUNTY WAT XXXXXX5397	370.56	06/26/23	12,588.19
MERCHANT BANKCD DEPOSIT 496391735883	371.37	06/26/23	12,959.56
MERCHANT BANKCD DEPOSIT 496391735883	1,295.74	06/26/23	14,255.30
* * * C O N T I N U E D * * *			

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COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
MERCHANT BANKCD DEPOSIT 496391735883		1,481.78	06/26/23	15,737.08
MASTERCARD PAYMENT 552746XXXXX4492	219.48		06/26/23	15,517.60
MASTERCARD PAYMENT 552746XXXXX5242	433.49		06/26/23	15,084.11
MASTERCARD PAYMENT 552746XXXXX7728	551.05		06/26/23	14,533.06
MASTERCARD PAYMENT 552746XXXXX3586	699.73		06/26/23	13,833.33
MASTERCARD PAYMENT 552747XXXXX3789	2,651.36		06/26/23	11,181.97
CHECK(S)	9,544.16		06/26/23	1,637.81
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX XXXXXXXX4167	1,636.81		06/26/23	1.00
DEPOSIT		1,425.58	06/27/23	1,426.58
IPAY SOLUTIONS BILL PMT BILL PMT		117.04	06/27/23	1,543.62
METAVANTE CORP BILL PAYMT 1102300		122.69	06/27/23	1,666.31
CHECKFREE COUNTY WAT XXXXXX5397		314.96	06/27/23	1,981.27
MERCHANT BANKCD DEPOSIT 496391735883		375.22	06/27/23	2,356.49
MONTANASTATEFUND PREMIUM XXXXX9518	810.29		06/27/23	1,546.20
CHECK(S)	13,826.47		06/27/23	12,280.27-
TRANSFER FROM MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXXXXXXX4167		12,281.27	06/27/23	1.00
METAVANTE CORP BILL PAYMT 23085-00		100.00	06/28/23	101.00
IPAY SOLUTIONS BILL PMT BILL PMT		138.06	06/28/23	239.06
CHECKFREE COUNTY WAT XXXXXX5397		472.70	06/28/23	711.76
MERCHANT BANKCD DEPOSIT 496391735883		1,737.37	06/28/23	2,449.13
MDU PAYMENTS XXXXXX1000	97.53		06/28/23	2,351.60
DAKOTA SUPPLY GR BT0627 000000227544459	498.45		06/28/23	1,853.15
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX XXXXXXXX4167	1,852.15		06/28/23	1.00
METAVANTE CORP BILL PAYMT 0801200		50.59	06/29/23	51.59
IPAY SOLUTIONS BILL PMT BILL PMT		110.12	06/29/23	161.71
CHECKFREE COUNTY WAT XXXXXX5397		469.75	06/29/23	631.46
MERCHANT BANKCD DEPOSIT 496391735883		2,628.84	06/29/23	3,260.30

Outgoing Wire 357542 U. S. Bank Trust/Petrodata DNRC

Loa

17,855.00

06/29/23

14,594.70-

* * * C O N T I N U E D * * *

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COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
Outgoing Wire 357547 U. S. Bank Trust/Petrodata DNRC				
Loa	70,250.00		06/29/23	84,844.70-
Outgoing Wire 357539 U. S. Bank Trust/Petrodata DNRC				
Loa	95,300.00		06/29/23	180,144.70-
INTERSTATEENGINE WEBPAYMENT	317.50		06/29/23	180,462.20-
INTERSTATEENGINE WEBPAYMENT	1,147.50		06/29/23	181,609.70-
INTERSTATEENGINE WEBPAYMENT	1,177.50		06/29/23	182,787.20-
INTERSTATEENGINE WEBPAYMENT	3,565.00		06/29/23	186,352.20-
INTERSTATEENGINE WEBPAYMENT	4,230.00		06/29/23	190,582.20-
INTERSTATEENGINE WEBPAYMENT	9,382.50		06/29/23	199,964.70-
CHECK(S)	175.00		06/29/23	200,139.70-
TRANSFER FROM MONEY MARKET SWEEP ACCOUNT				
XXXXXXXXXXXXXXXXXXXX4167		200,140.70	06/29/23	1.00
DEPOSIT		1,858.11	06/30/23	1,859.11
IPAY SOLUTIONS BILL PMT BILL PMT		22.04	06/30/23	1,881.15
CHECKFREE COUNTY WAT XXXXXX5397		292.75	06/30/23	2,173.90
MERCHANT BANKCD DEPOSIT 496391735883		841.08	06/30/23	3,014.98
CHECK(S)	1,524.81		06/30/23	1,490.17
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	1,489.17		06/30/23	1.00
BALANCE THIS STATEMENT			06/30/23	1.00
TOTAL DAYS IN STATEMENT PERIOD 06/01/23 THROUGH 06/30/23:				30
TOTAL CREDITS	(135)	944,238.80	MINIMUM BALANCE	1.00
TOTAL DEBITS	(79)	944,238.80	AVG AVAILABLE BALANCE	1.00
			AVERAGE BALANCE	1.00

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YOUR CHECKS SEQUENCED

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DATE...	CHECK #	AMOUNT	DATE...	CHECK #	AMOUNT	DATE...	CHECK #	AMOUNT
06/14	10858*	44.38	06/09	10865	127.00	06/23	10870	1,538.23
06/05	10860*	1,964.70	06/12	10866	306.00	06/21	10871	3,156.75
06/15	10862	95.97	06/20	10867	65.00	06/15	10872	58.00
06/20	10863	848.75	06/15	10868	2,100.00	06/29	10873	175.00

06/22	10864	364.50	06/21	10869	888.62	06/23	10874	96.83
* * * C O N T I N U E D * * *								

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COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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YOUR CHECKS SEQUENCED

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DATE...	CHECK #.....	AMOUNT	DATE...	CHECK #.....	AMOUNT	DATE...	CHECK #.....	AMOUNT
06/30	10875	990.00	06/26	10880	2,501.59	06/27	10882	13,826.47
06/26	10876*	7,042.57	06/30	10881	534.81			

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

- - - ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES - - -

*	TOTAL FOR TOTAL *
*	THIS PERIOD YEAR TO DATE *

* TOTAL OVERDRAFT FEES:	\$.00 \$.00 *

* TOTAL RETURNED ITEM FEES:	\$.00 \$.00 *

Balancing Your Checking Account

This form will assist you in balancing your checking account. Please complete all the information for the Statement Balance and Register Balance forms, and click the Calculate Balance buttons near the bottom of the page. **When the Adjusted Statement and Adjusted Check Register Balances at the**

bottom of the page equals each other, you have balanced your checking account. If they do not equal each other, make sure all the information entered is correct and complete, and calculate and compare balances again.

Statement Balance Adjustment		
Step 1: Enter Ending Balance of Statement:		
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
Step 2:		
Go through your check copies/stubs or check register and mark off each check listed as paid, as well as deposits and withdrawals, on your statement. If you have written a check, deposited funds/money, or made withdrawals not listed on your statement, follow the instructions below to complete the fill-in section.		
<ul style="list-style-type: none"> Enter type of transaction (unpaid checks, deposits, and withdrawals) shown in your register and not on your statement. Enter amount of the transaction The BALANCE column is computed for you when you click the CALCULATE BALANCE button near the bottom of the page 		
Transaction	Amount	Balance
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
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ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
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ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
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ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
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ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼		

Register Balance Adjustment		
Step 1: Enter Check Register Balance:		
Step 2:		
Go through your checkbook register and compare recorded items to your statement. If ATM transactions, interest, fees/charges, incoming transfers (to your checking account), and outgoing transfers (from your checking account) are not recorded already in your checkbook register, follow the instructions below to complete the fill-in section.		
<ul style="list-style-type: none"> Enter type of transaction (ATM, interest, fee/charge, and transfers) shown on your statement and not in your register. Enter amount of the transaction The BALANCE column is computed for you when you click the CALCULATE BALANCE button near the bottom of the page 		
Transaction	Amount	Balance
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		
ATM Deposit ▼		.
Step 3:		
Click "Calculate Balance", and your final book balance will be displayed.		
[Calculate Balance]		[Reset Form]
Adjusted Check Register Balance:		

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ACCOUNT: XXXXXXXXXXXX0976
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COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
PAYROLL ACCOUNT
1540 POPELKA DR
BILLINGS MT 59105-4468

30
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To contact your local branch call 406-255-5800

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STATE COUNTY MUNICIPALITY CHECKING ACCOUNT XXXXXXXXXXXX0976

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			05/31/23	108,224.43
IRS USATAXPYMT 270356020630509	5,132.02		06/09/23	103,092.41
BILLINGS HEIGHTS PAYROLL 16,523.00			06/09/23	86,569.41
STATE OF MONTANA MT TAX PMT 45028608				
	1,097.00		06/12/23	85,472.41
ASCENSUS TRUST RET PLAN 259835 06092023				
	1,595.67		06/12/23	83,876.74
ASCENSUS TRUST RET PLAN 259835 06092023				
	1,650.86		06/12/23	82,225.88
Money Transfer		200,000.00	06/20/23	282,225.88
ASCENSUS TRUST RET PLAN 259835 06232023				
	1,570.23		06/23/23	280,655.65
ASCENSUS TRUST RET PLAN 259835 06232023				
	1,625.42		06/23/23	279,030.23
IRS USATAXPYMT 270357403109082	4,636.42		06/23/23	274,393.81
BILLINGS HEIGHTS PAYROLL 14,629.08			06/23/23	259,764.73
STATE OF MONTANA MT TAX PMT XXXXXX6912				
	981.00		06/26/23	258,783.73
THE GUARDIAN JUL GP INS 76988900WWA0000				
	1,843.41		06/30/23	256,940.32
HEALTH CARE SERV OBPPAYMT XXXXXX1925				
	18,214.49		06/30/23	238,725.83
BALANCE THIS STATEMENT			06/30/23	238,725.83

TOTAL DAYS IN STATEMENT PERIOD 06/01/23 THROUGH 06/30/23: 30

TOTAL CREDITS	(1)	200,000.00	MINIMUM BALANCE	82,225.88
TOTAL DEBITS	(12)	69,498.60	AVG AVAILABLE BALANCE	156,104.77

	AVERAGE BALANCE	156,104.77
* * *	C O N T I N U E D * * *	

FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

030 00011 01
ACCOUNT: XXXXXXXXXXXX0976
DOCUMENTS: 0

PAGE: 2
06/30/2023

TELEPHONE: 855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
PAYROLL ACCOUNT

=====

STATE COUNTY MUNICIPALITY CHECKING ACCOUNT XXXXXXXXXXXX0976

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- - - ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES - - -

```
*****
*                                     |          TOTAL FOR          |          TOTAL          *
*                                     |        THIS PERIOD        |        YEAR TO DATE    *
*-----*
* TOTAL OVERDRAFT FEES:           |          $.00           |          $.00          *
*-----*
* TOTAL RETURNED ITEM FEES:       |          $.00           |          $.00          *
*****
```

Balancing Your Checking Account

This form will assist you in balancing your checking account. Please complete all the information for the Statement Balance and Register Balance forms, and click the Calculate Balance buttons near the bottom of the page. **When the Adjusted Statement and Adjusted Check Register Balances at the bottom of the page equals each other, you have balanced your checking account.** If they do not equal each other, make sure all the information entered is correct and complete, and calculate and compare balances again.

Statement Balance Adjustment		
Step 1: Enter Ending Balance of Statement: <input style="width: 100%;" type="text"/>		
Step 2: Go through your check copies/stubs or check register and mark off each check listed as paid, as well as deposits and withdrawals, on your statement. If you have written a check, deposited funds/money, or made withdrawals not listed on your statement, follow the instructions below to complete the fill-in section. <ul style="list-style-type: none"> Enter type of transaction (unpaid checks, deposits, and withdrawals) shown in your register and not on your statement. Enter amount of the transaction The BALANCE column is computed for you when you click the CALCULATE BALANCE button near the bottom of the page 		
Transaction	Amount	Balance
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
ATM Deposit ▼	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Step 3: Click "Calculate Balance", and your final account balance will be displayed.		
<input style="width: 40%;" type="button" value="Calculate Balance"/> <input style="width: 40%;" type="button" value="Reset Form"/>		
Adjusted Statement Balance:		
<input style="width: 100%;" type="text"/>		

Register Balance Adjustment		
Step 1: Enter Check Register Balance: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>		
Step 2: Go through your checkbook register and compare recorded items to your statement. If ATM transactions, interest, fees/charges, incoming transfers (to your checking account), and outgoing transfers (from your checking account) are not recorded already in your checkbook register, follow the instructions below to complete the fill-in section. <ul style="list-style-type: none"> Enter type of transaction (ATM, interest, fee/charge, and transfers) shown on your statement and not in your register. Enter amount of the transaction The BALANCE column is computed for you when you click the CALCULATE BALANCE button near the bottom of the page 		
Transaction	Amount	Balance
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
ATM Deposit ▼	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Step 3: Click "Calculate Balance", and your final book balance will be displayed. <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;"> <div style="border: 1px solid black; padding: 2px 10px;">Calculate Balance</div> <div style="border: 1px solid black; padding: 2px 10px;">Reset Form</div> </div> <p style="text-align: center; font-weight: bold; margin-top: 5px;">Adjusted Check Register Balance:</p> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>		

FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

030 00011 01
ACCOUNT: XXXXXXXXXXXX7508
PAGE: 1
06/30/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
1540 POPELKA DR
BILLINGS MT 59105-4468

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To contact your local branch call 406-255-5800

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BUSINESS INDEXED MONEY MARKET ACCOUNT XXXXXXXXXXXX7508

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			05/31/23	252,993.89
INTEREST		545.84	06/30/23	253,539.73
BALANCE THIS STATEMENT			06/30/23	253,539.73

TOTAL DAYS IN STATEMENT PERIOD 06/01/23 THROUGH 06/30/23: 30

TOTAL CREDITS (1) 545.84
TOTAL DEBITS (0) .00

- - - - - I N T E R E S T - - - - -

AVERAGE LEDGER BALANCE:	252,993.89	INTEREST EARNED:	545.84
AVERAGE AVAILABLE BALANCE:	252,993.89	DAYS IN PERIOD 06/01/23-06/30/23:	30
INTEREST PAID THIS PERIOD:	545.84	ANNUAL PERCENTAGE YIELD EARNED:	2.66%
INTEREST PAID 2023:	1,996.68		
INTEREST RATE:	2.63%		

Balancing Your Checking Account

This form will assist you in balancing your checking account. Please complete all the information for the Statement Balance and Register Balance forms, and click the Calculate Balance buttons near the bottom of the page. **When the Adjusted Statement and Adjusted Check Register Balances at the bottom of the page equals each other, you have balanced your checking account.** If they do not equal each other, make sure all the information entered is correct and complete, and calculate and compare balances again.

Statement Balance Adjustment

Step 1: Enter Ending Balance of Statement:

Step 2:

Go through your check copies/stubs or check register and mark off each check listed as paid, as well as deposits and withdrawals, on your statement. If you have written a check, deposited funds/money, or made withdrawals not listed on your statement, follow the instructions below to complete the fill-in section.

- Enter type of transaction (unpaid checks, deposits, and withdrawals) shown in your register and not on your statement.
- Enter amount of the transaction
- The BALANCE column is computed for you when you click the CALCULATE BALANCE button near the bottom of the page

Transaction	Amount	Balance
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
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ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>

Step 3:

Click "Calculate Balance", and your final account balance will be displayed.

Adjusted Statement Balance:

Register Balance Adjustment

Step 1: Enter Check Register Balance:

Step 2:

Go through your checkbook register and compare recorded items to your statement. If ATM transactions, interest, fees/charges, incoming transfers (to your checking account), and outgoing transfers (from your checking account) are not recorded already in your checkbook register, follow the instructions below to complete the fill-in section.

- Enter type of transaction (ATM, interest, fee/charge, and transfers) shown on your statement and not in your register.
- Enter amount of the transaction
- The BALANCE column is computed for you when you click the CALCULATE BALANCE button near the bottom of the page

Transaction	Amount	Balance
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
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ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>

Step 3:

Click "Calculate Balance", and your final book balance will be displayed.

Adjusted Check Register Balance:

FIRST INTERSTATE BANK
401 N 31ST ST
BILLINGS, MT 59101

030 00011 01
ACCOUNT: XXXXXXXXXXXX4167
DOCUMENTS: 0

PAGE: 1
06/30/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
HEIGHTS BILLINGS
1540 POPELKA DR
BILLINGS MT 59105-4468

30
0
0

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To contact your local branch call 406-255-5000

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MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXX4167

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			05/31/23	590,290.79
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		1,769.72	06/01/23	592,060.51
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		15,544.40	06/02/23	607,604.91
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		22,648.81	06/05/23	630,253.72
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		41,420.38	06/06/23	671,674.10
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		26,191.81	06/07/23	697,865.91
TRANSFER TO ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXX XXXXX2349	14,066.40		06/08/23	683,799.51
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		17,105.35	06/09/23	700,904.86
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		66,027.10	06/12/23	766,931.96
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		23,675.09	06/13/23	790,607.05
TRANSFER TO ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXX XXXXX2349	172,065.55		06/14/23	618,541.50
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		8,984.38	06/15/23	627,525.88
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		12,043.01	06/16/23	639,568.89
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		14,207.20	06/20/23	653,776.09
Money Transfer	181,192.53		06/20/23	472,583.56

TRANSFER TO ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX

XXXXX2349

8,769.28

06/21/23

463,814.28

* * * C O N T I N U E D * * *

FIRST INTERSTATE BANK
401 N 31ST ST
BILLINGS, MT 59101

030 00011 01
ACCOUNT: XXXXXXXXXXXX4167
DOCUMENTS: 0

PAGE: 2
06/30/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
HEIGHTS BILLINGS

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MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXX4167

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		13,441.99	06/22/23	477,256.27
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		4,140.77	06/23/23	481,397.04
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		1,636.81	06/26/23	483,033.85
TRANSFER TO ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXX XXXXX2349	12,281.27		06/27/23	470,752.58
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		1,852.15	06/28/23	472,604.73
TRANSFER TO ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXX XXXXX2349	200,140.70		06/29/23	272,464.03
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		1,489.17	06/30/23	273,953.20
INTEREST		259.45	06/30/23	274,212.65
BALANCE THIS STATEMENT			06/30/23	274,212.65

TOTAL DAYS IN STATEMENT PERIOD 06/01/23 THROUGH 06/30/23: 30

TOTAL CREDITS	(17)	272,437.59	MINIMUM BALANCE	272,464.03
TOTAL DEBITS	(6)	588,515.73	AVG AVAILABLE BALANCE	579,790.62
			AVERAGE BALANCE	579,790.62

- - - - - I N T E R E S T - - - - -

AVERAGE LEDGER BALANCE:	579,790.62	INTEREST EARNED:	259.45
AVERAGE AVAILABLE BALANCE:	579,790.62	DAYS IN PERIOD:06/01/23-06/30/23:	30
INTEREST PAID THIS PERIOD:	259.45	ANNUAL PERCENTAGE YIELD EARNED:	.55%
INTEREST PAID 2023:	1,325.94		

Balancing Your Checking Account

This form will assist you in balancing your checking account. Please complete all the information for the Statement Balance and Register Balance forms, and click the Calculate Balance buttons near the bottom of the page. **When the Adjusted Statement and Adjusted Check Register Balances at the bottom of the page equals each other, you have balanced your checking account.** If they do not equal each other, make sure all the information entered is correct and complete, and calculate and compare balances again.

Statement Balance Adjustment

Step 1: Enter Ending Balance of Statement:

Step 2:

Go through your check copies/stubs or check register and mark off each check listed as paid, as well as deposits and withdrawals, on your statement. If you have written a check, deposited funds/money, or made withdrawals not listed on your statement, follow the instructions below to complete the fill-in section.

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- Enter amount of the transaction
- The BALANCE column is computed for you when you click the CALCULATE BALANCE button near the bottom of the page

Transaction	Amount	Balance
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
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ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>

Step 3:

Click "Calculate Balance", and your final account balance will be displayed.

Adjusted Statement Balance:

Register Balance Adjustment

Step 1: Enter Check Register Balance:

Step 2:

Go through your checkbook register and compare recorded items to your statement. If ATM transactions, interest, fees/charges, incoming transfers (to your checking account), and outgoing transfers (from your checking account) are not recorded already in your checkbook register, follow the instructions below to complete the fill-in section.

- Enter type of transaction (ATM, interest, fee/charge, and transfers) shown on your statement and not in your register.
- Enter amount of the transaction
- The BALANCE column is computed for you when you click the CALCULATE BALANCE button near the bottom of the page

Transaction	Amount	Balance
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
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ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>
ATM Deposit ▼	<input type="text"/>	<input type="text"/>

Step 3:

Click "Calculate Balance", and your final book balance will be displayed.

Adjusted Check Register Balance:

BILLINGS HEIGHTS WATER FUND			Account	Account Description	Object	Object Desc	Budget FY 23-24	Budget FY 22-23	FY 22-23 Actual
Water	5210	0			343021	Water Revenue	\$ 5,633,196.00	\$ 4,795,496.00	\$ 5,314,336.41
Water	5210	0			343023	Hydrant Rental Fees	\$ 2,000.00		\$ 1,360.00
Water	5210	0			343026	Service Line Fee/SDF	\$ 200,000.00	\$ 184,000.00	\$ 205,323.27
Water	5210	0			343027	Misc Water Revenue	\$ 1,000.00	\$ 396.00	\$ 396.00
Water	5210	0			343028	Buy In Fees		\$ 187,835.00	
Water	5210	0			343300	Misc Charges For Services	\$ 4,500.00	\$ 107,176.00	\$ 2,913.29
Water	5210	0			343380	Service Installation/Inspection fees	\$ 2,000.00	\$ 314.00	\$ 1,100.00
Water	5210	0			343810	Grants	\$ 70,000.00	\$ 535,182.00	\$ 516,230.00
Water	5210	0				Subtotal Revenue	\$ 5,912,696.00	\$ 5,810,399.00	\$ 6,041,658.97
Water	5210	430100		Cost of Good Sold	899	Water Purchased	\$ 3,250,000.00	\$ 2,844,229.00	\$ 3,026,105.77
Water	5210	430520		Water	110	Salary	\$ 630,000.00	\$ 590,160.00	\$ 596,082.00
Water	5210	430510		Administrative	112	Directors Fees	\$ 12,500.00	\$ 11,400.00	\$ 23,776.00
Water	5210	430520		Water	114	Salary - Bonus	\$ 3,000.00	\$ 2,000.00	\$ -
Water	5210	430520							
Water	5210	430520		Water	142	FICA - SS/Medicare	\$ 50,000.00	\$ 45,562.00	\$ 45,607.00
Water	5210	430520		Water	145	Unemployment	\$ 5,000.00	\$ 3,545.00	\$ 3,908.00
Water	5210	430520		Water	146	Workers Comp	\$ 13,000.00	\$ 13,150.00	\$ 9,503.00
Water	5210	430520		Water	147	Retirement Benefits	\$ 50,000.00	\$ 55,840.00	\$ 48,680.00
Water	5210	430520		Water	148	Employee Insurance	\$ 245,000.00	\$ 227,732.00	\$ 208,863.79
Water	5210	430520		Water	149	Payroll Taxes		\$ 5,745.00	\$ -
Water	5210	430520		Water	211	Office Supplies & Equip	\$ 10,000.00	\$ 24,342.00	\$ 4,596.15
Water	5210	430520		Water	221	Operating Supplies	\$ 10,000.00	\$ 6,000.00	\$ 4,788.96
Water	5210	430520		Water	222	Lab and Medical Supplies	\$ 750.00	\$ 262.00	\$ 317.24
Water	5210	430520		Water	226	Clothing & Uniforms	\$ 2,200.00	\$ 800.00	\$ 1,946.45
Water	5210	430520		Water	231	Gas, Oil, Fuel	\$ 25,000.00	\$ 14,058.00	\$ 18,875.26
Water	5210	430520		Water	233	Machinery & Equip Parts	\$ 25,000.00	\$ 20,000.00	\$ 17,284.90
Water	5210	430520		Water	236	Water Main & Line Repair	\$ 70,000.00	\$ 67,042.00	\$ 23,140.36
Water	5210	430520		Water	241	Consumable Tools	\$ 3,000.00	\$ 2,500.00	\$ 1,817.16
Water	5210	430520		Water	243	Safety Supplies	\$ 1,500.00	\$ 1,615.00	\$ 127.00
Water	5210	430520		Water	311	Communication & Postage	\$ 35,000.00	\$ 25,643.00	\$ 28,441.29
Water	5210	430520		Water	321	Printing & Forms	\$ 5,000.00	\$ 2,999.00	\$ 1,879.39
Water	5210	430520		Water	331	Subscriptions & Legal Not	\$ 1,500.00	\$ 1,916.00	\$ 854.75
Water	5210	430520		Water	335	Memberships & Dues	\$ 3,500.00	\$ 2,589.00	\$ 2,055.00

Water	5210	430520	Water	339	Certification Renewals	\$	4,000.00	\$	7,617.00	\$	1,070.00
Water	5210	430520	Water	341	Electricity	\$	65,000.00	\$	41,712.00	\$	49,096.37
Water	5210	430520	Water	342	Gas	\$	6,000.00	\$	2,493.00	\$	3,699.00
Water	5210	430520	Water	343	Sewer	\$	2,200.00	\$	633.00	\$	1,515.57
Water	5210	430520	Water	344	Telephone & Internet Acce	\$	5,000.00	\$	3,831.00	\$	3,394.79
Water	5210	430520	Water	345	Cell Phone	\$	4,000.00	\$	2,811.00	\$	2,372.81
Water	5210	430520	Water	346	Elm-Utilties Underground	\$	7,500.00	\$	3,031.00	\$	5,253.81
Water	5210	430520	Water	347	Permits			\$	1,129.00	\$	103.00
Water	5210	430520	Water	348	Billings Alarm	\$	850.00	\$	623.00	\$	655.00
Water	5210	430520	Water	349	Quality Testing	\$	9,000.00	\$	7,662.00	\$	7,196.00
Water	5210	430520	Water	351	Legal Fees	\$	20,000.00	\$	11,220.00	\$	22,771.13
Water	5210	430520	Water	352	Accounting Fees	\$	15,500.00	\$	18,000.00	\$	14,955.51
Water	5210	430520	Water	353	Engineering Fees	\$	45,000.00	\$	70,695.00	\$	7,795.00
Water	5210	430520	Water	355	Data Processing Services	\$	70,000.00	\$	50,000.00	\$	49,577.57
Water	5210	430520	Water	361	Repair & Maint. Contract	\$	66,000.00	\$	53,907.00	\$	21,800.70
Water	5210	430520	Water	363	Meters Repair & Maintenanc	\$	75,000.00	\$	60,000.00	\$	57,660.44
Water	5210	430520	Water	366	Building Maintenance	\$	5,000.00	\$	6,296.00	\$	1,354.85
Water	5210	430520	Water	371	Travel & Lodging	\$	4,000.00	\$	633.00	\$	2,023.15
Water	5210	430520	Water	381	Training & Tuition	\$	3,000.00	\$	451.00	\$	1,392.12
Water	5210	430520	Water	411	Concrete	\$	6,500.00	\$	2,741.00	\$	551.05
Water	5210	430520	Water	451	Gravel & Sand	\$	5,000.00	\$	3,000.00	\$	3,202.86
Water	5210	430520	Water	471	Asphalt & Cold Mix	\$	25,000.00	\$	14,973.00	\$	15,660.37
Water	5210	430520	Water	510	Business Insurance	\$	94,146.00	\$	112,258.00	\$	12,910.00
Water	5210	430520	Water	533	Equipment Rental	\$	1,000.00	\$	475.00	\$	-
Water											
Water	5210	430520	Water	591	Taxes			\$	4,408.00	\$	7,896.78
Water	5210	430520	Water	592	DEQ Service Connection Fe	\$	13,000.00	\$	12,226.00	\$	11,962.00
Water	5210	430520	Water	810	Losses (Bad Debt)			\$	1,497.00	\$	-
Water	5210	430520	Water	890	Miscellaneous			\$	1,840.00	\$	-
Water	5210				Subtotal Expenses	\$	5,002,646.00	\$	4,465,291.00	\$	4,374,519.35
Water	5210				Profit/loss	\$	910,050.00	\$	1,345,108.00	\$	1,667,139.62
Water	5210	490700	Capital Improvements	353	Engineering Fees			\$	-	\$	159,574.00
Water	5210	490700	Capital Improvements	920	Capital Improvements/SRF	\$	367,544.50	\$	-	\$	183,405.00
Water	5210	490700	Capital Improvements	930	Capital Outlay-Improvement	\$	78,000.00	\$	443,437.22	\$	443,437.22
Water	5210	490700	Capital Improvements	940	Capital Outlay-Building &	\$	17,700.00	\$	162,372.04	\$	162,372.04

Water	5210	490700	Capital Improvements	970	Project Engineering	\$ 667,584.00	\$ 162,416.04	\$ 162,416.04
					Total Capital Costs	\$ 1,130,828.50	\$ 769,225.30	\$ 1,111,204.30
					Combined Expenses Totals	\$ 6,133,474.50	\$ 5,292,245.30	\$ 5,485,723.65
					Total Profit Loss	\$ 220,778.50	\$ 575,882.70	\$ 555,935.32

INVESTMENTS COMING DUE IN 2023

	<u><i>FY 23-24</i></u>	
JULY	\$92,000	7/11
	\$40,511.60	7/17
AUGUST	\$202,414	8/7
	\$250,000	8/14
SEPTEMBER	\$49,779	9/13
	\$213,175.20	9/25
OCTOBER	\$100,195.92	10/4
	\$194,374	10/23
DECEMBER	\$151,596	12/13
APRIL	\$191,012	04/22
	\$250,000	04/22
	\$250,000	04/23
	\$250,000	04/29
	<u>\$250,000</u>	04/29
	\$2,485,057.72	



June 1 -
June 30, 2023
Account Number:

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1 1 1 D55544 SSNR00901

COUNTY WATER DISTRICT
OF BILLINGS HEIGHTS
1540 POPELKA
BILLINGS MT 59105-4468



Your Financial Advisor (M805):

STEPHEN KNUDSON, CFP (R)
Telephone: (406) 252-2447

Office Serving Your Account:

401 NORTH 31ST STREET
SUITE 1610
BILLINGS, MT 59101

PRIMARY INVESTMENT OBJECTIVE: Income

RISK TOLERANCE: Moderately Conservative

For a full definition of this objective and risk tolerance, including the use of margin, please see www.stifel.com, IMPORTANT DISCLOSURES, or contact your Financial Advisor. If you have any questions concerning your investment objective or risk tolerance, or wish to make a change, please contact your Financial Advisor or the Branch Manager for this office.

TRADING TAX LOT RELIEF METHOD: First In, First Out

INVESTOR UPDATE

Market volatility can be unnerving, even for the most experienced investors. It's also a perfectly normal part of investing. If you're feeling concerned about how day-to-day market fluctuations are impacting your long-term plans, your Stifel Financial Advisor is here to help.

ACCOUNT PROTECTION

Stifel, Nicolaus & Company, Incorporated provides up to \$150 million of coverage for securities held in client accounts, of which \$1.15 million may be in cash deposits. Ask your Financial Advisor for more details.

Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. If you have any questions regarding your account or this statement, please contact your Financial Advisor or the Branch Manager for this office. For additional information regarding your Stifel account, please refer to the current Stifel Account Agreement and Disclosure Booklet, which is available at www.stifel.com/disclosures/account-agreement.

STIFEL ACCOUNT STATEMENT

PORTFOLIO SUMMARY

	June 30	May 31
Net Cash Equivalents **	7,203.19	1,817.22
Net Portfolio Assets held at Stifel ⁴	6,342,787.09	6,341,309.69
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$6,349,990.28	\$6,343,126.91
YOUR CHANGE IN PORTFOLIO VALUE	June 30	May 31
Net Cash Flow (Inflows/Outflows) ²		
Securities Transferred In/Out		
Income and Distributions	6,316.06	7,519.28
Change in Securities Value	547.31	-13,244.17
Net Change in Portfolio Value	\$6,863.37	-\$5,724.89

** See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.

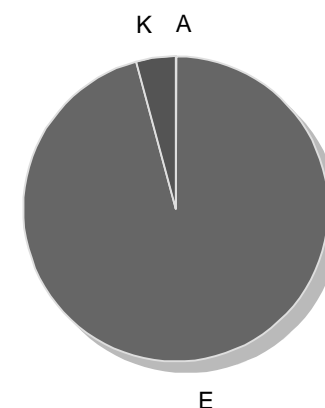
² Does not include cost or proceeds for buy or sell transactions.

⁴ Includes balances which are FDIC insured bank deposits, not cash held in your Securities Account and not covered by SIPC.

You have securities maturing and/or options expiring.

YOUR ASSET SUMMARY

	Value on June 30, 2023 (\$)	Percentage of your account
A Net Cash Equivalents**	7,203.19	0.11%
E Fixed Income-Other	6,076,408.75	95.69%
K Stifel Smart Rate ⁴	266,378.34	4.19%
Total Assets	\$6,349,990.28	100.00%



ASSET SUMMARY

Value as of June 30, 2023					Gains/(-)Losses		
	<i>At Stifel</i>	<i>Not at Stifel</i>	<i>Total</i>	<i>% of assets *</i>	<i>Unrealized</i>	<i>Realized</i>	
						<i>This Period</i>	<i>Year-to-date</i>
Cash							
Cash Sweep**	7,203.19		7,203.19	0.11%			
Margin Balance							
A. Net Cash Equivalents	\$7,203.19		\$7,203.19	0.11%			
B. Equities							
C. Preferreds							
D. Fixed Income-Muni							
E. Fixed Income-Other	6,076,408.75		6,076,408.75	95.69%	-159,905.94		
F. Mutual Funds							
G. Unit Investment Trusts							
H. Insurance Products							
I. Alternative Investments							
J. Other Investments							
K. Stifel Smart Rate Program **	266,378.34		266,378.34	4.19%			
Net Portfolio Assets	\$6,342,787.09	\$0.00	\$6,342,787.09	99.89%	-\$159,905.94	\$0.00	\$0.00
Net Portfolio Value	\$6,349,990.28	\$0.00	\$6,349,990.28	100.00%	-\$159,905.94	\$0.00	\$0.00

INCOME & DISTRIBUTION SUMMARY

	<i>Security Type</i>	<i>Year-to-date</i>	<i>This period</i>
Dividends	Tax-Exempt		
	Taxable		
Interest	Tax-Exempt		
	Taxable	78,302.79	6,316.06
Capital Gain Distributions			
Return of Principal			
Other			
Total Income & Distributions		\$78,302.79	\$6,316.06

INFORMATION SUMMARY

	<i>Security Type</i>	<i>Year-to-date</i>	<i>This period</i>
Accrued Interest Paid	Tax-Exempt		
	Taxable		
Accrued Interest Received	Tax-Exempt		
	Taxable		
Gross Proceeds		1,402,944.03	
Federal Withholding			
Foreign Taxes Paid			
Margin Interest Charged			

* Please note "% of assets" figures are shown gross of any amounts owed to Stifel and/or net short positions.

** Include balances which are FDIC insured bank deposits, not cash held in your Securities Account and not covered by SIPC.

ASSET DETAILS

This section shows the cash equivalents and/or securities in your account. Prices obtained from outside sources are considered reliable but are not guaranteed by Stifel. Actual prices may vary, and upon sale, you may receive more or less than your original purchase price. Contact your Financial Advisor for current price quotes. Gain/Loss is provided for informational purposes only. Cost basis may be adjusted for, but not limited to, amortization, accretion, principal paydowns, capital changes, listed option premiums, gifting rules, inheritance step-up, or wash sales. The Gain/Loss information should not be used for tax preparation without the assistance of your tax advisor. Lot detail quantity displayed is truncated to the one thousandth of a share.

NET CASH EQUIVALENTS

	<i>Current value</i>	<i>Cost Basis</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
STIFEL FDIC INSURED	7,203.19	7,203.19	10.80	0.15%
Total Net Cash Equivalents	\$7,203.19	\$7,203.19	\$10.80	0.15%

STIFEL INSURED BANK DEPOSIT PROGRAM

Funds deposited through the Stifel Insured Bank Deposit Program (the "Program") may be deposited at multiple banks. The Program's Disclosure Statement is available at www.stifel.com/disclosures/account-agreement. The deposits are not covered by the Securities Investor Protection Corporation ("SIPC"). Deposits are insured by the FDIC within applicable limits.

Balances in the Program or in any money market fund offered as an available fund for Cash Investment Services at Stifel, subject to applicable limits, can be liquidated upon request and the proceeds returned to your securities account or can be distributed directly to you with the proper withdrawal form on file.

PORTFOLIO ASSETS - HELD AT STIFEL

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
SALLIE MAE BANK SALT LAKE CITY UT CD FDIC #58177 CPN 3.300% DUE 07/11/23 DTD 07/11/18 FC 01/11/19 CUSIP: 795450U29 <i>Original Cost: 91,442.00</i>	Cash	87,000	99.9390 " 86,946.93	100.0421 87,036.59	1,345.05	-89.66	2,871.00	3.30%
CIT BANK SALT LAKE CITY UT CD FDIC #35575 CPN 3.050% DUE 07/17/23 DTD 07/17/13 FC 01/17/14 CUSIP: 17284CHZ0 <i>Original Cost: 41,723.14</i>	Cash	40,000	99.8950 " 39,958.00	100.0546 40,021.84	551.50	-63.84	1,220.00	3.05%

ASSET DETAILS (continued)**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
BARCLAYS BANK DE WILMINGTON DE CD FDIC #57203 IAM CPN 2.950% DUE 07/27/23 DTD 07/27/22 FC 07/27/23 CUSIP: 06740KQX8 <i>Original Cost: 100,095.00</i>	Cash	100,000	99.8200 " 99,820.00	100.0071 100,007.14	2,739.86	-187.14	2,950.00	2.96%
CAPITAL ONE BANK USA NA GLEN ALLEN VA CD FDIC #33954 CPN 2.200% DUE 08/07/23 DTD 08/07/19 FC 02/07/20 CUSIP: 14042TBL0 <i>Original Cost: 202,225.00</i>	Cash	200,000	99.6780 " 199,356.00	100.0311 200,062.19	1,735.90	-706.19	4,400.00	2.21%
RAYMOND JAMES BANK NA ST PETERSBURG FL FDIC #33893 CPN 1.700% DUE 08/14/23 DTD 02/14/20 FC 08/14/20 CUSIP: 75472RAW1	Cash	250,000	99.5560 " 248,890.00	100.0000 250,000.00	1,595.20	-1,110.00	4,250.00	1.71%
LIVE OAK BANKING CO WILMINGTON NC CD FDIC #58665 CPN 1.800% DUE 09/13/23 DTD 12/13/19 FC 01/01/20 CUSIP: 538036HH0	Cash	50,000	99.2990 " 49,649.50	100.0000 50,000.00	73.98	-350.50	900.00	1.81%
CIT BANK SALT LAKE CITY UT CD FDIC #35575 CPN 3.250% DUE 09/25/23 DTD 09/25/13 FC 03/25/14 CUSIP: 17284CPB4 <i>Original Cost: 220,851.44</i>	Cash	210,000	99.5010 " 208,952.10	100.3310 210,695.02	1,832.47	-1,742.92	6,825.00	3.27%
GE CAPITAL RETAIL BANK DRAPER UT CD FDIC #27314 CPN 3.300% DUE 10/04/23 DTD 10/04/13 FC 04/04/14 CUSIP: 36830KDQ5 <i>Original Cost: 104,534.55</i>	Cash	99,000	99.3950 " 98,401.05	100.3751 99,371.39	787.66	-970.34	3,267.00	3.32%

ASSET DETAILS (continued)**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
BMW BANK OF NORTH AMER SALT LAKE CITY UT CD FDIC #35141 CPN 0.300% DUE 10/23/23 DTD 04/23/21 FC 10/23/21 CUSIP: 05580AZL1	Cash	200,000	98.4280 " 196,856.00	100.0000 200,000.00	113.42	-3,144.00	600.00	0.30%
GE CAPITAL RETAIL BANK DRAPER UT CD FDIC #27314 CPN 3.250% DUE 12/13/23 DTD 12/13/13 FC 06/13/14 CUSIP: 36162THJ6 <i>Original Cost: 158,327.27</i>	Cash	150,000	98.9760 " 148,464.00	100.6165 150,924.73	240.42	-2,460.73	4,875.00	3.28%
ALLY BANK MIDVALE UT CD FDIC #57803 CLLB CPN 3.250% DUE 02/05/24 DTD 08/04/22 FC 02/04/23 CALL 08/04/23 @ 100.000 CUSIP: 02007GXD0	Cash	250,000	98.7890 " 246,972.50	100.0000 250,000.00	3,272.26	-3,027.50	8,125.00	3.29%
BEAL BANK USA LAS VEGAS NV CD FDIC #57833 CPN 3.050% DUE 02/07/24 DTD 08/10/22 FC 02/10/23 CUSIP: 07371DEK9	Cash	250,000	98.6350 " 246,587.50	100.0000 250,000.00	2,945.55	-3,412.50	7,625.00	3.09%
LIVE OAK BANKING CO WILMINGTON NC CD FDIC #58665 CPN 0.350% DUE 04/22/24 DTD 04/20/21 FC 05/01/21 CUSIP: 538036PQ1	Cash	200,000	96.0110 " 192,022.00	100.0000 200,000.00	57.54	-7,978.00	700.00	0.36%
MEGA BANK SAN GABRIEL CA CD FDIC #58401 CPN 0.250% DUE 04/22/24 DTD 04/22/21 FC 10/22/21 CUSIP: 58517JAG7	Cash	250,000	95.9490 " 239,872.50	100.0000 250,000.00	119.86	-10,127.50	625.00	0.26%

ASSET DETAILS (continued)**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
MEDALLION BANK SALT LAKE CITY UT CD FDIC #57449 CPN 0.300% DUE 04/23/24 DTD 04/23/21 FC 05/23/21 CUSIP: 58404DKE0	Cash	250,000	95.9570 " 239,892.50	100.0000 250,000.00	16.44	-10,107.50	750.00	0.31%
FIRST NATL BANK OF AMER EAST LANSING MI CD FDIC #17438 CPN 0.200% DUE 04/29/24 DTD 04/27/21 FC 05/27/21 CUSIP: 32110YTJ4	Cash	250,000	95.7890 " 239,472.50	100.0000 250,000.00	5.48	-10,527.50	500.00	0.21%
TIAA FSB JACKSONVILLE FL CD FDIC #34775 CPN 0.300% DUE 04/29/24 DTD 04/27/21 FC 10/27/21 CUSIP: 87270LDW0	Cash	250,000	95.8870 " 239,717.50	100.0000 250,000.00	133.57	-10,282.50	750.00	0.31%
FIRST STATE B&T CO CARTHAGE TX CD FDIC #11559 CPN 0.300% DUE 10/28/24 DTD 04/28/21 FC 05/28/21 CUSIP: 33651JAA9	Cash	250,000	93.5380 " 233,845.00	100.0000 250,000.00	6.17	-16,155.00	750.00	0.32%
LUANA SVGS BANK LUANA IA CD FDIC #00253 CPN 0.300% DUE 11/07/24 DTD 05/07/21 FC 11/07/21 CUSIP: 549104XP7	Cash	150,000	93.3180 " 139,977.00	100.0000 150,000.00	67.81	-10,023.00	450.00	0.32%
WESTERN ALLIANCE BANK PHOENIX AZ CD FDIC #57512 CPN 4.750% DUE 04/21/25 DTD 04/21/23 FC 10/21/23 CUSIP: 95763PLQ2	Cash	185,000	98.8290 " 182,833.65	100.0000 185,000.00	1,709.35	-2,166.35	8,787.50	4.81%

ASSET DETAILS (continued)**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
CHARLES SCHWAB BANK SSB WESTLAKE TX CD FDIC #57450 CPN 4.800% DUE 04/24/25 DTD 04/20/23 FC 10/20/23 CUSIP: 15987UBK3	Cash	250,000	98.9110 " 247,277.50	100.0000 250,000.00	2,367.13	-2,722.50	12,000.00	4.85%
WELLS FARGO BANK NA SIOUX FALLS SD CD FDIC #03511 CPN 4.750% DUE 04/25/25 DTD 04/25/23 FC 05/25/23 CUSIP: 949764BD5	Cash	250,000	98.8220 " 247,055.00	100.0000 250,000.00	195.20	-2,945.00	11,875.00	4.81%
NORTHERN B&T CO WOBURN MA CD FDIC #18266 CLLB CPN 4.900% DUE 04/26/25 DTD 04/26/23 FC 10/26/23 CALL 08/26/23 @ 100.000 CUSIP: 66476QDT2	Cash	250,000	99.0850 " 247,712.50	100.0000 250,000.00	2,215.07	-2,287.50	12,250.00	4.95%
BARCLAYS BANK DE WILMINGTON DE CD FDIC #57203 CPN 3.300% DUE 07/28/25 DTD 07/27/22 FC 01/27/23 CUSIP: 06740KQZ3 <i>Original Cost: 150,080.00</i>	Cash	150,000	95.8870 " 143,830.50	100.0379 150,056.82	2,102.05	-6,226.32	4,950.00	3.44%
GOLDMAN SACHS BANK USA NEW YORK NY CD FDIC #33124 CPN 3.500% DUE 01/09/26 DTD 01/09/19 FC 07/09/19 CUSIP: 38148P4A2 <i>Original Cost: 253,195.00</i>	Cash	250,000	95.5480 " 238,870.00	100.9536 252,383.91	4,147.26	-13,513.91	8,750.00	3.66%
SYNCHRONY BANK DRAPER UT CD FDIC #27314 CPN 2.200% DUE 06/17/26 DTD 06/17/16 FC 12/17/16 CUSIP: 87165EJ65	Cash	60,000	91.1890 " 54,713.40	91.8027 55,081.63	50.63	-368.23	1,320.00	2.41%

ASSET DETAILS (continued)**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
FEDL FARM CREDIT BANK BOND CPN 3.750% DUE 07/13/26 DTD 07/13/22 FC 01/13/23 CALL 07/13/23 @ 100.000 CUSIP: 3133ENA26 <i>Original Cost: 504,255.00</i>	S&P: AA+ Moody: Aaa Cash	500,000	96.4950 482,475.00	100.0326 500,162.99	8,750.00	-17,687.99	18,750.00	3.89%
SALLIE MAE BANK SALT LAKE CITY UT CD FDIC #58177 CPN 1.000% DUE 07/14/26 DTD 07/14/21 FC 01/14/22 CUSIP: 7954507A7	Cash	160,000	87.8260 " 140,521.60	87.5964 140,154.25	736.44	367.35	1,600.00	1.14%
DISCOVER BANK GREENWOOD DE CD FDIC #05649 CPN 3.500% DUE 08/10/26 DTD 08/08/22 FC 02/08/23 CUSIP: 254673P34	Cash	250,000	94.6420 " 236,605.00	100.0000 250,000.00	3,428.08	-13,395.00	8,750.00	3.70%
ENERBANK USA SALT LAKE CITY UT CD FDIC #57293 CPN 0.650% DUE 09/25/26 DTD 09/25/20 FC 10/25/20 CUSIP: 29278TRM4	Cash	225,000	85.9780 " 193,450.50	85.9361 193,356.19	24.04	94.31	1,462.50	0.76%
CAPITAL ONE NA MCLEAN VA CD FDIC #04297 CPN 4.700% DUE 10/26/26 DTD 10/26/22 FC 04/26/23 CUSIP: 14042RVC2	Cash	50,000	97.9630 " 48,981.50	100.0000 50,000.00	424.93	-1,018.50	2,350.00	4.80%
WASHINGTON SVGS BK LOWELL MA CD FDIC #90229 CPN 4.550% DUE 11/02/26 DTD 11/02/22 FC 12/02/22 CUSIP: 939693AS6	Cash	222,000	97.4910 " 216,430.02	100.0000 222,000.00	802.54	-5,569.98	10,101.00	4.67%
Total Fixed Income-Other		6,288,000	\$6,076,408.75	\$6,236,314.69	\$44,592.86	-\$159,905.94	\$155,379.00	2.56%

Principal Protected Notes are subject to the credit risk of the issuer. Principal Protected Market Linked CDs are subject to applicable limits.

ASSET DETAILS (continued)**PORTFOLIO ASSETS - HELD AT STIFEL (continued)**

Stifel Smart Rate Program	<i>Symbol/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
STIFEL SMART RATE STIFEL BANK ID: 998606107 <i>Interest Option: Reinvest</i>	Cash	132,686.570	1.0000 132,686.57	1.0000 132,686.57	0.00	5,970.89	4.50%
STIFEL SMART RATE STIFEL BANK & TRUST ID: 998606305 <i>Interest Option: Reinvest</i>	Cash	133,691.770	1.0000 133,691.77	1.0000 133,691.77	0.00	6,016.12	4.50%
Total Stifel Smart Rate Program			\$266,378.34	\$266,378.34	\$0.00	\$11,987.01	4.50%
Stifel Smart Rate is a FDIC insured bank deposit held in Stifel's name for the benefit of clients, not cash held in your securities account and not covered by SIPC.							
Total Portfolio Assets - Held at Stifel			\$6,342,787.09	\$6,502,693.03	-\$159,905.94	\$167,366.01	2.64%
Total Net Portfolio Value			\$6,349,990.28	\$6,509,896.22	-\$159,905.94	\$167,376.81	2.64%

FOOTNOTE DEFINITIONS

- ⁶ **Accrued Income:** Accrued Income amounts are provided for informational purposes only and are not included as part of the Net Portfolio Value. Accrued Income represents the sum of accrued interest and accrued dividends on securities positions, but which Stifel has not yet received. Stifel cannot guarantee the accuracy of the Accrued Income, which may be subject to change. Accrued Income amounts are not covered by SIPC and should not be relied upon for making investment decisions.
- ¹⁰ Please note "Unrealized Gain/(-)Loss" does not equal the total current value minus the total cost if any value or cost amounts are missing. Unrealized gains or losses are provided for your information only and should not be used for tax purposes.
- " The price assigned to this instrument may have been provided by a national pricing service and is derived from a 'market-driven pricing model.'
This price may not be the actual price you would receive in the event of a sale prior to the maturity of the C.D. Additional information is available upon request.

DEPARTMENT OF ADMINISTRATION

STANDARD AUDIT CONTRACT

This Contract is made this 14th day of July, 2023, by and among

Summers McNea and Company, CPA's

Certified Public Accountant
("Contractor"),

County Water District of Billings Heights

Governmental Entity
("Entity"),

and the Montana Department of Administration, Local Government Services, ("State"), acting under the authority of Title 2, Chapter 7, Part 5, of the Montana Code Annotated. The State's mailing address, phone number and e-mail address are P.O. Box 200547, Helena, MT 59620-0547; (406) 444-9101; and LGSPortalRegistration@mt.gov.

1. **Effective Date:** This contract is not effective with respect to any party until it is approved and signed by the State, as required by Section 2-7-506(3), MCA. The Contractor may not begin any audit work until the State gives this approval. If the Contractor begins work before the State's approval of the contract and the State subsequently does not approve the contract, the Contractor is not entitled to receive any compensation for the work performed.

2. **Audit Period and Payment:** This contract covers the following audit period(s):
July 1, 2022 to June 30, 2023.

A. The Entity shall pay the Contractor for the audit work on the basis of time and necessary out-of-pocket expenses, which will not exceed:

\$ 14,000 for initial (or sole) audit covering 07 / 01 / 22 to 06 / 30 / 23.
\$ _____ for subsequent audit covering / / to / / .
\$ _____ for subsequent audit covering / / to / / .

The Entity shall pay the fees listed in Appendices A, B & C, as applicable, which are attached hereto and incorporated by reference. Any change to the audit fees requires a contract amendment.

B. The contract payments do not include the cost of additional work that may be required if the Contractor discovers a defalcation or material irregularity. Any change in the scope of the audit services to be provided under this contract requires a contract amendment.

C. The Contractor may submit interim bills to the Entity each month, based upon the estimated percentage of contract completion. The Entity may retain ten percent (10%) of each of these estimates until the Contractor has delivered the final audit report, at which time the Entity shall release the amount retained.

3. **Peer Review:** The Contractor shall provide the Entity with a copy of its most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received

during the contract period.

4. **Audit Scope:** The Contractor shall perform the following:

- A. The Contractor shall conduct the audit in accordance with (i) generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and (ii) the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

The Contractor shall opine on the presentation of the Entity's financial statements in accordance with the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA.

If the Contractor's opinion on the Entity's financial statements is other than unmodified, the Contractor shall fully discuss the reasons with the Entity in advance of issuing a report. If, for any reason, the Contractor is unable to complete the audit or is unable to form or has not formed an opinion, the Contractor may decline to express an opinion or decline to issue a report as a result of the engagement.

- B. The Contractor shall perform tests of internal control over financial reporting. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards
- C. The Contractor shall perform tests of the Entity's compliance with provisions of laws, regulations, contracts, and grant agreements. The Contractor shall use the local government compliance supplement prepared by the State, as required by Section 2-7-505(2), MCA, in conjunction with Government Auditing Standards to determine the compliance testing to be performed during the audit. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards. If the Contractor becomes aware of fraud, waste or abuse, the Contractor shall report related findings in accordance with Government Auditing Standards. The Contractor shall perform tests, including but not limited to the following, to determine whether:
- (1) the Entity has complied with all appropriate statutes and regulations, as required by Section 2-7-502, MCA;
 - (2) the Entity has complied with the provisions of each of its debt covenants and agreements;
 - (3) if the audit is of a county, city or town, the Entity has retained money in a local charge for services fund contrary to the requirements of Sections 17-2-301 through 17-2-303, MCA, as required by Section 17-2-302, MCA. **The Contractor shall report any findings of noncompliance with the provisions of these statutes, regardless of materiality;** and
 - (4) if the audit is of a county or consolidated city/county government, the Entity has complied with state laws relating to receipts and disbursements of agency or custodial funds maintained by the Entity, as required by Section 2-7-505, MCA.

If required by the State, the Contractor shall provide documentation of testing performed to comply with (3) and (4), above.

- D. When applicable, the audit must meet all requirements of the Federal Single Audit Act of 1984, as amended, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). If these federal regulations are amended, the amended regulations will prevail.

- E. The audit scope with regard to federal financial assistance for each fiscal year covered by this contract must be as specified in Appendices A, B and C. Any change to the audit scope with regard to federal financial assistance requires a contract amendment.
- F. Except as provided below, for purposes of determining the scope of the audit, the Entity is considered the financial reporting entity as defined in the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA. This provision does not preclude the Entity from engaging a different audit firm for the audit of a segment, fund or component unit of the Entity. However, both the Entity and Contractor shall notify the State whenever the Entity elects to engage a different audit firm for the audit of a segment, fund or governmental component unit. Such additional audit must be contracted for on the State's Standard Audit Contract, and the audit firm shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State.

If this contract is for an audit of a segment, fund, or governmental component unit of the primary government, the Entity is considered to be the segment, fund or component unit.

- G. Any school district audit must also include auditing procedures sufficient to provide an opinion as to whether the following supplemental information is fairly stated in relation to the basic financial statements:
 - (1) the school district's enrollment for the fiscal year or years being audited as reported to the Office of Public Instruction in the Fall and Spring "Student Count for ANB" reports; and
 - (2) when applicable, the extracurricular funds for pupil functions.
- H. If the Entity is a school district or associated cooperative, the Contractor shall contact the State Office of Public Instruction and the county superintendent of schools before or during the audit of the Entity. The Contractor shall determine whether those offices are aware of potential financial or legal compliance problems relating to the Entity that could affect the scope of the audit.
- I. The Contractor shall immediately notify the Entity and the State in writing of any material irregularities it discovers. If the Entity is a school district or special education cooperative, the Contractor shall also immediately notify the State Office of Public Instruction in writing. To notify the State, Contractors shall email LGSPortalRegistration@mt.gov to the attention of the Local Government Services Bureau Chief. To notify the State Office of Public Instruction, Contractors shall email OPIAuditReport@mt.gov to the attention of the OPI Auditor.
- J. The Contractor shall notify the Entity of all proposed audit adjustments and, if the Entity concurs, shall obtain written acceptance of these proposed adjustments. The State reserves the right to request documentation of these proposed and accepted audit adjustments.

5. **Entity's Responsibilities:** The Entity shall be responsible for:

- A. its basic financial statements, including note disclosures;
- B. all supplementary information required by its applicable financial reporting framework prescribed at Section 2-7-504, MCA and by provisions of this contract;
- C. establishing and maintaining effective internal control over financial reporting, including internal

controls related to the prevention and detection of fraud;

- D. ensuring that it complies with the laws, regulations, contracts and grant agreements applicable to its activities;
 - E. making all financial records and related information available to the Contractor;
 - F. the schedule of expenditures of federal awards required for audits conducted under Uniform Guidance;
 - G. approving all proposed audit adjustments before posting, if the Entity concurs with the proposed adjustments;
 - H. adjusting the financial statements and accounting records to correct material misstatements and to agree with the audited financial statements; and
 - I. providing the Contractor, at the conclusion of the audit engagement, with a letter that confirms certain representations made during the audit, including an affirmation that the effects of any uncorrected misstatements aggregated by the auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
6. **Dates for Annual Financial Report or Trial Balance of Accounts:** The Entity shall prepare its annual financial report or a trial balance of accounts no later than the dates specified in Appendices A, B and C. If the Entity is unable to prepare its annual financial report or trial balance by the date specified in the Appendices, the Entity shall notify the Contractor and the State in writing prior to the specified dates.
7. **Beginning the Audit:** The Contractor shall begin the audit field work based on the schedule established in Appendices A, B and C. Under Section 2-7-503(3)(a), MCA, all audits must commence within nine months from the close of the last fiscal year of the audit period.
8. **Completion of Audit:** The Contractor shall deliver the audit report to the Entity and the State, based on the schedule established in Appendices A, B and C. If the Contractor cannot deliver the audit report to the Entity and the State on the date specified in the Appendices, the Contractor shall notify the Entity and the State in writing of that fact, and the reason(s) for the delay. Under Section 2-7-503(3)(a), MCA, all audits must be completed and the reports issued within one year from the close of the last fiscal year covered by the audit. If the audit is conducted in accordance with the provisions of Uniform Guidance, the Contractor shall complete the audit and issue the audit report within the time period required by that federal regulation, unless a longer period has been agreed to in advance by the federal cognizant or oversight agency for audit. If the Entity has requested and received an extension of the due date of the Uniform Guidance from a federal agency, the Entity shall submit a copy of the approved extension to the State.
9. **Due Date Extension:** The State may grant an extension to the Entity for filing the audit report beyond the one- year due date provided for in paragraph 8, above. To do so, the Entity shall make a request to the State in writing and shall show good cause for the delinquency or demonstrate that the failure to meet the deadline provided for in paragraph 8, above, was the result of circumstances beyond the Entity's control. The State will determine good cause or circumstances beyond the Entity's control based on the facts of each case.
10. **Presentation of Audited Financial Statements:** The final audit report must contain basic financial statements and supplementary information consistent with the applicable financial reporting framework prescribed at Section 2-7-504, MCA. In addition, other supplementary information required by provisions within this contract and by Uniform Guidance must also be included, if applicable.

- A. The final audit report must also contain any supplementary or other information as agreed upon by the Entity and Contractor.
 - B. If the Entity's accounting records or other circumstances do not permit financial statements to comply with the applicable financial reporting framework prescribed at Section 2-7-504, MCA, the Contractor shall notify the State of those conditions and describe the financial statements that will be presented. The applicable auditor's reports must be modified in accordance with professional standards to reflect a departure from the applicable financial reporting framework.
 - C. If the audit is of a school district with separate elementary and high school district general funds, the general funds must be combined as a single major fund. All other funds must be separately considered for major fund criteria.
 - D. If the audit is a biennial audit covering two years, the Contractor shall present complete financial statements as specified above for each year covered by the audit. However, note disclosures for both fiscal years may be in one set of notes, with separate fiscal year disclosures as necessary. The two years must be presented under one audit report cover and opined upon in one Independent Auditor's Report.
11. **Auditor's Reports:** All audit reports must contain the following auditor's reports, which must comply with applicable professional standards in effect for the fiscal year or years being audited:
- A. a report on the financial statements of the Entity;
 - B. a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
 - C. a reference to a report disclosing any deficiencies in internal control or instances of noncompliance with provisions of contracts or grant agreements or abuse that have a less than material effect on the financial statements but warrant the attention of management or those charged with governance. This report must be referred to in the report required in 11.B. above.
 - D. a report on any supplementary or other information presented in the audit report. This report must be given in an "other matters" paragraph(s) of the auditor's report on the financial statements (11.A. above), and shall identify, if applicable:
 - (1) Any Required Supplementary Information (RSI), as required by the Governmental Accounting Standards Board.
 - (2) Any Supplementary Information (SI) included in the report to comply with provisions of laws, regulations, contracts, or grant agreements. For the following schedules, the Contractor shall report on whether the information is fairly stated, in all material respects, "in relation to" the financial statements as a whole, unless the condition of the financial records do not allow the auditor to render such an opinion:
 - a) schedule of school district "Student Count for ANB" required in paragraph 13.A.;
 - b) schedule of school district extracurricular fund financial activities required in paragraph 13.B.;
 - c) schedule of expenditures of federal awards required by Uniform Guidance and in paragraph

12.A.; and

- d) Any supplementary information for financial reporting frameworks required by A.R.M. 2.4.401.

(3) Any Other Information (OI) for financial reporting frameworks required by A.R.M. 2.4.401.

(4) Any Other Information (OI) that is included in the audit report, if deemed appropriate in accordance with professional standards.

- E. a report disclosing the action taken by the Entity to correct any deficiencies or implement any recommendations contained in the prior audit report. This report must be in a format that specifically identifies, by title or summary, each deficiency or recommendation contained in the prior audit report and the action taken by the Entity on each such deficiency or recommendation.
- F. If the Contractor includes audit findings in the reports referenced in 11.B. and 11.C. above, the views of Entity officials and their planned corrective actions must also be included, as required by Government Auditing Standards, if they are available at the time the Contractor submits the audit report to the State. If the views and planned corrective actions are not available at that time, the Contractor shall so indicate in the reports.

12. **Single Audits:** All audit reports for single audits done in accordance with Uniform Guidance must contain the following:

- A. a schedule of expenditures of federal awards, prepared by the Entity, which must contain all elements required by Uniform Guidance.
- B. a report on the schedule of expenditures of federal awards. This report may be combined with other reports as provided by Uniform Guidance and professional standards. This report must comply with applicable professional standards in effect for the fiscal year or years being audited.
- C. a report on compliance for each major program and a report on internal control over compliance in accordance with Uniform Guidance. These reports must refer to the separate schedule of findings and questioned costs described in paragraph 12.D. of the contract and must comply with applicable professional standards in effect for the fiscal year or years being audited.
- D. a schedule of findings and questioned costs which must include the information required by Uniform Guidance.
- E. an Entity-prepared document, separate from the Contractor's findings, that describes the Entity's corrective action plan in accordance with Uniform Guidance for each current-year audit finding, if that plan is available at the time the Contractor submits the audit report to the State. This document should be submitted on Entity letterhead and should include a corrective action plan for each finding, regardless whether the finding is identified in accordance with Uniform Guidance or Government Auditing Standards.

13. **School Districts:** School district audit reports must include the following as supplementary information/schedules:

- A. a schedule of the district's enrollment as reported to the Office of Public Instruction for the fiscal year or years being audited. The schedule must contain the enrollment both as reported in the Fall and Spring

“Student Count for ANB” reports and as documented by the school district's enrollment records; and

B. a detailed schedule of extracurricular fund financial activities.

14. **Local Governments Reporting on Non-GAAP Financial Reporting Framework:** Audit reports of local governments that report on a non-GAAP financial reporting framework as provided in A.R.M. 2.4.401 must include any Supplementary Information and Other Information required in that administrative rule.
15. **Written Report to Entity:** The Contractor shall render a single, written report for the Entity audited, including the reports and schedules referenced in paragraphs 11 through 14 above.
16. **Exit Conference:** Before submitting the final audit report, the Contractor shall hold an exit review conference in which the audit results are discussed with those charged with governance and other appropriate Entity officials and employees. The Contractor shall ensure that all members of the governing body and key members of management are notified of this exit conference. The Contractor further agrees that before the exit conference, it will not discuss the audit findings with anyone other than the Entity or the State. Once the Contractor delivers the final audit report to the Entity, the report is deemed to be a public record.
17. **Report Distribution:** The Contractor and Entity shall file copies of the audit report as specified below:
 - A. The Contractor shall provide the Entity with the number of copies of the audit report specified in Appendices A, B and C. The cost of those copies is included in the total price for the engagement as set out in paragraph 2.A., above, and in the Appendices.
 - B. The Contractor shall submit one of the copies referred to in 17.A., above, to the attorney for the Entity.
 - C. Upon request by the Entity, the Contractor shall provide additional copies of the audit report at a price per copy agreed upon by the Entity and Contractor.
 - D. The Contractor shall provide the State with a text-searchable, unlocked, and unencrypted electronic copy of the audit report at no charge. The report must be submitted to the State at the same time when the Contractor delivers the final audit report to the Entity. Any report delivered separately to management or those charged with governance identifying findings and recommendations as described in 11.C. above must be submitted electronically at the same time the audit report is submitted. The Contractor shall advise the State, at the time of submitting the electronic report, of the date the final report was delivered to the Entity, the date of the audit report, the actual number of hours the Contractor spent conducting the audit, the total audit fee billed the Entity, and whether the audit was conducted in accordance with the provisions of Uniform Guidance.
 - E. If the Entity is a school district or associated cooperative, the Contractor shall provide at no additional charge copies of the audit report to the Office of Public Instruction, the county superintendent of schools, and the county attorney.
 - F. If the Entity is a city or town fire department relief association disability and pension fund, the Contractor shall provide at no additional charge one copy of the audit report to the city or town clerk.
 - G. If the audit is a single audit conducted in accordance with the provisions of Uniform Guidance, the Entity shall provide copies of the reporting package defined in Uniform Guidance and the data collection form to the federal clearinghouse designated by OMB.

18. **Entity Response:** If not included in the audit report as provided in paragraphs 11.F. and 12.E., within 30 days after receiving the audit report, the Entity shall notify the State in writing as to what action it plans to take to correct any deficiencies or implement any recommendations identified or contained in the audit report as required by Section 2-7-515, MCA, and ARM 2.4.409. This notification must also address any findings and recommendations identified in any report to management or those charged with governance described in 11.C. above. If the audit is a single audit conducted in accordance with Uniform Guidance, this corrective action plan must also meet the requirements of Uniform Guidance. If the Entity is a school district or special education cooperative, the Entity shall also send a copy of this notification to the Office of Public Instruction.
19. **Entity's Attorney:** If requested by the State, the attorney for the Entity shall report to the State on the actions taken or the proceedings instituted or to be instituted relating to violations of law and nonperformance of duty as required by Section 2-7-515(4), MCA. The attorney shall report to the State within 30 days after receiving the request.
20. **Certification of Auditor Independence:** The Contractor certifies that, as required by generally accepted government auditing standards, it and its principals and employees are independent in all matters regarding this engagement. This contract must not include non-audit services. The Contractor shall neither arrange for nor accept other work with the Entity that could in any way impair the Contractor's compliance with professional independence standards. If required by the State, the Contractor shall provide documentation that independence has been maintained in both mind and appearance as required by professional auditing standards.
21. **Contractor and Subcontractors:** The Contractor shall not assign any rights, or subcontract or delegate any duties of the contract without the Entity's and State's prior written consent.

The Contractor is the prime contractor and is responsible, in total, for all work of any subcontractors. Any subcontractors performing audit work shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State. The Contractor is responsible to the Entity and the State for the acts and omissions of all subcontractors or agents and of persons directly or indirectly employed by such subcontractors or agents. There is no contractual relationship between any subcontractor and the State.

22. **State Participation in Conferences:** The State may participate in all entrance and exit conferences between the Entity and Contractor, as well as all major conferences held in conjunction with the audit of the Entity.
23. **Access to Records:** The Contractor shall give the State and, when required by law, the Montana Legislative Audit Division, access to the Contractor's work programs, supporting working papers, time records, and all other documents relating to the audit. Access to these documents must be provided at the State's offices in Helena, Montana. Access to working papers includes the right of the State to obtain copies of working papers, as is reasonable and necessary. The Contractor shall make the work programs and supporting working papers available to the State for use by the State or other public accounting firms as directed by the State in future audits of the Entity. The Contractor shall make the audit programs and supporting working papers available to the cognizant or oversight agency for audit or its designee, federal agencies providing direct or indirect funding, or the U.S. General Accounting Office, if requested. Access to working papers includes the right of federal agencies to obtain copies of working papers, as is reasonable and necessary. The Contractor shall retain the audit report, work programs, and supporting working papers for a minimum of five years from the date of the audit report, unless the State notifies the Contractor to extend the retention period. If professional standards or other applicable laws, rules, or regulations require a longer retention period, the Contractor shall retain the above materials for that specified period.

24. **State Review of Report:** As provided by Section 2-7-522, MCA, the State shall review the Contractor's audit

report. If the State determines that reporting requirements have not been met, it will notify the Entity and the Contractor of the significant issues of noncompliance. The Contractor shall correct the identified deficiencies within 60 days of notification.

25. **Independent Contractor:** The Contractor is an independent contractor and neither its principals nor its employees are employees of the State or Entity for any purposes.
26. **Workers' Compensation:** The Contractor certifies that it carries Workers' Compensation for its employees and that it has either elected Workers' Compensation or has an approved Independent Contractor's Exemption covering the Contractor while performing work under this contract. (Montana Code Annotated, Title 39, Chapter 71).
27. **Indemnity:** The Contractor shall defend and indemnify the State and Entity, their elected and appointed officials, agents, and employees from and against all claims, causes of action, damages, liabilities, court costs and attorney fees in favor of the Contractor's employees or third parties for bodily or personal injuries, death, or damage to property arising from the acts or omissions or alleged acts or omissions of the Contractor and/or its agents, employees, representatives, assigns, subcontractors under this contract. This defense and indemnify obligation does not apply to acts or omissions arising from the sole negligence of the State or Entity under this contract. This defense and indemnity obligation survives termination or expiration of this contract.

If the Contractor is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of the Entity's intentional or knowing misrepresentation or provision to the Contractor of inaccurate or incomplete information in connection with this engagement, and not any failure on the Contractor's part to comply with professional standards, the Entity shall defend and indemnify the Contractor against such obligations.

28. **Insurance – Commercial General Liability:** The Contractor shall maintain for the duration of the contract, at its cost and expense, occurrence coverage insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work by the Contractor, and/or its agents, employees, representatives, assigns, or subcontractors. The Contractor's insurance coverage shall be primary insurance for the Contractor's negligence with respect to the State and Entity and their elected officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the State and Entity and their officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

Insurance - Professional Liability: The Contractor shall purchase and maintain occurrence coverage to cover such claims as may be caused by any act, omission, negligence of the Contractor or its officers, agents, representatives, assigns or subcontractors.

If occurrence coverage is unavailable or cost-prohibitive, the state will accept 'claims made' coverage provided the following conditions are met: 1) the commencement date of the contract must not fall outside the effective date of insurance coverage and it will be the retroactive date for insurance coverage in future years, and 2) the claims made policy must have a three-year tail for claims that are made (filed) after the cancellation or expiration date of the policy.

The State and Entity may require complete copies of certificates of insurance during the term of this contract.

29. **Compliance with Laws:**

A. The Contractor shall, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, regulations, and executive orders including but not limited to, the

Montana Human Rights Act, the Equal Pay Act of 1963, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. The Contractor is the employer for the purpose of providing healthcare benefits and paying any applicable penalties, fees and taxes under the Patient Protection and Affordable Care Act [P.L. 111-148, 124 Stat. 119]. Any subcontracting by the Contractor subjects subcontractors to the same provisions.

B. In accordance with 49-3-207, MCA, and Executive Order No. 04-2016 the Contractor agrees that the hiring of persons to perform this contract will be made on the basis of merit and qualifications and there will be no discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, disability, military service or veteran status, or marital status by the persons performing this contract.

30. **Work Accommodations:** The Entity shall provide the Contractor with reasonable space in which to conduct the audit and shall respond promptly to requests for information as well as for all necessary books and records. Support for clerical, equipment, reproduction services shall be agreed upon by the Entity and the Contractor as specified in Appendices A, B and C.

31. **Termination before Audit Commences:** Before the commencement of the audit, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach.

The Contractor and the Entity may agree to terminate this contract without cause before the commencement of the audit. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

The State, however, will not consent to the cancellation of an audit contract for the sole purpose of allowing the Contractor and Entity to then enter into a new contract that extends the number of fiscal years to be audited by the Contractor. Unless there are extenuating circumstances, the existing audit contract must be completed first. This provision does not prohibit the cancellation of a contract for the purpose of replacing an annual audit with a biennial audit.

32. **Termination after Audit Commences:** After the audit has commenced, but before the audit report has been issued, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach. If the Contractor is the breaching party and fails to remedy the breach, the Contractor is not entitled to the fee set out in this contract. This is the Entity's and the State's sole remedy. If the Entity is the breaching party, the Entity shall pay the Contractor a pro rata portion of the fee set out in this contract, based on the percentage of work completed at the time of termination. This is the Contractor's sole remedy.

The Contractor and the Entity may agree to terminate this contract without cause after the audit has commenced but before the audit report has been issued. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

33. **Contractor Compliance with CPE and Quality Control Review:** The Contractor certifies compliance with the continuing professional education requirements and the external quality control review requirements as set out in Government Auditing Standards, as established by the Comptroller General of the United States. The State may require the Contractor to provide evidence that it has met the above requirements.
34. **Single Audit Act Certification:** If the audit is required to meet the requirements of the Single Audit Act of 1984, as amended, and Uniform Guidance, the Contractor certifies that neither it nor any of its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from performing audits by any Federal department or agency.
35. **Time is of the Essence:** Time is of the essence regarding all provisions of this contract.
36. **Governing Law and Venue:** This contract is governed by the laws of Montana. The parties agree that any litigation concerning this contract in which the State is named as a party must be brought in the First Judicial District in and for the County of Lewis and Clark, State of Montana. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract. The parties also agree that any litigation concerning this contract in which the State is not named as a party must be brought in the State of Montana Judicial District in the County in which the Entity is located. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract.
37. **Notice:** All notices under this contract must be in writing and will be deemed given if delivered personally, by mail, certified, return receipt requested, or by e-mail. All notices will (a) if delivered personally, be deemed given upon delivery, (b) if delivered by mail, be deemed given upon receipt, or (c) if delivered by e-mail be deemed given upon receipt.
38. **Invalid Provision:** If any provision of this contract is held to be illegal or unenforceable and the parties' rights or obligations will not be materially and adversely affected, such provision will be (a) severed from the contract, (b) the contract will be interpreted as if such provision was never a part of the contract and (c) the remaining provisions will stay in effect.
39. **Authority:** Each party represents that the person signing this contract has the authority to bind that party.
40. **Entire Agreement and Amendment:** This contract and the attached Appendices contain the entire understanding and agreement of the parties. No modification or amendment of this contract is valid unless it is reduced to writing, signed by the parties, and made a part of this contract.

Contractor, Entity, and State have executed this Standard Audit Contract on the date first above written:

Certified Public Accountant

Summers McNea and Company, CPA's

Firm Name

By: _____

Authorized Representative

Date: _____

Governmental Entity

County Water District of Billings Heights

Entity Name

By: _____

Authorized Representative

Date: _____

**Montana Department of Administration,
Local Government Services**

By: _____

Approved By

Date: _____

APPENDIX A

Initial or Sole Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY): County Water District of Billings Heights

406-252-0539

Telephone:

Address:

1540 Popelka Dr

(Street Address or P.O. Box)

Billings

(City/Town)

, MT 59105

(Zip Code)

Petyon Brookshire peyton@heightswaterdistrict.com

Contact Person(s) and E-Mail Address(es)

**PUBLIC ACCOUNTANT/ACCOUNTING
FIRM (CONTRACTOR) :**

Summers McNea and Company, CPA's

406-652-2320

Telephone:

Address:

15 Avanta Way, Suite 1

(Street Address or P.O. Box)

Billings

(City/Town)

, MT 59102

(Zip Code)

Brian Van Steeland, bvansteeland@summers-mcnea.com

Contact Person(s) and E-Mail Address(es)

1. Audit Period and Dates of Engagement:

A. This audit will cover the fiscal year(s) ending

June 30, 2023 _____ (and _____).
(Month & Day) (Year) (Year)

B. Date to commence audit work: August 21, 2023

C. Date to submit final audit report
to Entity and State:

12/31/23

2. Time and Price for Engagement:

A. Estimated total hours -

70

B. Price for audit personnel

\$ 13,500

Price for Travel

Price for typing, clerical
and report preparation

500

Total price for this
engagement

\$ 14,000

3. The reporting entity contains the following discretely presented component units: _____

SUSAN B. SWIMLEY, ATTORNEY AND COUNSELOR AT LAW
ATTORNEY FEE AGREEMENT

SCOPE of REPRESENTATION: represent client regarding former Board member Pam Ellis

IT MAY BE NECESSARY TO MODIFY THIS AGREEMENT DURING THE COURSE OF YOUR REPRESENTATION, PARTICULARLY IF THE REPRESENTATION IS OVER A LONG PERIOD OF TIME. FURTHERMORE, A NEW ATTORNEY FEE AGREEMENT WILL NEED TO BE COMPLETED SHOULD YOU REQUIRE WORK OUTSIDE OF THE SCOPE OF REPRESENTATION SET FORTH ABOVE.

OUR ATTORNEY FEES FOR SERVICES ARE BASED UPON THE FOLLOWING FACTORS: 1) AMOUNT AND CHARACTER OF THE SERVICES RENDERED; (2) LABOR, TIME AND DIFFICULTY INVOLVED; (3) IMPORTANCE OF THE SERVICES; (4) PROFESSIONAL SKILL AND EXPERIENCE NECESSARY; (5) CHARACTER AND STANDING OF THE ATTORNEY IN HER PROFESSION; AND (6) RESULTS OBTAINED AS A RESULT OF THE SERVICES.

UNLESS OTHERWISE AGREED UPON, THE HOURLY RATES SET FORTH BELOW WILL BE USED BY US IN YOUR CASE OR MATTER AS A GUIDELINE IN SETTING OUR ATTORNEY FEES IN ACCORDANCE WITH THE ABOVE FACTORS.

Susan B. Swimley	\$300.00
Paralegal	\$95.00

IN ADDITION TO FEES FOR SERVICES, YOU WILL BE REQUIRED TO PAY ALL COSTS ADVANCED AND EXPENSES INCURRED THAT ARE DIRECTLY RELATED TO THE PERFORMANCE OF LEGAL SERVICES. THESE INCLUDE THE COSTS OF INVESTIGATION, SERVICE OF PROCESS, FILING FEES, DEPOSITIONS, TRAVEL, LONG DISTANCE TELEPHONE CHARGES, POSTAGE, PHOTOCOPYING, FAX CHARGES, TITLE WORK, COMPUTER RESEARCH CHARGES AND OTHER OUT-OF-POCKET EXPENSES, AS WELL AS A \$65.00 FILE-OPENING FEE.

THE CLIENT WILL BE BILLED MONTHLY FOR ATTORNEY FEES FOR LEGAL SERVICES AND OTHER CHARGEABLE EXPENSES ARE REQUIRED TO BE PAID WITHIN THIRTY (30) DAYS OF THE DATE OF THE MONTHLY STATEMENT. A FINANCE CHARGE OF 1.25% PER MONTH, WHICH IS AN ANNUAL RATE OF 15%, WILL BE IMPOSED ON ANY BALANCE NOT PAID WITHIN THIRTY (30) DAYS OF BILLING. IF PAYMENT IS NOT MADE WITHIN NINETY (90) DAYS OF THE DATE OF BILLING, SUSAN B. SWIMLEY MAY SUSPEND WORK ON YOUR BEHALF UNTIL YOUR ACCOUNT IS BROUGHT CURRENT. The arrangement for reimbursement between the clients is that of the clients and shall not involve or be resolved by the firm.

CLIENT authorizes Swimley Law to engage competent legal assistance for the hour fee or less. Swimley Law shall remain responsible to Client for all advice and communications.

IF ANY COLLECTION PROCEDURES ARE COMMENCED ON A PAST DUE ACCOUNT, YOU ARE OBLIGATED TO PAY COSTS INCURRED, REASONABLE ATTORNEY FEES AND COLLECTION FEES AND EXPENSES.

I HAVE READ AND AGREE TO THE FOREGOING.

DATED THIS 9th DAY OF AUGUST, 2022.

CLIENT(S)
SIGNATURE:



PRINTED NAME(S):

David Y Brookshire

SUSAN B. SWIMLEY, ATTORNEY AND COUNSELOR AT LAW
ATTORNEY FEE AGREEMENT

SCOPE of REPRESENTATION: provide advice on Montana law for governmental entity and county water and sewer district law, review contracts upon request and provide other legal counsel as requested.

IT MAY BE NECESSARY TO MODIFY THIS AGREEMENT DURING THE COURSE OF YOUR REPRESENTATION, PARTICULARLY IF THE REPRESENTATION IS OVER A LONG PERIOD OF TIME. FURTHERMORE, A NEW ATTORNEY FEE AGREEMENT WILL NEED TO BE COMPLETED SHOULD YOU REQUIRE WORK OUTSIDE OF THE SCOPE OF REPRESENTATION SET FORTH ABOVE.

OUR ATTORNEY FEES FOR SERVICES ARE BASED UPON THE FOLLOWING FACTORS: 1) AMOUNT AND CHARACTER OF THE SERVICES RENDERED; (2) LABOR, TIME AND DIFFICULTY INVOLVED; (3) IMPORTANCE OF THE SERVICES; (4) PROFESSIONAL SKILL AND EXPERIENCE NECESSARY; (5) CHARACTER AND STANDING OF THE ATTORNEY IN HER PROFESSION; AND (6) RESULTS OBTAINED AS A RESULT OF THE SERVICES.

UNLESS OTHERWISE AGREED UPON, THE HOURLY RATES SET FORTH BELOW WILL BE USED BY US IN YOUR CASE OR MATTER AS A GUIDELINE IN SETTING OUR ATTORNEY FEES IN ACCORDANCE WITH THE ABOVE FACTORS.

Susan B. Swimley Paralegal

\$185.00 \$65.00 - \$90.00

IN ADDITION TO FEES FOR SERVICES, YOU WILL BE REQUIRED TO PAY ALL COSTS ADVANCED AND EXPENSES INCURRED THAT ARE DIRECTLY RELATED TO THE PERFORMANCE OF LEGAL SERVICES. THESE INCLUDE THE COSTS OF INVESTIGATION, SERVICE OF PROCESS, FILING FEES, DEPOSITIONS, TRAVEL, LONG DISTANCE TELEPHONE CHARGES, POSTAGE, PHOTOCOPYING, FAX CHARGES, TITLE WORK, COMPUTER RESEARCH CHARGES AND OTHER OUT-OF-POCKET EXPENSES, AS WELL AS A \$65.00 FILE-OPENING FEE.

YOU WILL BE BILLED MONTHLY FOR ATTORNEY FEES FOR LEGAL SERVICES AND OTHER CHARGEABLE EXPENSES ARE REQUIRED TO BE PAID WITHIN THIRTY (30) DAYS OF THE DATE OF THE MONTHLY STATEMENT. A FINANCE CHARGE OF 1.25% PER MONTH, WHICH IS AN ANNUAL RATE OF 15%, WILL BE IMPOSED ON ANY BALANCE NOT PAID WITHIN THIRTY (30) DAYS OF BILLING. IF PAYMENT IS NOT MADE WITHIN NINETY (90) DAYS OF THE DATE OF BILLING, SUSAN B. SWIMLEY MAY SUSPEND WORK ON YOUR BEHALF UNTIL YOUR ACCOUNT IS BROUGHT CURRENT.

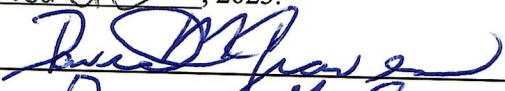
IF ANY COLLECTION PROCEDURES ARE COMMENCED ON A PAST DUE ACCOUNT, YOU ARE OBLIGATED TO PAY COSTS INCURRED, REASONABLE ATTORNEY FEES AND COLLECTION FEES AND EXPENSES.

I HAVE READ AND AGREE TO THE FOREGOING.

DATED THIS 15th DAY OF March, 2023.

CLIENT(S) SIGNATURE:

PRINTED NAME(S):


DAVID M. GRAVES

UNIFORM INVOICE TRACKING SPREADSHEET FOR:				County Water District of Billings Heights				Chlorination System			
DATE:											
Vendor's Name	Invoice or Pay Estimate Number	Invoice Date or Time Period Covered	Task Description (match budget)	Total Amount of Invoice	Warrant Number	Date Paid	ARPA Competitive	#	Local	#	Total Amount Paid This Invoice
Western Municipal Construction - Pay app 1	1	5/1/22-6/7/22	Construction	\$101,935.15	17859	06/20/22	\$101,935.15	1			\$101,935.15
Western Municipal Construction - Pay app 2	2	6/8/22-6/30-22	Construction	\$73,626.10	17892	07/12/22	\$73,626.10	1			\$73,626.10
Western Municipal Construction - Pay app 3	3	7/1/22-7/31/22	Construction	\$99,388.28	17942	08/16/22	\$99,388.28	1			\$99,388.28
Western Municipal Construction - Pay app 4	4	8/1/22-8/31/22	Construction	\$74,960.44	10626	10/04/22	\$25,050.47	1	\$49,909.97		\$74,960.44
Western Municipal Construction - Pay app 5	5	9/1/22-9/30/22	Construction	\$26,741.80	10626	10/04/22	\$0.00	1	\$26,741.80		\$26,741.80
Western Municipal Construction - Pay app 6	6	10/1/22-10/31/22	Construction	\$10,541.53	10722	11/30/22	\$0.00	1	\$10,541.53		\$10,541.53
Hawkins	6051990	10/25/21	Equipment	\$5,725.11	17573	11/05/21	\$0.00	1	\$5,725.11		\$5,725.11
Hawkins	6286499	09/09/22	Equipment	\$1,714.02	17975	09/23/22	\$0.00	1	\$1,714.02		\$1,714.02
Hawkins	6355152	12/09/22	Equipment	\$2,372.80	10747	12/13/22	\$0.00	1	\$2,372.80		\$2,372.80
Ixom		11/01/21	Equipment	\$136,688.00	17603	12/10/21	\$71,207.00	1	\$65,481.00		\$136,688.00
Interstate Engineering*	43093	12/20-1/21	Design	\$4,459.00	IE-acct	02/24/21		1	\$4,459.00		\$4,459.00
Interstate Engineering*	43772	1/21-5/21	Design	\$41,290.44	IE-acct	06/21/21		1	\$41,290.00		\$41,290.00
Interstate Engineering	44653	5/21 to 08/21	Design	\$59,461.00	IE-acct	09/13/21	\$30,580.22	1	\$28,880.78		\$59,461.00
Interstate Engineering - IMEG 2	44874	8/21 to 9/21	Design	\$26,884.28	IE-acct	10/15/21	\$26,884.28	1	\$0.00		\$26,884.28
Interstate Engineering - IMEG 3	45100	9/21 to 10/21	Design	\$3,905.50	IE-acct	11/04/21	\$3,905.50	1	\$0.00		\$3,905.50
Interstate Engineering	45101	8/21 to 10/21	Construction Engineering	\$18,691.02	IE-acct	11/04/21	\$18,691.02	1	\$0.00		\$18,691.02
Interstate Engineering - IMEG 4	45466	10/21 to 11/21	Construction Engineering	\$5,811.00	IE-acct	12/10/21	\$5,811.00	1	\$0.00		\$5,811.00
Interstate Engineering	45803	11/21 to 12/21	Construction Engineering	\$3,709.00	IE-acct	01/10/22	\$3,709.00	1	\$0.00		\$3,709.00
Interstate Engineering	46113	12/21 to 1/22	Construction Engineering	\$3,256.00	IE-acct	02/11/22	\$3,256.00	1	\$0.00		\$3,256.00
Interstate Engineering - IMEG 5	46388	1/22 to 2/22	Construction Engineering	\$9,514.71	IE-acct	03/14/22	\$9,514.71	1	\$0.00		\$9,514.71
Interstate Engineering	46617	2/22 to 3/22	Construction Engineering	\$2,289.00	IE-acct	04/08/22	\$2,289.00	1	\$0.00		\$2,289.00

Interstate Engineering - IMEG 1, 6, 7	46937	3/22 to 4/22	Construction Engineering	\$11,137.29	IE-acct	05/12/22	\$11,137.29	1	\$0.00		\$11,137.29
Interstate Engineering	47215	4/22 to 5/22	Construction Engineering	\$15,411.56	IE-acct	06/06/22	\$15,411.56	1	\$0.00		\$15,411.56
Interstate Engineering	47719	5/22 to 6/22	Construction Engineering	\$18,634.02	IE-acct	07/25/22	\$7,785.42	1	\$10,848.60		\$18,634.02
Interstate Engineering - Prof Services	47739	6/22 to 7/22	Professional Services	\$4,351.00	IE-acct	07/25/23	\$4,351.00	1	\$0.00		\$4,351.00
Interstate Engineering	48141	6/22 to 7/22	Construction Engineering	\$11,602.16	IE-acct	09/06/22	\$0.00	1	\$11,602.16		\$11,602.16
Interstate Engineering	48392	7/22 to 8/22	Construction Engineering	\$9,325.00	IE-acct	09/23/22	\$0.00	1	\$9,325.00		\$9,325.00
Interstate Engineering - Prof Services	48394	7/22 to 8/22	Professional Services	\$1,280.00	IE-acct	09/23/22	\$1,280.00	1	\$0.00		\$1,280.00
Interstate Engineering	48738	8/22 to 9/22	Construction Engineering	\$15,144.28	IE-acct	10/21/22	\$0.00	1	\$15,144.28		\$15,144.28
Interstate Engineering - MT Historical Society	48913	9/22 to 10/22	Construction Engineering	\$4,456.94	IE-acct	11/04/22	\$0.00	1	\$4,456.94		\$4,456.94
Interstate Engineering - Prof Services	48915	8/22 to 10/22	Professional Services	\$417.00	IE-acct	11/04/22	\$417.00	1	\$0.00		\$417.00
Interstate Engineering	49311	10/22 to 11/22	Construction Engineering	\$2,704.00	IE-acct	12/02/22	\$0.00	1	\$2,704.00		\$2,704.00
Interstate Engineering	49575	11/22 to 12/22	Construction Engineering	\$6,404.46	IE-acct	12/29/22	\$0.00	1	\$6,404.46		\$6,404.46
Interstate Engineering	49951	12/4/22-1/14/23	Construction Engineering	\$6,247.50	IE-acct	2/9/2023	\$0.00	2	\$6,247.50		\$6,247.50
Interstate Engineering	50267	1/15/23-03/04/23	Construction Engineering	\$6,753.94	IE-acct	3/27/2023	\$0.00	2	\$6,753.94		\$6,753.94
Interstate Engineering	50492	3/5/23-4/1/23	Construction Engineering	\$1,510.00	IE-acct	4/21/2023	\$0.00	2	\$1,510.00		\$1,510.00
Interstate Engineering	50870	4/2/23-5/13/23	Construction Engineering	\$3,385.00	IE-acct		\$0.00	2	\$3,385.00		\$3,385.00
Interstate Engineering	47739	7/7/2022	Prof Services	\$4,351.00	IE-acct	7/25/2022		2	\$4,351.00		\$4,351.00
Interstate Engineering	48394	8/31/2022	Prof Services	\$1,280.00	IE-acct	9/23/2022		2	\$1,280.00		\$1,280.00
Interstate Engineering	48915	10/19/2022	Prof Services	\$417.00	IE-acct	11/4/2022		2	\$417.00		\$417.00
Interstate Engineering	49950	1/31/2023	Prof Services	\$1,540.50	IE-acct	2/9/2023		2	\$1,540.50		\$1,540.50
Interstate Engineering	50266	3/10/2023	Prof Services	\$1,952.00	IE-acct	3/27/2023		2	\$1,952.00		\$1,952.00
Interstate Engineering	50491	4/10/2023	Prof Services	\$862.50	IE-acct	4/21/2023		2	\$862.50		\$862.50
Microcomm	16788	10/24/2022	Construction	\$17,802.00			\$0.00	2	\$17,802.00		\$17,802.00

Western Municipal Construction - Pay app 7	7	12/1/22-1/20/23	Construction	\$21,759.26	490700		\$0.00	2	\$21,759.26		\$21,759.26
1% MT for Pay App 1	1	6/15/2022	Construction	\$1,029.65		6/15/2022	\$0.00	2	\$1,029.65		\$1,029.65
1% MT for Pay App 2	2	7/8/2022	Construction	\$743.70		7/8/2022	\$0.00	2	\$743.70		\$743.70
1% MT for Pay App 3	3	8/16/2022	Construction	\$1,003.92		8/16/2022	\$0.00	2	\$1,003.92		\$1,003.92
1% MT for Pay App 4	4	9/13/2022	Construction	\$757.18		9/13/2022	\$0.00	2	\$757.18		\$757.18
1% MT for Pay App 5	5	10/4/2022	Construction	\$270.12		10/4/2022	\$0.00	2	\$270.12		\$270.12
1% MT for Pay App 6	6	11/29/2022	Construction	\$106.48		11/29/2022	\$0.00	2	\$106.48		\$106.48
1% MT for Pay App 7	7	2/9/2023	Construction	\$219.79		2/9/2023	\$0.00	2	\$219.79		\$219.79
TOTAL INVOICES				\$885,823.43			\$516,230.00		\$369,592.99		\$885,822.99
TOTAL BUDGET							\$520,182.00		\$520,182.00		\$1,040,364.00
BALANCE							\$3,952.00		\$150,589.01		\$154,541.01