

| Approved Venders | AMOUNT | ck # | FLATHEAD | | | |
|--|-------------|---|-------------|--|--|--|
| Click Here Designs, LLC - INV 22280 | \$ 55.00 | 4232 | \$ 55.00 | | | |
| Five Valleys Law, PLLC - INV 6579 | \$ 1,395.00 | 4233 | \$ 1,395.00 | | | |
| United States Treasury - payroll tax deposit | \$ - | | \$ - | | | |
| MT Withholding tax | \$ - | | \$ - | | | |
| Whaley & Associates PC | \$ 750.00 | 4234 | \$ 750.00 | | | |
| | | | | | | |
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| | | | | | | |
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| | | | | | | |
| | | | | | | |
| | | | | | | |
| | \$ 2,200.00 | | \$ 2,200.00 | | | |
| CASH BALANCE PER WARRANT REGISTER | | | | | | |
| FLATHEAD IRRIGATION - ADMIN | \$ 463,832 | AS OF 08/31/2025 | | | | |
| FLATHEAD IRRIGATION - O & M | \$ 608,910 | BALANCED WITH LAKE CO TREAS THROUGH AUGUST 31, 2025 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2025

| | A | B | C | D | E | F | G |
|----|---|---|---|---|--|-----------|----------------------------|
| 1 | | | | | Meeting SEPTEMBER 24, 2025 | FY 2024 | Actual |
| 2 | | | | | | Budget | Nov 1, 2024 - AUGUST, 2025 |
| 3 | | | | | Ordinary Income/Expense | | |
| 4 | | | | | Income | | |
| 5 | | | | | 400.00 · Assessment Revenue ** | | |
| 6 | | | | | 410.00 · Interest Income | 2,000 | 11,978 |
| 8 | | | | | 431.00 · Restitution - DOJ | | 371 |
| 9 | | | | | 435.00 · Past Due Assessments Paid | | 0 |
| 10 | | | | | 440.00 · Unpaid Assessments | (435) | |
| 11 | | | | | Total Income | 1,565 | 12,348 |
| 12 | | | | | Expenses Subject fo FID Control | | |
| 13 | | | | | 600.00 · Accounting Services | 15,000 | 7,500 |
| 14 | | | | | 600.01 · Accounting Consulting | | - |
| 15 | | | | | 600.01 · Audit Services | 20,000 | - |
| 16 | | | | | 601.00 · Advertising-Promotion | 500 | - |
| 18 | | | | | 604.00 · Business licenses and permits | 260 | |
| 19 | | | | | 605.00 · Bureau of Rec. (agmt) | | |
| 20 | | | | | 607.00 · Commissioners | | |
| 21 | | | | | 607.25 · Commisioner (5x12x\$100) | 10,000 | 6,800 |
| 22 | | | | | 607.50 · Commissioner Mileage | 3,000 | 1,815 |
| 24 | | | | | Total 607.00 · Commissioners | 13,000 | 8,615 |
| 26 | | | | | 609.01 · Election Expenses | 2,500 | 0 |
| 27 | | | | | Total Election Costs | 2,500 | 0 |
| 28 | | | | | 610.00 · Fees, MT DOA Financial Report | 1,500 | 1,300 |
| 29 | | | | | 615.00 · Insurance Board (CINCINNATI) | 5,000 | 100 |
| 30 | | | | | 617.00 · Lawyer-consultant | 50,000 | 10,262 |
| 31 | | | | | 620.00 · Meals - Entertainment | 400 | |
| 32 | | | | | 622.00 · Miscellaneous Expense | 2,000 | |
| 33 | | | | | 625.00 · Public Info., web site, etc. | 1,200 | 825 |
| 34 | | | | | 626.00 · Publications | 2,000 | |
| 35 | | | | | 630.00 · Rental Office, meetings | 1,200 | 0 |
| 36 | | | | | 650.30 · Supplies, Postage (Tel, PO Box) | 795 | 178 |
| 37 | | | | | 634.00 · Payroll Expenses | | |
| 38 | | | | | 635.00 · Rosman Services | | 0 |
| 39 | | | | | 636.00 · Secretary, office | 5,000 | 3,128 |
| 40 | | | | | 640.00 · Payroll Expenses - Employer | 700 | 244 |
| 41 | | | | | 642.00 · Payroll Expenses - State Fund | 500 | 428 |
| 42 | | | | | Total 634.00 · Payroll Expenses Total | 6,200 | 3,799 |
| 44 | | | | | 680.00 · Representation State | | |
| 45 | | | | | 680.10 · MT Water Association | | 0 |
| 47 | | | | | Total 680.00 · Representation State | 0 | 0 |
| 48 | | | | | 685.10 · National Water Association | | |
| 49 | | | | | 680.30 · Travel | 1,000 | 0 |
| 51 | | | | | Total 685.00 · Representation Federal | 1,000 | - |
| 52 | | | | | 690.00 · CSKT Related Activities | | |
| 53 | | | | | 690.40 · CSKT Meetings | 3,000 | |
| 54 | | | | | 690.20 · Legal Project Management | 15,000 | |
| 55 | | | | | 690.30 · Consultant Project Management | 20,000 | |
| 57 | | | | | Total 690.00 · CSKT Related Activities | 38,000 | 0 |
| 58 | | | | | Total Expenses Subject to FID Control | 108,055 | 32,579 |
| 59 | | | | | Net Ordinary Income Subject to FID Control | (106,490) | (20,230) |

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2025

| | A | B | C | D | E | F | G |
|----|---|---|---|---|--|---------------|----------------------------|
| 1 | | | | | Meeting SEPTEMBER 24, 2025 | FY 2024 | Actual |
| 2 | | | | | | Budget | Nov 1, 2024 - AUGUST, 2025 |
| 61 | | | | | | | |
| 62 | | | | | Other Expense | | |
| 63 | | | | | 650.00 · FID-MID-JID Shared Expenses | | |
| 66 | | | | | 650.20 · Insurance Liab-property (St Ig) | 500 | |
| 68 | | | | | 650.40 · Repairs/Maintenance (St Ig) | 1,300 | |
| 69 | | | | | 650.50 · Property Tax (St Ig) | 500 | 0 |
| 70 | | | | | 650.75 · Audit Services | | |
| 71 | | | | | 650.00 · Shared Expenses - Other | | 3,166 |
| 72 | | | | | Total 650.00 · FID-MID-JID Shared Expenses | 2,300 | 3,166 |
| 74 | | | | | Total Other Expense | 2,300 | 3,166 |
| 75 | | | | | Net Other Income | (2,300) | (3,166) |
| 77 | | | | | Net Income | (108,790) | (23,396) |
| 78 | | | | | | | |
| 79 | | | | | | | |
| 80 | | | | | | Annual Budget | Actual |
| 81 | | | | | Cash Balance 11/01/2024 | | \$487,228 |
| 82 | | | | | Cash Balance 08/31/2025 per Check Register | | \$463,832 |
| 83 | | | | | Change in Fund/Cash Balances | | (\$23,396) |
| 84 | | | | | | | |
| 85 | | | | | | | |
| 86 | | | | | Variance before balance sheet analysis | | \$0 |
| 87 | | | | | Increase in Payroll Liabilities | | \$0 |
| 88 | | | | | Reconciled Cash Variance | | \$0 |

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Flathead Irrigation District Administrative Fund
Reconciliation Summary
1000 - Cash in Bank, Period Ending 08/31/2025

| | | |
|-----------------------------------|-------------------|--------------------------|
| | <u>Aug 31, 25</u> | |
| Beginning Balance | | 464,621.13 |
| Cleared Transactions | | |
| Checks and Payments - 1 item | -3.27 | |
| Deposits and Credits - 1 item | <u>1,125.84</u> | |
| Total Cleared Transactions | <u>1,122.57</u> | |
| Cleared Balance | | <u><u>465,743.70</u></u> |
| Uncleared Transactions | | |
| Checks and Payments - 7 items | -1,982.75 | |
| Deposits and Credits - 10 items | <u>70.56</u> | |
| Total Uncleared Transactions | <u>-1,912.19</u> | |
| Register Balance as of 08/31/2025 | | <u><u>463,831.51</u></u> |
| Ending Balance | | 463,831.51 |

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Flathead Irrigation District Administrative Fund
Reconciliation Detail
1000 - Cash in Bank, Period Ending 08/31/2025

| Type | Date | Num | Name | Clr | Amount | Balance |
|--|------------|-------|------------------------|-----|-----------|------------|
| Beginning Balance | | | | | | 464,621.13 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 1 item | | | | | | |
| Liability Check | 07/31/2025 | E-pay | Unemployment Insu... | X | -3.27 | -3.27 |
| Total Checks and Payments | | | | | -3.27 | -3.27 |
| Deposits and Credits - 1 item | | | | | | |
| Deposit | 08/31/2025 | DEP | | X | 1,125.84 | 1,125.84 |
| Total Deposits and Credits | | | | | 1,125.84 | 1,125.84 |
| Total Cleared Transactions | | | | | 1,122.57 | 1,122.57 |
| Cleared Balance | | | | | 1,122.57 | 465,743.70 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 7 items | | | | | | |
| Check | 02/26/2018 | 4163 | Gene Posivio | | -8.88 | -8.88 |
| Paycheck | 03/14/2018 | 4181 | Chantelle L Begay | | -40.41 | -49.29 |
| Check | 06/13/2018 | 4169 | United States Treas... | | -183.37 | -232.66 |
| Check | 10/31/2018 | 4277 | Montana Dept. of Re... | | -463.84 | -696.50 |
| Check | 08/26/2025 | 4229 | CLICK HERE DESI... | | -55.00 | -751.50 |
| Check | 08/27/2025 | 4230 | Whaley & Associate... | | -750.00 | -1,501.50 |
| Check | 08/27/2025 | 4231 | FIVE VALLEYS LA... | | -481.25 | -1,982.75 |
| Total Checks and Payments | | | | | -1,982.75 | -1,982.75 |
| Deposits and Credits - 10 items | | | | | | |
| Deposit | 08/31/2018 | DEP | | | 70.56 | 70.56 |
| Liability Check | 04/21/2020 | E-pay | Unemployment Insu... | | 0.00 | 70.56 |
| Liability Check | 01/14/2021 | E-pay | Unemployment Insu... | | 0.00 | 70.56 |
| Liability Check | 10/13/2021 | E-pay | Unemployment Insu... | | 0.00 | 70.56 |
| Liability Check | 04/13/2022 | E-pay | Unemployment Insu... | | 0.00 | 70.56 |
| Liability Check | 10/21/2022 | E-pay | Unemployment Insu... | | 0.00 | 70.56 |
| Liability Check | 04/24/2023 | E-pay | Unemployment Insu... | | 0.00 | 70.56 |
| Liability Check | 10/24/2023 | E-pay | Unemployment Insu... | | 0.00 | 70.56 |
| Liability Check | 10/29/2024 | E-pay | Unemployment Insu... | | 0.00 | 70.56 |
| Liability Check | 04/29/2025 | E-pay | Unemployment Insu... | | 0.00 | 70.56 |
| Total Deposits and Credits | | | | | 70.56 | 70.56 |
| Total Uncleared Transactions | | | | | -1,912.19 | -1,912.19 |
| Register Balance as of 08/31/2025 | | | | | -789.62 | 463,831.51 |
| Ending Balance | | | | | -789.62 | 463,831.51 |

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Flathead Irrigation District Administrative Fund

09/23/25

Balance Sheet

Cash Basis

As of August 31, 2025

| | <u>Aug 31, 25</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash in Bank | <u>463,831.51</u> |
| Total Checking/Savings | <u>463,831.51</u> |
| Total Current Assets | <u>463,831.51</u> |
| TOTAL ASSETS | <u>463,831.51</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 24000 · Payroll Liabilities | <u>-0.71</u> |
| Total Other Current Liabilities | <u>-0.71</u> |
| Total Current Liabilities | <u>-0.71</u> |
| Total Liabilities | <u>-0.71</u> |
| Equity | |
| 310.00 · Retained Earnings | 208,841.86 |
| 3000 · Opening Bal Equity | 278,386.50 |
| Net Income | <u>-23,396.14</u> |
| Total Equity | <u>463,832.22</u> |
| TOTAL LIABILITIES & EQUITY | <u>463,831.51</u> |

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Cash Basis

Flathead Irrigation District Administrative Fund

Profit & Loss

November 2024 through August 2025

| | Nov '24 - Aug 25 |
|---|-------------------|
| Ordinary Income/Expense | |
| Income | |
| 410.00 · Interest Income | 11,977.66 |
| 430.00 · Insurance Payment - Theft | |
| 431.00 · Restitution - DOJ | 370.66 |
| Total 430.00 · Insurance Payment - Theft | 370.66 |
| Total Income | 12,348.32 |
| Expense | |
| 600.00 · Accounting Services | 7,500.00 |
| 607.00 · Commissioners | |
| 607.25 · Commisioner (5x12x\$100) | 6,800.00 |
| 607.50 · Commissioner Mileage | 1,814.61 |
| Total 607.00 · Commissioners | 8,614.61 |
| 610.00 · Fees, MT DOA Financial Report | 1,300.00 |
| 615.00 · Insurance Board (MACO) | 100.00 |
| 617.00 · Lawyer-consultant | 10,261.75 |
| 625.00 · Public info., web site, etc. | 825.00 |
| 650.30 · Supplies, Postage (Tel, PO Box) | 177.87 |
| 634.00 · Payroll Expenses Total | |
| 636.00 · Secretary, office | 3,127.50 |
| 640.00 · Payroll Expenses - Employer | 243.95 |
| 642.00 · Montana State Fund | 427.78 |
| Total 634.00 · Payroll Expenses Total | 3,799.23 |
| Total Expense | 32,578.46 |
| Net Ordinary Income | -20,230.14 |
| Other Income/Expense | |
| Other Expense | |
| Legacy Costs | |
| 650.85 · Insurance | 3,166.00 |
| Total Legacy Costs | 3,166.00 |
| Total Other Expense | 3,166.00 |
| Net Other Income | -3,166.00 |
| Net Income | -23,396.14 |

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Flathead Irrigation District O&M
Reconciliation Summary
1000 · Cash in Bank, Period Ending 08/31/2025

| | Aug 31, 25 |
|-----------------------------------|---------------|
| Beginning Balance | 2,296,377.14 |
| Cleared Transactions | |
| Checks and Payments - 1 Item | -1,708,964.13 |
| Deposits and Credits - 1 Item | 21,496.57 |
| Total Cleared Transactions | -1,687,467.56 |
| Cleared Balance | 608,909.58 |
| Register Balance as of 08/31/2025 | 608,909.58 |
| Ending Balance | 608,909.58 |

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Flathead Irrigation District O&M
Reconciliation Detail
1000 - Cash in Bank, Period Ending 08/31/2025

| <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|--------------------------------------|-------------|------------|----------------|------------|---------------|----------------|
| Beginning Balance | | | | | | 2,296,377.14 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 1 item | | | | | | |
| Check | 07/23/2025 | 3836 | BIA IRRIGATION | X | -1,708,964.13 | -1,708,964.13 |
| Total Checks and Payments | | | | | -1,708,964.13 | -1,708,964.13 |
| Deposits and Credits - 1 item | | | | | | |
| Deposit | 08/31/2025 | DEP | | X | 21,496.57 | 21,496.57 |
| Total Deposits and Credits | | | | | 21,496.57 | 21,496.57 |
| Total Cleared Transactions | | | | | -1,687,467.56 | -1,687,467.56 |
| Cleared Balance | | | | | -1,687,467.56 | 608,909.58 |
| Register Balance as of 08/31/2025 | | | | | -1,687,467.56 | 608,909.58 |
| Ending Balance | | | | | -1,687,467.56 | 608,909.58 |

Flathead Irrigation District O&M
Profit & Loss
November 2024 through August 2025

| | Nov '24 - Aug 25 |
|---------------------------|------------------|
| Ordinary Income/Expense | |
| Income | |
| 3630 · Assessment Revenue | 3,096,795.53 |
| 3710 · Interest Income | 38,984.68 |
| Total Income | 3,135,780.21 |
| Expense | |
| 43.30 · FIP - BIA | 3,417,928.26 |
| Total Expense | 3,417,928.26 |
| Net Ordinary Income | -282,148.05 |
| Net Income | -282,148.05 |

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Cash Basis

Flathead Irrigation District O&M

Balance Sheet

As of August 31, 2025

| | Aug 31, 25 |
|---------------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Cash in Bank | 608,909.58 |
| Total Checking/Savings | 608,909.58 |
| Other Current Assets | |
| 1181 · Special Assessments Receivable | 1,139,447.42 |
| Total Other Current Assets | 1,139,447.42 |
| Total Current Assets | 1,748,357.00 |
| TOTAL ASSETS | 1,748,357.00 |
| LIABILITIES & EQUITY | |
| Equity | |
| 2720 · Retained Earnings | 786,313.28 |
| 3000 · Opening Bal Equity | 1,244,191.77 |
| Net Income | -282,148.05 |
| Total Equity | 1,748,357.00 |
| TOTAL LIABILITIES & EQUITY | 1,748,357.00 |