

Approved Venders	AMOUNT	ck#	FLATHEAD			
Click Here Designs, LLC - INV 22415	\$ 55.00	4235	\$ 55.00			
Five Valleys Law, PLLC - INV 6579	\$ 1,395.00	4236	\$ 1,395.00			
United States Treasury - payroll tax deposit	\$ -		\$ -			
MT Withholding tax	\$ -		\$ -			
Whaley & Associates PC	\$ 750.00	4237	\$ 750.00			
Janette Rosman - reimburse	\$ 128.16	4238	\$ 128.16			
	\$ 2,328.16		\$ 2,328.16			
CASH BALANCE PER WARRANT REGISTER						
FLATHEAD IRRIGATION - ADMIN	\$ 463,213	AS OF 09/30/2025				
FLATHEAD IRRIGATION - O & M	\$ 615,221	BALANCED WITH LAKE CO TREAS THROUGH September 30, 2025				

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

	A	B	C	D	E	F	G
1					Meeting OCTOBER 22, 2025	FY 2024	Actual
2						Budget	NOV 1, 2024 - SEPTEMBER, 2025
3					Ordinary Income/Expense		
4					Income		
5					400.00 · Assessment Revenue **		
6					410.00 · Interest Income	2,000	13,559
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	13,930
12					Expenses Subject fo FID Control		
13					600.00 · Accounting Services	15,000	8,250
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. (agrmt)		
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	11,657
31					620.00 · Meals - Entertainment	400	
32					622.00 · Miscellaneous Expense	2,000	
33					625.00 · Public info., web site, etc.	1,200	880
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	34,779
59					Net Ordinary Income Subject to FID Control	(106,490)	(20,849)

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

	A	B	C	D	E	F	G
1					Meeting OCTOBER 22, 2025	FY 2024	Actual
2						Budget	Nov 1, 2024 - SEPTEMBER 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)	(24,015)
78							
79							
80						Annual Budget	Actual
81					Cash Balance 11/01/2024		\$487,228
82					Cash Balance 09/30/2025 per Check Register		\$463,213
83					Change in Fund/Cash Balances		(\$24,015)
84							
85							
86					Variance before balance sheet analysis		\$0
87					Increase in Payroll Liabilities		\$0
88					Reconciled Cash Variance		\$0

4:16 PM

## Flathead Irrigation District Administrative Fund

10/20/25

## Profit &amp; Loss

Cash Basis

November 2024 through September 2025

	Nov '24 - Sep 25
<b>Ordinary Income/Expense</b>	
Income	
410.00 · Interest Income	13,559.22
430.00 · Insurance Payment - Theft	
431.00 · Restitution - DOJ	370.66
Total 430.00 · Insurance Payment - Theft	370.66
<b>Total Income</b>	<b>13,929.88</b>
Expense	
600.00 · Accounting Services	8,250.00
607.00 · Commissioners	
607.25 · Commissioner (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	11,656.75
625.00 · Public info., web site, etc.	880.00
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
<b>Total Expense</b>	<b>34,778.46</b>
<b>Net Ordinary Income</b>	<b>-20,848.58</b>
<b>Other Income/Expense</b>	
Other Expense	
Legacy Costs	
650.85 · Insurance	3,166.00
Total Legacy Costs	3,166.00
<b>Total Other Expense</b>	<b>3,166.00</b>
<b>Net Other Income</b>	<b>-3,166.00</b>
<b>Net Income</b>	<b>-24,014.58</b>

4:16 PM

Flathead Irrigation District Administrative Fund

10/20/25

Balance Sheet

Cash Basis

As of September 30, 2025

	Sep 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	463,213.07
Total Checking/Savings	463,213.07
Total Current Assets	463,213.07
<b>TOTAL ASSETS</b>	<b>463,213.07</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	-0.71
Total Other Current Liabilities	-0.71
Total Current Liabilities	-0.71
Total Liabilities	-0.71
Equity	
310.00 · Retained Earnings	208,841.86
3000 · Opening Bal Equity	278,386.50
Net Income	-24,014.58
Total Equity	463,213.78
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>463,213.07</b>

4:14 PM

10/20/25

**Flathead Irrigation District Administrative Fund**

**Reconciliation Summary**

**1000 - Cash in Bank, Period Ending 09/30/2025**

	<u>Sep 30, 25</u>
<b>Beginning Balance</b>	<b>465,743.70</b>
<b>Cleared Transactions</b>	
Checks and Payments - 4 Items	-2,681.25
Deposits and Credits - 1 Item	1,581.56
<b>Total Cleared Transactions</b>	<u><b>-1,099.69</b></u>
<b>Cleared Balance</b>	<u><b>464,644.01</b></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 6 Items	-1,501.50
Deposits and Credits - 10 Items	70.56
<b>Total Uncleared Transactions</b>	<u><b>-1,430.94</b></u>
<b>Register Balance as of 09/30/2025</b>	<u><b>463,213.07</b></u>
<b>Ending Balance</b>	<u><b>463,213.07</b></u>

4:14 PM

10/20/25

## Flathead Irrigation District Administrative Fund

## Reconciliation Detail

1000 - Cash in Bank, Period Ending 09/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						465,743.70
<b>Cleared Transactions</b>						
<b>Checks and Payments - 4 items</b>						
Check	08/26/2025	4229	CLICK HERE DESI...	X	-55.00	-55.00
Check	08/27/2025	4230	Whaley & Associate...	X	-750.00	-805.00
Check	08/27/2025	4231	FIVE VALLEYS LA...	X	-481.25	-1,286.25
Check	09/23/2025	4233	FIVE VALLEYS LA...	X	-1,395.00	-2,681.25
<b>Total Checks and Payments</b>					-2,681.25	-2,681.25
<b>Deposits and Credits - 1 item</b>						
Deposit	09/30/2025	DEP		X	1,581.56	1,581.56
<b>Total Deposits and Credits</b>					1,581.56	1,581.56
<b>Total Cleared Transactions</b>					-1,099.69	-1,099.69
<b>Cleared Balance</b>					-1,099.69	464,644.01
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 6 items</b>						
Check	02/26/2018	4163	Gene Posivio		-8.88	-8.88
Paycheck	03/14/2018	4181	Chantelle L Begay		-40.41	-49.29
Check	06/13/2018	4169	United States Treas...		-183.37	-232.66
Check	10/31/2018	4277	Montana Dept. of Re...		-463.84	-696.50
Check	09/23/2025	4234	Whaley & Associate...		-750.00	-1,446.50
Check	09/23/2025	4232	CLICK HERE DESI...		-55.00	-1,501.50
<b>Total Checks and Payments</b>					-1,501.50	-1,501.50
<b>Deposits and Credits - 10 items</b>						
Deposit	08/31/2018	DEP			70.56	70.56
Liability Check	04/21/2020	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	01/14/2021	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	10/13/2021	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	04/13/2022	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	10/21/2022	E-pay	Unemployment Insu...		0.00	70.56
Liability Check	04/24/2023	E-pay	Unemployment Insu...		0.00	70.56
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
<b>Total Deposits and Credits</b>					70.56	70.56
<b>Total Uncleared Transactions</b>					-1,430.94	-1,430.94
<b>Register Balance as of 09/30/2025</b>					-2,530.63	463,213.07
<b>Ending Balance</b>					-2,530.63	463,213.07

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

	Nov '24 - Sep 25
Ordinary Income/Expense	
Income	
3630 · Assessment Revenue	3,101,036.22
3710 · Interest Income	41,055.39
Total Income	3,142,091.61
Expense	
43.30 · FIP - BIA	3,417,928.26
Total Expense	3,417,928.26
Net Ordinary Income	-275,836.65
Net Income	-275,836.65



Flathead Irrigation District O&M  
**Balance Sheet**  
As of September 30, 2025

	Sep 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	615,220.98
Total Checking/Savings	615,220.98
Other Current Assets	
1181 · Special Assessments Receivable	1,139,447.42
Total Other Current Assets	1,139,447.42
Total Current Assets	1,754,668.40
<b>TOTAL ASSETS</b>	<b>1,754,668.40</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
2720 · Retained Earnings	786,313.28
3000 · Opening Bal Equity	1,244,191.77
Net Income	-275,836.65
Total Equity	1,754,668.40
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,754,668.40</b>

4:40 PM

10/20/25

**Flathead Irrigation District O&M**  
**Reconciliation Summary**  
**1000 - Cash in Bank, Period Ending 09/30/2025**

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	<u>Sep 30, 25</u>
Beginning Balance	608,909.58
Cleared Transactions	
Deposits and Credits - 1 item	<u>6,311.40</u>
Total Cleared Transactions	<u>6,311.40</u>
Cleared Balance	<u><u>615,220.98</u></u>
Register Balance as of 09/30/2025	615,220.98
Ending Balance	615,220.98

**Flathead Irrigation District O&M**  
**Reconciliation Detail**  
**1000 - Cash in Bank, Period Ending 09/30/2025**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						608,909.58
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/30/2025	DEP		X	6,311.40	6,311.40
Total Deposits and Credits					6,311.40	6,311.40
Total Cleared Transactions					6,311.40	6,311.40
Cleared Balance					6,311.40	615,220.98
Register Balance as of 09/30/2025					6,311.40	615,220.98
Ending Balance					6,311.40	615,220.98