

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

	ABCD	E	F	G
1		Meeting FEBRUARY 25, 2026	FY 2024	Actual
2			Budget	Nov 1, 2024 - October 31, 2025
3		Ordinary Income/Expense		
4		Income		
5		400.00 · Assessment Revenue **		
6		410.00 · Interest Income	2,000	14,815
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	15,186
12		Expenses Subject fo FID Control		
13		600.00 · Accounting Services	15,000	9,000
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. (agrmf)		
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	1,310
29		615.00 · Insurance Board (CINCINNATI)	5,000	100
30		617.00 · Lawyer-consultant	50,000	12,042
31		620.00 · Meals - Entertainment	400	
32		622.00 · Miscellaneous Expense	2,000	
33		625.00 · Public info., web site, etc.	1,200	935
34		626.00 · Publications	2,000	
35		630.00 · Rental Office, meetings	1,200	0
36		650.30 · Supplies, Postage (Tel, PO Box)	795	296
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	36,097
59		Net Ordinary Income Subject to FID Control	(106,490)	(20,911)

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

	A	B	C	D	E	F	G
1					Meeting FEBRUARY 25, 2026	FY 2024	Actual
2						Budget	Nov 1, 2024 - October 31, 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)	(24,077)
78							
79							
80						Annual Budget	Actual
81					Cash Balance 11/01/2025		\$487,228
82					Cash Balance 01/31/2026 per Check Register		\$463,151
83					Change in Fund/Cash Balances		(\$24,077)
84							
85							
86					Variance before balance sheet analysis		\$0
87					Increase in Payroll Liabilites		\$0
88					Reconciled Cash Variance		\$0

Flathead Irrigation District Administrative Fund
Reconciliation Summary
1000 - Cash in Bank, Period Ending 01/31/2026

	<u>Jan 31, 26</u>
Beginning Balance	458,020.97
Cleared Transactions	
Checks and Payments - 5 items	-2,540.03
Deposits and Credits - 1 item	881.62
Total Cleared Transactions	<u>-1,658.41</u>
Cleared Balance	<u><u>456,362.56</u></u>
Uncleared Transactions	
Checks and Payments - 6 items	-753.42
Deposits and Credits - 11 items	70.56
Total Uncleared Transactions	<u>-682.86</u>
Register Balance as of 01/31/2026	<u><u>455,679.70</u></u>
Ending Balance	455,679.70

Flathead Irrigation District Administrative Fund Reconciliation Detail

1000 - Cash in Bank, Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						458,020.97
Cleared Transactions						
Checks and Payments - 5 Items						
Liability Check	01/15/2026	To Print	United States Treas...	X	-195.06	-195.06
Check	01/28/2026	4249	FIVE VALLEYS LA...	X	-935.00	-1,130.06
Check	01/28/2026	4250	Whaley & Associate...	X	-750.00	-1,880.06
Check	01/28/2026	4251	Mission Irrigation Di...	X	-559.30	-2,439.36
Check	01/28/2026	4252	Mission Irrigation Di...	X	-100.67	-2,540.03
Total Checks and Payments					-2,540.03	-2,540.03
Deposits and Credits - 1 Item						
Deposit	01/30/2026	DEP		X	881.62	881.62
Total Deposits and Credits					881.62	881.62
Total Cleared Transactions					-1,658.41	-1,658.41
Cleared Balance					-1,658.41	456,362.56
Uncleared Transactions						
Checks and Payments - 6 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
Liability Check	01/20/2026	E-pay	Unemployment Insu...		-1.92	-698.42
Check	01/28/2026	4248	CLICK HERE DESI...		-55.00	-753.42
Total Checks and Payments					-753.42	-753.42
Deposits and Credits - 11 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
Liability Check	10/30/2025	E-pay	Unemployment Insu...		0.00	70.56
Total Deposits and Credits					70.56	70.56
Total Uncleared Transactions					-682.86	-682.86
Register Balance as of 01/31/2026					-2,341.27	455,679.70
Ending Balance					-2,341.27	455,679.70

Flathead Irrigation District Administrative Fund
Profit & Loss
November 2025 through January 2026

	<u>Nov '25 - Jan 26</u>
Ordinary Income/Expense	
Income	
410.00 · Interest Income	2,665.64
430.00 · Insurance Payment - Theft	
431.00 · Restitution - DOJ	<u>82.12</u>
Total 430.00 · Insurance Payment - Theft	<u>82.12</u>
Total Income	<u>2,747.76</u>
Expense	
600.00 · Accounting Services	2,250.00
607.00 · Commissioners	
607.25 · Commisioner (5x12x\$100)	3,400.00
607.50 · Commissioner Mileage	<u>866.89</u>
Total 607.00 · Commissioners	4,266.89
617.00 · Lawyer-consultant	1,567.50
625.00 · Public info., web site, etc.	200.00
634.00 · Payroll Expenses Total	
636.00 · Secretary, office	1,275.00
640.00 · Payroll Expenses - Employer	99.44
642.00 · Montana State Fund	<u>-100.00</u>
Total 634.00 · Payroll Expenses Total	<u>1,274.44</u>
Total Expense	<u>9,558.83</u>
Net Ordinary Income	-6,811.07
Other Income/Expense	
Other Expense	
650.00 · FID-MID-JID Shared Expenses	
650.40 · Repairs/Maintenance (St Ig)	559.30
650.50 · Property Tax (St Ig)	<u>100.67</u>
Total 650.00 · FID-MID-JID Shared Expenses	<u>659.97</u>
Total Other Expense	<u>659.97</u>
Net Other Income	-659.97
Net Income	<u><u>-7,471.04</u></u>

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Cash Basis

Flathead Irrigation District Administrative Fund

Balance Sheet

As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	455,679.70
Total Checking/Savings	<u>455,679.70</u>
Total Current Assets	<u>455,679.70</u>
TOTAL ASSETS	<u><u>455,679.70</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	-0.72
Total Other Current Liabilities	<u>-0.72</u>
Total Current Liabilities	<u>-0.72</u>
Total Liabilities	-0.72
Equity	
310.00 · Retained Earnings	184,764.96
3000 · Opening Bal Equity	278,386.50
Net Income	-7,471.04
Total Equity	<u>455,680.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>455,679.70</u></u>

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Flathead Irrigation District O&M
Reconciliation Summary
1000 - Cash in Bank, Period Ending 01/31/2026

	<u>Jan 31, 26</u>	
Beginning Balance		2,652,127.87
Cleared Transactions		
Checks and Payments - 2 items	-1,836.18	
Deposits and Credits - 1 item	73,759.76	
	<u>71,923.58</u>	
Total Cleared Transactions		
Cleared Balance		<u><u>2,724,051.45</u></u>
Uncleared Transactions		
Checks and Payments - 1 item	-1,768,615.67	
	<u>-1,768,615.67</u>	
Total Uncleared Transactions		
Register Balance as of 01/31/2026		<u><u>955,435.78</u></u>
Ending Balance		955,435.78

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Flathead Irrigation District O&M
Reconciliation Detail
1000 · Cash in Bank, Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						2,652,127.87
Cleared Transactions						
Checks and Payments - 2 items						
Check	01/30/2026	CAMC...		X	-1,143.93	-1,143.93
Check	01/30/2026	CANC...		X	-692.25	-1,836.18
Total Checks and Payments					-1,836.18	-1,836.18
Deposits and Credits - 1 item						
Deposit	01/30/2026	DEP		X	73,759.76	73,759.76
Total Deposits and Credits					73,759.76	73,759.76
Total Cleared Transactions					71,923.58	71,923.58
Cleared Balance					71,923.58	2,724,051.45
Uncleared Transactions						
Checks and Payments - 1 item						
Check	01/28/2026	3837	BIA IRRIGATION		-1,768,615.67	-1,768,615.67
Total Checks and Payments					-1,768,615.67	-1,768,615.67
Total Uncleared Transactions					-1,768,615.67	-1,768,615.67
Register Balance as of 01/31/2026					-1,696,692.09	955,435.78
Ending Balance					-1,696,692.09	955,435.78

Flathead Irrigation District O&M
Profit & Loss
November 2025 through January 2026

	<u>Nov '25 - Jan 26</u>
Ordinary Income/Expense	
Income	
3630 · Assessment Revenue	1,822,681.70
3710 · Interest Income	<u>10,582.47</u>
Total Income	1,833,264.17
Expense	
43.30 · FIP - BIA	<u>1,768,615.67</u>
Total Expense	<u>1,768,615.67</u>
Net Ordinary Income	<u>64,648.50</u>
Net Income	<u><u>64,648.50</u></u>

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Cash Basis

Flathead Irrigation District O&M
Balance Sheet
As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	955,435.78
Total Checking/Savings	955,435.78
Other Current Assets	
1181 · Special Assessments Receivable	1,139,447.42
Total Other Current Assets	1,139,447.42
Total Current Assets	2,094,883.20
TOTAL ASSETS	<u><u>2,094,883.20</u></u>
LIABILITIES & EQUITY	
Equity	
2720 · Retained Earnings	786,042.93
3000 · Opening Bal Equity	1,244,191.77
Net Income	64,648.50
Total Equity	2,094,883.20
TOTAL LIABILITIES & EQUITY	<u><u>2,094,883.20</u></u>