

Approved Vendors	AMOUNT	ck #	FLATHEAD
Click Here Designs, LLC - INV 23291	\$55.00	4263	\$ 55.00
Click Here Designs, LLC - INV 23253	\$270.00	4267	\$270.00
Five Valleys Law, PLLC - INV 8511	\$632.50	4264	\$ 632.50
United States Treasury - payroll tax deposit		EFTPS	\$ -
MT Withholding tax		TAPS	\$ -
		EFTPS	
Whaley & Associates PC - Inv 65674	\$ 750.00	4265	\$ 750.00
Montana State Fund Inv #20497262	\$ 426.33	4266	\$ 426.33
			\$ -
	\$ 2,133.83		\$ 2,133.83
CASH BALANCE PER WARRANT REGISTER			
FLATHEAD IRRIGATION - ADMIN	\$ 453,270	AS OF 04/30/2026	
FLATHEAD IRRIGATION - O & M	\$ 1,037,353	BALANCED WITH LAKE CO TREAS THROUGH APRIL 30, 2026	

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2026

	A	B	C	D	F
1		Meeting APRIL 22, 2026	FY 2025	Actual	Actual
2			Budget	Nov 1, 2024 - October 31, 2025	Nov 1, 2025 - MARCH 31, 2026
3					
4	Income				
5		400.00 · Assessment Revenue **			
6		410.00 · Interest Income	2,000	14,815	4,575
8		431.00 · Restitution - DOJ		371	82
9		435.00 · Past Due Assessments Paid		0	0
10		440.00 · Unpaid Assessments	(435)		
11	Total Income		1,565	15,186	4,657
12	Expenses Subject fo FID Control				
13		600.00 · Accounting Services	15,000	9,000	3,750
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	3,400
22		607.50 · Commissioner Mileage	3,000	1,815	867
24	Total 607.00 · Commissioners		13,000	8,615	4,267
26		609.01 · Election Expenses	2,500	0	0
27	Total Election Costs		2,500	0	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	4,276
31		620.00 · Meals - Entertainment	400		
32		622.00 · Miscellaneous Expense	2,000		
33		625.00 · Public Info., web site, etc.	1,200	935	310
34		626.00 · Publications	2,000		
35		630.00 · Rental Office, meetings	1,200	0	0
36		650.30 · Supples, Postage (Tel, PO Box)	795	296	
37		634.00 · Payroll Expenses			
38		635.00 · Rosman Services		0	0
39		636.00 · Secretary, office	5,000	3,128	1,275
40		640.00 · Payroll Expenses - Employer	700	244	99
41		642.00 · Payroll Expenses - State Fund	500	428	(100)
42	Total 634.00 · Payroll Expenses Total		6,200	3,799	1,274
44		680.00 · Representation State			
45		680.10 · MT Water Association		0	0
47	Total 680.00 · Representation State		0	0	0
48		685.10 · National Water Association			
49		680.30 · Travel	1,000	0	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	0
58	Total Expenses Subject to FID Control		108,055	36,097	13,878
59			(106,490)	(20,911)	(9,220)
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)			

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2026

	A	B	C	D	F
1		Meeting APRIL 22, 2026	FY 2025	Actual	Actual
2			Budget	Nov-1, 2024 - October 31, 2025	Nov-1, 2025 - MARCH 31, 2026
69		650.50 · Property Tax (St lg)	500	0	101
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	660
74		Total Other Expense	2,300	3,166	660
75			(2,300)	(3,166)	(660)
77			(108,790)	(24,077)	(9,880)
78					
79					
80			Annual Budget	Actual	Actual
81		Cash Balance 11/01/2025		\$487,228	\$463,151
82		Cash Balance 03/31/2026 per Check Register		\$463,151	\$453,270
83		Change in Fund/Cash Balances		(\$24,077)	(\$9,880)
84					
85					
86		Variance before balance sheet analysis		\$0	\$0
87		Increase in Payroll Liabilities		\$0	\$0
88		Reconciled Cash Variance		\$0	\$0

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Cash Basis

Flathead Irrigation District Administrative Fund

Profit & Loss

November 2025 through April 2026

	<u>Nov '25 - Apr 26</u>
Ordinary Income/Expense	
Income	
410.00 · Interest Income	5,769.37
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>5,851.49</u>
Expense	
600.00 · Accounting Services	4,500.00
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
610.00 · Fees, MT DOA Financial Report	1,300.00
617.00 · Lawyer-consultant	5,156.25
625.00 · Public info., web site, etc.	365.00
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>16,862.58</u>
Net Ordinary Income	-11,011.09
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	<u>-659.97</u>
Net Income	<u><u>-11,671.06</u></u>

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Cash Basis

Flathead Irrigation District Administrative Fund

Balance Sheet

As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	451,479.68
Total Checking/Savings	<u>451,479.68</u>
Total Current Assets	<u>451,479.68</u>
TOTAL ASSETS	<u><u>451,479.68</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	<u>-11,671.06</u>
Total Equity	<u>451,480.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>451,479.68</u></u>

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2026

	A	B	C	D	F
1		Meeting APRIL 22, 2026	FY 2025	Actual	Actual
2			Budget	Nov 1, 2024 - October 31, 2025	Nov 1, 2025 - MARCH 31, 2026
3					
4	Income				
5		400.00 · Assessment Revenue **			
6		410.00 · Interest Income	2,000	14,815	4,575
8		431.00 · Restitution - DOJ		371	82
9		435.00 · Past Due Assessments Paid		0	0
10		440.00 · Unpaid Assessments	(435)		
11	Total Income		1,565	15,186	4,657
12	Expenses Subject fo FID Control				
13		600.00 · Accounting Services	15,000	9,000	3,750
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	3,400
22		607.50 · Commissioner Mileage	3,000	1,815	867
24	Total 607.00 · Commissioners		13,000	8,615	4,267
26		609.01 · Election Expenses	2,500	0	0
27	Total Election Costs		2,500	0	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	4,276
31		620.00 · Meals - Entertainment	400		
32		622.00 · Miscellaneous Expense	2,000		
33		625.00 · Public info., web site, etc.	1,200	935	310
34		626.00 · Publications	2,000		
35		630.00 · Rental Office, meetings	1,200	0	0
36		650.30 · Supplies, Postage (Tel, PO Box)	795	296	
37		634.00 · Payroll Expenses			
38		635.00 · Rosman Services		0	0
39		636.00 · Secretary, office	5,000	3,128	1,275
40		640.00 · Payroll Expenses - Employer	700	244	99
41		642.00 · Payroll Expenses - State Fund	500	428	(100)
42	Total 634.00 · Payroll Expenses Total		6,200	3,799	1,274
44		680.00 · Representation State			
45		680.10 · MT Water Association		0	0
47	Total 680.00 · Representation State		0	0	0
48		685.10 · National Water Association			
49		680.30 · Travel	1,000	0	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	0
58	Total Expenses Subject to FID Control		108,055	36,097	13,878
59			(106,490)	(20,911)	(9,220)
61					
62	Other Expense				
63		650.00 · FID-MID-JID Shared Expenses			
66		650.20 · Insurance Llab-property (St Ig)	500		
67		650.40 · Repairs/Maintenance (St Ig)			

Flathead Irrigation District Administrative Fund
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FISCAL YEAR 2026

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1		Meeting APRIL 22, 2026	FY 2025	Actual	Actual
2			Budget	Nov 1, 2024 - October 31, 2025	Nov 1, 2025 - MARCH 31, 2026
69		650.50 · Property Tax (St Ig)	500	0	101
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	660
74		Total Other Expense	2,300	3,166	660
75			(2,300)	(3,166)	(660)
77			(108,790)	(24,077)	(9,880)
78					
79					
80			Annual Budget	Actual	Actual
81		Cash Balance 11/01/2025		\$487,228	\$463,151
82		Cash Balance 03/31/2026 per Check Register		\$463,151	\$453,270
83		Change in Fund/Cash Balances		(\$24,077)	(\$9,880)
84					
85					
86		Variance before balance sheet analysis		\$0	\$0
87		Increase in Payroll Liabilites		\$0	\$0
88		Reconciled Cash Variance		\$0	\$0

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2026

	A	B	C	D	F
1		Meeting APRIL 22, 2026	FY 2025	Actual	Actual
2			Budget	Nov 1, 2024 - October 31, 2025	Nov 1, 2025 - MARCH 31, 2026
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4	Income				
5		400.00 · Assessment Revenue **			
6		410.00 · Interest Income	2,000	14,815	4,575
8		431.00 · Restitution - DOJ		371	82
9		435.00 · Past Due Assessments Paid		0	0
10		440.00 · Unpaid Assessments	(435)		
11	Total Income		1,565	15,186	4,657
12	Expenses Subject fo FID Control				
13		600.00 · Accounting Services	15,000	9,000	3,750
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	3,400
22		607.50 · Commissioner Mileage	3,000	1,815	867
24	Total 607.00 · Commissioners		13,000	8,615	4,267
26		609.01 · Election Expenses	2,500	0	0
27	Total Election Costs		2,500	0	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	4,276
31		620.00 · Meals - Entertainment	400		
32		622.00 · Miscellaneous Expense	2,000		
33		625.00 · Public info., web site, etc.	1,200	935	310
34		626.00 · Publications	2,000		
35		630.00 · Rental Office, meetings	1,200	0	0
36		650.30 · Supples, Postage (Tel, PO Box)	795	296	
37		634.00 · Payroll Expenses			
38		635.00 · Rosman Services		0	0
39		636.00 · Secretary, office	5,000	3,128	1,275
40		640.00 · Payroll Expenses - Employer	700	244	99
41		642.00 · Payroll Expenses - State Fund	500	428	(100)
42	Total 634.00 · Payroll Expenses Total		6,200	3,799	1,274
44		680.00 · Representation State			
45		680.10 · MT Water Association		0	0
47	Total 680.00 · Representation State		0	0	0
48		685.10 · National Water Association			
49		680.30 · Travel	1,000	0	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	0
58	Total Expenses Subject to FID Control		108,055	36,097	13,878
59			(106,490)	(20,911)	(9,220)
61					
62	Other Expense				
63		650.00 · FID-MID-JID Shared Expenses			
66		650.20 · Insurance Liab-property (St Ig)	500		
5/15/2026		650.40 · Repairs/Maintenance (St Ig)			

Flathead Irrigation District Administrative Fund
Statement of Revenues and Expenses
FISCAL YEAR 2026

	A	B	C	D	F
1		Meeting APRIL 22, 2026	FY 2025	Actual	Actual
2			Budget	Nov.1, 2024 - October 31, 2025	Nov.1, 2025 - MARCH 31, 2026
69		650.50 · Property Tax (St Ig)	500	0	101
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	660
74	Total Other Expense		2,300	3,166	660
75			(2,300)	(3,166)	(660)
77			(108,790)	(24,077)	(9,880)
78					
79					
80			Annual Budget	Actual	Actual
81		Cash Balance 11/01/2025		\$487,228	\$463,151
82		Cash Balance 03/31/2026 per Check Register		\$463,151	\$453,270
83		Change in Fund/Cash Balances		(\$24,077)	(\$9,880)
84					
85					
86		Variance before balance sheet analysis		\$0	\$0
87		Increase in Payroll Liabilities		\$0	\$0
88		Reconciled Cash Variance		\$0	\$0

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Flathead Irrigation District Administrative Fund
Reconciliation Summary
1000 - Cash in Bank, Period Ending 04/30/2026

	<u>Apr 30, 26</u>	
Beginning Balance	453,951.41	
Cleared Transactions		
Checks and Payments - 4 items	-2,290.00	
Deposits and Credits - 1 item	1,194.21	
Total Cleared Transactions	<u>-1,095.79</u>	
Cleared Balance	<u>452,855.62</u>	
Uncleared Transactions		
Checks and Payments - 5 items	-1,446.50	
Deposits and Credits - 12 items	70.56	
Total Uncleared Transactions	<u>-1,375.94</u>	
Register Balance as of 04/30/2026	<u>451,479.68</u>	
Ending Balance	<u>451,479.68</u>	

10:40 AM

05/15/26

Flathead Irrigation District Administrative Fund Reconciliation Detail

1000 - Cash in Bank, Period Ending 04/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						453,951.41
Cleared Transactions						
Checks and Payments - 4 items						
Check	03/25/2026	4256	CLICK HERE DESI...	X	-55.00	-55.00
Check	04/22/2026	4262	Local Government S...	X	-1,300.00	-1,355.00
Check	04/22/2026	4260	FIVE VALLEYS LA...	X	-880.00	-2,235.00
Check	04/22/2026	4259	CLICK HERE DESI...	X	-55.00	-2,290.00
Total Checks and Payments					-2,290.00	-2,290.00
Deposits and Credits - 1 item						
Deposit	04/29/2026	DEP		X	1,194.21	1,194.21
Total Deposits and Credits					1,194.21	1,194.21
Total Cleared Transactions					-1,095.79	-1,095.79
Cleared Balance					-1,095.79	452,855.62
Uncleared Transactions						
Checks and Payments - 5 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	04/22/2026	4261	Whaley & Associate...		-750.00	-1,446.50
Total Checks and Payments					-1,446.50	-1,446.50
Deposits and Credits - 12 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
Liability Check	04/22/2026	E-pay	Unemployment Insu...		0.00	70.56
Total Deposits and Credits					70.56	70.56
Total Uncleared Transactions					-1,375.94	-1,375.94
Register Balance as of 04/30/2026					-2,471.73	451,479.68
Ending Balance					-2,471.73	451,479.68

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05/15/26
Cash Basis

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

	<u>Nov '25 - Apr 26</u>
Ordinary Income/Expense	
Income	
3630 · Assessment Revenue	1,981,772.51
3710 · Interest Income	<u>20,737.88</u>
Total Income	<u>2,002,510.39</u>
Expense	
43.30 · FIP - BIA	<u>1,768,615.67</u>
Total Expense	<u>1,768,615.67</u>
Net Ordinary Income	<u>233,894.72</u>
Net Income	<u><u>233,894.72</u></u>

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Flathead Irrigation District O&M
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	1,124,682.00
Total Checking/Savings	<u>1,124,682.00</u>
Other Current Assets	
1181 · Special Assessments Receivable	1,139,447.42
Total Other Current Assets	<u>1,139,447.42</u>
Total Current Assets	<u>2,264,129.42</u>
TOTAL ASSETS	<u><u>2,264,129.42</u></u>
LIABILITIES & EQUITY	
Equity	
2720 · Retained Earnings	786,042.93
3000 · Opening Bal Equity	1,244,191.77
Net Income	233,894.72
Total Equity	<u>2,264,129.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,264,129.42</u></u>

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Flathead Irrigation District O&M
Reconciliation Summary
1000 - Cash in Bank, Period Ending 04/30/2026

	<u>Apr 30, 26</u>
Beginning Balance	1,037,352.71
Cleared Transactions	
Deposits and Credits - 1 item	<u>87,329.29</u>
Total Cleared Transactions	<u>87,329.29</u>
Cleared Balance	<u><u>1,124,682.00</u></u>
Register Balance as of 04/30/2026	1,124,682.00
Ending Balance	1,124,682.00

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05/15/26

Flathead Irrigation District O&M Reconciliation Detail

1000 - Cash in Bank, Period Ending 04/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,037,352.71
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	04/29/2026	DEP		X	87,329.29	87,329.29
Total Deposits and Credits					<u>87,329.29</u>	<u>87,329.29</u>
Total Cleared Transactions					<u>87,329.29</u>	<u>87,329.29</u>
Cleared Balance					<u>87,329.29</u>	<u>1,124,682.00</u>
Register Balance as of 04/30/2026					<u>87,329.29</u>	<u>1,124,682.00</u>
Ending Balance					<u><u>87,329.29</u></u>	<u><u>1,124,682.00</u></u>