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

	A	B	C	D	F
1		Meeting JULY 22, 2026	FY 2025	Actual	Actual
2			Budget	Nov 1, 2024 - October 31, 2025	Nov 1, 2025 - JUNE 30, 2026
3					
4	Income				
5		400.00 · Assessment Revenue **			
6		410.00 · Interest Income	2,000	14,815	9,959
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	10,041
12	Expenses Subject fo FID Control				
13		600.00 · Accounting Services	15,000	9,000	6,000
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. (agrmt)			
20		607.00 · Commissioners			
21		607.25 · Commisioner (5x12x$100)	10,000	6,800	6,500
22		607.50 · Commissioner Mileage	3,000	1,815	1,909
24		Total 607.00 · Commissioners	13,000	8,615	8,409
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	1,300
29		615.00 · Insurance Board (CINCINNATI)	5,000	100	3,266
30		617.00 · Lawyer-consultant	50,000	12,042	7,631
31		620.00 · Meals - Entertainment	400		
32		622.00 · Miscellaneous Expense	2,000		
33		625.00 · Public info., web site, etc.	1,200	935	745
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	3,030
40		640.00 · Payroll Expenses - Employer	700	244	238
41		642.00· Payroll Expenses - State Fund	500	428	326
42		Total 634.00 · Payroll Expenses Total	6,200	3,799	3,594
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	30,946
59			(106,490)	(20,911)	(20,905)
61					
62	Other Expense				
63		650.00 · FID-MID-JID Shared Expenses			
66		650.20 · Insurance Liab-property (St lg)	500		
68		650.40 · Repairs/Maintenance (St lg)	1,300		559

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

	A	B	C	D	F
1		Meeting JULY 22, 2026	FY 2025	Actual	Actual
2			Budget	Nov 1, 2024 - October 31, 2025	Nov 1, 2025 - JUNE 30, 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)	(21,565)
78					
79					
80			Annual Budget	Actual	Actual
81		Cash Balance 11/01/2025		$487,228	$463,151
82		Cash Balance 06/30/2026 per Check Register		$463,151	$441,859
83		Change in Fund/Cash Balances		($24,077)	($21,292)
84					
85					
86		Variance before balance sheet analysis		$0	$0
87		Increase in Payroll Liabilites		$0	$272
88		Reconciled Cash Variance		$0	$272

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

		Nov '25 - Jun 26
Ordinary Income/Expense		
Income		
410.00 · Interest Income		9,959.17
430.00 · Insurance Payment - Theft		
431.00 · Restitution - DOJ	82.12	
Total 430.00 · Insurance Payment - Theft		82.12
Total Income		10,041.29
Expense		
600.00 · Accounting Services		6,000.00
607.00 · Commissioners		
607.25 · Commisioner (5x12x$100)	6,500.00	
607.50 · Commissioner Mileage	1,909.44	
Total 607.00 · Commissioners		8,409.44
610.00 · Fees, MT DOA Financial Report		1,300.00
615.00 · Insurance Board (MACO)		3,266.00
617.00 · Lawyer-consultant		7,631.25
625.00 · Public info., web site, etc.		745.00
634.00 · Payroll Expenses Total		
636.00 · Secretary, office	3,030.00	
640.00 · Payroll Expenses - Employer	238.09	
642.00 · Montana State Fund	326.33	
Total 634.00 · Payroll Expenses Total		3,594.42
Total Expense		30,946.11
Net Ordinary Income		-20,904.82
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)	100.67	
Total 650.00 · FID-MID-JID Shared Expenses		659.97
Total Other Expense		659.97
Net Other Income		-659.97
Net Income		-21,564.79

Flathead Irrigation District Administrative Fund
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	441,858.86
Total Checking/Savings	441,858.86
Total Current Assets	441,858.86
TOTAL ASSETS	441,858.86
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	272.19
Total Other Current Liabilities	272.19
Total Current Liabilities	272.19
Total Liabilities	272.19
Equity	
310.00 · Retained Earnings	184,764.96
3000 · Opening Bal Equity	278,386.50
Net Income	-21,564.79
Total Equity	441,586.67
TOTAL LIABILITIES & EQUITY	441,858.86

Flathead Irrigation District Administrative Fund
Reconciliation Summary
1000 · Cash in Bank, Period Ending 06/30/2026

		Jun 30, 26
Beginning Balance		451,099.49
Cleared Transactions		
Checks and Payments - 3 items	-3,062.10	
Deposits and Credits - 2 items	3,062.10	
Total Cleared Transactions	0.00	
Cleared Balance		**451,099.49**
Uncleared Transactions		
Checks and Payments - 12 items	-9,311.19	
Deposits and Credits - 12 items	70.56	
Total Uncleared Transactions	-9,240.63	
Register Balance as of 06/30/2026		**441,858.86**
New Transactions		
Checks and Payments - 1 item	-268.52	
Total New Transactions	-268.52	
Ending Balance		**441,590.34**

Flathead Irrigation District Administrative Fund
Reconciliation Detail
1000 · Cash in Bank, Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						451,099.49
Cleared Transactions						
Checks and Payments - 3 items						
Check	06/24/2026	4279	FIVE VALLEYS LA...	X	-1,842.50	-1,842.50
Check	06/24/2026	4271	Whaley & Associate...	X	-750.00	-2,592.50
Check	06/24/2026	4275	Trent Coleman	X	-469.60	-3,062.10
Total Checks and Payments					-3,062.10	-3,062.10
Deposits and Credits - 2 items						
Check	06/24/2026	4270	FIVE VALLEYS LA...	X	0.00	0.00
Deposit	06/30/2026	DEP		X	3,062.10	3,062.10
Total Deposits and Credits					3,062.10	3,062.10
Total Cleared Transactions					0.00	0.00
Cleared Balance					0.00	451,099.49
Uncleared Transactions						
Checks and Payments - 12 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	06/24/2026	4272	CINCINNATI INSUR...		-3,166.00	-3,862.50
Paycheck	06/24/2026	4268	Janette M Rosman		-1,620.74	-5,483.24
Check	06/24/2026	4274	Dave Lake		-1,145.00	-6,628.24
Check	06/24/2026	4277	Janette Rosman		-974.10	-7,602.34
Check	06/24/2026	4276	Bruce White		-906.00	-8,508.34
Check	06/24/2026	4273	Paul Guenzler		-647.85	-9,156.19
Check	06/24/2026	4278	CNA SURETY		-100.00	-9,256.19
Check	06/24/2026	4269	CLICK HERE DESI...		-55.00	-9,311.19
Total Checks and Payments					-9,311.19	-9,311.19
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					-9,240.63	-9,240.63
Register Balance as of 06/30/2026					-9,240.63	441,858.86
New Transactions						
Checks and Payments - 1 item						
Liability Check	07/15/2026	To Print	United States Treas...		-268.52	-268.52
Total Checks and Payments					-268.52	-268.52
Total New Transactions					-268.52	-268.52
Ending Balance					**-9,509.15**	**441,590.34**

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Cash Basis

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

	Nov '25 - Jun 26
Ordinary Income/Expense	
Income	
3630 · Assessment Revenue	3,001,691.41
3710 · Interest Income	27,125.44
Total Income	3,028,816.85
Expense	
43.30 · FIP - BIA	3,537,231.34
Total Expense	3,537,231.34
Net Ordinary Income	-508,414.49
Net Income	-508,414.49

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

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Bank	382,372.79
Total Checking/Savings	382,372.79
Other Current Assets	
1181 · Special Assessments Receivable	1,139,447.42
Total Other Current Assets	1,139,447.42
Total Current Assets	1,521,820.21
TOTAL ASSETS	1,521,820.21
LIABILITIES & EQUITY	
Equity	
2720 · Retained Earnings	786,042.93
3000 · Opening Bal Equity	1,244,191.77
Net Income	-508,414.49
Total Equity	1,521,820.21
TOTAL LIABILITIES & EQUITY	1,521,820.21

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Flathead Irrigation District O&M
Reconciliation Summary
1000 · Cash in Bank, Period Ending 06/30/2026

		Jun 30, 26
Beginning Balance		1,884,565.04
Cleared Transactions		
Checks and Payments - 2 items	-502.24	
Deposits and Credits - 1 item	266,925.66	
Total Cleared Transactions	266,423.42	
Cleared Balance		**2,150,988.46**
Uncleared Transactions		
Checks and Payments - 1 item	-1,768,615.67	
Total Uncleared Transactions	-1,768,615.67	
Register Balance as of 06/30/2026		**382,372.79**
Ending Balance		382,372.79

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Flathead Irrigation District O&M
Reconciliation Detail
1000 · Cash in Bank, Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,884,565.04
Cleared Transactions						
Checks and Payments - 2 items						
Check	06/30/2026	CANC...		X	-345.11	-345.11
Check	06/30/2026	CANC...		X	-157.13	-502.24
Total Checks and Payments					-502.24	-502.24
Deposits and Credits - 1 item						
Deposit	06/30/2026	DEP		X	266,925.66	266,925.66
Total Deposits and Credits					266,925.66	266,925.66
Total Cleared Transactions					266,423.42	266,423.42
Cleared Balance					266,423.42	2,150,988.46
Uncleared Transactions						
Checks and Payments - 1 item						
Check	06/24/2026	3838	BIA - FIP		-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 06/30/2026					-1,502,192.25	382,372.79
Ending Balance					**-1,502,192.25**	**382,372.79**