

| Approved Venders                             | AMOUNT      | ck #                                                 | FLATHEAD    |  |  |  |
|----------------------------------------------|-------------|------------------------------------------------------|-------------|--|--|--|
| Click Here Designs, LLC - INV 21446          | \$ 55.00    | 4200                                                 | \$ 55.00    |  |  |  |
| Five Valleys Law, PLLC - INV 6034            | \$ 547.50   | 4201                                                 | \$ 547.50   |  |  |  |
| United States Treasury - payroll tax deposit |             | EFTPS                                                | \$ -        |  |  |  |
| MT Withholding tax                           |             | TAPS                                                 | \$ -        |  |  |  |
| Whaley & Associates PC                       | \$ 750.00   | 4202                                                 | \$ 750.00   |  |  |  |
| Janette Rosman Reimbursement                 | \$ 177.87   | 4203                                                 | \$ 177.87   |  |  |  |
|                                              | \$ 1,530.37 |                                                      | \$ 1,530.37 |  |  |  |
|                                              |             |                                                      | \$ -        |  |  |  |
| CASH BALANCE PER WARRANT REGISTER            |             |                                                      |             |  |  |  |
| FLATHEAD IRRIGATION - ADMIN                  | \$ 480,162  | AS OF 01/31/2025                                     |             |  |  |  |
| FLATHEAD IRRIGATION - O & M                  | \$ 954,673  | BALANCED WITH LAKE CO TREAS THROUGH January 31, 2025 |             |  |  |  |
|                                              |             |                                                      |             |  |  |  |
|                                              |             |                                                      |             |  |  |  |
|                                              |             |                                                      |             |  |  |  |

Flathead Irrigation District Administrative Fund  
Statement of Revenues and Expenses  
FISCAL YEAR 2024

|    | ABCD | E                                          | F        | G                          |
|----|------|--------------------------------------------|----------|----------------------------|
| 1  |      | Meeting February 26, 2025                  | FY 2023  | Actual                     |
| 2  |      |                                            | Budget   | Nov 1, 2024 - Jan 31, 2025 |
| 3  |      | Ordinary Income/Expense                    |          |                            |
| 4  |      | Income                                     |          |                            |
| 5  |      | 400.00 · Assessment Revenue **             |          |                            |
| 6  |      | 410.00 · Interest Income                   | 2,000    | 2,864                      |
| 8  |      | 431.00 · Restitution - DOJ                 |          | 262                        |
| 9  |      | 435.00 · Past Due Assessments Paid         |          | 0                          |
| 10 |      | 440.00 · Unpaid Assessments                | (435)    |                            |
| 11 |      | Total Income                               | 1,565    | 3,126                      |
| 12 |      | Expenses Subject fo FID Control            |          |                            |
| 13 |      | 600.00 · Accounting Services               | 9,000    | 2,250                      |
| 14 |      | 600.01 · Accounting Consulting             |          | -                          |
| 15 |      | 600.01 · Audit Services                    | 10,000   | -                          |
| 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 · Commissioner (5x12x\$100)         | 7,000    | 2,700                      |
| 22 |      | 607.50 · Commissioner Mileage              | 3,000    | 746                        |
| 24 |      | Total 607.00 · Commissioners               | 10,000   | 3,446                      |
| 26 |      | 609.01 · Election Expenses                 | 2,500    | 0                          |
| 27 |      | Total Election Costs                       | 2,500    | 0                          |
| 28 |      | 610.00 · Fees, MT DOA Financial Report     | 1,300    | 1,300                      |
| 29 |      | 615.00 · Insurance Board (MACO)            | 5,000    |                            |
| 30 |      | 617.00 · Lawyer-consultant                 | 50,000   | 1,978                      |
| 31 |      | 620.00 · Meals - Entertainment             | 400      |                            |
| 32 |      | 622.00 · Miscellaneous Expense             | 2,000    |                            |
| 33 |      | 625.00 · Public info., web site, etc.      | 1,200    | 200                        |
| 34 |      | 626.00 · Publications                      | 2,000    |                            |
| 35 |      | 630.00 · Rental Office, meetings           | 1,200    | 0                          |
| 36 |      | 650.30 · Supplies, Postage (Tel, PO Box)   | 795      | 0                          |
| 37 |      | 634.00 · Payroll Expenses                  |          |                            |
| 38 |      | 635.00 · Rosman Services                   |          | 0                          |
| 39 |      | 636.00 · Secretary, office                 | 5,000    | 945                        |
| 40 |      | 640.00 · Payroll Expenses - Employer       | 700      | 74                         |
| 41 |      | 642.00 · Payroll Expenses - State Fund     |          | 0                          |
| 42 |      | Total 634.00 · Payroll Expenses Total      | 5,700    | 1,019                      |
| 44 |      | 680.00 · Representation State              |          |                            |
| 45 |      | 680.10 · MT Water Association              | 4,900    | 0                          |
| 47 |      | Total 680.00 · Representation State        | 4,900    | 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     | 10,000   |                            |
| 57 |      | Total 690.00 · CSKT Related Activities     | 28,000   | 0                          |
| 58 |      | Total Expenses Subject to FID Control      | 83,255   | 10,192                     |
| 59 |      | Net Ordinary Income Subject to FID Control | (81,690) | (7,066)                    |

Flathead Irrigation District Administrative Fund  
Statement of Revenues and Expenses  
FISCAL YEAR 2024

|    | A | B | C | D | E                                          | F             | G                          |
|----|---|---|---|---|--------------------------------------------|---------------|----------------------------|
| 1  |   |   |   |   | Meeting February 26, 2025                  | FY 2023       | Actual                     |
| 2  |   |   |   |   |                                            | Budget        | Nov 1, 2024 - Jan 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           |               |                            |
| 72 |   |   |   |   | Total 650.00 · FID-MID-JID Shared Expenses | 2,300         | 0                          |
| 74 |   |   |   |   | Total Other Expense                        | 2,300         | 0                          |
| 75 |   |   |   |   | Net Other Income                           | (2,300)       | 0                          |
| 77 |   |   |   |   | Net Income                                 | (83,990)      | (7,066)                    |
| 78 |   |   |   |   |                                            |               |                            |
| 79 |   |   |   |   |                                            |               |                            |
| 80 |   |   |   |   |                                            | Annual Budget | Actual                     |
| 81 |   |   |   |   | Cash Balance 11/01/2024                    |               | \$487,228                  |
| 82 |   |   |   |   | Cash Balance 01/31/2025 per Check Register |               | \$480,162                  |
| 83 |   |   |   |   | Change in Fund/Cash Balances               |               | (\$7,066)                  |
| 84 |   |   |   |   |                                            |               |                            |
| 85 |   |   |   |   |                                            |               |                            |
| 86 |   |   |   |   | Variance before balance sheet analysis     |               | \$0                        |
| 87 |   |   |   |   | Increase in Payroll Liabilites             |               | (\$0)                      |
| 88 |   |   |   |   | Reconciled Cash Variance                   |               | \$0                        |

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02/24/25

Cash Basis

**Flathead Irrigation District Administrative Fund**

**Profit & Loss**

**November 2024 through January 2025**

|                                          | Nov '24 - Jan 25 |
|------------------------------------------|------------------|
| Ordinary Income/Expense                  |                  |
| Income                                   |                  |
| 410.00 · Interest Income                 | 2,864.05         |
| 430.00 · Insurance Payment - Theft       |                  |
| 431.00 · Restitution - DOJ               | 262.40           |
| Total 430.00 · Insurance Payment - Theft | 262.40           |
| Total Income                             | 3,126.45         |
| Expense                                  |                  |
| 600.00 · Accounting Services             | 2,250.00         |
| 607.00 · Commissioners                   |                  |
| 607.25 · Commissioner (5x12x\$100)       | 2,700.00         |
| 607.50 · Commissioner Mileage            | 745.71           |
| Total 607.00 · Commissioners             | 3,445.71         |
| 610.00 · Fees, MT DOA Financial Report   | 1,300.00         |
| 617.00 · Lawyer-consultant               | 1,978.00         |
| 625.00 · Public info., web site, etc.    | 200.00           |
| 634.00 · Payroll Expenses Total          |                  |
| 636.00 · Secretary, office               | 945.00           |
| 640.00 · Payroll Expenses - Employer     | 73.71            |
| Total 634.00 · Payroll Expenses Total    | 1,018.71         |
| Total Expense                            | 10,192.42        |
| Net Ordinary Income                      | -7,065.97        |
| Net Income                               | -7,065.97        |

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Cash Basis

# Flathead Irrigation District Administrative Fund

## Balance Sheet

As of January 31, 2025

|                                       | Jan 31, 25        |
|---------------------------------------|-------------------|
| <b>ASSETS</b>                         |                   |
| Current Assets                        |                   |
| Checking/Savings                      |                   |
| 1000 · Cash in Bank                   | 480,161.68        |
| Total Checking/Savings                | 480,161.68        |
| Total Current Assets                  | 480,161.68        |
| <b>TOTAL ASSETS</b>                   | <b>480,161.68</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             |
| <b>Total Liabilities</b>              | <b>-0.71</b>      |
| Equity                                |                   |
| 310.00 · Retained Earnings            | 208,841.86        |
| 3000 · Opening Bal Equity             | 278,386.50        |
| Net Income                            | -7,065.97         |
| Total Equity                          | 480,162.39        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>480,161.68</b> |

Flathead Irrigation District Administrative Fund  
Reconciliation Summary  
1000 - Cash in Bank, Period Ending 01/31/2025

|                                   |            |            |
|-----------------------------------|------------|------------|
|                                   | Jan 31, 25 |            |
| Beginning Balance                 |            | 482,546.50 |
| Cleared Transactions              |            |            |
| Checks and Payments - 5 items     | -2,738.98  |            |
| Deposits and Credits - 1 item     | 1,731.52   |            |
| Total Cleared Transactions        | -1,007.46  |            |
| Cleared Balance                   |            | 481,539.04 |
| Uncleared Transactions            |            |            |
| Checks and Payments - 6 items     | -1,447.92  |            |
| Deposits and Credits - 10 items   | 70.56      |            |
| Total Uncleared Transactions      | -1,377.36  |            |
| Register Balance as of 01/31/2025 |            | 480,161.68 |
| Ending Balance                    |            | 480,161.68 |

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## Flathead Irrigation District Administrative Fund

## Reconciliation Detail

1000 · Cash in Bank, Period Ending 01/31/2025

| Type                                     | Date       | Num      | Name                   | Clr | Amount    | Balance    |
|------------------------------------------|------------|----------|------------------------|-----|-----------|------------|
| <b>Beginning Balance</b>                 |            |          |                        |     |           | 482,546.50 |
| <b>Cleared Transactions</b>              |            |          |                        |     |           |            |
| <b>Checks and Payments - 5 items</b>     |            |          |                        |     |           |            |
| Check                                    | 12/04/2024 | 4195     | Dave Lake              | X   | -1,247.40 | -1,247.40  |
| Liability Check                          | 01/15/2025 | To Print | United States Treas... | X   | -144.58   | -1,391.98  |
| Liability Check                          | 01/15/2025 | To Print | Montana Dept. of Re... | X   | -2.00     | -1,393.98  |
| Check                                    | 01/22/2025 | 4198     | FIVE VALLEYS LA...     | X   | -1,290.00 | -2,683.98  |
| Check                                    | 01/22/2025 | 4197     | CLICK HERE DESI...     | X   | -55.00    | -2,738.98  |
| <b>Total Checks and Payments</b>         |            |          |                        |     | -2,738.98 | -2,738.98  |
| <b>Deposits and Credits - 1 item</b>     |            |          |                        |     |           |            |
| Deposit                                  | 01/30/2025 | DEP      |                        | X   | 1,731.52  | 1,731.52   |
| <b>Total Deposits and Credits</b>        |            |          |                        |     | 1,731.52  | 1,731.52   |
| <b>Total Cleared Transactions</b>        |            |          |                        |     | -1,007.46 | -1,007.46  |
| <b>Cleared Balance</b>                   |            |          |                        |     | -1,007.46 | 481,539.04 |
| <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                                    | 01/22/2025 | 4199     | Whaley & Associate...  |     | -750.00   | -1,446.50  |
| Liability Check                          | 01/28/2025 | E-pay    | Unemployment Insu...   |     | -1.42     | -1,447.92  |
| <b>Total Checks and Payments</b>         |            |          |                        |     | -1,447.92 | -1,447.92  |
| <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                          | 04/16/2024 | E-pay    | Unemployment Insu...   |     | 0.00      | 70.56      |
| Liability Check                          | 10/29/2024 | E-pay    | Unemployment Insu...   |     | 0.00      | 70.56      |
| <b>Total Deposits and Credits</b>        |            |          |                        |     | 70.56     | 70.56      |
| <b>Total Uncleared Transactions</b>      |            |          |                        |     | -1,377.36 | -1,377.36  |
| <b>Register Balance as of 01/31/2025</b> |            |          |                        |     | -2,384.82 | 480,161.68 |
| <b>Ending Balance</b>                    |            |          |                        |     | -2,384.82 | 480,161.68 |

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

|                           | Nov '24 - Jan 25 |
|---------------------------|------------------|
| Ordinary Income/Expense   |                  |
| Income                    |                  |
| 3630 · Assessment Revenue | 1,760,432.76     |
| 3710 · Interest Income    | 12,146.42        |
| Total Income              | 1,772,579.18     |
| Expense                   |                  |
| 43.30 · FIP - BIA         | 1,708,964.13     |
| Total Expense             | 1,708,964.13     |
| Net Ordinary Income       | 63,615.05        |
| Net Income                | 63,615.05        |

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Cash Basis

**Flathead Irrigation District O&M**  
**Balance Sheet**  
**As of January 31, 2025**

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|                                       | <u>Jan 31, 25</u>          |
|---------------------------------------|----------------------------|
| <b>ASSETS</b>                         |                            |
| <b>Current Assets</b>                 |                            |
| Checking/Savings                      |                            |
| 1000 · Cash in Bank                   | <u>954,672.68</u>          |
| Total Checking/Savings                | 954,672.68                 |
| Other Current Assets                  |                            |
| 1181 · Special Assessments Receivable | <u>1,139,447.42</u>        |
| Total Other Current Assets            | <u>1,139,447.42</u>        |
| Total Current Assets                  | <u>2,094,120.10</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>2,094,120.10</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                            |
| <b>Equity</b>                         |                            |
| 2720 · Retained Earnings              | 786,313.28                 |
| 3000 · Opening Bal Equity             | 1,244,191.77               |
| Net Income                            | <u>63,615.05</u>           |
| Total Equity                          | <u>2,094,120.10</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>2,094,120.10</u></u> |

Flathead Irrigation District O&M  
Reconciliation Summary  
1000 · Cash in Bank, Period Ending 01/31/2025

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|                                   |               |              |
|-----------------------------------|---------------|--------------|
|                                   | Jan 31, 25    |              |
| Beginning Balance                 |               | 2,533,601.13 |
| Cleared Transactions              |               |              |
| Checks and Payments - 1 item      | -1,708,964.13 |              |
| Deposits and Credits - 1 item     | 130,035.68    |              |
| Total Cleared Transactions        | -1,578,928.45 |              |
| Cleared Balance                   |               | 954,672.68   |
| Register Balance as of 01/31/2025 |               | 954,672.68   |
| Ending Balance                    |               | 954,672.68   |

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**Flathead Irrigation District O&M**  
**Reconciliation Detail**  
**1000 - Cash in Bank, Period Ending 01/31/2025**

| Type                              | Date       | Num  | Name           | Clr | Amount        | Balance       |
|-----------------------------------|------------|------|----------------|-----|---------------|---------------|
| Beginning Balance                 |            |      |                |     |               | 2,533,601.13  |
| Cleared Transactions              |            |      |                |     |               |               |
| Checks and Payments - 1 Item      |            |      |                |     |               |               |
| Check                             | 01/22/2025 | 3835 | 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                           | 01/31/2025 | DEP  |                | X   | 130,035.68    | 130,035.68    |
| Total Deposits and Credits        |            |      |                |     | 130,035.68    | 130,035.68    |
| Total Cleared Transactions        |            |      |                |     | -1,578,928.45 | -1,578,928.45 |
| Cleared Balance                   |            |      |                |     | -1,578,928.45 | 954,672.68    |
| Register Balance as of 01/31/2025 |            |      |                |     | -1,578,928.45 | 954,672.68    |
| Ending Balance                    |            |      |                |     | -1,578,928.45 | 954,672.68    |