

RECEIVED

MAR 20 2026

# TREASURER STATEMENT OF FINANCIAL AFFAIRS

TO: Idaho Department of Water Resources

FROM: Treasurer of Water District No. 27 Water District Name: Blackfoot River

It shall be the duty of the water district treasurer to prepare a statement of the financial affairs of the district at the end of each fiscal year and to file the statement with the director of the department of water resources. (§ 42-619, Idaho Code)

An audit of the financial affairs of the district shall be made as required in § 67-450B, Idaho Code. A certified copy of the audit shall be filed with the director of the department of water resources following the audit. (§ 42-619, Idaho Code)

I, Marvin Yancey, appointed treasurer of Water District No. 27, hereby submit the attached statement(s) for the district. These statement(s) document and account for all water district assets and finances including accounts receivable, accounts received, and monies disbursed on behalf of the district.

Please check the appropriate box

- Attached is a Statement of Financial Affairs of the district.
- Attached is a Statement of Financial Affairs and certified copy of the audit as required by § 67-450B, Idaho Code

I hereby certify that the attachment(s) noted above are true and correct copies of the required statement(s) for Fiscal Year 2025.

Marvin Yancey  
 Treasurer signature Date

691 W 300 S. Blackfoot, ID 83221 (208) 680-6132  
 Address Telephone E-Mail

yanceymr@gmail.com

11:50 AM  
 02/02/26  
 Accrual Basis

## Water District 27 Blackfoot River Balance Sheet Prev Year Comparison As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
Zions Bank	506.65	1,166.15	-659.50	-56.6%
Zions Savings - Ultimate	21,660.21	28,620.49	-6,960.28	-24.3%
<b>Total Checking/Savings</b>	<b>22,166.86</b>	<b>29,786.64</b>	<b>-7,619.78</b>	<b>-25.6%</b>
Accounts Receivable				
Accounts Receivable	64,799.33	37,042.87	27,756.46	74.9%
<b>Total Accounts Receivable</b>	<b>64,799.33</b>	<b>37,042.87</b>	<b>27,756.46</b>	<b>74.9%</b>
<b>Total Current Assets</b>	<b>86,966.19</b>	<b>66,829.51</b>	<b>20,136.68</b>	<b>30.1%</b>
<b>TOTAL ASSETS</b>	<b><u>86,966.19</u></b>	<b><u>66,829.51</u></b>	<b><u>20,136.68</u></b>	<b><u>30.1%</u></b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable				
Accounts Payable	9,820.34	0.00	9,820.34	100.0%
<b>Total Accounts Payable</b>	<b>9,820.34</b>	<b>0.00</b>	<b>9,820.34</b>	<b>100.0%</b>
<b>Total Current Liabilities</b>	<b>9,820.34</b>	<b>0.00</b>	<b>9,820.34</b>	<b>100.0%</b>
<b>Total Liabilities</b>	<b>9,820.34</b>	<b>0.00</b>	<b>9,820.34</b>	<b>100.0%</b>
<b>Equity</b>				
Retained Earnings	66,829.51	87,587.11	-20,757.60	-23.7%
Net Income	10,316.34	-20,757.60	31,073.94	149.7%
<b>Total Equity</b>	<b>77,145.85</b>	<b>66,829.51</b>	<b>10,316.34</b>	<b>15.4%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>86,966.19</u></b>	<b><u>66,829.51</u></b>	<b><u>20,136.68</u></b>	<b><u>30.1%</u></b>

11:34 AM

02/02/26

Accrual Basis

# Water District 27 Blackfoot River Profit & Loss Prev Year Comparison January through December 2025

	Jan - Dec 25	Jan - Dec 24	\$ Change	% Change
<b>Income</b>				
<b>Assessments</b>	47,000.05	0.00	47,000.05	100.0%
<b>Interest</b>	39.72	70.03	-30.31	-43.3%
<b>Total Income</b>	47,039.77	70.03	46,969.74	67,070.9%
<b>Expense</b>				
700 - Equipment	121.88	0.00	121.88	100.0%
800 - Website	160.00	260.00	-100.00	-38.5%
Mileage Reimbursement	482.49	0.00	482.49	100.0%
Secretary of State	31.75	0.00	31.75	100.0%
Water District 1 Contract	120.98	0.00	120.98	100.0%
WaterMaster Expenses	35,806.33	20,567.63	15,238.70	74.1%
<b>Total Expense</b>	36,723.43	20,827.63	15,895.80	76.3%
<b>Net Income</b>	<u>10,316.34</u>	<u>-20,757.60</u>	<u>31,073.94</u>	<u>149.7%</u>