

Three Sisters Irrigation District

Operating

January through December 2026

Accrual Basis

	Jan - Dec 26	Budget	\$ Over Bu...
Ordinary Income/Expense			
Income			
4100 · Water Del			
4101 · Current	82,794.20	200,000.00	-117,205.80
4102 · Prior	0.00	318,356.75	-318,356.75
Total 4100 · Water Del	82,794.20	518,356.75	-435,562.55
4200 · Account Fee			
4201 · Current	34,287.50	68,800.00	-34,512.50
4200 · Account Fee - Other	0.00	0.00	0.00
Total 4200 · Account Fee	34,287.50	68,800.00	-34,512.50
4400 · Service Fee			
4410 · Escrow	600.00	1,000.00	-400.00
4420 · Water Transfers	0.00	500.00	-500.00
4480 · Industrial	2,100.00	2,700.00	-600.00
Total 4400 · Service Fee	2,700.00	4,200.00	-1,500.00
4700 · Interest			
4730 · Late Fees	8,751.11	20,000.00	-11,248.89
Total 4700 · Interest	8,751.11	20,000.00	-11,248.89
4800 · Capital Chg			
4835 · Medical Insurance	20,222.94	39,322.04	-19,099.10
Total 4800 · Capital Chg	20,222.94	39,322.04	-19,099.10
Total Income	148,755.75	650,678.79	-501,923.04
Gross Profit	148,755.75	650,678.79	-501,923.04
Expense			
6100 · Water Delivery			
6110 · Supplies	1,167.81	5,007.96	-3,840.15
6120 · Fuel & Oil	6,718.23	9,000.00	-2,281.77
6135 · 2010 F150 Pickup	1,944.29	2,400.00	-455.71
6136 · 2011 F250 Pickup	633.62	1,800.00	-1,166.38
6137 · 2019 F150 Pickup	48.44	1,200.00	-1,151.56
6140 · Equipment TSID	745.31	1,500.00	-754.69
6160 · 6160 TSID Wells	0.00	1,200.00	-1,200.00
6170 · 6170 Tires	776.44	2,000.00	-1,223.56
6180 · Operational Technology	64.99	10,008.00	-9,943.01
6190 · 6190 Communication	551.37	1,500.00	-948.63
6195 · One Call	0.00	120.00	-120.00
6210 · 6210 Electric	635.44	1,004.04	-368.60
6220 · Weed Abatement	0.00	1,000.00	-1,000.00
Total 6100 · Water Delivery	13,285.94	37,740.00	-24,454.06
6300 · 6300 Office			
6310 · 6310 Supplies	350.47	2,000.04	-1,649.57
6320 · 6320 Phone	585.50	2,400.00	-1,814.50
6330 · 6330 Postage	240.78	1,500.00	-1,259.22
6340 · 6340 Copy Mach	1,400.22	3,000.00	-1,599.78
6341 · 6341 Office & Board Training	205.00		
6342 · 6342 Mileage & Reimbursement	0.00	600.00	-600.00
6343 · 6343 Interest & Fees	0.00	120.00	-120.00
6350 · 6350 Cleaning & Trash Removal	843.01	1,740.00	-896.99
6360 · 6360 Computer & Software	3,596.86	6,000.00	-2,403.14
6370 · GIS Consulting	390.00	6,000.00	-5,610.00
6380 · 6380 Electric	1,031.74	1,200.00	-168.26
6390 · 6390 Misc	0.05		
Total 6300 · 6300 Office	8,643.63	24,560.04	-15,916.41
6400 · Admin			
6410 · 6410 Accounting	13,000.00	15,000.00	-2,000.00
6420 · 6420 Legal	41,055.00	35,000.00	6,055.00
6430 · 6430 Bank Chg & Int	510.08	750.00	-239.92
6470 · 6470 Director			
P-1	416.00	480.00	-64.00
P-2	416.00	480.00	-64.00
P-3	416.00	480.00	-64.00
Total 6470 · 6470 Director	1,248.00	1,440.00	-192.00
6480 · Mtngs-Elec	242.58	1,200.00	-957.42
6485 · Conference	1,616.31	3,500.04	-1,883.73
6490 · Member Due	0.00	9,000.00	-9,000.00
Total 6400 · Admin	57,671.97	65,890.04	-8,218.07
6421 · 6421 Permits & Fees	1,223.78	1,200.00	23.78
6500 · Insurance			
6510 A&E	5,159.00	5,159.00	0.00
6520 Liability	10,455.00	10,455.00	0.00
6530 Bonding	679.00	679.00	0.00
6540 Property	24,955.00	24,955.00	0.00
6550 Directors & Officers	0.00	2,000.00	-2,000.00
6545 · Earthquake & Flood	3,821.00	3,721.00	100.00
Total 6500 · Insurance	45,069.00	46,969.00	-1,900.00
6600 · Payroll			
6610 Wages	96,166.35	255,000.00	-158,833.65
6620 Tax	10,054.42	19,500.00	-9,445.58
6630 Health Ins	18,859.50	39,322.05	-20,462.55
6640 Workers Comp. Ins.	2,584.75	9,000.00	-6,415.25
6660 Overtime	3,110.25	3,000.00	110.25
6623 · OR Unemployment Ins. Tax	2,867.21	3,000.00	-132.79
Total 6600 · Payroll	133,642.48	328,822.05	-195,179.57
Total Expense	259,536.80	505,181.13	-245,644.33
Net Ordinary Income	-110,781.05	145,497.66	-256,278.71
Net Income	-110,781.05	145,497.66	-256,278.71