Three Sisters Irrigation District
Operating - Budget vs. Actual

Accrual Basis — January through October 2026

	Jan - Oct 26	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
4100 · Water Del			
4101 · Current	162,973.56	165,000.00	-2,026.44
4102 · Prior	0.00	318,356.75	-318,356.75
Total 4100 · Water Del	**162,973.56**	**483,356.75**	**-320,383.19**
4200 · Account Fee			
4201 · Current	68,650.00	57,333.33	11,316.67
Total 4200 · Account Fee	**68,650.00**	**57,333.33**	**11,316.67**
4400 · Service Fee			
4410 · Escrow	1,500.00	833.33	666.67
4420 · Water Transfers	75.00	416.67	-341.67
4480 · Industrial	737.66	2,700.00	-1,962.34
Total 4400 · Service Fee	**2,312.66**	**3,950.00**	**-1,637.34**
4600 · Misc Operating Income	164.99		
4700 · Interest			
4730 · Late Fees	17,762.12	16,666.67	1,095.45
Total 4700 · Interest	**17,762.12**	**16,666.67**	**1,095.45**
4800 · Capital Chg			
4835 · Medical Insurance	40,445.88	32,768.37	7,677.51
Total 4800 · Capital Chg	**40,445.88**	**32,768.37**	**7,677.51**
Total Income	**292,309.21**	**594,075.12**	**-301,765.91**
Gross Profit	**292,309.21**	**594,075.12**	**-301,765.91**
Expense			
6100 · Water Delivery			
6110 · Supplies	6,945.33	4,173.30	2,772.03
6120 · Fuel & Oil	9,924.37	7,500.00	2,424.37
6135 · 2010 F150 Pickup	2,402.27	2,000.00	402.27
6136 · 2011 F250 Pickup	848.61	1,500.00	-651.39
6137 · 2019 F150 Pickup	498.98	1,000.00	-501.02
6140 · Equipment TSID	745.31	1,250.00	-504.69
6160 · 6160 TSID Wells	0.00	1,000.00	-1,000.00
6170 · 6170 Tires	776.44	1,666.67	-890.23
6180 · Operational Technology	5,099.99	8,340.00	-3,240.01
6190 · 6190 Communication	919.86	1,250.00	-330.14
6195 · One Call	0.00	100.00	-100.00
6210 · 6210 Electric	988.89	836.70	152.19
6220 · Weed Abatement	0.00	1,000.00	-1,000.00
6290 · 6290 Misc	11.41		
Total 6100 · Water Delivery	**29,161.46**	**31,616.67**	**-2,455.21**
6300 · 6300 Office			
6310 · 6310 Supplies	1,109.62	1,666.70	-557.08
6320 · 6320 Phone	1,168.90	2,000.00	-831.10
6330 · 6330 Postage	352.48	1,250.00	-897.52
6340 · 6340 Copy Mach	2,619.30	2,500.00	119.30
6342 · 6342 Mileage & Reimbursement	0.00	500.00	-500.00
6343 · 6343 Interest & Fees	0.00	100.00	-100.00
6350 · 6350 Cleaning & Trash Removal	1,666.58	1,450.00	216.58

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6360 · 6360 Computer & Software	8,610.50	5,000.00	3,610.50
6370 · GIS Consulting	1,620.00	5,000.00	-3,380.00
6380 · 6380 Electric	1,528.76	1,000.00	528.76
6390 · 6390 Misc	0.55		
Total 6300 · 6300 Office	**18,676.69**	**20,466.70**	**-1,790.01**
6400 · Admin			
6410 · 6410 Accounting	24,500.00	12,500.00	12,000.00
6420 · 6420 Legal	49,319.96	34,500.00	14,819.96
6430 · 6430 Bank Chg & Int	1,119.47	625.00	494.47
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	383.78	1,000.00	-616.22
6485 · Conference	2,009.67	2,916.70	-907.03
6490 · Member Due	0.00	7,500.00	-7,500.00
6499 · Misc	-21,719.45		
Total 6400 · Admin	**56,861.43**	**60,481.70**	**-3,620.27**
6421 · 6421 Permits & Fees	1,223.78	1,000.00	223.78
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	23,226.00	24,955.00	-1,729.00
6550 Directors & Officers	943.00	2,000.00	-1,057.00
6545 · Earthquake & Flood	3,821.00	3,721.00	100.00
6500 · Insurance - Other	-243.00		
Total 6500 · Insurance	**44,040.00**	**46,969.00**	**-2,929.00**
6600 · Payroll			
6610 Wages	162,818.86	212,500.00	-49,681.14
6620 Tax	18,326.88	16,250.00	2,076.88
6630 Health Ins	31,249.98	31,966.85	-716.87
6640 Workers Comp. Ins.	7,294.28	7,500.00	-205.72
6660 Overtime	9,559.50	2,500.00	7,059.50
6623 · OR Unemployment Ins. Tax	4,239.94	2,500.00	1,739.94
Total 6600 · Payroll	**233,489.44**	**273,216.85**	**-39,727.41**
Total Expense	**383,452.80**	**433,750.92**	**-50,298.12**
Net Ordinary Income	**-91,143.59**	**160,324.20**	**-251,467.79**
Net Income	**-91,143.59**	**160,324.20**	**-251,467.79**