THREE SISTERS IRRIGATION DISTRICT

Balance Sheet

As of Oct 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Trust Checking/Hurtley-Brown US	2,656.90
1110 First Inter Checking	13,871.18
1140 First Int Main Canal (BOC)	5,009.81
Total for Bank Accounts	**$21,537.89**
Accounts Receivable	
2267 McKenzie Reservoir Hydro	-354,428.00
2290 Reimbursements AR	-3,406.01
TSID Accounts Receivable	789,715.88
Total for Accounts Receivable	**$431,881.87**
Other Current Assets	
1160 Allowance for bad debt	-310,605.46
1250 TSID Reserves LGIP	57,376.34
1350 Prepaid Expenses	707.25
1466 CIP Watson Hydro	$0.00
Labor - Wages and Benefits	1,487.25
Total for 1466 CIP Watson Hydro	**$1,487.25**
1467 CIP McKenzie Res Hydro	$0.00
Electrical	2,089.57
Total for 1467 CIP McKenzie Res Hydro	**$2,089.57**
Total for Other Current Assets	**-$248,945.05**
Total for Current Assets	**$204,474.71**
Fixed Assets	
1450 Property, plant & equipment	$0.00
Buildings	123,321.09
Dams	289,396.00
Equipment	1,099,290.00
Plant	30,882,936.10
Tools, Furnishings, Electronics	46,599.57
Vehicles	72,028.00
Total for 1450 Property, plant & equipment	**$32,513,570.76**
1450-2 Land	75,294.00
1470 Accumulated Depreciation	-8,403,330.07
Total for Fixed Assets	**$24,185,534.69**
Total for Assets	**$24,390,009.40**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	36,527.31
Total for Accounts Payable	**$36,527.31**
Credit Cards	
2310 Capital One Visa	2,365.23

	Total
2315 CitiCard Costco	-19.36
2320 FIB Mastercard	20,516.45
Total for Credit Cards	**$22,862.32**
Other Current Liabilities	
2100 Payroll Liabilities	$1,166.46
Child Support	-809.16
Federal Taxes (941/943/944)	-2,113.76
Federal Withholding	179.87
Medicare Liability	82.94
OR - WBF Assessment Company	84.59
OR - WBF Assessment Employee	126.78
OR Employment Taxes	-946.50
OR Income Tax	-770.35
OR Paid Family and Medical Leave	152.47
OR Statewide Transit Taxes	18.38
OR Unemployment Tax	6,314.16
Oregon State Income Tax	-2,085.06
Other Insurance (pre-tax)	0.44
Social Security Liability	354.64
Workers Compensation	1,540.74
Total for 2100 Payroll Liabilities	**$3,296.64**
2196 DEQ 91414 Main Canal	257,550.64
Total for Other Current Liabilities	**$260,847.28**
Total for Current Liabilities	**$320,236.91**
Long-term Liabilities	
2591 DEQ 06914 McKenzie	12,721.00
2592 DEQ 91411 Main Canal	94,177.00
2593 DEQ 91410 Main Canal	750,000.00
2594 DEQ 91412 Main Canal	134,289.00
2595 DEQ R91413 Main Canal	739,722.00
2596 Bonneville Environmental Found	137,520.98
2597 DEQ 91414 Watson-McK Main Canal	-12,490.00
2598 DEQ 91415 McKenzie Hydro	343,949.00
Total for Long-term Liabilities	**$2,199,888.98**
Total for Liabilities	**$2,520,125.89**
Equity	
30000 Opening Balance Equity	-24,348.89
3900 Net Assets	21,738,159.59
Net Income	156,072.81
Total for Equity	**$21,869,883.51**
Total for Liabilities and Equity	**$24,390,009.40**