

Three Sisters Irrigation District Operating

January through December 2026

Accrual Basis

	Jan - Dec 26	Budget	\$ Over Bud...
Ordinary Income/Expense			
Income			
4100 · Water Del			
4101 · Current	121,520.33	200,000.00	-78,479.67
4102 · Prior	0.00	318,356.75	-318,356.75
Total 4100 · Water Del	121,520.33	518,356.75	-396,836.42
4200 · Account Fee			
4201 · Current	51,425.00	68,800.00	-17,375.00
4200 · Account Fee - Other	0.00	0.00	0.00
Total 4200 · Account Fee	51,425.00	68,800.00	-17,375.00
4400 · Service Fee			
4410 · Escrow	900.00	1,000.00	-100.00
4420 · Water Transfers	0.00	500.00	-500.00
4480 · Industrial	2,100.00	2,700.00	-600.00
Total 4400 · Service Fee	3,000.00	4,200.00	-1,200.00
4600 · Misc Operating Income	164.99		
4700 · Interest			
4730 · Late Fees	18,088.97	20,000.00	-1,911.03
Total 4700 · Interest	18,088.97	20,000.00	-1,911.03
4800 · Capital Chg			
4835 · Medical Insurance	30,328.01	39,322.04	-8,994.03
Total 4800 · Capital Chg	30,328.01	39,322.04	-8,994.03
Total Income	224,527.30	650,678.79	-426,151.49
Gross Profit	224,527.30	650,678.79	-426,151.49
Expense			
6100 · Water Delivery			
6110 · Supplies	4,366.54	5,007.96	-641.42
6120 · Fuel & Oil	3,116.85	9,000.00	-5,883.15
6135 · 2010 F150 Pickup	2,035.79	2,400.00	-364.21
6136 · 2011 F250 Pickup	633.62	1,800.00	-1,166.38
6137 · 2019 F150 Pickup	89.01	1,200.00	-1,110.99
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	1,039.99	10,008.00	-8,968.01
6190 · 6190 Communication	646.37	1,500.00	-853.63
6195 · One Call	0.00	120.00	-120.00
6210 · 6210 Electric	771.22	1,004.04	-232.82
6220 · Weed Abatement	0.00	1,000.00	-1,000.00
6290 · 6290 Misc	11.41		
Total 6100 · Water Delivery	14,232.55	37,740.00	-23,507.45
6300 · 6300 Office			
6310 · 6310 Supplies	743.86	2,000.04	-1,256.18
6320 · 6320 Phone	736.40	2,400.00	-1,663.60
6330 · 6330 Postage	240.78	1,500.00	-1,259.22
6340 · 6340 Copy Mach	1,754.67	3,000.00	-1,245.33
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	1,165.92	1,740.00	-574.08
6360 · 6360 Computer & Software	4,330.73	6,000.00	-1,669.27
6370 · GIS Consulting	750.00	6,000.00	-5,250.00
6380 · 6380 Electric	1,302.61	1,200.00	102.61
6390 · 6390 Misc	0.05		
Total 6300 · 6300 Office	11,025.02	24,560.04	-13,535.02
6400 · Admin			
6410 · 6410 Accounting	13,350.00	15,000.00	-1,650.00
6420 · 6420 Legal	41,227.46	35,000.00	6,227.46
6430 · 6430 Bank Chg & Int	675.27	750.00	-74.73
6470 · 6470 Director			
P-1	416.00	480.00	-64.00
P-2	416.00	480.00	-64.00

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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	2,009.67	3,500.04	-1,490.37
6490 · Member Due	0.00	9,000.00	-9,000.00
6499 · Misc	-21,719.45		
Total 6400 · Admin	37,033.53	65,890.04	-28,856.51
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	138,862.19	255,000.00	-116,137.81
6620 Tax	13,827.21	19,500.00	-5,672.79
6630 Health Ins	25,146.00	39,322.05	-14,176.05
6640 Workers Comp. Ins.	7,283.80	9,000.00	-1,716.20
6660 Overtime	6,597.75	3,000.00	3,597.75
6623 · OR Unemployment Ins. Tax	3,749.96	3,000.00	749.96
Total 6600 · Payroll	195,466.91	328,822.05	-133,355.14
Total Expense	304,050.79	505,181.13	-201,130.34
Net Ordinary Income	-79,523.49	145,497.66	-225,021.15
Net Income	-79,523.49	145,497.66	-225,021.15