

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	75.00	500.00	-425.00
4480 · Industrial	2,100.00	2,700.00	-600.00
Total 4400 · Service Fee	3,075.00	4,200.00	-1,125.00
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	224,602.30	650,678.79	-426,076.49
Gross Profit	224,602.30	650,678.79	-426,076.49
Expense			
6100 · Water Delivery			
6110 · Supplies	4,881.70	5,007.96	-126.26
6120 · Fuel & Oil	3,116.85	9,000.00	-5,883.15
6135 · 2010 F150 Pickup	2,118.75	2,400.00	-281.25
6136 · 2011 F250 Pickup	633.62	1,800.00	-1,166.38
6137 · 2019 F150 Pickup	439.01	1,200.00	-760.99
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	721.37	1,500.00	-778.63
6195 · One Call	0.00	120.00	-120.00
6210 · 6210 Electric	817.11	1,004.04	-186.93
6220 · Weed Abatement	0.00	1,000.00	-1,000.00
6290 · 6290 Misc	11.41		
Total 6100 · Water Delivery	15,301.56	37,740.00	-22,438.44
6300 · 6300 Office			
6310 · 6310 Supplies	871.81	2,000.04	-1,128.23
6320 · 6320 Phone	853.90	2,400.00	-1,546.10
6330 · 6330 Postage	318.78	1,500.00	-1,181.22
6340 · 6340 Copy Mach	1,968.48	3,000.00	-1,031.52
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	1,366.25	1,740.00	-373.75
6360 · 6360 Computer & Software	6,022.92	6,000.00	22.92
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	13,454.80	24,560.04	-11,105.24
6400 · Admin			
6410 · 6410 Accounting	24,150.00	15,000.00	9,150.00
6420 · 6420 Legal	41,546.34	35,000.00	6,546.34
6430 · 6430 Bank Chg & Int	773.90	750.00	23.90
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	286.28	1,200.00	-913.72
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	48,294.74	65,890.04	-17,595.30
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	23,226.00	24,955.00	-1,729.00
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	43,340.00	46,969.00	-3,629.00
6600 · Payroll			
6610 Wages	158,398.86	255,000.00	-96,601.14
6620 Tax	17,882.51	19,500.00	-1,617.49
6630 Health Ins	25,146.00	39,322.05	-14,176.05
6640 Workers Comp. Ins.	7,291.03	9,000.00	-1,708.97
6660 Overtime	8,719.50	3,000.00	5,719.50
6623 · OR Unemployment Ins. Tax	4,094.98	3,000.00	1,094.98
Total 6600 · Payroll	221,532.88	328,822.05	-107,289.17
Total Expense	343,147.76	505,181.13	-162,033.37
Net Ordinary Income	-118,545.46	145,497.66	-264,043.12
Net Income	<u>-118,545.46</u>	<u>145,497.66</u>	<u>-264,043.12</u>