



Staff Report

for the Board of Directors' Meeting of February 24, 2021

TO: Board of Directors
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: February 18, 2021
SUBJECT: Quarterly Budget vs Actual Report

FINANCE

RECOMMENDATION:

Receive and file the quarterly budget vs actual report for the period ending December 31, 2020.

BACKGROUND:

Board policy and prudent oversight require frequent updates on the District's financial operations to ensure consistency with the fiscal spending plan. Finance prepares monthly updates to assist all departments in controlling costs.

The report provides an executive summary of the period to date activity and highlights significant transactions. The narrative segregates operating and non-operating revenues while analyzing expenses as a whole. Budgeted line item reporting ensures staff monitors actual and encumbrance spending for full compliance with procurement policy and procedures. In addition, we estimate cash balances and report treated and raw water consumption. A fiscal year-end forecast of revenues, expenses, and cash occurs during the next budgeting cycle, commencing in June.

Timely financial reporting achieves the District's first strategic goal by demonstrating proactive management of our physical, financial, and human resources.

BUDGETARY IMPACT: N/A

MD

Attachments: December 31, 2020 Quarterly Budget vs Actual Report

Nevada Irrigation District

Fiscal Year 2020
Monthly Financial Report
December 31, 2020



Nevada Irrigation District
Fiscal Year 2020: November 100% of Year
Operating & Non Operating Budget: **All Divisions**

Executive Summary: Currently, the District is at 100% of the year.

The following pages provide schedules of the District's revenues, expenses, cash, and water demand for this year. The December 31, 2020 report analyzes the fiscal year's transactions. Actuals are contrasted against the District's budget and a year over year analysis is provided as the timing of receipts and expenditures are not linear. The analytical format assist the reviewer in determining whether operations are tracking appropriately. The District finished the year with net income of \$15.4 consisting of \$7.1M from operating and \$8.3M from non operating results. Prior year operating results are \$5.5M and non operating are \$6.1M for a total of \$11.6M.

Revenues:

Operating: Water revenues are 100.4% of budget compared to 96.7% for the prior fiscal year. When compared to prior year receipt levels, this amounts to an increase of \$6.7M driven by increases in operating transfer ins (\$4.8M), additional treated water (\$1.9M) and raw water sales (\$753K). Recreation campgrounds are 56.1% of budget compared to 98.6% for the prior fiscal year. Actuals receipts are down \$946K as refunds are given due to COVID. Hydroelectric revenues are 113.6% of budget compared to 120.5% for the prior year. Deer Creek revenues will commence after ownership transfer (approximately 3-6 months). Scotts Flat generation was delayed and some receipts maybe netted against PG&E power bills. Recording in this manner is noncompliant with GAAP and staff is correcting to reflect actual revenues. As a practice, the District budgets 85% of Hydroelectric revenues.

Non Operating: Water revenues are 95.3% of budget compared to 65% for the prior fiscal. When compared to prior year levels, this amounts to an increase of \$3.4M. The 2016A bond proceeds are coming in (\$8.3M), property tax receipts are \$524K higher while the Water Fund has received \$4.1M less in grant revenue and \$1.2M less in capital transfer ins.

Expenses:

Operating and Non Operating: Including encumbrances, current expenses are 81.9% of budget compared to 90.7% for the prior fiscal year. Excluding budgeted transfer outs, current spending levels (Actual + Encumbr) are less than prior (\$8.3M), being driven by less project spending (\$7.9M). There were no increases to the budget from reserves for the month of December and the District rolled over \$1.7M of its 2020 budget to 2021 due to COVID and other delays. The District has 219 budgeted FTEs and finished the year at 85.7% of

Reserve Balances:

Excluding Assessment Districts, fiscal year 2019 reserve balances are audited at \$94M. Current balances are approximately \$99.8M consisting of \$92.2M unrestricted and \$7.7 restricted. The District requisitioned the remaining 2016A Bond proceeds from its' restricted Bank accounts. Including prior commitments of the District (encumbrances), the unrestricted reserve balances are approximately \$74.3M.

Water Consumption:

The District's treated water consumption is up 9.8% from the prior year. The District's raw water consumption is up 4.5% from the prior year. The District's raw water demand commences in March.

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **All Divisions**

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
<u>Operating & Non Operating Budget:</u>										
Revenues	Water Division	-	44,347,640	44,534,805	-	100.4%	39,171,839	37,871,742	-	96.7%
	Recreation Division	-	2,656,525	1,490,323	-	56.1%	2,469,633	2,436,032	-	98.6%
	Hydroelectric Division	-	21,195,975	24,070,491	-	113.6%	20,124,690	24,247,459	-	120.5%
Operating Revenues Total		-	68,200,140	70,095,620	-	102.8%	61,766,162	64,555,232	-	104.5%
Expenses	Water Division	1,009,645	44,943,811	38,358,651	1,632,510	87.0%	41,245,777	36,615,233	1,152,920	91.6%
	Recreation Division	-	2,658,924	2,001,912	1,335	75.3%	2,302,163	2,083,758	921	90.6%
	Hydroelectric Division	476,296	26,452,535	22,604,568	782,098	86.8%	23,740,533	20,322,987	999,910	89.8%
Operating Expenses Total		1,485,941	74,055,270	62,965,130	2,415,943	86.6%	67,288,473	59,021,977	2,153,751	90.9%
Operating Income				7,130,490						
Revenues	Water Division	-	25,229,096	24,048,362	-	95.3%	31,724,692	20,618,886	-	65.0%
	Recreation Division	-	315,000	315,000	-	100.0%	315,000	315,000	-	100.0%
Non operating Revenues Total		-	25,544,096	24,363,362	-	95.4%	32,039,692	20,933,886	-	65.3%
Expenses	Water Division	24,982,315	11,621,768	13,715,462	14,154,061	76.1%	38,704,140	12,148,686	22,200,286	88.7%
	Recreation Division	-	287,000	217,779	-	75.9%	314,262	295,445	-	94.0%
	Hydroelectric Division	1,982,567	3,945,000	2,088,889	1,343,761	57.9%	4,656,482	2,362,032	2,456,040	103.5%
Non operating Expenses Total		26,964,882	15,853,768	16,022,129	15,497,822	73.6%	43,674,884	14,806,163	24,656,326	90.4%
Non operating Income				<u>8,341,232</u>						
Net Income				15,471,722						
								<u>6,127,723</u>		
								11,660,978		

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **All Divisions**

Operating & Non Operating Budget:		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Expenses	Sal & Ben	-	34,751,408	29,782,337	-	85.7%	31,061,728	28,940,298	-	93.2%
	Equipment Maint	11,577	1,947,831	1,339,373	76,719	72.3%	1,618,594	1,075,346	42,656	69.1%
	Materials	41,451	2,707,900	1,987,095	112,684	76.4%	2,330,618	1,974,778	50,716	86.9%
	Consultants	1,164,991	4,668,133	2,453,854	1,683,526	70.9%	7,171,952	3,967,994	1,914,777	82.0%
	Legal Counsel	-	436,300	358,398	-	82.1%	351,564	344,167	-	97.9%
	Temporary Labor	-	619,296	238,268	81,390	51.6%	527,338	428,245	-	81.2%
	Other O&M	267,922	8,121,745	6,668,723	151,474	81.3%	6,505,809	5,296,012	35,661	82.0%
	Debt Service	-	4,190,368	4,199,586	-	100.2%	4,190,368	4,189,549	-	100.0%
	Fixed Assets	-	2,717,789	1,792,996	310,149	77.4%	2,550,502	1,825,587	109,942	75.9%
	Projects	26,964,882	15,853,768	16,022,129	15,497,822	73.6%	43,674,884	14,806,163	24,656,326	90.4%
	Transfer Outs	-	13,894,500	14,144,500	-	101.8%	10,980,000	10,980,000	-	100.0%
Expenses Total		28,450,823	89,909,038	78,987,259	17,913,765	81.9%	110,963,357	73,828,141	26,810,077	90.7%

Cash Balances	Unrestricted			Restricted		Total Cash
	Water	Recreation	Hydro	CapFee, DS	Bonds	
FY 2019 Audited	18,085,034	1,338,414	57,294,101	6,840,404	10,433,125	93,991,078
FY 2020						
Net Income	16,509,054	(414,367)	(622,965)	822,898	(10,433,125)	15,471,722
Restricted						
YTD Total	34,594,088	924,047	56,671,136	7,663,302	-	99,852,573
Encumbrances	15,786,572	1,335	2,125,859			17,913,765
YTD Unaudited Available	18,807,517	922,712	54,545,277	7,663,302	-	81,938,808

Unrestricted Total Available **\$74,275,506**

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **All Divisions**

Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2020	1,104	1,859	3,502	2,338	8,803
2019	1,299	1,547	3,334	1,833	8,014
2018	1,125	1,359	3,422	2,151	8,058
2017	1,051	1,247	3,419	2,174	7,891
2016	1,019	1,207	3,182	1,839	7,248
2015	1,160	1,435	2,562	1,744	6,901

% Change YTD 2020/2019 9.8%

Raw Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2020	117,132	1,239	1,172	986	120,529
2019	113,857	593	474	444	115,368
2018	115,864	375	533	277	117,049
2017	115,187	121	876	846	117,030
2016	114,848	34	605	73	115,560
2015	113,507	249	0	180	113,936

% Change YTD 2020/2019 4.5%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Water Division**

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
<u>Operating & Non Operating Budget:</u>										
Operating	Revenues	-	44,347,640	44,534,805	-	100.4%	39,171,839	37,871,742	-	96.7%
	Expenses	1,009,645	44,943,811	38,358,651	1,632,510	87.0%	41,245,777	36,615,233	1,152,920	91.6%
	Operating Income			6,176,155				1,256,509		
Non Operating	Revenues	-	25,229,096	24,048,362	-	95.3%	31,724,692	20,618,886	-	65.0%
	Expenses	24,982,315	11,621,768	13,715,462	14,154,061	76.1%	38,704,140	12,148,686	22,200,286	88.7%
	Non operating Income			10,332,900				8,470,200		
	Net Income			16,509,054				9,726,709		
Operating Revenues	Treated Water	-	18,697,086	18,520,201	-	99.1%	17,292,372	16,568,635	-	95.8%
	Raw Water	-	7,649,353	7,920,620	-	103.5%	7,132,474	7,167,955	-	100.5%
	Supplemental Contract	-	415,792	508,717	-	122.3%	387,696	423,973	-	109.4%
	Interest Income	-	1,100,000	1,151,149	-	104.6%	1,200,000	1,479,483	-	123.3%
	New Connect/Install	-	275,123	239,117	-	86.9%	297,531	224,602	-	75.5%
	Other Revenue	-	572,050	991,628	-	173.3%	794,196	851,199	-	107.2%
	Reimbursable Costs	-	245,371	159,710	-	65.1%	371,576	105,949	-	28.5%
	Rents & Leases	-	190,418	95,266	-	50.0%	291,214	90,736	-	31.2%
	Sale of Timber	-	310,653	34,021	-	11.0%	470,433	405,199	-	86.1%
	Standby	-	140,715	74,077	-	52.6%	108,184	129,822	-	120.0%
	Gain/Loss FA Disposal	-	-	-	-	0.0%	-	124,653	-	0.0%
	Grants - Operating	-	600,000	496,263	-	82.7%	963,645	735,995	-	76.4%
	Transfer In Operating	-	14,151,079	14,344,037	-	101.4%	9,862,518	9,563,540	-	97.0%
	Operating Revenues Total		-	44,347,640	44,534,805	-	100.4%	39,171,839	37,871,742	-
Non Operating Revenues	Property Taxes	-	13,120,875	13,201,026	-	100.6%	12,449,953	12,676,875	-	101.8%
	Grants - Non operating	-	1,219,051	158,960	-	13.0%	4,849,739	4,277,015	-	88.2%
	Transfer In Bonds	-	10,489,170	10,558,875	-	100.7%	13,050,000	2,290,000	-	17.5%
	Transfer In Capital	-	400,000	129,500	-	32.4%	1,375,000	1,374,996	-	100.0%
Non Operating Revenues Total		-	25,229,096	24,048,362	-	95.3%	31,724,692	20,618,886	-	65.0%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Water Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
Operating Expenses	10113 Directors	-	282,404	193,320	-	68.5%	228,487	190,709	-	83.5%
	10114 Administration	18,900	6,462,758	6,545,331	32,353	101.5%	6,712,495	6,632,898	23,950	99.2%
	10115 Management	284,315	1,616,813	1,377,493	249,070	85.6%	2,102,866	1,662,825	292,365	93.0%
	10116 Watershed	142,066	1,227,311	842,362	175,110	74.3%	1,502,563	1,005,309	300,167	86.9%
	10117 Human Resources	-	583,842	458,375	-	78.5%	485,987	427,126	-	87.9%
	10118 Information Services	8,200	1,147,762	841,781	8,631	73.6%	936,215	685,168	20,864	75.4%
	10119 Safety	-	649,872	557,139	76,577	97.5%	-	-	-	0.0%
	10131 Cashiering	-	214,365	200,653	-	93.6%	208,940	180,580	-	86.4%
	10133 Customer Service	-	1,748,292	1,450,284	13,500	83.7%	1,565,516	1,315,825	43,120	86.8%
	10135 Accounting	46,083	1,359,648	1,145,620	177,837	94.1%	1,197,790	1,059,475	46,083	92.3%
	10151 Engineering	179,650	3,982,660	3,210,516	113,503	79.9%	4,292,069	3,501,513	215,370	86.6%
	10171 Water Operations	116,802	10,335,635	8,955,552	240,126	88.0%	9,653,444	8,663,866	82,974	90.6%
	10191 Maintenance	208,002	12,168,506	9,822,527	505,587	83.4%	9,358,244	8,684,786	113,956	94.0%
	10192 Vegetation	5,627	1,265,351	1,113,673	33,794	90.3%	1,113,094	1,013,478	5,627	91.6%
	10193 Purchasing	-	995,676	811,695	5,422	82.1%	993,552	768,703	8,444	78.2%
10195 Shop Operations	-	902,916	832,331	1,000	92.3%	894,515	822,971	-	92.0%	
Operating Expenses Total		1,009,645	44,943,811	38,358,651	1,632,510	87.0%	41,245,777	36,615,233	1,152,920	91.6%
Non Operating Expenses	10114 Administration	-	100,000	-	-	0.0%	323,094	78,268	226,763	94.4%
	10115 Management	63,918	-	-	-	0.0%	4,549,739	2,677,234	2,078,186	104.5%
	10118 Information Services	1,928,984	108,000	878,139	1,084,546	96.4%	2,750,000	327,231	2,052,032	86.5%
	10119 Safety	-	20,000	-	-	0.0%	-	-	-	0.0%
	10151 Engineering	22,989,413	11,393,768	12,837,323	13,069,515	75.3%	29,434,233	8,808,871	17,539,003	89.5%
	10171 Water Operations	-	-	-	-	0.0%	356,651	171,651	98,051	75.6%
	10191 Maintenance	-	-	-	-	0.0%	1,290,423	85,432	206,251	22.6%
Non Operating Expenses Total		24,982,315	11,621,768	13,715,462	14,154,061	76.1%	38,704,140	12,148,686	22,200,286	88.7%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Water Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10113 Directors	51101 Salary	-	74,257	74,700	-	100.6%	74,257	74,700	-	100.6%
	51307 Deferred Comp	-	600	297	-	49.5%	600	297	-	49.5%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	130	-	-	0.0%
	51310 Medicare	-	1,077	1,234	-	114.6%	1,077	1,228	-	114.0%
	51312 Health Insurance	-	131,105	78,560	-	59.9%	119,186	87,626	-	73.5%
	51313 Life Insurance	-	608	369	-	60.8%	608	318	-	52.3%
	51314 Dental Insurance	-	7,743	3,297	-	42.6%	7,374	3,020	-	41.0%
	51315 Vision Insurance	-	970	938	-	96.7%	942	875	-	92.9%
	51317 Workers Comp	-	297	358	-	120.5%	297	189	-	63.5%
	51318 Unemployment Insurance	-	-	2,092	-	0.0%	-	-	-	0.0%
	51319 FICA	-	4,612	5,278	-	114.4%	4,604	5,353	-	116.3%
	52503 Equipment Maintenance	-	4,000	-	-	0.0%	2,672	-	-	0.0%
	52603 Consulting/Contractor Fee	-	-	100	-	0.0%	240	990	-	412.5%
	52604 Legal Fees	-	4,000	15,948	-	398.7%	3,000	2,304	-	76.8%
	52608 Fed/St/Co Fees	-	40,000	50	-	0.1%	-	-	-	0.0%
	52710 Office Supplies	-	3,350	2,747	-	82.0%	1,350	769	-	56.9%
	52711 Education/Training/Meals	-	8,000	5,725	-	71.6%	10,150	11,330	-	111.6%
52713 Utilities	-	1,785	1,627	-	91.1%	2,000	1,711	-	85.6%	
10113 Directors Total		-	282,404	193,320	-	68.5%	228,487	190,709	-	83.5%
10114 Administration	51312 Health Insurance	-	-	(23,193)	-	0.0%	-	767	-	0.0%
	51313 Life Insurance	-	21,000	14,058	-	66.9%	21,000	15,259	-	72.7%
	51321 Health Benefit-Retirees	-	1,000,000	614,922	-	61.5%	1,000,000	1,011,639	-	101.2%
	51324 Opeb Net Arc	-	342,000	335,000	-	98.0%	355,610	342,000	-	96.2%
	52503 Equipment Maintenance	-	53,789	34,396	13,163	88.4%	52,222	38,460	4,200	81.7%
	52504 Materials	-	15,700	2,072	-	13.2%	12,560	11,673	-	92.9%
	52505 Safety	-	-	49	-	0.0%	21,000	21,340	-	101.6%
	52603 Consulting/Contractor Fee	18,900	60,000	34,839	19,190	68.5%	135,300	117,254	19,750	101.3%
	52604 Legal Fees	-	207,392	175,252	-	84.5%	194,000	169,581	-	87.4%
	52608 Fed/St/Co Fees	-	75,000	63,905	-	85.2%	82,000	62,552	-	76.3%
	52703 Debt Service	-	4,190,368	4,199,586	-	100.2%	4,190,368	4,189,549	-	100.0%
	52704 Insurance	-	284,597	978,610	-	343.9%	260,000	425,290	-	163.6%
	52705 Disadvantaged Customer	-	10,000	-	-	0.0%	136,600	-	-	0.0%
	52706 Dues, Publctns, Spnrsrshp	-	53,408	53,219	-	99.6%	80,200	88,846	-	110.8%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Water Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10114 Administration	52709 Outreach/Advertising/Notices	-	30,000	11,654	-	38.8%	25,565	20,553	-	80.4%
	52710 Office Supplies	-	37,500	26,136	-	69.7%	34,250	40,697	-	118.8%
	52711 Education/Training/Meals	-	5,000	199	-	4.0%	21,340	23,619	-	110.7%
	52713 Utilities	-	77,004	24,628	-	32.0%	90,480	53,819	-	59.5%
10114 Administration Total		18,900	6,462,758	6,545,331	32,353	101.5%	6,712,495	6,632,898	23,950	99.2%
10115 Management	51101 Salary	-	806,931	843,545	-	104.5%	938,006	901,623	-	96.1%
	51105 Overtime	-	1,000	1,023	-	102.3%	1,000	4,451	-	445.1%
	51201 Temporary Salary	-	43,000	46,645	-	108.5%	30,000	7,668	-	25.6%
	51306 Short Term Disability	-	1,336	1,188	-	88.9%	1,670	1,686	-	101.0%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	260	-	-	0.0%
	51310 Medicare	-	11,700	12,959	-	110.8%	13,752	13,436	-	97.7%
	51311 Pension Premiums	-	285,654	234,527	-	82.1%	288,850	274,623	-	95.1%
	51312 Health Insurance	-	209,768	150,507	-	71.7%	232,423	188,509	-	81.1%
	51313 Life Insurance	-	6,604	5,127	-	77.6%	7,472	6,452	-	86.3%
	51314 Dental Insurance	-	12,388	8,710	-	70.3%	14,748	9,829	-	66.6%
	51315 Vision Insurance	-	1,552	1,380	-	88.9%	1,884	1,716	-	91.1%
	51316 Long Term Disability	-	3,631	1,045	-	28.8%	4,109	1,328	-	32.3%
	51317 Workers Comp	-	5,649	3,737	-	66.2%	15,594	10,092	-	64.7%
	51318 Unemployment Insurance	-	10,000	627	-	6.3%	10,000	-	-	0.0%
	51319 FICA	-	1,200	-	-	0.0%	1,200	191	-	15.9%
	52501 Chemicals	-	-	51	-	0.0%	800	765	-	95.6%
	52504 Materials	-	21,000	12,762	-	60.8%	-	192	-	0.0%
	52505 Safety	-	-	-	-	0.0%	100	145	-	145.4%
	52603 Consulting/Contractor Fee	284,315	133,500	32,549	249,070	67.4%	485,223	199,893	292,365	101.4%
	52604 Legal Fees	-	12,000	10,116	-	84.3%	3,000	3,344	-	111.5%
	52609 Temporary Labor	-	-	-	-	0.0%	19,675	11,246	-	57.2%
	52706 Dues, Publcns, Spnsrshp	-	-	255	-	0.0%	300	266	-	88.7%
	52710 Office Supplies	-	9,200	1,330	-	14.5%	7,000	2,072	-	29.6%
	52711 Education/Training/Meals	-	39,200	4,292	-	10.9%	22,800	19,159	-	84.0%
	52713 Utilities	-	1,500	5,117	-	341.2%	3,000	4,140	-	138.0%
10115 Management Total		284,315	1,616,813	1,377,493	249,070	85.6%	2,102,866	1,662,825	292,365	93.0%
10116 Watershed	51101 Salary	-	114,351	114,856	-	100.4%	98,845	103,890	-	105.1%

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Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Water Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10116 Watershed	51201 Temporary Salary	-	45,000	40,346	-	89.7%	6,160	12,215	-	198.3%
	51306 Short Term Disability	-	399	466	-	116.8%	399	432	-	108.2%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	26	-	-	0.0%
	51310 Medicare	-	1,658	2,232	-	134.6%	1,526	1,698	-	111.3%
	51311 Pension Premiums	-	40,480	50,836	-	125.6%	33,685	31,953	-	94.9%
	51312 Health Insurance	-	26,221	24,298	-	92.7%	23,837	22,962	-	96.3%
	51313 Life Insurance	-	936	1,060	-	113.3%	861	982	-	114.1%
	51314 Dental Insurance	-	1,549	1,475	-	95.2%	1,475	1,475	-	100.0%
	51315 Vision Insurance	-	194	188	-	96.7%	188	188	-	99.8%
	51316 Long Term Disability	-	515	156	-	30.3%	474	156	-	32.9%
	51317 Workers Comp	-	800	649	-	81.2%	737	471	-	63.9%
	51319 FICA	-	-	195	-	0.0%	-	757	-	0.0%
	52504 Materials	-	10,300	2,897	1,800	45.6%	10,000	1,942	-	19.4%
	52506 Small Tools	-	500	368	-	73.5%	500	95	-	18.9%
	52603 Consulting/Contractor Fee	142,066	952,000	601,967	173,310	70.9%	1,257,090	777,063	300,167	85.7%
	52604 Legal Fees	-	608	448	-	73.7%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	10,000	(73)	-	-0.7%	10,000	7,064	-	70.6%
52609 Temporary Labor	-	20,000	-	-	0.0%	56,400	41,400	-	73.4%	
52711 Education/Training/Meals	-	1,800	-	-	0.0%	360	567	-	157.5%	
10116 Watershed Total		142,066	1,227,311	842,362	175,110	74.3%	1,502,563	1,005,309	300,167	86.9%
10117 Human Resources	51101 Salary	-	255,315	246,012	-	96.4%	238,136	229,461	-	96.4%
	51105 Overtime	-	1,000	142	-	14.2%	1,000	526	-	52.6%
	51306 Short Term Disability	-	618	755	-	122.2%	618	613	-	99.2%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	78	-	-	0.0%
	51310 Medicare	-	3,702	3,823	-	103.3%	3,453	3,573	-	103.5%
	51311 Pension Premiums	-	90,381	81,223	-	89.9%	76,203	71,191	-	93.4%
	51312 Health Insurance	-	78,663	56,948	-	72.4%	71,512	63,588	-	88.9%
	51313 Life Insurance	-	2,089	2,231	-	106.8%	1,949	2,061	-	105.7%
	51314 Dental Insurance	-	4,646	2,963	-	63.8%	4,424	2,924	-	66.1%
	51315 Vision Insurance	-	582	524	-	90.1%	565	515	-	91.2%
	51316 Long Term Disability	-	1,149	437	-	38.0%	1,072	430	-	40.1%
	52603 Consulting/Contractor Fee	-	19,000	14,243	-	75.0%	23,500	12,362	-	52.6%
	52609 Temporary Labor	-	-	-	-	0.0%	-	249	-	0.0%

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Operating & Non Operating Budget: **Water Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10117 Human Resources	52706 Dues, Publcns, Spnsrshp	-	2,200	481	-	21.9%	1,250	424	-	33.9%
	52709 Outreach/Advertising/Notices	-	5,000	4,633	-	92.7%	4,000	3,518	-	88.0%
	52710 Office Supplies	-	9,000	4,021	-	44.7%	5,600	5,166	-	92.2%
	52711 Education/Training/Meals	-	5,250	3,872	-	73.8%	4,500	2,238	-	49.7%
	52713 Utilities	-	960	520	-	54.2%	960	348	-	36.3%
10117 Human Resources Total		-	583,842	458,375	-	78.5%	485,987	427,126	-	87.9%
10118 Information Services	51101 Salary	-	303,998	302,366	-	99.5%	300,337	292,945	-	97.5%
	51105 Overtime	-	30,000	23,924	-	79.7%	22,645	22,681	-	100.2%
	51106 Double Time	-	-	-	-	0.0%	1,000	1,261	-	126.1%
	51144 Standby	-	-	-	-	0.0%	4,010	3,178	-	79.3%
	51306 Short Term Disability	-	501	524	-	104.6%	-	510	-	0.0%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	78	-	-	0.0%
	51310 Medicare	-	4,408	4,710	-	106.9%	4,355	4,632	-	106.4%
	51311 Pension Premiums	-	107,645	93,644	-	87.0%	96,108	91,805	-	95.5%
	51312 Health Insurance	-	58,663	36,370	-	62.0%	71,512	46,533	-	65.1%
	51313 Life Insurance	-	2,488	2,305	-	92.6%	2,458	2,635	-	107.2%
	51314 Dental Insurance	-	4,646	2,039	-	43.9%	4,424	2,027	-	45.8%
	51315 Vision Insurance	-	582	500	-	85.9%	565	563	-	99.6%
	51316 Long Term Disability	-	1,368	403	-	29.5%	1,352	468	-	34.6%
	51317 Workers Comp	-	2,128	1,338	-	62.9%	2,102	1,270	-	60.4%
	52501 Chemicals	-	350	230	-	65.6%	200	319	-	159.6%
	52503 Equipment Maintenance	-	431,975	233,137	-	54.0%	143,300	112,549	1,156	79.3%
	52506 Small Tools	-	500	-	-	0.0%	500	79	-	15.7%
	52603 Consulting/Contractor Fee	8,200	8,500	13,736	8,631	133.9%	101,649	48,945	8,200	56.2%
	52609 Temporary Labor	-	16,500	7,400	-	44.8%	10,000	-	-	0.0%
	52706 Dues, Publcns, Spnsrshp	-	360	260	-	72.2%	370	359	-	97.0%
	52710 Office Supplies	-	105,700	75,170	-	71.1%	68,300	41,631	11,508	77.8%
	52711 Education/Training/Meals	-	4,500	3,920	-	87.1%	500	340	-	68.0%
	52713 Utilities	-	27,950	20,558	-	73.6%	27,950	10,438	-	37.3%
	52904 Equipment Purchases	-	35,000	19,248	-	55.0%	72,500	-	-	0.0%
10118 Information Services Total		8,200	1,147,762	841,781	8,631	73.6%	936,215	685,168	20,864	75.4%
10119 Safety	51101 Salary	-	151,664	152,836	-	100.8%	-	-	-	0.0%

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Operating & Non Operating Budget: **Water Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10119 Safety	51306 Short Term Disability	-	334	750	-	224.4%	-	-	-	0.0%
	51310 Medicare	-	2,199	2,146	-	97.6%	-	-	-	0.0%
	51311 Pension Premiums	-	53,689	50,369	-	93.8%	-	-	-	0.0%
	51312 Health Insurance	-	52,442	38,196	-	72.8%	-	-	-	0.0%
	51313 Life Insurance	-	1,241	1,466	-	118.1%	-	-	-	0.0%
	51314 Dental Insurance	-	3,097	1,781	-	57.5%	-	-	-	0.0%
	51315 Vision Insurance	-	388	391	-	100.7%	-	-	-	0.0%
	51316 Long Term Disability	-	682	323	-	47.4%	-	-	-	0.0%
	52505 Safety	-	16,267	10,258	-	63.1%	-	-	-	0.0%
	52706 Dues, Publctns, Spnrsrshp	-	2,000	647	-	32.4%	-	-	-	0.0%
	52710 Office Supplies	-	250,000	176,923	45,640	89.0%	-	-	-	0.0%
	52711 Education/Training/Meals	-	8,803	11,301	-	128.4%	-	-	-	0.0%
	52713 Utilities	-	2,300	2,412	-	104.9%	-	-	-	0.0%
	52902 Vehicle Purchases	-	-	37,984	-	0.0%	-	-	-	0.0%
10119 Safety Total		-	649,872	557,139	76,577	97.5%	-	-	-	0.0%
10131 Cashiering	51101 Salary	-	104,335	104,549	-	100.2%	105,941	95,618	-	90.3%
	51105 Overtime	-	500	20	-	4.0%	1,000	363	-	36.3%
	51306 Short Term Disability	-	422	429	-	101.6%	422	256	-	60.7%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	52	-	-	0.0%
	51310 Medicare	-	1,513	1,493	-	98.7%	1,536	1,336	-	87.0%
	51311 Pension Premiums	-	36,935	34,673	-	93.9%	33,901	24,502	-	72.3%
	51312 Health Insurance	-	52,521	46,293	-	88.1%	47,675	47,629	-	99.9%
	51313 Life Insurance	-	854	955	-	111.9%	867	845	-	97.5%
	51314 Dental Insurance	-	3,097	2,304	-	74.4%	2,950	2,719	-	92.2%
	51315 Vision Insurance	-	388	375	-	96.7%	377	359	-	95.4%
	51316 Long Term Disability	-	470	272	-	57.8%	477	240	-	50.3%
	51317 Workers Comp	-	730	437	-	59.9%	742	386	-	52.1%
	52503 Equipment Maintenance	-	7,000	5,027	-	71.8%	8,000	3,608	-	45.1%
	52710 Office Supplies	-	5,000	3,646	-	72.9%	5,000	2,718	-	54.4%
	52711 Education/Training/Meals	-	450	-	-	0.0%	-	-	-	0.0%
52713 Utilities	-	150	180	-	120.1%	-	-	-	0.0%	
10131 Cashiering Total		-	214,365	200,653	-	93.6%	208,940	180,580	-	86.4%

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Operating & Non Operating Budget: **Water Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10133 Customer Service	51101 Salary	-	669,060	655,654	-	98.0%	610,773	610,941	-	100.0%
	51105 Overtime	-	5,500	5,526	-	100.5%	8,000	5,734	-	71.7%
	51106 Double Time	-	1,000	96	-	9.6%	1,000	542	-	54.2%
	51144 Standby	-	3,000	859	-	28.6%	2,000	1,293	-	64.7%
	51306 Short Term Disability	-	1,043	1,701	-	163.0%	1,043	1,356	-	130.0%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	260	-	-	0.0%
	51310 Medicare	-	9,701	9,615	-	99.1%	8,959	8,956	-	100.0%
	51311 Pension Premiums	-	236,847	215,905	-	91.2%	197,717	187,993	-	95.1%
	51312 Health Insurance	-	262,606	194,634	-	74.1%	238,373	175,957	-	73.8%
	51313 Life Insurance	-	5,476	5,957	-	108.8%	5,057	5,303	-	104.9%
	51314 Dental Insurance	-	15,485	12,653	-	81.7%	14,748	12,326	-	83.6%
	51315 Vision Insurance	-	1,941	1,843	-	95.0%	1,884	1,704	-	90.4%
	51316 Long Term Disability	-	3,011	1,442	-	47.9%	2,780	1,297	-	46.6%
	51317 Workers Comp	-	4,922	2,903	-	59.0%	4,550	2,621	-	57.6%
	51318 Unemployment Insurance	-	-	8,550	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	-	-	0.0%	-	40	-	0.0%
	52501 Chemicals	-	10,000	6,166	-	61.7%	7,000	7,119	-	101.7%
	52503 Equipment Maintenance	-	10,000	1,268	-	12.7%	10,000	1,341	1,260	26.0%
	52504 Materials	-	55,400	5,687	-	10.3%	33,300	23,029	-	69.2%
	52505 Safety	-	1,000	-	-	0.0%	1,000	79	-	7.9%
	52506 Small Tools	-	2,000	824	-	41.2%	2,000	-	-	0.0%
	52604 Legal Fees	-	1,000	624	-	62.4%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	10,000	-	-	0.0%	-	-	-	0.0%
52710 Office Supplies	-	209,000	155,915	-	74.6%	206,000	134,795	-	65.4%	
52711 Education/Training/Meals	-	2,400	681	-	28.4%	1,500	-	-	0.0%	
52713 Utilities	-	500	281	-	56.2%	500	403	-	80.5%	
52804 Bank Fees	-	18,000	2,769	-	15.4%	20,000	19,548	-	97.7%	
52902 Vehicle Purchases	-	41,900	34,178	-	81.6%	39,572	39,103	-	98.8%	
52904 Equipment Purchases	-	5,000	-	-	0.0%	10,000	9,936	-	99.4%	
10133 Customer Service Total		-	1,748,292	1,450,284	13,500	83.7%	1,565,516	1,315,825	43,120	86.8%
10135 Accounting	51101 Salary	-	628,426	587,897	-	93.6%	595,459	591,020	-	99.3%
	51105 Overtime	-	13,000	12,169	-	93.6%	20,500	19,969	-	97.4%
	51306 Short Term Disability	-	1,302	1,380	-	106.0%	1,302	1,332	-	102.3%

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		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10135 Accounting	51308 Empl Assistance Plan	-	-	-	-	0.0%	182	-	-	0.0%
	51310 Medicare	-	9,112	8,688	-	95.4%	8,634	8,913	-	103.2%
	51311 Pension Premiums	-	222,463	193,563	-	87.0%	190,547	181,590	-	95.3%
	51312 Health Insurance	-	137,747	101,904	-	74.0%	166,861	107,564	-	64.5%
	51313 Life Insurance	-	5,143	4,926	-	95.8%	4,873	4,860	-	99.7%
	51314 Dental Insurance	-	10,840	5,933	-	54.7%	10,324	6,240	-	60.4%
	51315 Vision Insurance	-	1,358	1,242	-	91.5%	1,319	1,251	-	94.8%
	51316 Long Term Disability	-	3,828	973	-	25.4%	2,680	996	-	37.2%
	51317 Workers Comp	-	5,399	2,496	-	46.2%	4,168	2,452	-	58.8%
	52503 Equipment Maintenance	-	3,000	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	46,083	144,100	135,725	96,447	122.1%	140,291	73,291	46,083	85.1%
	52604 Legal Fees	-	800	384	-	48.0%	-	-	-	0.0%
	52609 Temporary Labor	-	100,000	18,610	81,390	100.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnrsrshp	-	1,180	1,080	-	91.5%	650	650	-	100.0%
	52711 Education/Training/Meals	-	4,450	1,385	-	31.1%	7,500	7,409	-	98.8%
	52804 Bank Fees	-	67,500	67,018	-	99.3%	40,000	49,671	-	124.2%
10135 Accounting Total		46,083	1,359,648	1,145,620	177,837	94.1%	1,197,790	1,059,475	46,083	92.3%
10151 Engineering	51101 Salary	-	1,843,914	1,799,682	-	97.6%	1,804,873	1,754,819	-	97.2%
	51105 Overtime	-	32,000	17,683	-	55.3%	10,000	17,346	-	173.5%
	51201 Temporary Salary	-	46,000	22,713	-	49.4%	125,000	73,011	-	58.4%
	51306 Short Term Disability	-	1,800	1,932	-	107.3%	1,800	1,783	-	99.1%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	468	-	-	0.0%
	51310 Medicare	-	26,737	25,443	-	95.2%	26,171	26,649	-	101.8%
	51311 Pension Premiums	-	652,746	586,299	-	89.8%	577,559	541,472	-	93.8%
	51312 Health Insurance	-	472,691	321,604	-	68.0%	429,071	342,311	-	79.8%
	51313 Life Insurance	-	15,091	15,223	-	100.9%	14,771	14,778	-	100.0%
	51314 Dental Insurance	-	27,874	19,459	-	69.8%	26,546	18,868	-	71.1%
	51315 Vision Insurance	-	3,493	3,314	-	94.9%	3,391	3,189	-	94.0%
	51316 Long Term Disability	-	8,298	2,719	-	32.8%	8,122	2,608	-	32.1%
	51317 Workers Comp	-	87,316	51,778	-	59.3%	79,203	49,466	-	62.5%
	51318 Unemployment Insurance	-	-	875	-	0.0%	-	8,550	-	0.0%
	51319 FICA	-	-	1,408	-	0.0%	-	4,330	-	0.0%
	52501 Chemicals	-	15,000	6,166	-	41.1%	5,000	8,242	-	164.8%

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Operating & Non Operating Budget: **Water Division**

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		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10151 Engineering	52503 Equipment Maintenance	-	40,000	41,061	588	104.1%	40,000	37,792	366	95.4%
	52504 Materials	34,348	100,000	17,523	60,221	57.9%	100,000	15,477	34,348	49.8%
	52505 Safety	-	5,000	(1,862)	-	-37.2%	2,500	407	2,656	122.5%
	52506 Small Tools	-	2,000	1,947	-	97.4%	2,500	901	-	36.0%
	52603 Consulting/Contractor Fee	145,302	440,000	172,634	52,385	38.4%	929,544	488,959	177,546	71.7%
	52604 Legal Fees	-	-	14,816	-	0.0%	-	10,288	-	0.0%
	52608 Fed/St/Co Fees	-	-	44	-	0.0%	-	186	-	0.0%
	52609 Temporary Labor	-	54,000	-	-	0.0%	10,000	4,853	-	48.5%
	52706 Dues, Publtcns, Spnsrshp	-	15,000	9,055	309	62.4%	18,000	10,929	284	62.3%
	52710 Office Supplies	-	15,000	6,551	-	43.7%	19,000	11,103	169	59.3%
	52711 Education/Training/Meals	-	10,000	937	-	9.4%	15,000	8,365	-	55.8%
	52713 Utilities	-	3,700	2,108	-	57.0%	800	606	-	75.8%
	52901 Land/Easement Purchases	-	30,000	69,405	-	231.4%	25,750	32,227	-	125.2%
	52902 Vehicle Purchases	-	30,000	-	-	0.0%	-	-	-	0.0%
	52904 Equipment Purchases	-	5,000	-	-	0.0%	17,000	12,000	-	70.6%
10151 Engineering Total		179,650	3,982,660	3,210,516	113,503	79.9%	4,292,069	3,501,513	215,370	86.6%
10171 Water Operations	51101 Salary	-	3,535,965	3,501,700	-	99.0%	3,340,525	3,396,006	-	101.7%
	51105 Overtime	-	55,000	59,969	-	109.0%	50,000	55,293	-	110.6%
	51106 Double Time	-	65,000	65,653	-	101.0%	60,000	46,055	-	76.8%
	51144 Standby	-	145,000	166,983	-	115.2%	140,000	164,405	-	117.4%
	51201 Temporary Salary	-	33,280	43,008	-	129.2%	84,000	71,874	-	85.6%
	51306 Short Term Disability	-	6,923	7,467	-	107.9%	6,923	6,604	-	95.4%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	1,118	-	-	0.0%
	51310 Medicare	-	51,271	57,534	-	112.2%	48,834	54,817	-	112.3%
	51311 Pension Premiums	-	1,251,732	1,118,039	-	89.3%	1,077,722	1,029,926	-	95.6%
	51312 Health Insurance	-	1,129,206	849,106	-	75.2%	1,025,003	848,182	-	82.7%
	51313 Life Insurance	-	28,923	29,670	-	102.6%	27,563	29,547	-	107.2%
	51314 Dental Insurance	-	66,587	51,933	-	78.0%	63,416	52,074	-	82.1%
	51315 Vision Insurance	-	8,344	7,668	-	91.9%	8,101	7,788	-	96.1%
	51316 Long Term Disability	-	15,912	6,279	-	39.5%	15,155	6,424	-	42.4%
	51317 Workers Comp	-	243,522	153,996	-	63.2%	239,489	148,079	-	61.8%
51318 Unemployment Insurance	-	-	14,820	-	0.0%	-	2,285	-	0.0%	
51319 FICA	-	-	2,571	-	0.0%	-	4,453	-	0.0%	

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Water Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10171 Water Operations	52501 Chemicals	-	420,000	382,519	-	91.1%	361,000	358,994	19,644	104.9%
	52503 Equipment Maintenance	11,577	315,000	229,341	1,765	70.8%	423,000	273,242	12,583	67.6%
	52504 Materials	7,103	334,500	232,520	37,809	79.1%	371,500	321,729	8,817	89.0%
	52505 Safety	-	33,600	12,028	-	35.8%	33,000	9,845	-	29.8%
	52506 Small Tools	-	29,500	30,830	-	104.5%	29,500	18,947	-	64.2%
	52507 Water Purchase	-	100,000	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	36,451	288,500	90,117	156,939	76.0%	255,065	120,276	40,531	63.0%
	52604 Legal Fees	-	10,000	5,888	-	58.9%	-	3,488	-	0.0%
	52608 Fed/St/Co Fees	-	382,450	318,623	-	83.3%	479,780	375,796	1,400	78.6%
	52609 Temporary Labor	-	66,720	-	-	0.0%	-	-	-	0.0%
	52704 Insurance	-	3,000	1,790	-	59.7%	-	-	-	0.0%
	52706 Dues, Publctns, Spnrsrshp	-	7,700	4,599	-	59.7%	7,000	4,097	-	58.5%
	52710 Office Supplies	-	18,000	3,732	-	20.7%	28,000	28,654	-	102.3%
	52711 Education/Training/Meals	-	35,000	11,329	-	32.4%	35,000	23,442	-	67.0%
	52713 Utilities	-	1,057,000	1,110,081	-	105.0%	1,016,000	848,275	-	83.5%
	52902 Vehicle Purchases	-	204,000	168,205	-	82.5%	198,750	195,779	-	98.5%
	52904 Equipment Purchases	-	179,000	91,317	-	51.0%	228,000	157,489	-	69.1%
52915 Project: Non-Programmati	61,671	65,000	98,051	-	77.4%	-	-	-	0.0%	
52930 Program: Chem Tank/Pads	-	135,000	28,188	43,613	53.2%	-	-	-	0.0%	
52931 Program: Clarifiers	-	15,000	-	-	0.0%	-	-	-	0.0%	
10171 Water Operations Total		116,802	10,335,635	8,955,552	240,126	88.0%	9,653,444	8,663,866	82,974	90.6%
10191 Maintenance	51101 Salary	-	4,197,189	3,757,329	-	89.5%	3,696,951	3,665,635	-	99.2%
	51105 Overtime	-	40,000	49,726	-	124.3%	65,000	48,272	-	74.3%
	51106 Double Time	-	15,000	13,139	-	87.6%	15,000	14,196	-	94.6%
	51201 Temporary Salary	-	167,000	192,012	-	115.0%	140,000	143,778	-	102.7%
	51306 Short Term Disability	-	7,623	5,973	-	78.4%	7,139	6,582	-	92.2%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	1,534	-	-	0.0%
	51310 Medicare	-	60,859	64,763	-	106.4%	54,494	62,015	-	113.8%
	51311 Pension Premiums	-	1,485,805	1,242,044	-	83.6%	1,160,463	1,136,151	-	97.9%
	51312 Health Insurance	-	1,654,418	1,076,901	-	65.1%	1,406,400	1,124,160	-	79.9%
	51313 Life Insurance	-	34,350	33,190	-	96.6%	30,757	32,915	-	107.0%
	51314 Dental Insurance	-	97,558	65,946	-	67.6%	87,013	68,390	-	78.6%
	51315 Vision Insurance	-	12,225	10,824	-	88.5%	11,116	10,781	-	97.0%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Water Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10191 Maintenance	51316 Long Term Disability	-	18,887	8,256	-	43.7%	16,912	8,265	-	48.9%
	51317 Workers Comp	-	327,370	196,278	-	60.0%	292,459	180,898	-	61.9%
	51318 Unemployment Insurance	-	-	6,956	-	0.0%	-	390	-	0.0%
	51319 FICA	-	-	10,661	-	0.0%	-	8,831	-	0.0%
	52501 Chemicals	-	250,000	200,139	-	80.1%	201,500	197,147	-	97.8%
	52503 Equipment Maintenance	-	104,000	50,884	27	49.0%	59,600	44,008	582	74.8%
	52504 Materials	-	1,399,000	1,274,780	-	91.1%	984,158	1,077,445	-	109.5%
	52505 Safety	-	28,300	19,696	-	69.6%	30,300	20,735	-	68.4%
	52506 Small Tools	-	54,500	49,765	-	91.3%	47,500	43,480	-	91.5%
	52603 Consulting/Contractor Fee	1,751	164,000	74,774	165,939	145.2%	185,743	96,641	3,432	53.9%
	52604 Legal Fees	-	4,000	288	-	7.2%	64	64	-	100.0%
	52608 Fed/St/Co Fees	-	25,000	13,147	-	52.6%	20,000	18,002	-	90.0%
	52609 Temporary Labor	-	-	-	-	0.0%	3,372	3,372	-	100.0%
	52710 Office Supplies	-	16,200	9,407	-	58.1%	14,200	7,123	-	50.2%
	52711 Education/Training/Meals	-	22,200	13,304	-	59.9%	18,700	13,469	-	72.0%
	52713 Utilities	-	100,000	114,184	-	114.2%	130,300	99,551	-	76.4%
	52901 Land/Easement Purchases	-	-	-	-	0.0%	-	-	-	0.0%
	52902 Vehicle Purchases	-	555,481	411,336	278,115	124.1%	267,769	151,568	109,942	97.7%
	52904 Equipment Purchases	-	400,357	364,320	-	91.0%	393,200	393,149	-	100.0%
	52915 Project: Non-Programmati	206,251	235,000	347,583	28,836	85.3%	-	-	-	0.0%
52916 Program: Diversion, Holding	-	70,200	-	-	0.0%	-	-	-	0.0%	
52940 Program: Tank Restoration	-	-	-	-	0.0%	-	-	-	0.0%	
52941 Program: Road Restoration	-	150,000	21,031	-	14.0%	-	-	-	0.0%	
52942 Program: Pipeline Restoration	-	350,000	-	25,650	7.3%	-	-	-	0.0%	
52943 Program: Canal Restoration	-	100,000	108,790	7,020	115.8%	-	-	-	0.0%	
10191 Maintenance Total		208,002	12,168,506	9,822,527	505,587	83.4%	9,358,244	8,684,786	113,956	94.0%
10192 Vegetation	51101 Salary	-	422,099	422,328	-	100.1%	409,449	405,727	-	99.1%
	51105 Overtime	-	400	355	-	88.6%	1,611	1,503	-	93.3%
	51106 Double Time	-	-	-	-	0.0%	206	206	-	100.1%
	51201 Temporary Salary	-	35,000	32,848	-	93.9%	30,000	32,000	-	106.7%
	51306 Short Term Disability	-	726	1,481	-	204.0%	726	2,045	-	281.6%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	156	-	-	0.0%
	51310 Medicare	-	6,120	476	-	7.8%	5,908	483	-	8.2%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Water Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10192 Vegetation	51311 Pension Premiums	-	149,423	134,159	-	89.8%	130,384	126,107	-	96.7%
	51312 Health Insurance	-	157,564	126,075	-	80.0%	143,024	120,282	-	84.1%
	51313 Life Insurance	-	3,454	3,670	-	106.3%	3,335	3,669	-	110.0%
	51314 Dental Insurance	-	9,291	6,487	-	69.8%	8,849	6,487	-	73.3%
	51315 Vision Insurance	-	1,164	1,125	-	96.7%	1,130	1,125	-	99.6%
	51316 Long Term Disability	-	1,899	915	-	48.2%	1,834	923	-	50.3%
	51317 Workers Comp	-	46,431	29,708	-	64.0%	44,819	26,215	-	58.5%
	51319 FICA	-	-	2,037	-	0.0%	-	2,063	-	0.0%
	52501 Chemicals	-	255,000	273,233	-	107.2%	207,388	226,819	-	109.4%
	52503 Equipment Maintenance	-	2,200	486	-	22.1%	2,200	34	-	1.6%
	52504 Materials	-	18,000	1,565	-	8.7%	5,000	2,901	-	58.0%
	52505 Safety	-	2,700	453	-	16.8%	2,700	103	-	3.8%
	52603 Consulting/Contractor Fee	5,627	90,000	28,415	33,794	65.1%	68,611	50,120	5,627	81.3%
	52604 Legal Fees	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	-	2,692	-	0.0%	252	1,338	-	531.0%
	52706 Dues, Publcns, Spnsrshp	-	2,780	1,025	-	36.9%	2,780	385	-	13.8%
	52711 Education/Training/Meals	-	2,300	1,045	-	45.4%	2,300	913	-	39.7%
	52713 Utilities	-	600	-	-	0.0%	2,000	-	-	0.0%
52902 Vehicle Purchases	-	54,700	40,994	-	74.9%	1,681	1,681	-	100.0%	
10192 Vegetation Total		5,627	1,265,351	1,113,673	33,794	90.3%	1,113,094	1,013,478	5,627	91.6%
10193 Purchasing	51101 Salary	-	368,624	366,239	-	99.4%	354,346	357,413	-	100.9%
	51105 Overtime	-	1,000	990	-	99.0%	1,000	-	-	0.0%
	51306 Short Term Disability	-	840	1,031	-	122.8%	840	877	-	104.3%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	130	-	-	0.0%
	51310 Medicare	-	5,345	5,262	-	98.5%	5,138	5,122	-	99.7%
	51311 Pension Premiums	-	130,493	121,070	-	92.8%	113,391	110,638	-	97.6%
	51312 Health Insurance	-	131,105	94,679	-	72.2%	119,186	96,363	-	80.9%
	51313 Life Insurance	-	3,017	3,340	-	110.7%	2,900	3,251	-	112.1%
	51314 Dental Insurance	-	7,743	5,658	-	73.1%	7,374	5,658	-	76.7%
	51315 Vision Insurance	-	970	938	-	96.7%	942	938	-	99.6%
	51316 Long Term Disability	-	1,659	780	-	47.0%	1,595	780	-	48.9%
	51317 Workers Comp	-	2,580	1,536	-	59.5%	2,480	1,442	-	58.2%
	52501 Chemicals	-	200	131	-	65.6%	100	178	-	177.9%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Water Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10193 Purchasing	52503 Equipment Maintenance	-	18,000	1,315	-	7.3%	18,000	4,314	-	24.0%
	52505 Safety	-	71,000	51,958	-	73.2%	56,000	33,469	-	59.8%
	52506 Small Tools	-	50,000	28,693	-	57.4%	65,000	33,068	-	50.9%
	52603 Consulting/Contractor Fee	-	110,000	68,106	4,999	66.5%	110,000	69,459	8,444	70.8%
	52706 Dues, Publtcns, Spnrsrshp	-	600	390	-	65.0%	530	519	-	97.9%
	52710 Office Supplies	-	18,500	9,249	407	52.2%	8,500	3,136	-	36.9%
	52711 Education/Training/Meals	-	5,000	-	-	0.0%	-	-	-	0.0%
	52713 Utilities	-	1,500	-	-	0.0%	1,500	82	-	5.4%
10193 Purchasing Total		-	995,676	811,695	5,422	82.1%	993,552	768,703	8,444	78.2%
10195 Shop Operations	51101 Salary	-	250,680	253,927	-	101.3%	221,082	226,612	-	102.5%
	51105 Overtime	-	1,500	121	-	8.1%	1,500	1,340	-	89.3%
	51201 Temporary Salary	-	-	-	-	0.0%	160	160	-	100.0%
	51306 Short Term Disability	-	208	400	-	192.2%	208	338	-	162.4%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	104	-	-	0.0%
	51310 Medicare	-	3,635	3,688	-	101.5%	3,348	3,307	-	98.8%
	51311 Pension Premiums	-	88,741	84,024	-	94.7%	64,882	65,596	-	101.1%
	51312 Health Insurance	-	105,042	81,883	-	78.0%	95,349	82,777	-	86.8%
	51313 Life Insurance	-	2,052	2,318	-	112.9%	1,890	1,938	-	102.6%
	51314 Dental Insurance	-	6,194	4,829	-	78.0%	5,899	4,660	-	79.0%
	51315 Vision Insurance	-	776	750	-	96.7%	754	672	-	89.1%
	51316 Long Term Disability	-	1,128	597	-	52.9%	1,039	517	-	49.8%
	51317 Workers Comp	-	17,548	11,300	-	64.4%	16,162	9,460	-	58.5%
	52501 Chemicals	-	40,000	42,641	-	106.6%	25,000	35,745	-	143.0%
	52504 Materials	-	30,000	25,786	-	86.0%	33,000	25,105	-	76.1%
	52505 Safety	-	4,220	5,956	-	141.1%	1,946	2,154	-	110.7%
	52506 Small Tools	-	3,000	2,655	-	88.5%	3,000	2,982	-	99.4%
	52710 Office Supplies	-	2,500	45	-	1.8%	1,500	1,384	-	92.2%
	52711 Education/Training/Meals	-	3,500	-	-	0.0%	1,500	-	-	0.0%
	52713 Utilities	-	5,300	3,747	-	70.7%	19,300	1,889	-	9.8%
52904 Equipment Purchases	-	25,000	-	-	0.0%	50,000	48,675	-	97.4%	
10195 Shop Operations Total		-	902,916	832,331	1,000	92.3%	894,515	822,971	-	92.0%
Total Operating Expenses		1,009,645	44,943,811	38,358,651	1,632,510	87.0%	41,245,777	36,615,233	1,152,920	91.6%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Water Division**

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10114 Administration	52915 Project: Non-Programmati	-	100,000	-	-	0.0%	323,094	78,268	226,763	94.4%
10114 Administration Total		-	100,000	-	-	0.0%	323,094	78,268	226,763	94.4%
10115 Management	52915 Project: Non-Programmati	63,918	-	-	-	0.0%	4,549,739	2,677,234	2,078,186	104.5%
10115 Management Total		63,918	-	-	-	0.0%	4,549,739	2,677,234	2,078,186	104.5%
10118 Information Services	52915 Project: Non-Programmati	1,928,984	108,000	878,139	1,084,546	96.4%	2,750,000	327,231	2,052,032	86.5%
10118 Information Services Total		1,928,984	108,000	878,139	1,084,546	96.4%	2,750,000	327,231	2,052,032	86.5%
10119 Safety	52915 Project: Non-Programmati	-	20,000	-	-	0.0%	-	-	-	0.0%
10119 Safety Total		-	20,000	-	-	0.0%	-	-	-	0.0%
10151 Engineering	52907 Program: Pipeline Rplc	11,577	1,500,000	1,083,853	93,015	77.9%	1,539,324	1,230,689	11,577	80.7%
	52908 Program: PRV Program	-	160,000	4,266	-	2.7%	161,000	34,104	-	21.2%
	52910 Program: Raw Water Rplc	300,000	1,800,000	206,831	718,397	44.1%	1,112,397	1,084,228	4,369	97.9%
	52911 Program: Backbone Ext	713,723	1,000,000	6,186	9,699	0.9%	1,071,331	990,137	52,050	97.3%
	52912 Program: Community Inves	1,677,670	(116,232)	1,120,788	-	71.8%	2,714,854	790,319	362,766	42.5%
	52913 Program: Extended CEQA	13,915	-	13,332	-	95.8%	473,781	368,915	16,645	81.4%
	52914 Program: Sediment Removl	3,264,876	1,200,000	588,002	1,288,296	42.0%	925,067	529,823	378,294	98.2%
	52915 Project: Non-Programmati	17,007,652	5,850,000	9,814,065	10,960,108	90.9%	21,436,479	3,780,656	16,713,302	95.6%
10151 Engineering Total		22,989,413	11,393,768	12,837,323	13,069,515	75.3%	29,434,233	8,808,871	17,539,003	89.5%
10171 Water Operations	52915 Project: Non-Programmati	-	-	-	-	0.0%	356,651	171,651	98,051	75.6%
10171 Water Operations Total		-	-	-	-	0.0%	356,651	171,651	98,051	75.6%
10191 Maintenance	52915 Project: Non-Programmati	-	-	-	-	0.0%	1,290,423	85,432	206,251	22.6%
10191 Maintenance Total		-	-	-	-	0.0%	1,290,423	85,432	206,251	22.6%
Total Non Operating Expenses		24,982,315	11,621,768	13,715,462	14,154,061	76.1%	38,704,140	12,148,686	22,200,286	88.7%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Recreation Division**

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
Operating	Revenues	-	2,656,525	1,490,323	-	56.1%	2,469,633	2,436,032	-	98.6%
	Expenses	-	2,658,924	2,001,912	1,335	75.3%	2,302,163	2,083,758	921	90.6%
	Operating Income			(511,588)				352,274		
Non Operating	Revenues	-	315,000	315,000	-	100.0%	315,000	315,000	-	100.0%
	Expenses	-	287,000	217,779	-	75.9%	314,262	295,445	-	94.0%
	Non operating Income			97,221				19,555		
	Net Income			(414,367)				371,829		
Operating Revenues	Scotts Flat	-	1,206,318	656,032	-	54.4%	1,036,282	1,161,365	-	112.1%
	Peninsula	-	242,834	37,641	-	15.5%	252,086	213,561	-	84.7%
	Orchard Springs	-	367,148	215,969	-	58.8%	330,974	330,805	-	99.9%
	Long Ravine	-	558,440	384,465	-	68.8%	635,637	568,038	-	89.4%
	Jackson Meadows	-	205,000	159,490	-	77.8%	145,899	93,101	-	63.8%
	Greenhorn	-	45,206	3,612	-	8.0%	39,668	37,979	-	95.7%
	Combie	-	31,579	33,113	-	104.9%	29,087	31,182	-	107.2%
Operating Revenues Total		-	2,656,525	1,490,323	-	56.1%	2,469,633	2,436,032	-	98.6%
Non Operating Revenues	Transfer In Capital	-	315,000	315,000	-	100.0%	315,000	315,000	-	100.0%
Non Operating Revenues Total		-	315,000	315,000	-	100.0%	315,000	315,000	-	100.0%
Operating Expenses	30250 General Recreation	-	2,132,107	1,640,319	1,288	77.0%	1,922,970	1,804,999	859	93.9%
	30254 Upper Division Recreation	-	526,817	361,592	47	68.6%	379,193	278,759	62	73.5%
Operating Expenses Total		-	2,658,924	2,001,912	1,335	75.3%	2,302,163	2,083,758	921	90.6%
Non Operating Expenses	30250 General Recreation	-	287,000	217,779	-	75.9%	314,262	295,445	-	94.0%
Non Operating Expenses Total		-	287,000	217,779	-	75.9%	314,262	295,445	-	94.0%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Recreation Division**

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
30250 General Recreation	51101 Salary	-	497,313	404,599	-	81.4%	441,855	426,616	-	96.6%
	51105 Overtime	-	5,000	2,406	-	48.1%	5,000	3,103	-	62.1%
	51201 Temporary Salary	-	211,640	117,121	-	55.3%	180,000	162,578	-	90.3%
	51306 Short Term Disability	-	406	149	-	36.8%	406	314	-	77.3%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	182	-	-	0.0%
	51310 Medicare	-	7,211	7,594	-	105.3%	7,499	8,568	-	114.3%
	51311 Pension Premiums	-	176,049	138,610	-	78.7%	104,471	139,737	-	133.8%
	51312 Health Insurance	-	183,547	78,047	-	42.5%	166,861	97,140	-	58.2%
	51313 Life Insurance	-	4,070	3,885	-	95.4%	3,994	4,098	-	102.6%
	51314 Dental Insurance	-	10,840	3,148	-	29.0%	10,324	3,641	-	35.3%
	51315 Vision Insurance	-	1,358	1,000	-	73.7%	1,319	1,163	-	88.2%
	51316 Long Term Disability	-	2,238	818	-	36.5%	2,196	947	-	43.1%
	51317 Workers Comp	-	39,785	29,384	-	73.9%	41,372	26,292	-	63.6%
	51318 Unemployment Insurance	-	-	39,103	-	0.0%	-	2,133	-	0.0%
	51319 FICA	-	-	6,470	-	0.0%	-	8,915	-	0.0%
	51321 Health Benefit-Retirees	-	-	10,078	-	0.0%	-	10,926	-	0.0%
	51324 Opeb Net Arc	-	26,000	26,000	-	100.0%	26,000	26,000	-	100.0%
	52501 Chemicals	-	15,000	8,088	-	53.9%	13,000	6,005	-	46.2%
	52503 Equipment Maintenance	-	72,000	52,954	1,113	75.1%	66,000	60,341	673	92.4%
	52504 Materials	-	170,000	121,563	-	71.5%	175,000	171,377	-	97.9%
	52505 Safety	-	3,000	1,964	-	65.5%	3,000	1,464	-	48.8%
	52506 Small Tools	-	6,500	4,240	-	65.2%	3,500	3,199	-	91.4%
	52603 Consulting/Contractor Fee	-	121,400	120,637	175	99.5%	25,000	17,284	187	69.9%
	52604 Legal Fees	-	15,000	1,056	-	7.0%	12,000	10,592	-	88.3%
	52608 Fed/St/Co Fees	-	37,000	37,106	-	100.3%	40,000	39,043	-	97.6%
	52609 Temporary Labor	-	270,950	199,041	-	73.5%	362,991	359,029	-	98.9%
	52704 Insurance	-	13,000	8,144	-	62.6%	16,000	13,673	-	85.5%
	52709 Outreach/Advertising/Notices	-	7,000	5,799	-	82.8%	10,000	4,562	-	45.6%
	52710 Office Supplies	-	58,000	39,098	-	67.4%	12,500	10,916	-	87.3%
52711 Education/Training/Meals	-	300	-	-	0.0%	300	40	-	13.3%	
52713 Utilities	-	132,500	132,256	-	99.8%	147,200	140,452	-	95.4%	
52795 Rec-Customer Refunds	-	-	-	-	0.0%	-	-	-	0.0%	
52804 Bank Fees	-	45,000	39,960	-	88.8%	45,000	44,852	-	99.7%	
30250 General Recreation Total		-	2,132,107	1,640,319	1,288	77.0%	1,922,970	1,804,999	859	93.9%
30254 Upper Division Recreation	51101 Salary	-	113,465	114,470	-	100.9%	128,766	101,525	-	78.8%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Recreation Division**

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
30254 Upper Division Recreation	51105 Overtime	-	3,000	372	-	12.4%	3,000	345	-	11.5%
	51201 Temporary Salary	-	28,600	20,559	-	71.9%	18,000	15,309	-	85.1%
	51306 Short Term Disability	-	116	83	-	71.9%	-	68	-	0.0%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	52	-	-	0.0%
	51310 Medicare	-	1,645	1,954	-	118.8%	1,867	1,771	-	94.8%
	51311 Pension Premiums	-	40,167	38,431	-	95.7%	33,384	31,025	-	92.9%
	51312 Health Insurance	-	49,442	36,978	-	74.8%	47,675	27,853	-	58.4%
	51313 Life Insurance	-	929	1,054	-	113.5%	854	877	-	102.7%
	51314 Dental Insurance	-	3,097	1,879	-	60.7%	2,950	905	-	30.7%
	51315 Vision Insurance	-	388	375	-	96.7%	377	338	-	89.5%
	51316 Long Term Disability	-	511	298	-	58.4%	467	249	-	53.4%
	51317 Workers Comp	-	9,077	7,562	-	83.3%	10,301	6,064	-	58.9%
	51318 Unemployment Insurance	-	-	1,688	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	1,275	-	0.0%	-	949	-	0.0%
	52501 Chemicals	-	5,000	-	-	0.0%	3,000	-	-	0.0%
	52503 Equipment Maintenance	-	10,000	9,495	-	95.0%	15,000	9,260	-	61.7%
	52504 Materials	-	30,000	16,379	-	54.6%	15,000	9,651	-	64.3%
	52505 Safety	-	2,000	373	-	18.6%	2,000	-	-	0.0%
	52506 Small Tools	-	2,000	1,529	-	76.5%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	45,000	36,146	47	80.4%	15,000	10,566	62	70.9%
	52604 Legal Fees	-	3,000	-	-	0.0%	3,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	9,000	6,190	-	68.8%	6,000	5,990	-	99.8%
	52609 Temporary Labor	-	91,126	13,217	-	14.5%	13,000	8,097	-	62.3%
	52704 Insurance	-	3,500	1,955	-	55.9%	10,000	3,437	-	34.4%
	52709 Outreach/Advertising/Notices	-	565	300	-	53.1%	-	-	-	0.0%
	52710 Office Supplies	-	500	218	-	43.6%	2,500	353	-	14.1%
	52713 Utilities	-	71,689	46,866	-	65.4%	45,000	44,126	-	98.1%
	52804 Bank Fees	-	3,000	1,945	-	64.8%	-	-	-	0.0%
30254 Upper Division Recreation Total		-	526,817	361,592	47	68.6%	379,193	278,759	62	73.5%
Total Operating Expenses		-	2,658,924	2,001,912	1,335	75.3%	2,302,163	2,083,758	921	90.6%
30250 General Recreation	52915 Project: Non-Programmati	-	287,000	217,779	-	75.9%	314,262	295,445	-	94.0%
30250 General Recreation Total		-	287,000	217,779	-	75.9%	314,262	295,445	-	94.0%
Total Non Operating Expenses		-	287,000	217,779	-	75.9%	314,262	295,445	-	94.0%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
Operating										
	Revenues	-	21,195,975	24,070,491	-	113.6%	20,124,690	24,247,459	-	120.5%
	Expenses	476,296	26,452,535	22,604,568	782,098	86.8%	23,740,533	20,322,987	999,910	89.8%
Non Operating										
	Expenses	1,982,567	3,945,000	2,088,889	1,343,761	57.9%	4,656,482	2,362,032	2,456,040	103.5%
			Net Income	(622,965)				1,562,440		
Operating Revenues										
	Chicago Park Powerhouse	-	8,887,180	10,462,091	-	117.7%	8,755,841	10,295,679	-	117.6%
	Rollins Powerhouse	-	4,937,322	5,792,157	-	117.3%	4,864,356	5,711,651	-	117.4%
	Dutch Flat Powerhouse	-	4,937,322	5,792,341	-	117.3%	4,864,356	5,703,018	-	117.2%
	Bowman Powerhouse	-	987,464	1,119,501	-	113.4%	972,871	1,080,210	-	111.0%
	Deer Creek Powerhouse	-	798,301	-	-	0.0%	-	-	-	0.0%
	Scotts Flat Powerhouse	-	239,964	312,471	-	130.2%	250,000	407,529	-	163.0%
	Combie South Powerhouse	-	235,422	304,938	-	129.5%	200,000	733,576	-	366.8%
	Combie North Powerhouse	-	108,000	147,256	-	136.3%	150,000	180,676	-	120.5%
	Bowman Transmission Line	-	65,000	139,737	-	215.0%	67,266	135,119	-	200.9%
Operating Revenues Total		-	21,195,975	24,070,491	-	113.6%	20,124,690	24,247,459	-	120.5%
Operating Expenses										
	50112 Hydro Admin	402,089	18,652,176	17,351,019	597,194	94.2%	16,919,600	14,979,299	716,242	92.8%
	50161 Hydro Operations	11,000	3,465,003	2,009,151	32,305	58.7%	2,693,041	2,155,077	11,000	80.4%
	50167 Hydro Maintenance	63,207	4,335,356	3,244,398	152,599	77.2%	4,127,892	3,188,610	272,669	83.9%
Operating Expenses Total		476,296	26,452,535	22,604,568	782,098	86.8%	23,740,533	20,322,987	999,910	89.8%
Non Operating Expenses										
	50112 Hydro Admin	1,982,567	3,945,000	2,088,889	1,343,761	57.9%	4,656,482	2,362,032	2,456,040	103.5%
Non Operating Expenses Total		1,982,567	3,945,000	2,088,889	1,343,761	57.9%	4,656,482	2,362,032	2,456,040	103.5%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
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Operating & Non Operating Budget:

50112 Hydro Admin	51101 Salary	-	783,709	660,323	-	84.3%	581,800	523,901	-	90.0%
	51105 Overtime	-	2,000	930	-	46.5%	2,000	1,100	-	55.0%
	51106 Double Time	-	500	-	-	0.0%	-	195	-	0.0%
	51201 Temporary Salary	-	77,400	81,777	-	105.7%	125,000	47,328	-	37.9%
	51306 Short Term Disability	-	1,131	1,031	-	91.1%	865	814	-	94.1%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	130	-	-	0.0%
	51310 Medicare	-	11,364	10,790	-	94.9%	8,015	8,425	-	105.1%
	51311 Pension Premiums	-	277,433	244,762	-	88.2%	195,520	171,930	-	87.9%
	51312 Health Insurance	-	183,824	118,511	-	64.5%	119,186	104,433	-	87.6%
	51313 Life Insurance	-	6,414	8,223	-	128.2%	4,524	6,949	-	153.6%
	51314 Dental Insurance	-	10,840	8,161	-	75.3%	7,374	6,232	-	84.5%
	51315 Vision Insurance	-	1,358	1,293	-	95.2%	942	957	-	101.6%
	51316 Long Term Disability	-	3,527	1,040	-	29.5%	2,488	767	-	30.8%
	51317 Workers Comp	-	22,758	11,795	-	51.8%	17,133	8,777	-	51.2%
	51318 Unemployment Insurance	-	-	203	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	116	-	0.0%	-	235	-	0.0%
	51321 Health Benefit-Retirees	-	-	80,150	-	0.0%	-	129,847	-	0.0%
	51324 Opeb Net Arc	-	99,000	99,000	-	100.0%	99,000	99,000	-	100.0%
	52501 Chemicals	-	85,000	80,555	-	94.8%	87,000	90,124	-	103.6%
	52503 Equipment Maintenance	-	56,000	8,405	366	15.7%	66,000	10,776	608	17.2%
	52504 Materials	-	20,000	6,172	-	30.9%	25,000	3,669	-	14.7%
	52505 Safety	-	10,000	9,225	-	92.2%	87,250	16,219	-	18.6%
	52506 Small Tools	-	5,000	3,879	-	77.6%	6,000	67	-	1.1%
	52603 Consulting/Contractor Fee	402,089	1,274,000	581,886	596,828	70.3%	2,667,758	1,397,700	715,634	79.2%
	52604 Legal Fees	-	75,000	99,062	-	132.1%	90,000	117,495	-	130.5%
	52607 Franchise Fees	-	92,800	42,170	-	45.4%	46,000	42,170	-	91.7%
52608 Fed/St/Co Fees	-	1,053,618	716,332	-	68.0%	1,110,115	796,403	-	71.7%	
52609 Temporary Labor	-	-	-	-	0.0%	5,000	-	-	0.0%	
52704 Insurance	-	220,000	125,147	-	56.9%	256,000	248,521	-	97.1%	
52706 Dues, Publctns, Spnsrshp	-	27,500	24,835	-	90.3%	30,500	23,525	-	77.1%	
52710 Office Supplies	-	26,000	11,903	-	45.8%	37,000	12,390	-	33.5%	
52711 Education/Training/Meals	-	30,000	6,881	-	22.9%	21,000	10,595	-	50.5%	

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
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Operating & Non Operating Budget:

50112 Hydro Admin	52713 Utilities	-	161,500	150,303	-	93.1%	177,000	129,028	-	72.9%
	52901 Land/Easement Purchases	-	75,000	512	-	0.7%	40,000	6,438	-	16.1%
	52902 Vehicle Purchases	-	40,000	-	-	0.0%	4,000	-	-	0.0%
	52904 Equipment Purchases	-	25,000	11,149	-	44.6%	60,000	23,291	-	38.8%
	54000 Transfer Out	-	13,894,500	14,144,500	-	101.8%	10,940,000	10,940,000	-	100.0%
50112 Hydro Admin Total		402,089	18,652,176	17,351,019	597,194	94.2%	16,919,600	14,979,299	716,242	92.8%

50161 Hydro Operations	51101 Salary	-	1,374,648	1,026,062	-	74.6%	1,141,867	1,069,985	-	93.7%
	51105 Overtime	-	75,000	29,675	-	39.6%	75,000	64,345	-	85.8%
	51106 Double Time	-	20,000	5,419	-	27.1%	12,000	15,614	-	130.1%
	51144 Standby	-	32,000	34,240	-	107.0%	32,000	33,198	-	103.7%
	51201 Temporary Salary	-	20,000	-	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,302	1,218	-	93.5%	1,117	1,240	-	111.0%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	312	-	-	0.0%
	51310 Medicare	-	19,932	16,069	-	80.6%	15,530	17,110	-	110.2%
	51311 Pension Premiums	-	486,625	343,344	-	70.6%	391,791	319,133	-	81.5%
	51312 Health Insurance	-	367,649	228,191	-	62.1%	286,047	225,187	-	78.7%
	51313 Life Insurance	-	11,250	9,241	-	82.1%	8,765	8,949	-	102.1%
	51314 Dental Insurance	-	21,680	13,646	-	62.9%	17,698	13,156	-	74.3%
	51315 Vision Insurance	-	2,717	2,063	-	75.9%	2,261	2,013	-	89.0%
	51316 Long Term Disability	-	6,186	1,716	-	27.7%	4,820	1,662	-	34.5%
	51317 Workers Comp	-	47,563	23,852	-	50.1%	43,233	23,108	-	53.5%
	51318 Unemployment Insurance	-	-	-	-	0.0%	-	11,700	-	0.0%
	52501 Chemicals	-	1,000	323	-	32.3%	1,000	309	-	30.9%
	52503 Equipment Maintenance	-	107,100	30,519	9,102	37.0%	117,100	61,172	-	52.2%
	52504 Materials	-	46,000	16,304	-	35.4%	46,000	25,532	-	55.5%
	52505 Safety	-	33,000	2,296	-	7.0%	10,000	2,788	-	27.9%
	52506 Small Tools	-	12,000	1,493	-	12.4%	14,500	3,321	-	22.9%
	52603 Consulting/Contractor Fee	11,000	197,500	27,401	602	13.4%	89,000	76,796	11,000	98.6%
	52608 Fed/St/Co Fees	-	500	52	-	10.4%	-	-	-	0.0%
52609 Temporary Labor	-	-	-	-	0.0%	10,000	-	-	0.0%	
52710 Office Supplies	-	5,000	764	-	15.3%	3,000	-	-	0.0%	

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
50161 Hydro Operations	52711 Education/Training/Meals	-	40,000	3,524	-	8.8%	30,000	11,322	-	37.7%
	52713 Utilities	-	6,000	-	-	0.0%	-	304	-	0.0%
	52902 Vehicle Purchases	-	80,000	-	-	0.0%	230,000	97,209	-	42.3%
	52904 Equipment Purchases	-	450,351	191,739	22,601	47.6%	100,000	59,924	-	59.9%
	54000 Transfer Out	-	-	-	-	0.0%	10,000	10,000	-	100.0%
50161 Hydro Operations Total		11,000	3,465,003	2,009,151	32,305	58.7%	2,693,041	2,155,077	11,000	80.4%
50167 Hydro Maintenance	51101 Salary	-	1,377,052	1,239,263	-	90.0%	1,138,225	1,086,117	-	95.4%
	51105 Overtime	-	75,000	75,608	-	100.8%	75,000	57,352	-	76.5%
	51106 Double Time	-	16,000	5,095	-	31.8%	8,000	6,902	-	86.3%
	51201 Temporary Salary	-	84,840	24,247	-	28.6%	45,000	31,592	-	70.2%
	51306 Short Term Disability	-	1,862	2,963	-	159.1%	1,789	2,167	-	121.1%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	312	-	-	0.0%
	51310 Medicare	-	19,967	19,885	-	99.6%	16,794	17,572	-	104.6%
	51311 Pension Premiums	-	487,476	424,452	-	87.1%	370,632	348,858	-	94.1%
	51312 Health Insurance	-	367,649	215,861	-	58.7%	286,047	204,371	-	71.4%
	51313 Life Insurance	-	11,270	11,386	-	101.0%	9,479	9,410	-	99.3%
	51314 Dental Insurance	-	21,680	14,535	-	67.0%	17,698	12,578	-	71.1%
	51315 Vision Insurance	-	2,717	2,407	-	88.6%	2,261	2,051	-	90.7%
	51316 Long Term Disability	-	6,197	2,002	-	32.3%	5,212	1,667	-	32.0%
	51317 Workers Comp	-	47,646	31,275	-	65.6%	40,075	23,855	-	59.5%
	51319 FICA	-	-	1,454	-	0.0%	-	1,249	-	0.0%
	52501 Chemicals	-	7,500	87	-	1.2%	750	37	-	4.9%
	52503 Equipment Maintenance	-	397,500	334,286	49,596	96.6%	265,500	121,552	21,229	53.8%
	52504 Materials	-	390,500	200,757	12,837	54.7%	395,500	243,062	7,551	63.4%
	52505 Safety	-	38,000	12,474	-	32.8%	2,000	1,494	-	74.7%
	52506 Small Tools	-	30,000	8,718	-	29.1%	40,000	33,022	-	82.6%
	52603 Consulting/Contractor Fee	63,207	365,500	234,330	80,733	73.5%	545,438	345,984	243,889	108.1%
	52609 Temporary Labor	-	-	-	-	0.0%	36,900	-	-	0.0%
	52704 Insurance	-	1,000	635	-	63.5%	-	-	-	0.0%
	52710 Office Supplies	-	19,000	8,011	-	42.2%	3,000	538	-	17.9%
	52711 Education/Training/Meals	-	35,000	7,534	-	21.5%	15,000	10,064	-	67.1%

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
50167 Hydro Maintenance	52902 Vehicle Purchases	-	185,000	155,724	-	84.2%	475,950	469,019	-	98.5%
	52904 Equipment Purchases	-	297,000	196,884	9,433	69.5%	301,330	128,098	-	42.5%
	54000 Transfer Out	-	-	-	-	0.0%	30,000	30,000	-	100.0%
	52615 Contractor Fees	-	50,000	14,523	-	29.0%	-	-	-	0.0%
50167 Hydro Maintenance Total		63,207	4,335,356	3,244,398	152,599	77.2%	4,127,892	3,188,610	272,669	83.9%
Total Operating Expenses		476,296	26,452,535	22,604,568	782,098	86.8%	23,740,533	20,322,987	999,910	89.8%
50112 Hydro Admin	52915 Project: Non-Programmati	463,821	250,000	371,028	273,571	90.3%	713,866	23,835	471,771	69.4%
	52920 Program: Ph Improvements	644,804	1,435,000	939,888	428,433	65.8%	1,028,958	489,290	544,419	100.5%
	52921 Program: Reserv, Dam, Wa	873,942	1,545,000	734,710	550,381	53.1%	2,913,658	1,848,907	1,439,849	112.9%
	52922 Program: Lower Div Wtrwy	-	450,000	8,343	-	1.9%	-	-	-	0.0%
	52923 Program: Upper Div Wtrwy	-	-	1,300	-	0.0%	-	-	-	0.0%
	52924 Program: SCADA Com Upgrd	-	265,000	33,620	91,376	47.2%	-	-	-	0.0%
50112 Hydro Admin Total		1,982,567	3,945,000	2,088,889	1,343,761	57.9%	4,656,482	2,362,032	2,456,040	103.5%
Total Non Operating Expenses		1,982,567	3,945,000	2,088,889	1,343,761	57.9%	4,656,482	2,362,032	2,456,040	103.5%

Nevada Irrigation District (December 2020)
 Fiscal Year 2020: 100% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance			
Water	10114 Administration	52915 Project: Non-Programmatic	2020 Budget		100,000						
		52915 Project: Non-Programmatic Sum				100,000			100,000		
	10115 Management	52915 Project: Non-Programmatic	2020 Budget			-					
			2135 COMBIE RES DWR GRANT-MERC		63,918						
		52915 Project: Non-Programmatic Sum				63,918			63,918		
	10118 Information Services	52915 Project: Non-Programmatic	2020 Budget			-					
			2295 FINANCIAL SYSTEMS IMPLMNT		1,928,984	108,000	878,139	1,084,547			
		52915 Project: Non-Programmatic Sum				1,928,984	108,000	878,139	1,084,547	74,299	
	10119 Safety	52915 Project: Non-Programmatic	2020 Budget			20,000					
		52915 Project: Non-Programmatic Sum				20,000			20,000		
	10151 Engineering	52907 Program: Pipeline Rplc	2020 Budget			1,500,000					
			2071 LIDSTER/COUNTRY CLUB			-	541,803	93,015			
			2220 SFCG TW SYSTEM UPGRD			-	12,617				
			2270 LONG RAVINE WATER SYSTEM		11,577	-	207,120		0		
			2423 CALTRANS HWY 174 WIDENING			-	220,179				
			2492 APPLE/ANNEX AVE PIPE RPLC			-	101,384				
			8348 E BENNETT/CEDAR RDG PIPE			-	750				
			52907 Program: Pipeline Rplc Sum				11,577	1,500,000	1,083,853	93,015	334,709
			52908 Program: PRV	2020 Budget				160,000			
				1010 SILVER WAY PRV RPLMT PROG				-	750		
				2318 EAST RIDGE PRV R/R				-	750		
				2370 BERGGREN LANE PRV RPLCMNT				-	2,766		
			52908 Program: PRV Sum					160,000	4,266		155,734
			52910 Program: Raw Water Rplc	2020 Budget				1,800,000			
				Rollover Budget			300,000				
	1031 DOTY N.CANAL REPL SIPHON1					-	135,521	514,506			
	1098 SANTINI SIPHON 1&2 RPLMT					-	2,250				
	2419 SOUTH YUBA CANAL REPAIR					-	69,061	203,891			
52910 Program: Raw Water Rplc Sum				300,000	1,800,000	206,831	718,397	1,174,772			
52911 Program: Backbone Ext	2020 Budget				1,000,000						
	Rollover Budget			700,000							
	2114 HACIENDA/MAGNOLIA PRV STN			5,524							
	2255 E GEORGE TO LWW BEP			8,199		6,186	9,699				

Nevada Irrigation District (December 2020)
 Fiscal Year 2020: 100% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Water	10151 Engineering	52911 Program: Backbone Ext	Sum	713,723	1,000,000	6,186	9,699	1,697,838		
		52912 Program: Community Inves	2020 Budget		800,000					
			1019 IRONHORSE/BREWER DFWLE	483,449	-	206,388	-			
			2011 LODESTAR/VICTORIA DFWLE	1,586						
			2180 TABLE MEADOW DFWLE PH 2	1,192,635	-	914,400	-			
			TBD LOMA RICA DFWLE	(916,232)						
			52912 Program: Community Inves	Sum	761,438	800,000	1,120,788	-	440,650	
			52913 Program: Extended CEQA	2020 Budget		-				
				6593-2 BANNER CASCADE EXT CEQA	13,915	-	13,332	-		
			52913 Program: Extended CEQA	Sum	13,915	-	13,332	-	583	
			52914 Program: Sediment Removl	2020 Budget			1,200,000			
				2090 LOMA RICA RES SDMNT RMVL	2,739	-	239,679	51,546		
				2135 COMBIE RES DWR GRANT-MERC	3,155,133	-	272,502	1,022,125		
				2213 DUTCH FLAT SEDIMENT RMVL	62,910	-	1,955	61,866		
				2500 RESERVOIRS SEDIMENT STUDY		-	-	125,150		
				6958 NEWTOWN RESERVR CLEANING		-	49,771	-		
				6963 ORR CREEK RESVR CLEANING	7,698	-	-	(0)		
				8301 MERCURY REMOVAL DEMO	4,947	-	-	4,947		
				8515 GHORN CRK SEDIMENT REMV	31,448	-	24,096	22,661		
				52914 Program: Sediment Removl	Sum	3,264,875	1,200,000	588,002	1,288,296	2,588,577
				52915 Project: Non-Programmatic	1071 MEADE CANAL ENCASEMENT		-	1,061	-	
					2321 LR WTP PRESSURE VESSEL		100,000			
					2376 NO. AUBURN WTP HL PUMPS		-	51,830	21,865	
					2378 LOMA RICA WTP MODIFY CT		100,000			
					2414 ORR CREEK REPAIR		50,000			
					6746 COMBIE PHASE 1 BYPASS	13,272,068	-	8,806,001	4,163,817	
					6971 ALTA SIERRA TANK REPLCMNT	3,000,000	5,000,000	663,844	6,080,390	
					7013 CENTENNIAL WATER SUPPLY	459,125	500,000	23,636	551,993	
					7032 HEMPHILL DIVERSION/FISH	276,460	100,000	267,694	142,043	
				52915 Project: Non-Programmatic	Sum	17,007,653	5,850,000	9,814,065	10,960,108	2,083,479
		Water Total				24,066,083	12,538,000	13,715,463	14,154,062	8,734,559
		Recreation	30250 General Recreation	52915 Project: Non-Programmatic	2020 Budget		287,000			
	2102 DITCH TENDER HOUSE IMP'S				-	22,842	-			
	2302 GREENHORN SEWER RPLCMNT				-	4,020	-			

Nevada Irrigation District (December 2020)
 Fiscal Year 2020: 100% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Recreation	30250 General Recreation	52915 Project: Non-Programmatic	2356 LR BOAT SLIP REPLACEMENT		-	183,870	0		
			2539 SF MARINA RETAINING WALL		-	7,046	-		
		52915 Project: Non-Programmatic Sum				287,000	217,779	0	69,221
Recreation Total					287,000	217,779	0	69,221	
Hydroelectric	50112 Hydro Admin	52915 Project: Non-Programmatic	2020 Budget		250,000				
			2083 ROLLINS NO 2 POWERHOUSE		-	464	-		
			2177 KLOVE TOWER UPGRADES		-	922	0		
			2432 HYDRO OFFICE DESIGN/CONST	218,200	-	256,238	27,950		
			6947 LOMA RICA HYDROELECTRIC	245,621	-	-	245,621		
			8144 FERC RELICENSING		-	13,120	-		
			8464 DEER CRK/SO YUBA CNL ACQ		-	100,284	-		
			52915 Project: Non-Programmatic Sum		463,821	250,000	371,028	273,571	69,222
		52920 Program: Ph Improvements	2020 Budget		1,535,000				
			201502 SCADA UPGRADE	125,000	-	-	-		
			2164 CPPH FIRE SUPPRESSION UPG	84,536	-	139,523	95,083		
			2168 COMBIE SO. PH ELEC UPGRDS	116,085	-	149,791	-		
			2210 CSPH CAISO MTR/SWTCHGR		-	35,764	-		
			2234 BOWMAN PH GOVERNOR	96,800	-	107,752	16,065		
			2240 DF PH FIRE SUPP UPGRADE		-	13,261	27,894		
			2290 DEER CREEK PH UPGRADES	167,383	-	122,520	52,648		
			2306 SFPH CAISO METER	5,000	-	758	26,436		
			2342 DCPH CONTROLS/AUTOMATION		-	2,720	-		
			2348 DFPH BALANCE OF PLANT		-	296,535	14,987		
			2351 RPH OCB REPLACEMENT		-	7,532	122,716		
			2354 BOWMAN INTERTIE BRKR RPLC		-	3,521	4,813		
			2393 RPH BALANCE OF PLANT		-	455	39,900		
			2394 RPH RELAY PROTECTION UPGR		-	455	25,000		
		2402 CPPH GOVERNOR RPLC & INST	(100,000)	-	54,898	2,481			
		6943 COMBIE SO ACCESS RD	50,000	-	4,404	410			
		52920 Program: Ph Improvements Sum		544,804	1,535,000	939,888	428,433	711,484	
		52921 Program: Res, Dam, Wtrwy	2020 Budget		1,545,000				
			2007 HYDRO GAGING STN DESIGN	5,210	-	857	5,210		
			201307 BWMN-SPAULDING LAND ACQ	10,860	-	3,055	10,860		
			201308 HYD LWR DIV PROP ACQ		-	9,318	-		
			201402 COMBIESO SCOUR COUNTER ME	359,266	-	297,551	70,496		
			2076 ROLLINS LLO HB VALVE	352,440	-	136,872	29,472		

Nevada Irrigation District (December 2020)
 Fiscal Year 2020: 100% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Hydroelectric	50112 Hydro Admin	52921 Program: Res, Dam, Wtrwy	2094 SF SPILLWAY REPAIR	146,166	-	169,340	434,343		
			2360 FRENCH DAM UPGRADES		-	8,126	-		
			2361 JACKSON LAKE SPILLWAY IMP		-	103,723	-		
			6927 HYD LWR DIV PROP ACQ		-	5,869	-		
			52921 Program: Res, Dam, Wtrwy Sum		873,942	1,545,000	734,710	550,381	1,133,851
			52922 Program: Lower Div Wtrwy	2020 Budget		450,000			
				2511 CP FOREBAY/CANAL RELINING		-	8,343	-	
			52922 Program: Lower Div Wtrwy Sum			450,000	8,343	-	441,657
			52923 Program: Upper Div Wtrwy	2020 Budget		200,000			
				2339 RUCKER SPILL GATE RPLCMNT	(200,000)	-	1,300	-	
			52923 Program: Upper Div Wtrwy Sum		(200,000)	200,000	1,300	-	(1,300)
			52924 Program: SCADA Com Upgrd	2020 Budget		265,000			
				2355 DFPH-DFFB FIBER OPTIC		-	27,500	14,700	
				2405 HYDRO OFFICE RADIO TOWER		-	6,120	76,676	
			52924 Program: SCADA Com Upgrd Sum			265,000	33,620	91,376	140,004
Hydroelectric Total				1,682,567	4,245,000	2,088,889	1,343,761	2,494,917	
Grand Total				25,748,650	17,070,000	16,022,130	15,497,823	11,298,697	

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Budget Amendment Summary**

	Rollovers	2020 Budget	Amendments	Original
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Operating & Non Operating Expenses:

Water Division	10113 Directors	-	282,404	-	282,404
	10114 Administration	18,900	6,562,758	-	6,562,758
	10115 Management	348,233	1,616,813	(100,000)	1,716,813
	10116 Watershed	142,066	1,227,311	-	1,227,311
	10117 Human Resources	-	583,842	-	583,842
	10118 Information Services	1,937,184	1,255,762	-	1,255,762
	10119 Safety	-	669,872	250,000	419,872
	10131 Cashiering	-	214,365	-	214,365
	10133 Customer Service	-	1,748,292	-	1,748,292
	10135 Accounting	46,083	1,359,648	100,000	1,259,648
	10151 Engineering	23,169,063	15,376,428	(916,232)	16,292,660
	10171 Water Operations	116,802	10,335,635	(120,000)	10,455,635
	10191 Maintenance	208,002	12,168,506	(400,000)	12,568,506
	10192 Vegetation	5,627	1,265,351	-	1,265,351
	10193 Purchasing	-	995,676	-	995,676
10195 Shop Operations	-	902,916	-	902,916	
Water Division Total		25,991,960	56,565,579	(1,186,232)	57,751,811
Recreation Division	30250 General Recreation	-	2,419,107	95,400	2,323,707
	30254 Upper Division Recreation	-	526,817	-	526,817
Recreation Division Total		-	2,945,924	95,400	2,850,524
Hydroelectric Division	50112 Hydro Admin	2,384,656	22,597,176	(300,000)	22,897,176
	50161 Hydro Operations	11,000	3,465,003	-	3,465,003
	50167 Hydro Maintenance	63,207	4,335,356	-	4,335,356
Hydroelectric Division Total		2,458,863	30,397,535	(300,000)	30,697,535
Grand Total		28,450,823	89,909,038	(1,390,832)	91,299,870

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: **Budget Amendment (Policy 3100) Expense Detail**

BA Number	Dept	Account Description	Total	Purpose
<u>Rollovers: Existing encumbrances, incomplete end of year contracts</u>				
BA 2020-135	10151	52910 Program: Raw Water	300,000	Rollover prior approved budgets
	10151	52911 Program: Backbone Extension	700,000	
	10151	52915 Project: Non-Programmatic	1,000,000	
	50112	52915 Project: Non-Programmatic	23,850	
	50112	52920 Program: Powerhouse Improv	422,475	
		Total	2,446,325	
BA 2020-136	10151	52915 Project: Non-Programmatic	2,000,000	Rollover prior approved budgets
		Total	2,000,000	
BA 2020-141	10115	52915 Project: Non-Programmatic	63,918	Rollover prior approved budgets
	10151	52912 Program Bud: Community Inves	1,560,377	
	10151	52914: Program Bud: Sediment Removal	3,155,133	
		Total	4,779,428	
BA 2020-142	10114	52603 Consulting/Contractor Fees	18,900	Rollover prior approved budgets
	10115	52603 Consulting/Contractor Fees	284,315	
	10116	52603 Consulting/Contractor Fees	142,066	
	10118	52603 Consulting/Contractor Fees	8,200	
	10135	52603 Consulting/Contractor Fees	46,083	
	10151	52504 Materials	34,348	
		52603 Consulting/Contractor Fees	145,302	
		52907 Program Bud: Pipeline Rplc	11,577	
		52911 Program Bud: Backbone Ext	13,723	
		52912 Program Bud: Community Inves	117,293	
		52913 Program Bud: Extended CEQA	13,915	
		52914 Program Bud: Sediment Removal	109,743	
		52915 Project: Non-Programmatic	8,791,555	
	10171	52503 Equipment Maintenance	11,577	
		52504 Materials	7,103	
		52603 Consulting/Contractor Fees	36,451	
	10191	52915 Project: Non-Programmatic	61,671	
52603 Consulting/Contractor Fees		1,751		

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: Budget Amendment (Policy 3100) Expense Detail

BA Number	Dept	Account Description	Total	Purpose
<u>Rollovers: Existing encumbrances, incomplete end of year contracts</u>				
		52915 Project: Non-Programmatic	206,251	
	10192	52603 Consulting/Contractor Fees	5,627	
	50112	52603 Consulting/Contractor Fees	402,089	
		52915 Project: Non-Programmatic	439,971	
		52920 Program Bud: Powerhouse Imp	222,329	
		52921 Program Bud: Dam & Water Imp	873,942	
	50161	52603 Consulting/Contractor Fees	11,000	
	50167	52603 Consulting/Contractor Fees	63,207	
		Total	12,079,989	
BA 2020-144	10118	52915 Project: Non-Programmatic	1,928,984	Rollover prior approved budgets
BA 2020-146	10151	52915 Project: Non-Programmatic	5,039,637	Rollover prior approved budgets
BA 2020-150	10151	52915 Project: Non-Programmatic	176,460	Rollover prior approved budgets
		Rollover Total	28,450,823	
<u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u>				
BA 2020-137	30250	52603 Consulting/Contractor Fees	75,400	Recreation process improvements
	30250	52710 Office Supplies	20,000	
		Total	95,400	
BA 2020-149	30250	52710 Office Supplies	28,000	Recreation process improvements
	30250	52915 Project: Non-Programmatic	(28,000)	
		Total	-	
BA 2020-156	10135	52609 Temporary Labor	100,000	Temp staffing for employee on medical leave
	10115	52603 Consulting/Contractor Fees	(100,000)	
		Total	-	
BA 2020-163	Multiple	Multiple	364,154	Year End Budget Amendment
	Multiple	Multiple	(364,154)	
		Total	-	
		Total GM Level I	587,554	

Nevada Irrigation District (December 2020)

Fiscal Year 2020: 100% of Year

Operating & Non Operating Budget: Budget Amendment (Policy 3100) Expense Detail

BA Number	Dept	Account Description	Total	Purpose
<u>APC Level II: Amendments from \$600,001 up to maximum of \$1,000,000 for a fiscal year</u>				
BA 2020-138	10118	52915 Project: Non-Programmatic	108,000	Continue Project 2295 Financial System
	50112	52603 Consulting/Contractor Fees	<u>(108,000)</u>	
			Total	-
BA 2020-140	10191	52902 Vehicle Purchases	55,000	10-yard truck budget increase
	10191	52904 Equipment Purchases	<u>(55,000)</u>	
			Total	-
BA 2020-158	10191	52940 Program: Tank Restoration	(400,000)	Rollover to 2021
BA 2020-160	50112	52920 Program: Powerhouse Impr	(100,000)	Rollover to 2021 for 2402 CPPH Instrumentation
BA 2020-161	50112	52923 Program: Upper Division Wtrwy	(200,000)	Rollover to 2021 for 2339 Rucker Spill Gate
BA 2020-162	10171	52503 Equipment Maintenance	<u>(120,000)</u>	Rollover to 2021 for North Auburn WTP
			Total	(820,000)
Total APC Level II			983,000	
<u>Board Level III: Amendments not meeting requirements of lower levels</u>				
BA 2020-139A	10191	52904 Equipment Purchases	215,000	2 Portable backup generators
	10191	52915 Project: Non-Programmatic	<u>(215,000)</u>	
			Total	-
BA 2020-143	10119	52710 Office Supplies	250,000	Reso 2020-08 for COVID19
BA 2020-143	10151	52915 Project: Non-Programmatic	100,000	Increase 7032 Hemphill and reduce 7013 Centennial
	10151	52915 Project: Non-Programmatic	<u>(100,000)</u>	
			Total	-
BA 2020-154	Multiple	Multiple	166,544	Mid-Year Budget Alignment
	Multiple	Multiple	<u>(166,544)</u>	
			Total	-
BA 2020-159	10151	52912 Program: Community Investment	(916,232)	Rollover to 2021 for Loma Rica DFWLE
Total District Increase/(Decrease)			<u><u>(1,390,832)</u></u>	