

# Staff Report

for the Regular Meeting of the Board of Directors October 25, 2017

**TO:** Board of Directors  
**FROM:** Marvin Davis, MBA, CPA, Finance Manager/Treasurer  
**DATE:** October 18, 2017  
**SUBJECT:** Quarterly Budget vs Actual Report

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***FINANCE***

**RECOMMENDATION:**

Review and receive the quarterly budget vs actual report for the period ending September 30, 2017.

**BACKGROUND:**

Board policy and prudent oversight requires 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 water consumption.

A fiscal year end forecast of revenues, expenses, and cash occurs during the next budgeting cycle, commencing approximately in August.

**BUDGETARY IMPACT:** N/A

MD

Attachments: September 30, 2017 Report

# Nevada Irrigation District

Fiscal Year 2017  
Monthly Financial Report  
September 30, 2017



**NID**

**Nevada Irrigation District**  
Operating & Non Operating Budget: **All Divisions**  
Fiscal Year 2017: September 30, 2017

**Executive Summary: Currently, the District is at 75% of the year.**

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The September 30, 2017 period end report analyzes nine months of the fiscal year's transactions. Actuals are contrasted against 75% of the District's budget. A year over year analysis is provided as significant receipt and disbursement transactions are not linear to provide the reviewer with a reasonable understanding of whether operations are tracking appropriately. The District finished the period with net income of \$7.4M consisting of \$5.2M from operating and \$2.1M from non operating results.

**Revenues:**

Operating revenues are 74.1% of budget compared to 73.8% for the prior fiscal year. Treated water sales are not linear but slightly higher than prior period reflecting rate increase and extra billing cycle in January, while raw water sales are on budget and slightly higher reflecting rate increase. Chicago Park and Dutch Flat are \$132K over the prior period. Bowman and Scotts Flat Powerhouses came on line the first quarter. Recreation is consistent with the prior period.

Non Operating revenues are 70.8% of budget compared to 136.4% for the prior fiscal year. The current year includes timely recording of tax revenue and interest income while the prior period includes 2016A bond proceeds. Year-to-date grant revenue has been adjusted for the pass-through payments for the participating sub-recipients and is tracking consistently with budget expectations.

**Expenses:**

Operating and Non Operating (including encumbrances): Current expenses are 70.6% of budget compared to 66.2% for the prior fiscal year. Consultants, debt service, and project spending are non linear expense drivers and \$10.2M over the prior period. Excluding Directors, the District has 206 budgeted positions and presently at 199 active employees.

**Cash Balances:**

Cash balances, including 2016A bond money, are strong. The District received the bulk of its tax installment and annual raw water receipts. The overall balance excludes approximately \$6.3M in restricted cash. Staff will include end of year forecasting within the next budgeting document around mid third quarter.

**Treated Water Consumption:**

The District's current verses prior treated water consumption through September is up 5.7% which equates to 5,716 and 5,408 acre feet respectively. Prior year treated water revenue accounted for approximately 68% of water sales.

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                     |                     | 2017<br>Budget    | 2017<br>Actual    | 2017<br>Encumbr   | 2017<br>% of Bud | 2016<br>Budget    | 2016<br>Actual    | 2016<br>Encumbr  | 2016<br>% of Bud |
|-------------------------------------|---------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|------------------|
| <b><u>Operating Budget:</u></b>     |                     |                   |                   |                   |                  |                   |                   |                  |                  |
| <b>Revenues</b>                     | Water Division      | 28,407,778        | 18,559,880        | -                 | 65.3%            | 27,694,733        | 17,468,490        | -                | 63.1%            |
|                                     | Recreation Division | 2,834,210         | 2,151,393         | -                 | 75.9%            | 1,778,013         | 2,083,191         | -                | 117.2%           |
|                                     | Electric Division   | 19,426,142        | 16,813,144        | -                 | 86.5%            | 18,493,894        | 15,844,301        | -                | 85.7%            |
| <b>Revenues Total</b>               |                     | <b>50,668,130</b> | <b>37,524,417</b> | <b>-</b>          | <b>74.1%</b>     | <b>47,966,640</b> | <b>35,395,982</b> | <b>-</b>         | <b>73.8%</b>     |
| <b>Expenses</b>                     | Water Division      | 38,164,978        | 25,336,319        | 1,834,078         | 71.2%            | 35,506,520        | 22,292,966        | 1,731,835        | 67.7%            |
|                                     | Recreation Division | 2,081,016         | 1,606,997         | 6,502             | 77.5%            | 2,067,172         | 1,389,871         | 17,885           | 68.1%            |
|                                     | Electric Division   | 12,969,571        | 5,284,281         | 1,264,668         | 50.5%            | 13,979,390        | 5,246,344         | 1,244,321        | 46.4%            |
| <b>Expenses Total</b>               |                     | <b>53,215,565</b> | <b>32,227,597</b> | <b>3,105,248</b>  | <b>66.4%</b>     | <b>51,553,082</b> | <b>28,929,181</b> | <b>2,994,041</b> | <b>61.9%</b>     |
| Operating Income                    |                     | 5,296,820         |                   |                   |                  |                   |                   |                  |                  |
| <b><u>Non Operating Budget:</u></b> |                     |                   |                   |                   |                  |                   |                   |                  |                  |
| <b>Revenues</b>                     | Water Division      | 22,511,782        | 15,944,767        | -                 | 70.8%            | 22,900,644        | 31,228,159        | -                | 136.4%           |
|                                     | Electric Division   | -                 | -                 | -                 | 0.0%             | 27,373            | -                 | -                | 0.0%             |
| <b>Revenues Total</b>               |                     | <b>22,511,782</b> | <b>15,944,767</b> | <b>-</b>          | <b>70.8%</b>     | <b>22,928,017</b> | <b>31,228,159</b> | <b>-</b>         | <b>136.2%</b>    |
| <b>Expenses</b>                     | Water Division      | 26,031,890        | 11,198,031        | 10,488,539        | 83.3%            | 20,338,388        | 8,891,586         | 7,929,326        | 82.7%            |
|                                     | Recreation Division | 877,500           | 339,565           | 891               | 38.8%            | 115,000           | 1,725             | -                | 1.5%             |
|                                     | Electric Division   | 6,677,584         | 2,254,242         | 1,648,231         | 58.4%            | 2,689,024         | 672,491           | -                | 25.0%            |
| <b>Expenses Total</b>               |                     | <b>33,586,974</b> | <b>13,791,838</b> | <b>12,137,661</b> | <b>77.2%</b>     | <b>23,142,412</b> | <b>9,565,802</b>  | <b>7,929,326</b> | <b>75.6%</b>     |
| Non Operating Income                |                     | 2,152,929         |                   |                   |                  |                   |                   |                  |                  |
| Total Net Income                    |                     | 7,449,749         |                   |                   |                  |                   |                   |                  |                  |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|   |                      | 2017<br>Budget    | 2017<br>Actual    | 2017<br>Encumbr   | 2017<br>% of Bud | 2016<br>Budget    | 2016<br>Actual    | 2016<br>Encumbr   | 2016<br>% of Bud |
|---|----------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|
| <b><u>Operating &amp; Non Operating Budget:</u></b> |                      |                   |                   |                   |                  |                   |                   |                   |                  |
| <b>Expenses</b>                                     | Sal & Ben            | 26,409,802        | 18,064,093        | -                 | 68.4%            | 25,370,671        | 16,664,986        | -                 | 65.7%            |
|   | Equipment Maint      | 1,566,813         | 837,736           | 119,811           | 61.1%            | 2,123,676         | 983,921           | 155,073           | 53.6%            |
|   | Materials            | 2,414,300         | 1,620,328         | 29,573            | 68.3%            | 2,675,500         | 1,697,324         | 32,180            | 64.6%            |
|   | Other O&M            | 6,131,030         | 3,508,731         | 221,533           | 60.8%            | 6,268,720         | 2,737,333         | 173,777           | 46.4%            |
|   | Consult, Legal, Temp | 6,462,097         | 3,245,139         | 2,422,882         | 87.7%            | 6,582,091         | 3,206,561         | 2,181,182         | 81.9%            |
|   | Fixed Assets         | 2,531,330         | 1,079,034         | 311,449           | 54.9%            | 2,300,800         | 1,314,281         | 451,829           | 76.8%            |
|   | Debt Service         | 4,238,893         | 3,872,535         | -                 | 91.4%            | 2,743,589         | 2,311,180         | -                 | 84.2%            |
|   | Projects             | 33,586,974        | 13,791,838        | 12,137,661        | 77.2%            | 23,142,412        | 9,565,802         | 7,929,326         | 75.6%            |
|   | Transfer Outs        | 3,461,300         | -                 | -                 | 0.0%             | 3,488,035         | 13,595            | -                 | 0.4%             |
| <b>Expenses Total</b>                               |                      | <b>86,802,539</b> | <b>46,019,434</b> | <b>15,242,909</b> | <b>70.6%</b>     | <b>74,695,494</b> | <b>38,494,983</b> | <b>10,923,367</b> | <b>66.2%</b>     |

### Estimated Cash Balances (excludes capacity fees & bond reserves):

|                        | Water             | Recreation       | Electric          | Total Cash        |
|------------------------|-------------------|------------------|-------------------|-------------------|
| <b>Audited 2016</b>    | 52,648,014        | 1,024,050        | 40,326,536        | 93,998,600        |
| <b><u>2017</u></b>     |                   |                  |                   |                   |
| <b>2016A Bond Cash</b> | 19,037,958        | -                | -                 | 19,037,958        |
| <b>Other 2017</b>      | 20,520,315        | 1,368,094        | 50,460,144        | 72,348,553        |
| <b>YTD Total</b>       | <b>39,558,273</b> | <b>1,368,094</b> | <b>50,460,144</b> | <b>91,386,511</b> |

### Treated Water Consumption (AF)

| Fiscal Year | Qtr 1 | Qtr 2 | Qtr 3 | Annual |
|-------------|-------|-------|-------|--------|
| 2017        | 1,051 | 1,246 | 3,419 | 0      |
| 2016        | 1,019 | 1,207 | 3,182 | 7,248  |
| 2015        | 1,160 | 1,435 | 2,562 | 6,901  |
| 2014        | 1,398 | 1,426 | 3,624 | 8,376  |
| 2013        | 1,445 | 1,512 | 4,560 | 9,844  |
| 2012        | 1,565 | 1,231 | 4,640 | 9,585  |
| 2011        | 1,383 | 1,120 | 4,150 | 8,525  |

% Change YTD September 2017/2016      5.7%

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                      |          | 2017        | 2017       | 2017       | 2017     | 2016       | 2016       | 2016      | 2016     |
|----------------------|----------|-------------|------------|------------|----------|------------|------------|-----------|----------|
|                      |          | Budget      | Actual     | Encumbr    | % of Bud | Budget     | Actual     | Encumbr   | % of Bud |
| <b>Operating</b>     | Revenues | 28,407,778  | 18,559,880 | -          | 65.3%    | 27,694,733 | 17,468,490 | -         | 63.1%    |
|                      | Expenses | 38,164,978  | 25,336,319 | 1,834,078  | 71.2%    | 35,506,520 | 22,292,966 | 1,731,835 | 67.7%    |
| Operating Income     |          | (6,776,438) |            |            |          |            |            |           |          |
| <b>Non Operating</b> | Revenues | 22,511,782  | 15,944,767 | -          | 70.8%    | 22,900,644 | 31,228,159 | -         | 136.4%   |
|                      | Expenses | 26,031,890  | 11,198,031 | 10,488,539 | 83.3%    | 20,338,388 | 8,891,586  | 7,929,326 | 82.7%    |
| Non Operating Income |          | 4,746,736   |            |            |          |            |            |           |          |
| Total Net Income     |          | (2,029,703) |            |            |          |            |            |           |          |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                    |                           | 2017              | 2017              | 2017     | 2017         | 2016              | 2016              | 2016     | 2016          |
|------------------------------------|---------------------------|-------------------|-------------------|----------|--------------|-------------------|-------------------|----------|---------------|
|                                    |                           | Budget            | Actual            | Encumbr  | % of Bud     | Budget            | Actual            | Encumbr  | % of Bud      |
| <b>Operating</b>                   | Treated Water             | 16,222,126        | 10,987,731        | -        | 67.7%        | 14,566,540        | 10,095,897        | -        | 69.3%         |
|                                    | Raw Water Annual          | 395,164           | 270,019           | -        | 68.3%        | 435,377           | 255,148           | -        | 58.6%         |
|                                    | Seasonal Ag               | 5,895,135         | 5,879,962         | -        | 99.7%        | 5,366,320         | 5,544,113         | -        | 103.3%        |
|                                    | GV Broadview Trt          | 47,700            | 31,161            | -        | 65.3%        | 33,860            | 29,899            | -        | 88.3%         |
|                                    | GV/Alta Raw Water         | 290,407           | 221,348           | -        | 76.2%        | 291,238           | 195,695           | -        | 67.2%         |
|                                    | Miscellaneous             | 473,915           | 231,586           | -        | 48.9%        | 288,297           | 292,664           | -        | 101.5%        |
|                                    | Nevada City/Lake V Raw    | 88,565            | 51,045            | -        | 57.6%        | 84,573            | 42,622            | -        | 50.4%         |
|                                    | New Connect/Install       | 201,224           | 196,219           | -        | 97.5%        | 144,659           | 141,273           | -        | 97.7%         |
|                                    | Other Revenue             | 270,001           | 333,296           | -        | 123.4%       | 294,350           | 268,092           | -        | 91.1%         |
|                                    | Reimbursable Costs        | 457,573           | 83,942            | -        | 18.3%        | 208,320           | 116,703           | -        | 56.0%         |
|                                    | Standby                   | 134,564           | 65,667            | -        | 48.8%        | 172,266           | 64,926            | -        | 37.7%         |
|                                    | Supplemental Contract     | 367,222           | 207,904           | -        | 56.6%        | 2,808,933         | 148,157           | -        | 5.3%          |
|                                    | Transfer In               | 3,564,182         | -                 | -        | 0.0%         | 3,000,000         | 273,301           | -        | 9.1%          |
| <b>Operating Revenue Total</b>     |                           | <b>28,407,778</b> | <b>18,559,880</b> | <b>-</b> | <b>65.3%</b> | <b>27,694,733</b> | <b>17,468,490</b> | <b>-</b> | <b>63.1%</b>  |
| <b>Non Operating</b>               | Capacity Fees             | 831,531           | 613,950           | -        | 73.8%        | 780,000           | 488,608           | -        | 62.6%         |
|                                    | Grants                    | 700,000           | 468,590           | -        | 66.9%        | 2,165,400         | 958,643           | -        | 44.3%         |
|                                    | Interest Income           | 758,541           | 1,060,669         | -        | 139.8%       | 117,000           | 5,889             | -        | 5.0%          |
|                                    | Property Taxes            | 11,021,961        | 11,350,612        | -        | 103.0%       | 10,914,244        | 4,958,186         | -        | 45.4%         |
|                                    | Rents & Leases            | 199,749           | 175,152           | -        | 87.7%        | 74,000            | 101,507           | -        | 137.2%        |
|                                    | Gain/Loss FA Disposal     | -                 | 20,444            | -        | 0.0%         | -                 | 55,325            | -        | 0.0%          |
|                                    | Bonds/(Trans In Proceeds) | 9,000,000         | 2,255,350         | -        | 25.1%        | 8,850,000         | 24,660,000        | -        | 278.6%        |
| <b>Non Operating Revenue Total</b> |                           | <b>22,511,782</b> | <b>15,944,767</b> | <b>-</b> | <b>70.8%</b> | <b>22,900,644</b> | <b>31,228,159</b> | <b>-</b> | <b>136.4%</b> |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                            | 2017<br>Budget    | 2017<br>Actual    | 2017<br>Encumbr   | 2017<br>% of Bud | 2016<br>Budget    | 2016<br>Actual    | 2016<br>Encumbr  | 2016<br>% of Bud |
|----------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|------------------|
| 10113 Directors            | 197,743           | 134,042           | 164               | 67.9%            | 226,945           | 135,659           | -                | 59.8%            |
| 10114 Administration       | 7,866,887         | 6,382,583         | 657,521           | 89.5%            | 6,314,839         | 3,771,620         | 32,614           | 60.2%            |
| 10115 Management           | 2,392,170         | 1,524,683         | 411,378           | 80.9%            | 2,226,490         | 1,376,349         | 293,821          | 75.0%            |
| 10116 Watershed            | 431,555           | 241,885           | 124,681           | 84.9%            | 239,522           | 38,650            | 31,349           | 29.2%            |
| 10117 Human Resources      | 380,252           | 183,058           | -                 | 48.1%            | 222,041           | 79,092            | -                | 35.6%            |
| 10118 Information Services | 873,585           | 394,680           | 32,812            | 48.9%            | 752,236           | 481,726           | 29,630           | 68.0%            |
| 10131 Cashiering           | 180,467           | 122,807           | -                 | 68.0%            | 179,506           | 118,696           | -                | 66.1%            |
| 10133 Customer Service     | 727,980           | 506,836           | -                 | 69.6%            | 661,623           | 479,767           | 6,412            | 73.5%            |
| 10135 Accounting           | 1,076,884         | 791,531           | 49,324            | 78.1%            | 1,034,795         | 748,152           | 15,755           | 73.8%            |
| 10151 Engineering          | 28,239,546        | 13,240,325        | 10,021,462        | 82.4%            | 23,296,144        | 10,916,353        | 8,138,461        | 81.8%            |
| 10171 Water Operations     | 9,609,906         | 5,731,368         | 334,917           | 63.1%            | 9,158,575         | 5,467,425         | 279,080          | 62.7%            |
| 10191 Maintenance          | 9,941,723         | 6,271,174         | 662,130           | 69.7%            | 9,061,549         | 6,031,776         | 784,405          | 75.2%            |
| 10193 Purchasing           | 1,063,050         | 513,867           | 28,229            | 51.0%            | 1,602,727         | 1,013,753         | 49,635           | 66.3%            |
| 10195 Shop Operations      | 1,215,120         | 495,511           | -                 | 40.8%            | 867,916           | 525,534           | -                | 60.6%            |
| <b>Expenses Total</b>      | <b>64,196,868</b> | <b>36,534,350</b> | <b>12,322,617</b> | <b>76.1%</b>     | <b>55,844,908</b> | <b>31,184,552</b> | <b>9,661,161</b> | <b>73.1%</b>     |



## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                 |                                 | 2017           | 2017           | 2017       | 2017         | 2016           | 2016           | 2016     | 2016         |
|---------------------------------|---------------------------------|----------------|----------------|------------|--------------|----------------|----------------|----------|--------------|
|                                 |                                 | Budget         | Actual         | Encumbr    | % of Bud     | Budget         | Actual         | Encumbr  | % of Bud     |
| <b>10113 Directors</b>          | 51101 Salary                    | 74,257         | 55,800         | -          | 75.1%        | 74,257         | 55,800         | -        | 75.1%        |
|                                 | 51307 Deferred Comp             | 600            | 446            | -          | 74.3%        | 600            | 450            | -        | 75.0%        |
|                                 | 51308 Empl Assistance Plan      | 130            | 94             | -          | 72.1%        | 130            | 91             | -        | 70.0%        |
|                                 | 51310 Medicare                  | 1,077          | 682            | -          | 63.3%        | 1,077          | 810            | -        | 75.2%        |
|                                 | 51312 Health Insurance          | 96,976         | 58,584         | -          | 60.4%        | 95,528         | 63,184         | -        | 66.1%        |
|                                 | 51313 Life Insurance            | 608            | 196            | -          | 32.2%        | 608            | 207            | -        | 34.0%        |
|                                 | 51314 Dental Insurance          | 7,434          | 2,957          | -          | 39.8%        | 7,434          | 2,961          | -        | 39.8%        |
|                                 | 51315 Vision Insurance          | 910            | 703            | -          | 77.3%        | 910            | 702            | -        | 77.1%        |
|                                 | 51317 Workers Comp              | 297            | 55             | -          | 18.5%        | 297            | 69             | -        | 23.2%        |
|                                 | 51319 Fica                      | 4,604          | 2,917          | -          | 63.4%        | 4,604          | 3,456          | -        | 75.1%        |
|                                 | 52608 Fed/St/Co Fees            | -              | -              | -          | 0.0%         | 25,000         | -              | -        | 0.0%         |
|                                 | 52710 Office Supplies           | 350            | 5,169          | 164        | 1523.7%      | 6,000          | 182            | -        | 3.0%         |
|                                 | 52711 Education/Training/Meals  | 10,500         | 2,819          | -          | 26.9%        | 10,500         | 7,697          | -        | 73.3%        |
|                                 | 52713 Utilities                 | -              | 3,620          | -          | 0.0%         | -              | -              | -        | 0.0%         |
| <b>10113 Directors Total</b>    |                                 | <b>197,743</b> | <b>134,042</b> | <b>164</b> | <b>67.9%</b> | <b>226,945</b> | <b>135,659</b> | <b>-</b> | <b>59.8%</b> |
| <b>10114 Administration</b>     | 51310 Medicare                  | -              | -              | -          | 0.0%         | -              | -              | -        | 0.0%         |
|                                 | 51311 Pension Premiums          | -              | 355,405        | -          | 0.0%         | -              | -              | -        | 0.0%         |
|                                 | 51312 Health Insurance          | -              | 534            | -          | 0.0%         | -              | -              | -        | 0.0%         |
|                                 | 51313 Life Insurance            | 21,000         | 12,449         | -          | 59.3%        | 21,000         | 10,755         | -        | 51.2%        |
|                                 | 51321 Health Benefit-Retirees   | 1,200,000      | 756,940        | -          | 63.1%        | 1,200,000      | 759,418        | -        | 63.3%        |
|                                 | 51324 Opeb Net Arc              | 646,000        | 646,000        | -          | 100.0%       | 1,050,000      | -              | -        | 0.0%         |
|                                 | 52503 Equipment Maintenance     | 56,000         | 45,280         | 8,954      | 96.8%        | 56,300         | 32,752         | 3,721    | 64.8%        |
|                                 | 52504 Materials                 | 15,000         | 1,576          | -          | 10.5%        | -              | 91             | -        | 0.0%         |
|                                 | 52505 Safety                    | 10,300         | 12,333         | 421        | 123.8%       | -              | -              | -        | 0.0%         |
|                                 | 52603 Consulting/Contractor Fee | 117,263        | 69,430         | 1,263      | 60.3%        | 169,150        | 39,218         | 27,850   | 39.7%        |
|                                 | 52604 Legal Fees                | 250,000        | 104,135        | -          | 41.7%        | 250,000        | 212,619        | -        | 85.0%        |
|                                 | 52608 Fed/St/Co Fees            | 52,000         | 2,903          | -          | 5.6%         | 52,000         | 573            | -        | 1.1%         |
|                                 | 52703 Debt Service              | 4,238,893      | 3,872,535      | -          | 91.4%        | 2,743,589      | 2,311,180      | -        | 84.2%        |
|                                 | 52704 Insurance                 | 240,000        | 165,153        | -          | 68.8%        | 294,700        | 241,074        | -        | 81.8%        |
| 52706 Dues, Publctns, Spnsrshp  | 56,700                          | 63,774         | -              | 112.5%     | -            | -              | -              | 0.0%     |              |
| 52709 Advertising/Legal Notices | 3,000                           | 150            | -              | 5.0%       | 3,000        | 4,574          | -              | 152.5%   |              |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                   |                                 | 2017             | 2017             | 2017          | 2017         | 2016             | 2016             | 2016          | 2016         |
|-----------------------------------|---------------------------------|------------------|------------------|---------------|--------------|------------------|------------------|---------------|--------------|
|                                   |                                 | Budget           | Actual           | Encumbr       | % of Bud     | Budget           | Actual           | Encumbr       | % of Bud     |
| <b>10114 Administration</b>       | 52710 Office Supplies           | 31,000           | 16,257           | -             | 52.4%        | 67,500           | 48,770           | 1,043         | 73.8%        |
|                                   | 52711 Education/Training/Meals  | 7,000            | 43               | -             | 0.6%         | -                | -                | -             | 0.0%         |
|                                   | 52713 Utilities                 | 87,000           | 76,975           | -             | 88.5%        | 83,000           | 67,492           | -             | 81.3%        |
|                                   | 52904 Equipment Purchases       | -                | -                | -             | 0.0%         | 27,600           | 21,872           | -             | 79.2%        |
|                                   | 54000 Transfer Out              | 200,000          | -                | -             | 0.0%         | 117,000          | -                | -             | 0.0%         |
| <b>10114 Administration Total</b> |                                 | <b>7,231,156</b> | <b>6,201,875</b> | <b>10,638</b> | <b>85.9%</b> | <b>6,134,839</b> | <b>3,750,388</b> | <b>32,614</b> | <b>61.7%</b> |
| <b>10115 Management</b>           | 51101 Salary                    | 763,365          | 633,951          | -             | 83.0%        | 714,282          | 626,564          | -             | 87.7%        |
|                                   | 51105 Overtime                  | 1,000            | 1,806            | -             | 180.6%       | 1,000            | 685              | -             | 68.5%        |
|                                   | 51308 Empl Assistance Plan      | 234              | 171              | -             | 72.9%        | 235              | 190              | -             | 80.9%        |
|                                   | 51310 Medicare                  | 11,069           | 9,475            | -             | 85.6%        | 10,357           | 8,997            | -             | 86.9%        |
|                                   | 51311 Pension Premiums          | 228,803          | 129,578          | -             | 56.6%        | 199,335          | 169,724          | -             | 85.1%        |
|                                   | 51312 Health Insurance          | 174,556          | 347,225          | -             | 198.9%       | 171,950          | 104,830          | -             | 61.0%        |
|                                   | 51313 Life Insurance            | 6,218            | 5,276            | -             | 84.9%        | 5,846            | 4,498            | -             | 76.9%        |
|                                   | 51314 Dental Insurance          | 13,381           | 6,198            | -             | 46.3%        | 13,381           | 7,104            | -             | 53.1%        |
|                                   | 51315 Vision Insurance          | 1,637            | 1,172            | -             | 71.6%        | 1,637            | 1,335            | -             | 81.6%        |
|                                   | 51316 Long Term Disability      | 3,419            | 1,270            | -             | 37.1%        | 3,214            | 1,337            | -             | 41.6%        |
|                                   | 51317 Workers Comp              | 11,155           | 5,421            | -             | 48.6%        | 10,693           | 5,921            | -             | 55.4%        |
|                                   | 51318 Unemployment Insurance    | 20,000           | 3,450            | -             | 17.3%        | 20,000           | 16,435           | -             | 82.2%        |
|                                   | 51319 Fica                      | 1,200            | 2,146            | -             | 178.9%       | 1,200            | -                | -             | 0.0%         |
|                                   | 52500 Miscellaneous             | -                | 3,200            | -             | 0.0%         | -                | -                | -             | 0.0%         |
|                                   | 52501 Chemicals                 | -                | 406              | -             | 0.0%         | -                | -                | -             | 0.0%         |
|                                   | 52503 Equipment Maintenance     | -                | 468              | -             | 0.0%         | 13,000           | 5,561            | -             | 42.8%        |
|                                   | 52505 Safety                    | 360              | 1,845            | -             | 512.4%       | 14,260           | 4,668            | -             | 32.7%        |
|                                   | 52603 Consulting/Contractor Fee | 1,030,713        | 252,247          | 402,904       | 63.6%        | 888,400          | 254,974          | 267,871       | 58.9%        |
|                                   | 52609 Temporary Labor           | 20,000           | 18,354           | -             | 91.8%        | 40,000           | 18,927           | -             | 47.3%        |
|                                   | 52706 Dues, Publctns, Spnsrshp  | -                | 500              | -             | 0.0%         | 52,200           | 53,120           | -             | 101.8%       |
|                                   | 52709 Advertising/Legal Notices | -                | -                | -             | 0.0%         | 4,000            | 1,328            | -             | 33.2%        |
|                                   | 52710 Office Supplies           | 10,500           | 21,917           | 2,913         | 236.5%       | 8,000            | 12,632           | -             | 157.9%       |
|                                   | 52711 Education/Training/Meals  | 56,000           | 30,226           | -             | 54.0%        | 47,000           | 21,387           | -             | 45.5%        |
|                                   | 52713 Utilities                 | 3,000            | 949              | -             | 31.6%        | 1,000            | 782              | -             | 78.2%        |
|                                   | 52902 Vehicle Purchases         | 30,000           | 29,361           | -             | 97.9%        | -                | -                | -             | 0.0%         |
|                                   | 52904 Equipment Purchases       | -                | -                | -             | 0.0%         | 5,500            | 10,488           | 25,950        | 662.5%       |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                               |                                 | 2017             | 2017             | 2017           | 2017         | 2016             | 2016             | 2016           | 2016         |
|-------------------------------|---------------------------------|------------------|------------------|----------------|--------------|------------------|------------------|----------------|--------------|
|                               |                                 | Budget           | Actual           | Encumbr        | % of Bud     | Budget           | Actual           | Encumbr        | % of Bud     |
| <b>10115 Management Total</b> |                                 | <b>2,386,610</b> | <b>1,506,611</b> | <b>405,818</b> | <b>80.1%</b> | <b>2,226,490</b> | <b>1,331,487</b> | <b>293,821</b> | <b>73.0%</b> |
| <b>10116 Watershed</b>        |                                 |                  |                  |                |              |                  |                  |                |              |
|                               | 51101 Salary                    | 87,574           | 61,610           | -              | 70.4%        | 85,280           | 17,993           | -              | 21.1%        |
|                               | 51105 Overtime                  | -                | 978              | -              | 0.0%         | -                | 234              | -              | 0.0%         |
|                               | 51308 Empl Assistance Plan      | 27               | 19               | -              | 69.3%        | 27               | 6                | -              | 22.2%        |
|                               | 51310 Medicare                  | 1,270            | 881              | -              | 69.4%        | 1,237            | 264              | -              | 21.3%        |
|                               | 51311 Pension Premiums          | 26,248           | 14,672           | -              | 55.9%        | 23,799           | 5,431            | -              | 22.8%        |
|                               | 51312 Health Insurance          | 19,395           | 14,641           | -              | 75.5%        | 19,106           | 6,622            | -              | 34.7%        |
|                               | 51313 Life Insurance            | 713              | 674              | -              | 94.6%        | 698              | 185              | -              | 26.5%        |
|                               | 51314 Dental Insurance          | 1,487            | 1,106            | -              | 74.4%        | 1,487            | 246              | -              | 16.5%        |
|                               | 51315 Vision Insurance          | 182              | 141              | -              | 77.3%        | 182              | 32               | -              | 17.6%        |
|                               | 51316 Long Term Disability      | 392              | 164              | -              | 41.8%        | 384              | 57               | -              | 14.8%        |
|                               | 51317 Workers Comp              | 6,972            | 258              | -              | 3.7%         | 6,822            | 87               | -              | 1.3%         |
|                               | 52504 Materials                 | 10,000           | 868              | -              | 8.7%         | -                | -                | -              | 0.0%         |
|                               | 52506 Small Tools               | 500              | -                | -              | 0.0%         | -                | -                | -              | 0.0%         |
|                               | 52603 Consulting/Contractor Fee | 265,195          | 145,650          | 124,681        | 101.9%       | -                | 7,246            | 31,349         | 0.0%         |
|                               | 52609 Temporary Labor           | 10,000           | -                | -              | 0.0%         | -                | -                | -              | 0.0%         |
|                               | 52710 Office Supplies           | -                | -                | -              | 0.0%         | -                | 247              | -              | 0.0%         |
|                               | 52711 Education/Training/Meals  | 1,600            | 223              | -              | 13.9%        | -                | -                | -              | 0.0%         |
|                               | 52901 Land/Easement Purchases   | -                | -                | -              | 0.0%         | 100,500          | -                | -              | 0.0%         |
| <b>10116 Watershed Total</b>  |                                 | <b>431,555</b>   | <b>241,885</b>   | <b>124,681</b> | <b>84.9%</b> | <b>239,522</b>   | <b>38,650</b>    | <b>31,349</b>  | <b>29.2%</b> |
| <b>10117 Human Resources</b>  |                                 |                  |                  |                |              |                  |                  |                |              |
|                               | 51101 Salary                    | 156,027          | 114,567          | -              | 73.4%        | 137,400          | 38,843           | -              | 28.3%        |
|                               | 51105 Overtime                  | -                | 350              | -              | 0.0%         | -                | 433              | -              | 0.0%         |
|                               | 51308 Empl Assistance Plan      | 52               | 27               | -              | 52.0%        | 52               | 15               | -              | 28.8%        |
|                               | 51310 Medicare                  | 2,262            | 1,225            | -              | 54.2%        | 1,992            | 571              | -              | 28.7%        |
|                               | 51311 Pension Premiums          | 46,766           | 26,007           | -              | 55.6%        | 38,344           | 11,209           | -              | 29.2%        |
|                               | 51312 Health Insurance          | 38,790           | 21,526           | -              | 55.5%        | 38,211           | 8,233            | -              | 21.5%        |
|                               | 51313 Life Insurance            | 1,271            | 1,060            | -              | 83.4%        | 1,124            | 319              | -              | 28.4%        |
|                               | 51314 Dental Insurance          | 2,974            | 2,140            | -              | 72.0%        | 2,974            | 492              | -              | 16.5%        |
|                               | 51315 Vision Insurance          | 364              | 304              | -              | 83.4%        | 364              | 62               | -              | 17.0%        |
|                               | 51316 Long Term Disability      | 699              | 314              | -              | 45.0%        | 618              | 106              | -              | 17.2%        |
|                               | 51317 Workers Comp              | 1,087            | 440              | -              | 40.5%        | 962              | 183              | -              | 19.0%        |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                    |                                 | 2017           | 2017     | 2017         | 2017           | 2016          | 2016     | 2016         | 2016     |
|------------------------------------|---------------------------------|----------------|----------|--------------|----------------|---------------|----------|--------------|----------|
|                                    |                                 | Budget         | Actual   | Encumbr      | % of Bud       | Budget        | Actual   | Encumbr      | % of Bud |
| <b>10117 Human Resources</b>       | 52504 Materials                 | 1,000          | -        | -            | 0.0%           | -             | -        | -            | 0.0%     |
|                                    | 52603 Consulting/Contractor Fee | 77,500         | 9,123    | -            | 11.8%          | -             | 5,825    | -            | 0.0%     |
|                                    | 52604 Legal Fees                | 35,000         | -        | -            | 0.0%           | -             | 10,323   | -            | 0.0%     |
|                                    | 52609 Temporary Labor           | 10,000         | 51       | -            | 0.5%           | -             | -        | -            | 0.0%     |
|                                    | 52706 Dues, Publctns, Spnsrshp  | -              | 532      | -            | 0.0%           | -             | -        | -            | 0.0%     |
|                                    | 52709 Advertising/Legal Notices | 4,000          | 1,323    | -            | 33.1%          | -             | 1,259    | -            | 0.0%     |
|                                    | 52710 Office Supplies           | 1,500          | 2,155    | -            | 143.7%         | -             | 1,138    | -            | 0.0%     |
|                                    | 52711 Education/Training/Meals  | -              | 1,739    | -            | 0.0%           | -             | 81       | -            | 0.0%     |
|                                    | 52713 Utilities                 | 960            | 176      | -            | 18.3%          | -             | -        | -            | 0.0%     |
| <b>10117 Human Resources Total</b> | <b>380,252</b>                  | <b>183,058</b> | <b>-</b> | <b>48.1%</b> | <b>222,041</b> | <b>79,092</b> | <b>-</b> | <b>35.6%</b> |          |
| <b>10118 Information Services</b>  | 51101 Salary                    | 262,069        | 187,499  | -            | 71.5%          | 239,298       | 180,385  | -            | 75.4%    |
|                                    | 51105 Overtime                  | 3,000          | 6,403    | -            | 213.4%         | 3,000         | 637      | -            | 21.2%    |
|                                    | 51106 Double Time               | -              | 362      | -            | 0.0%           | -             | -        | -            | 0.0%     |
|                                    | 51308 Empl Assistance Plan      | 78             | 56       | -            | 72.0%          | 78            | 58       | -            | 74.4%    |
|                                    | 51310 Medicare                  | 3,800          | 2,888    | -            | 76.0%          | 3,470         | 2,624    | -            | 75.6%    |
|                                    | 51311 Pension Premiums          | 78,550         | 44,247   | -            | 56.3%          | 66,781        | 50,883   | -            | 76.2%    |
|                                    | 51312 Health Insurance          | 58,185         | 29,354   | -            | 50.4%          | 57,317        | 27,883   | -            | 48.6%    |
|                                    | 51313 Life Insurance            | 2,134          | 1,963    | -            | 92.0%          | 1,958         | 1,615    | -            | 82.5%    |
|                                    | 51314 Dental Insurance          | 4,460          | 1,547    | -            | 34.7%          | 4,460         | 2,034    | -            | 45.6%    |
|                                    | 51315 Vision Insurance          | 546            | 422      | -            | 77.3%          | 546           | 423      | -            | 77.5%    |
|                                    | 51316 Long Term Disability      | 1,174          | 513      | -            | 43.7%          | 1,077         | 484      | -            | 44.9%    |
|                                    | 51317 Workers Comp              | 1,826          | 776      | -            | 42.5%          | 1,675         | 881      | -            | 52.6%    |
|                                    | 52501 Chemicals                 | -              | 160      | -            | 0.0%           | -             | -        | -            | 0.0%     |
|                                    | 52503 Equipment Maintenance     | 146,513        | 79,974   | 20,425       | 68.5%          | 164,176       | 127,006  | 19,590       | 89.3%    |
|                                    | 52504 Materials                 | -              | -        | -            | 0.0%           | -             | 584      | -            | 0.0%     |
|                                    | 52603 Consulting/Contractor Fee | 5,000          | -        | -            | 0.0%           | 5,000         | -        | -            | 0.0%     |
|                                    | 52609 Temporary Labor           | 30,000         | -        | -            | 0.0%           | 1,000         | -        | -            | 0.0%     |
|                                    | 52706 Dues, Publctns, Spnsrshp  | 1,000          | 160      | -            | 16.0%          | 1,000         | 160      | -            | 16.0%    |
|                                    | 52710 Office Supplies           | 111,800        | 32,292   | 9,328        | 37.2%          | 121,800       | 47,287   | 10,039       | 47.1%    |
|                                    | 52711 Education/Training/Meals  | 6,500          | 657      | -            | 10.1%          | 6,500         | 299      | -            | 4.6%     |
|                                    | 52713 Utilities                 | 11,950         | 5,407    | -            | 45.2%          | 12,100        | 3,410    | -            | 28.2%    |
|                                    | 52904 Equipment Purchases       | 45,000         | -        | 3,060        | 6.8%           | 40,000        | 32,155   | -            | 80.4%    |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|   |                                | 2017           | 2017           | 2017          | 2017         | 2016           | 2016           | 2016          | 2016         |
|---|--------------------------------|----------------|----------------|---------------|--------------|----------------|----------------|---------------|--------------|
|   |                                | Budget         | Actual         | Encumbr       | % of Bud     | Budget         | Actual         | Encumbr       | % of Bud     |
| <b>10118 Information Services Total</b> |                                | <b>773,585</b> | <b>394,680</b> | <b>32,812</b> | <b>55.3%</b> | <b>731,236</b> | <b>478,808</b> | <b>29,630</b> | <b>69.5%</b> |
| <b>10131 Cashiering</b>                 | 51101 Salary                   | 94,606         | 66,831         | -             | 70.6%        | 89,857         | 65,047         | -             | 72.4%        |
|   | 51105 Overtime                 | 500            | 74             | -             | 14.7%        | 500            | 259            | -             | 51.8%        |
|   | 51308 Empl Assistance Plan     | 52             | 37             | -             | 72.0%        | 52             | 31             | -             | 59.6%        |
|   | 51310 Medicare                 | 1,372          | 997            | -             | 72.7%        | 1,303          | 946            | -             | 72.6%        |
|   | 51311 Pension Premiums         | 28,356         | 15,908         | -             | 56.1%        | 25,077         | 18,631         | -             | 74.3%        |
|   | 51312 Health Insurance         | 38,790         | 29,258         | -             | 75.4%        | 38,211         | 29,076         | -             | 76.1%        |
|   | 51313 Life Insurance           | 770            | 721            | -             | 93.6%        | 735            | 604            | -             | 82.2%        |
|   | 51314 Dental Insurance         | 2,974          | 2,212          | -             | 74.4%        | 2,974          | 2,214          | -             | 74.4%        |
|   | 51315 Vision Insurance         | 364            | 281            | -             | 77.3%        | 364            | 279            | -             | 76.6%        |
|   | 51316 Long Term Disability     | 424            | 220            | -             | 51.8%        | 404            | 208            | -             | 51.5%        |
|   | 51317 Workers Comp             | 659            | 277            | -             | 42.0%        | 629            | 317            | -             | 50.4%        |
|   | 52503 Equipment Maintenance    | 7,000          | 3,549          | -             | 50.7%        | 5,000          | -              | -             | 0.0%         |
|   | 52609 Temporary Labor          | 1,000          | -              | -             | 0.0%         | 6,000          | -              | -             | 0.0%         |
|   | 52710 Office Supplies          | 3,000          | 2,442          | -             | 81.4%        | 3,000          | 1,084          | -             | 36.1%        |
|   | 52711 Education/Training/Meals | 600            | -              | -             | 0.0%         | 400            | -              | -             | 0.0%         |
| 52904 Equipment Purchases               | -                              | -              | -              | 0.0%          | 5,000        | -              | -              | 0.0%          |              |
| <b>10131 Cashiering Total</b>           |                                | <b>180,467</b> | <b>122,807</b> | <b>-</b>      | <b>68.0%</b> | <b>179,506</b> | <b>118,696</b> | <b>-</b>      | <b>66.1%</b> |
| <b>10133 Customer Service</b>           | 51101 Salary                   | 321,552        | 249,055        | -             | 77.5%        | 308,601        | 252,899        | -             | 82.0%        |
|   | 51105 Overtime                 | 2,000          | 708            | -             | 35.4%        | 2,000          | 1,348          | -             | 67.4%        |
|   | 51106 Double Time              | 1,000          | -              | -             | 0.0%         | 1,000          | -              | -             | 0.0%         |
|   | 51308 Empl Assistance Plan     | 156            | 125            | -             | 80.1%        | 156            | 113            | -             | 72.4%        |
|   | 51310 Medicare                 | 4,663          | 3,595          | -             | 77.1%        | 4,475          | 3,393          | -             | 75.8%        |
|   | 51311 Pension Premiums         | 96,379         | 59,426         | -             | 61.7%        | 86,121         | 45,691         | -             | 53.1%        |
|   | 51312 Health Insurance         | 116,371        | 90,254         | -             | 77.6%        | 114,633        | 74,475         | -             | 65.0%        |
|   | 51313 Life Insurance           | 2,619          | 2,624          | -             | 100.2%       | 2,526          | 1,495          | -             | 59.2%        |
|   | 51314 Dental Insurance         | 8,921          | 6,805          | -             | 76.3%        | 8,921          | 3,829          | -             | 42.9%        |
|   | 51315 Vision Insurance         | 1,092          | 922            | -             | 84.4%        | 1,092          | 533            | -             | 48.8%        |
|   | 51316 Long Term Disability     | 1,440          | 781            | -             | 54.2%        | 1,389          | 514            | -             | 37.0%        |
|   | 51317 Workers Comp             | 2,387          | 1,095          | -             | 45.9%        | 2,309          | 1,417          | -             | 61.4%        |
|   | 52501 Chemicals                | -              | 3,417          | -             | 0.0%         | -              | -              | -             | 0.0%         |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                     |                                 | 2017           | 2017           | 2017     | 2017         | 2016           | 2016           | 2016         | 2016         |
|-------------------------------------|---------------------------------|----------------|----------------|----------|--------------|----------------|----------------|--------------|--------------|
|                                     |                                 | Budget         | Actual         | Encumbr  | % of Bud     | Budget         | Actual         | Encumbr      | % of Bud     |
| <b>10133 Customer Service</b>       | 52503 Equipment Maintenance     | 25,000         | 11,052         | -        | 44.2%        | -              | -              | 6,412        | 0.0%         |
|                                     | 52504 Materials                 | 1,200          | 1,144          | -        | 95.3%        | 1,200          | 1,494          | -            | 124.5%       |
|                                     | 52505 Safety                    | 500            | -              | -        | 0.0%         | 500            | 37             | -            | 7.4%         |
|                                     | 52506 Small Tools               | 1,000          | 502            | -        | 50.2%        | 1,000          | -              | -            | 0.0%         |
|                                     | 52603 Consulting/Contractor Fee | -              | -              | -        | 0.0%         | 14,000         | 14,953         | -            | 106.8%       |
|                                     | 52609 Temporary Labor           | 10,000         | 9,734          | -        | 97.3%        | -              | -              | -            | 0.0%         |
|                                     | 52710 Office Supplies           | 120,000        | 64,166         | -        | 53.5%        | 100,000        | 77,271         | -            | 77.3%        |
|                                     | 52711 Education/Training/Meals  | 1,200          | 425            | -        | 35.4%        | 1,200          | -              | -            | 0.0%         |
|                                     | 52713 Utilities                 | 500            | 235            | -        | 47.0%        | 500            | 305            | -            | 61.0%        |
|                                     | 52804 Bank Fees                 | -              | 770            | -        | 0.0%         | -              | -              | -            | 0.0%         |
|                                     | 52904 Equipment Purchases       | 10,000         | -              | -        | 0.0%         | 10,000         | -              | -            | 0.0%         |
| <b>10133 Customer Service Total</b> |                                 | <b>727,980</b> | <b>506,836</b> | <b>-</b> | <b>69.6%</b> | <b>661,623</b> | <b>479,767</b> | <b>6,412</b> | <b>73.5%</b> |
| <b>10135 Accounting</b>             | 51101 Salary                    | 421,404        | 341,716        | -        | 81.1%        | 514,137        | 368,809        | -            | 71.7%        |
|                                     | 51105 Overtime                  | 5,000          | 14,377         | -        | 287.5%       | 5,000          | 3,523          | -            | 70.5%        |
|                                     | 51308 Empl Assistance Plan      | 182            | 125            | -        | 68.6%        | 182            | 121            | -            | 66.5%        |
|                                     | 51310 Medicare                  | 7,712          | 5,796          | -        | 75.2%        | 7,455          | 5,432          | -            | 72.9%        |
|                                     | 51311 Pension Premiums          | 140,717        | 76,381         | -        | 54.3%        | 143,480        | 103,881        | -            | 72.4%        |
|                                     | 51312 Health Insurance          | 103,441        | 84,514         | -        | 81.7%        | 133,739        | 83,441         | -            | 62.4%        |
|                                     | 51313 Life Insurance            | 4,332          | 3,654          | -        | 84.4%        | 4,208          | 3,306          | -            | 78.6%        |
|                                     | 51314 Dental Insurance          | 9,417          | 4,473          | -        | 47.5%        | 10,408         | 4,704          | -            | 45.2%        |
|                                     | 51315 Vision Insurance          | 1,273          | 822            | -        | 64.5%        | 1,273          | 952            | -            | 74.8%        |
|                                     | 51316 Long Term Disability      | 2,382          | 885            | -        | 37.2%        | 2,314          | 912            | -            | 39.4%        |
|                                     | 51317 Workers Comp              | 3,705          | 635            | -        | 17.1%        | 3,599          | 1,812          | -            | 50.3%        |
|                                     | 52503 Equipment Maintenance     | 1,500          | -              | -        | 0.0%         | 1,500          | -              | -            | 0.0%         |
|                                     | 52603 Consulting/Contractor Fee | 133,160        | 54,577         | 48,698   | 77.6%        | 15,000         | 80,411         | 15,160       | 637.1%       |
|                                     | 52608 Fed/St/Co Fees            | -              | -              | -        | 0.0%         | -              | 435            | -            | 0.0%         |
|                                     | 52609 Temporary Labor           | 195,059        | 156,245        | -        | 80.1%        | 152,000        | 67,813         | -            | 44.6%        |
|                                     | 52706 Dues, Publctns, Spnsrshp  | 700            | 665            | -        | 94.9%        | 700            | 662            | -            | 94.6%        |
|                                     | 52710 Office Supplies           | 4,000          | 3,270          | 625      | 97.4%        | 4,000          | 4,307          | 595          | 122.5%       |
|                                     | 52711 Education/Training/Meals  | 15,500         | 10,656         | -        | 68.7%        | 8,000          | 2,283          | -            | 28.5%        |
| 52713 Utilities                     | -                               | -              | -              | 0.0%     | 400          | -              | -              | 0.0%         |              |
| 52804 Bank Fees                     | 27,400                          | 32,741         | -              | 119.5%   | 27,400       | 13,322         | -              | 48.6%        |              |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                |                                 | 2017             | 2017             | 2017           | 2017         | 2016             | 2016             | 2016           | 2016         |
|--------------------------------|---------------------------------|------------------|------------------|----------------|--------------|------------------|------------------|----------------|--------------|
|                                |                                 | Budget           | Actual           | Encumbr        | % of Bud     | Budget           | Actual           | Encumbr        | % of Bud     |
| <b>10135 Accounting Total</b>  |                                 | <b>1,076,884</b> | <b>791,531</b>   | <b>49,324</b>  | <b>78.1%</b> | <b>1,034,795</b> | <b>746,126</b>   | <b>15,755</b>  | <b>73.6%</b> |
| <b>10151 Engineering</b>       |                                 |                  |                  |                |              |                  |                  |                |              |
|                                | 51101 Salary                    | 1,923,261        | 1,193,164        | -              | 62.0%        | 1,796,263        | 1,444,361        | -              | 80.4%        |
|                                | 51105 Overtime                  | 6,000            | 15,138           | -              | 252.3%       | 6,000            | 4,809            | -              | 80.2%        |
|                                | 51106 Double Time               | -                | -                | -              | 0.0%         | -                | 473              | -              | 0.0%         |
|                                | 51308 Empl Assistance Plan      | 494              | 346              | -              | 69.9%        | 520              | 407              | -              | 78.3%        |
|                                | 51310 Medicare                  | 24,811           | 17,599           | -              | 70.9%        | 24,306           | 18,494           | -              | 76.1%        |
|                                | 51311 Pension Premiums          | 512,868          | 285,390          | -              | 55.6%        | 467,795          | 212,565          | -              | 45.4%        |
|                                | 51312 Health Insurance          | 368,507          | 237,106          | -              | 64.3%        | 382,111          | 224,371          | -              | 58.7%        |
|                                | 51313 Life Insurance            | 13,936           | 12,646           | -              | 90.7%        | 13,719           | 6,835            | -              | 49.8%        |
|                                | 51314 Dental Insurance          | 28,249           | 14,897           | -              | 52.7%        | 29,736           | 8,885            | -              | 29.9%        |
|                                | 51315 Vision Insurance          | 3,456            | 2,595            | -              | 75.1%        | 3,638            | 1,573            | -              | 43.2%        |
|                                | 51316 Long Term Disability      | 7,663            | 3,165            | -              | 41.3%        | 7,543            | 2,000            | -              | 26.5%        |
|                                | 51317 Workers Comp              | 93,602           | 31,375           | -              | 33.5%        | 89,875           | 11,755           | -              | 13.1%        |
|                                | 52501 Chemicals                 | -                | 2,770            | -              | 0.0%         | -                | -                | -              | 0.0%         |
|                                | 52503 Equipment Maintenance     | 75,000           | 6,425            | -              | 8.6%         | 75,000           | 4,423            | -              | 5.9%         |
|                                | 52504 Materials                 | 135,000          | 46,966           | -              | 34.8%        | 70,000           | 46,297           | 56             | 66.2%        |
|                                | 52505 Safety                    | 2,000            | 8,694            | 23             | 435.9%       | 2,000            | 867              | -              | 43.4%        |
|                                | 52506 Small Tools               | 1,000            | 661              | -              | 66.1%        | 1,000            | 1,690            | 160            | 185.0%       |
|                                | 52603 Consulting/Contractor Fee | 634,100          | 311,757          | 346,786        | 103.9%       | 607,750          | 196,132          | 200,000        | 65.2%        |
|                                | 52608 Fed/St/Co Fees            | 500              | 2,617            | -              | 523.5%       | -                | 15,835           | -              | 0.0%         |
|                                | 52609 Temporary Labor           | -                | 27,768           | -              | 0.0%         | -                | 5,453            | -              | 0.0%         |
|                                | 52706 Dues, Publctns, Spnsrshp  | 18,000           | 15,098           | 2,982          | 100.4%       | 6,000            | 13,349           | 3,130          | 274.7%       |
|                                | 52709 Advertising/Legal Notices | -                | 712              | -              | 0.0%         | -                | -                | -              | 0.0%         |
|                                | 52710 Office Supplies           | 12,000           | 18,977           | 274            | 160.4%       | 12,000           | 10,861           | -              | 90.5%        |
|                                | 52711 Education/Training/Meals  | 18,000           | 11,326           | -              | 62.9%        | 13,000           | 16,545           | -              | 127.3%       |
|                                | 52713 Utilities                 | 500              | 518              | -              | 103.6%       | 500              | 2,969            | -              | 593.8%       |
|                                | 52901 Land/Easement Purchases   | 40,000           | 28,243           | -              | 70.6%        | -                | -                | -              | 0.0%         |
|                                | 52902 Vehicle Purchases         | 90,000           | 92,057           | -              | 102.3%       | 47,000           | 46,620           | -              | 99.2%        |
|                                | 52904 Equipment Purchases       | 10,000           | 11,073           | -              | 110.7%       | 68,000           | 59,425           | 5,788          | 95.9%        |
|                                | 54000 Transfer Out              | -                | -                | -              | 0.0%         | -                | -                | -              | 0.0%         |
| <b>10151 Engineering Total</b> |                                 | <b>4,018,947</b> | <b>2,399,083</b> | <b>350,066</b> | <b>68.4%</b> | <b>3,723,756</b> | <b>2,356,994</b> | <b>209,135</b> | <b>68.9%</b> |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                     |                                 | 2017             | 2017             | 2017           | 2017         | 2016             | 2016             | 2016           | 2016         |
|-------------------------------------|---------------------------------|------------------|------------------|----------------|--------------|------------------|------------------|----------------|--------------|
|                                     |                                 | Budget           | Actual           | Encumbr        | % of Bud     | Budget           | Actual           | Encumbr        | % of Bud     |
| <b>10171 Water Operations</b>       | 51101 Salary                    | 3,173,921        | 2,215,705        | -              | 69.8%        | 3,052,045        | 2,610,048        | -              | 85.5%        |
|                                     | 51105 Overtime                  | 90,000           | 32,564           | -              | 36.2%        | 90,000           | 10,666           | -              | 11.9%        |
|                                     | 51106 Double Time               | 113,700          | 55,898           | -              | 49.2%        | 113,700          | 11,126           | -              | 9.8%         |
|                                     | 51144 Standby                   | 140,000          | 108,377          | -              | 77.4%        | 140,000          | 104,885          | -              | 74.9%        |
|                                     | 51308 Empl Assistance Plan      | 1,172            | 805              | -              | 68.7%        | 1,172            | 826              | -              | 70.5%        |
|                                     | 51310 Medicare                  | 46,022           | 35,149           | -              | 76.4%        | 44,139           | 34,444           | -              | 78.0%        |
|                                     | 51311 Pension Premiums          | 951,319          | 527,109          | -              | 55.4%        | 849,502          | 362,976          | -              | 42.7%        |
|                                     | 51312 Health Insurance          | 872,780          | 585,326          | -              | 67.1%        | 859,750          | 535,520          | -              | 62.3%        |
|                                     | 51313 Life Insurance            | 25,975           | 23,371           | -              | 90.0%        | 24,912           | 12,687           | -              | 50.9%        |
|                                     | 51314 Dental Insurance          | 66,906           | 40,159           | -              | 60.0%        | 66,906           | 22,531           | -              | 33.7%        |
|                                     | 51315 Vision Insurance          | 8,186            | 6,049            | -              | 73.9%        | 8,186            | 3,266            | -              | 39.9%        |
|                                     | 51316 Long Term Disability      | 14,283           | 6,700            | -              | 46.9%        | 13,698           | 3,743            | -              | 27.3%        |
|                                     | 51317 Workers Comp              | 212,412          | 96,451           | -              | 45.4%        | 206,665          | 63,248           | -              | 30.6%        |
|                                     | 52501 Chemicals                 | 290,000          | 173,595          | 95,857         | 92.9%        | 230,000          | 119,597          | 126,813        | 107.1%       |
|                                     | 52503 Equipment Maintenance     | 404,000          | 192,148          | 36,833         | 56.7%        | 291,500          | 125,744          | 66,920         | 66.1%        |
|                                     | 52504 Materials                 | 346,800          | 274,829          | 4,069          | 80.4%        | 184,100          | 233,685          | 15,297         | 135.2%       |
|                                     | 52505 Safety                    | 17,000           | 16,689           | -              | 98.2%        | 25,000           | 7,952            | -              | 31.8%        |
|                                     | 52506 Small Tools               | 31,000           | 11,460           | -              | 37.0%        | 27,500           | 8,558            | -              | 31.1%        |
|                                     | 52507 Water Purchase            | 300,000          | -                | -              | 0.0%         | 800,000          | -                | -              | 0.0%         |
|                                     | 52603 Consulting/Contractor Fee | 306,000          | 116,846          | 24,920         | 46.3%        | 199,500          | 98,378           | 51,942         | 75.3%        |
|                                     | 52608 Fed/St/Co Fees            | 282,700          | 147,338          | -              | 52.1%        | 240,500          | 165,490          | -              | 68.8%        |
|                                     | 52609 Temporary Labor           | 150,000          | 44,568           | -              | 29.7%        | 150,000          | 43,392           | -              | 28.9%        |
|                                     | 52706 Dues, Publctns, Spnsrshp  | 9,000            | 4,448            | -              | 49.4%        | 9,000            | 5,980            | -              | 66.4%        |
|                                     | 52709 Advertising/Legal Notices | -                | 945              | -              | 0.0%         | -                | -                | -              | 0.0%         |
|                                     | 52710 Office Supplies           | 6,000            | 1,650            | -              | 27.5%        | 6,000            | 992              | 538            | 25.5%        |
|                                     | 52711 Education/Training/Meals  | 35,000           | 11,681           | -              | 33.4%        | 35,000           | 5,792            | -              | 16.5%        |
| 52713 Utilities                     | 936,000                         | 620,777          | 78,837           | 74.7%          | 910,500      | 533,046          | -                | 58.5%          |              |
| 52902 Vehicle Purchases             | 151,230                         | 182,093          | -                | 120.4%         | 206,800      | 172,945          | -                | 83.6%          |              |
| 52904 Equipment Purchases           | 318,500                         | 113,843          | 94,402           | 65.4%          | 212,500      | 122,770          | 17,570           | 66.0%          |              |
| <b>10171 Water Operations Total</b> |                                 | <b>9,299,906</b> | <b>5,646,574</b> | <b>334,917</b> | <b>64.3%</b> | <b>8,998,575</b> | <b>5,420,287</b> | <b>279,080</b> | <b>63.3%</b> |



## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                |                                 | 2017             | 2017             | 2017           | 2017         | 2016             | 2016             | 2016           | 2016         |
|--------------------------------|---------------------------------|------------------|------------------|----------------|--------------|------------------|------------------|----------------|--------------|
|                                |                                 | Budget           | Actual           | Encumbr        | % of Bud     | Budget           | Actual           | Encumbr        | % of Bud     |
| <b>10191Maintenance</b>        | 51101 Salary                    | 3,745,317        | 2,454,835        | -              | 65.5%        | 3,468,834        | 2,966,898        | -              | 85.5%        |
|                                | 51105 Overtime                  | 30,000           | 31,706           | -              | 105.7%       | 30,000           | 9,321            | -              | 31.1%        |
|                                | 51106 Double Time               | 15,000           | 9,450            | -              | 63.0%        | 15,000           | 1,006            | -              | 6.7%         |
|                                | 51308 Empl Assistance Plan      | 1,690            | 1,132            | -              | 67.0%        | 1,612            | 1,114            | -              | 69.1%        |
|                                | 51310 Medicare                  | 54,307           | 36,164           | -              | 66.6%        | 50,298           | 35,486           | -              | 70.6%        |
|                                | 51311 Pension Premiums          | 1,122,584        | 587,181          | -              | 52.3%        | 968,047          | 379,792          | -              | 39.2%        |
|                                | 51312 Health Insurance          | 1,260,683        | 739,360          | -              | 58.6%        | 1,184,545        | 679,759          | -              | 57.4%        |
|                                | 51313 Life Insurance            | 30,652           | 26,653           | -              | 87.0%        | 28,389           | 13,221           | -              | 46.6%        |
|                                | 51314 Dental Insurance          | 96,642           | 51,652           | -              | 53.4%        | 92,182           | 23,902           | -              | 25.9%        |
|                                | 51315 Vision Insurance          | 11,825           | 8,143            | -              | 68.9%        | 11,279           | 3,797            | -              | 33.7%        |
|                                | 51316 Long Term Disability      | 16,854           | 7,878            | -              | 46.7%        | 15,610           | 4,144            | -              | 26.5%        |
|                                | 51317 Workers Comp              | 303,069          | 124,003          | -              | 40.9%        | 281,103          | 65,140           | -              | 23.2%        |
|                                | 52501 Chemicals                 | -                | 328,532          | -              | 0.0%         | 70,000           | 81,506           | -              | 116.4%       |
|                                | 52503 Equipment Maintenance     | 67,800           | 51,169           | 1,236          | 77.3%        | 300,000          | 200,829          | 28,010         | 76.3%        |
|                                | 52504 Materials                 | 1,126,600        | 768,246          | 3,765          | 68.5%        | 695,000          | 554,186          | 7,679          | 80.8%        |
|                                | 52505 Safety                    | 28,000           | 22,589           | 5,460          | 100.2%       | 23,000           | 10,643           | -              | 46.3%        |
|                                | 52506 Small Tools               | 57,100           | 33,151           | -              | 58.1%        | 91,400           | 62,091           | 1,029          | 69.1%        |
|                                | 52603 Consulting/Contractor Fee | 117,000          | 303,651          | 406,119        | 606.6%       | 214,000          | 72,570           | 349,889        | 197.4%       |
|                                | 52604 Legal Fees                | 5,000            | -                | -              | 0.0%         | -                | -                | -              | 0.0%         |
|                                | 52608 Fed/St/Co Fees            | 7,500            | 14,849           | -              | 198.0%       | 7,500            | 17,289           | -              | 230.5%       |
|                                | 52609 Temporary Labor           | 180,000          | 194,972          | -              | 108.3%       | 180,000          | 150,316          | -              | 83.5%        |
|                                | 52706 Dues, Publtcns, Spnsrshp  | 14,000           | 1,903            | -              | 13.6%        | 11,750           | 1,748            | -              | 14.9%        |
|                                | 52710 Office Supplies           | 16,500           | 1,438            | -              | 8.7%         | 4,000            | 2,070            | 1,066          | 78.4%        |
| 52711 Education/Training/Meals | 30,000                          | 10,757           | -                | 35.9%          | 33,000       | 21,578           | -                | 65.4%          |              |
| 52713 Utilities                | 33,000                          | 6,042            | -                | 18.3%          | 33,000       | 21,909           | -                | 66.4%          |              |
| 52902 Vehicle Purchases        | 310,000                         | 164,133          | 80,851           | 79.0%          | 575,000      | 141,257          | 327,118          | 81.5%          |              |
| 52904 Equipment Purchases      | 500,600                         | 218,368          | 0                | 43.6%          | 272,000      | 296,153          | 69,614           | 134.5%         |              |
| <b>10191Maintenance Total</b>  |                                 | <b>9,181,723</b> | <b>6,197,958</b> | <b>497,430</b> | <b>72.9%</b> | <b>8,656,549</b> | <b>5,817,725</b> | <b>784,405</b> | <b>76.3%</b> |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                |                                 | 2017             | 2017           | 2017          | 2017         | 2016             | 2016             | 2016          | 2016         |
|--------------------------------|---------------------------------|------------------|----------------|---------------|--------------|------------------|------------------|---------------|--------------|
|                                |                                 | Budget           | Actual         | Encumbr       | % of Bud     | Budget           | Actual           | Encumbr       | % of Bud     |
| <b>10193 Purchasing</b>        | 51101 Salary                    | 312,111          | 222,609        | -             | 71.3%        | 303,006          | 252,268          | -             | 83.3%        |
|                                | 51105 Overtime                  | 1,000            | 559            | -             | 55.9%        | 1,000            | 639              | -             | 63.9%        |
|                                | 51308 Empl Assistance Plan      | 130              | 94             | -             | 72.1%        | 130              | 105              | -             | 80.8%        |
|                                | 51310 Medicare                  | 4,526            | 3,266          | -             | 72.2%        | 4,394            | 3,657            | -             | 83.2%        |
|                                | 51311 Pension Premiums          | 93,549           | 52,978         | -             | 56.6%        | 84,560           | 65,475           | -             | 77.4%        |
|                                | 51312 Health Insurance          | 96,976           | 66,608         | -             | 68.7%        | 95,528           | 61,989           | -             | 64.9%        |
|                                | 51313 Life Insurance            | 2,542            | 2,384          | -             | 93.8%        | 2,480            | 1,780            | -             | 71.8%        |
|                                | 51314 Dental Insurance          | 7,434            | 4,244          | -             | 57.1%        | 7,434            | 3,888            | -             | 52.3%        |
|                                | 51315 Vision Insurance          | 910              | 703            | -             | 77.3%        | 910              | 702              | -             | 77.1%        |
|                                | 51316 Long Term Disability      | 1,398            | 745            | -             | 53.3%        | 1,364            | 692              | -             | 50.7%        |
|                                | 51317 Workers Comp              | 2,174            | 921            | -             | 42.4%        | 2,121            | 1,231            | -             | 58.0%        |
|                                | 52501 Chemicals                 | -                | 68             | -             | 0.0%         | 150,000          | 96,762           | -             | 64.5%        |
|                                | 52503 Equipment Maintenance     | 73,000           | 5,023          | -             | 6.9%         | 12,000           | 4,751            | 1,276         | 50.2%        |
|                                | 52504 Materials                 | 60,000           | 52,503         | 196           | 87.8%        | 740,000          | 459,994          | 548           | 62.2%        |
|                                | 52505 Safety                    | 52,000           | 31,009         | 19,745        | 97.6%        | 52,000           | 40,869           | 16,621        | 110.6%       |
|                                | 52506 Small Tools               | 200,000          | 17,027         | 1             | 8.5%         | 17,000           | 8,163            | -             | 48.0%        |
|                                | 52603 Consulting/Contractor Fee | 55,000           | 17,954         | 8,288         | 47.7%        | 83,000           | 6,908            | 31,190        | 45.9%        |
|                                | 52609 Temporary Labor           | 10,000           | -              | -             | 0.0%         | 10,000           | -                | -             | 0.0%         |
|                                | 52706 Dues, Publtcns, Spnsrshp  | 600              | 303            | -             | 50.6%        | 600              | 347              | -             | 57.8%        |
|                                | 52710 Office Supplies           | 64,200           | 28,383         | -             | 44.2%        | 3,200            | 1,121            | -             | 35.0%        |
| 52711 Education/Training/Meals | 6,000                           | 586              | -              | 9.8%          | 5,000        | 1,521            | -                | 30.4%         |              |
| 52713 Utilities                | 2,000                           | 64               | -              | 3.2%          | 2,000        | 891              | -                | 44.6%         |              |
| 52904 Equipment Purchases      | 17,500                          | 5,836            | -              | 33.4%         | 25,000       | -                | -                | 0.0%          |              |
| <b>10193 Purchasing Total</b>  |                                 | <b>1,063,050</b> | <b>513,867</b> | <b>28,229</b> | <b>51.0%</b> | <b>1,602,727</b> | <b>1,013,753</b> | <b>49,635</b> | <b>66.3%</b> |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                    |                             | 2017              | 2017              | 2017             | 2017         | 2016              | 2016              | 2016             | 2016         |
|------------------------------------|-----------------------------|-------------------|-------------------|------------------|--------------|-------------------|-------------------|------------------|--------------|
|                                    |                             | Budget            | Actual            | Encumbr          | % of Bud     | Budget            | Actual            | Encumbr          | % of Bud     |
| <b>10195 Shop Operations</b>       | 51101 Salary                | 204,285           | 127,223           | -                | 62.3%        | 184,687           | 109,178           | -                | 59.1%        |
|                                    | 51105 Overtime              | 1,500             | 736               | -                | 49.1%        | 1,500             | 3,519             | -                | 234.6%       |
|                                    | 51308 Empl Assistance Plan  | 78                | 56                | -                | 72.0%        | 78                | 53                | -                | 67.9%        |
|                                    | 51310 Medicare              | 2,962             | 1,926             | -                | 65.0%        | 2,678             | 1,586             | -                | 59.2%        |
|                                    | 51311 Pension Premiums      | 61,230            | 30,316            | -                | 49.5%        | 51,540            | 35,902            | -                | 69.7%        |
|                                    | 51312 Health Insurance      | 58,185            | 45,290            | -                | 77.8%        | 57,317            | 35,385            | -                | 61.7%        |
|                                    | 51313 Life Insurance        | 1,666             | 1,392             | -                | 83.5%        | 1,511             | 1,039             | -                | 68.8%        |
|                                    | 51314 Dental Insurance      | 4,460             | 2,765             | -                | 62.0%        | 4,460             | 2,047             | -                | 45.9%        |
|                                    | 51315 Vision Insurance      | 546               | 406               | -                | 74.4%        | 546               | 373               | -                | 68.3%        |
|                                    | 51316 Long Term Disability  | 916               | 443               | -                | 48.3%        | 831               | 371               | -                | 44.6%        |
|                                    | 51317 Workers Comp          | 14,252            | 5,602             | -                | 39.3%        | 12,928            | 6,555             | -                | 50.7%        |
|                                    | 52501 Chemicals             | 550,000           | 9,280             | -                | 1.7%         | 214,500           | 73,287            | -                | 34.2%        |
|                                    | 52503 Equipment Maintenance | 175,000           | 193,644           | -                | 110.7%       | 260,000           | 171,320           | -                | 65.9%        |
|                                    | 52504 Materials             | 57,000            | 17,000            | -                | 29.8%        | 10,000            | 12,862            | -                | 128.6%       |
|                                    | 52505 Safety                | 1,240             | 393               | -                | 31.7%        | 1,240             | 385               | -                | 31.0%        |
|                                    | 52506 Small Tools           | 3,000             | 2,541             | -                | 84.7%        | 4,500             | 8,069             | -                | 179.3%       |
|                                    | 52609 Temporary Labor       | 25,000            | 21,005            | -                | 84.0%        | 18,000            | 28,071            | -                | 156.0%       |
|                                    | 52710 Office Supplies       | 5,000             | 69                | -                | 1.4%         | 500               | 324               | -                | 64.8%        |
| 52711 Education/Training/Meals     | 2,500                       | 180               | -                 | 7.2%             | 2,800        | 265               | -                 | 9.5%             |              |
| 52713 Utilities                    | 21,300                      | 15,361            | -                 | 72.1%            | 21,300       | 26,547            | -                 | 124.6%           |              |
| 52904 Equipment Purchases          | 25,000                      | 19,884            | -                 | 79.5%            | 17,000       | 8,396             | -                 | 49.4%            |              |
| <b>10195 Shop Operations Total</b> |                             | <b>1,215,120</b>  | <b>495,511</b>    | <b>-</b>         | <b>40.8%</b> | <b>867,916</b>    | <b>525,534</b>    | <b>-</b>         | <b>60.6%</b> |
| <b>Operating Expense Total</b>     |                             | <b>38,164,978</b> | <b>25,336,319</b> | <b>1,834,078</b> | <b>71.2%</b> | <b>35,506,520</b> | <b>22,292,966</b> | <b>1,731,835</b> | <b>67.7%</b> |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|   |       |                           | 2017              | 2017              | 2017              | 2017          | 2016              | 2016             | 2016             | 2016         |
|---|-------|---------------------------|-------------------|-------------------|-------------------|---------------|-------------------|------------------|------------------|--------------|
|   |       |                           | Budget            | Actual            | Encumbr           | % of Bud      | Budget            | Actual           | Encumbr          | % of Bud     |
| <b>10114 Administration</b>             | 52915 | Proj Bud: Non-Programmati | 635,731           | 180,708           | 646,883           | 130.2%        | 180,000           | 21,232           | -                | 11.8%        |
| <b>10114 Administration Total</b>       |       |                           | <b>635,731</b>    | <b>180,708</b>    | <b>646,883</b>    | <b>130.2%</b> | <b>180,000</b>    | <b>21,232</b>    | <b>-</b>         | <b>11.8%</b> |
| <b>10115 Management</b>                 | 52915 | Proj Bud: Non-Programmati | 5,560             | 18,072            | 5,560             | 425.0%        | -                 | 44,862           | -                | 0.0%         |
| <b>10115 Management Total</b>           |       |                           | <b>5,560</b>      | <b>18,072</b>     | <b>5,560</b>      | <b>425.0%</b> | <b>-</b>          | <b>44,862</b>    | <b>-</b>         | <b>0.0%</b>  |
| <b>10118 Information Services</b>       | 52915 | Proj Bud: Non-Programmati | 100,000           | -                 | -                 | 0.0%          | 21,000            | 2,918            | -                | 13.9%        |
| <b>10118 Information Services Total</b> |       |                           | <b>100,000</b>    | <b>-</b>          | <b>-</b>          | <b>0.0%</b>   | <b>21,000</b>     | <b>2,918</b>     | <b>-</b>         | <b>13.9%</b> |
| <b>10151 Engineering</b>                | 52907 | Proj Bud: Pipeline Rplc   | 750,000           | 642,521           | 0                 | 85.7%         | 500,000           | 291,298          | -                | 58.3%        |
|   | 52908 | Proj Bud: Prv Program     | 160,000           | 49,787            | -                 | 31.1%         | 30,000            | 13,116           | -                | 43.7%        |
|   | 52909 | Proj Bud: Minor System    | 600,000           | 500               | -                 | 0.1%          | 30,000            | -                | -                | 0.0%         |
|   | 52910 | Proj Bud: Raw Water Rplc  | 1,384,571         | 1,281,629         | 481,134           | 127.3%        | 1,340,000         | 1,581,168        | -                | 118.0%       |
|   | 52911 | Proj Bud: Backbone Ext    | 1,360,663         | 448,474           | 292,962           | 54.5%         | 1,766,388         | 77,537           | -                | 4.4%         |
|   | 52912 | Proj Bud: Community Inves | 3,131,343         | 1,132,714         | 987,351           | 67.7%         | 1,825,000         | 14,833           | -                | 0.8%         |
|   | 52913 | Proj Bud: Extended Ceqa   | 50,000            | 100,258           | 57,712            | 315.9%        | 50,000            | -                | -                | 0.0%         |
|   | 52915 | Proj Bud: Non-Programmati | 16,784,023        | 7,185,360         | 7,852,237         | 89.6%         | 14,031,000        | 6,581,407        | 7,929,326        | 103.4%       |
| <b>10151 Engineering Total</b>          |       |                           | <b>24,220,599</b> | <b>10,841,242</b> | <b>9,671,396</b>  | <b>84.7%</b>  | <b>19,572,388</b> | <b>8,559,359</b> | <b>7,929,326</b> | <b>84.2%</b> |
| <b>10171 Water Operations</b>           | 52915 | Proj Bud: Non-Programmati | 310,000           | 84,794            | -                 | 27.4%         | 160,000           | 47,138           | -                | 29.5%        |
| <b>10171 Water Operations Total</b>     |       |                           | <b>310,000</b>    | <b>84,794</b>     | <b>-</b>          | <b>27.4%</b>  | <b>160,000</b>    | <b>47,138</b>    | <b>-</b>         | <b>29.5%</b> |
| <b>10191 Maintenance</b>                | 52907 | Proj Bud: Pipeline Rplc   | 0                 | 10,188            | -                 | 0.0%          | -                 | -                | -                | 0.0%         |
|   | 52915 | Proj Bud: Non-Programmati | 760,000           | 63,027            | 164,700           | 30.0%         | 405,000           | 214,051          | -                | 52.9%        |
| <b>10191 Maintenance Total</b>          |       |                           | <b>760,000</b>    | <b>73,215</b>     | <b>164,700</b>    | <b>31.3%</b>  | <b>405,000</b>    | <b>214,051</b>   | <b>-</b>         | <b>52.9%</b> |
| <b>Non Operating Expense Total</b>      |       |                           | <b>26,031,890</b> | <b>11,198,031</b> | <b>10,488,539</b> | <b>83.3%</b>  | <b>20,338,388</b> | <b>8,891,586</b> | <b>7,929,326</b> | <b>82.7%</b> |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                       |                          | 2017<br>Budget   | 2017<br>Actual   | 2017<br>Encumbr | 2017<br>% of Bud | 2016<br>Budget   | 2016<br>Actual   | 2016<br>Encumbr | 2016<br>% of Bud |
|-----------------------|--------------------------|------------------|------------------|-----------------|------------------|------------------|------------------|-----------------|------------------|
| <b>Operating</b>      | Revenues                 | 2,834,210        | 2,151,393        | -               | 75.9%            | 1,778,013        | 2,083,191        | -               | 117.2%           |
|                       | Expenses                 | 2,081,016        | 1,606,997        | 6,502           | 77.5%            | 2,067,172        | 1,389,871        | 17,885          | 68.1%            |
| <b>Non Operating</b>  |                          |                  |                  |                 |                  |                  |                  |                 |                  |
|                       | Expenses                 | 877,500          | 339,565          | 891             | 38.8%            | 115,000          | 1,725            | -               | 1.5%             |
|                       | Net Income               |                  | 204,831          |                 |                  |                  |                  |                 |                  |
| <b>Revenues</b>       | Scotts Flat              | 924,643          | 894,048          | -               | 96.7%            | 765,937          | 765,654          | -               | 100.0%           |
|                       | Peninsula                | 317,643          | 231,859          | -               | 73.0%            | 173,339          | 224,248          | -               | 129.4%           |
|                       | Orchard Springs          | 336,793          | 309,278          | -               | 91.8%            | 321,126          | 292,242          | -               | 91.0%            |
|                       | Long Ravine              | 675,077          | 520,987          | -               | 77.2%            | 477,180          | 514,516          | -               | 107.8%           |
|                       | Jackson Meadows          | 299,852          | 172,670          | -               | 57.6%            | -                | 228,928          | -               | 0.0%             |
|                       | Combie                   | 31,926           | 1,573            | -               | 4.9%             | -                | 26,586           | -               | 0.0%             |
|                       | Greenhorn                | 38,683           | 8,833            | -               | 22.8%            | 32,464           | 21,385           | -               | 65.9%            |
|                       | Cascade Shores Gate      | 9,593            | 12,146           | -               | 126.6%           | 7,967            | 9,631            | -               | 120.9%           |
|                       | Transfer In              | 200,000          | -                | -               | 0.0%             | -                | -                | -               | 0.0%             |
| <b>Revenues Total</b> |                          | <b>2,834,210</b> | <b>2,151,393</b> | <b>-</b>        | <b>75.9%</b>     | <b>1,778,013</b> | <b>2,083,191</b> | <b>-</b>        | <b>117.2%</b>    |
| <b>Expenses</b>       | 30250 General Recreation | 2,958,516        | 1,946,562        | 7,393           | 66.0%            | 2,182,172        | 1,391,596        | 17,885          | 64.6%            |
| <b>Expenses Total</b> |                          | <b>2,958,516</b> | <b>1,946,562</b> | <b>7,393</b>    | <b>66.0%</b>     | <b>2,182,172</b> | <b>1,391,596</b> | <b>17,885</b>   | <b>64.6%</b>     |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|   |                                 | 2017             | 2017             | 2017         | 2017         | 2016             | 2016             | 2016          | 2016         |
|---|---------------------------------|------------------|------------------|--------------|--------------|------------------|------------------|---------------|--------------|
|   |                                 | Budget           | Actual           | Encumbr      | % of Bud     | Budget           | Actual           | Encumbr       | % of Bud     |
| <b>30250 General Recreation</b>                     | 51101 Salary                    | 544,576          | 365,596          | -            | 67.1%        | 479,619          | 319,579          | -             | 66.6%        |
|   | 51105 Overtime                  | -                | 5,514            | -            | 0.0%         | -                | 1,873            | -             | 0.0%         |
|   | 51308 Empl Assistance Plan      | 208              | 150              | -            | 72.0%        | 209              | 143              | -             | 68.4%        |
|   | 51310 Medicare                  | 7,243            | 5,537            | -            | 76.4%        | 6,954            | 4,606            | -             | 66.2%        |
|   | 51311 Pension Premiums          | 149,722          | 80,504           | -            | 53.8%        | 133,847          | 87,971           | -             | 65.7%        |
|   | 51312 Health Insurance          | 155,161          | 91,831           | -            | 59.2%        | 152,844          | 81,632           | -             | 53.4%        |
|   | 51313 Life Insurance            | 4,070            | 3,565            | -            | 87.6%        | 3,925            | 2,603            | -             | 66.3%        |
|   | 51314 Dental Insurance          | 11,894           | 3,932            | -            | 33.1%        | 11,894           | 4,468            | -             | 37.6%        |
|   | 51315 Vision Insurance          | 1,455            | 1,032            | -            | 70.9%        | 1,455            | 951              | -             | 65.4%        |
|   | 51316 Long Term Disability      | 2,238            | 1,037            | -            | 46.4%        | 2,158            | 881              | -             | 40.8%        |
|   | 51317 Workers Comp              | 39,279           | 20,467           | -            | 52.1%        | 37,897           | 20,718           | -             | 54.7%        |
|   | 51321 Health Benefit-Retirees   | -                | 4,903            | -            | 0.0%         | -                | -                | -             | 0.0%         |
|   | 51324 Opeb Net Arc              | -                | -                | -            | 0.0%         | 23,000           | -                | -             | 0.0%         |
|   | 52501 Chemicals                 | 44,000           | 41,246           | -            | 93.7%        | 20,000           | 1,678            | -             | 8.4%         |
|   | 52503 Equipment Maintenance     | 118,000          | 88,272           | 15           | 74.8%        | 68,000           | 27,352           | -             | 40.2%        |
|   | 52504 Materials                 | 155,200          | 141,526          | -            | 91.2%        | 244,200          | 184,101          | -             | 75.4%        |
|   | 52505 Safety                    | 7,720            | 5,368            | 2,105        | 96.8%        | 720              | 743              | -             | 103.2%       |
|   | 52506 Small Tools               | 5,500            | 3,750            | -            | 68.2%        | -                | -                | -             | 0.0%         |
|   | 52603 Consulting/Contractor Fee | -                | 12,743           | 4,383        | 0.0%         | -                | 7,721            | 17,885        | 0.0%         |
|   | 52604 Legal Fees                | 22,700           | 18,761           | -            | 82.6%        | 3,700            | 11,343           | -             | 306.6%       |
|   | 52608 Fed/St/Co Fees            | 18,250           | 22,193           | -            | 121.6%       | 46,250           | 23,547           | -             | 50.9%        |
|   | 52609 Temporary Labor           | 528,000          | 487,192          | -            | 92.3%        | 500,000          | 472,414          | -             | 94.5%        |
|   | 52704 Insurance                 | 8,000            | 14,637           | -            | 183.0%       | 8,000            | 5,133            | -             | 64.2%        |
|   | 52709 Advertising/Legal Notices | 7,500            | 6,418            | -            | 85.6%        | 17,500           | 5,482            | -             | 31.3%        |
|   | 52710 Office Supplies           | 9,000            | 3,614            | -            | 40.2%        | 76,200           | 12,469           | -             | 16.4%        |
|   | 52711 Education/Training/Meals  | 300              | -                | -            | 0.0%         | 300              | -                | -             | 0.0%         |
|   | 52713 Utilities                 | 157,200          | 124,541          | -            | 79.2%        | 157,200          | 99,928           | -             | 63.6%        |
|   | 52795 Rec-Customer Refunds      | -                | 16,484           | -            | 0.0%         | -                | -                | -             | 0.0%         |
|   | 52804 Bank Fees                 | 12,500           | 36,186           | -            | 289.5%       | -                | 8,871            | -             | 0.0%         |
|   | 54000 Transfer Out              | 71,300           | -                | -            | 0.0%         | 71,300           | 3,664            | -             | 5.1%         |
| <b>30250 General Recreation Total Operating</b>     |                                 | <b>2,081,016</b> | <b>1,606,997</b> | <b>6,502</b> | <b>77.5%</b> | <b>2,067,172</b> | <b>1,389,871</b> | <b>17,885</b> | <b>68.1%</b> |
| <b>30250 General Recreation</b>                     | 52915 Proj Bud: Non-Programmati | 877,500          | 339,565          | 891          | 38.8%        | 115,000          | 1,725            | -             | 1.5%         |
| <b>30250 General Recreation Total Non Operating</b> |                                 | <b>877,500</b>   | <b>339,565</b>   | <b>891</b>   | <b>38.8%</b> | <b>115,000</b>   | <b>1,725</b>     | <b>-</b>      | <b>1.5%</b>  |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

Operating & Non Operating Budget: **Electric Division**

|                       |                          | 2017              | 2017              | 2017             | 2017         | 2016              | 2016              | 2016             | 2016         |
|-----------------------|--------------------------|-------------------|-------------------|------------------|--------------|-------------------|-------------------|------------------|--------------|
|                       |                          | Budget            | Actual            | Encumbr          | % of Bud     | Budget            | Actual            | Encumbr          | % of Bud     |
| <b>Operating</b>      | Revenues                 | 19,426,142        | 16,813,144        | -                | 86.5%        | 18,493,894        | 15,844,301        | -                | 85.7%        |
|                       | Expenses                 | 12,969,571        | 5,284,281         | 1,264,668        | 50.5%        | 13,979,390        | 5,246,344         | 1,244,321        | 46.4%        |
| <b>Non Operating</b>  | Revenues                 | -                 | -                 | -                | 0.0%         | 27,373            | -                 | -                | 0.0%         |
|                       | Expenses                 | 6,677,584         | 2,254,242         | 1,648,231        | 58.4%        | 2,689,024         | 672,491           | -                | 25.0%        |
| Net Income            |                          |                   | 11,528,862        |                  |              |                   |                   |                  |              |
| <b>Revenues</b>       | Chicago Park Powerhouse  | 8,501,534         | 7,060,813         | -                | 83.1%        | 8,714,670         | 6,989,321         | -                | 80.2%        |
|                       | Dutch Flat Powerhouse    | 4,700,071         | 3,893,560         | -                | 82.8%        | 4,501,806         | 3,832,841         | -                | 85.1%        |
|                       | Rollins Powerhouse       | 4,740,042         | 3,874,515         | -                | 81.7%        | 4,417,853         | 3,620,075         | -                | 81.9%        |
|                       | Bowman Powerhouse        | 860,072           | 722,325           | -                | 84.0%        | 350,027           | 345,953           | -                | 98.8%        |
|                       | Bowman Transmission Line | 109,423           | 6,733             | -                | 6.2%         | 109,423           | 17,938            | -                | 16.4%        |
|                       | Combie North Powerhouse  | 140,000           | 177,207           | -                | 126.6%       | 100,008           | 170,547           | -                | 170.5%       |
|                       | Combie South Powerhouse  | 150,000           | 763,643           | -                | 509.1%       | 166,392           | 610,735           | -                | 367.0%       |
|                       | Scotts Flat Powerhouse   | 225,000           | 314,349           | -                | 139.7%       | 161,088           | 256,891           | -                | 159.5%       |
| <b>Revenues Total</b> |                          | <b>19,426,142</b> | <b>16,813,144</b> | <b>-</b>         | <b>86.5%</b> | <b>18,521,267</b> | <b>15,844,301</b> | <b>-</b>         | <b>85.5%</b> |
| <b>Expenses</b>       | 50112 Hydro Admin        | 14,480,323        | 4,621,240         | 2,639,086        | 50.1%        | 10,081,302        | 2,951,484         | 964,439          | 38.8%        |
|                       | 50161 Hydro Operations   | 2,000,045         | 1,263,849         | 46,506           | 65.5%        | 1,466,239         | 778,676           | 6,637            | 53.6%        |
|                       | 50167 Hydro Maintenance  | 3,166,787         | 1,653,435         | 227,307          | 59.4%        | 5,120,873         | 2,188,675         | 273,244          | 48.1%        |
| <b>Expenses Total</b> |                          | <b>19,647,155</b> | <b>7,538,523</b>  | <b>2,912,899</b> | <b>53.2%</b> | <b>16,668,414</b> | <b>5,918,835</b>  | <b>1,244,321</b> | <b>43.0%</b> |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

Operating & Non Operating Budget: **Electric Division**

|                          |                                 | 2017      | 2017    | 2017    | 2017      | 2016      | 2016    | 2016    | 2016     |
|--------------------------|---------------------------------|-----------|---------|---------|-----------|-----------|---------|---------|----------|
|                          |                                 | Budget    | Actual  | Encumbr | % of Bud  | Budget    | Actual  | Encumbr | % of Bud |
| <b>50112 Hydro Admin</b> | 51101 Salary                    | 458,108   | 326,459 | -       | 71.3%     | 408,743   | 341,543 | -       | 83.6%    |
|                          | 51105 Overtime                  | -         | 544     | -       | 0.0%      | 91,500    | 55,317  | -       | 60.5%    |
|                          | 51106 Double Time               | -         | -       | -       | 0.0%      | -         | 3,214   | -       | 0.0%     |
|                          | 51308 Empl Assistance Plan      | 104       | 77      | -       | 74.0%     | 104       | 91      | -       | 87.2%    |
|                          | 51310 Medicare                  | 6,537     | 4,667   | -       | 71.4%     | 5,927     | 5,298   | -       | 89.4%    |
|                          | 51311 Pension Premiums          | 135,127   | 77,570  | -       | 57.4%     | 114,068   | 94,899  | -       | 83.2%    |
|                          | 51312 Health Insurance          | 77,580    | 95,319  | -       | 122.9%    | 76,422    | 58,822  | -       | 77.0%    |
|                          | 51313 Life Insurance            | 3,672     | 5,508   | -       | 150.0%    | 3,345     | 4,922   | -       | 147.1%   |
|                          | 51314 Dental Insurance          | 5,947     | 3,484   | -       | 58.6%     | 5,947     | 4,469   | -       | 75.2%    |
|                          | 51315 Vision Insurance          | 728       | 576     | -       | 79.1%     | 728       | 683     | -       | 93.9%    |
|                          | 51316 Long Term Disability      | 2,019     | 679     | -       | 33.6%     | 1,839     | 1,026   | -       | 55.8%    |
|                          | 51317 Workers Comp              | 15,286    | 4,861   | -       | 31.8%     | 14,349    | 7,808   | -       | 54.4%    |
|                          | 51321 Health Benefit-Retirees   | 2,020     | 110,877 | -       | 5488.9%   | -         | 118,318 | -       | 0.0%     |
|                          | 52501 Chemicals                 | 100,000   | 48,174  | -       | 48.2%     | 100,000   | 40,013  | -       | 40.0%    |
|                          | 52503 Equipment Maintenance     | 71,000    | 8,110   | 1,449   | 13.5%     | 6,000     | 20,399  | 8,249   | 477.5%   |
|                          | 52504 Materials                 | 50,000    | 8,996   | -       | 18.0%     | 25,000    | 19,153  | 4,028   | 92.7%    |
|                          | 52505 Safety                    | 80,000    | 35,232  | 2,690   | 47.4%     | 80,000    | 21,675  | -       | 27.1%    |
|                          | 52506 Small Tools               | 5,000     | 406     | -       | 8.1%      | -         | 1,199   | -       | 0.0%     |
|                          | 52603 Consulting/Contractor Fee | 1,700,611 | 642,293 | 986,716 | 95.8%     | 1,209,406 | 639,353 | 945,237 | 131.0%   |
|                          | 52604 Legal Fees                | 50,000    | 22,294  | -       | 44.6%     | 50,000    | 32,746  | -       | 65.5%    |
|                          | 52607 Franchise Fees            | 46,000    | 31,476  | -       | 68.4%     | 38,400    | 7,028   | -       | 18.3%    |
|                          | 52608 Fed/St/Co Fees            | 969,500   | 543,309 | -       | 56.0%     | 975,000   | 123,756 | -       | 12.7%    |
|                          | 52609 Temporary Labor           | 50,000    | -       | -       | 0.0%      | 26,400    | 23,697  | -       | 89.8%    |
|                          | 52704 Insurance                 | 230,000   | 220,768 | -       | 96.0%     | 225,000   | 192,270 | -       | 85.5%    |
|                          | 52706 Dues, Publtcns, Spnsrshp  | 30,500    | 22,860  | -       | 75.0%     | 25,000    | 20,605  | -       | 82.4%    |
|                          | 52709 Advertising/Legal Notices | -         | -       | -       | 0.0%      | -         | 1,344   | -       | 0.0%     |
|                          | 52710 Office Supplies           | 50,000    | 8,474   | -       | 16.9%     | 50,000    | 18,263  | 6,926   | 50.4%    |
|                          | 52711 Education/Training/Meals  | 19,000    | 13,410  | -       | 70.6%     | 165,500   | 9,309   | -       | 5.6%     |
|                          | 52713 Utilities                 | 202,000   | 89,539  | -       | 44.3%     | 181,600   | 82,815  | -       | 45.6%    |
|                          | 52901 Land/Easement Purchases   | 150,000   | -       | -       | 0.0%      | -         | -       | -       | 0.0%     |
|                          | 52902 Vehicle Purchases         | 42,000    | 41,037  | -       | 97.7%     | 87,000    | 79,499  | -       | 91.4%    |
|                          | 52904 Equipment Purchases       | 100,000   | -       | -       | 0.0%      | 225,000   | 239,526 | -       | 106.5%   |
| 54000 Transfer Out       | 3,150,000                       | -         | -       | 0.0%    | 3,200,000 | 9,931     | -       | 0.3%    |          |



## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

Operating & Non Operating Budget: **Electric Division**

|                                     |                                 | 2017             | 2017             | 2017           | 2017         | 2016             | 2016             | 2016           | 2016         |
|-------------------------------------|---------------------------------|------------------|------------------|----------------|--------------|------------------|------------------|----------------|--------------|
|                                     |                                 | Budget           | Actual           | Encumbr        | % of Bud     | Budget           | Actual           | Encumbr        | % of Bud     |
| <b>50112 Hydro Admin Total</b>      |                                 | <b>7,802,739</b> | <b>2,366,998</b> | <b>990,855</b> | <b>43.0%</b> | <b>7,392,278</b> | <b>2,278,993</b> | <b>964,439</b> | <b>43.9%</b> |
| <b>50161 Hydro Operations</b>       | 51101 Salary                    | 890,063          | 585,041          | -              | 65.7%        | 718,110          | 480,069          | -              | 66.9%        |
|                                     | 51105 Overtime                  | -                | 51,202           | -              | 0.0%         | -                | -                | -              | 0.0%         |
|                                     | 51106 Double Time               | -                | 6,636            | -              | 0.0%         | -                | -                | -              | 0.0%         |
|                                     | 51144 Standby                   | -                | 22,809           | -              | 0.0%         | -                | 6,911            | -              | 0.0%         |
|                                     | 51308 Empl Assistance Plan      | 235              | 185              | -              | 78.8%        | 235              | 144              | -              | 61.1%        |
|                                     | 51310 Medicare                  | 12,906           | 9,768            | -              | 75.7%        | 10,413           | 7,880            | -              | 75.7%        |
|                                     | 51311 Pension Premiums          | 266,779          | 142,416          | -              | 53.4%        | 200,403          | 132,017          | -              | 65.9%        |
|                                     | 51312 Health Insurance          | 193,951          | 132,736          | -              | 68.4%        | 171,950          | 103,098          | -              | 60.0%        |
|                                     | 51313 Life Insurance            | 7,252            | 6,612            | -              | 91.2%        | 5,877            | 5,123            | -              | 87.2%        |
|                                     | 51314 Dental Insurance          | 14,868           | 9,103            | -              | 61.2%        | 13,381           | 6,858            | -              | 51.3%        |
|                                     | 51315 Vision Insurance          | 1,819            | 1,370            | -              | 75.3%        | 1,637            | 1,004            | -              | 61.3%        |
|                                     | 51316 Long Term Disability      | 3,987            | 1,686            | -              | 42.3%        | 3,231            | 1,095            | -              | 33.9%        |
|                                     | 51317 Workers Comp              | 36,185           | 14,262           | -              | 39.4%        | 29,502           | 12,294           | -              | 41.7%        |
|                                     | 51321 Health Benefit-Retirees   | -                | -                | -              | 0.0%         | -                | -                | -              | 0.0%         |
|                                     | 52503 Equipment Maintenance     | 64,500           | 50,783           | -              | 78.7%        | 8,500            | 3,595            | -              | 42.3%        |
|                                     | 52504 Materials                 | 86,000           | 14,449           | 1,305          | 18.3%        | 86,000           | 7,997            | -              | 9.3%         |
|                                     | 52505 Safety                    | -                | -                | -              | 0.0%         | -                | -                | 849            | 0.0%         |
|                                     | 52506 Small Tools               | 14,500           | 7,510            | -              | 51.8%        | -                | 527              | -              | 0.0%         |
|                                     | 52603 Consulting/Contractor Fee | 70,000           | 65,035           | 10,937         | 108.5%       | 70,000           | 9,640            | -              | 13.8%        |
|                                     | 52609 Temporary Labor           | 80,000           | -                | -              | 0.0%         | -                | -                | -              | 0.0%         |
|                                     | 52711 Education/Training/Meals  | 60,000           | 20,972           | -              | 35.0%        | -                | -                | -              | 0.0%         |
|                                     | 52713 Utilities                 | -                | -                | -              | 0.0%         | -                | 426              | -              | 0.0%         |
| 52902 Vehicle Purchases             | 105,000                         | 102,298          | -                | 97.4%          | -            | -                | -                | 0.0%           |              |
| 52904 Equipment Purchases           | 82,000                          | 18,975           | 34,265           | 64.9%          | 77,000       | -                | 5,789            | 7.5%           |              |
| 54000 Transfer Out                  | 10,000                          | -                | -                | 0.0%           | 70,000       | -                | -                | 0.0%           |              |
| <b>50161 Hydro Operations Total</b> |                                 | <b>2,000,045</b> | <b>1,263,849</b> | <b>46,506</b>  | <b>65.5%</b> | <b>1,466,239</b> | <b>778,676</b>   | <b>6,637</b>   | <b>53.6%</b> |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

Operating & Non Operating Budget: **Electric Division**

|                                      |                                 | 2017              | 2017             | 2017             | 2017         | 2016              | 2016             | 2016             | 2016         |
|--------------------------------------|---------------------------------|-------------------|------------------|------------------|--------------|-------------------|------------------|------------------|--------------|
|                                      |                                 | Budget            | Actual           | Encumbr          | % of Bud     | Budget            | Actual           | Encumbr          | % of Bud     |
| <b>50167 Hydro Maintenance</b>       | 51101 Salary                    | 979,154           | 636,369          | -                | 65.0%        | 948,374           | 595,878          | -                | 62.8%        |
|                                      | 51105 Overtime                  | -                 | 55,718           | -                | 0.0%         | -                 | -                | -                | 0.0%         |
|                                      | 51106 Double Time               | -                 | 8,470            | -                | 0.0%         | -                 | -                | -                | 0.0%         |
|                                      | 51308 Empl Assistance Plan      | 293               | 191              | -                | 65.3%        | 290               | 179              | -                | 61.8%        |
|                                      | 51310 Medicare                  | 14,198            | 10,343           | -                | 72.8%        | 13,751            | 9,737            | -                | 70.8%        |
|                                      | 51311 Pension Premiums          | 293,482           | 154,646          | -                | 52.7%        | 264,663           | 165,203          | -                | 62.4%        |
|                                      | 51312 Health Insurance          | 213,346           | 124,151          | -                | 58.2%        | 210,161           | 113,903          | -                | 54.2%        |
|                                      | 51313 Life Insurance            | 7,978             | 6,635            | -                | 83.2%        | 7,761             | 5,584            | -                | 72.0%        |
|                                      | 51314 Dental Insurance          | 16,355            | 8,841            | -                | 54.1%        | 16,355            | 8,492            | -                | 51.9%        |
|                                      | 51315 Vision Insurance          | 2,001             | 1,415            | -                | 70.7%        | 2,001             | 1,298            | -                | 64.9%        |
|                                      | 51316 Long Term Disability      | 4,387             | 1,745            | -                | 39.8%        | 4,268             | 1,446            | -                | 33.9%        |
|                                      | 51317 Workers Comp              | 39,297            | 14,927           | -                | 38.0%        | 42,029            | 15,163           | -                | 36.1%        |
|                                      | 51321 Health Benefit-Retirees   | -                 | -                | -                | 0.0%         | -                 | -                | -                | 0.0%         |
|                                      | 52501 Chemicals                 | -                 | 165              | -                | 0.0%         | -                 | 401              | -                | 0.0%         |
|                                      | 52503 Equipment Maintenance     | 282,500           | 101,841          | 50,899           | 54.1%        | 862,700           | 260,189          | 20,896           | 32.6%        |
|                                      | 52504 Materials                 | 370,500           | 292,225          | 20,238           | 84.3%        | 620,000           | 176,880          | 4,572            | 29.3%        |
|                                      | 52505 Safety                    | -                 | -                | -                | 0.0%         | 500               | 10,270           | 4,911            | 3036.3%      |
|                                      | 52506 Small Tools               | 40,000            | 26,903           | 107              | 67.5%        | 37,500            | 13,310           | 57               | 35.6%        |
|                                      | 52603 Consulting/Contractor Fee | 207,796           | 135,465          | 57,189           | 92.7%        | 1,619,785         | 674,489          | 242,808          | 56.6%        |
|                                      | 52607 Franchise Fees            | -                 | -                | -                | 0.0%         | 4,080             | -                | -                | 0.0%         |
|                                      | 52608 Fed/St/Co Fees            | -                 | -                | -                | 0.0%         | -                 | -                | -                | 0.0%         |
|                                      | 52609 Temporary Labor           | 81,000            | 3,288            | -                | 4.1%         | 100,000           | 21,579           | -                | 21.6%        |
|                                      | 52710 Office Supplies           | -                 | 2,753            | -                | 0.0%         | -                 | -                | -                | 0.0%         |
|                                      | 52711 Education/Training/Meals  | 80,000            | 15,510           | -                | 19.4%        | -                 | 215              | -                | 0.0%         |
|                                      | 52713 Utilities                 | -                 | -                | -                | 0.0%         | 1,920             | -                | -                | 0.0%         |
|                                      | 52901 Land/Easement Purchases   | -                 | -                | -                | 0.0%         | -                 | 2,950            | -                | 0.0%         |
| 52902 Vehicle Purchases              | 180,000                         | 36,884            | 76,024           | 62.7%            | 160,000      | 102,097           | -                | 63.8%            |              |
| 52904 Equipment Purchases            | 324,500                         | 14,950            | 22,849           | 11.6%            | 167,500      | -                 | -                | 0.0%             |              |
| 54000 Transfer Out                   | 30,000                          | -                 | -                | 0.0%             | 29,735       | -                 | -                | 0.0%             |              |
| <b>50167 Hydro Maintenance Total</b> |                                 | <b>3,166,787</b>  | <b>1,653,435</b> | <b>227,307</b>   | <b>59.4%</b> | <b>5,120,873</b>  | <b>2,188,675</b> | <b>273,244</b>   | <b>48.1%</b> |
| <b>Operating Expense Total</b>       |                                 | <b>12,969,571</b> | <b>5,284,281</b> | <b>1,264,668</b> | <b>50.5%</b> | <b>13,979,390</b> | <b>5,246,344</b> | <b>1,244,321</b> | <b>46.4%</b> |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

Operating & Non Operating Budget: **Electric Division**

|                                    |                                 | 2017             | 2017             | 2017             | 2017         | 2016             | 2016           | 2016     | 2016         |
|------------------------------------|---------------------------------|------------------|------------------|------------------|--------------|------------------|----------------|----------|--------------|
|                                    |                                 | Budget           | Actual           | Encumbr          | % of Bud     | Budget           | Actual         | Encumbr  | % of Bud     |
| <b>50112 Hydro Admin</b>           | 52915 Proj Bud: Non-Programmati | 2,230,666        | 560,024          | 502,635          | 47.6%        | 644,024          | -              | -        | 0.0%         |
|                                    | 52920 Proj Bud: Ph Improvements | 1,949,065        | 747,922          | 799,447          | 79.4%        | 1,745,000        | 503,221        | -        | 28.8%        |
|                                    | 52921 Proj Bud: Reserv, Dam, Wa | 2,497,852        | 946,295          | 346,149          | 51.7%        | 300,000          | 169,270        | -        | 56.4%        |
| <b>50112 Hydro Admin Total</b>     |                                 | <b>6,677,584</b> | <b>2,254,242</b> | <b>1,648,231</b> | <b>58.4%</b> | <b>2,689,024</b> | <b>672,491</b> | <b>-</b> | <b>25.0%</b> |
| <b>Non Operating Expense Total</b> |                                 | <b>6,677,584</b> | <b>2,254,242</b> | <b>1,648,231</b> | <b>58.4%</b> | <b>2,689,024</b> | <b>672,491</b> | <b>-</b> | <b>25.0%</b> |

# Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

Operating & Non Operating Budget: **Capital Project Spending**

| Fund | Department                  | Project Account                 | Project                         | Project Description                | Actual                       | Encumbr       |              |
|------|-----------------------------|---------------------------------|---------------------------------|------------------------------------|------------------------------|---------------|--------------|
| 10   | <b>10114 Administration</b> | 52915 Proj Bud: Non-Programmati | 2085                            | Main Office Window Install         | 29,144                       | -             |              |
|      |                             |                                 | 2113                            | Main Office Bldg Expansion         | 47,185                       | 475,374       |              |
|      |                             |                                 | 6877                            | Chicago PH AccessRoad              | 18,866                       | 9,080         |              |
|      |                             |                                 | 6913                            | Bowman Land Acquisition            | 11,025                       | -             |              |
|      |                             |                                 | 6927                            | Lower Div Property Acquisition     | 5,615                        | -             |              |
|      |                             |                                 | 7032                            | Hemphill Fish Diversion            | 66,353                       | 162,429       |              |
|      |                             |                                 | 8464                            | Deer Creek/So Yuba Canal Acquisiti | 2,520                        | -             |              |
|      |                             |                                 | <b>10114 Administration Sum</b> |                                    |                              |               |              |
|      | <b>10115 Management</b>     | 52915 Proj Bud: Non-Programmati | 6877                            | Chicago PH AccessRoad              | 1,380                        | -             |              |
|      |                             |                                 | 7013                            | Centennial Reservoir               | 132                          | -             |              |
|      |                             |                                 | 8464                            | Deer Creek/So Yuba Canal Acquisiti | 16,560                       | 5,560         |              |
|      | <b>10115 Management Sum</b> |                                 |                                 |                                    |                              | <b>18,072</b> | <b>5,560</b> |
|      | <b>10151 Engineering</b>    | 52907 Proj Bud: Pipeline Rplc   | 1037                            | Penn Valley Phase I                | 642,521                      | 0             |              |
|      |                             |                                 | 52908 Proj Bud: Prv Program     | 1008                               | Park Ave and Park Ave Popoff | 1,265         | -            |
|      |                             |                                 |                                 | 1022                               | Carey Drive Replacement      | 48,062        | (0)          |
|      |                             | 52909 Proj Bud: Minor System    | 1037                            | Penn Valley Phase I                | 460                          | -             |              |
|      |                             |                                 | 6966                            | Osborne Hill Inlet Pipe            | 500                          | -             |              |
|      |                             |                                 | 52910 Proj Bud: Raw Water Rplc  | 1031                               | Doty North Canal (PC)        | 58,841        | 2,171        |
|      |                             | 1079                            |                                 | Loma Rica Outlet                   | 12,100                       | 425,300       |              |
|      |                             | 1098                            |                                 | Santini Siphon I                   | 3,500                        | -             |              |
|      |                             | 2074                            |                                 | Magnolia 3 Canal Easement          | 90,984                       | 6,000         |              |
|      |                             | 6898                            |                                 | Raw Water Intertie with PCWA       | 2,719                        | -             |              |
|      |                             | 6967                            |                                 | Newtown Canal Hdworks              | 30,654                       | 8,376         |              |
| 8099 |                             | Maben Canal (NC)                | 683,828                         | 7,962                              |                              |               |              |
| 8280 | Gillett Spill-Tarr Canal    | 198,319                         | -                               |                                    |                              |               |              |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

Operating & Non Operating Budget: **Capital Project Spending**

| Fund | Department               | Project Account                 | Project       | Project Description             | Actual    | Encumbr   |
|------|--------------------------|---------------------------------|---------------|---------------------------------|-----------|-----------|
|      | <b>10151 Engineering</b> | 52910 Proj Bud: Raw Water Rplc  | <b>8371</b>   | Newtown Canal (NC)              | 200,684   | 31,324    |
|      |                          | 52911 Proj Bud: Backbone Ext    | <b>1080</b>   | Lodestar/Conestoga Pipe         | 436,099   | 291,262   |
|      |                          |                                 | <b>1089</b>   | Rattlesnake Road                | 12,375    | 1,700     |
|      |                          | 52912 Proj Bud: Community Inves | <b>1042</b>   | Table Meadow Road DFWLE         | 591,408   | 255,674   |
|      |                          |                                 | <b>2009</b>   | Madrone Forest Dr               | -         | 1,586     |
|      |                          |                                 | <b>2010</b>   | Marantha Place                  | -         | 1,586     |
|      |                          |                                 | <b>2011</b>   | Loadstar/Victoria Dr            | -         | 1,586     |
|      |                          |                                 | <b>2012</b>   | Alderwood Way                   | -         | 1,586     |
|      |                          |                                 | <b>2024</b>   | Armstrong Waterline Extension   | 1,028     | -         |
|      |                          |                                 | <b>2059</b>   | Table Meadow Opt 3              | 367,877   | 517,534   |
|      |                          |                                 | <b>2060</b>   | Rodeo Flat Pump Station         | 172,401   | 207,801   |
|      |                          | 52913 Proj Bud: Extended Ceqa   | <b>2003</b>   | Mount Vernon                    | 21,665    | -         |
|      |                          |                                 | <b>8371</b>   | Newtown Canal (NC)              | -         | 32,750    |
|      |                          |                                 | <b>6593-2</b> | Cascade Canal                   | 78,593    | 24,962    |
|      |                          | 52915 Proj Bud: Non-Programmati | <b>1020</b>   | Shale Ridge Tank 24" Pipeline   | 1,260,440 | 380,073   |
|      |                          |                                 | <b>1071</b>   | Meade Canal Encasement          | 188,078   | 91,075    |
|      |                          |                                 | <b>1077</b>   | Bwmn-Spaulding Concrete Liner   | 112       | -         |
|      |                          |                                 | <b>2071</b>   | Lidster/Country Club            | -         | -         |
|      |                          |                                 | <b>2083</b>   | Rollins No 2 Powerhouse         | 7         | 20,000    |
|      |                          |                                 | <b>6746</b>   | Combie Phase I ByPass           | 1,534,172 | 5,103,442 |
|      |                          |                                 | <b>6774</b>   | Lincoln Trt Plant Planning      | 10,106    | 3,852     |
|      |                          |                                 | <b>6877</b>   | Chicago PH AccessRoad           | 1,185     | -         |
|      |                          |                                 | <b>6898</b>   | Raw Water Intertie with PCWA    | 813,263   | 401,554   |
|      |                          |                                 | <b>6899</b>   | Locksley Lane Intertie          | 108,667   | 29,413    |
|      |                          |                                 | <b>6927</b>   | Lower Div Property Acquisition  | -         | -         |
|      |                          |                                 | <b>6947</b>   | Loma Rica System                | 16,764    | -         |
|      |                          |                                 | <b>6970</b>   | Siphon Lane PS to Cascade Canal | 18,857    | -         |

# Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

Operating & Non Operating Budget: **Capital Project Spending**

| Fund                         | Department                    | Project Account                 | Project                           | Project Description                  | Actual                             | Encumbr           |                  |
|------------------------------|-------------------------------|---------------------------------|-----------------------------------|--------------------------------------|------------------------------------|-------------------|------------------|
|                              | <b>10151 Engineering</b>      | 52915 Proj Bud: Non-Programmati | <b>6971</b>                       | Alta Sierra Tank Replacement         | 32,464                             | 14,696            |                  |
|                              |                               |                                 | <b>6994</b>                       | Cascade Shores System                | 239,027                            | 585               |                  |
|                              |                               |                                 | <b>6996</b>                       | Lincoln WasteWater Plant             | 51,297                             | 12,484            |                  |
|                              |                               |                                 | <b>7013</b>                       | Centennial Reservoir                 | 2,889,800                          | 1,795,062         |                  |
|                              |                               |                                 | <b>7032</b>                       | Hemphill Fish Diversion              | 2,175                              | 0                 |                  |
|                              |                               |                                 | <b>7033</b>                       | Willow Creek Pipeline                | 615                                | -                 |                  |
|                              |                               |                                 | <b>8464</b>                       | Deer Creek/So Yuba Canal Acquisition | 18,304                             | -                 |                  |
|                              |                               |                                 | 52921 Proj Bud: Reserv, Dam, Wa   | <b>2007</b>                          | Hydro Gaging Station Design        | -                 | -                |
|                              |                               |                                 |                                   | <b>2076</b>                          | Rollins Low Level Outlet           | (0)               | -                |
|                              |                               |                                 |                                   | <b>2094</b>                          | Scotts Flat Spillway Repair        | 29                | -                |
|                              | <b>6927</b>                   | Lower Div Property Acquisition  |                                   | 0                                    | -                                  |                   |                  |
|                              | <b>10151 Engineering Sum</b>  |                                 |                                   |                                      |                                    | <b>10,841,242</b> | <b>9,671,396</b> |
|                              | <b>10171 Water Operations</b> | 52915 Proj Bud: Non-Programmati | <b>2123</b>                       | E George Caustic Tank                | 84,681                             | -                 |                  |
|                              |                               |                                 | <b>7013</b>                       | Centennial Reservoir                 | 113                                | -                 |                  |
|                              |                               |                                 | <b>10171 Water Operations Sum</b> |                                      |                                    |                   |                  |
|                              | <b>10191 Maintenance</b>      | 52907 Proj Bud: Pipeline Rplc   | <b>1003</b>                       | Cascade Shores Phase 5               | -                                  | -                 |                  |
|                              |                               |                                 | 52908 Proj Bud: Prv Program       | <b>1008</b>                          | Park Ave and Park Ave Popoff       | -                 | -                |
|                              |                               |                                 | 52915 Proj Bud: Non-Programmati   | <b>2062</b>                          | Spray Shed/Bldg Extension          | 49,140            | -                |
|                              |                               |                                 |                                   | <b>2087</b>                          | Scotts Flat Campground I Pipe Rplc | 171               | -                |
|                              |                               |                                 |                                   | <b>2116</b>                          | Placer Yard Bldg Replacement       | 13,716            | 164,700          |
| <b>8280</b>                  |                               |                                 |                                   | Gillett Spill-Tarr Canal             | -                                  | -                 |                  |
| <b>10191 Maintenance Sum</b> |                               |                                 |                                   |                                      | <b>73,215</b>                      | <b>164,700</b>    |                  |
| <b>10 Total</b>              |                               |                                 |                                   |                                      | <b>11,198,031</b>                  | <b>10,488,539</b> |                  |

# Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

Operating & Non Operating Budget: **Capital Project Spending**

| Fund                         | Department                      | Project Account                 | Project       | Project Description                | Actual                            | Encumbr           |         |
|------------------------------|---------------------------------|---------------------------------|---------------|------------------------------------|-----------------------------------|-------------------|---------|
| <b>30</b>                    | <b>30250 General Recreation</b> | 52915 Proj Bud: Non-Programmati | <b>2023</b>   | Orchard Springs Building Rpl       | 71,351                            | 891               |         |
|                              |                                 |                                 | <b>2087</b>   | Scotts Flat Campground I Pipe Rplc | 40,062                            | 0                 |         |
|                              |                                 |                                 | <b>2091</b>   | Long Ravine Boat Slips             | 224,644                           | 0                 |         |
| <b>30 Total</b>              |                                 |                                 |               |                                    | <b>339,565</b>                    | <b>891</b>        |         |
| <b>50</b>                    | <b>50112 Hydro Admin</b>        | 52915 Proj Bud: Non-Programmati | <b>2083</b>   | Rollins No 2 Powerhouse            | 77,521                            | 38,206            |         |
|                              |                                 |                                 | <b>6947</b>   | Loma Rica System                   | 479,651                           | 464,429           |         |
|                              |                                 |                                 | <b>2005</b>   | 52920 Proj Bud: Ph Improvements    | CPPH Voltage Reg Upgrade          | (0)               | (0)     |
|                              |                                 |                                 | <b>2006</b>   |                                    | Chicago Park PH Switchboard Upgra | 330,976           | 328,534 |
|                              |                                 |                                 | <b>2079</b>   |                                    | Dutch Flat PH Voltage Regulator   | 203,862           | 99,768  |
|                              |                                 |                                 | <b>2133</b>   |                                    | Chicago Park PH Rough Op Zone     | -                 | 212,700 |
|                              |                                 |                                 | <b>201404</b> |                                    | Bowman PH Upgrade                 | 24,137            | (0)     |
|                              |                                 |                                 | <b>201502</b> |                                    | SCADA Upgrade                     | 188,948           | 149,979 |
|                              |                                 |                                 | <b>201503</b> |                                    | CP PH Level Control Forbay        | -                 | 8,467   |
|                              |                                 |                                 | <b>2007</b>   | 52921 Proj Bud: Reserv, Dam, Wa    | Hydro Gaging Station Design       | 44,093            | 31,770  |
|                              |                                 |                                 | <b>2053</b>   |                                    | Dutch Flat Afterbay Low Level     | 567,697           | 15,555  |
|                              |                                 |                                 | <b>2076</b>   |                                    | Rollins Low Level Outlet          | 30                | -       |
|                              |                                 |                                 | <b>2094</b>   |                                    | Scotts Flat Spillway Repair       | 223,902           | 106,125 |
|                              |                                 |                                 | <b>2138</b>   |                                    | CP Flume Rehabilitation           | 45,078            | 192,700 |
|                              |                                 |                                 | <b>6927</b>   |                                    | Lower Div Property Acquisition    | 892               | -       |
|                              |                                 |                                 | <b>6943</b>   |                                    | Combie South Access Road          | 1,250             | -       |
|                              |                                 |                                 | <b>201307</b> |                                    | Bowman Spaulding Land Acq         | 57,863            | -       |
|                              |                                 |                                 | <b>201308</b> |                                    | Hydro Lower Div Property Acq      | 5,490             | -       |
| <b>50112 Hydro Admin Sum</b> |                                 |                                 |               |                                    | <b>2,254,242</b>                  | <b>1,648,231</b>  |         |
| <b>50 Total</b>              |                                 |                                 |               |                                    | <b>2,254,242</b>                  | <b>1,648,231</b>  |         |
| <b>Grand Total</b>           |                                 |                                 |               |                                    | <b>13,791,838</b>                 | <b>12,137,661</b> |         |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

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

|                                  |                            | Original          | Amendments       | Current           |
|----------------------------------|----------------------------|-------------------|------------------|-------------------|
| <b>Water Division</b>            | 10113 Directors            | 197,743           |                  | 197,743           |
|                                  | 10114 Administration       | 7,859,893         | 6,994            | 7,866,887         |
|                                  | 10115 Management           | 1,973,397         | 418,773          | 2,392,170         |
|                                  | 10116 Watershed            | 411,360           | 20,195           | 431,555           |
|                                  | 10117 Human Resources      | 380,252           |                  | 380,252           |
|                                  | 10118 Information Services | 1,073,585         |                  | 1,073,585         |
|                                  | 10131 Cashiering           | 180,467           |                  | 180,467           |
|                                  | 10133 Customer Service     | 727,980           |                  | 727,980           |
|                                  | 10135 Accounting           | 1,061,724         | 15,160           | 1,076,884         |
|                                  | 10151 Engineering          | 22,365,097        | 5,874,449        | 28,239,546        |
|                                  | 10171 Water Operations     | 9,549,906         | 60,000           | 9,609,906         |
|                                  | 10191 Maintenance          | 9,941,723         |                  | 9,941,723         |
|                                  | 10193 Purchasing           | 1,063,050         |                  | 1,063,050         |
|                                  | 10195 Shop Operations      | 1,215,120         |                  | 1,215,120         |
| <b>Water Division Total</b>      |                            | <b>58,001,297</b> | <b>6,395,571</b> | <b>64,396,868</b> |
| <b>Recreation Division</b>       |                            |                   |                  |                   |
|                                  | 30250 General Recreation   | 2,478,516         | 280,000          | 2,758,516         |
| <b>Recreation Division Total</b> |                            | <b>2,478,516</b>  | <b>280,000</b>   | <b>2,758,516</b>  |
| <b>Electric Division</b>         |                            |                   |                  |                   |
|                                  | 50112 Hydro Admin          | 11,982,128        | 2,258,195        | 14,240,323        |
|                                  | 50161 Hydro Operations     | 2,000,045         |                  | 2,000,045         |
|                                  | 50167 Hydro Maintenance    | 3,386,491         | 20,296           | 3,406,787         |
| <b>Electric Division Total</b>   |                            | <b>17,368,664</b> | <b>2,278,491</b> | <b>19,647,155</b> |
| <b>Budget Total</b>              |                            | <b>77,848,477</b> | <b>8,954,062</b> | <b>86,802,539</b> |



## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

Operating & Non Operating Budget: **Budget Amendment Detail**

| Budget Amendment                | Department                      | Account Desc                    | Amount    | Explanation                         |
|---------------------------------|---------------------------------|---------------------------------|-----------|-------------------------------------|
| <b>BA 2016-24</b>               | <b>50112 Hydro Admin</b>        | 52915 Proj Bud: Non-Programmati | 713,716   | FY 16 carryover for Proj 6947       |
| <b>BA 2016-29</b>               | <b>30250 General Recreation</b> | 52915 Proj Bud: Non-Programmati | 205,000   | FY 16 carryover for Orchard Springs |
| <b>BA 2016-30</b>               | <b>10151 Engineering</b>        | 52912 Proj Bud: Community Inves | 1,100,000 | FY 16 carryover for Proj 2059       |
| <b>BA 2016-33</b>               | <b>10115 Management</b>         | 52603 Consulting/Contractor Fee | 40,000    | FY 16 carryover for Proj 2085       |
| <b>BA 2016-35</b>               | <b>10171 Water Operations</b>   | 52603 Consulting/Contractor Fee | 60,000    | FY 16 carryover for Sanitary Survey |
| <b>BA 2017-38</b>               | <b>10135 Accounting</b>         | 51101 Salary                    | (110,444) | Transfer Sal & Ben to Temp labor    |
|                                 |                                 | 51311 Pension Premiums          | (18,694)  |                                     |
|                                 |                                 | 51312 Health Insurance          | (12,930)  |                                     |
|                                 |                                 | 51314 Dental Insurance          | (991)     |                                     |
|                                 |                                 | 52609 Temporary Labor           | 143,059   |                                     |
|                                 |                                 | <b>Total</b>                    | <b>-</b>  |                                     |
| <b>BA 2017-44 FY2016 RO</b>     | <b>10114 Administration</b>     | 52603 Consulting/Contractor Fee | 1,263     | FY 16 encumbrance carryover         |
|                                 |                                 | 52915 Proj Bud: Non-Programmati | 5,731     |                                     |
|                                 | <b>10115 Management</b>         | 52603 Consulting/Contractor Fee | 373,213   |                                     |
|                                 |                                 | 52915 Proj Bud: Non-Programmati | 5,560     |                                     |
|                                 | <b>10116 Watershed</b>          | 52603 Consulting/Contractor Fee | 20,195    |                                     |
|                                 |                                 |                                 |           |                                     |
|                                 | <b>10135 Accounting</b>         | 52603 Consulting/Contractor Fee | 15,160    |                                     |
|                                 |                                 |                                 |           |                                     |
|                                 | <b>10151 Engineering</b>        | 52603 Consulting/Contractor Fee | 188,850   |                                     |
|                                 |                                 | 52910 Proj Bud: Raw Water Rplc  | 34,571    |                                     |
| 52911 Proj Bud: Backbone Ext    |                                 | 360,663                         |           |                                     |
| 52912 Proj Bud: Community Inves |                                 | 6,343                           |           |                                     |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

Operating & Non Operating Budget: **Budget Amendment Detail**

| Budget Amendment            | Department                        | Account Desc                    | Amount                          | Explanation                     |
|-----------------------------|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>BA 2017-44 FY2016 RO</b> |                                   | 52915 Proj Bud: Non-Programmati | 2,861,783                       | FY 16 encumbrance carryover     |
|                             | <b>50112 Hydro Admin</b>          | 52603 Consulting/Contractor Fee | 345,611                         |                                 |
|                             |                                   | 52915 Proj Bud: Non-Programmati | 641,950                         |                                 |
|                             |                                   | 52920 Proj Bud: Ph Improvements | 499,065                         |                                 |
|                             |                                   | 52921 Proj Bud: Reserv, Dam, Wa | 57,852                          |                                 |
|                             | <b>50167 Hydro Maintenance</b>    | 52603 Consulting/Contractor Fee | 20,296                          |                                 |
|                             | <b>Total</b>                      |                                 |                                 |                                 |
| <b>BA 2017-45 FY16 RO</b>   | <b>10151 Engineering</b>          | 52915 Proj Bud: Non-Programmati | 72,240                          | FY 16 encumbrance carryover     |
| <b>BA 2017-46</b>           | <b>10151 Engineering</b>          | 52912 Proj Bud: Community Inves | 800,000                         | FY 16 carryover for Proj 1042   |
| <b>BA 2017-49</b>           | <b>50112 Hydro Admin</b>          | 52915 Proj Bud: Non-Programmati | (450,000)                       | Transfer from Proj 6947 to 2133 |
|                             |                                   | 52920 Proj Bud: Ph Improvements | 450,000                         |                                 |
|                             | <b>Total</b>                      |                                 |                                 |                                 |
| <b>BA 2017-50</b>           | <b>50112 Hydro Admin</b>          | 52921 Proj Bud: Reserv, Dam, Wa | 240,000                         |                                 |
| <b>BA 2017-50</b>           | <b>50167 Hydro Maintenance</b>    | 52603 Consulting/Contractor Fee | (240,000)                       |                                 |
| <b>Total</b>                |                                   |                                 | <b>-</b>                        |                                 |
| <b>BA 2017-51</b>           | <b>10151 Engineering</b>          | 52910 Proj Bud: Raw Water Rplc  | 450,000                         |                                 |
| <b>BA 2017-52</b>           | <b>10118 Information Services</b> | 52915 Proj Bud: Non-Programmati | (200,000)                       |                                 |
|                             |                                   | <b>30250 General Recreation</b> | 52915 Proj Bud: Non-Programmati | 275,000                         |
|                             | <b>Total</b>                      |                                 |                                 | <b>75,000</b>                   |
| <b>BA 2017-54</b>           | <b>30250 General Recreation</b>   | 52501 Chemicals                 | 24,000                          |                                 |
|                             |                                   | 52503 Equipment Maintenance     | 50,000                          |                                 |
|                             |                                   | 52504 Materials                 | (74,000)                        |                                 |
|                             |                                   | <b>Total</b>                    |                                 |                                 |

## Nevada Irrigation District (September 2017)

Fiscal Year 2017: 75% of Year

### Operating & Non Operating Budget: **Budget Amendment Detail**

| Budget Amendment              | Department                      | Account Desc                    | Amount           | Explanation |
|-------------------------------|---------------------------------|---------------------------------|------------------|-------------|
| <b>BA 2017-55</b>             | <b>30250 General Recreation</b> | 52505 Safety                    | 7,000            |             |
|                               |                                 | 52506 Small Tools               | 3,000            |             |
|                               |                                 | 52604 Legal Fees                | 9,000            |             |
|                               |                                 | 52710 Office Supplies           | (19,000)         |             |
|                               |                                 | <b>Total</b>                    | <b>-</b>         |             |
| <b>BA 2017-56</b>             | <b>30250 General Recreation</b> | 52604 Legal Fees                | 10,000           |             |
|                               |                                 | 52608 Fed/St/Co Fees            | (28,000)         |             |
|                               |                                 | 52609 Temporary Labor           | 28,000           |             |
|                               |                                 | 52709 Advertising/Legal Notices | (10,000)         |             |
|                               |                                 | <b>Total</b>                    | <b>-</b>         |             |
| <b>Budget Amendment Total</b> |                                 |                                 | <b>8,954,062</b> |             |