

# Staff Report

**TO:** Board of Directors

**FROM:** Debbie Martin, CPA (Inactive), Controller

**DATE:** January 12, 2022

**SUBJECT: Quarterly Budget vs. Actual Report (*Consent*)**

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## ***FINANCE***

### **RECOMMENDATION:**

Receive and file the quarterly budget vs. actual report for the period ending September 30, 2021.

### **BACKGROUND:**

Annual budgets are adopted by the Board per Board policy and California code. Prudent Management oversight of the District's financial resources requires frequent review of the results of operations against the Board-approved budgets. Department Management staff review their budgets daily or, at a minimum monthly, to ensure cost control and provide a constant review for future planning of resources.

On a quarterly basis, the results of operations are presented to the Board of Directors to provide an opportunity to review financial resources, cost provisions and planning, and strategic monetary goals. If warranted, the Board can provide Management staff with direction to revise the budget to achieve desired goals or provide for emergency expenditures through Board-approved budget amendments. Quarterly publishing and review of the budget to actual reports also provides transparency to the public of the ongoing financial transactions of the District.

### **BUDGETARY IMPACT:** Financial review

DM

Attachments: (1)

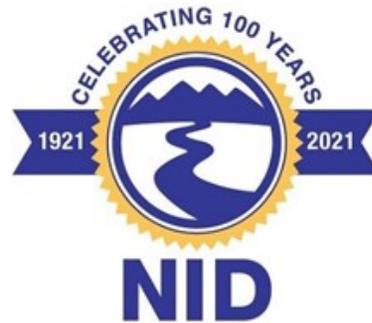
- September 30, 2021 Quarterly Budget vs. Actual Report

# **Nevada Irrigation District**

**Fiscal Year 2021**

**Budget to actual report**

**For the period January through September 30, 2021**



**NEVADA IRRIGATION DISTRICT**  
**Budget to actual**  
**For the period January through September 30, 2021**

**Summary:**

The following pages provide schedules of the District's revenues, expenses, project spending and reconciled cash balances for the period to date ending September 30, 2021. This report summarizes and analyzes nine months of the fiscal year's transactions, representing 75% of the year. Year to date actuals and outstanding encumbrances are compared as a percentage against the District's Board approved budget. For comparative purposes, the prior year's actuals and percentage against the prior year's budget for the same time period are also provided. Overall, the District finished the period with revenue and transfers-in exceeding expenses and transfers-out by \$16.4M consisting of \$10.3M from operating results and \$6.1M from non operating results. By comparison, the prior year revenue and transfers-in exceeded expenses and transfers-out by \$14.6M consisting of \$6.7M from operating and \$7.9M from non operating.

**Revenues:**

**Operating:** Water revenues are 89.2% of budget compared to 77.9% for the prior fiscal year. Revenues this period are lower than the prior year by \$2.4M but this is due to a \$5.4M decrease in the amount of transfers-in this year. Last year, the District was receiving transfers from the bond proceeds fund and transfers from Hydro for the ERP that is not occurring this year. Notably, treated water sales are up by \$2.4M and raw water sales are up \$493K. The District is experiencing the effects of low savings interest rates with investment income lagging by \$600K this period. Grant income is up over last year by \$246K with a general increase of all other revenues coming in \$.5M higher than last year. The District is currently billing under its' treated water drought rates. Recreation campground revenue is at 92.8% of budget compared to 53.3% for the prior fiscal year. Receipt levels are up over last year by \$747K bouncing back from COVID-19 and wildfire campground closures. Hydroelectric revenues are 73.8% of budget compared to 80.0% for the prior year, reflecting a different budgetary assumption for 2021, but receipt levels are up \$436K. Combie South PH is contracted with NCPA and monthly revenue reporting from NCPA can be significantly delayed as sales contracts close and settle. Deer Creek revenues will commence after ownership transfer. Remaining conservative, the District decided not to budget for Bowman Transmission Line anticipating solvency challenges of the company. New revenue of \$28K from the support services contract makes its appearance this quarter.

**Non Operating:** Non-operating revenues overall are 90.3% of budget compared to 71.0% for the prior fiscal year. Water comprises the significant portion of the overall non operating revenue this year with property taxes posting an increase of \$634K over the prior year. The 2016A bond proceeds were expended in full last year so transfers-in for bond capital projects have ceased. Recreation transfers-in are holding flat with last year.

**Expenses:**

**Operating and Non Operating: District wide expenses,** including encumbrances and transfers-out are 65.4% of budget compared to 65.5% for the prior fiscal year. Excluding budgeted transfer outs, current spending levels (Actual and encumbrances) are less than the prior year by \$12.1M, primarily being driven by a decrease in project spending of \$13.1M. Other O&M expenses and consultants/contactors have increased by over \$1.6M over the prior year as supply chain increases and inflationary concerns impact expenses. Salaries and benefits have increased only slightly over last year by \$150K and are currently absorbing only 67.3% of budget. A budget amendment was completed in September to reclass \$213,086 of OPEB and ARC expenses to Division labor accounts to accommodate the 2021 Represented MOU contract increases. Debt service has decreased year to date by \$239K.

**Cash Balances:**

Fiscal year 2020 cash balances have been audited. As of September 30, 2021, the unrestricted cash balance is \$85M and restricted cash balance is \$8M after including outstanding commitments of the District (encumbrances).

**Treated Water Consumption:**

The District's treated water consumption is up 3.8% from the prior year.

**Nevada Irrigation District**  
**Budget to Actual**  
For the period to date ending September 30, 2021 , 75% of the year  
All Divisions

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
<b>Operating</b>										
Revenues	Water Division	-	36,080,910	32,198,348	-	89.2%	44,347,640	34,560,663	-	77.9%
	Recreation Division	-	2,330,838	2,163,869	-	92.8%	2,656,525	1,417,169	-	53.3%
	Hydroelectric Division	-	23,586,962	17,398,802	-	73.8%	21,195,975	16,962,631	-	80.0%
<b>Operating Revenues Total</b>		<b>-</b>	<b>61,998,710</b>	<b>51,761,019</b>	<b>-</b>	<b>83.5%</b>	<b>68,200,140</b>	<b>52,940,462</b>	<b>-</b>	<b>77.6%</b>
Expenses	Water Division	1,592,977	40,851,874	28,465,418	1,690,978	71.0%	46,473,456	28,428,617	1,890,482	65.2%
	Recreation Division	-	2,512,042	1,740,236	6,729	69.5%	2,658,924	1,412,805	1,765	53.2%
	Hydroelectric Division	561,273	18,740,522	11,207,080	1,203,711	64.3%	26,928,831	16,425,406	1,166,581	65.3%
<b>Operating Expenses Total</b>		<b>2,154,250</b>	<b>62,104,438</b>	<b>41,412,734</b>	<b>2,901,419</b>	<b>69.0%</b>	<b>76,061,211</b>	<b>46,266,828</b>	<b>3,058,829</b>	<b>64.8%</b>
<b>Operating Income</b>				<b>10,348,284</b>						
								<b>6,673,634</b>		
<b>Non operating</b>										
Revenues	Water Division	1,060,091	14,138,778	13,775,177	-	90.6%	25,229,096	17,910,655	-	71.0%
	Recreation Division	-	315,000	236,250	-	75.0%	315,000	236,250	-	75.0%
<b>Non operating Revenues Total</b>		<b>1,060,091</b>	<b>14,453,778</b>	<b>14,011,427</b>	<b>-</b>	<b>90.3%</b>	<b>25,544,096</b>	<b>18,146,905</b>	<b>-</b>	<b>71.0%</b>
Expenses	Water Division	15,740,735	5,690,000	6,647,325	6,749,381	62.5%	37,520,315	8,751,860	17,524,182	70.0%
	Recreation Division	-	100,000	24,049	7,475	31.5%	287,000	210,405	-	73.3%
	Hydroelectric Division	1,423,907	5,435,000	1,233,951	1,631,888	41.8%	6,227,567	1,267,960	1,595,241	46.0%
<b>Non operating Expenses Total</b>		<b>17,164,642</b>	<b>11,225,000</b>	<b>7,905,325</b>	<b>8,388,744</b>	<b>57.4%</b>	<b>44,034,882</b>	<b>10,230,225</b>	<b>19,119,423</b>	<b>66.7%</b>
<b>Non operating Income</b>				<b>6,106,102</b>						
								<b>7,916,680</b>		
<b>Revenue and transfers-in in excess of expenses and transfers-out</b>				<b>16,454,387</b>						
								<b>14,590,314</b>		

**Nevada Irrigation District**  
**Budget to Actual**  
For the period to date ending September 30, 2021 , 75% of the year  
All Divisions

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Expenses	Salaries and benefits	-	32,630,873	21,947,920	-	67.3%	34,716,508	21,797,502	-	62.8%
	Equipment Maint	120,000	1,693,255	669,411	115,071	43.3%	1,954,408	812,560	223,165	53.0%
	Materials	-	2,199,000	1,288,676	63,311	61.5%	2,749,351	1,417,931	57,171	53.7%
	Consultants	1,191,641	3,779,600	1,278,103	1,344,045	52.7%	6,072,624	1,700,655	1,794,125	57.5%
	Contractors	15,445	920,700	1,092,170	463,350	166.2%	-	-	-	0.0%
	Legal Counsel	-	429,000	368,671	-	85.9%	430,300	201,050	-	46.7%
	Temporary Labor	69,693	522,500	204,749	31,905	40.0%	585,550	129,840	10,475	24.0%
	Other O&M	479,357	8,225,375	5,291,655	240,019	63.5%	8,796,313	4,366,636	279,633	52.8%
	Debt Service	-	3,945,435	3,654,988	-	92.6%	4,190,368	3,893,996	-	92.9%
	Fixed Assets	278,114	1,443,700	880,140	643,719	88.5%	2,671,289	1,275,783	694,259	73.7%
	Projects	17,164,642	11,225,000	7,905,325	8,388,744	57.4%	44,034,882	10,230,225	19,119,423	66.7%
Transfers out	-	6,315,000	4,736,250	-	75.0%	13,894,500	10,670,875	-	76.8%	
<b>Expenses Total</b>	<b>19,318,892</b>	<b>73,329,438</b>	<b>49,318,059</b>	<b>11,290,163</b>	<b>65.4%</b>	<b>120,096,093</b>	<b>56,497,053</b>	<b>22,178,252</b>	<b>65.5%</b>	

Cash Balances

	Unrestricted				Restricted		
	Water	Recreation	Hydro	Total	Capacity fees	Other	Total
FY 2020 Audited	30,031,658	872,202	55,731,311	86,635,171.00	7,472,041	1,016,036	8,488,077
<b>FY 2021</b>				-			
Operating Cash	35,085,951	1,436,480	59,746,996	96,269,427	7,950,138	11,413	7,961,551
Less Encumbrances	(8,440,359)	(14,204)	(2,900,732)	(11,355,295)	0	0	0
<b>Totals</b>	<b>26,645,592</b>	<b>1,422,276</b>	<b>56,846,264</b>	<b>84,914,132</b>	<b>7,950,138</b>	<b>11,413</b>	<b>7,961,551</b>

Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Jul - Aug	Sep	Qtr 4	Annual
2021	1,111	2,305	2,355	1,127		
2020	1,104	1,859	2,447	1,236	2,338	8,984
2019	1,299	1,547	2,206	1,244	1,833	8,129
2018	1,125	1,359	2,291	1,086	2,151	8,013
2017	1,051	1,247	2,259	1,061	2,174	7,792
2016	1,019	1,207	2,110	1,007	1,839	7,182
2015	1,160	1,435	1,718	811	1,744	6,867

% Change YTD 2021/2020      3.8%

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Water Division**

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Operating	Revenues	-	36,080,910	32,198,348	-	89.2%	44,347,640	34,560,663	-	77.9%
	Expenses	1,592,977	40,851,874	28,465,418	1,690,978	71.0%	46,473,456	28,428,617	1,890,482	65.2%
	Operating Income			3,732,929				6,132,046		
Non Operating	Revenues	1,060,091	14,138,778	13,775,177	-	90.6%	25,229,096	17,910,655	-	71.0%
	Expenses	15,740,735	5,690,000	6,647,325	6,749,381	62.5%	37,520,315	8,751,860	17,524,182	70.0%
	Non operating Income			7,127,852				9,158,795		
Revenue and transfers-in in excess of expenses and transfers-out				10,860,781			15,290,841			
Operating Revenues	Treated Water	-	18,227,211	15,883,697	-	87.1%	18,697,086	13,530,912	-	72.4%
	Raw Water	-	8,024,763	8,089,621	-	100.8%	7,649,353	7,596,692	-	99.3%
	Supplemental Contract	-	436,198	468,434	-	107.4%	415,792	434,345	-	104.5%
	Interest Income	-	700,000	428,744	-	61.2%	1,100,000	1,028,015	-	93.5%
	New Connect/Install	-	159,236	248,040	-	155.8%	275,123	197,264	-	71.7%
	Other Revenue	-	637,636	906,385	-	142.1%	572,050	694,390	-	121.4%
	Reimbursable Costs	-	286,543	287,132	-	100.2%	245,371	117,408	-	47.8%
	Rents & Leases	-	99,973	92,440	-	92.5%	190,418	80,433	-	42.2%
	Sale of Timber	-	-	4,188	-	0.0%	310,653	34,021	-	11.0%
	Standby	-	150,171	134,388	-	89.5%	140,715	74,269	-	52.8%
	Grants - Operating	-	700,000	680,749	-	97.2%	600,000	435,070	-	72.5%
Transfer In Operating	-	6,659,179	4,974,530	-	74.7%	14,151,079	10,337,845	-	73.1%	
<b>Operating Revenues Total</b>		-	<b>36,080,910</b>	<b>32,198,348</b>	-	<b>89.2%</b>	<b>44,347,640</b>	<b>34,560,663</b>	-	<b>77.9%</b>
Non Operating Revenues	Property Taxes	-	13,738,778	13,775,177	-	100.3%	13,120,875	13,141,249	-	100.2%
	Grants - Non operating	1,060,091	-	-	-	0.0%	1,219,051	160,406	-	13.2%
	Transfer In Bonds	-	-	-	-	0.0%	10,489,170	4,609,000	-	43.9%
	Transfer In Capital	-	400,000	-	-	0.0%	400,000	-	-	0.0%
<b>Non Operating Revenues Total</b>		<b>1,060,091</b>	<b>14,138,778</b>	<b>13,775,177</b>	-	<b>90.6%</b>	<b>25,229,096</b>	<b>17,910,655</b>	-	<b>71.0%</b>

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Water Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating Expenses	10113 Directors	-	209,749	161,347	-	76.9%	282,404	148,566	-	52.6%
	10114 Administration	-	-	-	-	0.0%	6,481,658	5,732,537	39,366	89.0%
	10115 Management	209,416	7,342,480	6,677,654	243,213	91.6%	2,001,128	1,072,027	212,529	64.2%
	10116 Watershed	167,555	1,292,252	857,851	374,636	84.4%	1,369,377	683,208	121,555	58.8%
	10117 Human Resources	-	471,726	332,006	-	70.4%	583,842	326,859	-	56.0%
	10118 Information Services	7,863	1,333,200	810,575	69,573	65.6%	1,155,962	484,658	18,415	43.5%
	10119 Safety	43,900	367,934	235,714	16,950	61.4%	649,872	404,158	80,347	74.6%
	10120 Communications	22,439	277,262	143,812	19,889	54.6%	-	-	-	0.0%
	10131 Cashiering	-	200,185	155,623	-	77.7%	214,365	144,619	-	67.5%
	10133 Customer Service	-	1,523,872	929,502	-	61.0%	1,748,292	1,031,420	30,845	60.8%
	10135 Accounting	166,140	1,082,485	867,036	128,351	79.7%	1,305,731	771,109	96,447	66.4%
	10151 Engineering	47,505	3,350,954	2,117,321	64,257	64.2%	4,162,310	2,324,727	484,040	67.5%
	10171 Water Operations	198,640	9,662,657	6,379,506	246,748	67.2%	10,572,437	6,277,120	194,204	61.2%
	10191 Maintenance	711,571	10,780,792	6,988,685	452,398	64.7%	12,776,508	6,955,670	517,735	58.5%
	10192 Vegetation	17,948	1,122,879	774,893	8,752	68.7%	1,270,978	868,405	55,427	72.7%
10193 Purchasing	-	946,777	522,501	56,390	61.1%	995,676	593,360	39,575	63.6%	
10195 Shop Operations	-	886,670	511,393	9,821	58.8%	902,916	610,175	-	67.6%	
<b>Operating Expenses Total</b>		<b>1,592,977</b>	<b>40,851,874</b>	<b>28,465,418</b>	<b>1,690,978</b>	<b>71.0%</b>	<b>46,473,456</b>	<b>28,428,617</b>	<b>1,890,482</b>	<b>65.2%</b>
Non Operating Expenses	10114 Administration	-	-	-	-	0.0%	100,000	-	-	0.0%
	10115 Management	-	20,000	-	18,000	90.0%	63,918	-	-	0.0%
	10118 Information Services	1,084,546	-	372,930	749,414	103.5%	2,036,984	744,602	1,176,015	94.3%
	10119 Safety	-	-	-	-	0.0%	20,000	-	-	0.0%
	10151 Engineering	14,656,189	5,670,000	6,274,395	5,981,967	60.3%	35,299,413	8,007,259	16,348,167	69.0%
<b>Non Operating Expenses Total</b>		<b>15,740,735</b>	<b>5,690,000</b>	<b>6,647,325</b>	<b>6,749,381</b>	<b>62.5%</b>	<b>37,520,315</b>	<b>8,751,860</b>	<b>17,524,182</b>	<b>70.0%</b>

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Water Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10113 Directors	51101 Salary	-	74,280	56,250	-	75.7%	74,257	56,025	-	75.4%
	51305 Air Ambulance	-	-	214	-	0.0%	-	-	-	0.0%
	51307 Deferred Comp	-	600	-	-	0.0%	600	223	-	37.1%
	51310 Medicare	-	1,077	1,178	-	109.4%	1,077	926	-	86.0%
	51312 Health Insurance	-	97,742	57,274	-	58.6%	131,105	60,057	-	45.8%
	51313 Life Insurance	-	608	237	-	39.0%	608	278	-	45.8%
	51314 Dental Insurance	-	7,740	2,653	-	34.3%	7,743	2,472	-	31.9%
	51315 Vision Insurance	-	972	672	-	69.1%	970	703	-	72.5%
	51317 Workers Comp	-	295	270	-	91.4%	297	268	-	90.4%
	51318 Unemployment Insurance	-	-	201	-	0.0%	-	2,092	-	0.0%
	51319 FICA	-	5,300	5,037	-	95.0%	4,612	3,959	-	85.8%
	52503 Equipment Maintenance	-	4,000	-	-	0.0%	4,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	-	1,530	-	0.0%	-	100	-	0.0%
	52604 Legal Fees	-	-	28,229	-	0.0%	4,000	13,814	-	345.3%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	40,000	50	-	0.1%
	52710 Office Supplies	-	3,350	2,449	-	73.1%	3,350	1,819	-	54.3%
	52711 Education/Training/Meals	-	12,000	4,146	-	34.6%	8,000	4,632	-	57.9%
52713 Utilities	-	1,785	1,007	-	56.4%	1,785	1,147	-	64.3%	
<b>10113 Directors Total</b>		-	<b>209,749</b>	<b>161,347</b>	-	<b>76.9%</b>	<b>282,404</b>	<b>148,566</b>	-	<b>52.6%</b>
10114 Administration	51312 Health Insurance	-	-	-	-	0.0%	-	(23,264)	-	0.0%
	51313 Life Insurance	-	-	-	-	0.0%	21,000	10,274	-	48.9%
	51321 Health Benefit-Retirees	-	-	-	-	0.0%	1,000,000	550,044	-	55.0%
	51324 Opeb Net Arc	-	-	-	-	0.0%	342,000	335,000	-	98.0%
	52503 Equipment Maintenance	-	-	-	-	0.0%	53,789	27,644	20,066	88.7%
	52504 Materials	-	-	-	-	0.0%	15,700	1,843	-	11.7%
	52505 Safety	-	-	-	-	0.0%	-	49	-	0.0%
	52603 Consulting/Contractor Fee	-	-	-	-	0.0%	78,900	29,554	19,300	61.9%
	52604 Legal Fees	-	-	-	-	0.0%	207,392	96,136	-	46.4%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	75,000	33,137	-	44.2%
	52703 Debt Service	-	-	-	-	0.0%	4,190,368	3,893,996	-	92.9%
	52704 Insurance	-	-	-	-	0.0%	284,597	726,147	-	255.1%
	52705 Disadvantaged Customer	-	-	-	-	0.0%	10,000	-	-	0.0%
	52706 Dues, Publcitns, Spnsrshp	-	-	-	-	0.0%	53,408	4,735	-	8.9%
	52709 Outreach/Advertising/Notices	-	-	-	-	0.0%	30,000	11,220	-	37.4%
	52710 Office Supplies	-	-	-	-	0.0%	37,500	16,861	-	45.0%
	52711 Education/Training/Meals	-	-	-	-	0.0%	5,000	199	-	4.0%
52713 Utilities	-	-	-	-	0.0%	77,004	18,963	-	24.6%	

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Water Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>10114 Administration Total</b>		-	-	-	-	0.0%	<b>6,481,658</b>	<b>5,732,537</b>	<b>39,366</b>	<b>89.0%</b>
10115 Management	51101 Salary	-	671,529	426,563	-	63.5%	806,931	681,347	-	84.4%
	51105 Overtime	-	1,000	369	-	36.9%	1,000	965	-	96.5%
	51201 Temporary Salary	-	-	3,355	-	0.0%	43,000	33,728	-	78.4%
	51305 Air Ambulance	-	-	380	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,169	706	-	60.4%	1,336	917	-	68.7%
	51310 Medicare	-	10,825	6,281	-	58.0%	11,700	10,416	-	89.0%
	51311 Pension Premiums	-	226,528	150,886	-	66.6%	285,654	165,369	-	57.9%
	51312 Health Insurance	-	136,839	99,578	-	72.8%	209,768	119,777	-	57.1%
	51313 Life Insurance	-	19,109	14,327	-	75.0%	6,604	4,001	-	60.6%
	51314 Dental Insurance	-	10,836	5,685	-	52.5%	12,388	6,754	-	54.5%
	51315 Vision Insurance	-	1,361	825	-	60.6%	1,552	1,063	-	68.5%
	51316 Long Term Disability	-	3,359	614	-	18.3%	3,631	805	-	22.2%
	51317 Workers Comp	-	5,276	1,791	-	33.9%	5,649	3,006	-	53.2%
	51318 Unemployment Insurance	-	10,000	3,205	-	32.1%	10,000	627	-	6.3%
	51319 FICA	-	250	110	-	44.1%	1,200	-	-	0.0%
	51321 Health Benefit-Retirees	-	906,426	720,144	-	79.4%	-	-	-	0.0%
	51324 Opeb Net Arc	-	128,914	-	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	150	-	-	0.0%	-	51	-	0.0%
	52503 Equipment Maintenance	-	55,094	23,874	15,973	72.3%	-	-	-	0.0%
	52504 Materials	-	3,000	112	-	3.7%	21,000	12,762	-	60.8%
	52603 Consulting/Contractor Fee	193,971	257,500	156,249	212,371	81.6%	517,815	16,273	212,199	44.1%
	52604 Legal Fees	-	315,000	117,698	-	37.4%	12,000	6,166	-	51.4%
	52608 Fed/St/Co Fees	-	30,450	62,928	-	206.7%	-	2,500	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	-	-	-	0.0%
	52703 Debt Service	-	3,945,435	3,654,988	-	92.6%	-	-	-	0.0%
	52704 Insurance	-	423,000	1,121,996	-	265.2%	-	-	-	0.0%
	52705 Disadvantaged Customer	-	5,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	33,130	42,779	-	129.1%	-	255	-	0.0%
	52710 Office Supplies	-	20,000	28,644	-	143.2%	9,200	611	331	10.2%
	52711 Education/Training/Meals	-	29,000	11,899	-	41.0%	39,200	3,792	-	9.7%
	52713 Utilities	-	92,300	21,092	-	22.9%	1,500	841	-	56.0%
	52615 Contractor Fees	15,445	-	576	14,869	100.0%	-	-	-	0.0%
<b>10115 Management Total</b>		<b>209,416</b>	<b>7,342,480</b>	<b>6,677,654</b>	<b>243,213</b>	<b>91.6%</b>	<b>2,001,128</b>	<b>1,072,027</b>	<b>212,529</b>	<b>64.2%</b>

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Water Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10116 Watershed	51101 Salary	-	183,442	131,334	-	71.6%	114,351	82,576	-	72.2%
	51201 Temporary Salary	-	-	-	-	0.0%	45,000	28,166	-	62.6%
	51305 Air Ambulance	-	-	46	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	798	499	-	62.6%	399	346	-	86.8%
	51310 Medicare	-	2,660	1,910	-	71.8%	1,658	1,591	-	96.0%
	51311 Pension Premiums	-	64,260	46,266	-	72.0%	40,480	31,683	-	78.3%
	51312 Health Insurance	-	39,097	37,203	-	95.2%	26,221	18,218	-	69.5%
	51313 Life Insurance	-	1,501	1,097	-	73.1%	936	788	-	84.2%
	51314 Dental Insurance	-	3,096	1,590	-	51.3%	1,549	1,106	-	71.4%
	51315 Vision Insurance	-	389	250	-	64.3%	194	141	-	72.5%
	51316 Long Term Disability	-	825	194	-	23.5%	515	117	-	22.7%
	51317 Workers Comp	-	1,284	548	-	42.7%	800	463	-	57.9%
	51319 FICA	-	400	-	-	0.0%	-	195	-	0.0%
	52504 Materials	-	3,000	1,094	-	36.5%	10,300	1,906	-	18.5%
	52506 Small Tools	-	500	-	-	0.0%	500	196	-	39.2%
	52603 Consulting/Contractor Fee	167,555	980,000	178,547	48,790	19.8%	1,094,066	515,340	121,555	58.2%
	52604 Legal Fees	-	-	-	-	0.0%	608	448	-	73.7%
52608 Fed/St/Co Fees	-	10,000	3,693	-	36.9%	10,000	(73)	-	-0.7%	
52609 Temporary Labor	-	-	-	-	0.0%	20,000	-	-	0.0%	
52711 Education/Training/Meals	-	1,000	-	-	0.0%	1,800	-	-	0.0%	
52615 Contractor Fees	-	-	453,579	325,846	0.0%	-	-	-	0.0%	
<b>10116 Watershed Total</b>		<b>167,555</b>	<b>1,292,252</b>	<b>857,851</b>	<b>374,636</b>	<b>84.4%</b>	<b>1,369,377</b>	<b>683,208</b>	<b>121,555</b>	<b>58.8%</b>
10117 Human Resources	51101 Salary	-	267,151	192,358	-	72.0%	255,315	175,093	-	68.6%
	51105 Overtime	-	500	479	-	95.8%	1,000	39	-	3.9%
	51305 Air Ambulance	-	-	138	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	618	499	-	80.8%	618	560	-	90.7%
	51310 Medicare	-	3,874	2,825	-	72.9%	3,702	2,759	-	74.5%
	51311 Pension Premiums	-	93,583	62,664	-	67.0%	90,381	51,441	-	56.9%
	51312 Health Insurance	-	58,645	47,832	-	81.6%	78,663	43,978	-	55.9%
	51313 Life Insurance	-	2,186	1,688	-	77.2%	2,089	1,647	-	78.8%
	51314 Dental Insurance	-	4,644	2,158	-	46.5%	4,646	2,195	-	47.2%
	51315 Vision Insurance	-	583	391	-	67.0%	582	387	-	66.5%
	51316 Long Term Disability	-	1,202	325	-	27.0%	1,149	323	-	28.1%
	51317 Workers Comp	-	1,870	747	-	40.0%	1,787	732	-	41.0%
	52504 Materials	-	100	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	17,500	9,114	-	52.1%	19,000	10,774	-	56.7%

**Nevada Irrigation District**  
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**Water Division**

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		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10117 Human Resources	52604 Legal Fees	-	-	-	-	0.0%	102,500	28,838	-	28.1%
	52706 Dues, Publctns, Spnsrshp	-	810	438	-	54.1%	2,200	75	-	3.4%
	52709 Outreach/Advertising/Notices	-	7,000	5,423	-	77.5%	5,000	4,303	-	86.1%
	52710 Office Supplies	-	7,000	3,495	-	49.9%	9,000	2,045	-	22.7%
	52711 Education/Training/Meals	-	3,500	969	-	27.7%	5,250	1,359	-	25.9%
	52713 Utilities	-	960	465	-	48.4%	960	311	-	32.4%
<b>10117 Human Resources Total</b>		<b>-</b>	<b>471,726</b>	<b>332,006</b>	<b>-</b>	<b>70.4%</b>	<b>583,842</b>	<b>326,859</b>	<b>-</b>	<b>56.0%</b>
10118 Information Services	51101 Salary	-	300,832	219,184	-	72.9%	303,998	221,606	-	72.9%
	51105 Overtime	-	15,000	7,759	-	51.7%	30,000	22,331	-	74.4%
	51305 Air Ambulance	-	-	138	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	501	397	-	79.3%	501	393	-	78.4%
	51310 Medicare	-	4,362	3,378	-	77.4%	4,408	3,521	-	79.9%
	51311 Pension Premiums	-	105,381	77,911	-	73.9%	107,645	58,818	-	54.6%
	51312 Health Insurance	-	58,645	34,145	-	58.2%	58,663	27,617	-	47.1%
	51313 Life Insurance	-	2,462	2,074	-	84.2%	2,488	1,624	-	65.3%
	51314 Dental Insurance	-	4,644	2,031	-	43.7%	4,646	1,361	-	29.3%
	51315 Vision Insurance	-	583	422	-	72.4%	582	359	-	61.8%
	51316 Long Term Disability	-	1,354	351	-	25.9%	1,368	286	-	20.9%
	51317 Workers Comp	-	2,106	956	-	45.4%	2,128	995	-	46.8%
	52501 Chemicals	-	225	178	-	78.9%	350	176	-	50.2%
	52503 Equipment Maintenance	-	428,105	166,936	2,401	39.6%	431,975	44,071	6,821	11.8%
	52506 Small Tools	-	500	-	-	0.0%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	7,863	215,000	167,057	47,503	96.3%	16,700	7,623	1,119	52.3%
	52609 Temporary Labor	-	10,000	6,627	-	66.3%	16,500	6,300	10,475	101.7%
	52706 Dues, Publctns, Spnsrshp	-	360	428	-	118.9%	360	260	-	72.2%
	52710 Office Supplies	-	95,000	13,075	270	14.0%	105,700	65,453	-	61.9%
	52711 Education/Training/Meals	-	4,500	-	-	0.0%	4,500	-	-	0.0%
	52713 Utilities	-	29,640	39,502	19,399	198.7%	27,950	13,560	-	48.5%
	52904 Equipment Purchases	-	54,000	67,835	-	125.6%	35,000	8,303	-	23.7%
52615 Contractor Fees	-	-	192	-	0.0%	-	-	-	0.0%	
<b>10118 Information Services Total</b>		<b>7,863</b>	<b>1,333,200</b>	<b>810,575</b>	<b>69,573</b>	<b>65.6%</b>	<b>1,155,962</b>	<b>484,658</b>	<b>18,415</b>	<b>43.5%</b>

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**Water Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10119 Safety	51101 Salary	-	155,690	113,039	-	72.6%	151,664	112,197	-	74.0%
	51306 Short Term Disability	-	334	556	-	166.4%	334	567	-	169.9%
	51310 Medicare	-	2,257	1,651	-	73.2%	2,199	1,549	-	70.5%
	51311 Pension Premiums	-	54,551	39,871	-	73.1%	53,689	32,705	-	60.9%
	51312 Health Insurance	-	39,097	35,365	-	90.5%	52,442	29,366	-	56.0%
	51313 Life Insurance	-	1,274	1,060	-	83.2%	1,241	1,120	-	90.3%
	51314 Dental Insurance	-	3,096	1,244	-	40.2%	3,097	1,367	-	44.1%
	51315 Vision Insurance	-	389	281	-	72.3%	388	297	-	76.5%
	51316 Long Term Disability	-	701	234	-	33.4%	682	245	-	36.0%
	51317 Workers Comp	-	12,445	5,673	-	45.6%	12,133	5,611	-	46.2%
	52505 Safety	-	11,000	4,337	-	39.4%	16,267	5,898	357	38.5%
	52603 Consulting/Contractor Fee	-	60,000	-	16,950	28.3%	92,633	36,522	63,817	108.3%
	52609 Temporary Labor	-	10,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	12,000	1,163	-	9.7%	2,000	647	-	32.4%
	52710 Office Supplies	43,900	-	13,749	-	31.3%	250,000	129,661	16,173	58.3%
	52711 Education/Training/Meals	-	2,800	15,583	-	556.5%	8,803	7,421	-	84.3%
	52713 Utilities	-	2,300	1,908	-	82.9%	2,300	1,523	-	66.2%
52902 Vehicle Purchases	-	-	-	-	0.0%	-	37,462	-	0.0%	
<b>10119 Safety Total</b>		<b>43,900</b>	<b>367,934</b>	<b>235,714</b>	<b>16,950</b>	<b>61.4%</b>	<b>649,872</b>	<b>404,158</b>	<b>80,347</b>	<b>74.6%</b>
10120 Communications	51101 Salary	-	69,200	48,172	-	69.6%	-	-	-	0.0%
	51201 Temporary Salary	-	40,000	28,958	-	72.4%	-	-	-	0.0%
	51306 Short Term Disability	-	167	316	-	189.1%	-	-	-	0.0%
	51310 Medicare	-	1,003	1,122	-	111.9%	-	-	-	0.0%
	51311 Pension Premiums	-	24,241	27,178	-	112.1%	-	-	-	0.0%
	51312 Health Insurance	-	19,548	13,973	-	71.5%	-	-	-	0.0%
	51313 Life Insurance	-	566	475	-	83.9%	-	-	-	0.0%
	51314 Dental Insurance	-	1,548	303	-	19.6%	-	-	-	0.0%
	51315 Vision Insurance	-	194	141	-	72.5%	-	-	-	0.0%
	51316 Long Term Disability	-	311	117	-	37.6%	-	-	-	0.0%
	51317 Workers Comp	-	484	323	-	66.7%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	22,439	55,000	3,050	19,889	29.6%	-	-	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	-	7,760	-	0.0%	-	-	-	0.0%
52709 Outreach/Advertising/Notices	-	65,000	11,925	-	18.3%	-	-	-	0.0%	
<b>10120 Communications Total</b>		<b>22,439</b>	<b>277,262</b>	<b>143,812</b>	<b>19,889</b>	<b>54.6%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

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**Water Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10131 Cashiering	51101 Salary	-	108,053	78,820	-	72.9%	104,335	76,104	-	72.9%
	51105 Overtime	-	500	51	-	10.3%	500	20	-	4.0%
	51306 Short Term Disability	-	422	330	-	78.1%	422	321	-	76.0%
	51310 Medicare	-	1,567	1,148	-	73.3%	1,513	1,087	-	71.8%
	51311 Pension Premiums	-	37,873	27,755	-	73.3%	36,935	22,323	-	60.4%
	51312 Health Insurance	-	39,097	36,307	-	92.9%	52,521	34,967	-	66.6%
	51313 Life Insurance	-	885	739	-	83.5%	854	714	-	83.6%
	51314 Dental Insurance	-	3,096	1,728	-	55.8%	3,097	1,728	-	55.8%
	51315 Vision Insurance	-	389	281	-	72.3%	388	281	-	72.5%
	51316 Long Term Disability	-	486	210	-	43.2%	470	203	-	43.2%
	51317 Workers Comp	-	817	330	-	40.4%	730	318	-	43.6%
	52503 Equipment Maintenance	-	7,000	6,628	-	94.7%	7,000	3,824	-	54.6%
	52710 Office Supplies	-	-	1,295	-	0.0%	5,000	2,550	-	51.0%
	52711 Education/Training/Meals	-	-	-	-	0.0%	450	-	-	0.0%
52713 Utilities	-	-	-	-	0.0%	150	180	-	120.1%	
<b>10131 Cashiering Total</b>		-	<b>200,185</b>	<b>155,623</b>	-	<b>77.7%</b>	<b>214,365</b>	<b>144,619</b>	-	<b>67.5%</b>
10133 Customer Service	51101 Salary	-	577,555	422,604	-	73.2%	669,060	482,660	-	72.1%
	51105 Overtime	-	6,000	634	-	10.6%	3,000	2,630	-	87.7%
	51106 Double Time	-	2,000	-	-	0.0%	1,000	96	-	9.6%
	51144 Standby	-	5,000	129	-	2.6%	3,000	859	-	28.6%
	51305 Air Ambulance	-	-	433	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	882	983	-	111.5%	1,043	1,282	-	122.9%
	51310 Medicare	-	8,375	6,124	-	73.1%	9,701	7,057	-	72.7%
	51311 Pension Premiums	-	202,436	148,329	-	73.3%	236,847	140,603	-	59.4%
	51312 Health Insurance	-	166,816	130,234	-	78.1%	262,606	150,611	-	57.4%
	51313 Life Insurance	-	4,727	3,890	-	82.3%	5,476	4,473	-	81.7%
	51314 Dental Insurance	-	13,932	7,420	-	53.3%	15,485	9,696	-	62.6%
	51315 Vision Insurance	-	1,750	1,250	-	71.5%	1,941	1,390	-	71.6%
	51316 Long Term Disability	-	2,599	985	-	37.9%	3,011	1,085	-	36.0%
	51317 Workers Comp	-	4,600	1,869	-	40.6%	4,922	2,131	-	43.3%
	51318 Unemployment Insurance	-	-	-	-	0.0%	-	8,550	-	0.0%
	52501 Chemicals	-	10,000	4,769	-	47.7%	10,000	4,719	-	47.2%
	52503 Equipment Maintenance	-	10,000	-	-	0.0%	10,000	1,268	-	12.7%
	52504 Materials	-	43,800	13,346	-	30.5%	55,400	5,687	-	10.3%
	52505 Safety	-	1,000	-	-	0.0%	1,000	-	-	0.0%
52506 Small Tools	-	2,000	-	-	0.0%	2,000	-	-	0.0%	

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10133 Customer Service	52603 Consulting/Contractor Fee	-	29,000	2,588	-	8.9%	142,500	52,666	-	37.0%
	52604 Legal Fees	-	-	-	-	0.0%	-	624	-	0.0%
	52608 Fed/St/Co Fees	-	10,000	-	-	0.0%	10,000	-	-	0.0%
	52710 Office Supplies	-	282,500	105,308	-	37.3%	232,500	116,136	-	50.0%
	52711 Education/Training/Meals	-	2,400	693	-	28.9%	2,400	601	-	25.0%
	52713 Utilities	-	500	408	-	81.6%	500	170	-	34.0%
	52804 Bank Fees	-	8,000	1,759	-	22.0%	18,000	2,769	-	15.4%
	52902 Vehicle Purchases	-	-	-	-	0.0%	41,900	33,656	30,845	153.9%
	52904 Equipment Purchases	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52615 Contractor Fees	-	123,000	75,747	-	61.6%	-	-	-	0.0%
<b>10133 Customer Service Total</b>		<b>-</b>	<b>1,523,872</b>	<b>929,502</b>	<b>-</b>	<b>61.0%</b>	<b>1,748,292</b>	<b>1,031,420</b>	<b>30,845</b>	<b>60.8%</b>
10135 Accounting	51101 Salary	-	626,246	453,717	-	72.5%	628,426	425,887	-	67.8%
	51105 Overtime	-	13,000	8,406	-	64.7%	13,000	9,616	-	74.0%
	51305 Air Ambulance	-	-	321	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,302	1,133	-	87.0%	1,302	1,048	-	80.5%
	51310 Medicare	-	9,080	6,942	-	76.5%	9,112	6,287	-	69.0%
	51311 Pension Premiums	-	219,409	161,313	-	73.5%	222,463	125,005	-	56.2%
	51312 Health Insurance	-	118,598	101,951	-	86.0%	137,747	76,681	-	55.7%
	51313 Life Insurance	-	5,126	3,976	-	77.6%	5,143	3,608	-	70.1%
	51314 Dental Insurance	-	10,836	5,115	-	47.2%	10,840	4,356	-	40.2%
	51315 Vision Insurance	-	1,361	985	-	72.4%	1,358	910	-	67.0%
	51316 Long Term Disability	-	2,819	799	-	28.3%	3,828	707	-	18.5%
	51317 Workers Comp	-	4,478	1,922	-	42.9%	5,399	1,811	-	33.5%
	52503 Equipment Maintenance	-	3,000	953	-	31.8%	3,000	-	-	0.0%
	52603 Consulting/Contractor Fee	96,447	51,600	54,708	96,447	102.1%	190,183	63,633	96,447	84.2%
	52604 Legal Fees	-	-	352	-	0.0%	800	384	-	48.0%
	52609 Temporary Labor	69,693	-	37,706	31,905	99.9%	-	-	-	0.0%
52706 Dues, Publctns, Spnsrshp	-	1,180	540	-	45.8%	1,180	930	-	78.8%	
52711 Education/Training/Meals	-	4,450	2,857	-	64.2%	4,450	1,385	-	31.1%	
52804 Bank Fees	-	10,000	23,318	-	233.2%	67,500	48,862	-	72.4%	
<b>10135 Accounting Total</b>		<b>166,140</b>	<b>1,082,485</b>	<b>867,036</b>	<b>128,351</b>	<b>79.7%</b>	<b>1,305,731</b>	<b>771,109</b>	<b>96,447</b>	<b>66.4%</b>
10151 Engineering	51101 Salary	-	1,887,137	1,220,050	-	64.7%	1,843,914	1,347,885	-	73.1%
	51105 Overtime	-	20,000	14,117	-	70.6%	25,000	10,477	-	41.9%
	51201 Temporary Salary	-	-	3,899	-	0.0%	46,000	22,713	-	49.4%
	51305 Air Ambulance	-	-	826	-	0.0%	-	-	-	0.0%

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Water Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10151 Engineering	51306 Short Term Disability	-	1,961	1,684	-	85.9%	1,800	1,447	-	80.4%
	51310 Medicare	-	27,363	16,991	-	62.1%	26,737	19,123	-	71.5%
	51311 Pension Premiums	-	661,435	431,183	-	65.2%	652,746	390,442	-	59.8%
	51312 Health Insurance	-	343,406	259,155	-	75.5%	472,691	251,803	-	53.3%
	51313 Life Insurance	-	15,445	10,905	-	70.6%	15,091	11,560	-	76.6%
	51314 Dental Insurance	-	29,412	14,362	-	48.8%	27,874	14,639	-	52.5%
	51315 Vision Insurance	-	3,694	2,298	-	62.2%	3,493	2,516	-	72.0%
	51316 Long Term Disability	-	8,492	1,909	-	22.5%	8,298	2,058	-	24.8%
	51317 Workers Comp	-	83,859	31,418	-	37.5%	87,316	39,434	-	45.2%
	51318 Unemployment Insurance	-	-	558	-	0.0%	-	875	-	0.0%
	51319 FICA	-	3,000	242	-	8.1%	-	1,408	-	0.0%
	52501 Chemicals	-	10,000	4,769	-	47.7%	15,000	4,719	-	31.5%
	52503 Equipment Maintenance	-	30,000	22,331	650	76.6%	40,000	22,308	1,125	58.6%
	52504 Materials	-	40,000	(3,403)	11,427	20.1%	134,348	8,080	34,348	31.6%
	52505 Safety	-	1,500	459	-	30.6%	5,000	(1,887)	-	-37.7%
	52506 Small Tools	-	1,000	788	-	78.8%	2,000	1,640	-	82.0%
	52603 Consulting/Contractor Fee	47,505	130,000	5,447	47,546	29.9%	585,302	125,745	446,525	97.8%
	52604 Legal Fees	-	-	10,302	-	0.0%	-	8,640	-	0.0%
	52608 Fed/St/Co Fees	-	-	2,800	-	0.0%	-	44	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	54,000	-	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	7,750	4,991	1,883	88.7%	15,000	5,335	2,042	49.2%
	52710 Office Supplies	-	9,000	5,697	-	63.3%	15,000	5,905	-	39.4%
	52711 Education/Training/Meals	-	3,000	2,581	-	86.0%	15,000	852	-	5.7%
52713 Utilities	-	3,500	1,423	-	40.7%	700	1,325	-	189.2%	
52901 Land/Easement Purchases	-	30,000	46,660	2,750	164.7%	30,000	25,639	-	85.5%	
52902 Vehicle Purchases	-	-	-	-	0.0%	30,000	-	-	0.0%	
52904 Equipment Purchases	-	-	-	-	0.0%	10,000	-	-	0.0%	
52615 Contractor Fees	-	-	2,880	-	0.0%	-	-	-	0.0%	
<b>10151 Engineering Total</b>		<b>47,505</b>	<b>3,350,954</b>	<b>2,117,321</b>	<b>64,257</b>	<b>64.2%</b>	<b>4,162,310</b>	<b>2,324,727</b>	<b>484,040</b>	<b>67.5%</b>
10171 Water Operations	51101 Salary	-	3,519,547	2,533,175	-	72.0%	3,535,965	2,533,047	-	71.6%
	51105 Overtime	-	50,000	33,217	-	66.4%	50,000	41,015	-	82.0%
	51106 Double Time	-	60,000	46,060	-	76.8%	60,000	48,531	-	80.9%
	51144 Standby	-	165,000	122,803	-	74.4%	140,000	121,970	-	87.1%
	51201 Temporary Salary	-	66,560	26,664	-	40.1%	33,280	31,360	-	94.2%
	51305 Air Ambulance	-	-	1,927	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	6,923	6,187	-	89.4%	6,923	5,554	-	80.2%

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Water Division**

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		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10171 Water Operations	51310 Medicare	-	51,033	41,173	-	80.7%	51,271	41,605	-	81.1%
	51311 Pension Premiums	-	1,233,589	889,157	-	72.1%	1,251,732	721,176	-	57.6%
	51312 Health Insurance	-	813,223	701,388	-	86.2%	1,129,206	644,553	-	57.1%
	51313 Life Insurance	-	28,805	23,327	-	81.0%	28,923	22,115	-	76.5%
	51314 Dental Insurance	-	66,564	39,390	-	59.2%	66,587	38,609	-	58.0%
	51315 Vision Insurance	-	8,359	5,877	-	70.3%	8,344	5,729	-	68.7%
	51316 Long Term Disability	-	15,838	4,857	-	30.7%	15,912	4,690	-	29.5%
	51317 Workers Comp	-	233,766	108,985	-	46.6%	243,522	110,899	-	45.5%
	51318 Unemployment Insurance	-	-	2,111	-	0.0%	-	14,820	-	0.0%
	51319 FICA	-	4,000	1,653	-	41.3%	-	1,849	-	0.0%
	52501 Chemicals	-	443,000	275,120	78,340	79.8%	420,000	277,478	113,951	93.2%
	52503 Equipment Maintenance	120,000	295,000	118,776	9,306	30.9%	446,577	196,854	13,326	47.1%
	52504 Materials	-	270,250	168,505	3,187	63.5%	341,603	172,637	4,715	51.9%
	52505 Safety	-	28,600	3,452	-	12.1%	33,600	5,688	-	16.9%
	52506 Small Tools	-	16,900	2,543	-	15.0%	29,500	21,635	-	73.3%
	52507 Water Purchase	-	700,000	-	-	0.0%	100,000	-	-	0.0%
	52603 Consulting/Contractor Fee	78,640	127,000	126,248	33,547	77.7%	324,951	72,335	7,917	24.7%
	52604 Legal Fees	-	8,000	4,768	-	59.6%	5,000	5,344	-	106.9%
	52608 Fed/St/Co Fees	-	439,700	218,245	-	49.6%	382,450	81,313	-	21.3%
	52609 Temporary Labor	-	80,000	-	-	0.0%	66,720	-	-	0.0%
	52704 Insurance	-	-	193	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	6,700	5,622	-	83.9%	7,700	125	-	1.6%
	52710 Office Supplies	-	11,100	2,290	-	20.6%	18,000	2,311	136	13.6%
	52711 Education/Training/Meals	-	24,500	5,196	-	21.2%	35,000	8,142	-	23.3%
52713 Utilities	-	644,000	703,189	-	109.2%	1,080,000	715,124	-	66.2%	
52902 Vehicle Purchases	-	37,200	44,421	-	119.4%	204,000	141,244	27,902	82.9%	
52904 Equipment Purchases	-	93,000	58,087	122,368	194.0%	179,000	91,317	-	51.0%	
52915 Project: Non-Programmati	-	50,000	-	-	0.0%	126,671	98,051	-	77.4%	
52930 Program: Chem Tank/Pads	-	48,000	44,663	-	93.0%	135,000	-	26,257	19.4%	
52931 Program: Clarifiers	-	-	-	-	0.0%	15,000	-	-	0.0%	
52615 Contractor Fees	-	16,500	10,238	-	62.0%	-	-	-	0.0%	
<b>10171 Water Operations Total</b>		<b>198,640</b>	<b>9,662,657</b>	<b>6,379,506</b>	<b>246,748</b>	<b>67.2%</b>	<b>10,572,437</b>	<b>6,277,120</b>	<b>194,204</b>	<b>61.2%</b>
10191 Maintenance	51101 Salary	-	4,107,471	2,759,644	-	67.2%	4,197,189	2,757,988	-	65.7%
	51105 Overtime	-	30,000	33,947	-	113.2%	30,000	33,152	-	110.5%
	51106 Double Time	-	15,000	7,363	-	49.1%	15,000	8,493	-	56.6%
	51201 Temporary Salary	-	167,000	132,692	-	79.5%	167,000	139,582	-	83.6%

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Water Division**

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		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10191 Maintenance	51305 Air Ambulance	-	-	2,666	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	7,623	4,860	-	63.7%	7,623	4,475	-	58.7%
	51310 Medicare	-	60,791	46,388	-	76.3%	60,859	47,717	-	78.4%
	51311 Pension Premiums	-	1,507,703	949,474	-	63.0%	1,485,805	814,966	-	54.9%
	51312 Health Insurance	-	1,158,590	915,005	-	79.0%	1,654,418	823,633	-	49.8%
	51313 Life Insurance	-	34,312	24,961	-	72.7%	34,350	24,916	-	72.5%
	51314 Dental Insurance	-	97,524	50,843	-	52.1%	97,558	49,351	-	50.6%
	51315 Vision Insurance	-	12,247	7,960	-	65.0%	12,225	8,104	-	66.3%
	51316 Long Term Disability	-	18,866	6,208	-	32.9%	18,887	6,181	-	32.7%
	51317 Workers Comp	-	326,765	139,057	-	42.6%	327,370	143,694	-	43.9%
	51318 Unemployment Insurance	-	-	1,421	-	0.0%	-	6,956	-	0.0%
	51319 FICA	-	10,000	8,035	-	80.3%	-	7,410	-	0.0%
	52501 Chemicals	-	225,000	205,098	-	91.2%	250,000	143,428	-	57.4%
	52503 Equipment Maintenance	-	104,000	12,592	65	12.2%	104,000	22,747	65	21.9%
	52504 Materials	-	1,153,000	901,339	7,528	78.8%	1,399,000	919,927	-	65.8%
	52505 Safety	-	28,300	6,851	-	24.2%	28,300	17,821	-	63.0%
	52506 Small Tools	-	37,700	16,085	141	43.0%	54,500	25,380	-	46.6%
	52603 Consulting/Contractor Fee	-	50,000	11,750	2,025	27.5%	165,751	62,196	19,522	49.3%
	52604 Legal Fees	-	2,000	-	-	0.0%	4,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	25,000	13,948	-	55.8%	25,000	7,730	-	30.9%
	52706 Dues, Publtcns, Spnsrshp	-	19,500	978	-	5.0%	21,984	15,100	-	68.7%
	52710 Office Supplies	-	31,200	3,739	-	12.0%	16,200	4,240	4,968	56.8%
	52711 Education/Training/Meals	-	15,700	3,674	-	23.4%	22,200	8,199	-	36.9%
	52713 Utilities	-	84,500	92,418	-	109.4%	100,000	76,081	-	76.1%
	52902 Vehicle Purchases	278,114	442,000	361,802	326,898	95.6%	502,481	177,103	377,666	110.4%
	52904 Equipment Purchases	-	23,000	1,686	18,933	89.6%	400,357	364,320	-	91.0%
52915 Project: Non-Programmati	26,537	231,000	92,582	4,058	37.5%	441,251	189,664	60,099	56.6%	
52916 Program: Diversion, Holding	-	75,000	-	-	0.0%	133,200	-	-	0.0%	
52940 Program: Tank Restoration	400,000	400,000	101,553	82,048	23.0%	400,000	-	-	0.0%	
52941 Program: Road Restoration	-	50,000	-	-	0.0%	150,000	-	21,500	14.3%	
52942 Program: Pipeline Restoration	-	75,000	-	-	0.0%	350,000	-	-	0.0%	
52943 Program: Canal Restoration	6,920	75,000	2,632	7,020	11.8%	100,000	45,119	33,916	79.0%	
52615 Contractor Fees	-	80,000	69,434	3,682	91.4%	-	-	-	0.0%	
<b>10191 Maintenance Total</b>		<b>711,571</b>	<b>10,780,792</b>	<b>6,988,685</b>	<b>452,398</b>	<b>64.7%</b>	<b>12,776,508</b>	<b>6,955,670</b>	<b>517,735</b>	<b>58.5%</b>
10192 Vegetation	51101 Salary	-	412,720	272,205	-	66.0%	422,099	325,507	-	77.1%
	51105 Overtime	-	-	-	-	0.0%	-	355	-	0.0%

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10192 Vegetation	51201 Temporary Salary	-	36,000	29,863	-	83.0%	35,000	27,728	-	79.2%
	51306 Short Term Disability	-	726	791	-	109.0%	726	1,253	-	172.6%
	51310 Medicare	-	5,984	715	-	11.9%	6,120	402	-	6.6%
	51311 Pension Premiums	-	144,660	95,339	-	65.9%	149,423	92,123	-	61.7%
	51312 Health Insurance	-	117,291	95,750	-	81.6%	157,564	95,283	-	60.5%
	51313 Life Insurance	-	3,378	2,454	-	72.7%	3,454	2,744	-	79.5%
	51314 Dental Insurance	-	9,288	4,663	-	50.2%	9,291	4,865	-	52.4%
	51315 Vision Insurance	-	1,166	750	-	64.3%	1,164	844	-	72.5%
	51316 Long Term Disability	-	1,857	603	-	32.5%	1,899	683	-	36.0%
	51317 Workers Comp	-	45,209	19,672	-	43.5%	46,431	23,058	-	49.7%
	51319 FICA	-	1,800	1,948	-	108.2%	-	1,719	-	0.0%
	52501 Chemicals	-	245,000	198,239	-	80.9%	255,000	238,910	-	93.7%
	52503 Equipment Maintenance	-	1,400	1,318	-	94.2%	2,200	119	-	5.4%
	52504 Materials	-	16,850	504	1,786	13.6%	18,000	1,543	-	8.6%
	52505 Safety	-	2,700	329	-	12.2%	2,700	453	-	16.8%
	52506 Small Tools	2,000	-	69	-	3.5%	-	1,410	-	0.0%
	52603 Consulting/Contractor Fee	15,948	30,000	21,068	6,966	61.0%	95,627	6,632	55,427	64.9%
	52604 Legal Fees	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	1,650	1,480	-	89.7%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	1,675	-	-	0.0%	2,780	775	-	27.9%
52710 Office Supplies	-	325	93	-	28.6%	1,000	218	-	21.8%	
52711 Education/Training/Meals	-	1,300	1,120	-	86.2%	2,300	785	-	34.1%	
52713 Utilities	-	700	-	-	0.0%	1,000	-	-	0.0%	
52902 Vehicle Purchases	-	23,000	22,405	-	97.4%	56,200	40,994	-	72.9%	
52615 Contractor Fees	-	17,200	3,514	-	20.4%	-	-	-	0.0%	
<b>10192 Vegetation Total</b>		<b>17,948</b>	<b>1,122,879</b>	<b>774,893</b>	<b>8,752</b>	<b>68.7%</b>	<b>1,270,978</b>	<b>868,405</b>	<b>55,427</b>	<b>72.7%</b>
10193 Purchasing	51101 Salary	-	373,205	257,911	-	69.1%	368,624	267,499	-	72.6%
	51105 Overtime	-	1,000	-	-	0.0%	1,000	990	-	99.0%
	51305 Air Ambulance	-	-	204	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	840	713	-	84.9%	840	773	-	92.0%
	51310 Medicare	-	5,412	3,659	-	67.6%	5,345	3,847	-	72.0%
	51311 Pension Premiums	-	130,810	87,106	-	66.6%	130,493	78,304	-	60.0%
	51312 Health Insurance	-	97,742	70,787	-	72.4%	131,105	71,990	-	54.9%
	51313 Life Insurance	-	3,054	2,331	-	76.3%	3,017	2,503	-	83.0%
	51314 Dental Insurance	-	7,740	3,875	-	50.1%	7,743	4,244	-	54.8%
	51315 Vision Insurance	-	972	656	-	67.5%	970	703	-	72.5%
	51316 Long Term Disability	-	1,680	546	-	32.5%	1,659	585	-	35.3%

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10193 Purchasing	51317 Workers Comp	-	2,822	1,036	-	36.7%	2,580	1,123	-	43.5%
	52501 Chemicals	-	200	127	-	63.6%	200	100	-	50.2%
	52503 Equipment Maintenance	-	10,000	75	-	0.8%	18,000	1,088	305	7.7%
	52504 Materials	-	67,500	18,020	456	27.4%	67,500	32,434	6,386	57.5%
	52505 Safety	-	70,700	6,506	28,852	50.0%	71,000	49,045	-	69.1%
	52506 Small Tools	-	40,000	5,369	-	13.4%	50,000	21,899	-	43.8%
	52603 Consulting/Contractor Fee	-	-	-	-	0.0%	110,000	49,779	32,621	74.9%
	52706 Dues, Publtcns, Spnsrshp	-	600	584	-	97.4%	600	390	-	65.0%
	52710 Office Supplies	-	18,500	2,669	-	14.4%	18,500	6,063	262	34.2%
	52711 Education/Training/Meals	-	2,500	-	-	0.0%	5,000	-	-	0.0%
	52713 Utilities	-	1,500	-	-	0.0%	1,500	-	-	0.0%
	52615 Contractor Fees	-	110,000	60,324	27,082	79.5%	-	-	-	0.0%
	<b>10193 Purchasing Total</b>	<b>-</b>	<b>946,777</b>	<b>522,501</b>	<b>56,390</b>	<b>61.1%</b>	<b>995,676</b>	<b>593,360</b>	<b>39,575</b>	<b>63.6%</b>
10195 Shop Operations	51101 Salary	-	266,069	172,417	-	64.8%	250,680	184,555	-	73.6%
	51105 Overtime	-	1,000	805	-	80.5%	1,500	90	-	6.0%
	51306 Short Term Disability	-	208	312	-	150.0%	208	299	-	143.6%
	51310 Medicare	-	3,858	2,547	-	66.0%	3,635	2,681	-	73.7%
	51311 Pension Premiums	-	93,259	55,235	-	59.2%	88,741	54,008	-	60.9%
	51312 Health Insurance	-	78,194	56,529	-	72.3%	105,042	61,465	-	58.5%
	51313 Life Insurance	-	2,178	1,196	-	54.9%	2,052	1,728	-	84.2%
	51314 Dental Insurance	-	6,192	3,318	-	53.6%	6,194	3,622	-	58.5%
	51315 Vision Insurance	-	778	422	-	54.2%	776	563	-	72.5%
	51316 Long Term Disability	-	1,197	310	-	25.9%	1,128	446	-	39.6%
	51317 Workers Comp	-	21,242	7,651	-	36.0%	17,548	8,213	-	46.8%
	52501 Chemicals	-	37,500	31,372	-	83.7%	40,000	32,478	-	81.2%
	52503 Equipment Maintenance	-	310,000	151,409	-	48.8%	310,000	231,923	-	74.8%
	52504 Materials	-	25,000	10,569	844	45.7%	30,000	19,379	-	64.6%
	52505 Safety	-	4,220	4,018	-	95.2%	4,220	2,747	-	65.1%
	52506 Small Tools	-	2,000	1,172	-	58.6%	3,000	2,643	-	88.1%
	52706 Dues, Publtcns, Spnsrshp	-	2,075	1,085	-	52.3%	1,892	1,628	-	86.0%
	52710 Office Supplies	-	1,400	235	-	16.8%	2,500	45	-	1.8%
	52711 Education/Training/Meals	-	2,500	12	-	0.5%	3,500	-	-	0.0%
	52713 Utilities	-	2,800	1,033	-	36.9%	5,300	1,664	-	31.4%
52904 Equipment Purchases	-	25,000	-	8,977	35.9%	25,000	-	-	0.0%	
52615 Contractor Fees	-	-	9,746	-	0.0%	-	-	-	0.0%	
<b>10195 Shop Operations Total</b>	<b>-</b>	<b>886,670</b>	<b>511,393</b>	<b>9,821</b>	<b>58.8%</b>	<b>902,916</b>	<b>610,175</b>	<b>-</b>	<b>67.6%</b>	
<b>Total Operating Expenses</b>	<b>1,592,977</b>	<b>40,851,874</b>	<b>28,465,418</b>	<b>1,690,978</b>	<b>71.0%</b>	<b>46,473,456</b>	<b>28,428,617</b>	<b>1,890,482</b>	<b>65.2%</b>	

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Water Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10114 Administration	52915 Project: Non-Programmati	-	-	-	-	0.0%	100,000	-	-	0.0%
<b>10114 Administration Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
10115 Management	52915 Project: Non-Programmati	-	20,000	-	18,000	90.0%	63,918	-	-	0.0%
<b>10115 Management Total</b>		<b>-</b>	<b>20,000</b>	<b>-</b>	<b>18,000</b>	<b>90.0%</b>	<b>63,918</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
10118 Information Services	52915 Project: Non-Programmati	1,084,546	-	372,930	749,414	103.5%	2,036,984	744,602	1,176,015	94.3%
<b>10118 Information Services Total</b>		<b>1,084,546</b>	<b>-</b>	<b>372,930</b>	<b>749,414</b>	<b>103.5%</b>	<b>2,036,984</b>	<b>744,602</b>	<b>1,176,015</b>	<b>94.3%</b>
10119 Safety	52915 Project: Non-Programmati	-	-	-	-	0.0%	20,000	-	-	0.0%
<b>10119 Safety Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
10151 Engineering	52907 Program: Pipeline Rplc	93,015	1,860,000	102,613	-	5.3%	1,511,577	880,802	-	58.3%
	52908 Program: PRV Program	67,000	480,000	79,936	-	14.6%	160,000	2,258	2,000	2.7%
	52910 Program: Raw Water Rplc	293,757	1,250,000	683,391	143,879	53.6%	2,100,000	52,627	5,753	2.8%
	52911 Program: Backbone Ext	207,499	190,000	308,438	81,081	98.0%	1,713,723	3,039	10,500	0.8%
	52912 Program: Community Inves	916,232	-	4,500	620,640	68.2%	2,477,670	1,112,660	107,122	49.2%
	52913 Program: Extended CEQA	-	40,000	-	39,538	98.8%	13,915	13,332	-	95.8%
	52914 Program: Sediment Removl	1,487,055	-	244,042	808,729	70.8%	4,464,876	247,377	1,147,742	31.2%
	52915 Project: Non-Programmati	11,591,631	1,850,000	4,851,476	4,288,101	68.0%	22,857,652	5,695,164	15,075,050	90.9%
<b>10151 Engineering Total</b>		<b>14,656,189</b>	<b>5,670,000</b>	<b>6,274,395</b>	<b>5,981,967</b>	<b>60.3%</b>	<b>35,299,413</b>	<b>8,007,259</b>	<b>16,348,167</b>	<b>69.0%</b>
Transfer Out Debt Service	Transfer Out Debt Service	-	-	-	-	0.0%	-	-	-	0.0%
<b>Transfer Out Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Non Operating Expenses</b>		<b>15,740,735</b>	<b>5,690,000</b>	<b>6,647,325</b>	<b>6,749,381</b>	<b>62.5%</b>	<b>37,520,315</b>	<b>8,751,860</b>	<b>17,524,182</b>	<b>70.0%</b>

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Recreation Division**

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	
Operating	Revenues	-	2,330,838	2,163,869	-	92.8%	2,656,525	1,417,169	-	53.3%	
	Expenses	-	2,512,042	1,740,236	6,729	69.5%	2,658,924	1,412,805	1,765	53.2%	
	Operating Income			423,632				4,364			
Non Operating	Revenues	-	315,000	236,250	-	75.0%	315,000	236,250	-	75.0%	
	Expenses	-	100,000	24,049	7,475	31.5%	287,000	210,405	-	73.3%	
	Non operating Income			212,201				25,845			
Revenue and transfers-in in excess of expenses and transfers-out				635,833				30,209			
Operating Revenues	Scotts Flat	-	1,074,628	910,430	-	84.7%	1,206,318	595,253	-	49.3%	
	Peninsula	-	194,496	158,786	-	81.6%	242,834	58,626	-	24.1%	
	Orchard Springs	-	347,461	347,417	-	100.0%	367,148	197,897	-	53.9%	
	Long Ravine	-	540,092	497,103	-	92.0%	558,440	358,431	-	64.2%	
	Jackson Meadows	-	97,756	161,629	-	165.3%	205,000	170,408	-	83.1%	
	Greenhorn	-	39,878	53,802	-	134.9%	45,206	3,612	-	8.0%	
	Combie	-	36,527	34,702	-	95.0%	31,579	32,942	-	104.3%	
<b>Operating Revenues Total</b>		<b>-</b>	<b>2,330,838</b>	<b>2,163,869</b>	<b>-</b>	<b>92.8%</b>	<b>2,656,525</b>	<b>1,417,169</b>	<b>-</b>	<b>53.3%</b>	
Non Operating Revenues	Transfer In Capital	-	315,000	236,250	-	75.0%	315,000	236,250	-	75.0%	
<b>Non Operating Revenues Total</b>		<b>-</b>	<b>315,000</b>	<b>236,250</b>	<b>-</b>	<b>75.0%</b>	<b>315,000</b>	<b>236,250</b>	<b>-</b>	<b>75.0%</b>	
Operating Expenses	30250 General Recreatio	-	2,008,981	1,428,256	6,432	71.4%	2,132,107	1,176,653	1,672	55.3%	
	30254 Upper Division R	-	503,061	311,981	298	62.1%	526,817	236,152	93	44.8%	
<b>Operating Expenses Total</b>		<b>-</b>	<b>2,512,042</b>	<b>1,740,236</b>	<b>6,729</b>	<b>69.5%</b>	<b>2,658,924</b>	<b>1,412,805</b>	<b>1,765</b>	<b>53.2%</b>	
Non Operating Expenses	30250 General Recreatio	-	100,000	24,049	7,475	31.5%	287,000	210,405	-	73.3%	
<b>Non Operating Expenses Total</b>		<b>-</b>	<b>100,000</b>	<b>24,049</b>	<b>7,475</b>	<b>31.5%</b>	<b>287,000</b>	<b>210,405</b>	<b>-</b>	<b>73.3%</b>	

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Recreation Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
30250 General Recreation	51101 Salary	-	492,688	346,215	-	70.3%	497,313	285,335	-	57.4%
	51105 Overtime	-	3,000	2,178	-	72.6%	5,000	2,361	-	47.2%
	51201 Temporary Salary	-	218,400	121,655	-	55.7%	211,640	95,519	-	45.1%
	51305 Air Ambulance	-	-	285	-	0.0%	-	-	-	0.0%
	51306 Short Term Disal	-	406	128	-	31.5%	406	107	-	26.5%
	51308 Empl Assistance	-	-	-	-	0.0%	-	-	-	0.0%
	51310 Medicare	-	7,144	6,836	-	95.7%	7,211	5,539	-	76.8%
	51311 Pension Premium	-	172,662	126,346	-	73.2%	176,049	85,756	-	48.7%
	51312 Health Insurance	-	136,839	77,806	-	56.9%	183,547	59,042	-	32.2%
	51313 Life Insurance	-	4,032	3,410	-	84.6%	4,070	2,824	-	69.4%
	51314 Dental Insurance	-	10,836	2,525	-	23.3%	10,840	2,292	-	21.1%
	51315 Vision Insurance	-	1,361	848	-	62.3%	1,358	735	-	54.1%
	51316 Long Term Disal	-	2,217	697	-	31.4%	2,238	599	-	26.8%
	51317 Workers Comp	-	39,356	26,295	-	66.8%	39,785	21,467	-	54.0%
	51318 Unemployment I	-	-	8,922	-	0.0%	-	39,103	-	0.0%
	51319 FICA	-	7,000	6,877	-	98.2%	-	5,443	-	0.0%
	51321 Health Benefit-R	-	-	8,665	-	0.0%	-	8,775	-	0.0%
	51324 Opeb Net Arc	-	26,000	-	-	0.0%	26,000	26,000	-	100.0%
	52501 Chemicals	-	15,000	8,578	-	57.2%	15,000	5,959	-	39.7%
	52503 Equipment Main	-	72,000	35,654	1,344	51.4%	72,000	44,798	1,393	64.2%
	52504 Materials	-	170,000	88,536	-	52.1%	170,000	78,787	-	46.3%
	52505 Safety	-	3,000	691	-	23.0%	3,000	723	-	24.1%
	52506 Small Tools	-	6,000	1,351	-	22.5%	3,500	102	-	2.9%
	52603 Consulting/Cont	-	-	-	-	0.0%	105,400	120,574	279	114.7%
	52604 Legal Fees	-	15,000	128	-	0.9%	15,000	576	-	3.8%
	52608 Fed/St/Co Fees	-	37,000	18,885	-	51.0%	37,000	11,228	-	30.3%
	52609 Temporary Labo	-	360,000	160,417	-	44.6%	289,950	113,803	-	39.2%
	52704 Insurance	-	19,240	120,267	-	625.1%	13,000	240	-	1.8%
	52706 Dues, Publictns, S	-	-	200	-	0.0%	-	-	-	0.0%
	52709 Outreach/Advert	-	7,000	4,265	-	60.9%	7,000	3,254	-	46.5%
52710 Office Supplies	-	7,500	4,987	-	66.5%	58,000	34,644	-	59.7%	
52711 Education/Train	-	300	100	-	33.3%	300	-	-	0.0%	
52713 Utilities	-	140,000	123,407	261	88.3%	132,500	87,137	-	65.8%	
52804 Bank Fees	-	5,000	40,788	-	815.8%	45,000	33,931	-	75.4%	
52615 Contractor Fees	-	30,000	80,315	4,827	283.8%	-	-	-	0.0%	
<b>30250 General Recreation Total</b>		-	<b>2,008,981</b>	<b>1,428,256</b>	<b>6,432</b>	<b>71.4%</b>	<b>2,132,107</b>	<b>1,176,653</b>	<b>1,672</b>	<b>55.3%</b>

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Recreation Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
30254 Upper Division Recreation	51101 Salary	-	120,576	97,338	-	80.7%	113,465	81,301	-	71.7%
	51105 Overtime	-	3,000	1,611	-	53.7%	3,000	329	-	11.0%
	51201 Temporary Salary	-	29,120	11,240	-	38.6%	28,600	12,607	-	44.1%
	51306 Short Term Disal	-	116	37	-	31.5%	116	62	-	53.5%
	51310 Medicare	-	1,748	1,689	-	96.6%	1,645	1,367	-	83.1%
	51311 Pension Premiun	-	42,263	33,676	-	79.7%	40,167	23,810	-	59.3%
	51312 Health Insurance	-	39,097	33,650	-	86.1%	49,442	28,264	-	57.2%
	51313 Life Insurance	-	987	834	-	84.5%	929	784	-	84.4%
	51314 Dental Insurance	-	3,096	1,980	-	63.9%	3,097	1,410	-	45.5%
	51315 Vision Insurance	-	389	308	-	79.3%	388	281	-	72.5%
	51316 Long Term Disal	-	542	239	-	44.0%	511	222	-	43.4%
	51317 Workers Comp	-	9,627	5,983	-	62.2%	9,077	5,255	-	57.9%
	51318 Unemployment I	-	-	2,319	-	0.0%	-	1,688	-	0.0%
	51319 FICA	-	-	697	-	0.0%	-	782	-	0.0%
	52501 Chemicals	-	5,000	2,603	-	52.1%	5,000	-	-	0.0%
	52503 Equipment Main	-	25,000	1,478	-	5.9%	10,000	6,402	-	64.0%
	52504 Materials	-	30,000	718	-	2.4%	30,000	3,589	-	12.0%
	52505 Safety	-	1,000	-	-	0.0%	2,000	-	-	0.0%
	52506 Small Tools	-	3,000	-	-	0.0%	2,000	510	-	25.5%
	52603 Consulting/Cont	-	-	-	-	0.0%	45,000	36,115	93	80.5%
	52604 Legal Fees	-	3,000	-	-	0.0%	3,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	9,000	10,067	-	111.9%	9,000	673	-	7.5%
	52609 Temporary Labo	-	72,500	-	-	0.0%	138,380	9,736	-	7.0%
	52704 Insurance	-	3,500	-	-	0.0%	3,500	-	-	0.0%
	52709 Outreach/Advert	-	-	366	-	0.0%	-	300	-	0.0%
	52710 Office Supplies	-	500	-	-	0.0%	500	51	-	10.2%
52713 Utilities	-	50,000	25,413	-	50.8%	25,000	18,843	-	75.4%	
52804 Bank Fees	-	-	600	-	0.0%	3,000	1,772	-	59.1%	
52615 Contractor Fees	-	50,000	79,135	298	158.9%	-	-	-	0.0%	
<b>30254 Upper Division Recreation Total</b>		-	<b>503,061</b>	<b>311,981</b>	<b>298</b>	<b>62.1%</b>	<b>526,817</b>	<b>236,152</b>	<b>93</b>	<b>44.8%</b>
<b>Total Operating Expenses</b>		-	<b>2,512,042</b>	<b>1,740,236</b>	<b>6,729</b>	<b>69.5%</b>	<b>2,658,924</b>	<b>1,412,805</b>	<b>1,765</b>	<b>53.2%</b>
30250 General Recreation	52915 Project: Non-Pro	-	100,000	24,049	7,475	31.5%	287,000	210,405	-	73.3%
<b>30250 General Recreation Total</b>		-	<b>100,000</b>	<b>24,049</b>	<b>7,475</b>	<b>31.5%</b>	<b>287,000</b>	<b>210,405</b>	<b>-</b>	<b>73.3%</b>
<b>Total Non Operating Expenses</b>		-	<b>100,000</b>	<b>24,049</b>	<b>7,475</b>	<b>31.5%</b>	<b>287,000</b>	<b>210,405</b>	<b>-</b>	<b>73.3%</b>

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Hydroelectric Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating	Revenues	-	23,586,962	17,398,802	-	73.8%	21,195,975	16,962,631	-	80.0%
	Expenses	561,273	18,740,522	11,207,080	1,203,711	64.3%	26,928,831	16,425,406	1,166,581	65.3%
Non Operating	Expenses	1,423,907	5,435,000	1,233,951	1,631,888	41.8%	6,227,567	1,267,960	1,595,241	46.0%
Revenue and transfers-in in excess of expenses and transfers-out				4,957,772			(730,735)			
Operating Revenues	Chicago Park Powerhouse	-	9,944,153	7,515,539	-	75.6%	8,887,180	7,402,342	-	83.3%
	Rollins Powerhouse	-	5,524,529	4,175,299	-	75.6%	4,937,322	4,097,138	-	83.0%
	Dutch Flat Powerhouse	-	5,524,529	4,164,073	-	75.4%	4,937,322	4,107,706	-	83.2%
	Bowman Powerhouse	-	1,104,906	807,408	-	73.1%	987,464	788,572	-	79.9%
	Deer Creek Powerhouse	-	798,301	-	-	0.0%	798,301	-	-	0.0%
	Combie South Powerhouse	-	290,544	115,109	-	39.6%	235,422	253,652	-	107.7%
	Scotts Flat Powerhouse	-	250,000	412,276	-	164.9%	239,964	70,677	-	29.5%
	Combie North Powerhouse	-	150,000	84,699	-	56.5%	108,000	118,291	-	109.5%
	Rents and leases	-	-	304	-	0.0%	-	-	-	0.0%
	Hydroelectric support services	-	-	27,906	-	0.0%	-	-	-	0.0%
	Interest income: other	-	-	2,119	-	0.0%	-	-	-	0.0%
Bowman Transmission Line	-	-	94,071	-	0.0%	65,000	124,253	-	191.2%	
<b>Operating Revenues Total</b>		<b>-</b>	<b>23,586,962</b>	<b>17,398,802</b>	<b>-</b>	<b>73.8%</b>	<b>21,195,975</b>	<b>16,962,631</b>	<b>-</b>	<b>80.0%</b>
Operating Expenses	50112 Hydro Admin	512,298	11,743,310	7,664,193	777,139	68.9%	19,054,265	12,901,702	592,313	70.8%
	50161 Hydro Operations	-	2,902,286	1,374,329	67,538	49.7%	3,476,003	1,431,003	74,518	43.3%
	50167 Hydro Maintenance	48,975	4,094,926	2,168,557	359,034	61.0%	4,398,563	2,092,701	499,750	58.9%
<b>Operating Expenses Total</b>		<b>561,273</b>	<b>18,740,522</b>	<b>11,207,080</b>	<b>1,203,711</b>	<b>64.3%</b>	<b>26,928,831</b>	<b>16,425,406</b>	<b>1,166,581</b>	<b>65.3%</b>
Non Operating Expenses	50112 Hydro Admin	1,423,907	5,435,000	1,233,951	1,631,888	41.8%	6,227,567	1,267,960	1,595,241	46.0%
<b>Non Operating Expenses Total</b>		<b>1,423,907</b>	<b>5,435,000</b>	<b>1,233,951</b>	<b>1,631,888</b>	<b>41.8%</b>	<b>6,227,567</b>	<b>1,267,960</b>	<b>1,595,241</b>	<b>46.0%</b>

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Hydroelectric Division**

	Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
50112 Hydro Admin									
51101 Salary	-	762,263	504,459	-	66.2%	783,709	471,336	-	60.1%
51105 Overtime	-	2,000	1,158	-	57.9%	2,000	518	-	25.9%
51106 Double Time	-	500	-	-	0.0%	500	-	-	0.0%
51201 Temporary Salary	-	25,520	19,978	-	78.3%	77,400	60,227	-	77.8%
51305 Air Ambulance	-	-	382	-	0.0%	-	-	-	0.0%
51306 Short Term Disability	-	1,211	863	-	71.3%	1,131	769	-	68.0%
51310 Medicare	-	11,053	7,609	-	68.8%	11,364	7,758	-	68.3%
51311 Pension Premiums	-	274,868	177,634	-	64.6%	277,433	155,933	-	56.2%
51312 Health Insurance	-	136,839	105,552	-	77.1%	183,824	89,763	-	48.8%
51313 Life Insurance	-	6,239	5,998	-	96.1%	6,414	6,029	-	94.0%
51314 Dental Insurance	-	10,836	5,437	-	50.2%	10,840	6,080	-	56.1%
51315 Vision Insurance	-	1,361	910	-	66.9%	1,358	953	-	70.2%
51316 Long Term Disability	-	3,430	749	-	21.8%	3,527	762	-	21.6%
51317 Workers Comp	-	19,604	8,563	-	43.7%	22,758	8,479	-	37.3%
51319 FICA	-	-	700	-	0.0%	-	67	-	0.0%
51321 Health Benefit-Retirees	-	117,630	92,433	-	78.6%	-	72,164	-	0.0%
51324 Opeb Net Arc	-	99,000	-	-	0.0%	99,000	99,000	-	100.0%
52501 Chemicals	-	85,000	65,475	-	77.0%	85,000	53,943	-	63.5%
52503 Equipment Maintenance	-	36,000	12,300	2,616	41.4%	56,000	7,362	1,131	15.2%
52504 Materials	-	10,000	719	-	7.2%	20,000	2,469	-	12.3%
52505 Safety	-	8,500	1,184	-	13.9%	10,000	7,999	-	80.0%
52506 Small Tools	-	5,000	38	-	0.8%	5,000	3,879	-	77.6%
52603 Consulting/Contractor Fee	512,298	1,581,000	482,538	760,607	59.4%	1,676,089	425,547	580,240	60.0%
52604 Legal Fees	-	75,000	207,194	-	276.3%	75,000	40,081	-	53.4%
52607 Franchise Fees	-	81,024	31,628	-	39.0%	92,800	31,628	-	34.1%
52608 Fed/St/Co Fees	-	1,137,932	666,296	-	58.6%	1,053,618	545,674	-	51.8%
52704 Insurance	-	550,000	320,851	-	58.3%	220,000	797	-	0.4%
52706 Dues, Publctns, Spnrsrshp	-	27,500	18,378	-	66.8%	27,500	23,313	-	84.8%
52710 Office Supplies	-	26,000	3,638	-	14.0%	26,000	9,030	-	34.7%
52711 Education/Training/Meals	-	30,000	10,282	-	34.3%	30,000	5,491	-	18.3%
52713 Utilities	-	161,500	100,236	1,774	63.2%	161,500	93,059	-	57.6%
52901 Land/Easement Purchases	-	50,000	10,651	410	22.1%	75,000	512	-	0.7%
52902 Vehicle Purchases	-	40,000	-	-	0.0%	40,000	-	-	0.0%
52904 Equipment Purchases	-	25,000	12,476	2,518	60.0%	25,000	-	10,943	43.8%
54000 Transfer Out	-	6,315,000	4,736,250	-	75.0%	13,894,500	10,670,875	-	76.8%
52615 Contractor Fees	-	26,500	51,635	9,214	229.6%	-	-	-	0.0%
<b>50112 Hydro Admin Total</b>	<b>512,298</b>	<b>11,743,310</b>	<b>7,664,193</b>	<b>777,139</b>	<b>68.9%</b>	<b>19,054,265</b>	<b>12,901,702</b>	<b>592,313</b>	<b>70.8%</b>

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Hydroelectric Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
50161 Hydro Operations	51101 Salary	-	1,383,841	701,883	-	50.7%	1,374,648	753,196	-	54.8%
	51105 Overtime	-	75,000	26,125	-	34.8%	75,000	17,739	-	23.7%
	51106 Double Time	-	20,000	8,772	-	43.9%	20,000	3,559	-	17.8%
	51144 Standby	-	32,000	24,697	-	77.2%	32,000	25,135	-	78.5%
	51201 Temporary Salary	-	20,000	-	-	0.0%	20,000	-	-	0.0%
	51306 Short Term Disability	-	1,302	720	-	55.3%	1,302	935	-	71.8%
	51310 Medicare	-	20,066	10,951	-	54.6%	19,932	11,734	-	58.9%
	51311 Pension Premiums	-	485,045	251,685	-	51.9%	486,625	225,078	-	46.3%
	51312 Health Insurance	-	264,558	159,729	-	60.4%	367,649	175,512	-	47.7%
	51313 Life Insurance	-	11,325	6,422	-	56.7%	11,250	6,989	-	62.1%
	51314 Dental Insurance	-	21,672	9,017	-	41.6%	21,680	10,465	-	48.3%
	51315 Vision Insurance	-	2,722	1,386	-	50.9%	2,717	1,563	-	57.5%
	51316 Long Term Disability	-	6,228	1,150	-	18.5%	6,186	1,300	-	21.0%
	51317 Workers Comp	-	48,277	16,284	-	33.7%	47,563	17,442	-	36.7%
	52501 Chemicals	-	1,000	-	-	0.0%	1,000	32	-	3.2%
	52503 Equipment Maintenance	-	107,250	20,588	50,987	66.7%	107,100	10,244	15,122	23.7%
	52504 Materials	-	46,000	9,290	-	20.2%	46,000	11,872	-	25.8%
	52505 Safety	-	35,000	4,427	-	12.6%	33,000	858	-	2.6%
	52506 Small Tools	-	25,000	5,277	-	21.1%	12,000	917	-	7.6%
	52603 Consulting/Contractor Fee	-	18,000	1,297	655	10.8%	209,000	11,360	27,805	18.7%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	-	52	-	0.0%
	52710 Office Supplies	-	10,000	184	-	1.8%	5,000	764	-	15.3%
	52711 Education/Training/Meals	-	40,000	5,100	-	12.8%	40,000	935	-	2.3%
	52713 Utilities	-	6,000	-	-	0.0%	6,000	-	-	0.0%
	52902 Vehicle Purchases	-	40,000	41,639	-	104.1%	80,000	-	-	0.0%
	52904 Equipment Purchases	-	67,000	22,601	15,897	57.5%	450,351	143,323	31,590	38.8%
52615 Contractor Fees	-	115,000	45,106	-	39.2%	-	-	-	0.0%	
<b>50161 Hydro Operations Total</b>		-	<b>2,902,286</b>	<b>1,374,329</b>	<b>67,538</b>	<b>49.7%</b>	<b>3,476,003</b>	<b>1,431,003</b>	<b>74,518</b>	<b>43.3%</b>

**Nevada Irrigation District**  
**Budget to Actual**  
**For the period to date ending September 30, 2021 , 75% of the year**  
**Hydroelectric Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
50167 Hydro Maintenance	51101 Salary	-	1,368,121	926,644	-	67.7%	1,377,052	908,887	-	66.0%
	51105 Overtime	-	70,000	22,536	-	32.2%	75,000	29,361	-	39.1%
	51106 Double Time	-	15,000	2,407	-	16.0%	16,000	3,833	-	24.0%
	51201 Temporary Salary	-	67,620	22,154	-	32.8%	84,840	13,708	-	16.2%
	51306 Short Term Disability	-	2,086	2,177	-	104.4%	1,862	2,208	-	118.6%
	51310 Medicare	-	19,837	14,545	-	73.3%	19,967	14,121	-	70.7%
	51311 Pension Premiums	-	479,535	324,972	-	67.8%	487,476	272,723	-	55.9%
	51312 Health Insurance	-	255,438	183,087	-	71.7%	367,649	166,738	-	45.4%
	51313 Life Insurance	-	11,197	8,135	-	72.7%	11,270	8,484	-	75.3%
	51314 Dental Insurance	-	21,672	11,148	-	51.4%	21,680	10,706	-	49.4%
	51315 Vision Insurance	-	2,722	1,688	-	62.0%	2,717	1,797	-	66.2%
	51316 Long Term Disability	-	6,157	1,404	-	22.8%	6,197	1,495	-	24.1%
	51317 Workers Comp	-	53,041	22,289	-	42.0%	47,646	22,113	-	46.4%
	51319 FICA	-	-	-	-	0.0%	-	850	-	0.0%
	52501 Chemicals	-	7,500	2,547	-	34.0%	7,500	87	-	1.2%
	52503 Equipment Maintenance	-	264,500	115,514	47,702	61.7%	272,500	192,411	163,457	130.6%
	52504 Materials	-	320,500	79,326	38,083	36.6%	390,500	145,016	11,722	40.1%
	52505 Safety	-	40,000	7,581	-	19.0%	38,000	8,164	-	21.5%
	52506 Small Tools	-	30,000	6,387	-	21.3%	30,000	7,153	-	23.8%
	52603 Consulting/Contractor Fee	48,975	178,000	56,914	50,748	47.4%	603,707	57,888	109,259	27.7%
52704 Insurance	-	-	291	-	0.0%	-	-	-	0.0%	
52710 Office Supplies	-	5,000	-	-	0.0%	20,000	8,011	-	40.1%	
52711 Education/Training/Meals	-	35,000	7,438	-	21.3%	35,000	5,039	-	14.4%	
52902 Vehicle Purchases	-	335,000	134,863	144,967	83.5%	185,000	72,758	82,967	84.2%	
52904 Equipment Purchases	-	154,500	55,014	-	35.6%	297,000	139,153	132,346	91.4%	
52615 Contractor Fees	-	352,500	159,495	77,533	67.2%	-	-	-	0.0%	
<b>50167 Hydro Maintenance Total</b>		<b>48,975</b>	<b>4,094,926</b>	<b>2,168,557</b>	<b>359,034</b>	<b>61.0%</b>	<b>4,398,563</b>	<b>2,092,701</b>	<b>499,750</b>	<b>58.9%</b>
<b>Total Operating Expenses</b>		<b>561,273</b>	<b>18,740,522</b>	<b>11,207,080</b>	<b>1,203,711</b>	<b>64.3%</b>	<b>26,928,831</b>	<b>16,425,406</b>	<b>1,166,581</b>	<b>65.3%</b>
50112 Hydro Admin	52915 Project: Non-Programmati	263,611	250,000	14,673	263,611	54.2%	713,821	197,294	393,561	82.8%
	52920 Program: Ph Improvements	461,253	1,740,000	733,309	281,924	46.1%	2,179,804	592,462	662,341	57.6%
	52921 Program: Reserv, Dam, Wa	407,667	2,660,000	438,134	873,991	42.8%	2,418,942	446,910	495,739	39.0%
	52922 Program: Lower Div Wtrwy	-	100,000	-	-	0.0%	450,000	13	-	0.0%
	52923 Program: Upper Div Wtrwy	200,000	485,000	-	168,821	24.6%	200,000	-	-	0.0%
	52924 Program: SCADA Com Upgrd	91,376	200,000	47,835	43,541	31.4%	265,000	31,280	43,600	28.3%
<b>50112 Hydro Admin Total</b>		<b>1,423,907</b>	<b>5,435,000</b>	<b>1,233,951</b>	<b>1,631,888</b>	<b>41.8%</b>	<b>6,227,567</b>	<b>1,267,960</b>	<b>1,595,241</b>	<b>46.0%</b>
<b>Total Non Operating Expenses</b>		<b>1,423,907</b>	<b>5,435,000</b>	<b>1,233,951</b>	<b>1,631,888</b>	<b>41.8%</b>	<b>6,227,567</b>	<b>1,267,960</b>	<b>1,595,241</b>	<b>46.0%</b>

**Nevada Irrigation District**  
**Budget to Actual**  
For the period to date ending September 30, 2021 , 75% of the year  
**Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Water	10115 Management	52915 Project: Non-Programmatic	2021 Budget		20,000					
			2504 ADMIN RAMP ACCESS REPAIR		-	-	18,000			
		52915 Project: Non-Programmatic Sum				20,000	-	18,000	2,000	
	10118 Information Services	52915 Project: Non-Programmatic	2295 FINANCIAL SYSTEMS IMPLMNT		1,084,546	-	372,930	749,414		
		52915 Project: Non-Programmatic Sum			1,084,546	-	372,930	749,414	(37,799)	
	10151 Engineering	52907 Program: Pipeline Rplc	2021 Budget			1,860,000				
				2071 LIDSTER/COUNTRY CLUB	93,015	-	93,613	-		
				2182 N DAY RD PIPELINE RPLCMNT			-	-	9,000	
			52907 Program: Pipeline Rplc Sum		93,015	1,860,000	102,613	-	1,850,402	
		52908 Program: PRV	2021 Budget			480,000				
				2370 BERGGREN LANE PRV RPLCMNT		67,000	-	79,936	-	
		52908 Program: PRV Sum		67,000	480,000	79,936	-	467,064		
		52910 Program: Raw Water Rplc	2021 Budget			1,250,000				
				1031 DOTY N.CANAL REPL SIPHON1	14,587	-	432,034	13,632		
				1098 SANTINI SIPHON 1&2 RPLMT	93,500	-	164,511	1,000		
				2419 SOUTH YUBA CANAL EVAL	179,917	-	80,397	123,493		
				6898 RAW WTR INTERTIE W/PCWA	5,753		-	-	-	
			52910 Program: Raw Water Rplc Sum		293,757	1,250,000	683,391	138,125	722,241	
		52911 Program: Backbone Ext	2021 Budget			-				
				2255 E GEORGE TO LWV BEP	207,499	190,000	300,627	9,699		
				225507 SIERRA COLLEGE-RIDGE BEP		-	7,811	71,382		
		52911 Program: Backbone Ext Sum		207,499	190,000	308,438	81,081	7,981		
		52912 Program: Community Inves	2021 Budget			-				
				2181 LOMA RICA DRIVE DFVLE	916,232	-	4,500	620,640		
		52912 Program: Community Inves Sum		916,232	-	4,500	620,640	291,092		
		52913 Program: Extended CEQA	2021 Budget			40,000				
			6593-2 BANNER CASCADE EXT CEQA		-	-	39,538			
	52913 Program: Extended CEQA Sum			40,000	-	39,538	462			
	52914 Program: Sediment Removl	2021 Budget			-					
			2090 LOMA RICA RES SDMNT RMVL	51,359	-	44,560	5,463			
			2135 COMBIE RES DWR GRANT-MERC	1,348,994	-	136,907	716,563			
		2213 DUTCH FLAT SEDIMENT RMVL	61,866	-	-	61,866				
		2500 RESERVOIRS SEDIMENT STUDY		-	62,575	-				
		8301 MERCURY REMOVAL DEMO	4,947		-	-	-			
		8515 GHORN CRK SEDIMENT REMV	19,889	-	-	19,889				
52914 Program: Sediment Removl Sum		1,487,055	-	244,042	803,781	439,232				

**Nevada Irrigation District**  
**Budget to Actual**  
For the period to date ending September 30, 2021 , 75% of the year  
**Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Water	10151 Engineering	52915 Project: Non-Programmatic	2222 VALLEY VIEW RSVR ACCESS		-	4,474	-		
			2322 DAVID WAY PS R/R		-	2,000	408,674		
			2375 LOMA RICA WTP-CLEAR WELL EXP			100,000			
			2376 NO. AUBURN WTP HL PUMPS	21,865	600,000	-	21,865		
			2378 LOMA RICA WTP MODIFY CT		150,000				
			6746 COMBIE PHASE 1 BYPASS	4,163,816	400,000	3,418,263	9,691		
			6971 ALTA SIERRA TANK REPLCMNT	6,713,154	(350,000)	1,378,851	3,457,242		
			6996 LWV WTP-UPGRADE BEDs, ETC.		600,000				
			7013 CENTENNIAL WATER SUPPLY	553,942	50,000	12,130	0		
			7032 HEMPHILL DIVERSION/FISH	138,854	300,000	160,113	387,129		
			2194 NID RENTAL PROPERTIES		-	(124,353)	3,500		
			52915 Project: Non-Programmatic Sum	11,591,631	1,850,000	4,851,476	4,288,101	4,302,053	
			<b>Water Total</b>				<b>15,740,735</b>	<b>5,690,000</b>	<b>6,647,325</b>
Recreation	30250 General Recreation	52915 Project: Non-Programmatic	2021 Budget		100,000				
			2302 GREENHORN SEWER RPLCMNT		-	16,125	-		
			2589 LR CAMP HOST HVAC RPLCMNT		-	-	7,475		
			2539 SF MARINA RETAINING WALL		-	7,924	-		
			52915 Project: Non-Programmatic Sum		100,000	24,049	7,475	68,476	
<b>Recreation Total</b>				<b>100,000</b>	<b>24,049</b>	<b>7,475</b>	<b>68,476</b>		
Hydroelectric	50112 Hydro Admin	52915 Project: Non-Programmatic	2021 Budget		250,000				
			2177 KLOVE TOWER UPGRADES		-	6,033	(0)		
			2432 HYDRO OFFICE DESIGN/CONST	17,990	-	5,460	17,990		
			6947 LOMA RICA HYDROELECTRIC	245,621	-	-	245,621		
			8464 DEER CRK/SO YUBA CNL ACQ		-	3,180	-		
			52915 Project: Non-Programmatic Sum	263,611	250,000	14,673	263,611	235,327	
			52920 Program: Ph Improvements	2021 Budget		1,925,000			
			2164 CPPH FIRE SUPPRESSION UPG	84,833	-	94,578	1,138		
			2168 CSPH ELECTRICAL UPGRADES		-	6,464	19		
			2234 BOWMAN PH GOVERNOR	14,700					
			2240 DF PH FIRE SUPP UPGRADE	19,159	(185,000)	8,076	19,159		
			2290 DEER CREEK PH UPGRADES	46,269	-	8,144	54,520		
			2306 SFPH CAISO METER	20,455					
			2348 DFPH BALANCE OF PLANT	13,395	-	4,923	13,634		
			2351 RPH OCB REPLACEMENT	121,881	-	131,022	32,538		
			2353 CPPH TURBINE OVERHAUL		-	12,174	431		
			2354 BOWMAN INTERTIE BRKR RPLC	4,813	-	-	4,813		
			2362 CPPH TRANSFORMER RPLCMNT		-	11,918	431		
			2393 RPH BALANCE OF PLANT	21,930	-	230,492	57,708		
			2394 RPH RELAY PROTECTION UPGR	11,740	-	24,984	0		
			2402 CPPH GOVERNOR RPLC & INST	102,079	-	179,855	22,640		
			2552 SFPH FIRE DETECTION UPGRD		-	6,893	18,167		
			2553 CNPH FIRE DETECTION UPGRD		-	6,893	5,640		
2554 CSPH FIRE DETECTION UPGRD		-	6,893	18,167					
52920 Program: Ph Improvements Sum	461,254	1,740,000	733,309	249,003	1,218,942				

**Nevada Irrigation District**  
**Budget to Actual**  
For the period to date ending September 30, 2021 , 75% of the year  
**Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Hydroelectric	50112 Hydro Admin	52921 Program: Res, Dam, Wtrwy	2021 Budget		2,660,000				
			2007 HYDRO GAGING STN DESIGN	5,210	-	236	5,210		
			201402 COMBIESO SCOUR COUNTER ME	23,157	-	42,318	0		
			2094 SF SPILLWAY REPAIR	379,300	-	208,406	277,889		
			2357 SAWMILL DAM FACE IMPRVMT		-	6,497	-		
			2360 FRENCH DAM UPGRADES		-	180,677	590,892		
			52921 Program: Res, Dam, Wtrwy Sum		407,667	2,660,000	438,134	873,991	1,755,543
			52922 Program: Lower Div Wtrwy	2021 Budget		100,000			
			52922 Program: Lower Div Wtrwy Sum			100,000			100,000
			52923 Program: Upper Div Wtrwy	2021 Budget		300,000			
				2339 RUCKER SPILL GATE	200,000				
				2525 TEXAS CREEK FLUME REPAIR		185,000	-	168,821	
			52923 Program: Upper Div Wtrwy Sum		200,000	485,000	-	168,821	516,179
			52924 Program: SCADA Com Upgrd	2021 Budget		200,000			
				2355 DFPH-DFFB FIBER OPTIC	14,700	-	-	14,700	
				2405 HYDRO OFFICE RADIO TOWER	76,676	-	47,835	28,841	
			52924 Program: SCADA Com Upgrd Sum		91,376	200,000	47,835	43,541	200,000
<b>Hydroelectric Total</b>				<b>1,423,908</b>	<b>5,435,000</b>	<b>1,233,951</b>	<b>1,598,967</b>	<b>4,025,991</b>	
<b>Grand Total</b>				<b>17,164,643</b>	<b>11,225,000</b>	<b>7,905,325</b>	<b>8,345,123</b>	<b>12,139,196</b>	

# Nevada Irrigation District

## Budget to Actual

For the period to date ending September 30, 2021 , 75% of the year

### Budget Amendment Summary

		Rollovers	2021 Budget	Amendments	Original
Water Division	10113 Directors	-	209,749	-	209,749
	10114 Administration	-	-	-	-
	10115 Management	209,416	7,362,480	(326,764)	7,689,244
	10116 Watershed	167,555	1,292,252	-	1,292,252
	10117 Human Resources	-	471,726	-	471,726
	10118 Information Services	1,092,409	1,333,200	210,000	1,123,200
	10119 Safety	43,900	367,934	942	366,992
	10120 Communications	22,439	277,262	5,000	272,262
	10131 Cashiering	-	200,185	1,565	198,620
	10133 Customer Service	-	1,523,872	8,359	1,515,513
	10135 Accounting	166,140	1,082,485	2,443	1,080,042
	10151 Engineering	14,703,694	9,020,954	(323,979)	9,344,933
	10171 Water Operations	198,640	9,662,657	598,601	9,064,056
	10191 Maintenance	711,571	10,780,792	(41,504)	10,822,296
	10192 Vegetation	17,948	1,122,879	5,972	1,116,907
	10193 Purchasing	-	946,777	5,402	941,375
10195 Shop Operations	-	886,670	3,851	882,819	
Transfer Out Debt Service	-	-	-	-	
<b>Water Division Total</b>		<b>17,333,712</b>	<b>46,541,874</b>	<b>149,888</b>	<b>46,391,986</b>
-					
Recreation Division	30250 General Recreation	-	2,108,981	(194,776)	2,303,757
	30254 Upper Division Recreation	-	503,061	1,745	501,316
<b>Recreation Division Total</b>		<b>-</b>	<b>2,612,042</b>	<b>(193,031)</b>	<b>2,805,073</b>
-					
Hydroelectric Division	50112 Hydro Admin	1,936,205	17,178,310	3,313	17,174,997
	50161 Hydro Operations	-	2,902,286	20,029	2,882,257
	50167 Hydro Maintenance	48,975	4,094,926	19,801	4,075,125
<b>Hydroelectric Division Total</b>		<b>1,985,180</b>	<b>24,175,522</b>	<b>43,143</b>	<b>24,132,379</b>
-					
<b>Grand Total</b>		<b>19,318,892</b>	<b>73,329,438</b>	<b>-</b>	<b>73,329,438</b>

**Nevada Irrigation District**  
**Budget Amendment (Policy 3100) Detail**  
For the period to date ending September 30, 2021 , 75% of the year

BA Number	Dept	Account Description	Total	Purpose
<b><u>Rollovers: Encumbrances, approved budgets, incomplete end of year contracts</u></b>				
BA 2021-164 Period 3	10151	52908 Program: PRV Program	67,000	Rollover prior approved unencumbered budgets
		52910 Program: Raw Water Rplc	93,500	
		52911 Program: Backbone Extension	197,800	
		Total	358,300	
BA 2021-169 Period 3	10115	52603 Consulting/Contractor Fees	147,508	Rollover prior budgets for existing encumbrances
	10116	52603 Consulting/Contractor Fees	40,164	
	10118	52603 Consulting/Contractor Fees	7,863	
		52915 Proj Bud: Non-Programmatic	908,791	
	10119	52710 Office Supplies	43,900	
	10135	52603 Consulting/Contractor Fees	96,447	
		52609 Temporary Labor	50,393	
	10151	52603 Consulting/Contractor Fees	47,505	
		52907 Program: Pipeline Rplc	93,015	
		52910 Program: Raw Water Rplc	200,257	
		52911 Program: Backbone Extension	9,699	
		52914 Program: Sediment Removal	938,841	
	10171	52915 Proj Bud: Non-Programmatic	7,201,489	
		52603 Consulting/Contractor Fees	78,640	
10191	52902 Vehicle Purchases	143,955		
	52915 Proj Bud: Non-Programmatic	26,537		
	52943 Program: Canal Rstrtn	6,920		

**Nevada Irrigation District**  
**Budget Amendment (Policy 3100) Detail**  
For the period to date ending September 30, 2021 , 75% of the year

BA Number	Dept	Account Description	Total	Purpose
<b><u>Rollovers: Encumbrances, approved budgets, incomplete end of year contracts</u></b>				
	10192	52603 Consulting/Contractor Fees	15,948	
	50112	52603 Consulting/Contractor Fees	512,298	
		52915 Project: Non-Programmatic	263,611	
		52920 Program: Powerhouse Impr	361,253	
		52921 Program: Dam & Water Impr	407,667	
		52924 Program: SCADA Com Upgrd	91,376	
	50167	52603 Consulting/Contractor Fees	<u>48,975</u>	
		Total	11,743,052	
BA 2021-170 Period 3	10151	52914 Program: Sediment Removal	548,214	Rollover prior approved unencumbered budgets
		52915 Project: Non-Programmatic	<u>4,390,142</u>	
		Total	4,938,356	
BA 2021-172 Period 3	10118	52915 Project: Non-Programmatic	175,755	Rollover prior budgets for existing encumbrances
BA 2021-177 Period 6	10191	52902 Vehicle Purchases	134,159	Rollover prior budgets for existing encumbrances
	10192	52506 Small Tools	<u>2,000</u>	FY2021 Small tools budget never entered
		Total	136,159	
BA 2021-178 Period 6	10115	52603 Consultant Fees	46,463	Rollover prior budgets for existing encumbrances
	10115	52615 Contractor Fees	15,445	
	10116	52603 Consultant Fees	127,391	
	10120	52603 Consultant Fees	<u>22,439</u>	
		Total	211,738	
BA 2021-180A Period 6	10135	52609 Temporary Labor	19,300	Rollover prior budgets for existing encumbrances
		Rollover Total	17,582,660	

**Nevada Irrigation District**  
**Budget Amendment (Policy 3100) Detail**  
For the period to date ending September 30, 2021 , 75% of the year

BA Number	Dept	Account Description	Total	Purpose
<b><u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u></b>				
BA 2021-165 Period 1	10118	52603 Consultant Fees	100,000	Transfer to cover IT Temp IT Administrator
	10115	51101 Salary	(75,000)	
	10191	51101 Salary	<u>(25,000)</u>	
		Total	-	
BA 2021-166 Period 1	10120	52709 Advertising/Legal Notices	5,000	Transfer to cover NID brochure update
	10115	52603 Consultant Fees	<u>(5,000)</u>	
		Total	-	
BA 2021-168 Period 1	10118	52603 Consultant Fees	100,000	Transfer to cover IT Temp Helpdesk Staffing
	10118	52915 Project: Non-Programmatic	(50,000)	
	10115	51311 Pension Premiums	(35,000)	
	10191	51311 Pension Premiums	<u>(15,000)</u>	
		Total	-	
BA 2021-173 Period 3	10118	52915 Project: Non-Programmatic	50,000	Transfer to replace 2295 Financial System budget
	10191	51101 Salary	<u>(50,000)</u>	
		Total	-	
BA 2021-171 Period 5	10151	52911 Program: Backbone Extension	190,000	
	10151	52913 Program: Extended CEQA	10,000	
	10151	52907 Program: Pipeline Rplc	(190,000)	
	10151	52603 Consultant Fees	<u>(10,000)</u>	
		Total	-	
		GM Level I Total	455,000	

**Nevada Irrigation District**  
**Budget Amendment (Policy 3100) Detail**  
For the period to date ending September 30, 2021 , 75% of the year

BA Number	Dept	Account Description	Total	Purpose
<b><u>APC Level II: Amendments up to maximum of \$1,000,000 for a fiscal year</u></b>				
BA 2021-01 Period 1	10191	52940 Program: Tank Restoration	400,000	Rollover 2020 budget for Tank Restoration
BA 2021-03 Period 1	50112	52920 Program: Powerhouse Impr	100,000	Rollover 2020 budget for 2402 CPPH Instrumentation
BA 2021-04 Period 1	50112	52923 Program: Upper Division Wtrwy	200,000	Rollover 2020 budget for 2339 Rucker Spill Gate
BA 2021-05 Period 1	10171	52503 Equipment Maintenance	120,000	Rollover 2020 budget for No Auburn WTP
		APC Level II Total	820,000	
<b><u>Board Level III: Amendments not meeting requirements of lower levels</u></b>				
BA 2021-02 Period 1	10151	52912 Program: Community Inv Program	916,232	Rollover 2020 budget for 2181 Loma Rica DFWLE
BA 2021-174 Period 6	10171	52507 Water Purchase	620,000	Water purchase from PG&E
	10151	52915 Project: Non-Programmatic	(350,000)	
	10171	52608 Fed/St/Co Fees	(70,000)	
	30250	52915 Project: Non-Programmatic	(200,000)	
		Total	-	
BA 2021-180 Period 6	50112	52920 Program: Powerhouse Impr	(185,000)	Repair Texas Creek Proj 2525 discovered in inspection
	50112	52923 Program: Upper Division Wtrwy	185,000	Reduce DFPH Fire Proj 2240 to cover
		Total	-	
BA 2021-181 Period 9	10115	51324 OPEB net ARC (Expense)	(213,086)	FY2021 MOU
	10115:10195	Salary and benefit accounts (511:513)	162,974	FY2021 MOU
	30250:30254	Salary and benefit accounts (511:513)	6,969	FY2021 MOU
	50112:50167	Salary and benefit accounts (511:513)	43,143	FY2021 MOU
		Total	-	
		District Increase/(Decrease) without Rollover Total	-	
		District Rollover Total	19,318,892	