

Staff Report

for the Regular Meeting of the Board of Directors March 8, 2017

TO: Board of Directors
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: March 1, 2017
SUBJECT: Quarterly Budget vs Actual Reports

FINANCE

RECOMMENDATION:

Review and receive the quarterly budget vs actual reports for the periods ending September 30 and December 31, 2016.

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 reports provide 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 review ensures staff monitors all expenses and amendment tracking. 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 and December 31, 2016 Reports

Nevada Irrigation District

Fiscal Year 2016
Monthly Financial Report
September 30, 2016



NID

Nevada Irrigation District
Fiscal Year 2016: September 75% of Year
Operating & Non Operating Budget: **All Divisions**

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, 2016 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 the timing of receipts and expenditures 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 \$27.5M consisting of \$5.9M from operating and a \$21.6M from non operating results. In April, the District recorded \$24.6M bond proceeds from debt issued to fund the Combie Phase I & Bear River Siphon Replacement Project, certain Centennial Project costs and land mitigation requirements.

Revenues:

Operating Revenues are 73.7% of budget compared to 61.6% for the prior fiscal year. Actual year over year analysis is as follows: Water revenues are up \$1.6M, Prior year Electric revenues are understated by \$903K due to Jan 2015 accrual entry error, adding this indicates an increase of \$1.8M, Recreation is up \$407K due to new receipts for Jackson Meadows and increased Scotts Flat activity.

Non Operating Revenues are 136.3% of budget compared to 42.1% for the prior fiscal year. Actual year over year analysis is as follows: New Bonds of \$24.6M, Grants are \$749K higher, Interest income has not been allocated, Property tax installment came in \$326K higher, and Rents & Leases up \$27K due to Centennial property.

Expenses:

Operating and Non Operating Expenses are 65.6% of budget compared to 63% for the prior fiscal year. Including amendments, the District's current budget is \$16.5M higher, thus anticipating additional project spending. Excluding directors, the District has 197 budgeted positions and presently at 190. Other spending, except debt service, which is nonlinear, is well within budget and consistent with the prior period. The District retired its 2005 bond commitment last year.

Cash Balances:

Due to internal control and accounting changes, cash management has improved significantly. The Water Fund's cash position, excluding 2016A Bond Cash, anticipates a reduction and is consistent with 2016's budget. The overall balance excludes approximately \$6.8M in restricted cash. Staff has included a year cash forecast in the 2017 budget document.

Treated Water Consumption:

Current year consumption through September is coming in 4.9% above last year at 5,407 acre feet. There are many variables contributing to this variance including climate change and water rate structure. Prior year treated water revenue accounted for approximately 66% of water sales.

Nevada Irrigation District
 Fiscal Year 2016: September 75% of Year
 Operating & Non Operating Budget: **All Divisions**

		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
<u>Operating Budget:</u>								
Revenues	Water Division	27,694,597	17,466,675	-	63.07%	26,796,948	15,854,394	59.16%
	Electric Division	18,521,267	15,844,301	-	85.55%	21,224,990	13,139,448	61.91%
	Recreation Division	1,803,614	2,084,166	-	115.56%	1,717,365	1,676,988	97.65%
Revenues Total		48,019,478	35,395,143	-	73.71%	49,739,303	30,670,829	61.66%
Expenses	Water Division	35,506,020	22,901,464	1,673,264	69.21%	33,926,503	24,648,411	72.65%
	Electric Division	14,121,910	5,179,211	869,172	42.83%	12,273,774	3,936,166	32.07%
	Recreation Division	2,067,172	1,391,347	17,885	68.17%	1,924,293	1,258,337	65.39%
Expenses Total		51,695,102	29,472,022	2,560,321	61.96%	48,124,570	29,842,914	62.01%

Operating Income 5,923,121

Non Operating Budget:

Revenues	Water Division	22,900,644	31,228,159	-	136.36%	13,165,594	5,549,975	42.16%
	Revenues Total		22,900,644	31,228,159	-	136.36%	13,165,594	5,549,975
Expenses	Water Division	21,438,388	8,891,587	7,987,897	78.73%	8,680,825	5,337,227	61.48%
	Electric Division	3,402,740	672,492	843,803	44.56%	3,518,742	2,825,501	80.30%
	Recreation Division	320,000	1,725	-	0.54%	-	-	0.00%
Expenses Total		25,161,128	9,565,804	8,831,699	73.12%	12,199,567	8,162,728	66.91%

Non Operating Income 21,662,355

Total Net Income 27,585,476

Nevada Irrigation District

Fiscal Year 2016: September 75% of Year

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

		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept
Operating & Non Operating Budget:							
Expenses	Sal & Ben	25,502,691	16,778,528	-	65.79%	22,969,062	16,240,520
	Equipment Maint	2,116,176	984,672	155,626	53.88%	1,535,505	881,725
	Materials	2,683,000	1,678,612	32,180	63.76%	2,576,434	1,880,217
	Other O&M	6,273,220	2,665,310	173,777	45.26%	3,544,837	1,980,207
	Consult, Legal, Temp	6,688,091	3,136,653	1,746,910	73.02%	4,271,520	3,131,245
	Fixed Assets	2,200,300	1,311,332	451,829	80.13%	1,600,399	828,003
	Debt Service	2,743,589	2,904,596	-	105.87%	5,591,614	4,900,996
	Projects	25,161,128	9,565,804	8,831,699	73.12%	12,199,567	8,162,728
	Transfer Outs	3,488,035	12,319	-	0.35%	6,035,199	0
Expenses Total	76,856,230	39,037,825	11,392,021	65.62%	60,324,137	38,005,642	

Estimated Cash Balances (excludes restricted):

	Water Fund	Hydro	Recreation	Total Cash
Ending 2015	31,500,945	30,711,267	130,636	62,342,848
Year to Date 2016				
2016A Bond Cash	22,768,020	-	-	22,768,020
Total Other Cash	20,672,527	40,277,838	838,938	61,789,303
Total	43,440,547	40,277,838	838,938	84,557,323

Treated Water Consumption (AF)

Fiscal Year	Jan-Mar	Apr-Jun	Jul	Aug	Sep	YTD
2016	1,019.34	1,207.18	1,103.10	1,005.11	1,072.45	5,407.19
2015	1,160.21	1,434.54	907.19	810.53	844.55	5,157.03
2014	1,398.27	1,425.85	1,442.04	1,122.55	1,059.29	6,448.00
2013	1,454.97	1,511.76	1,981.48	1,297.44	1,280.81	7,526.47
2012	1,565.49	1,230.80	1,949.47	1,316.41	1,374.56	7,436.73
2011	1,382.60	1,120.05	838.80	1,974.63	1,340.30	6,656.38

Nevada Irrigation District
 Fiscal Year 2016: September 75% of Year
 Operating & Non Operating Budget: **Water Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
Operating	Revenues	27,694,597	17,466,675	-	63.07%	26,796,948	15,854,394	59.16%
	Expenses	35,506,020	22,901,464	1,673,264	69.21%	33,926,503	24,648,411	72.65%
Operating Income		(5,434,789)						
Non Operating	Revenues	22,900,644	31,228,159	-	136.36%	13,165,594	5,549,975	42.16%
	Expenses	21,438,388	8,891,587	7,987,897	78.73%	8,680,825	5,337,227	61.48%
Non Operating Income		22,336,572						
Total Net Income		16,901,783						

Nevada Irrigation District
 Fiscal Year 2016: September 75% of Year
 Operating & Non Operating Budget: **Water Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
Operating	Treated Water	14,566,540	10,095,897	-	69.31%	13,054,747	9,231,964	70.72%
	Raw Water Annual	435,377	255,148	-	58.60%	376,559	251,396	66.76%
	Seasonal Ag	5,366,320	5,544,113	-	103.31%	5,034,995	5,022,824	99.76%
	GV Broadview Trt	33,860	29,899	-	88.30%	37,714	27,846	73.84%
	GV/Alta Raw Water	291,238	195,695	-	67.19%	257,628	180,803	70.18%
	Miscellaneous	288,297	292,822	-	101.57%	416,748	344,692	82.71%
	Nevada City/Lake V Raw	84,573	42,622	-	50.40%	80,217	52,380	65.30%
	New Connect/Install	144,659	141,273	-	97.66%	189,624	126,966	66.96%
	Other Revenue	294,214	267,393	-	90.88%	287,147	261,798	91.17%
	Reimbursable Costs	208,320	116,703	-	56.02%	552,755	443	0.08%
	Standby	172,266	64,926	-	37.69%	127,318	68,230	53.59%
	Supplemental Contract	2,808,933	148,157	-	5.27%	346,435	285,053	82.28%
Transfer In	3,000,000	272,027	-	9.07%	6,035,061	0	0.00%	
Operating Total		27,694,597	17,466,675	-	63.07%	26,796,948	15,854,394	59.16%
Non Operating	Assessment/CFD	400,840	659	-	0.16%	4,338	4,609	106.25%
	Capacity Fees	780,000	488,608	-	62.64%	414,305	202,241	48.81%
	Grants	2,165,400	958,643	-	44.27%	683,754	209,293	30.61%
	Interest Income	117,000	5,889	-	5.03%	586,547	387,243	66.02%
	Property Taxes	10,513,404	4,957,527	-	47.15%	10,696,832	4,631,419	43.30%
	Rents & Leases	74,000	101,507	-	137.17%	101,064	73,645	72.87%
	Sale of Fixed Assets		55,325	-	0.00%		41,525	0.00%
	Bonds/Contr Capital	8,850,000	24,660,000	-	278.64%	678,754	0	0.00%
Non Operating Total		22,900,644	31,228,159	-	136.36%	13,165,594	5,549,975	42.16%

Nevada Irrigation District
 Fiscal Year 2016: September 75% of Year
 Operating & Non Operating Budget: **Water Division**

<u>Operating & Non Operating Budgets:</u>	2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
10113 Directors	220,945	135,649	-	61.39%	154,721	109,876	71.02%
10114 Admin	6,314,839	4,365,036	32,614	69.64%	8,478,596	7,142,059	84.24%
10115 Management	2,272,490	1,387,542	293,821	73.99%	2,099,426	1,430,544	68.14%
10116 Watershed	139,022	38,650	31,349	50.35%	-	-	0.00%
10117 Human Resources	222,041	79,090	-	35.62%	-	-	0.00%
10118 Information Tech	752,236	481,723	29,630	67.98%	472,689	350,013	74.05%
10131 Cashing	179,506	118,928	-	66.25%	165,319	128,727	77.87%
10133 Customer Service	661,623	483,944	6,412	74.11%	657,025	437,892	66.65%
10135 Accounting	1,034,795	748,155	15,755	73.82%	958,192	711,041	74.21%
10151 Engineering	24,396,144	10,923,784	8,138,461	78.14%	11,367,799	7,178,737	63.15%
10171 Water Operations	9,218,575	5,473,817	279,080	62.41%	7,165,999	4,571,785	63.80%
10191 Maintenance	9,061,549	6,076,841	784,405	75.72%	8,256,522	5,998,275	72.65%
10193 Purchasing	1,602,727	1,009,391	49,635	66.08%	1,768,949	1,224,569	69.23%
10195 Shop Operations	867,916	470,499	-	54.21%	1,062,091	702,118	66.11%
Grand Total	56,944,408	31,793,051	9,661,161	72.80%	42,607,328	29,985,637	70.38%

Nevada Irrigation District
 Fiscal Year 2016: September 75% of Year
 Operating & Non Operating Budget: **Water Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
Operating Budgets								
10113 Directors	51101 Salary	74,257	55,800	-	75.14%	65,699	47,100	71.69%
	51307 Deferred Compensation	600	446	-	74.28%	643	446	69.31%
	51308 EAP	130	90	-	69.47%	146	106	72.27%
	51310 Medicare	1,077	809	-	75.12%	1,044	775	74.24%
	51312 Health Insurance	95,528	63,183	-	66.14%	70,498	48,734	69.13%
	51313 Life Insurance	608	206	-	33.84%	247	179	72.51%
	51314 Dental	7,434	2,957	-	39.77%	3,741	2,680	71.65%
	51315 Vision	910	703	-	77.29%	859	610	70.96%
	51317 Workers Comp	297	67	-	22.51%	145	123	85.04%
	51319 FICA	4,604	3,459	-	75.14%	4,467	3,314	74.20%
	52603 Consulting/Contractor Fees	-	50	-	0.00%	-	0	0.00%
	52608 Fed/State/Co Fees	25,000	0	-	0.00%	-	0	0.00%
	52710 Office Supplies	-	182	-	0.00%	47	47	100.74%
	52711 Education, Training, Meals	10,500	7,697	-	73.30%	7,185	5,762	80.19%
10113 Directors Total		220,945	135,649	-	61.39%	154,721	109,876	71.02%
10114 Admin	51101 Salary	-	0	-	0.00%	99,871	52,731	52.80%
	51313 Life Insurance	21,000	10,754	-	51.21%	16,170	12,273	75.90%
	51321 Health Benefits Retirees	1,200,000	759,417	-	63.28%	906,325	711,590	78.51%
	51324 OPEB Net ARC	1,050,000	0	-	0.00%	990,000	990,000	100.00%
	52503 Equipment Maintenance	48,800	32,752	3,721	74.74%	39,253	22,696	57.82%
	52504 Materials	7,500	92	-	1.22%	-	0	0.00%
	52603 Consulting/Contractor Fees	169,150	39,219	13,115	30.94%	36,548	16,499	45.14%
	52604 Legal Fees	250,000	212,619	-	85.05%	229,958	156,360	67.99%
	52608 Fed/State/Co Fees	52,000	573	-	1.10%	281,014	0	0.00%
	52703 Debt Service	2,743,589	2,904,596	-	105.87%	5,541,614	4,900,996	88.44%
	52704 Insurance	294,700	241,074	-	81.80%	197,742	184,012	93.06%
	52709 Advertising/Legal Notices	3,000	4,575	-	152.49%	8,453	5,682	67.22%
	52710 Office Supplies	67,500	48,770	1,043	73.80%	45,642	36,210	79.33%
	52713 Utilities	83,000	67,492	-	81.32%	77,606	44,689	57.58%
	52904 Equipment Purchases	27,600	21,872	-	79.24%	-	0	0.00%

Nevada Irrigation District
 Fiscal Year 2016: September 75% of Year
 Operating & Non Operating Budget: **Water Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
10114 Admin	54000 Transfer Out	117,000	0	-	0.00%	-	0	0.00%
10114 Admin Total		6,134,839	4,343,804	17,879	71.10%	8,470,196	7,133,737	84.22%
10115 Management	51101 Salary	714,282	626,563	-	87.72%	864,626	573,832	66.37%
	51105 Overtime	1,000	685	-	68.55%	-	1,746	0.00%
	51308 EAP	235	190	-	80.68%	321	225	69.97%
	51310 Medicare	10,357	8,997	-	86.87%	12,261	8,945	72.96%
	51311 Pension	199,335	169,724	-	85.15%	238,941	164,588	68.88%
	51312 Health Insurance	171,950	104,830	-	60.97%	151,249	123,489	81.65%
	51313 Life Insurance	5,846	4,499	-	76.95%	6,914	4,964	71.79%
	51314 Dental	13,381	7,104	-	53.09%	12,148	8,200	67.50%
	51315 Vision	1,637	1,335	-	81.53%	2,094	1,407	67.18%
	51316 LT Disability	3,214	1,337	-	41.59%	1,939	1,166	60.12%
	51317 Workers Comp	10,693	5,922	-	55.39%	11,570	6,484	56.04%
	51318 Unemployment	20,000	27,630	-	138.15%	31,361	22,418	71.48%
	51319 FICA	1,200	0	-	0.00%	-	0	0.00%
	52503 Equipment Maintenance	13,000	5,560	-	42.77%	100,922	9,718	9.63%
	52504 Materials	-	0	-	0.00%	18,828	0	0.00%
	52505 Safety	14,260	4,666	-	32.72%	9,922	9,924	100.02%
	52603 Consulting/Contractor Fees	934,400	254,973	267,871	55.96%	428,309	349,771	81.66%
	52604 Legal Fees	-	0	-	0.00%	7,776	0	0.00%
	52608 Fed/State/Co Fees	-	0	-	0.00%	1,018	0	0.00%
	52609 Temporary Labor	40,000	18,928	-	47.32%	196	0	0.00%
	52706 Dues & Publications	52,200	53,120	-	101.76%	50,218	49,394	98.36%
	52709 Advertising/Legal Notices	4,000	1,328	-	33.19%	3,835	2,605	67.94%
	52710 Office Supplies	8,000	12,633	-	157.91%	12,774	9,337	73.09%
	52711 Education, Training, Meals	47,000	21,386	-	45.50%	19,977	14,719	73.68%
	52713 Utilities	1,000	782	-	78.21%	1,062	1,243	117.02%
	52904 Equipment Purchases	5,500	10,488	25,950	662.51%	-	0	0.00%
10115 Management Total		2,272,490	1,342,681	293,821	72.01%	1,989,461	1,364,173	68.57%
10116 Watershed	51101 Salary	85,280	18,226	-	21.37%	-	0	0.00%
	51308 EAP	27	6	-	23.96%	-	0	0.00%

Nevada Irrigation District
 Fiscal Year 2016: September 75% of Year
 Operating & Non Operating Budget: **Water Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
10116 Watershed	51310 Medicare	1,237	264	-	21.35%	-	0	0.00%
	51311 Pension	23,799	5,431	-	22.82%	-	0	0.00%
	51312 Health Insurance	19,106	6,622	-	34.66%	-	0	0.00%
	51313 Life Insurance	698	185	-	26.51%	-	0	0.00%
	51314 Dental	1,487	246	-	16.53%	-	0	0.00%
	51315 Vision	182	31	-	17.18%	-	0	0.00%
	51316 LT Disability	384	58	-	14.98%	-	0	0.00%
	51317 Workers Comp	6,822	87	-	1.27%	-	0	0.00%
	52603 Consulting/Contractor Fees	-	7,246	31,349	0.00%	-	0	0.00%
	52710 Office Supplies	-	247	-	0.00%	-	0	0.00%
10116 Watershed Total	139,022	38,650	31,349	50.35%	-	0	0.00%	
10117 Human Resources	51101 Salary	137,400	39,277	-	28.59%	-	0	0.00%
	51308 EAP	52	15	-	29.02%	-	0	0.00%
	51310 Medicare	1,992	570	-	28.63%	-	0	0.00%
	51311 Pension	38,344	11,209	-	29.23%	-	0	0.00%
	51312 Health Insurance	38,211	8,232	-	21.54%	-	0	0.00%
	51313 Life Insurance	1,124	319	-	28.41%	-	0	0.00%
	51314 Dental	2,974	492	-	16.53%	-	0	0.00%
	51315 Vision	364	63	-	17.18%	-	0	0.00%
	51316 LT Disability	618	106	-	17.11%	-	0	0.00%
	51317 Workers Comp	962	183	-	18.99%	-	0	0.00%
	52603 Consulting/Contractor Fees	-	5,825	-	0.00%	-	0	0.00%
	52604 Legal Fees	-	10,323	-	0.00%	-	0	0.00%
	52709 Advertising/Legal Notices	-	1,259	-	0.00%	-	0	0.00%
	52710 Office Supplies	-	1,137	-	0.00%	-	0	0.00%
	52711 Education, Training, Meals	-	81	-	0.00%	-	0	0.00%
10117 Human Resources Total	222,041	79,090	-	35.62%	-	0	0.00%	
10118 Information Tech	51101 Salary	239,298	180,385	-	75.38%	225,837	158,845	70.34%
	51105 Overtime	3,000	636	-	21.22%	-	99	0.00%
	51308 EAP	78	58	-	74.59%	93	65	69.97%
	51310 Medicare	3,470	2,624	-	75.63%	3,332	2,423	72.71%

Nevada Irrigation District
 Fiscal Year 2016: September 75% of Year
 Operating & Non Operating Budget: **Water Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
10118 Information Tech	51311 Pension	66,781	50,882	-	76.19%	62,304	44,851	71.99%
	51312 Health Insurance	57,317	27,884	-	48.65%	34,106	25,699	75.35%
	51313 Life Insurance	1,958	1,614	-	82.43%	1,901	1,380	72.57%
	51314 Dental	4,460	2,031	-	45.55%	2,093	1,874	89.54%
	51315 Vision	546	422	-	77.29%	530	391	73.73%
	51316 LT Disability	1,077	486	-	45.08%	550	349	63.46%
	51317 Workers Comp	1,675	880	-	52.53%	1,208	865	71.57%
	52503 Equipment Maintenance	164,176	127,005	19,590	89.29%	88,875	73,332	82.51%
	52504 Materials	-	588	-	0.00%	-	0	0.00%
	52603 Consulting/Contractor Fees	5,000	0	-	0.00%	2,950	0	0.00%
	52609 Temporary Labor	1,000	0	-	0.00%	1,048	1,048	100.00%
	52706 Dues & Publications	1,000	160	-	16.00%	462	130	28.14%
	52710 Office Supplies	121,800	47,286	10,039	47.07%	43,864	33,958	77.42%
	52711 Education, Training, Meals	6,500	299	-	4.60%	1,246	850	68.22%
	52713 Utilities	12,100	3,410	-	28.18%	2,290	3,856	168.37%
52904 Equipment Purchases	40,000	32,155	-	80.39%	-	0	0.00%	
10118 Information Tech Total		731,236	478,805	29,630	69.53%	472,689	350,013	74.05%
10131 Cashiering	51101 Salary	89,857	65,049	-	72.39%	80,625	56,560	70.15%
	51105 Overtime	500	259	-	51.83%	-	0	0.00%
	51308 EAP	52	32	-	61.83%	53	41	77.43%
	51310 Medicare	1,303	949	-	72.82%	1,212	880	72.63%
	51311 Pension	25,077	18,633	-	74.30%	22,213	15,826	71.25%
	51312 Health Insurance	38,211	29,073	-	76.09%	31,911	26,952	84.46%
	51313 Life Insurance	735	602	-	81.96%	584	505	86.51%
	51314 Dental	2,974	2,212	-	74.38%	2,602	2,128	81.80%
	51315 Vision	364	281	-	77.29%	312	234	75.14%
	51316 LT Disability	404	209	-	51.66%	244	166	67.89%
	51317 Workers Comp	629	319	-	50.66%	436	305	69.97%
	52503 Equipment Maintenance	5,000	0	-	0.00%	4,739	4,740	100.02%
	52504 Materials		225	-	0.00%		0	0.00%
	52609 Temporary Labor	6,000	0	-	0.00%	20,388	20,389	100.00%
	52710 Office Supplies	3,000	1,084	-	36.14%	-	0	0.00%

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<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
10131 Cashiering	52711 Education, Training, Meals	400	0	-	0.00%	-	0	0.00%
	52904 Equipment Purchases	5,000	0	-	0.00%	-	0	0.00%
10131 Cashiering Total		179,506	118,928	-	66.25%	165,319	128,727	77.87%
10133 Customer Service	51101 Salary	308,601	257,312	-	83.38%	281,772	200,763	71.25%
	51105 Overtime	2,000	1,109	-	55.45%	205	128	62.25%
	51106 Double Time	1,000	0	-	0.00%	-	0	0.00%
	51308 EAP	156	114	-	73.16%	174	123	70.77%
	51310 Medicare	4,475	3,394	-	75.85%	4,289	3,112	72.55%
	51311 Pension	86,121	45,690	-	53.05%	80,939	58,331	72.07%
	51312 Health Insurance	114,633	74,477	-	64.97%	95,125	70,977	74.61%
	51313 Life Insurance	2,526	1,495	-	59.19%	2,647	1,954	73.81%
	51314 Dental	8,921	3,828	-	42.91%	6,799	5,007	73.65%
	51315 Vision	1,092	534	-	48.86%	1,078	797	73.95%
	51316 LT Disability	1,389	515	-	37.05%	774	549	70.98%
	51317 Workers Comp	2,309	1,417	-	61.35%	1,603	1,171	73.08%
	52503 Equipment Maintenance	-	0	6,412	0.00%	19,782	2,073	10.48%
	52504 Materials	1,200	1,494	-	124.51%	1,631	8	0.52%
	52505 Safety	500	37	-	7.32%	65	62	95.40%
	52506 Small Tools	1,000	0	-	0.00%	1,572	0	0.00%
	52603 Consulting/Contractor Fees	14,000	14,953	-	106.81%	-	0	0.00%
	52710 Office Supplies	100,000	77,271	-	77.27%	129,421	92,639	71.58%
	52711 Education, Training, Meals	1,200	0	-	0.00%	-	0	0.00%
	52713 Utilities	500	305	-	60.91%	363	197	54.40%
	52904 Equipment Purchases	10,000	0	-	0.00%	-	0	0.00%
10133 Customer Service Total		661,623	483,944	6,412	74.11%	657,025	437,892	66.65%
10135 Accounting	51101 Salary	514,137	368,809	-	71.73%	478,454	319,706	66.82%
	51105 Overtime	5,000	3,524	-	70.48%	-	3,302	0.00%
	51308 EAP	182	120	-	65.94%	199	147	73.64%
	51310 Medicare	7,455	5,433	-	72.87%	7,204	5,097	70.75%
	51311 Pension	143,480	103,882	-	72.40%	130,887	91,056	69.57%
	51312 Health Insurance	133,739	83,440	-	62.39%	106,109	89,542	84.39%

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<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
10135 Accounting	51313 Life Insurance	4,208	3,307	-	78.58%	3,530	2,648	75.02%
	51314 Dental	10,408	4,704	-	45.19%	6,209	4,869	78.41%
	51315 Vision	1,273	952	-	74.81%	1,117	844	75.56%
	51316 LT Disability	2,314	914	-	39.48%	1,084	633	58.37%
	51317 Workers Comp	3,599	1,813	-	50.38%	2,612	1,772	67.83%
	52503 Equipment Maintenance	1,500	0	-	0.00%	-	0	0.00%
	52603 Consulting/Contractor Fees	15,000	80,410	15,160	637.14%	157,014	141,664	90.22%
	52608 Fed/State/Co Fees		435	-	0.00%		0	0.00%
	52609 Temporary Labor	152,000	67,813	-	44.61%	56,239	44,059	78.34%
	52706 Dues & Publications	700	661	-	94.39%	688	670	97.38%
	52710 Office Supplies	4,000	4,307	595	122.55%	4,962	3,373	67.98%
	52711 Education, Training, Meals	8,000	2,283	-	28.54%	1,554	1,366	87.90%
	52713 Utilities	400	0	-	0.00%	78	294	376.63%
	52804 Bank Fees	27,400	13,321	-	48.62%	-	0	0.00%
10135 Accounting Total		1,034,795	746,129	15,755	73.63%	958,192	711,041	74.21%
10151 Engineering	51101 Salary	1,796,263	1,460,461	-	81.31%	1,593,631	1,154,214	72.43%
	51105 Overtime	6,000	4,810	-	80.16%	4,508	4,223	93.68%
	51106 Double Time		473	-	0.00%		0	0.00%
	51308 EAP	520	409	-	78.59%	564	430	76.22%
	51310 Medicare	24,306	18,495	-	76.09%	24,246	17,875	73.72%
	51311 Pension	467,795	212,564	-	45.44%	450,177	327,699	72.79%
	51312 Health Insurance	382,111	224,370	-	58.72%	304,095	230,794	75.90%
	51313 Life Insurance	13,719	6,835	-	49.82%	13,991	10,394	74.29%
	51314 Dental	29,736	8,884	-	29.88%	21,340	16,021	75.07%
	51315 Vision	3,638	1,574	-	43.26%	3,517	2,626	74.66%
	51316 LT Disability	7,543	1,999	-	26.50%	3,210	2,319	72.25%
	51317 Workers Comp	89,875	11,755	-	13.08%	53,066	39,280	74.02%
	52503 Equipment Maintenance	75,000	4,377	-	5.84%	44,075	16,096	36.52%
	52504 Materials	70,000	38,338	56	54.85%	68,879	27,812	40.38%
	52505 Safety	2,000	867	-	43.34%	1,195	902	75.49%
	52506 Small Tools	1,000	1,690	160	185.04%	563	492	87.36%
	52603 Consulting/Contractor Fees	607,750	195,692	435,493	103.86%	177,995	100,312	56.36%

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Operating & Non Operating Budgets:		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
10151 Engineering	52608 Fed/State/Co Fees	-	15,835	-	0.00%	-	0	0.00%
	52609 Temporary Labor	-	5,453	-	0.00%	13,131	11,671	88.88%
	52706 Dues & Publications	6,000	13,349	3,130	274.65%	7,618	5,994	78.68%
	52710 Office Supplies	12,000	10,860	-	90.50%	17,689	13,459	76.09%
	52711 Education, Training, Meals	13,000	16,319	-	125.53%	4,810	7,342	152.65%
	52713 Utilities	500	2,969	-	593.86%	312	179	57.53%
	52901 Land/Easement Purchase	-	0	-	0.00%	24,206	8,378	34.61%
	52902 Vehicle Purchases	47,000	46,620	-	99.19%	53,826	53,827	100.00%
	52904 Equipment Purchases	68,000	59,425	5,788	95.90%	155,281	100,450	64.69%
10151 Engineering Total	3,723,756	2,364,425	444,628	75.44%	3,041,925	2,152,789	70.77%	
10171 Water Operations	51101 Salary	3,052,045	2,613,319	-	85.63%	2,943,156	2,126,715	72.26%
	51105 Overtime	90,000	10,667	-	11.85%	27,760	22,173	79.87%
	51106 Double Time	113,700	11,126	-	9.79%	73,247	0	0.00%
	51144 Standby	140,000	104,884	-	74.92%	133,870	95,384	71.25%
	51308 EAP	1,172	828	-	70.61%	1,273	978	76.86%
	51310 Medicare	44,139	34,444	-	78.04%	51,406	37,033	72.04%
	51311 Pension	849,502	366,099	-	43.10%	833,782	606,037	72.69%
	51312 Health Insurance	859,750	535,522	-	62.29%	725,597	550,269	75.84%
	51313 Life Insurance	24,912	12,687	-	50.93%	26,202	19,516	74.48%
	51314 Dental	66,906	22,531	-	33.68%	58,403	44,163	75.62%
	51315 Vision	8,186	3,265	-	39.89%	8,346	6,236	74.72%
	51316 LT Disability	13,698	3,743	-	27.33%	7,054	5,076	71.97%
	51317 Workers Comp	206,665	63,247	-	30.60%	161,924	118,531	73.20%
	52501 Chemicals	230,000	119,595	126,813	107.13%	198,980	152,435	76.61%
	52503 Equipment Maintenance	291,500	125,743	66,920	66.09%	170,715	108,476	63.54%
	52504 Materials	184,100	233,686	15,297	135.24%	273,765	192,178	70.20%
	52505 Safety	25,000	7,951	-	31.81%	7,028	5,946	84.61%
	52506 Small Tools	27,500	8,558	-	31.12%	9,810	8,919	90.92%
	52507 Water Purchase	800,000	0	-	0.00%	171,210	(188,237)	-109.95%
	52603 Consulting/Contractor Fees	259,500	98,376	51,942	57.93%	42,016	12,065	28.72%
	52604 Legal Fees		0	-	0.00%	2,580	0	0.00%
	52608 Fed/State/Co Fees	240,500	165,490	-	68.81%	97,878	38,543	39.38%

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<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
10171 Water Operations	52609 Temporary Labor	150,000	43,392	-	28.93%	89,546	63,828	71.28%
	52706 Dues & Publications	9,000	5,980	-	66.44%	4,783	4,783	100.00%
	52710 Office Supplies	6,000	992	538	25.50%	5,535	3,419	61.77%
	52711 Education, Training, Meals	35,000	5,793	-	16.55%	1,651	8,840	535.45%
	52713 Utilities	910,500	533,046	-	58.54%	769,681	463,330	60.20%
	52902 Vehicle Purchases	206,800	172,945	-	83.63%	168,511	0	0.00%
	52904 Equipment Purchases	212,500	122,769	17,570	66.04%	100,290	65,147	64.96%
10171 Water Operations Total		9,058,575	5,426,679	279,080	62.99%	7,165,999	4,571,785	63.80%
10191 Maintenance	51101 Salary	3,468,834	3,017,153	-	86.98%	3,231,899	2,340,474	72.42%
	51105 Overtime	30,000	9,322	-	31.07%	17,761	14,911	83.95%
	51106 Double Time	15,000	1,006	-	6.71%	-	0	0.00%
	51308 EAP	1,612	1,115	-	69.17%	1,696	1,322	77.93%
	51310 Medicare	50,298	35,486	-	70.55%	48,292	35,579	73.68%
	51311 Pension	968,047	380,020	-	39.26%	917,383	668,964	72.92%
	51312 Health Insurance	1,184,545	679,760	-	57.39%	963,300	733,594	76.15%
	51313 Life Insurance	28,389	13,222	-	46.57%	29,160	21,721	74.49%
	51314 Dental	92,182	23,902	-	25.93%	72,320	53,438	73.89%
	51315 Vision	11,279	3,797	-	33.66%	10,910	8,081	74.07%
	51316 LT Disability	15,610	4,145	-	26.55%	8,533	6,113	71.64%
	51317 Workers Comp	281,103	65,139	-	23.17%	211,242	157,260	74.45%
	52501 Chemicals	70,000	81,506	-	116.44%	-	0	0.00%
	52503 Equipment Maintenance	300,000	200,831	28,562	76.46%	50,907	31,559	61.99%
	52504 Materials	695,000	548,762	7,679	80.06%	333,193	239,595	71.91%
	52505 Safety	23,000	10,643	-	46.27%	15,968	9,262	58.01%
	52506 Small Tools	91,400	62,091	1,029	69.06%	51,145	23,921	46.77%
	52603 Consulting/Contractor Fees	214,000	72,570	70,008	66.63%	766,095	638,436	83.34%
	52608 Fed/State/Co Fees	7,500	17,289	-	230.52%	6,337	3,403	53.69%
	52609 Temporary Labor	180,000	150,317	-	83.51%	185,247	137,966	74.48%
	52706 Dues & Publications	11,750	1,748	-	14.88%	2,860	2,860	99.99%
	52710 Office Supplies	4,000	2,069	1,066	78.37%	10,528	7,857	74.63%
	52711 Education, Training, Meals	33,000	21,579	-	65.39%	37,744	28,686	76.00%
52713 Utilities	33,000	21,908	-	66.39%	41,240	26,400	64.01%	

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<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
10191 Maintenance	52902 Vehicle Purchases	575,000	141,257	327,118	81.46%	93,424	0	0.00%
	52904 Equipment Purchases	272,000	296,154	69,614	134.47%	912,752	570,288	62.48%
10191 Maintenance Total		8,656,549	5,862,790	505,076	73.56%	8,019,936	5,761,689	71.84%
10193 Purchasing	51101 Salary	303,006	252,403	-	83.30%	281,397	188,844	67.11%
	51105 Overtime	1,000	639	-	63.85%	1,123	1,053	93.80%
	51308 EAP	130	106	-	81.33%	150	99	65.91%
	51310 Medicare	4,394	3,656	-	83.21%	4,141	2,908	70.23%
	51311 Pension	84,560	65,539	-	77.51%	77,548	53,787	69.36%
	51312 Health Insurance	95,528	61,989	-	64.89%	73,600	52,268	71.02%
	51313 Life Insurance	2,480	1,782	-	71.87%	2,249	1,732	76.99%
	51314 Dental	7,434	3,887	-	52.29%	4,241	3,179	74.95%
	51315 Vision	910	703	-	77.29%	812	688	84.69%
	51316 LT Disability	1,364	692	-	50.71%	785	482	61.38%
	51317 Workers Comp	2,121	1,233	-	58.12%	1,498	1,024	68.34%
	52501 Chemicals	150,000	96,762	-	64.51%	248,688	204,710	82.32%
	52503 Equipment Maintenance	12,000	4,750	1,276	50.22%	15,074	8,330	55.26%
	52504 Materials	740,000	455,433	548	61.62%	801,943	591,638	73.78%
	52505 Safety	52,000	40,868	16,621	110.56%	76,336	45,846	60.06%
	52506 Small Tools	17,000	8,162	-	48.01%	14,455	11,499	79.55%
	52603 Consulting/Contractor Fees	83,000	6,907	31,190	45.90%	2,535	2,535	99.98%
	52609 Temporary Labor	10,000	0	-	0.00%	15,597	15,597	100.00%
	52706 Dues & Publications	600	347	-	57.78%	390	390	100.00%
	52710 Office Supplies	3,200	1,122	-	35.05%	2,837	2,513	88.57%
	52711 Education, Training, Meals	5,000	1,521	-	30.42%	2,822	2,771	98.19%
	52713 Utilities	2,000	891	-	44.56%	4,520	2,765	61.17%
	52902 Vehicle Purchases		0	-	0.00%	29,913	29,913	100.00%
	52904 Equipment Purchases	25,000	0	-	0.00%	21,903	0	0.00%
10193 Purchasing Total		1,602,727	1,009,391	49,635	66.08%	1,768,949	1,224,569	69.23%
10195 Shop Operations	51101 Salary	184,687	128,172	-	69.40%	177,542	128,894	72.60%
	51105 Overtime	1,500	3,444	-	229.59%	1,332	1,141	85.67%
	51308 EAP	78	54	-	68.86%	86	68	78.87%

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<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
10195 Shop Operations	51310 Medicare	2,678	1,585	-	59.20%	2,726	2,017	73.99%
	51311 Pension	51,540	35,093	-	68.09%	52,443	36,938	70.43%
	51312 Health Insurance	57,317	35,387	-	61.74%	53,292	38,296	71.86%
	51313 Life Insurance	1,511	1,039	-	68.73%	1,682	1,221	72.57%
	51314 Dental	4,460	2,047	-	45.89%	3,302	2,492	75.48%
	51315 Vision	546	373	-	68.35%	563	422	74.96%
	51316 LT Disability	831	369	-	44.43%	518	345	66.58%
	51317 Workers Comp	12,928	6,556	-	50.71%	10,967	7,565	68.98%
	52501 Chemicals	214,500	0	-	0.00%	-	0	0.00%
	52503 Equipment Maintenance	260,000	171,462	-	65.95%	695,241	453,354	65.21%
	52504 Materials	10,000	12,863	-	128.63%	6,565	5,623	85.65%
	52505 Safety	1,240	384	-	31.00%	1,002	784	78.22%
	52506 Small Tools	4,500	8,069	-	179.32%	1,485	531	35.76%
	52609 Temporary Labor	18,000	28,071	-	155.95%	16,175	6,713	41.51%
	52710 Office Supplies	500	324	-	64.72%	424	408	96.29%
	52711 Education, Training, Meals	2,800	265	-	9.46%	720	660	91.67%
	52713 Utilities	21,300	26,547	-	124.63%	24,519	14,645	59.73%
52904 Equipment Purchases	17,000	8,396	-	49.39%	11,507	0	0.00%	
10195 Shop Operations Total		867,916	470,499	-	54.21%	1,062,091	702,118	66.11%
Grand Total		35,506,020	22,901,464	1,673,264	69.21%	33,926,503	24,648,411	72.65%

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<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
<u>Non Operating Budgets</u>								
10114 Admin	52915 Projects: Non-Programmatic	180,000	21,232	14,735	19.98%	8,400	8,322	99.07%
10114 Admin Total		180,000	21,232	14,735	19.98%	8,400	8,322	99.07%
10115 Management	52915 Projects: Non-Programmatic	-	44,862	-	0.00%	109,965	66,371	60.36%
10115 Management Total		-	44,862	-	0.00%	109,965	66,371	60.36%
10118 Information Tech	52915 Projects: Non-Programmatic	21,000	2,918	-	13.90%	-	0	0.00%
10118 Information Tech Total		21,000	2,918	-	13.90%	-	-	0.00%
10135 Accounting	52915 Projects: Non-Programmatic		2,026	-	0.00%			0.00%
10135 Accounting Total			2,026	-	0.00%			0.00%
10151 Engineering	52907 Projects: Pipeline Rplc Program	750,000	291,298	-	38.84%	186,722	-	0.00%
	52908 Projects: Pressure Reducing Value	80,000	13,116	-	16.39%	-	-	0.00%
	52909 Projects: Minor System Work	160,000	0	-	0.00%	768	-	0.00%
	52910 Projects: Raw Water Repairs	1,340,000	1,581,168	472,940	153.29%	325,285	-	0.00%
	52911 Projects: Backbone Extension	1,966,388	77,537	-	3.94%	1,780,228	-	0.00%
	52912 Projects: Community Investment	1,925,000	14,833	6,343	1.10%	17,862	-	0.00%
	52913 Projects: Extended CEQA	50,000	0	8,925	17.85%	6,110	-	0.00%
	52915 Projects: Non-Programmatic	14,401,000	6,581,407	7,205,625	95.74%	6,008,899	5,025,948	83.64%
10151 Engineering Total		20,672,388	8,559,359	7,693,832	78.62%	8,325,874	5,025,948	60.37%
10171 Water Operations	52915 Projects: Non-Programmatic	160,000	47,138	-	29.46%	-	0	0.00%
10171 Water Operations Total		160,000	47,138	-	29.46%	-	-	0.00%
10191 Maintenance	52915 Projects: Non-Programmatic	405,000	214,051	279,329	121.82%	236,586	236,586	100.00%
10191 Maintenance Total		405,000	214,051	279,329	121.82%	236,586	236,586	100.00%
Grand Total		21,438,388	8,891,587	7,987,897	78.73%	8,680,825	5,337,227	61.48%

Nevada Irrigation District
Fiscal Year 2016: September 75% of Year
Operating & Non Operating Budget: **Electric Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
Operating	Revenues	18,521,267	15,844,301	-	85.55%	21,224,990	13,139,448	61.91%
	Expenses	14,121,910	5,179,211	869,172	42.83%	12,273,774	3,936,166	32.07%
Non Operating	Expenses	3,402,740	672,492	843,803	44.56%	3,518,742	2,825,501	80.30%
	Net Income		9,992,598					
Revenues	Chicago Park Powerhouse	8,714,670	6,989,929	0	80.21%	9,922,094	6,015,873	60.63%
	Dutch Flat Powerhouse	4,501,806	3,832,841	0	85.14%	5,417,285	3,472,545	64.10%
	Rollins Powerhouse	4,417,853	3,620,075	0	81.94%	5,100,494	3,154,019	61.84%
	Bowman Powerhouse	350,027	345,345	0	98.66%	255,525	89,128	34.88%
	Bowman Transmission Line	109,423	17,938	0	16.39%	53,129	32,840	61.81%
	Combie North Powerhouse	100,008	170,547	0	170.53%	125,266	97,315	77.69%
	Combie South Powerhouse	166,392	610,735	0	367.05%	141,890	91,322	64.36%
	Scotts Flat Powerhouse	161,088	256,891	0	159.47%	209,307	186,406	89.06%
Revenues Total		18,521,267	15,844,301	-	85.55%	21,224,990	13,139,448	61.91%
Expenses	50112 Hydro Admin	10,927,038	2,829,190	1,433,093	39.01%	13,317,507	5,047,324	37.90%
	50161 Hydro Operations	1,467,239	800,741	6,637	55.03%	723,979	515,441	71.20%
	50167 Hydro Maintenance	5,130,373	2,221,772	273,244	48.63%	1,751,030	1,198,903	68.47%
Expenses Total		17,524,650	5,851,703	1,712,974	43.17%	15,792,516	6,761,668	42.82%

Nevada Irrigation District
Fiscal Year 2016: September 75% of Year
Operating & Non Operating Budget: **Electric Division**

Operating & Non Operating Budgets:		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
Operating Budgets:								
50112 Hydro Admin	51101 Salary	408,743	346,312	-	84.73%	652,554	454,204	69.60%
	51105 Overtime	91,500	7,489	-	8.18%	-	-	0.00%
	51106 Double Time		216	-	0.00%		-	0.00%
	51308 EAP	104	91	-	87.21%	1,653	459	27.76%
	51310 Medicare	5,927	5,228	-	88.21%	27,841	16,109	57.86%
	51311 Pension	114,068	95,264	-	83.51%	472,168	328,466	69.57%
	51312 Health Insurance	76,422	58,822	-	76.97%	516,137	78,495	15.21%
	51313 Life Insurance	3,345	4,922	-	147.15%	-	-	0.00%
	51314 Dental	5,947	4,469	-	75.16%	26,838	20,541	76.54%
	51315 Vision	728	683	-	93.85%	3,729	2,823	75.70%
	51316 LT Disability	1,839	1,026	-	55.81%	4,102	3,050	74.36%
	51317 Workers Comp	14,349	7,808	-	54.42%	43,634	31,393	71.95%
	51321 Health Benefits Retirees	2,020	118,318	-	5857.34%	4,885	715	14.63%
	51324 OPEB Net ARC	130,000	-	-	0.00%	127,000	-	0.00%
	52501 Chemicals	100,000	40,013	-	40.01%	69,510	53,254	76.61%
	52503 Equipment Maintenance	6,000	20,399	8,249	477.47%	-	-	0.00%
	52504 Materials	25,000	19,153	4,028	92.72%	-	-	0.00%
	52505 Safety	80,000	21,552	-	26.94%	31,107	19,610	63.04%
	52506 Small Tools	-	1,199	-	0.00%	-	-	0.00%
	52603 Consulting/Contractor Fees	1,209,406	564,286	570,088	93.80%	1,480,942	929,724	62.78%
	52604 Legal Fees	50,000	32,746	-	65.49%	-	-	0.00%
	52607 Franchise Fees	38,400	7,028	-	18.30%	-	-	0.00%
	52608 Fed/State/Co Fees	975,000	123,756	-	12.69%	-	-	0.00%
	52609 Temporary Labor	26,400	23,697	-	89.76%	-	-	0.00%
	52704 Insurance	225,000	192,270	-	85.45%	221,129	221,129	100.00%
	52706 Dues & Publications	25,000	20,605	-	82.42%	21,150	21,150	100.00%
	52709 Advertising/Legal Notices	-	1,344	-	0.00%	-	-	0.00%
	52710 Office Supplies	50,000	18,263	6,926	50.38%	44,354	36,179	81.57%
52711 Education, Training, Meals	165,500	9,309	-	5.62%	8,662	-	0.00%	
52713 Utilities	181,600	82,661	-	45.52%	6,309	4,521	71.66%	
52902 Vehicle Purchases	87,000	79,499	-	91.38%	-	-	0.00%	
52904 Equipment Purchases	225,000	239,526	-	106.46%	-	-	0.00%	

Nevada Irrigation District
Fiscal Year 2016: September 75% of Year
Operating & Non Operating Budget: **Electric Division**

Operating & Non Operating Budgets:		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
50112 Hydro Admin	54000 Transfer Out	3,200,000	8,743	-	0.27%	6,035,061	-	0.00%
50112 Hydro Admin Total		7,524,298	2,156,698	589,290	36.49%	9,798,765	2,221,822	22.67%
50161 Hydro Operations	51101 Salary	718,110	486,980	-	67.81%	578,433	423,573	73.23%
	51105 Overtime	-	18,664	-	0.00%	-	-	0.00%
	51106 Double Time	-	1,151	-	0.00%	-	-	0.00%
	51308 EAP	235	144	-	61.09%	-	-	0.00%
	51310 Medicare	10,413	7,880	-	75.68%	-	-	0.00%
	51311 Pension	200,403	134,267	-	67.00%	-	-	0.00%
	51312 Health Insurance	171,950	103,098	-	59.96%	-	-	0.00%
	51313 Life Insurance	5,877	5,123	-	87.16%	-	-	0.00%
	51314 Dental	13,381	6,858	-	51.25%	-	-	0.00%
	51315 Vision	1,637	1,004	-	61.33%	-	-	0.00%
	51316 LT Disability	3,231	1,095	-	33.89%	-	-	0.00%
	51317 Workers Comp	29,502	12,294	-	41.67%	-	-	0.00%
	52503 Equipment Maintenance	8,500	3,595	-	42.29%	-	-	0.00%
	52504 Materials	86,000	7,997	-	9.30%	-	-	0.00%
	52505 Safety	-	-	849	0.00%	-	-	0.00%
	52506 Small Tools	-	527	-	0.00%	-	-	0.00%
	52603 Consulting/Contractor Fees	70,000	9,640	-	13.77%	-	-	0.00%
	52713 Utilities	1,000	426	-	42.60%	145,546	91,868	63.12%
	52904 Equipment Purchases	77,000	-	5,789	7.52%	-	-	0.00%
	54000 Transfer Out	70,000	-	-	0.00%	-	-	0.00%
50161 Hydro Operations Total		1,467,239	800,741	6,637	55.03%	723,979	515,441	71.20%
50167 Hydro Maintenance	51101 Salary	948,374	594,309	-	62.67%	630,130	472,134	74.93%
	51105 Overtime	-	29,165	-	0.00%	-	-	0.00%
	51106 Double Time	-	1,848	-	0.00%	-	-	0.00%
	51308 EAP	290	179	-	61.79%	-	-	0.00%
	51310 Medicare	13,751	9,737	-	70.81%	-	-	0.00%
	51311 Pension	264,663	166,341	-	62.85%	-	-	0.00%
	51312 Health Insurance	210,161	113,903	-	54.20%	-	-	0.00%
	51313 Life Insurance	7,761	5,584	-	71.95%	-	-	0.00%
	51314 Dental	16,355	8,492	-	51.93%	-	-	0.00%
	51315 Vision	2,001	1,298	-	64.88%	-	-	0.00%

Nevada Irrigation District
Fiscal Year 2016: September 75% of Year
Operating & Non Operating Budget: **Electric Division**

Operating & Non Operating Budgets:		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
50167 Hydro Maintenance	51316 LT Disability	4,268	1,446	-	33.89%	-	-	0.00%
	51317 Workers Comp	42,029	15,163	-	36.08%	-	-	0.00%
	52503 Equipment Maintenance	862,700	260,185	20,896	32.58%	274,378	122,341	44.59%
	52504 Materials	620,000	177,150	4,572	29.31%	846,522	604,428	71.40%
	52505 Safety	500	10,271	4,911	3036.37%	-	-	0.00%
	52506 Small Tools	37,500	13,310	57	35.64%	-	-	0.00%
	52603 Consulting/Contractor Fees	1,619,785	680,089	242,808	56.98%	-	-	0.00%
	52607 Franchise Fees	4,080	0	-	0.00%	-	-	0.00%
	52608 Fed/State/Co Fees	9,500	0	-	0.00%	-	-	0.00%
	52609 Temporary Labor	100,000	21,579	-	21.58%	-	-	0.00%
	52704 Insurance	7,500	9,410	-	125.47%	-	-	0.00%
	52711 Education, Training, Meals	-	215	-	0.00%	-	-	0.00%
	52713 Utilities	1,920	0	-	0.00%	-	-	0.00%
	52902 Vehicle Purchases	160,000	102,097	-	63.81%	-	-	0.00%
52904 Equipment Purchases	167,500	0	-	0.00%	-	-	0.00%	
54000 Transfer Out	29,735	0	-	0.00%	-	-	0.00%	
50167 Hydro Maintenance Total		5,130,373	2,221,772	273,244	48.63%	1,751,030	1,198,903	68.47%
Grand Total		14,121,910	5,179,211	869,172	42.83%	12,273,774	3,936,166	32.07%
Non Operating Budgets:								
50112 Hydro Admin	52915 Projects: Non-Programmatic	1,357,740	-	56,664	4.17%	293,160	-	0.00%
	52920 Projects: Powerhouse Improv	1,745,000	503,221	634,243	65.18%	3,150,058	2,825,501	89.70%
	52921 Projects: Reservoir, Dam, Waterway	300,000	169,270	152,896	107.39%	75,524	-	0.00%
50112 Hydro Admin Total		3,402,740	672,492	843,803	44.56%	3,518,742	2,825,501	80.30%
Grand Total		3,402,740	672,492	843,803	44.56%	3,518,742	2,825,501	80.30%

Nevada Irrigation District
 Fiscal Year 2016: September 75% of Year
 Operating & Non Operating Budget: **Recreation Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
Operating	Revenues	1,803,614	2,084,166	-	115.56%	1,717,365	1,676,988	97.65%
	Expenses	2,067,172	1,391,347	17,885	68.17%	1,924,293	1,258,337	65.39%
Non Operating	Expenses	320,000	1,725	-	0.54%	-	-	0.00%
Net Income			691,094					
Revenues	Scotts Flat	776,125	776,141	-	100.00%	666,571	645,476	96.84%
	Long Ravine	477,180	514,516	-	107.82%	530,744	514,163	96.88%
	Orchard Springs	321,126	292,242	-	91.01%	272,450	286,688	105.23%
	Peninsula	173,339	224,248	-	129.37%	190,077	190,215	100.07%
	Jackson Meadow	-	228,928	-	0.00%	-	-	0.00%
	Rents & Royalties	55,844	48,090	-	86.12%	57,523	40,446	70.31%
Revenues Total		1,803,614	2,084,166	-	115.56%	1,717,365	1,676,988	97.65%
Expenses	30250 Recreation	2,387,172	1,393,072	17,885	59.11%	1,924,293	1,258,337	65.39%
Expenses Total		2,387,172	1,393,072	17,885	59.11%	1,924,293	1,258,337	65.39%

Nevada Irrigation District

Fiscal Year 2016: September 75% of Year

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

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
<u>Operating Budgets:</u>								
30250 Recreation	51101 Salary	479,619	321,452	-	67.02%	647,467	226,989	35.06%
	51308 EAP	209	140	-	66.96%	177	103	58.38%
	51310 Medicare	6,954	4,606	-	66.23%	5,690	3,096	54.42%
	51311 Pension	133,847	87,971	-	65.72%	106,563	75,000	70.38%
	51312 Health Insurance	152,844	81,631	-	53.41%	90,461	67,820	74.97%
	51313 Life Insurance	3,925	2,603	-	66.31%	3,337	2,542	76.19%
	51314 Dental	11,894	4,465	-	37.54%	5,929	4,462	75.26%
	51315 Vision	1,455	953	-	65.53%	1,126	844	74.96%
	51316 LT Disability	2,158	879	-	40.75%	1,023	765	74.73%
	51317 Workers Comp	37,897	20,720	-	54.67%	28,092	20,941	74.55%
	51324 OPEB Net ARC	23,000	-	-	0.00%	23,000	10,000	43.48%
	52501 Chemicals	20,000	1,529	-	7.64%	-	-	0.00%
	52503 Equipment Maintenance	68,000	28,012	-	41.19%	31,544	29,011	91.97%
	52504 Materials	244,200	183,644	-	75.20%	224,856	218,935	97.37%
	52505 Safety	720	743	-	103.26%	536	427	79.64%
	52506 Small Tools	-	-	-	0.00%	-	-	0.00%
	52603 Consulting/Contractor Fees	-	7,722	17,885	0.00%	66,700	65,776	98.61%
	52604 Legal Fees	3,700	11,343	-	306.58%	5,126	399	7.78%
	52608 Fed/State/Co Fees	46,250	23,548	-	50.91%	32,477	12,597	38.79%
	52609 Temporary Labor	500,000	472,415	-	94.48%	467,409	416,434	89.09%
	52703 Debt Service	-	-	-	0.00%	50,000	-	0.00%
	52704 Insurance	8,000	5,133	-	64.16%	4,961	1,726	34.80%
	52709 Advertising/Legal Notices	17,500	5,483	-	31.33%	4,748	4,703	99.05%
	52710 Office Supplies	76,200	13,982	-	18.35%	28,825	25,170	87.32%
	52711 Education, Training, Meals	300	-	-	0.00%	508	508	99.98%
	52713 Utilities	157,200	99,929	-	63.57%	93,600	70,089	74.88%
	52804 Bank Fees	-	8,870	-	0.00%	-	-	0.00%
	54000 Transfer Out	71,300	3,576	-	5.02%	138	-	0.00%
30250 Recreation Total		2,067,172	1,391,347	17,885	68.17%	1,924,293	1,258,337	65.39%

Nevada Irrigation District

Fiscal Year 2016: September 75% of Year

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

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Sept	2016 Encumbr	% of Budget	2015 Total	2015 Sept	% of Actual
<u>Non Operating Budgets:</u>								
30250 Recreation	52915 Projects: Non-Programmatic	320,000	1,725	-	0.54%	-	-	0.00%
30250 Recreation Total		320,000	1,725	-	0.54%	-	-	0.00%

Nevada Irrigation District
 Fiscal Year 2016: September 75% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Account	Account Desc	Project	Project Desc	Amount		
Water Division	10114	52915	Proj Bud: Non-Programmati	6898	Raw Water Intertie with PCWA	203		
				7013	Centennial Reservoir and Power Supply Project	3,964		
				7032	Hemphill Fish Diversion	1,015		
				6877	Chicago PH AccessRoad	12,657		
				6913	Bowman Land Acquisition	435		
				6927	Lower Drive Property Acquisition	261		
				8464	Deer Creek/So Yuba Canal Acquisition	2,697		
					52915 Sum	21,232		
	10115	52915	Proj Bud: Non-Programmati	6877	Chicago PH AccessRoad	18,581		
				8464	Deer Creek/So Yuba Canal Acquisition	26,281		
					52915 Sum	44,862		
	10118	52915	Proj Bud: Non-Programmati	7013	Centennial Reservoir and Power Supply Project	418		
				8509	Infrastructure Upgrade	1,936		
				2014	Scotts Flat Wireless	564		
					52915 Sum	2,918		
	10135	52915	Proj Bud: Non-Programmati	6746	Combie Phase I ByPass	2,026		
					52915 Sum	2,026		
	10151	52907	Proj Bud: Pipeline Rplc	1003	Cascade Shores Phase 5	185,457		
				6866	Nevada City Hwy 4 Pipe Relocation	20,588		
				6906	Bear River Pines Pipe Rplc	85,254		
					52907 Sum	291,298		
				52908	Proj Bud: Prv Program	6913	Bowman Land Acquisition	-
						1007	Bowman Liner Replacement	13,116
					52908 Sum	13,116		
	52910	Proj Bud: Raw Water Rplc	1033	NID Fall Protection Tower	2,997			
			6898	Raw Water Intertie with PCWA	922,369			
			8371	Newtown Canal (NC)	613,866			
			8099	Maben Canal (NC)	13,704			
			1031	Doty North Canal (PC)	4,410			
			1093	Vernon Canal Siphon(PC)	21,760			
			7034	FR LK Property Acquisition	2,062			

Nevada Irrigation District
Fiscal Year 2016: September 75% of Year
Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Account	Account Desc	Project	Project Desc	Amount	
Water Division	10151	52910 Sum				1,581,168	
		52911	Proj Bud: Backbone Ext	7027	Brewer Road Pipeline	77,537	
		52911 Sum				77,537	
		52912	Proj Bud: Community Inves	1042	Table Meadow Road DFWLE	7,793	
				2024	Armstrong Waterline Extension	2,800	
				2009	Madrone Forest Drive	1,060	
				2010	Maranatha Place DFWLE	1,060	
				2011	Lodestar / Victoria Drive	1,060	
				2012	Alderwood Way DFWLE	1,060	
		52912 Sum				14,833	
		52915	Proj Bud: Non-Programmati	1020	Shale Ridge Tank 24" Pipeline	506,875	
				2006	Chicago Park Powerhouse Switchboard Upgrade	88,103	
				6746	Combie Phase I ByPass	194,926	
				6970	Siphon Lane Pump Station - DS to Cascade Canal	805,626	
				6994	Cascade Shores System	1,428,881	
				7013	Centennial Reservoir and Power Supply Project	2,636,422	
				7032	Hemphill Fish Diversion	20,068	
				6774	Lincoln Trt Plant Planning	22,416	
				6947	Loma Rica System	81,723	
				1077	Bowman Spaulding Concrete Liner	697,157	
				6877	Chicago PH AccessRoad	29,199	
				6913	Bowman Land Acquisition	6,270	
				6927	Lower Drive Property Acquisition	529	
				1088	No Auburn Clearwell Curtain	55,784	
				1099	Watershed Center Rehab	1,628	
				6899	Locksley Lane Intertie	(700)	
				6952	Timberline Subdivision	6,500	
		52915 Sum				6,581,407	
		10171	52915	Proj Bud: Non-Programmati	1003	Cascade Shores Phase 5	3,607
					2014	Scotts Flat Wireless	1,962
					1068	Loma Rica Caustic Tank System	41,569
		52915 Sum				47,138	

Nevada Irrigation District
 Fiscal Year 2016: September 75% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Account	Account Desc	Project	Project Desc	Amount		
Water Division	10191	52915	Proj Bud: Non-Programmati	1003	Cascade Shores Phase 5	124,067		
				1008	Park Ave and Park Ave Popoff	1,706		
				7013	Centennial Reservoir and Power Supply Project	2,930		
				1077	Bowman Spaulding Concrete Liner	302		
				1007	Bowman Liner Replacement	(18)		
				6866	Nevada City Hwy 4 Pipe Relocation	24,606		
				6906	Bear River Pines Pipe Rplc	6,979		
				1091	New Fire Hydrant - 2016	4,049		
				1019	Iron Horse/Brewerd	283		
				2057	Loma Rica Tank Painting	43,500		
				2062	Spray Shed/Bldg Extension	5,623		
				6966	Loma Rica System -Osborne Hill Inlet Pipe	24		
					52915 Sum	214,051		
				Water Division Total				
Recreation Division	30250	52915	Proj Bud: Non-Programmati	2023	Orchard Springs Building Rpl	1,725		
					52915 Sum	1,725		
Recreation Division Total						1,725		
Electric Division	50112	52920	Proj Bud: Ph Improvements	2005	Chicago Park Powerhouse Voltage Regulator	84,987		
				201502	SCADA Upgrade	44,543		
				201403	Combie South PH Capacitor	14,047		
				201404	Bowman Powerhouse Upgrade	354,045		
				201503	Chicago Park FRBAY Level Control	5,600		
					52920 Sum	503,221		
				52921	Proj Bud: Reserv, Dam, Wa	201307	Bowman Spaulding Land Acq	143,794
						201308	Lower Division Property Acq	21,096
						201407	French Lake Road Property Acq	4,381
					52921 Sum	169,270		
Electric Division Total						672,492		
Grand Total						9,565,804		

Nevada Irrigation District
 Operating & Non Operating Budget: **Budget Amendments**

Fund	Department	Account	Account Desc	Original Budget	Amendments	Current Budget
		10113 Total		220,945		220,945
		52603	Consulting/Contractor Fee	104,150	65,000	169,150
		52710	Office Supplies	50,000	17,500	67,500
		52904	Equipment Purchases		27,600	27,600
		52905	Project Budgets	260,000		260,000
		52915	Proj Bud: Non-Programmati		(80,000)	(80,000)
		10114 Total		6,284,739	30,100	6,314,839
		52603	Consulting/Contractor Fee	912,000	22,400	934,400
		10115 Total		2,250,090	22,400	2,272,490
		10116 Total		139,022		139,022
		10117 Total		222,041		222,041
		10118 Total		752,236		752,236
		10131 Total		179,506		179,506
		10133 Total		661,623		661,623
		52603	Consulting/Contractor Fee	137,000	(122,000)	15,000
		52609	Temporary Labor	30,000	122,000	152,000
		10135 Total		1,034,795	-	1,034,795
	10151	51101	Salary	1,676,263	120,000	1,796,263
		52609	Temporary Labor	120,000	(120,000)	-
		52902	Vehicle Purchases	60,000	(13,000)	47,000
		52904	Equipment Purchases		68,000	68,000
		52909	Proj Bud: Minor System	330,000	(170,000)	160,000
		52910	Proj Bud: Raw Water Rplc	1,395,000	(55,000)	1,340,000
		52911	Proj Bud: Backbone Ext	1,000,000	966,388	1,966,388
		52912	Proj Bud: Community Inves	2,025,000	(100,000)	1,925,000
		52915	Proj Bud: Non-Programmati	14,231,000	170,000	14,401,000
		10151 Total		23,529,756	866,388	24,396,144
		52501	Chemicals	280,000	(50,000)	230,000

Nevada Irrigation District
 Operating & Non Operating Budget: **Budget Amendments**

Fund	Department	Account	Account Desc	Original Budget	Amendments	Current Budget
Water Division	10171	52504	Materials	134,100	50,000	184,100
	10171 Total			9,218,575	-	9,218,575
		52501	Chemicals		70,000	70,000
		52503	Equipment Maintenance	69,500	230,500	300,000
		52506	Small Tools	76,400	15,000	91,400
		52902	Vehicle Purchases	590,000	(15,000)	575,000
	10191 Total			8,761,049	300,500	9,061,549
		52501	Chemicals	220,000	(70,000)	150,000
	10193 Total			1,672,727	(70,000)	1,602,727
		52501	Chemicals	550,000	(335,500)	214,500
		52503	Equipment Maintenance	155,000	105,000	260,000
	10195 Total			1,098,416	(230,500)	867,916
	Water Division Total				56,025,520	918,888
		52710	Office Supplies	51,200	25,000	76,200
30250 Total			2,362,172	25,000	2,387,172	
Recreation Division Total				2,362,172	25,000	2,387,172
		52603	Consulting/Contractor Fee	1,149,000	60,406	1,209,406
		52915	Proj Bud: Non-Programmati	1,245,000	112,740	1,357,740
50112 Total			10,753,892	173,146	10,927,038	
50161 Total			1,467,239		1,467,239	
		52603	Consulting/Contractor Fee	1,208,480	411,305	1,619,785
50167 Total			4,719,068	411,305	5,130,373	
Electric Division Total				16,940,199	584,451	17,524,650
Current Budget				75,327,891	1,528,339	76,856,230

Nevada Irrigation District

Fiscal Year 2016
Monthly Financial Report
December 31, 2016



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Nevada Irrigation District
Fiscal Year 2016: December 100% of Year
Operating & Non Operating Budget: **All Divisions**

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

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this fiscal year. The December 31, 2016 period end report analyzes this fiscal year's transactions. Actuals are contrasted against the District's budget as well as prior results. The District finished the year with net income of \$27.7M consisting of \$5.5M from operating and \$22.1M from non operating results. In April, the District recorded \$24.6M bond proceeds from debt issued to fund the Combie Phase I & Bear River Siphon Replacement Project, certain Centennial Project costs and land mitigation requirements.

Revenues:

Operating Revenues are 102.6% of budget and 99.1% of the prior fiscal year. Actual year over year analysis is as follows: Water sales are up \$482K, other revenues are down \$577K and prior year transfer ins contained an additional \$3M catchup from Electric, Electric revenues are up \$989K due to Combie powerhouse operations, Recreation is up \$467K due to new receipts for Jackson Meadows and increased Scotts Flat activity.

Non Operating Revenues are 169.2% of budget and 296.5% of the prior fiscal year. Actual year over year analysis is as follows: New Bonds of \$24.6M, Capacity Fees are \$134K higher, Grants up \$614K, Investment income up \$400K, Property tax installment came in \$420K higher, Fixed Asset sales \$102K, and Rents & Leases up \$33K due to Centennial property.

Expenses:

Operating and Non Operating Expenses are 92.4% of budget and 98.4% of the prior fiscal year. Prior year totals do not include encumbrances as the current reporting structure has changed. Including amendments, the District's final budget is \$14.5M higher, thus anticipating additional project spending. Excluding directors, the District has 197 budgeted positions and presently at 193. Other spending is well within budget and consistent with the prior period. Debt issuance cost is higher than budget, a \$400K extra payment on the state loan (reimbursed through transfer ins), 2016 bond issuance cost, and the District retired its 2005 bond commitment last year.

Cash Balances:

Due to internal control and accounting changes, cash management has improved significantly. Overall, the Water Fund's cash position, excluding 2016A Bond Cash, drew down reserves of about \$7M and consistent with 2016's budget. This is slightly better than the \$8.1M forecasted in the 2017 budget document. Water's cash balance excludes approximately \$6.8M in restricted cash. Both Electric and Recreation reserves increased consistent with forecast.

Treated Water Consumption:

Annual consumption came in 10.1% above last year at 7,240 acre feet. There are many variables contributing to this variance including climate change and water rate structure. Treated water sales are approximately 68% and 66% of total water sales for the current and prior year respectively.

Nevada Irrigation District
 Fiscal Year 2016: December 100% of Year
 Operating & Non Operating Budget: **All Divisions**

		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
<u>Operating Budget:</u>							
Revenues	Water Division	27,694,733	24,874,377	-	89.8%	26,796,948	92.8%
	Electric Division	18,521,267	22,214,546	-	119.9%	21,224,990	104.7%
	Recreation Division	1,776,706	2,158,560	-	121.5%	1,691,365	127.6%
Revenues Total		47,992,706	49,247,482	-	102.6%	49,713,303	99.1%
Expenses	Water Division	35,506,520	31,658,774	1,825,893	94.3%	33,926,503	93.3%
	Electric Division	14,121,910	10,303,889	689,623	77.8%	12,273,774	84.0%
	Recreation Division	2,067,172	1,717,000	9,596	83.5%	1,924,293	89.2%
Expenses Total		51,695,602	43,679,663	2,525,112	89.4%	48,124,570	90.8%
Operating Income			5,567,819				
Revenues	Water Division	22,900,644	38,757,522	-	169.2%	13,072,880	296.5%
	Revenues Total	22,900,644	38,757,522	-	169.2%	13,072,880	296.5%
Expenses	Water Division	20,338,388	14,681,139	5,580,195	99.6%	8,680,825	169.1%
	Electric Division	2,689,024	968,319	1,640,430	97.0%	3,518,742	27.5%
	Recreation Division	115,000	38,419	-	33.4%	-	0.0%
Expenses Total		23,142,412	15,687,876	7,220,625	99.0%	12,199,567	128.6%
Non Operating Income			23,069,646				
Total Net Income			28,637,465				

Nevada Irrigation District

Fiscal Year 2016: December 100% of Year

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

		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
Operating & Non Operating Budget:							
Expenses	Sal & Ben	25,502,691	22,783,637	-	89.3%	22,969,062	99.2%
	Equipment Maint	2,123,676	1,271,260	144,377	66.7%	1,535,505	82.8%
	Materials	2,675,500	2,197,248	72,433	84.8%	2,576,434	85.3%
	Other O&M	6,279,220	4,105,175	159,946	67.9%	3,544,837	115.8%
	Consult, Legal, Temp	6,582,091	4,636,270	1,701,633	96.3%	4,271,520	108.5%
	Fixed Assets	2,300,800	1,709,161	446,723	93.7%	1,600,399	106.8%
	Debt Service	2,743,589	3,610,185	-	131.6%	5,591,614	64.6%
	Projects	23,142,412	15,687,876	7,220,625	99.0%	12,199,567	128.6%
	Transfer Outs	3,488,035	3,366,726	-	96.5%	6,035,199	55.8%
Expenses Total	74,838,014	59,367,539	9,745,737	92.4%	60,324,137	98.4%	

Estimated Cash Balances (excludes restricted):

	Water Fund	Hydro	Recreation	Total Cash
Ending 2015	31,500,945	30,711,267	130,636	62,342,848
Year to Date 2016				
2016A Bond Cash	20,332,020	-	-	20,332,020
Total Other Cash	24,471,194	41,253,050	543,622	66,267,866
Total	44,803,214	41,253,050	543,622	86,599,886

Treated Water Consumption (AF)

Fiscal Year	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Nov	YTD
2016	1,019	1,207	3,181	1,833	7,240
2015	1,160	1,435	2,562	1,420	6,577
2014	1,398	1,426	3,624	1,488	7,936
2013	1,455	1,512	4,560	1,727	9,254
2012	1,565	1,231	4,640	1,890	9,326
2011	1,383	1,120	4,154	1,631	8,287

Nevada Irrigation District
 Fiscal Year 2016: December 100% of Year
 Operating & Non Operating Budget: **Water Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
Operating	Revenues	27,694,733	24,874,377	-	89.8%	26,796,948	92.8%
	Expenses	35,506,520	31,658,774	1,825,893	94.3%	33,926,503	93.3%
	Operating Income		(6,784,397)				
Non Operating	Revenues	22,900,644	38,757,522	-	169.2%	13,072,880	296.5%
	Expenses	20,338,388	14,681,139	5,580,195	99.6%	8,680,825	169.1%
	Non Operating Income		24,076,383				
	Total Net Income		17,291,986				

Nevada Irrigation District
Fiscal Year 2016: December 100% of Year
Operating & Non Operating Budget: **Water Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
Operating	Treated Water	14,566,540	13,009,118	-	89.3%	13,054,747	99.7%
	Raw Water Annual	435,377	384,803	-	88.4%	376,559	102.2%
	Seasonal Ag	5,366,320	5,550,489	-	103.4%	5,034,995	110.2%
	GV Broadview Trt	33,860	39,582	-	116.9%	37,714	105.0%
	GV/Alta Raw Water	291,238	271,647	-	93.3%	257,628	105.4%
	Miscellaneous	288,297	340,851	-	118.2%	416,748	81.8%
	Nevada City/Lake V Raw	84,573	68,870	-	81.4%	80,217	85.9%
	New Connect/Install	144,659	178,877	-	123.7%	189,624	94.3%
	Other Revenue	294,350	323,801	-	110.0%	287,147	112.8%
	Reimbursable Costs	208,320	158,465	-	76.1%	552,755	28.7%
	Standby	172,266	125,132	-	72.6%	127,318	98.3%
	Supplemental Contract	2,808,933	215,044	-	7.7%	346,435	62.1%
	Transfer In	3,000,000	4,207,698	-	140.3%	6,035,061	69.7%
Operating Total		27,694,733	24,874,377	-	89.8%	26,796,948	92.8%
Non Operating	Assessment/CFD	400,840	659	-	0.2%	4,338	15.2%
	Capacity Fees	780,000	549,282	-	70.4%	414,305	132.6%
	Grants	2,165,400	1,298,045	-	59.9%	683,754	189.8%
	Interest Income	117,000	894,332	-	764.4%	493,833	181.1%
	Property Taxes	10,513,404	11,117,740	-	105.7%	10,696,832	103.9%
	Rents & Leases	74,000	134,798	-	182.2%	101,064	133.4%
	Sale of Fixed Assets	-	102,667	-	0.0%	-	0.0%
	Bonds/Contr Capital	8,850,000	24,660,000	-	278.6%	678,754	3633.1%
Non Operating Total		22,900,644	38,757,522	-	169.2%	13,072,880	296.5%

Nevada Irrigation District
 Fiscal Year 2016: December 100% of Year
 Operating & Non Operating Budget: **Water Division**

<u>Operating & Non Operating Budgets:</u>	2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
10113 Directors	226,945	184,858	-	81.5%	154,721	119.5%
10114 Admin	6,314,839	5,653,748	23,265	89.9%	8,478,596	66.7%
10115 Management	2,226,490	1,884,413	599,637	111.6%	2,099,426	89.8%
10116 Watershed	239,522	176,004	59,063	98.1%	-	0.0%
10117 Human Resources	222,041	162,203	-	73.1%	-	0.0%
10118 Information Tech	752,236	621,406	7,047	83.5%	472,689	131.5%
10131 Cashing	179,506	162,989	2,539	92.2%	165,319	98.6%
10133 Customer Service	661,623	642,527	6,412	98.1%	657,025	97.8%
10135 Accounting	1,034,795	995,869	15,160	97.7%	958,192	103.9%
10151 Engineering	23,296,144	17,431,528	5,972,666	100.5%	11,367,799	153.3%
10171 Water Operations	9,158,575	7,825,507	372,996	89.5%	7,165,999	109.2%
10191 Maintenance	9,061,549	8,598,639	319,868	98.4%	8,256,522	104.1%
10193 Purchasing	1,602,727	1,202,030	27,434	76.7%	1,768,949	68.0%
10195 Shop Operations	867,916	798,191	-	92.0%	1,062,091	75.2%
Grand Total	55,844,908	46,339,912	7,406,088	96.2%	42,607,328	108.8%

Nevada Irrigation District
Fiscal Year 2016: December 100% of Year
Operating & Non Operating Budget: **Water Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
<u>Operating Budgets</u>							
10113 Directors	51101 Salary	74,257	74,400	-	100.2%	65,699	113.2%
	51307 Deferred Compensation	600	594	-	99.0%	643	92.4%
	51308 EAP	130	122	-	93.8%	146	83.6%
	51310 Medicare	1,077	1,078	-	100.1%	1,044	103.3%
	51312 Health Insurance	95,528	76,911	-	80.5%	70,498	109.1%
	51313 Life Insurance	608	273	-	44.9%	247	110.5%
	51314 Dental	7,434	3,942	-	53.0%	3,741	105.4%
	51315 Vision	910	937	-	103.0%	859	109.1%
	51317 Workers Comp	297	88	-	29.6%	145	60.7%
	51319 FICA	4,604	4,612	-	100.2%	4,467	103.2%
	52603 Consulting/Contractor Fees	-	1,050	-	0.0%	-	0.0%
	52608 Fed/State/Co Fees	25,000	12,070	-	48.3%	-	0.0%
	52710 Office Supplies	6,000	286	-	4.8%	47	608.5%
	52711 Education, Training, Meals	10,500	8,495	-	80.9%	7,185	118.2%
10113 Directors Total		226,945	184,858	-	81.5%	154,721	119.5%
10114 Admin	51101 Salary	-	-	-	0.0%	99,871	0.0%
	51313 Life Insurance	21,000	16,259	-	77.4%	16,170	100.6%
	51321 Health Benefits Retirees	1,200,000	1,182,683	-	98.6%	906,325	130.5%
	51324 OPEB Net ARC	1,050,000	-	-	0.0%	990,000	0.0%
	52503 Equipment Maintenance	56,300	41,661	3,007	79.3%	39,253	106.1%
	52504 Materials	-	91	-	0.0%	-	0.0%
	52603 Consulting/Contractor Fees	169,150	49,845	-	29.5%	36,548	136.4%
	52604 Legal Fees	250,000	280,004	-	112.0%	229,958	121.8%
	52608 Fed/State/Co Fees	52,000	1,735	-	3.3%	281,014	0.6%
	52703 Debt Service	2,743,589	3,610,185	-	131.6%	5,541,614	65.1%
	52704 Insurance	294,700	254,815	-	86.5%	197,742	128.9%
	52709 Advertising/Legal Notices	3,000	4,789	-	159.6%	8,453	56.7%
	52710 Office Supplies	67,500	58,224	-	86.3%	45,642	127.6%
	52711 Education, Training, Meals		38	-	0.0%		0.0%
	52713 Utilities	83,000	89,378	-	107.7%	77,606	115.2%
	52904 Equipment Purchases	27,600	21,872	-	79.2%	-	0.0%
	54000 Transfer Out	117,000	-	-	0.0%	-	0.0%
10114 Admin Total		6,134,839	5,611,579	3,007	91.5%	8,470,196	66.3%

Nevada Irrigation District
Fiscal Year 2016: December 100% of Year
Operating & Non Operating Budget: **Water Division**

Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
10115 Management	51101 Salary	714,282	829,728	-	116.2%	864,626	96.0%
	51105 Overtime	1,000	1,020	-	102.0%	-	0.0%
	51308 EAP	235	240	-	102.1%	321	74.8%
	51310 Medicare	10,357	11,968	-	115.6%	12,261	97.6%
	51311 Pension	199,335	228,641	-	114.7%	238,941	95.7%
	51312 Health Insurance	171,950	125,988	-	73.3%	151,249	83.3%
	51313 Life Insurance	5,846	5,861	-	100.3%	6,914	84.8%
	51314 Dental	13,381	8,928	-	66.7%	12,148	73.5%
	51315 Vision	1,637	1,709	-	104.4%	2,094	81.6%
	51316 LT Disability	3,214	1,612	-	50.2%	1,939	83.1%
	51317 Workers Comp	10,693	8,065	-	75.4%	11,570	69.7%
	51318 Unemployment	20,000	16,435	-	82.2%	31,361	52.4%
	51319 FICA	1,200	-	-	0.0%	-	0.0%
	52503 Equipment Maintenance	13,000	5,560	845	49.3%	100,922	5.5%
	52504 Materials	-	2,012	-	0.0%	18,828	10.7%
	52505 Safety	14,260	5,602	-	39.3%	9,922	56.5%
	52603 Consulting/Contractor Fees	888,400	373,431	563,804	105.5%	428,309	87.2%
	52604 Legal Fees	-	-	-	0.0%	7,776	0.0%
	52608 Fed/State/Co Fees	-	1,405	-	0.0%	1,018	138.0%
	52609 Temporary Labor	40,000	31,703	-	79.3%	196	16175.0%
	52704 Insurance	-	-	-	0.0%	1,200	0.0%
	52706 Dues & Publications	52,200	67,381	-	129.1%	50,218	134.2%
52709 Advertising/Legal Notices	4,000	3,216	-	80.4%	3,835	83.9%	
52710 Office Supplies	8,000	16,973	-	212.2%	12,774	132.9%	
52711 Education, Training, Meals	47,000	29,740	-	63.3%	19,977	148.9%	
52713 Utilities	1,000	997	-	99.7%	1,062	93.9%	
52902 Vehicle Purchases	-	-	29,428	0.0%	-	0.0%	
52904 Equipment Purchases	5,500	35,789	-	650.7%	-	0.0%	
10115 Management Total		2,226,490	1,814,003	594,077	108.2%	1,989,461	91.2%
10116 Watershed	51101 Salary	85,280	38,620	-	45.3%	-	0.0%
	51105 Overtime	-	905	-	0.0%	-	0.0%
	51308 EAP	27	12	-	44.4%	-	0.0%
	51310 Medicare	1,237	573	-	46.3%	-	0.0%

Nevada Irrigation District
 Fiscal Year 2016: December 100% of Year
 Operating & Non Operating Budget: **Water Division**

Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
	51311 Pension	23,799	11,761	-	49.4%	-	0.0%
	51312 Health Insurance	19,106	9,961	-	52.1%	-	0.0%
	51313 Life Insurance	698	596	-	85.4%	-	0.0%
	51314 Dental	1,487	614	-	41.3%	-	0.0%
	51315 Vision	182	78	-	42.9%	-	0.0%
	51316 LT Disability	384	111	-	28.9%	-	0.0%
	51317 Workers Comp	6,822	185	-	2.7%	-	0.0%
	52504 Materials	-	233	-	0.0%	-	0.0%
	52603 Consulting/Contractor Fees	-	11,971	59,063	0.0%	-	0.0%
	52710 Office Supplies	-	247	-	0.0%	-	0.0%
	52901 Land/Easement Purchase	100,500	100,137	-	99.6%	-	0.0%
10116	Watershed Total	239,522	176,004	59,063	98.1%	-	0.0%
10117	Human Resources						
	51101 Salary	137,400	77,054	-	56.1%	-	0.0%
	51105 Overtime	-	673	-	0.0%	-	0.0%
	51308 EAP	52	27	-	51.9%	-	0.0%
	51310 Medicare	1,992	1,107	-	55.6%	-	0.0%
	51311 Pension	38,344	22,734	-	59.3%	-	0.0%
	51312 Health Insurance	38,211	14,447	-	37.8%	-	0.0%
	51313 Life Insurance	1,124	636	-	56.6%	-	0.0%
	51314 Dental	2,974	1,229	-	41.3%	-	0.0%
	51315 Vision	364	156	-	42.9%	-	0.0%
	51316 LT Disability	618	226	-	36.6%	-	0.0%
	51317 Workers Comp	962	354	-	36.8%	-	0.0%
	52603 Consulting/Contractor Fees	-	23,991	-	0.0%	-	0.0%
	52604 Legal Fees	-	15,294	-	0.0%	-	0.0%
	52709 Advertising/Legal Notices	-	1,499	-	0.0%	-	0.0%
	52710 Office Supplies	-	1,137	-	0.0%	-	0.0%
	52711 Education, Training, Meals	-	1,588	-	0.0%	-	0.0%
	52713 Utilities	-	51	-	0.0%	-	0.0%
10117	Human Resources Total	222,041	162,203	-	73.1%	-	0.0%
10118	Information Technology						
	51101 Salary	239,298	246,299	-	102.9%	225,837	109.1%
	51105 Overtime	3,000	2,291	-	76.4%	-	0.0%
	51308 EAP	78	77	-	98.7%	93	82.8%

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Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
10118 Information Tech	51310 Medicare	3,470	3,603	-	103.8%	3,332	108.1%
	51311 Pension	66,781	71,076	-	106.4%	62,304	114.1%
	51312 Health Insurance	57,317	34,416	-	60.0%	34,106	100.9%
	51313 Life Insurance	1,958	2,178	-	111.2%	1,901	114.6%
	51314 Dental	4,460	2,654	-	59.5%	2,093	126.8%
	51315 Vision	546	562	-	102.9%	530	106.0%
	51316 LT Disability	1,077	576	-	53.5%	550	104.7%
	51317 Workers Comp	1,675	1,193	-	71.2%	1,208	98.8%
	52503 Equipment Maintenance	164,176	149,773	-	91.2%	88,875	168.5%
	52504 Materials	-	663	-	0.0%	-	0.0%
	52603 Consulting/Contractor Fees	5,000	-	-	0.0%	2,950	0.0%
	52609 Temporary Labor	1,000	-	-	0.0%	1,048	0.0%
	52706 Dues & Publications	1,000	160	-	16.0%	462	34.6%
	52710 Office Supplies	121,800	65,791	7,047	59.8%	43,864	150.0%
	52711 Education, Training, Meals	6,500	299	-	4.6%	1,246	24.0%
	52713 Utilities	12,100	4,722	-	39.0%	2,290	206.2%
52904 Equipment Purchases	40,000	32,155	-	80.4%	-	0.0%	
10118 Information Tech Total		731,236	618,488	7,047	85.5%	472,689	130.8%
10131 Cashiering	51101 Salary	89,857	89,235	-	99.3%	80,625	110.7%
	51105 Overtime	500	259	-	51.8%	-	0.0%
	51308 EAP	52	44	-	84.6%	53	83.0%
	51310 Medicare	1,303	1,300	-	99.8%	1,212	107.3%
	51311 Pension	25,077	25,882	-	103.2%	22,213	116.5%
	51312 Health Insurance	38,211	35,745	-	93.5%	31,911	112.0%
	51313 Life Insurance	735	809	-	110.1%	584	138.5%
	51314 Dental	2,974	2,949	-	99.2%	2,602	113.3%
	51315 Vision	364	375	-	103.0%	312	120.2%
	51316 LT Disability	404	286	-	70.8%	244	117.2%
	51317 Workers Comp	629	431	-	68.5%	436	98.9%
	52503 Equipment Maintenance	5,000	2,539	2,539	101.6%	4,739	53.6%
	52504 Materials	-	2	-	0.0%	-	0.0%
	52609 Temporary Labor	6,000	-	-	0.0%	20,388	0.0%
	52710 Office Supplies	3,000	2,989	-	99.6%	-	0.0%
	52711 Education, Training, Meals	400	-	-	0.0%	-	0.0%
52904 Equipment Purchases	5,000	-	-	0.0%	-	0.0%	

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Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
10131	Cashiering Total	179,506	162,846	2,539	92.1%	165,319	98.5%
10133	Customer Servi						
	51101 Salary	308,601	336,615	-	109.1%	281,772	119.5%
	51105 Overtime	2,000	1,143	-	57.2%	205	557.6%
	51106 Double Time	1,000	-	-	0.0%	-	0.0%
	51308 EAP	156	152	-	97.4%	174	87.4%
	51310 Medicare	4,475	4,568	-	102.1%	4,289	106.5%
	51311 Pension	86,121	69,547	-	80.8%	80,939	85.9%
	51312 Health Insurance	114,633	93,764	-	81.8%	95,125	98.6%
	51313 Life Insurance	2,526	2,157	-	85.4%	2,647	81.5%
	51314 Dental	8,921	5,878	-	65.9%	6,799	86.5%
	51315 Vision	1,092	814	-	74.5%	1,078	75.5%
	51316 LT Disability	1,389	735	-	52.9%	774	95.0%
	51317 Workers Comp	2,309	1,816	-	78.6%	1,603	113.3%
	52503 Equipment Maintenance	-	-	6,412	0.0%	19,782	0.0%
	52504 Materials	1,200	1,494	-	124.5%	1,631	91.6%
	52505 Safety	500	37	-	7.3%	65	56.3%
	52506 Small Tools	1,000	-	-	0.0%	1,572	0.0%
	52603 Consulting/Contractor Fees	14,000	14,953	-	106.8%	-	0.0%
	52710 Office Supplies	100,000	108,453	-	108.5%	129,421	83.8%
	52711 Education, Training, Meals	1,200	-	-	0.0%	-	0.0%
	52713 Utilities	500	401	-	80.2%	363	110.5%
	52902 Vehicle Purchases	-	-	-	0.0%	28,786	0.0%
	52904 Equipment Purchases	10,000	-	-	0.0%	-	0.0%
10133	Customer Service Total	661,623	642,527	6,412	98.1%	657,025	97.8%
10135	Accounting						
	51101 Salary	514,137	489,882	-	95.3%	478,454	102.4%
	51105 Overtime	5,000	6,351	-	127.0%	-	0.0%
	51308 EAP	182	164	-	90.1%	199	82.4%
	51310 Medicare	7,455	7,240	-	97.1%	7,204	100.5%
	51311 Pension	143,480	139,984	-	97.6%	130,887	107.0%
	51312 Health Insurance	133,739	102,520	-	76.7%	106,109	96.6%
	51313 Life Insurance	4,208	4,499	-	106.9%	3,530	127.5%
	51314 Dental	10,408	6,217	-	59.7%	6,209	100.1%
	51315 Vision	1,273	1,418	-	111.4%	1,117	126.9%
	51316 LT Disability	2,314	1,092	-	47.2%	1,084	100.7%

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Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
	51317 Workers Comp	3,599	2,389	-	66.4%	2,612	91.5%
	52503 Equipment Maintenance	1,500	-	-	0.0%	-	0.0%
	52504 Materials	-	-	-	0.0%	252	0.0%
	52603 Consulting/Contractor Fees	15,000	91,860	15,160	713.5%	157,014	58.5%
	52608 Fed/State/Co Fees	-	435	-	0.0%	-	0.0%
	52609 Temporary Labor	152,000	106,832	-	70.3%	56,239	190.0%
	52706 Dues & Publications	700	1,820	-	260.0%	688	264.5%
	52710 Office Supplies	4,000	5,431	-	135.8%	4,962	109.5%
	52711 Education, Training, Meals	8,000	2,358	-	29.5%	1,554	151.7%
	52713 Utilities	400	-	-	0.0%	78	0.0%
	52804 Bank Fees	27,400	23,351	-	85.2%	-	0.0%
10135	Accounting Total	1,034,795	993,843	15,160	97.5%	958,192	103.7%
10151	Engineering						
	51101 Salary	1,796,263	1,919,172	-	106.8%	1,593,631	120.4%
	51105 Overtime	6,000	9,817	-	163.6%	4,508	217.8%
	51106 Double Time	-	473	-	0.0%	-	0.0%
	51308 EAP	520	531	-	102.1%	564	94.1%
	51310 Medicare	24,306	25,203	-	103.7%	24,246	103.9%
	51311 Pension	467,795	346,061	-	74.0%	450,177	76.9%
	51312 Health Insurance	382,111	282,040	-	73.8%	304,095	92.7%
	51313 Life Insurance	13,719	10,560	-	77.0%	13,991	75.5%
	51314 Dental	29,736	13,906	-	46.8%	21,340	65.2%
	51315 Vision	3,638	2,464	-	67.7%	3,517	70.1%
	51316 LT Disability	7,543	2,538	-	33.6%	3,210	79.1%
	51317 Workers Comp	89,875	25,658	-	28.5%	53,066	48.4%
	52503 Equipment Maintenance	75,000	4,453	-	5.9%	44,075	10.1%
	52504 Materials	70,000	49,209	-	70.3%	68,879	71.4%
	52505 Safety	2,000	942	-	47.1%	1,195	78.8%
	52506 Small Tools	1,000	2,135	-	213.5%	563	379.2%
	52603 Consulting/Contractor Fees	607,750	405,369	414,237	134.9%	177,995	227.7%
	52604 Legal Fees	-	522	-	0.0%	-	0.0%
	52608 Fed/State/Co Fees	-	15,835	-	0.0%	-	0.0%
	52609 Temporary Labor	-	14,791	-	0.0%	13,131	112.6%
	52706 Dues & Publications	6,000	15,399	2,463	297.7%	7,618	202.1%
	52710 Office Supplies	12,000	14,516	1,589	134.2%	17,689	82.1%
	52711 Education, Training, Meals	13,000	18,257	-	140.4%	4,810	379.6%

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Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
	52713 Utilities	500	3,364	-	672.8%	312	1078.2%
	52901 Land/Easement Purchase	-	3,009	-	0.0%	24,206	12.4%
	52902 Vehicle Purchases	47,000	46,620	-	99.2%	53,826	86.6%
	52904 Equipment Purchases	68,000	70,563	-	103.8%	155,281	45.4%
	52990 Reimbursement/Billings		1,825	-	0.0%		0.0%
	52996 Pipeline Reimb - Customer		6,387	-	0.0%		0.0%
10151	Engineering Total	3,723,756	3,311,620	418,289	100.2%	3,041,925	108.9%
10171	Water Operatio						
	51101 Salary	3,052,045	3,442,827	-	112.8%	2,943,156	117.0%
	51105 Overtime	90,000	28,566	-	31.7%	27,760	102.9%
	51106 Double Time	113,700	20,882	-	18.4%	73,247	28.5%
	51144 Standby	140,000	144,070	-	102.9%	133,870	107.6%
	51308 EAP	1,172	1,099	-	93.8%	1,273	86.3%
	51310 Medicare	44,139	47,509	-	107.6%	51,406	92.4%
	51311 Pension	849,502	604,755	-	71.2%	833,782	72.5%
	51312 Health Insurance	859,750	665,461	-	77.4%	725,597	91.7%
	51313 Life Insurance	24,912	19,542	-	78.4%	26,202	74.6%
	51314 Dental	66,906	35,587	-	53.2%	58,403	60.9%
	51315 Vision	8,186	5,218	-	63.7%	8,346	62.5%
	51316 LT Disability	13,698	5,281	-	38.6%	7,054	74.9%
	51317 Workers Comp	206,665	103,296	-	50.0%	161,924	63.8%
	52501 Chemicals	230,000	152,064	140,398	127.2%	198,980	76.4%
	52503 Equipment Maintenance	291,500	191,816	52,621	83.9%	170,715	112.4%
	52504 Materials	184,100	313,492	10,472	176.0%	273,765	114.5%
	52505 Safety	25,000	10,641	-	42.6%	7,028	151.4%
	52506 Small Tools	27,500	9,436	-	34.3%	9,810	96.2%
	52507 Water Purchase	800,000	452,903	-	56.6%	171,210	264.5%
	52603 Consulting/Contractor Fees	199,500	121,504	-	60.9%	42,016	289.2%
	52604 Legal Fees	-	-	-	0.0%	2,580	0.0%
	52608 Fed/State/Co Fees	240,500	248,789	-	103.4%	97,878	254.2%
	52609 Temporary Labor	150,000	59,979	-	40.0%	89,546	67.0%
	52706 Dues & Publications	9,000	6,534	-	72.6%	4,783	136.6%
	52710 Office Supplies	6,000	2,484	351	47.3%	5,535	44.9%
	52711 Education, Training, Meals	35,000	10,582	-	30.2%	1,651	640.9%
	52713 Utilities	910,500	711,839	-	78.2%	769,681	92.5%
	52902 Vehicle Purchases	206,800	172,945	49,898	107.8%	168,511	102.6%

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Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
	52904 Equipment Purchases	212,500	189,252	119,256	145.2%	100,290	188.7%
	54000 Transfer Out		15	-	0.0%		0.0%
10171 Water Operations Total		8,998,575	7,778,368	372,996	90.6%	7,165,999	108.5%
10191 Maintenance	51101 Salary	3,468,834	3,911,308	-	112.8%	3,231,899	121.0%
	51105 Overtime	30,000	16,359	-	54.5%	17,761	92.1%
	51106 Double Time	15,000	3,810	-	25.4%	-	0.0%
	51308 EAP	1,612	1,492	-	92.6%	1,696	88.0%
	51310 Medicare	50,298	48,614	-	96.7%	48,292	100.7%
	51311 Pension	968,047	647,223	-	66.9%	917,383	70.6%
	51312 Health Insurance	1,184,545	853,142	-	72.0%	963,300	88.6%
	51313 Life Insurance	28,389	20,827	-	73.4%	29,160	71.4%
	51314 Dental	92,182	40,428	-	43.9%	72,320	55.9%
	51315 Vision	11,279	6,762	-	60.0%	10,910	62.0%
	51316 LT Disability	15,610	6,531	-	41.8%	8,533	76.5%
	51317 Workers Comp	281,103	115,633	-	41.1%	211,242	54.7%
	52501 Chemicals	70,000	105,428	-	150.6%	-	0.0%
	52503 Equipment Maintenance	300,000	236,748	17,612	84.8%	50,907	465.1%
	52504 Materials	695,000	862,285	21,193	127.1%	333,193	258.8%
	52505 Safety	23,000	16,550	2,042	80.8%	15,968	103.6%
	52506 Small Tools	91,400	73,362	-	80.3%	51,145	143.4%
	52603 Consulting/Contractor Fees	214,000	309,358	30,880	159.0%	766,095	40.4%
	52608 Fed/State/Co Fees	7,500	25,541	-	340.5%	6,337	403.0%
	52609 Temporary Labor	180,000	232,922	-	129.4%	185,247	125.7%
	52706 Dues & Publications	11,750	1,748	-	14.9%	2,860	61.1%
	52710 Office Supplies	4,000	5,566	-	139.2%	10,528	52.9%
	52711 Education, Training, Meals	33,000	26,708	-	80.9%	37,744	70.8%
	52713 Utilities	33,000	25,099	-	76.1%	41,240	60.9%
	52902 Vehicle Purchases	575,000	256,993	211,525	81.5%	93,424	275.1%
	52904 Equipment Purchases	272,000	351,778	36,617	142.8%	912,752	38.5%
10191 Maintenance Total		8,656,549	8,202,215	319,868	98.4%	8,019,936	102.3%
10193 Purchasing	51101 Salary	303,006	333,460	-	110.1%	281,397	118.5%
	51105 Overtime	1,000	977	-	97.7%	1,123	87.0%
	51308 EAP	130	137	-	105.4%	150	91.3%
	51310 Medicare	4,394	4,832	-	110.0%	4,141	116.7%

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Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
	51311 Pension	84,560	89,872	-	106.3%	77,548	115.9%
	51312 Health Insurance	95,528	79,420	-	83.1%	73,600	107.9%
	51313 Life Insurance	2,480	2,635	-	106.3%	2,249	117.2%
	51314 Dental	7,434	5,301	-	71.3%	4,241	125.0%
	51315 Vision	910	937	-	103.0%	812	115.4%
	51316 LT Disability	1,364	916	-	67.2%	785	116.7%
	51317 Workers Comp	2,121	1,609	-	75.9%	1,498	107.4%
	52501 Chemicals	150,000	96,762	-	64.5%	248,688	38.9%
	52503 Equipment Maintenance	12,000	2,487	-	20.7%	15,074	16.5%
	52504 Materials	740,000	481,559	-	65.1%	801,943	60.0%
	52505 Safety	52,000	67,550	2,702	135.1%	76,336	88.5%
	52506 Small Tools	17,000	12,601	-	74.1%	14,455	87.2%
	52507 Water Purchase	-	-	-	0.0%	84,392	0.0%
	52603 Consulting/Contractor Fees	83,000	13,827	24,732	46.5%	2,535	545.4%
	52609 Temporary Labor	10,000	-	-	0.0%	15,597	0.0%
	52706 Dues & Publications	600	347	-	57.8%	390	88.9%
	52710 Office Supplies	3,200	3,699	-	115.6%	2,837	130.4%
	52711 Education, Training, Meals	5,000	2,033	-	40.7%	2,822	72.0%
	52713 Utilities	2,000	1,069	-	53.5%	4,520	23.7%
	52902 Vehicle Purchases	-	-	-	0.0%	29,913	0.0%
	52904 Equipment Purchases	25,000	-	-	0.0%	21,903	0.0%
10193	Purchasing Total	1,602,727	1,202,030	27,434	76.7%	1,768,949	68.0%
10195	Shop Operator						
	51101 Salary	184,687	149,381	-	80.9%	177,542	84.1%
	51105 Overtime	1,500	6,087	-	405.8%	1,332	457.0%
	51106 Double Time		219	-	0.0%		0.0%
	51308 EAP	78	72	-	92.3%	86	83.7%
	51310 Medicare	2,678	2,309	-	86.2%	2,726	84.7%
	51311 Pension	51,540	49,874	-	96.8%	52,443	95.1%
	51312 Health Insurance	57,317	44,999	-	78.5%	53,292	84.4%
	51313 Life Insurance	1,511	1,413	-	93.5%	1,682	84.0%
	51314 Dental	4,460	2,991	-	67.1%	3,302	90.6%
	51315 Vision	546	513	-	94.0%	563	91.1%
	51316 LT Disability	831	484	-	58.2%	518	93.4%
	51317 Workers Comp	12,928	8,973	-	69.4%	10,967	81.8%
	52501 Chemicals	214,500	162,943	-	76.0%	-	0.0%

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Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
	52503 Equipment Maintenance	260,000	262,936	-	101.1%	695,241	37.8%
	52504 Materials	10,000	18,163	-	181.6%	6,565	276.7%
	52505 Safety	1,240	411	-	33.1%	1,002	41.0%
	52506 Small Tools	4,500	8,806	-	195.7%	1,485	593.0%
	52507 Water Purchase	-	139	-	0.0%	-	0.0%
	52609 Temporary Labor	18,000	36,023	-	200.1%	16,175	222.7%
	52710 Office Supplies	500	373	-	74.6%	424	87.9%
	52711 Education, Training, Meals	2,800	265	-	9.5%	720	36.8%
	52713 Utilities	21,300	32,421	-	152.2%	24,519	132.2%
	52904 Equipment Purchases	17,000	8,396	-	49.4%	11,507	73.0%
	10195 Shop Operations Total	867,916	798,191	-	92.0%	1,062,091	75.2%
	Grand Total	35,506,520	31,658,774	1,825,893	94.3%	33,926,503	93.3%

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Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
10114 Admin	52915 Projects: Non-Programmatic	180,000	42,170	20,258	34.7%	8,400	502.0%
10114 Admin Total		180,000	42,170	20,258	34.7%	8,400	502.0%
10115 Management	52915 Projects: Non-Programmatic	-	70,410	5,560	0.0%	109,965	64.0%
10115 Management Total		-	70,410	5,560	0.0%	109,965	64.0%
10118 Information Te	52915 Projects: Non-Programmatic	21,000	2,918	-	13.9%	-	0.0%
10118 Information Tech Total		21,000	2,918	-	13.9%	-	0.0%
10131 Cashiering	52915 Projects: Non-Programmatic	-	144	-	0.0%	-	0.0%
10131 Cashiering Total		-	144	-	0.0%	-	0.0%
10135 Accounting	52915 Projects: Non-Programmatic	-	2,026	-	0.0%	-	0.0%
10135 Accounting Total		-	2,026	-	0.0%	-	0.0%
10151 Engineering	52907 Projects: Pipeline Rplc Program	500,000	477,244	-	95.4%	186,722	255.6%
	52908 Projects: Pressure Reducing Value	30,000	13,116	-	43.7%	-	0.0%
	52909 Projects: Minor System Work	30,000	(9,405)	-	-31.3%	768	-1224.6%
	52910 Projects: Raw Water Repairs	1,340,000	2,021,100	362,992	177.9%	325,285	621.3%
	52911 Projects: Backbone Extension	1,766,388	949,158	839,056	101.2%	1,780,228	53.3%
	52912 Projects: Community Investment	1,825,000	45,573	6,343	2.8%	17,862	255.1%
	52913 Projects: Extended CEQA	50,000	3,388	11,699	30.2%	6,110	55.5%
	52915 Projects: Non-Programmatic	14,031,000	10,619,735	4,334,287	106.6%	6,008,899	176.7%
10151 Engineering Total		19,572,388	14,119,908	5,554,377	100.5%	8,325,874	169.6%
10171 Water Operatio	52915 Projects: Non-Programmatic	160,000	47,139	-	29.5%	-	0.0%
10171 Water Operations Total		160,000	47,139	-	29.5%	-	0.0%
10191 Maintenance	52908 Projects: Pressure Reducing Value	-	-	-	0.0%	-	0.0%
	52915 Projects: Non-Programmatic	405,000	396,424	-	97.9%	236,586	167.6%
	52921 Projects: Reservoir, Dam, Waterway	-	-	-	0.0%	-	0.0%
10191 Maintenance Total		405,000	396,424	-	97.9%	236,586	167.6%
Grand Total		20,338,388	14,681,139	5,580,195	99.6%	8,680,825	169.1%

Nevada Irrigation District
Fiscal Year 2016: December 100% of Year
Operating & Non Operating Budget: **Electric Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
Operating	Revenues	18,521,267	22,214,546	-	119.9%	21,224,990	104.7%
	Expenses	14,121,910	10,303,889	689,623	77.8%	12,273,774	84.0%
Non Operating	Expenses	2,689,024	968,319	1,640,430	97.0%	3,518,742	27.5%
	Net Income		10,942,337				
Revenues	Chicago Park Powerhouse	8,714,670	9,835,485	-	112.9%	9,922,094	99.1%
	Dutch Flat Powerhouse	4,501,806	5,348,141	-	118.8%	5,417,285	98.7%
	Rollins Powerhouse	4,417,853	5,135,310	-	116.2%	5,100,494	100.7%
	Bowman Powerhouse	350,027	604,221	-	172.6%	255,525	236.5%
	Bowman Transmission Line	109,423	62,567	-	57.2%	53,129	117.8%
	Combie North Powerhouse	100,008	202,738	-	202.7%	125,266	161.8%
	Combie South Powerhouse	166,392	698,669	-	419.9%	141,890	492.4%
	Scotts Flat Powerhouse	161,088	327,415	-	203.3%	209,307	156.4%
Revenues Total		18,521,267	22,214,546	-	119.9%	21,224,990	104.7%
Expenses	50112 Hydro Admin	10,213,322	7,191,184	2,191,289	91.9%	13,317,507	54.0%
	50161 Hydro Operations	1,467,239	1,124,888	49,415	80.0%	723,979	155.4%
	50167 Hydro Maintenance	5,130,373	2,956,136	89,349	59.4%	1,751,030	168.8%
Expenses Total		16,810,934	11,272,208	2,330,053	80.9%	15,792,516	71.4%

Nevada Irrigation District
 Fiscal Year 2016: December 100% of Year
 Operating & Non Operating Budget: **Electric Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
<u>Operating Budgets:</u>							
50112 Hydro Admin	51101 Salary	408,743	467,370	-	114.3%	652,554	71.6%
	51105 Overtime	91,500	8,243	-	9.0%	-	0.0%
	51106 Double Time	-	216	-	0.0%	-	0.0%
	51308 EAP	104	116	-	111.5%	1,653	7.0%
	51310 Medicare	5,927	6,933	-	117.0%	27,841	24.9%
	51311 Pension	114,068	130,028	-	114.0%	472,168	27.5%
	51312 Health Insurance	76,422	109,568	-	143.4%	516,137	21.2%
	51313 Life Insurance	3,345	6,839	-	204.5%	-	0.0%
	51314 Dental	5,947	5,631	-	94.7%	26,838	21.0%
	51315 Vision	728	875	-	120.2%	3,729	23.5%
	51316 LT Disability	1,839	1,234	-	67.1%	4,102	30.1%
	51317 Workers Comp	14,349	9,787	-	68.2%	43,634	22.4%
	51321 Health Benefits Retirees	2,020	144,720	-	7164.4%	4,885	2962.5%
	51324 OPEB Net ARC	130,000	-	-	0.0%	127,000	0.0%
	52501 Chemicals	100,000	53,831	-	53.8%	69,510	77.4%
	52503 Equipment Maintenance	6,000	22,526	7,215	495.7%	-	0.0%
	52504 Materials	25,000	32,929	-	131.7%	-	0.0%
	52505 Safety	80,000	27,315	-	34.1%	31,107	87.8%
	52506 Small Tools	-	1,447	-	0.0%	-	0.0%
	52603 Consulting/Contractor Fees	1,209,406	889,350	543,644	118.5%	1,480,942	60.1%
	52604 Legal Fees	50,000	33,587	-	67.2%	-	0.0%
	52607 Franchise Fees	38,400	17,571	-	45.8%	-	0.0%
	52608 Fed/State/Co Fees	975,000	183,364	-	18.8%	-	0.0%
	52609 Temporary Labor	26,400	23,697	-	89.8%	-	0.0%
	52704 Insurance	225,000	192,271	-	85.5%	221,129	86.9%
	52706 Dues & Publications	25,000	20,919	-	83.7%	21,150	98.9%
	52709 Advertising/Legal Notices	-	1,344	-	0.0%	-	0.0%
	52710 Office Supplies	50,000	29,358	-	58.7%	44,354	66.2%
	52711 Education, Training, Meals	165,500	16,626	-	10.0%	8,662	191.9%
	52713 Utilities	181,600	127,323	-	70.1%	6,309	2018.1%
52902 Vehicle Purchases	87,000	79,499	-	91.4%	-	0.0%	
52904 Equipment Purchases	225,000	239,526	-	106.5%	-	0.0%	

Nevada Irrigation District
 Fiscal Year 2016: December 100% of Year
 Operating & Non Operating Budget: **Electric Division**

Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
50112 Hydro Admin	54000 Transfer Out	3,200,000	3,338,823	-	104.3%	6,035,061	55.3%
50112 Hydro Admin Total		7,524,298	6,222,865	550,859	90.0%	9,798,765	63.5%
50161 Hydro Operatio	51101 Salary	718,110	668,989	-	93.2%	578,433	115.7%
	51105 Overtime	-	37,631	-	0.0%	-	0.0%
	51106 Double Time	-	3,411	-	0.0%	-	0.0%
	51308 EAP	235	200	-	85.1%	-	0.0%
	51310 Medicare	10,413	11,283	-	108.4%	-	0.0%
	51311 Pension	200,403	193,050	-	96.3%	-	0.0%
	51312 Health Insurance	171,950	130,205	-	75.7%	-	0.0%
	51313 Life Insurance	5,877	6,796	-	115.6%	-	0.0%
	51314 Dental	13,381	9,649	-	72.1%	-	0.0%
	51315 Vision	1,637	1,405	-	85.8%	-	0.0%
	51316 LT Disability	3,231	1,570	-	48.6%	-	0.0%
	51317 Workers Comp	29,502	17,778	-	60.3%	-	0.0%
	52503 Equipment Maintenance	8,500	6,551	49,210	656.0%	-	0.0%
	52504 Materials	86,000	16,034	205	18.9%	-	0.0%
	52505 Safety	-	2,600	-	0.0%	-	0.0%
	52506 Small Tools	-	2,391	-	0.0%	-	0.0%
	52603 Consulting/Contractor Fees	70,000	13,500	-	19.3%	-	0.0%
	52608 Fed/State/Co Fees		70	-	0.0%		0.0%
	52711 Education, Training, Meals	-	826	-	0.0%	-	0.0%
	52713 Utilities	1,000	949	-	94.9%	145,546	0.7%
	52904 Equipment Purchases	77,000	-	-	0.0%	-	0.0%
	54000 Transfer Out	70,000	-	-	0.0%	-	0.0%
50161 Hydro Operations Total		1,467,239	1,124,888	49,415	80.0%	723,979	155.4%
50167 Hydro Maintena	51101 Salary	948,374	803,007	-	84.7%	630,130	127.4%
	51105 Overtime	-	49,936	-	0.0%	-	0.0%
	51106 Double Time	-	2,031	-	0.0%	-	0.0%
	51308 EAP	290	242	-	83.4%	-	0.0%
	51310 Medicare	13,751	13,274	-	96.5%	-	0.0%
	51311 Pension	264,663	232,395	-	87.8%	-	0.0%
	51312 Health Insurance	210,161	139,699	-	66.5%	-	0.0%
	51313 Life Insurance	7,761	7,755	-	99.9%	-	0.0%

Nevada Irrigation District
Fiscal Year 2016: December 100% of Year
Operating & Non Operating Budget: **Electric Division**

Operating & Non Operating Budgets:		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
50167 Hydro Maintena	51314 Dental	16,355	11,427	-	69.9%	-	0.0%
	51315 Vision	2,001	1,767	-	88.3%	-	0.0%
	51316 LT Disability	4,268	2,074	-	48.6%	-	0.0%
	51317 Workers Comp	42,029	20,902	-	49.7%	-	0.0%
	52501 Chemicals	-	1,378	-	0.0%	-	0.0%
	52503 Equipment Maintenance	862,700	287,152	4,916	33.9%	274,378	104.7%
	52504 Materials	620,000	231,894	40,563	43.9%	846,522	27.4%
	52505 Safety	500	17,936	-	3587.2%	-	0.0%
	52506 Small Tools	37,500	24,122	3	64.3%	-	0.0%
	52603 Consulting/Contractor Fees	1,619,785	919,037	41,155	59.3%	-	0.0%
	52607 Franchise Fees	4,080	-	-	0.0%	-	0.0%
	52608 Fed/State/Co Fees	9,500	-	-	0.0%	-	0.0%
	52609 Temporary Labor	100,000	36,727	-	36.7%	-	0.0%
	52704 Insurance	7,500	9,410	-	125.5%	-	0.0%
	52710 Office Supplies	-	-	2,712	0.0%	-	0.0%
	52711 Education, Training, Meals	-	13,969	-	0.0%	-	0.0%
	52713 Utilities	1,920	-	-	0.0%	-	0.0%
	52902 Vehicle Purchases	160,000	102,097	-	63.8%	-	0.0%
	52904 Equipment Purchases	167,500	12,867	-	7.7%	-	0.0%
54000 Transfer Out	29,735	15,037	-	50.6%	-	0.0%	
50167 Hydro Maintenance Total		5,130,373	2,956,136	89,349	59.4%	1,751,030	168.8%
Grand Total		14,121,910	10,303,889	689,623	77.8%	12,273,774	84.0%
50112 Hydro Admin	52915 Projects: Non-Programmatic	644,024	42,017	682,430	112.5%	293,160	14.3%
	52920 Projects: Powerhouse Improv	1,745,000	643,532	834,860	84.7%	3,150,058	20.4%
	52921 Projects: Reservoir, Dam, Waterway	300,000	282,770	123,140	135.3%	75,524	374.4%
50112 Hydro Admin Total		2,689,024	968,319	1,640,430	97.0%	3,518,742	27.5%
Grand Total		2,689,024	968,319	1,640,430	97.0%	3,518,742	27.5%

Nevada Irrigation District
 Fiscal Year 2016: December 100% of Year
 Operating & Non Operating Budget: **Recreation Division**

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
Operating	Revenues	1,776,706	2,158,560	-	121.5%	1,691,365	127.6%
	Expenses	2,067,172	1,717,000	9,596	83.5%	1,924,293	89.2%
Non Operating	Expenses	115,000	38,419	-	33.4%	-	0.0%
	Net Income		403,141				
Revenues	Scotts Flat	776,125	808,661	-	104.2%	666,571	121.3%
	Long Ravine	477,180	529,873	-	111.0%	530,744	99.8%
	Orchard Springs	321,126	300,804	-	93.7%	272,450	110.4%
	Peninsula	173,339	224,248	-	129.4%	190,077	118.0%
	Jackson Meadow	-	231,472	-	0.0%	-	0.0%
	Rents & Royalties	28,936	63,502	-	219.5%	31,523	201.4%
Revenues Total		1,776,706	2,158,560	-	121.5%	1,691,365	127.6%
Expenses	30250 Recreation	2,182,172	1,755,419	9,596	80.9%	1,924,293	91.2%
Expenses Total		2,182,172	1,755,419	9,596	80.9%	1,924,293	91.2%

Nevada Irrigation District

Fiscal Year 2016: December 100% of Year

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

<u>Operating & Non Operating Budgets:</u>		2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
<u>Operating Budgets:</u>							
30250 Recreation	51101 Salary	479,619	439,577	-	91.7%	647,467	67.9%
	51105 Overtime	-	1,873	-	0.0%	-	0.0%
	51308 EAP	209	184	-	88.0%	177	104.0%
	51310 Medicare	6,954	6,354	-	91.4%	5,690	111.7%
	51311 Pension	133,847	123,400	-	92.2%	106,563	115.8%
	51312 Health Insurance	152,844	106,653	-	69.8%	90,461	117.9%
	51313 Life Insurance	3,925	3,602	-	91.8%	3,337	107.9%
	51314 Dental	11,894	5,921	-	49.8%	5,929	99.9%
	51315 Vision	1,455	1,281	-	88.0%	1,126	113.8%
	51316 LT Disability	2,158	1,172	-	54.3%	1,023	114.6%
	51317 Workers Comp	37,897	28,190	-	74.4%	28,092	100.3%
	51324 OPEB Net ARC	23,000	-	-	0.0%	23,000	0.0%
	52501 Chemicals	20,000	2,787	-	13.9%	-	0.0%
	52503 Equipment Maintenance	68,000	57,058	-	83.9%	31,544	180.9%
	52504 Materials	244,200	187,853	-	76.9%	224,856	83.5%
	52505 Safety	720	822	-	114.2%	536	153.4%
	52603 Consulting/Contractor Fees	-	18,078	8,958	0.0%	66,700	27.1%
	52604 Legal Fees	3,700	18,461	-	498.9%	5,126	360.1%
	52608 Fed/State/Co Fees	46,250	37,989	-	82.1%	32,477	117.0%
	52609 Temporary Labor	500,000	488,605	-	97.7%	467,409	104.5%
	52703 Debt Service	-	-	-	0.0%	50,000	0.0%
	52704 Insurance	8,000	5,133	-	64.2%	4,961	103.5%
	52709 Advertising/Legal Notices	17,500	5,578	-	31.9%	4,748	117.5%
	52710 Office Supplies	76,200	16,280	638	22.2%	28,825	56.5%
	52711 Education, Training, Meals	300	329	-	109.7%	508	64.8%
	52713 Utilities	157,200	128,871	-	82.0%	93,600	137.7%
	52804 Bank Fees	-	10,548	-	0.0%	-	0.0%
	52904 Equipment Purchases	-	7,534	-	0.0%	-	0.0%
	54000 Transfer Out	71,300	12,867	-	18.0%	138	9323.7%

Nevada Irrigation District

Fiscal Year 2016: December 100% of Year

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

<u>Operating & Non Operating Budgets:</u>	2016 Budget	2016 Dec	2016 Encumbr	% of Budget	2015 Total	% YOY
30250 Recreation Total	2,067,172	1,717,000	9,596	83.5%	1,924,293	89.2%
30250 Recreation 52915 Projects: Non-Programmatic	115,000	38,419	-	33.4%	-	0.0%
30250 Recreation Total	115,000	38,419	-	33.4%	-	0.0%

Nevada Irrigation District
 Fiscal Year 2016: December 100% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Account	Account Desc	Project	Project Desc	Amount		
Water Division	10114	52915	Proj Bud: Non-Programmati	6877	Chicago PH AccessRoad	24,399		
				6898	Raw Water Intertie with PCWA	3,076		
				6913	Bowman Land Acquisition	435		
				6927	Lower Drive Property Acquisition	725		
				7013	Centennial Reservoir and Power Supply Project	8,807		
				7032	Hemphill Fish Diversion	1,015		
				8464	Deer Creek/So Yuba Canal Acquisition	3,712		
				52915 Sum				
	10115	52915	Proj Bud: Non-Programmati	6877	Chicago PH AccessRoad	40,709		
				8464	Deer Creek/So Yuba Canal Acquisition	29,701		
				52915 Sum				
	10118	52915	Proj Bud: Non-Programmati	2014	Scotts Flat Wireless	564		
				7013	Centennial Reservoir and Power Supply Project	418		
				8509	Infrastructure Upgrade	1,936		
				52915 Sum				
	10131	52915	Proj Bud: Non-Programmati	1003	Cascade Shores Phase 5	144		
				52915 Sum				
	10135	52915	Proj Bud: Non-Programmati	6746	Combie Phase I ByPass	2,026		
				52915 Sum				
	10151	52907	Proj Bud: Pipeline Rplc	1003	Cascade Shores Phase 5	369,457		
				6866	Nevada City Hwy 4 Pipe Relocation	20,588		
				6906	Bear River Pines Pipe Rplc	87,200		
				52907 Sum				
52908				Proj Bud: Prv Program	1007	Bowman Liner Replacement	13,116	
6913	Bowman Land Acquisition	-						

Nevada Irrigation District
 Fiscal Year 2016: December 100% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Account	Account Desc	Project	Project Desc	Amount
Water Division	10151	52908 Sum				13,116
		52909	Proj Bud: Minor System	1003	Cascade Shores Phase 5	(8,734)
				1007	Bowman Liner Replacement	(99)
				6866	Nevada City Hwy 4 Pipe Relocation	(24)
				6906	Bear River Pines Pipe Rplc	(548)
		52909 Sum				(9,405)
		52910	Proj Bud: Raw Water Rplc	1031	Doty North Canal (PC)	17,228
				1033	NID Fall Protection Tower	2,997
				1093	Vernon Canal Siphon(PC)	21,760
				6898	Raw Water Intertie with PCWA	927,628
				7034	FR LK Property Acquisition	2,062
				8099	Maben Canal (NC)	14,035
				8371	Newtown Canal (NC)	1,035,391
		52910 Sum				2,021,100
		52911	Proj Bud: Backbone Ext	1080	Lodestar/Conestoga Pipe	870,494
				6952	Timberline Subdivision	740
				7027	Brewer Road Pipeline	77,924
		52911 Sum				949,158
		52912	Proj Bud: Community Inves	1042	Table Meadow Road DFWLE	16,695
				2009	Madrone Forest Drive	2,144
				2010	Maranatha Place DFWLE	2,144
				2011	Lodestar / Victoria Drive	2,144
				2012	Alderwood Way DFWLE	2,144
				2024	Armstrong Waterline Extension	20,300
		52912 Sum				45,573
		52913	Proj Bud: Extended CEQA	2003	Mt Vernon CEQA	3,388

Nevada Irrigation District

Fiscal Year 2016: December 100% of Year

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

Fund	Department	Account	Account Desc	Project	Project Desc	Amount	
Water Division	10151	52913 Sum				3,388	
		52915	Proj Bud: Non-Programmati	1020	Shale Ridge Tank 24" Pipeline	772,470	
			1077	Bowman Spaulding Concrete Liner	697,157		
			1088	No Auburn Clearwell Curtain	55,784		
			1099	Watershed Center Rehab	1,628		
			2006	Chicago Park Powerhouse Switchboard Upgrade	88,103		
			2083	Rollins No 2 PH	4,000		
			6746	Combie Phase I ByPass	435,607		
			6774	Lincoln Trt Plant Planning	25,983		
			6877	Chicago PH AccessRoad	29,199		
			6898	Raw Water Intertie with PCWA	197,041		
			6899	Locksley Lane Intertie	(700)		
			6913	Bowman Land Acquisition	6,270		
			6927	Lower Drive Property Acquisition	1,283		
			6947	Loma Rica System	81,723		
			6952	Timberline Subdivision	6,500		
			6970	Siphon Lane Pump Station - DS to Cascade Canal	813,126		
			6994	Cascade Shores System	3,082,306		
			7013	Centennial Reservoir and Power Supply Project	4,299,533		
			7032	Hemphill Fish Diversion	20,213		
			8464	Deer Creek/So Yuba Canal Acquisition	2,509		
			52915 Sum				10,619,735
		10171	52915	Proj Bud: Non-Programmati	1003	Cascade Shores Phase 5	3,607
	1068				Loma Rica Caustic Tank System	41,569	
	2014				Scotts Flat Wireless	1,962	
			52915 Sum				47,138
		10191	52915	Proj Bud: Non-Programmati	1003	Cascade Shores Phase 5	125,628
					1007	Bowman Liner Replacement	(18)

Nevada Irrigation District
 Fiscal Year 2016: December 100% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Account	Account Desc	Project	Project Desc	Amount		
Water Division	10191	52915	Proj Bud: Non-Programmati	1008	Park Ave and Park Ave Popoff	1,706		
				1019	Iron Horse/Brewerd	283		
				1077	Bowman Spaulding Concrete Liner	302		
				1091	New Fire Hydrant - 2016	4,049		
				2057	Loma Rica Tank Painting	206,880		
				2062	Spray Shed/Bldg Extension	14,402		
				6866	Nevada City Hwy 4 Pipe Relocation	24,606		
				6906	Bear River Pines Pipe Rplc	6,979		
				6966	Loma Rica System -Osborne Hill Inlet Pipe	24		
				6994	Cascade Shores System	7,527		
				7013	Centennial Reservoir and Power Supply Project	4,056		
					52915 Sum			
Water Division Total						14,681,138		
Recreation Division	30250	52915	Proj Bud: Non-Programmati	2023	Orchard Springs Building Rpl	25,830		
				2048	Day Use Dock Replacement	12,589		
					52915 Sum		38,419	
Recreation Division Total						38,419		
Electric Division	50112	52915	Proj Bud: Non-Programmati	201307	Bowman Spaulding Land Acq	4,834		
				6947	Loma Rica System	36,568		
				8144	FERC Relicensing	435		
				8464	Deer Creek/So Yuba Canal Acquisition	180		
					52915 Sum		42,017	
				52920	Proj Bud: Ph Improvements	2005	Chicago Park Powerhouse Voltage Regulator	222,491
						2006	Chicago Park Powerhouse Switchboard Upgrade	70
				201403		Combie South PH Capacitor	15,103	
				201404		Bowman Powerhouse Upgrade	355,725	

Nevada Irrigation District

Fiscal Year 2016: December 100% of Year

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

Fund	Department	Account	Account Desc	Project	Project Desc	Amount	
Electric Division	50112	52920	Proj Bud: Ph Improvements	201502	SCADA Upgrade	44,543	
				201503	Chicago Park FRBAY Level Control	5,600	
		52920 Sum					643,532
	52921	Proj Bud: Reserv, Dam, Wa			201307	Bowman Spaulding Land Acq	151,642
					201308	Lower Division Property Acq	26,991
					201407	French Lake Road Property Acq	4,381
					2053	Dutch Flat Afterbay Low Level	99,756
					52921 Sum		
	Electric Division Total						968,319
	Grand Total						15,687,876

Nevada Irrigation District
 Fiscal Year 2016: December 100% of Year
 Operating & Non Operating Budget: **Budget Amendments**

Fund	Department	Account	Account Desc	Original Budget	Amendments	Current Budget
Water Division	10113 Total			220,945	6,000	226,945
		52603	Consulting/Contractor Fee	104,150	65,000	169,150
		52710	Office Supplies	50,000	17,500	67,500
		52904	Equipment Purchases		27,600	27,600
		52915	Proj Bud: Non-Programmati		(80,000)	(80,000)
	10114 Total			6,284,739	30,100	6,314,839
		52603	Consulting/Contractor Fee	912,000	(23,600)	888,400
	10115 Total			2,250,090	(23,600)	2,226,490
		52901	Land/Easement Purchases		100,500	100,500
	10116 Total			139,022	100,500	239,522
	10117 Total			222,041		222,041
	10118 Total			752,236		752,236
	10131 Total			179,506		179,506
	10133 Total			661,623		661,623
		52603	Consulting/Contractor Fee	137,000	(122,000)	15,000
		52609	Temporary Labor	30,000	122,000	152,000
	10135 Total			1,034,795	-	1,034,795
		52609	Temporary Labor	120,000	(120,000)	-
		52706	Dues & Publications	6,000		6,000
		52902	Vehicle Purchases	60,000	(13,000)	47,000
		52904	Equipment Purchases		68,000	68,000
		52907	Proj Bud: Pipeline Rplc	750,000	(250,000)	500,000
		52908	Proj Bud: Prv Program	80,000	(50,000)	30,000
		52909	Proj Bud: Minor System	330,000	(300,000)	30,000
		52910	Proj Bud: Raw Water Rplc	1,395,000	(55,000)	1,340,000
		52911	Proj Bud: Backbone Ext	1,000,000	766,388	1,766,388
		52912	Proj Bud: Community Inves	2,025,000	(200,000)	1,825,000
		52915	Proj Bud: Non-Programmati	14,231,000	(200,000)	14,031,000
	10151 Total			23,529,756	(233,612)	23,296,144
		52501	Chemicals	280,000	(50,000)	230,000

Nevada Irrigation District
Fiscal Year 2016: December 100% of Year
Operating & Non Operating Budget: **Budget Amendments**

Fund	Department	Account	Account Desc	Original Budget	Amendments	Current Budget	
Water Division	10171	52503	Equipment Maintenance	291,500		291,500	
		52504	Materials	134,100	50,000	184,100	
		52603	Consulting/Contractor Fee	259,500	(60,000)	199,500	
	10171 Total				9,218,575	(60,000)	9,158,575
			52501	Chemicals		70,000	70,000
			52503	Equipment Maintenance	69,500	230,500	300,000
			52506	Small Tools	76,400	15,000	91,400
			52902	Vehicle Purchases	590,000	(15,000)	575,000
	10191 Total				8,761,049	300,500	9,061,549
			52501	Chemicals	220,000	(70,000)	150,000
	10193 Total				1,672,727	(70,000)	1,602,727
			52501	Chemicals	550,000	(335,500)	214,500
			52503	Equipment Maintenance	155,000	105,000	260,000
	10195 Total				1,098,416	(230,500)	867,916
	Water Division Total				56,025,520	(180,612)	55,844,908
		52710	Office Supplies	51,200	25,000	76,200	
		52915	Proj Bud: Non-Programmati	320,000	(205,000)	115,000	
30250 Total				2,362,172	(180,000)	2,182,172	
Recreation Division Total				2,362,172	(180,000)	2,182,172	
		52603	Consulting/Contractor Fee	1,149,000	60,406	1,209,406	
		52915	Proj Bud: Non-Programmati	1,245,000	(600,976)	644,024	
50112 Total				10,753,892	(540,570)	10,213,322	
50161 Total				1,467,239		1,467,239	
		52603	Consulting/Contractor Fee	1,208,480	411,305	1,619,785	
50167 Total				4,719,068	411,305	5,130,373	
Electric Division Total				16,940,199	(129,265)	16,810,934	
Current Budget				75,327,891	(489,877)	74,838,014	