

Staff Report

for the regular meeting of the Board of Directors on August 26, 2020

TO: Board of Directors
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: August 19, 2020
SUBJECT: Quarterly Budget vs. Actual Report

FINANCE

RECOMMENDATION:

Receive and file the quarterly budget vs. actual report for the period ending June 30, 2020.

BACKGROUND:

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

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

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

BUDGETARY IMPACT: N/A

MD

Attachments: June 30, 2020 Quarterly Budget vs. Actual Report

Nevada Irrigation District

Fiscal Year 2020
Monthly Financial Report
June 30, 2020



Nevada Irrigation District
Fiscal Year 2020: June 50% of Year
Operating & Non Operating Budget: **All Divisions**

Executive Summary: Currently, the District is at 50% of the year.

The following pages provide schedules of the District's revenues, expenses, cash, and water demand for this period. The June 30, 2020 report analyzes six months of the fiscal year's transactions. Actuals are contrasted against the District's budget and a year over year analysis is provided as the timing of receipts and expenditures are not linear. The analytical format assist the reviewer in determining whether operations are tracking appropriately. The District finished the period with net income of \$11.5M consisting of \$2M from operating and \$9.5M from non operating results. Prior year operating results are \$173K and non operating are \$11.3M.

Revenues:

Operating: Water revenues are 52.9% of budget compared to 48.8% for the prior fiscal year. When compared to prior year receipt levels, this amounts to an increase of \$3.2M driven by increases in transfer ins (\$2.3M), additional treated water (\$314K) and raw water sales (\$804K). Recreation campgrounds are 32.1% of budget compared to 57.7% for the prior fiscal year. Actuals receipts are down \$573K as refunds are given due to COVID. Hydroelectric revenues are 38.9% of budget compared to 41.7% for the prior year. Deer Creek revenues will commence after ownership transfer (approximately 3-6 months), Scotts Flat generation was delayed due to bad weather. As a practice, the District budgets 85% of Hydroelectric revenues.

Non Operating: Water revenues are 68.3% of budget compared to 43.4% for the prior fiscal. When compared to prior year levels, this amounts to an increase of \$3.5M. The 2016A bond proceeds are coming in (\$4.6M), property tax receipts are \$514K higher while the District has received \$1M less in grant revenue.

Expenses:

Operating and Non Operating: Including encumbrances, current expenses are 52.1% of budget compared to 56.3% for the prior fiscal year. Excluding budgeted transfer outs and encumbrances, current spending levels are greater than current (\$4.3M), being driven by higher project spending (\$5.3M) at this point. Expenses appear high due to non linear accounts such as debt service and projects. There were no budget increases for the month of June. The District has 219 budgeted FTEs and currently at 43.2% of its labor budget.

Cash Balances:

Fiscal year 2019 cash balances are estimated at \$97M until completion of the independent financial statement audit. Excluding Assessment Districts, overall cash balances are approximately \$106M consisting of \$91.8M unrestricted and \$14.2M restricted. Excluding prior commitments of the District (encumbrances), the unrestricted available reserve balances are approximately \$75.4M.

Water Consumption:

The District's treated water consumption is up 4.1% from the prior period. The District's raw water consumption is up 3.4% from the prior period. The District's raw water demand commences in March.

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--------------------|-------------|-------------|--------------|---------------|-------------|-------------|--------------|---------------|
|--------------------|-------------|-------------|--------------|---------------|-------------|-------------|--------------|---------------|

Operating & Non Operating Budget:

| | | | | | | | | | | |
|---------------------------------|------------------------|----------|-------------------|-------------------|----------|--------------|-------------------|-------------------|----------|--------------|
| Revenues | Water Division | - | 44,347,640 | 23,450,485 | - | 52.9% | 41,509,672 | 20,244,047 | - | 48.8% |
| | Recreation Division | - | 2,656,525 | 852,424 | - | 32.1% | 2,469,633 | 1,425,122 | - | 57.7% |
| | Hydroelectric Division | - | 21,195,975 | 8,244,932 | - | 38.9% | 20,124,690 | 8,384,848 | - | 41.7% |
| Operating Revenues Total | | - | 68,200,140 | 32,547,840 | - | 47.7% | 64,103,995 | 30,054,017 | - | 46.9% |

| | | | | | | | | | | |
|---------------------------------|------------------------|------------------|-------------------|-------------------|------------------|--------------|-------------------|-------------------|------------------|--------------|
| Expenses | Water Division | 1,009,645 | 45,463,811 | 18,849,006 | 2,328,804 | 45.6% | 42,493,025 | 19,060,734 | 1,862,529 | 49.2% |
| | Recreation Division | - | 2,658,924 | 757,950 | 3,432 | 28.6% | 2,427,161 | 768,497 | 1,621 | 31.7% |
| | Hydroelectric Division | 476,296 | 26,352,535 | 10,970,691 | 922,995 | 44.3% | 23,096,634 | 10,051,684 | 1,124,165 | 48.4% |
| Operating Expenses Total | | 1,485,941 | 74,475,270 | 30,577,647 | 3,255,231 | 44.5% | 68,016,820 | 29,880,915 | 2,988,315 | 48.3% |

Operating Income 1,970,194

173,102

| | | | | | | | | | | |
|-------------------------------------|---------------------|----------|-------------------|-------------------|----------|--------------|-------------------|-------------------|----------|--------------|
| Revenues | Water Division | - | 25,229,096 | 17,240,146 | - | 68.3% | 31,724,692 | 13,763,486 | - | 43.4% |
| | Recreation Division | - | 315,000 | 157,500 | - | 50.0% | 315,000 | 157,500 | - | 50.0% |
| Non operating Revenues Total | | - | 25,544,096 | 17,397,646 | - | 68.1% | 32,039,692 | 13,920,986 | - | 43.4% |

| | | | | | | | | | | |
|-------------------------------------|------------------------|-------------------|-------------------|------------------|-------------------|--------------|-------------------|------------------|-------------------|--------------|
| Expenses | Water Division | 24,982,315 | 12,538,000 | 6,924,068 | 19,139,159 | 69.5% | 40,374,589 | 2,051,940 | 27,092,054 | 72.2% |
| | Recreation Division | - | 287,000 | 204,532 | - | 71.3% | 326,262 | 148,767 | 58,207 | 63.4% |
| | Hydroelectric Division | 1,982,567 | 4,345,000 | 785,411 | 1,653,990 | 38.6% | 5,737,807 | 433,930 | 1,787,020 | 38.7% |
| Non operating Expenses Total | | 26,964,882 | 17,170,000 | 7,914,011 | 20,793,149 | 65.0% | 46,438,658 | 2,634,638 | 28,937,281 | 68.0% |

Non operating Income 9,483,634

11,286,348

Net Income 11,453,828

11,459,450

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| <u>Operating & Non Operating Budget:</u> | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|-----------------|--------------------|-------------------|-------------------|-------------------|---------------|--------------------|-------------------|-------------------|---------------|
| Expenses | Sal & Ben | - | 34,627,308 | 14,965,424 | - | 43.2% | 30,549,528 | 14,802,554 | - | 48.5% |
| | Equipment Maint | 11,577 | 1,821,464 | 495,096 | 50,345 | 29.8% | 1,602,422 | 466,770 | 62,100 | 33.0% |
| | Materials | 41,451 | 2,719,150 | 911,418 | 45,761 | 34.7% | 2,752,000 | 868,103 | 23,488 | 32.4% |
| | Consultants | 1,164,991 | 4,927,000 | 1,151,177 | 2,003,438 | 51.8% | 6,917,215 | 1,821,054 | 1,920,564 | 54.1% |
| | Legal Counsel | - | 435,500 | 121,156 | - | 27.8% | 330,000 | 116,817 | - | 35.4% |
| | Temporary Labor | - | 675,050 | 10,838 | 12,538 | 3.5% | 1,362,291 | 87,129 | 8,364 | 7.0% |
| | Other O&M | 267,922 | 8,563,641 | 1,976,319 | 266,470 | 25.4% | 7,020,997 | 2,423,846 | 233,774 | 37.9% |
| | Debt Service | - | 4,190,368 | 3,112,312 | - | 74.3% | 4,190,368 | 3,053,150 | - | 72.9% |
| | Fixed Assets | - | 2,621,289 | 636,657 | 876,680 | 57.7% | 2,311,999 | 751,498 | 740,026 | 64.5% |
| | Projects | 26,964,882 | 17,170,000 | 7,914,011 | 20,793,149 | 65.0% | 46,438,658 | 2,634,638 | 28,937,281 | 68.0% |
| | Transfer Outs | - | 13,894,500 | 7,197,250 | - | 51.8% | 10,980,000 | 5,489,994 | - | 50.0% |
| Expenses Total | | | 28,450,823 | 38,491,658 | 24,048,380 | 52.1% | 114,455,478 | 32,515,553 | 31,925,596 | 56.3% |

| <u>Cash Balances</u> | Unrestricted | | | Restricted | | Total Cash |
|--------------------------|--------------|------------|-------------|-------------------------------------|-------------|---------------------|
| | Water | Recreation | Hydro | CapFee, DS | Bonds | |
| FY 2019 Unaudited | 20,343,746 | 1,049,752 | 59,012,116 | 6,163,398 | 10,433,125 | 97,002,137 |
| FY 2020 | | | | | | |
| Net Income | 14,917,556 | 47,443 | (3,511,171) | | | 11,453,828 |
| Restricted | | | | | (2,364,551) | (2,364,551) |
| YTD Total | 35,261,302 | 1,097,195 | 55,500,945 | 6,163,398 | 8,068,574 | 106,091,414 |
| Encumbrances | 13,805,619 | 3,432 | 2,576,984 | | 7,662,344 | 24,048,380 |
| YTD Available | 21,455,683 | 1,093,762 | 52,923,961 | 6,163,398 | 406,230 | 82,043,034 |
| | | | | Unrestricted Total Available | | \$75,473,406 |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

Treated Water Consumption (AF)

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

% Change YTD 2020/2019 4.1%

Raw Water Consumption (AF)

| Fiscal Year | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 | Annual |
|-------------|---------|-------|-------|-------|---------|
| 2020 | 117,132 | 1,239 | | | |
| 2019 | 113,857 | 593 | 474 | 461 | 115,385 |
| 2018 | 115,864 | 375 | 533 | 410 | 117,182 |
| 2017 | 115,187 | 121 | 876 | 932 | 117,116 |
| 2016 | 114,848 | 34 | 605 | 73 | 115,560 |
| 2015 | 113,507 | 249 | 0 | 268 | 114,024 |

% Change YTD 2020/2019 3.4%

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|------------------------|--------------------|-------------------|-------------------|--------------|---------------|-------------------|-------------------|--------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| Operating | Revenues | - | 44,347,640 | 23,450,485 | - | 52.9% | 41,509,672 | 20,244,047 | - | 48.8% |
| | Expenses | 1,009,645 | 45,463,811 | 18,849,006 | 2,328,804 | 45.6% | 42,493,025 | 19,060,734 | 1,862,529 | 49.2% |
| | Operating Income | | | 4,601,479 | | | | 1,183,314 | | |
| Non Operating | Revenues | - | 25,229,096 | 17,240,146 | - | 68.3% | 31,724,692 | 13,763,486 | - | 43.4% |
| | Expenses | 24,982,315 | 12,538,000 | 6,924,068 | 19,139,159 | 69.5% | 40,374,589 | 2,051,940 | 27,092,054 | 72.2% |
| | Non operating Income | | | <u>10,316,077</u> | | | | <u>11,711,545</u> | | |
| | Net Income | | | 14,917,556 | | | | 12,894,859 | | |
| Operating Revenues | Treated Water | - | 18,697,086 | 7,284,083 | - | 39.0% | 19,758,025 | 6,970,485 | - | 35.3% |
| | Raw Water | - | 7,649,353 | 7,303,433 | - | 95.5% | 7,132,474 | 6,498,995 | - | 91.1% |
| | Supplemental Contract | - | 415,792 | 232,752 | - | 56.0% | 387,696 | 131,642 | - | 34.0% |
| | Interest Income | - | 1,100,000 | 782,758 | - | 71.2% | 1,350,000 | 690,513 | - | 51.1% |
| | New Connect/Install | - | 275,123 | 100,126 | - | 36.4% | 297,531 | 105,509 | - | 35.5% |
| | Other Revenue | - | 572,050 | 409,914 | - | 71.7% | 794,196 | 288,827 | - | 36.4% |
| | Reimbursable Costs | - | 245,371 | 57,979 | - | 23.6% | 371,576 | 39,412 | - | 10.6% |
| | Rents & Leases | - | 190,418 | 61,670 | - | 32.4% | 291,214 | 55,947 | - | 19.2% |
| | Sale of Timber | - | 310,653 | - | - | 0.0% | 470,433 | 197,228 | - | 41.9% |
| | Standby | - | 140,715 | 12,524 | - | 8.9% | 108,184 | 66,380 | - | 61.4% |
| | Gain/Loss FA Disposal | - | - | - | - | 0.0% | - | 45,871 | - | 0.0% |
| | Grants - Operating | - | 600,000 | 229,781 | - | 38.3% | 685,825 | 496,337 | - | 72.4% |
| | Transfer In Operating | - | 14,151,079 | 6,975,466 | - | 49.3% | 9,862,518 | 4,656,900 | - | 47.2% |
| Operating Revenues Total | | - | 44,347,640 | 23,450,485 | - | 52.9% | 41,509,672 | 20,244,047 | - | 48.8% |
| Non Operating Revenues | Property Taxes | - | 13,120,875 | 12,405,989 | - | 94.6% | 12,449,953 | 11,891,624 | - | 95.5% |
| | Grants - Non operating | - | 1,219,051 | 160,406 | - | 13.2% | 4,849,739 | 1,184,364 | - | 24.4% |
| | Transfer In Bonds | - | 10,489,170 | 4,609,000 | - | 43.9% | 13,050,000 | - | - | 0.0% |
| | Transfer In Capital | - | 400,000 | 64,750 | - | 16.2% | 1,375,000 | 687,498 | - | 50.0% |
| Non Operating Revenues Total | | - | 25,229,096 | 17,240,146 | - | 68.3% | 31,724,692 | 13,763,486 | - | 43.4% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|----------------------------|--------------------|-------------------|-------------------|-------------------|---------------|-------------------|-------------------|-------------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| Operating Expenses | 10113 Directors | - | 282,404 | 94,097 | - | 33.3% | 229,925 | 96,202 | - | 41.8% |
| | 10114 Administration | 18,900 | 6,481,369 | 4,069,073 | 49,793 | 63.4% | 7,190,520 | 4,305,348 | 82,251 | 61.0% |
| | 10115 Management | 284,315 | 1,704,813 | 818,424 | 287,677 | 55.6% | 2,229,735 | 840,878 | 262,582 | 49.5% |
| | 10116 Watershed | 142,066 | 1,226,703 | 505,747 | 205,630 | 52.0% | 1,271,043 | 478,280 | 171,987 | 51.2% |
| | 10117 Human Resources | - | 583,842 | 226,046 | - | 38.7% | 512,387 | 223,347 | - | 43.6% |
| | 10118 Information Services | 8,200 | 1,147,762 | 330,796 | 20,155 | 30.4% | 998,785 | 351,815 | 11,564 | 36.4% |
| | 10119 Safety | - | 643,869 | 229,251 | 87,153 | 49.1% | - | - | - | 0.0% |
| | 10131 Cashiering | - | 214,365 | 98,403 | - | 45.9% | 209,540 | 94,723 | - | 45.2% |
| | 10133 Customer Service | - | 1,748,292 | 672,019 | 30,845 | 40.2% | 1,649,035 | 670,505 | 38,572 | 43.0% |
| | 10135 Accounting | 46,083 | 1,259,648 | 504,552 | 46,083 | 42.2% | 1,232,830 | 563,021 | 46,083 | 49.4% |
| | 10151 Engineering | 179,650 | 3,982,660 | 1,543,870 | 549,309 | 50.3% | 4,262,069 | 1,771,315 | 295,935 | 48.5% |
| | 10171 Water Operations | 116,802 | 10,455,635 | 3,959,711 | 410,337 | 41.3% | 9,967,970 | 4,263,398 | 401,123 | 46.8% |
| | 10191 Maintenance | 208,002 | 12,658,006 | 4,466,702 | 559,193 | 39.1% | 9,703,061 | 4,189,709 | 506,927 | 48.4% |
| | 10192 Vegetation | 5,627 | 1,265,351 | 561,190 | 5,627 | 44.6% | 1,206,494 | 455,741 | - | 37.8% |
| | 10193 Purchasing | - | 995,676 | 379,416 | 77,003 | 45.8% | 1,049,022 | 358,216 | 45,506 | 38.5% |
| 10195 Shop Operations | - | 813,416 | 389,709 | - | 47.9% | 780,609 | 398,235 | - | 51.0% | |
| Operating Expenses Total | | 1,009,645 | 45,463,811 | 18,849,006 | 2,328,804 | 45.6% | 42,493,025 | 19,060,734 | 1,862,529 | 49.2% |
| Non Operating Expenses | 10114 Administration | - | 100,000 | - | - | 0.0% | 323,094 | 48,156 | 265,874 | 97.2% |
| | 10115 Management | 63,918 | - | - | - | 0.0% | 4,549,739 | 309,215 | 4,291,943 | 101.1% |
| | 10118 Information Services | 1,928,984 | 108,000 | 496,181 | 1,395,532 | 92.9% | 2,750,000 | 19,548 | 92,544 | 4.1% |
| | 10119 Safety | - | 20,000 | - | - | 0.0% | - | - | - | 0.0% |
| | 10151 Engineering | 22,989,413 | 12,310,000 | 6,427,887 | 17,743,627 | 68.5% | 31,494,682 | 1,560,044 | 22,342,106 | 75.9% |
| | 10171 Water Operations | - | - | - | - | 0.0% | 406,651 | 75,000 | 96,651 | 42.2% |
| | 10191 Maintenance | - | - | - | - | 0.0% | 850,423 | 39,977 | 2,936 | 5.0% |
| Non Operating Expenses Total | | 24,982,315 | 12,538,000 | 6,924,068 | 19,139,159 | 69.5% | 40,374,589 | 2,051,940 | 27,092,054 | 72.2% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|------------------------------------|--------------------|----------------|---------------|--------------|---------------|----------------|---------------|--------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 10113 Directors | 51101 Salary | - | 74,257 | 37,350 | - | 50.3% | 74,257 | 37,350 | - | 50.3% |
| | 51307 Deferred Comp | - | 600 | 149 | - | 24.8% | 600 | 149 | - | 24.8% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 130 | - | - | 0.0% |
| | 51310 Medicare | - | 1,077 | 617 | - | 57.3% | 1,077 | 614 | - | 57.0% |
| | 51312 Health Insurance | - | 131,105 | 41,552 | - | 31.7% | 119,186 | 43,151 | - | 36.2% |
| | 51313 Life Insurance | - | 608 | 187 | - | 30.8% | 608 | 129 | - | 21.2% |
| | 51314 Dental Insurance | - | 7,743 | 1,648 | - | 21.3% | 7,374 | 1,372 | - | 18.6% |
| | 51315 Vision Insurance | - | 970 | 469 | - | 48.3% | 942 | 406 | - | 43.1% |
| | 51317 Workers Comp | - | 297 | 179 | - | 60.3% | 297 | 34 | - | 11.4% |
| | 51319 FICA | - | 4,612 | 2,639 | - | 57.2% | 4,604 | 2,728 | - | 59.3% |
| | 52503 Equipment Maintenance | - | 4,000 | - | - | 0.0% | 4,000 | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | - | - | - | - | 0.0% | 1,000 | 240 | - | 24.0% |
| | 52604 Legal Fees | - | - | 2,688 | - | 0.0% | - | 2,304 | - | 0.0% |
| | 52608 Fed/St/Co Fees | - | 40,000 | 50 | - | 0.1% | - | - | - | 0.0% |
| | 52710 Office Supplies | - | 3,350 | 927 | - | 27.7% | 3,350 | 271 | - | 8.1% |
| 52711 Education/Training/Meals | - | 12,000 | 4,833 | - | 40.3% | 10,500 | 6,635 | - | 63.2% | |
| 52713 Utilities | - | 1,785 | 809 | - | 45.3% | 2,000 | 820 | - | 41.0% | |
| 10113 Directors Total | | - | 282,404 | 94,097 | - | 33.3% | 229,925 | 96,202 | - | 41.8% |
| 10114 Administration | 51312 Health Insurance | - | - | (23,165) | - | 0.0% | - | 305 | - | 0.0% |
| | 51313 Life Insurance | - | 21,000 | 6,500 | - | 31.0% | 21,000 | 7,550 | - | 36.0% |
| | 51321 Health Benefit-Retirees | - | 1,000,000 | 490,214 | - | 49.0% | 1,000,000 | 436,630 | - | 43.7% |
| | 51324 Opeb Net Arc | - | 342,000 | 335,000 | - | 98.0% | 435,000 | 342,000 | - | 78.6% |
| | 52503 Equipment Maintenance | - | 53,789 | 20,180 | 23,791 | 81.7% | 52,222 | 15,840 | 18,046 | 64.9% |
| | 52504 Materials | - | 15,700 | 1,843 | - | 11.7% | 15,700 | 1,811 | - | 11.5% |
| | 52505 Safety | - | - | 18 | - | 0.0% | 17,400 | 14,626 | 1,055 | 90.1% |
| | 52603 Consulting/Contractor Fee | 18,900 | 60,000 | 15,191 | 26,002 | 52.2% | 132,000 | 37,701 | 63,150 | 76.4% |
| | 52604 Legal Fees | - | 220,000 | 66,675 | - | 30.3% | 200,000 | 44,467 | - | 22.2% |
| | 52608 Fed/St/Co Fees | - | 75,000 | 2,051 | - | 2.7% | 112,000 | 29,205 | - | 26.1% |
| | 52703 Debt Service | - | 4,190,368 | 3,112,312 | - | 74.3% | 4,190,368 | 3,053,150 | - | 72.9% |
| | 52704 Insurance | - | 290,600 | 3,071 | - | 1.1% | 260,000 | 193,567 | - | 74.4% |
| | 52705 Disadvantaged Customer | - | 10,000 | - | - | 0.0% | 500,000 | - | - | 0.0% |
| | 52706 Dues, Publctns, Spnsrshp | - | 53,408 | 4,735 | - | 8.9% | 71,850 | 46,246 | - | 64.4% |
| | 52709 Outreach/Advertising/Notices | - | 30,000 | 7,593 | - | 25.3% | 44,500 | 15,909 | - | 35.8% |
| 52710 Office Supplies | - | 19,500 | 12,328 | - | 63.2% | 31,000 | 22,694 | - | 73.2% | |
| 52711 Education/Training/Meals | - | 5,000 | 199 | - | 4.0% | 17,000 | 15,283 | - | 89.9% | |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|---------------------------------|--------------------|------------------|------------------|----------------|---------------|------------------|------------------|----------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 10114 Administration | 52713 Utilities | - | 95,004 | 14,328 | - | 15.1% | 90,480 | 28,366 | - | 31.4% |
| 10114 Administration Total | | 18,900 | 6,481,369 | 4,069,073 | 49,793 | 63.4% | 7,190,520 | 4,305,348 | 82,251 | 61.0% |
| | | | | | | | | | | |
| 10115 Management | 51101 Salary | - | 806,931 | 535,934 | - | 66.4% | 948,406 | 449,027 | - | 47.3% |
| | 51105 Overtime | - | 1,000 | 848 | - | 84.8% | 1,000 | 1,870 | - | 187.0% |
| | 51201 Temporary Salary | - | - | 23,063 | - | 0.0% | - | 3,078 | - | 0.0% |
| | 51306 Short Term Disability | - | 1,336 | 605 | - | 45.3% | 1,670 | 814 | - | 48.8% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 260 | - | - | 0.0% |
| | 51310 Medicare | - | 11,700 | 8,123 | - | 69.4% | 13,752 | 6,598 | - | 48.0% |
| | 51311 Pension Premiums | - | 285,654 | 112,161 | - | 39.3% | 292,175 | 153,550 | - | 52.6% |
| | 51312 Health Insurance | - | 209,768 | 87,112 | - | 41.5% | 238,373 | 93,244 | - | 39.1% |
| | 51313 Life Insurance | - | 6,604 | 2,777 | - | 42.0% | 7,472 | 3,163 | - | 42.3% |
| | 51314 Dental Insurance | - | 12,388 | 4,658 | - | 37.6% | 14,748 | 4,803 | - | 32.6% |
| | 51315 Vision Insurance | - | 1,552 | 728 | - | 46.9% | 1,884 | 856 | - | 45.4% |
| | 51316 Long Term Disability | - | 3,631 | 550 | - | 15.2% | 4,109 | 651 | - | 15.8% |
| | 51317 Workers Comp | - | 5,649 | 2,345 | - | 41.5% | 15,594 | 4,861 | - | 31.2% |
| | 51318 Unemployment Insurance | - | 10,000 | - | - | 0.0% | 10,000 | - | - | 0.0% |
| | 51319 FICA | - | 1,200 | - | - | 0.0% | 1,200 | 191 | - | 15.9% |
| | 52501 Chemicals | - | - | 51 | - | 0.0% | - | 749 | - | 0.0% |
| | 52504 Materials | - | - | 15,221 | 796 | 0.0% | - | - | - | 0.0% |
| | 52505 Safety | - | - | - | - | 0.0% | - | 82 | - | 0.0% |
| | 52603 Consulting/Contractor Fee | 284,315 | 282,500 | 15,639 | 286,881 | 53.4% | 576,092 | 105,445 | 262,582 | 63.9% |
| | 52604 Legal Fees | - | - | 3,072 | - | 0.0% | - | - | - | 0.0% |
| | 52609 Temporary Labor | - | 15,000 | - | - | 0.0% | 50,000 | 1,422 | - | 2.8% |
| | 52706 Dues, Publctns, Spnsrshp | - | - | 255 | - | 0.0% | - | 116 | - | 0.0% |
| | 52710 Office Supplies | - | 10,000 | 474 | - | 4.7% | 10,000 | 1,089 | - | 10.9% |
| | 52711 Education/Training/Meals | - | 39,200 | 4,125 | - | 10.5% | 40,000 | 8,526 | - | 21.3% |
| | 52713 Utilities | - | 700 | 682 | - | 97.4% | 3,000 | 745 | - | 24.8% |
| 10115 Management Total | | 284,315 | 1,704,813 | 818,424 | 287,677 | 55.6% | 2,229,735 | 840,878 | 262,582 | 49.5% |
| | | | | | | | | | | |
| 10116 Watershed | 51101 Salary | - | 114,351 | 55,199 | - | 48.3% | 105,265 | 48,576 | - | 46.1% |
| | 51201 Temporary Salary | - | - | 19,224 | - | 0.0% | - | - | - | 0.0% |
| | 51306 Short Term Disability | - | 399 | 227 | - | 56.8% | 399 | 210 | - | 52.7% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 26 | - | - | 0.0% |
| | 51310 Medicare | - | 1,658 | 1,070 | - | 64.5% | 1,526 | 740 | - | 48.5% |
| | 51311 Pension Premiums | - | 40,480 | 19,310 | - | 47.7% | 33,685 | 16,900 | - | 50.2% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|------------------------------------|--------------------|------------------|----------------|----------------|---------------|------------------|----------------|----------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 10116 Watershed | 51312 Health Insurance | - | 26,221 | 12,148 | - | 46.3% | 23,837 | 10,977 | - | 46.0% |
| | 51313 Life Insurance | - | 936 | 515 | - | 55.1% | 861 | 478 | - | 55.6% |
| | 51314 Dental Insurance | - | 1,549 | 737 | - | 47.6% | 1,475 | 737 | - | 50.0% |
| | 51315 Vision Insurance | - | 194 | 94 | - | 48.3% | 188 | 94 | - | 49.9% |
| | 51316 Long Term Disability | - | 515 | 78 | - | 15.1% | 474 | 78 | - | 16.5% |
| | 51317 Workers Comp | - | 800 | 311 | - | 38.9% | 737 | 190 | - | 25.8% |
| | 51319 FICA | - | - | 195 | - | 0.0% | - | - | - | 0.0% |
| | 52504 Materials | - | 10,300 | 1,906 | - | 18.5% | 10,000 | 873 | - | 8.7% |
| | 52506 Small Tools | - | 500 | 120 | - | 24.1% | 500 | 95 | - | 18.9% |
| | 52603 Consulting/Contractor Fee | 142,066 | 952,000 | 394,613 | 205,630 | 54.9% | 1,023,870 | 363,224 | 163,624 | 51.5% |
| | 52608 Fed/St/Co Fees | - | 10,000 | - | - | 0.0% | 10,000 | 1,969 | - | 19.7% |
| | 52609 Temporary Labor | - | 65,000 | - | - | 0.0% | 56,400 | 33,036 | 8,364 | 73.4% |
| | 52711 Education/Training/Meals | - | 1,800 | - | - | 0.0% | 1,800 | 102 | - | 5.6% |
| 10116 Watershed Total | | 142,066 | 1,226,703 | 505,747 | 205,630 | 52.0% | 1,271,043 | 478,280 | 171,987 | 51.2% |
| 10117 Human Resources | 51101 Salary | - | 255,315 | 117,815 | - | 46.1% | 238,136 | 120,453 | - | 50.6% |
| | 51105 Overtime | - | 1,000 | 39 | - | 3.9% | 1,000 | 440 | - | 44.0% |
| | 51306 Short Term Disability | - | 618 | 367 | - | 59.4% | 618 | 324 | - | 52.3% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 78 | - | - | 0.0% |
| | 51310 Medicare | - | 3,702 | 1,886 | - | 50.9% | 3,453 | 1,762 | - | 51.0% |
| | 51311 Pension Premiums | - | 90,381 | 31,929 | - | 35.3% | 76,203 | 41,918 | - | 55.0% |
| | 51312 Health Insurance | - | 78,663 | 31,384 | - | 39.9% | 71,512 | 32,651 | - | 45.7% |
| | 51313 Life Insurance | - | 2,089 | 1,072 | - | 51.3% | 1,949 | 1,098 | - | 56.3% |
| | 51314 Dental Insurance | - | 4,646 | 1,434 | - | 30.9% | 4,424 | 1,564 | - | 35.3% |
| | 51315 Vision Insurance | - | 582 | 251 | - | 43.2% | 565 | 281 | - | 49.7% |
| | 51316 Long Term Disability | - | 1,149 | 210 | - | 18.3% | 1,072 | 234 | - | 21.8% |
| | 51317 Workers Comp | - | 1,787 | 493 | - | 27.6% | 1,667 | 472 | - | 28.3% |
| | 52504 Materials | - | 250 | - | - | 0.0% | 2,000 | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | - | 19,000 | 4,229 | - | 22.3% | 33,500 | 4,132 | - | 12.3% |
| | 52604 Legal Fees | - | 102,500 | 28,266 | - | 27.6% | 55,000 | 13,882 | - | 25.2% |
| | 52706 Dues, Publctns, Spnsrshp | - | 1,200 | - | - | 0.0% | 750 | - | - | 0.0% |
| | 52709 Outreach/Advertising/Notices | - | 5,000 | 3,692 | - | 73.8% | 2,000 | 2,532 | - | 126.6% |
| | 52710 Office Supplies | - | 10,000 | 1,507 | - | 15.1% | 10,000 | 849 | - | 8.5% |
| 52711 Education/Training/Meals | - | 5,000 | 1,283 | - | 25.7% | 7,500 | 600 | - | 8.0% | |
| 52713 Utilities | - | 960 | 188 | - | 19.6% | 960 | 155 | - | 16.2% | |
| 10117 Human Resources Total | | - | 583,842 | 226,046 | - | 38.7% | 512,387 | 223,347 | - | 43.6% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved | 2020 | 2020 | 2020 | 2020 | 2019 | 2019 | 2019 | 2019 |
|--|---------------------------------|--------------|------------------|----------------|---------------|--------------|----------------|----------------|---------------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| Operating & Non Operating Budget: | | | | | | | | | | |
| <hr/> | | | | | | | | | | |
| 10118 Information Services | 51101 Salary | - | 303,998 | 153,852 | - | 50.6% | 300,337 | 146,147 | - | 48.7% |
| | 51105 Overtime | - | 10,000 | 22,180 | - | 221.8% | 5,000 | 9,069 | - | 181.4% |
| | 51106 Double Time | - | - | - | - | 0.0% | - | 473 | - | 0.0% |
| | 51144 Standby | - | - | - | - | 0.0% | - | 1,840 | - | 0.0% |
| | 51306 Short Term Disability | - | 501 | 261 | - | 52.2% | - | 254 | - | 0.0% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 78 | - | - | 0.0% |
| | 51310 Medicare | - | 4,408 | 2,541 | - | 57.6% | 4,355 | 2,280 | - | 52.3% |
| | 51311 Pension Premiums | - | 107,645 | 35,686 | - | 33.2% | 96,108 | 50,992 | - | 53.1% |
| | 51312 Health Insurance | - | 78,663 | 18,899 | - | 24.0% | 71,512 | 23,755 | - | 33.2% |
| | 51313 Life Insurance | - | 2,488 | 1,029 | - | 41.4% | 2,458 | 1,317 | - | 53.6% |
| | 51314 Dental Insurance | - | 4,646 | 684 | - | 14.7% | 4,424 | 1,031 | - | 23.3% |
| | 51315 Vision Insurance | - | 582 | 219 | - | 37.6% | 565 | 281 | - | 49.8% |
| | 51316 Long Term Disability | - | 1,368 | 182 | - | 13.3% | 1,352 | 234 | - | 17.3% |
| | 51317 Workers Comp | - | 2,128 | 711 | - | 33.4% | 2,102 | 609 | - | 29.0% |
| | 52501 Chemicals | - | 350 | 100 | - | 28.6% | 200 | 170 | - | 85.1% |
| | 52503 Equipment Maintenance | - | 431,975 | 35,913 | 1,234 | 8.6% | 143,300 | 45,876 | 1,564 | 33.1% |
| | 52506 Small Tools | - | 500 | - | - | 0.0% | 500 | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | 8,200 | 25,000 | 4,317 | 4,075 | 25.3% | 143,924 | 47,145 | 10,000 | 39.7% |
| | 52609 Temporary Labor | - | - | 3,963 | 12,538 | 0.0% | 30,000 | - | - | 0.0% |
| | 52706 Dues, Publcns, Spnsrshp | - | 360 | - | - | 0.0% | 320 | - | - | 0.0% |
| | 52710 Office Supplies | - | 105,700 | 36,486 | 1,806 | 36.2% | 87,300 | 15,983 | - | 18.3% |
| | 52711 Education/Training/Meals | - | 4,500 | - | - | 0.0% | 4,500 | 130 | - | 2.9% |
| | 52713 Utilities | - | 27,950 | 5,471 | - | 19.6% | 27,950 | 4,228 | - | 15.1% |
| | 52904 Equipment Purchases | - | 35,000 | 8,303 | 502 | 25.2% | 72,500 | - | - | 0.0% |
| 10118 Information Services Total | | 8,200 | 1,147,762 | 330,796 | 20,155 | 30.4% | 998,785 | 351,815 | 11,564 | 36.4% |
| <hr/> | | | | | | | | | | |
| 10119 Safety | 51101 Salary | - | 151,664 | 77,325 | - | 51.0% | - | - | - | 0.0% |
| | 51306 Short Term Disability | - | 334 | 385 | - | 115.3% | - | - | - | 0.0% |
| | 51310 Medicare | - | 2,199 | 1,041 | - | 47.3% | - | - | - | 0.0% |
| | 51311 Pension Premiums | - | 53,689 | 20,826 | - | 38.8% | - | - | - | 0.0% |
| | 51312 Health Insurance | - | 52,442 | 20,556 | - | 39.2% | - | - | - | 0.0% |
| | 51313 Life Insurance | - | 1,241 | 775 | - | 62.4% | - | - | - | 0.0% |
| | 51314 Dental Insurance | - | 3,097 | 952 | - | 30.7% | - | - | - | 0.0% |
| | 51315 Vision Insurance | - | 388 | 203 | - | 52.4% | - | - | - | 0.0% |
| | 51316 Long Term Disability | - | 682 | 167 | - | 24.5% | - | - | - | 0.0% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|---------------------------------|--------------------|----------------|----------------|---------------|---------------|----------------|---------------|--------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 10119 Safety | 51317 Workers Comp | - | 12,133 | 3,861 | - | 31.8% | - | - | - | 0.0% |
| | 52505 Safety | - | 17,400 | 5,366 | 357 | 32.9% | - | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | - | 76,500 | 11,839 | 80,794 | 121.1% | - | - | - | 0.0% |
| | 52609 Temporary Labor | - | 15,000 | - | - | 0.0% | - | - | - | 0.0% |
| | 52706 Dues, Publctns, Spnsrshp | - | 2,000 | 647 | - | 32.4% | - | - | - | 0.0% |
| | 52710 Office Supplies | - | 250,000 | 83,111 | - | 33.2% | - | - | - | 0.0% |
| | 52711 Education/Training/Meals | - | 2,800 | 1,356 | 6,003 | 262.8% | - | - | - | 0.0% |
| | 52713 Utilities | - | 2,300 | 841 | - | 36.6% | - | - | - | 0.0% |
| 10119 Safety Total | | - | 643,869 | 229,251 | 87,153 | 49.1% | - | - | - | 0.0% |
| 10131 Cashiering | 51101 Salary | - | 104,335 | 51,725 | - | 49.6% | 105,941 | 51,195 | - | 48.3% |
| | 51105 Overtime | - | 500 | 20 | - | 4.0% | - | 43 | - | 0.0% |
| | 51306 Short Term Disability | - | 422 | 213 | - | 50.4% | 422 | 139 | - | 33.0% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 52 | - | - | 0.0% |
| | 51310 Medicare | - | 1,513 | 739 | - | 48.8% | 1,536 | 701 | - | 45.6% |
| | 51311 Pension Premiums | - | 36,935 | 14,019 | - | 38.0% | 33,901 | 12,294 | - | 36.3% |
| | 51312 Health Insurance | - | 52,521 | 23,659 | - | 45.0% | 47,675 | 23,082 | - | 48.4% |
| | 51313 Life Insurance | - | 854 | 472 | - | 55.3% | 867 | 385 | - | 44.4% |
| | 51314 Dental Insurance | - | 3,097 | 1,152 | - | 37.2% | 2,950 | 1,352 | - | 45.8% |
| | 51315 Vision Insurance | - | 388 | 188 | - | 48.3% | 377 | 172 | - | 45.6% |
| | 51316 Long Term Disability | - | 470 | 134 | - | 28.6% | 477 | 109 | - | 22.9% |
| | 51317 Workers Comp | - | 730 | 216 | - | 29.6% | 742 | 200 | - | 27.0% |
| | 52503 Equipment Maintenance | - | 7,000 | 3,824 | - | 54.6% | 9,000 | 3,608 | - | 40.1% |
| | 52710 Office Supplies | - | 5,000 | 2,043 | - | 40.9% | 5,000 | 1,443 | - | 28.9% |
| 52711 Education/Training/Meals | - | 600 | - | - | 0.0% | 600 | - | - | 0.0% | |
| 10131 Cashiering Total | | - | 214,365 | 98,403 | - | 45.9% | 209,540 | 94,723 | - | 45.2% |
| 10133 Customer Service | 51101 Salary | - | 669,060 | 329,131 | - | 49.2% | 617,864 | 295,567 | - | 47.8% |
| | 51105 Overtime | - | 3,000 | 1,755 | - | 58.5% | - | 4,692 | - | 0.0% |
| | 51106 Double Time | - | - | 96 | - | 0.0% | - | 293 | - | 0.0% |
| | 51144 Standby | - | - | 687 | - | 0.0% | - | 917 | - | 0.0% |
| | 51306 Short Term Disability | - | 1,043 | 857 | - | 82.2% | 1,043 | 655 | - | 62.8% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 260 | - | - | 0.0% |
| | 51310 Medicare | - | 9,701 | 4,813 | - | 49.6% | 8,959 | 4,276 | - | 47.7% |
| | 51311 Pension Premiums | - | 236,847 | 89,157 | - | 37.6% | 197,717 | 103,263 | - | 52.2% |
| | 51312 Health Insurance | - | 262,606 | 104,368 | - | 39.7% | 238,373 | 88,525 | - | 37.1% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|---------------------------------|--------------------|------------------|----------------|---------------|---------------|------------------|----------------|---------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 10133 Customer Service | 51313 Life Insurance | - | 5,476 | 2,993 | - | 54.6% | 5,057 | 2,660 | - | 52.6% |
| | 51314 Dental Insurance | - | 15,485 | 6,561 | - | 42.4% | 14,748 | 6,102 | - | 41.4% |
| | 51315 Vision Insurance | - | 1,941 | 937 | - | 48.3% | 1,884 | 844 | - | 44.8% |
| | 51316 Long Term Disability | - | 3,011 | 729 | - | 24.2% | 2,780 | 654 | - | 23.5% |
| | 51317 Workers Comp | - | 4,922 | 1,453 | - | 29.5% | 4,550 | 1,241 | - | 27.3% |
| | 52501 Chemicals | - | 10,000 | 2,690 | - | 26.9% | 5,000 | 3,115 | - | 62.3% |
| | 52503 Equipment Maintenance | - | 10,000 | 1,268 | - | 12.7% | 10,000 | 815 | - | 8.2% |
| | 52504 Materials | - | 59,400 | 476 | - | 0.8% | 53,300 | 22,726 | - | 42.6% |
| | 52505 Safety | - | 1,000 | - | - | 0.0% | 1,000 | 18 | - | 1.8% |
| | 52506 Small Tools | - | 2,000 | - | - | 0.0% | 2,000 | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | - | 142,500 | 49,729 | - | 34.9% | 192,500 | 56,585 | - | 29.4% |
| | 52608 Fed/St/Co Fees | - | 10,000 | - | - | 0.0% | - | - | - | 0.0% |
| | 52710 Office Supplies | - | 232,500 | 68,039 | - | 29.3% | 240,000 | 57,916 | - | 24.1% |
| | 52711 Education/Training/Meals | - | 2,400 | 601 | - | 25.0% | 1,500 | - | - | 0.0% |
| | 52713 Utilities | - | 500 | 99 | - | 19.7% | 500 | 260 | - | 52.0% |
| | 52804 Bank Fees | - | 18,000 | 2,769 | - | 15.4% | - | 9,444 | - | 0.0% |
| | 52902 Vehicle Purchases | - | 41,900 | 2,812 | 30,845 | 80.3% | 40,000 | - | 38,572 | 96.4% |
| 52904 Equipment Purchases | - | 5,000 | - | - | 0.0% | 10,000 | 9,936 | - | 99.4% | |
| 10133 Customer Service Total | | - | 1,748,292 | 672,019 | 30,845 | 40.2% | 1,649,035 | 670,505 | 38,572 | 43.0% |
| 10135 Accounting | 51101 Salary | - | 628,426 | 292,909 | - | 46.6% | 595,459 | 293,144 | - | 49.2% |
| | 51105 Overtime | - | 13,000 | 6,069 | - | 46.7% | 6,500 | 11,127 | - | 171.2% |
| | 51306 Short Term Disability | - | 1,302 | 703 | - | 54.0% | 1,302 | 646 | - | 49.6% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 182 | - | - | 0.0% |
| | 51310 Medicare | - | 9,112 | 4,302 | - | 47.2% | 8,634 | 4,533 | - | 52.5% |
| | 51311 Pension Premiums | - | 222,463 | 79,550 | - | 35.8% | 190,547 | 102,401 | - | 53.7% |
| | 51312 Health Insurance | - | 183,547 | 51,169 | - | 27.9% | 166,861 | 54,701 | - | 32.8% |
| | 51313 Life Insurance | - | 5,143 | 2,462 | - | 47.9% | 4,873 | 2,401 | - | 49.3% |
| | 51314 Dental Insurance | - | 10,840 | 2,979 | - | 27.5% | 10,324 | 3,326 | - | 32.2% |
| | 51315 Vision Insurance | - | 1,358 | 624 | - | 45.9% | 1,319 | 641 | - | 48.6% |
| | 51316 Long Term Disability | - | 3,828 | 487 | - | 12.7% | 2,680 | 510 | - | 19.0% |
| | 51317 Workers Comp | - | 5,399 | 1,245 | - | 23.1% | 4,168 | 1,182 | - | 28.4% |
| | 52503 Equipment Maintenance | - | 3,000 | - | - | 0.0% | - | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | 46,083 | 144,100 | 25,944 | 46,083 | 37.9% | 169,881 | 53,321 | 46,083 | 58.5% |
| | 52609 Temporary Labor | - | - | - | - | 0.0% | 20,000 | 4,400 | - | 22.0% |
| | 52706 Dues, Publctns, Spnsrshp | - | 1,180 | 930 | - | 78.8% | 600 | 500 | - | 83.3% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|---------------------------------|--------------------|------------------|------------------|----------------|---------------|------------------|------------------|----------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 10135 Accounting | 52710 Office Supplies | - | - | - | - | 0.0% | 1,500 | 562 | - | 37.5% |
| | 52711 Education/Training/Meals | - | 4,450 | 1,385 | - | 31.1% | 8,000 | 7,257 | - | 90.7% |
| | 52804 Bank Fees | - | 22,500 | 33,795 | - | 150.2% | 40,000 | 22,368 | - | 55.9% |
| 10135 Accounting Total | | 46,083 | 1,259,648 | 504,552 | 46,083 | 42.2% | 1,232,830 | 563,021 | 46,083 | 49.4% |
| 10151 Engineering | 51101 Salary | - | 1,843,914 | 906,784 | - | 49.2% | 1,804,873 | 875,510 | - | 48.5% |
| | 51105 Overtime | - | 25,000 | 8,568 | - | 34.3% | 10,000 | 2,189 | - | 21.9% |
| | 51201 Temporary Salary | - | - | 22,713 | - | 0.0% | - | 38,075 | - | 0.0% |
| | 51306 Short Term Disability | - | 1,800 | 963 | - | 53.5% | 1,800 | 941 | - | 52.3% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 468 | - | - | 0.0% |
| | 51310 Medicare | - | 26,737 | 12,993 | - | 48.6% | 26,171 | 13,289 | - | 50.8% |
| | 51311 Pension Premiums | - | 652,746 | 247,209 | - | 37.9% | 577,559 | 304,851 | - | 52.8% |
| | 51312 Health Insurance | - | 472,691 | 179,420 | - | 38.0% | 429,071 | 176,496 | - | 41.1% |
| | 51313 Life Insurance | - | 15,091 | 7,711 | - | 51.1% | 14,771 | 7,541 | - | 51.1% |
| | 51314 Dental Insurance | - | 27,874 | 9,719 | - | 34.9% | 26,546 | 9,993 | - | 37.6% |
| | 51315 Vision Insurance | - | 3,493 | 1,672 | - | 47.9% | 3,391 | 1,626 | - | 47.9% |
| | 51316 Long Term Disability | - | 8,298 | 1,372 | - | 16.5% | 8,122 | 1,339 | - | 16.5% |
| | 51317 Workers Comp | - | 87,316 | 26,641 | - | 30.5% | 79,203 | 23,450 | - | 29.6% |
| | 51319 FICA | - | - | 1,408 | - | 0.0% | - | 2,160 | - | 0.0% |
| | 52501 Chemicals | - | 15,000 | 2,690 | - | 17.9% | 5,000 | 4,238 | - | 84.8% |
| | 52503 Equipment Maintenance | - | 40,000 | 19,316 | 1,571 | 52.2% | 60,000 | 18,640 | 1,842 | 34.1% |
| | 52504 Materials | 34,348 | 100,000 | 7,108 | 34,348 | 30.9% | 120,000 | 9,033 | - | 7.5% |
| | 52505 Safety | - | 5,000 | (1,887) | - | -37.7% | 2,500 | 227 | - | 9.1% |
| | 52506 Small Tools | - | 2,000 | 401 | - | 20.0% | 2,500 | 410 | - | 16.4% |
| | 52603 Consulting/Contractor Fee | 145,302 | 440,000 | 52,409 | 510,151 | 96.1% | 784,544 | 246,242 | 289,370 | 68.3% |
| | 52608 Fed/St/Co Fees | - | - | 44 | - | 0.0% | - | - | - | 0.0% |
| | 52609 Temporary Labor | - | 100,000 | - | - | 0.0% | 150,000 | 4,853 | - | 3.2% |
| | 52706 Dues, Publctns, Spnsrshp | - | 15,000 | 2,053 | 3,239 | 35.3% | 20,000 | 4,361 | 3,973 | 41.7% |
| | 52710 Office Supplies | - | 15,000 | 5,840 | - | 38.9% | 22,000 | 2,742 | - | 12.5% |
| | 52711 Education/Training/Meals | - | 15,000 | 1,301 | - | 8.7% | 20,000 | 5,190 | - | 25.9% |
| | 52713 Utilities | - | 700 | 634 | - | 90.6% | 800 | 270 | - | 33.8% |
| | 52901 Land/Easement Purchases | - | 30,000 | 26,791 | - | 89.3% | 40,750 | 5,649 | 750 | 15.7% |
| | 52902 Vehicle Purchases | - | 30,000 | - | - | 0.0% | 30,000 | - | - | 0.0% |
| | 52904 Equipment Purchases | - | 10,000 | - | - | 0.0% | 22,000 | 12,000 | - | 54.5% |
| 10151 Engineering Total | | 179,650 | 3,982,660 | 1,543,870 | 549,309 | 50.3% | 4,262,069 | 1,771,315 | 295,935 | 48.5% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|---------------------------------|--------------------|-------------|-------------|--------------|---------------|-------------|-------------|--------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 10171 Water Operations | 51101 Salary | - | 3,535,965 | 1,743,204 | - | 49.3% | 3,367,881 | 1,709,921 | - | 50.8% |
| | 51105 Overtime | - | 50,000 | 26,986 | - | 54.0% | 50,000 | 15,722 | - | 31.4% |
| | 51106 Double Time | - | 60,000 | 27,873 | - | 46.5% | 60,000 | 8,674 | - | 14.5% |
| | 51144 Standby | - | 140,000 | 82,744 | - | 59.1% | 140,000 | 82,492 | - | 58.9% |
| | 51201 Temporary Salary | - | 33,280 | 31,360 | - | 94.2% | - | 44,206 | - | 0.0% |
| | 51306 Short Term Disability | - | 6,923 | 3,631 | - | 52.5% | 6,923 | 3,256 | - | 47.0% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 1,118 | - | - | 0.0% |
| | 51310 Medicare | - | 51,271 | 28,650 | - | 55.9% | 48,834 | 27,291 | - | 55.9% |
| | 51311 Pension Premiums | - | 1,251,732 | 451,006 | - | 36.0% | 1,077,722 | 576,679 | - | 53.5% |
| | 51312 Health Insurance | - | 1,129,206 | 436,249 | - | 38.6% | 1,025,003 | 424,147 | - | 41.4% |
| | 51313 Life Insurance | - | 28,923 | 14,629 | - | 50.6% | 27,563 | 14,727 | - | 53.4% |
| | 51314 Dental Insurance | - | 66,587 | 25,323 | - | 38.0% | 63,416 | 26,372 | - | 41.6% |
| | 51315 Vision Insurance | - | 8,344 | 3,776 | - | 45.3% | 8,101 | 3,896 | - | 48.1% |
| | 51316 Long Term Disability | - | 15,912 | 3,101 | - | 19.5% | 15,155 | 3,223 | - | 21.3% |
| | 51317 Workers Comp | - | 243,522 | 75,903 | - | 31.2% | 239,489 | 73,108 | - | 30.5% |
| | 51318 Unemployment Insurance | - | - | 952 | - | 0.0% | - | - | - | 0.0% |
| | 51319 FICA | - | - | 1,849 | - | 0.0% | - | 2,706 | - | 0.0% |
| | 52501 Chemicals | - | 420,000 | 142,927 | 198,664 | 81.3% | 325,000 | 134,073 | 219,379 | 108.8% |
| | 52503 Equipment Maintenance | 11,577 | 435,000 | 157,510 | 16,681 | 39.0% | 504,500 | 135,021 | 32,492 | 33.2% |
| | 52504 Materials | 7,103 | 334,500 | 115,701 | 8,437 | 36.3% | 331,500 | 196,688 | 7,168 | 61.5% |
| | 52505 Safety | - | 33,600 | 880 | - | 2.6% | 38,000 | 4,996 | 508 | 14.5% |
| | 52506 Small Tools | - | 29,500 | 14,386 | 3,076 | 59.2% | 29,500 | 5,712 | 640 | 21.5% |
| | 52507 Water Purchase | - | 100,000 | - | - | 0.0% | 300,000 | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | 36,451 | 293,500 | 40,125 | 19,824 | 18.2% | 265,065 | 28,192 | 82,435 | 41.7% |
| | 52604 Legal Fees | - | - | 1,760 | - | 0.0% | - | - | - | 0.0% |
| | 52608 Fed/St/Co Fees | - | 382,450 | 39,800 | - | 10.4% | 399,200 | 161,676 | - | 40.5% |
| | 52609 Temporary Labor | - | 66,720 | - | - | 0.0% | 100,000 | - | - | 0.0% |
| | 52706 Dues, Publcns, Spnsrshp | - | 7,700 | 75 | - | 1.0% | 9,000 | 2,027 | - | 22.5% |
| | 52710 Office Supplies | - | 18,000 | 1,408 | - | 7.8% | 8,000 | 26,813 | - | 335.2% |
| | 52711 Education/Training/Meals | - | 35,000 | 7,827 | - | 22.4% | 35,000 | 18,523 | - | 52.9% |
| | 52713 Utilities | - | 1,080,000 | 288,770 | - | 26.7% | 1,016,000 | 274,004 | - | 27.0% |
| | 52902 Vehicle Purchases | - | 204,000 | 54,878 | 111,606 | 81.6% | 193,000 | 154,359 | 38,572 | 100.0% |
| 52904 Equipment Purchases | - | 179,000 | 38,378 | 52,049 | 50.5% | 283,000 | 104,895 | 19,929 | 44.1% | |
| 52915 Project: Non-Programmati | 61,671 | 65,000 | 98,051 | - | 77.4% | - | - | - | 0.0% | |
| 52930 Program: Chem Tank/Pads | - | 135,000 | - | - | 0.0% | - | - | - | 0.0% | |
| 52931 Program: Clarifiers | - | 15,000 | - | - | 0.0% | - | - | - | 0.0% | |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|--------------------|-------------------|------------------|----------------|---------------|------------------|------------------|----------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | |
| 10171 Water Operations Total | 116,802 | 10,455,635 | 3,959,711 | 410,337 | 41.3% | 9,967,970 | 4,263,398 | 401,123 | 46.8% |
| 10191 Maintenance | | | | | | | | | |
| 51101 Salary | - | 4,197,189 | 1,844,087 | - | 43.9% | 3,758,201 | 1,887,510 | - | 50.2% |
| 51105 Overtime | - | 30,000 | 24,014 | - | 80.0% | 30,000 | 26,175 | - | 87.3% |
| 51106 Double Time | - | 15,000 | 4,707 | - | 31.4% | 15,000 | 5,542 | - | 36.9% |
| 51201 Temporary Salary | - | 167,000 | 93,882 | - | 56.2% | - | 64,063 | - | 0.0% |
| 51306 Short Term Disability | - | 7,623 | 2,891 | - | 37.9% | 7,139 | 3,430 | - | 48.1% |
| 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 1,534 | - | - | 0.0% |
| 51310 Medicare | - | 60,859 | 32,111 | - | 52.8% | 54,494 | 31,667 | - | 58.1% |
| 51311 Pension Premiums | - | 1,485,805 | 509,290 | - | 34.3% | 1,202,624 | 651,196 | - | 54.1% |
| 51312 Health Insurance | - | 1,654,418 | 561,344 | - | 33.9% | 1,406,400 | 571,570 | - | 40.6% |
| 51313 Life Insurance | - | 34,350 | 16,163 | - | 47.1% | 30,757 | 16,804 | - | 54.6% |
| 51314 Dental Insurance | - | 97,558 | 32,343 | - | 33.2% | 87,013 | 35,140 | - | 40.4% |
| 51315 Vision Insurance | - | 12,225 | 5,275 | - | 43.2% | 11,116 | 5,517 | - | 49.6% |
| 51316 Long Term Disability | - | 18,887 | 4,005 | - | 21.2% | 16,912 | 4,210 | - | 24.9% |
| 51317 Workers Comp | - | 327,370 | 96,086 | - | 29.4% | 292,459 | 91,180 | - | 31.2% |
| 51318 Unemployment Insurance | - | - | 2,939 | - | 0.0% | - | - | - | 0.0% |
| 51319 FICA | - | - | 4,577 | - | 0.0% | - | 4,007 | - | 0.0% |
| 52501 Chemicals | - | 250,000 | 81,568 | - | 32.6% | 200,000 | 74,456 | - | 37.2% |
| 52503 Equipment Maintenance | - | 104,000 | 12,768 | 66 | 12.3% | 85,600 | 8,584 | 2,186 | 12.6% |
| 52504 Materials | - | 1,399,000 | 614,715 | 628 | 44.0% | 1,375,000 | 452,069 | 10,315 | 33.6% |
| 52505 Safety | - | 28,300 | 9,072 | - | 32.1% | 28,300 | 13,326 | - | 47.1% |
| 52506 Small Tools | - | 54,500 | 16,314 | - | 29.9% | 55,500 | 20,254 | 2,707 | 41.4% |
| 52603 Consulting/Contractor Fee | 1,751 | 164,000 | 40,722 | 14,572 | 33.4% | 185,743 | 71,565 | 57,860 | 69.7% |
| 52604 Legal Fees | - | 4,000 | - | - | 0.0% | 4,000 | 32 | - | 0.8% |
| 52608 Fed/St/Co Fees | - | 25,000 | 5,777 | - | 23.1% | 20,000 | 9,976 | - | 49.9% |
| 52609 Temporary Labor | - | - | - | - | 0.0% | 185,000 | 150 | - | 0.1% |
| 52706 Dues, Publcns, Spnsrshp | - | 21,984 | 4,884 | - | 22.2% | 21,600 | - | - | 0.0% |
| 52710 Office Supplies | - | 16,200 | (1,191) | - | -7.4% | 11,500 | 4,029 | - | 35.0% |
| 52711 Education/Training/Meals | - | 15,700 | 7,363 | - | 46.9% | 15,700 | 3,165 | - | 20.2% |
| 52713 Utilities | - | 29,200 | 36,814 | - | 126.1% | 28,000 | 3,800 | - | 13.6% |
| 52902 Vehicle Purchases | - | 502,481 | 177,103 | 377,666 | 110.4% | 231,769 | 114,363 | 109,942 | 96.8% |
| 52904 Equipment Purchases | - | 400,357 | 214,641 | 149,678 | 91.0% | 341,700 | 15,928 | 323,916 | 99.5% |
| 52915 Project: Non-Programmati | 206,251 | 235,000 | 703 | 6,274 | 1.6% | - | - | - | 0.0% |
| 52916 Program: Diversion, Holding | - | 300,000 | - | - | 0.0% | - | - | - | 0.0% |
| 52940 Program: Tank Restoration | - | 400,000 | - | - | 0.0% | - | - | - | 0.0% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|-------------------------------------|--------------------|-------------------|------------------|----------------|---------------|------------------|------------------|----------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 10191 Maintenance | 52941 Program: Road Restoration | - | 150,000 | - | - | 0.0% | - | - | - | 0.0% |
| | 52942 Program: Pipeline Restoration | - | 350,000 | - | - | 0.0% | - | - | - | 0.0% |
| | 52943 Program: Canal Restoration | - | 100,000 | 11,736 | 10,309 | 22.0% | - | - | - | 0.0% |
| 10191 Maintenance Total | | 208,002 | 12,658,006 | 4,466,702 | 559,193 | 39.1% | 9,703,061 | 4,189,709 | 506,927 | 48.4% |
| 10192 Vegetation | 51101 Salary | - | 422,099 | 232,376 | - | 55.1% | 407,449 | 202,946 | - | 49.8% |
| | 51105 Overtime | - | - | 355 | - | 0.0% | - | 1,178 | - | 0.0% |
| | 51106 Double Time | - | - | - | - | 0.0% | - | 206 | - | 0.0% |
| | 51201 Temporary Salary | - | 35,000 | 13,648 | - | 39.0% | - | 12,480 | - | 0.0% |
| | 51306 Short Term Disability | - | 726 | 933 | - | 128.5% | 726 | 1,019 | - | 140.4% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 156 | - | - | 0.0% |
| | 51310 Medicare | - | 6,120 | 198 | - | 3.2% | 5,908 | 200 | - | 3.4% |
| | 51311 Pension Premiums | - | 149,423 | 60,505 | - | 40.5% | 130,384 | 70,644 | - | 54.2% |
| | 51312 Health Insurance | - | 157,564 | 64,532 | - | 41.0% | 143,024 | 59,663 | - | 41.7% |
| | 51313 Life Insurance | - | 3,454 | 1,829 | - | 53.0% | 3,335 | 1,804 | - | 54.1% |
| | 51314 Dental Insurance | - | 9,291 | 3,244 | - | 34.9% | 8,849 | 2,921 | - | 33.0% |
| | 51315 Vision Insurance | - | 1,164 | 563 | - | 48.3% | 1,130 | 563 | - | 49.8% |
| | 51316 Long Term Disability | - | 1,899 | 451 | - | 23.7% | 1,834 | 461 | - | 25.1% |
| | 51317 Workers Comp | - | 46,431 | 16,064 | - | 34.6% | 44,819 | 12,428 | - | 27.7% |
| | 51319 FICA | - | - | 846 | - | 0.0% | - | 853 | - | 0.0% |
| | 52501 Chemicals | - | 255,000 | 117,729 | - | 46.2% | 270,000 | 83,304 | - | 30.9% |
| | 52503 Equipment Maintenance | - | 2,200 | 19 | - | 0.9% | 2,200 | 34 | - | 1.6% |
| | 52504 Materials | - | 18,000 | 1,445 | - | 8.0% | - | 2,745 | - | 0.0% |
| | 52505 Safety | - | 2,700 | 453 | - | 16.8% | 2,700 | 103 | - | 3.8% |
| | 52506 Small Tools | - | - | 1,334 | - | 0.0% | - | 200 | - | 0.0% |
| | 52603 Consulting/Contractor Fee | 5,627 | 90,000 | 2,387 | 5,627 | 8.4% | 129,900 | 1,585 | - | 1.2% |
| | 52604 Legal Fees | - | 1,000 | - | - | 0.0% | 1,000 | - | - | 0.0% |
| | 52608 Fed/St/Co Fees | - | - | - | - | 0.0% | - | 52 | - | 0.0% |
| | 52609 Temporary Labor | - | - | - | - | 0.0% | 45,000 | - | - | 0.0% |
| | 52706 Dues, Publctns, Spnsrshp | - | 2,780 | 775 | - | 27.9% | 2,780 | 80 | - | 2.9% |
| | 52710 Office Supplies | - | 1,000 | 110 | - | 11.0% | 1,000 | 31 | - | 3.1% |
| | 52711 Education/Training/Meals | - | 2,300 | 400 | - | 17.4% | 2,300 | 240 | - | 10.4% |
| | 52713 Utilities | - | 1,000 | - | - | 0.0% | 2,000 | - | - | 0.0% |
| | 52902 Vehicle Purchases | - | 56,200 | 40,994 | - | 72.9% | - | - | - | 0.0% |
| 10192 Vegetation Total | | 5,627 | 1,265,351 | 561,190 | 5,627 | 44.6% | 1,206,494 | 455,741 | - | 37.8% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|---------------------------------|--------------------|----------------|----------------|---------------|---------------|------------------|----------------|---------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 10193 Purchasing | 51101 Salary | - | 368,624 | 182,649 | - | 49.5% | 354,346 | 178,447 | - | 50.4% |
| | 51105 Overtime | - | 1,000 | 990 | - | 99.0% | 1,000 | - | - | 0.0% |
| | 51306 Short Term Disability | - | 840 | 515 | - | 61.3% | 840 | 437 | - | 52.0% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 130 | - | - | 0.0% |
| | 51310 Medicare | - | 5,345 | 2,631 | - | 49.2% | 5,138 | 2,562 | - | 49.9% |
| | 51311 Pension Premiums | - | 130,493 | 49,483 | - | 37.9% | 113,391 | 61,908 | - | 54.6% |
| | 51312 Health Insurance | - | 131,105 | 49,358 | - | 37.6% | 119,186 | 47,110 | - | 39.5% |
| | 51313 Life Insurance | - | 3,017 | 1,666 | - | 55.2% | 2,900 | 1,621 | - | 55.9% |
| | 51314 Dental Insurance | - | 7,743 | 2,829 | - | 36.5% | 7,374 | 2,829 | - | 38.4% |
| | 51315 Vision Insurance | - | 970 | 469 | - | 48.3% | 942 | 469 | - | 49.8% |
| | 51316 Long Term Disability | - | 1,659 | 390 | - | 23.5% | 1,595 | 390 | - | 24.4% |
| | 51317 Workers Comp | - | 2,580 | 768 | - | 29.8% | 2,480 | 697 | - | 28.1% |
| | 52501 Chemicals | - | 200 | 57 | - | 28.6% | 100 | 93 | - | 92.7% |
| | 52503 Equipment Maintenance | - | 18,000 | 79 | - | 0.4% | 18,000 | 2,486 | - | 13.8% |
| | 52504 Materials | - | 67,500 | 23,115 | 961 | 35.7% | 125,000 | 12,240 | 1,039 | 10.6% |
| | 52505 Safety | - | 71,000 | 13,389 | 31,499 | 63.2% | 56,000 | 4,459 | - | 8.0% |
| | 52506 Small Tools | - | 50,000 | 14,664 | - | 29.3% | 100,000 | 10,212 | - | 10.2% |
| | 52603 Consulting/Contractor Fee | - | 110,000 | 30,388 | 44,543 | 68.1% | 110,000 | 30,462 | 44,466 | 68.1% |
| | 52609 Temporary Labor | - | - | - | - | 0.0% | 5,000 | - | - | 0.0% |
| | 52706 Dues, Publctns, Spnsrshp | - | 600 | 390 | - | 65.0% | 600 | 519 | - | 86.5% |
| 52710 Office Supplies | - | 18,500 | 5,586 | - | 30.2% | 18,500 | 1,194 | - | 6.5% | |
| 52711 Education/Training/Meals | - | 5,000 | - | - | 0.0% | 5,000 | - | - | 0.0% | |
| 52713 Utilities | - | 1,500 | - | - | 0.0% | 1,500 | 82 | - | 5.4% | |
| 10193 Purchasing Total | | - | 995,676 | 379,416 | 77,003 | 45.8% | 1,049,022 | 358,216 | 45,506 | 38.5% |
| 10195 Shop Operations | 51101 Salary | - | 250,680 | 125,446 | - | 50.0% | 230,882 | 107,254 | - | 46.5% |
| | 51105 Overtime | - | 1,500 | 73 | - | 4.8% | 1,500 | 804 | - | 53.6% |
| | 51306 Short Term Disability | - | 208 | 199 | - | 95.5% | 208 | 151 | - | 72.5% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 104 | - | - | 0.0% |
| | 51310 Medicare | - | 3,635 | 1,822 | - | 50.1% | 3,348 | 1,568 | - | 46.8% |
| | 51311 Pension Premiums | - | 88,741 | 33,995 | - | 38.3% | 73,882 | 33,614 | - | 45.5% |
| | 51312 Health Insurance | - | 105,042 | 41,085 | - | 39.1% | 95,349 | 37,577 | - | 39.4% |
| | 51313 Life Insurance | - | 2,052 | 1,145 | - | 55.8% | 1,890 | 851 | - | 45.0% |
| | 51314 Dental Insurance | - | 6,194 | 2,415 | - | 39.0% | 5,899 | 2,246 | - | 38.1% |
| | 51315 Vision Insurance | - | 776 | 375 | - | 48.3% | 754 | 297 | - | 39.4% |
| | 51316 Long Term Disability | - | 1,128 | 297 | - | 26.4% | 1,039 | 227 | - | 21.9% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|--------------------------------|--------------------|-------------------|-------------------|-------------------|---------------|-------------------|-------------------|-------------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 10195 Shop Operations | 51317 Workers Comp | - | 17,548 | 5,584 | - | 31.8% | 16,162 | 4,510 | - | 27.9% |
| | 52501 Chemicals | - | 25,000 | 17,303 | - | 69.2% | 25,000 | 8,337 | - | 33.3% |
| | 52503 Equipment Maintenance | - | 187,500 | 142,229 | - | 75.9% | 185,000 | 137,483 | - | 74.3% |
| | 52504 Materials | - | 58,000 | 11,768 | - | 20.3% | 58,000 | 16,646 | - | 28.7% |
| | 52505 Safety | - | 4,220 | 1,853 | - | 43.9% | 1,400 | 580 | - | 41.4% |
| | 52506 Small Tools | - | 3,000 | 956 | - | 31.9% | 3,000 | 209 | - | 7.0% |
| | 52706 Dues, Publctns, Spnsrshp | - | 1,892 | 1,628 | - | 86.0% | 1,892 | 1,500 | - | 79.3% |
| | 52710 Office Supplies | - | 2,500 | 45 | - | 1.8% | 2,500 | 311 | - | 12.4% |
| | 52711 Education/Training/Meals | - | 3,500 | - | - | 0.0% | 3,500 | - | - | 0.0% |
| | 52713 Utilities | - | 25,300 | 1,492 | - | 5.9% | 19,300 | 1,185 | - | 6.1% |
| | 52904 Equipment Purchases | - | 25,000 | - | - | 0.0% | 50,000 | 42,886 | - | 85.8% |
| 10195 Shop Operations Total | | - | 813,416 | 389,709 | - | 47.9% | 780,609 | 398,235 | - | 51.0% |
| Total Operating Expenses | | 1,009,645 | 45,463,811 | 18,849,006 | 2,328,804 | 45.6% | 42,493,025 | 19,060,734 | 1,862,529 | 49.2% |
| 10114 Administration | 52915 Project: Non-Programmati | - | 100,000 | - | - | 0.0% | 323,094 | 48,156 | 265,874 | 97.2% |
| 10114 Administration Total | | - | 100,000 | - | - | 0.0% | 323,094 | 48,156 | 265,874 | 97.2% |
| 10115 Management | 52915 Project: Non-Programmati | 63,918 | - | - | - | 0.0% | 4,549,739 | 309,215 | 4,291,943 | 101.1% |
| 10115 Management Total | | 63,918 | - | - | - | 0.0% | 4,549,739 | 309,215 | 4,291,943 | 101.1% |
| 10118 Information Services | 52915 Project: Non-Programmati | 1,928,984 | 108,000 | 496,181 | 1,395,532 | 92.9% | 2,750,000 | 19,548 | 92,544 | 4.1% |
| 10118 Information Services Total | | 1,928,984 | 108,000 | 496,181 | 1,395,532 | 92.9% | 2,750,000 | 19,548 | 92,544 | 4.1% |
| 10119 Safety | 52915 Project: Non-Programmati | - | 20,000 | - | - | 0.0% | - | - | - | 0.0% |
| 10119 Safety Total | | - | 20,000 | - | - | 0.0% | - | - | - | 0.0% |
| 10151 Engineering | 52907 Program: Pipeline Rplc | 11,577 | 1,500,000 | 586,141 | 78,167 | 43.9% | 1,118,284 | 521,726 | 5,196 | 47.1% |
| | 52908 Program: PRV Program | - | 160,000 | - | - | 0.0% | 161,000 | 32,946 | 1,000 | 21.1% |
| | 52910 Program: Raw Water Rplc | 300,000 | 1,800,000 | 25,465 | 12,650 | 1.8% | 1,462,397 | 138,732 | 912,011 | 71.9% |
| | 52911 Program: Backbone Ext | 713,723 | 1,000,000 | 2,532 | 16,024 | 1.1% | 1,771,331 | 618,502 | 365,708 | 55.6% |
| | 52912 Program: Community Inves | 1,677,670 | 800,000 | 207,122 | 1,121,959 | 53.6% | 606,343 | 16,940 | 5,114 | 3.6% |
| | 52913 Program: Extended CEQA | 13,915 | - | 13,332 | - | 95.8% | 473,781 | 8,174 | 367,659 | 79.3% |
| | 52914 Program: Sediment Removl | 3,264,876 | 1,200,000 | 214,891 | 1,161,758 | 30.8% | 925,067 | 96,477 | 419,597 | 55.8% |
| | 52915 Project: Non-Programmati | 17,007,652 | 5,850,000 | 5,378,404 | 15,353,069 | 90.7% | 24,976,479 | 126,548 | 20,265,821 | 81.6% |
| 10151 Engineering Total | | 22,989,413 | 12,310,000 | 6,427,887 | 17,743,627 | 68.5% | 31,494,682 | 1,560,044 | 22,342,106 | 75.9% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|--------------------------------|--------------------|-------------------|------------------|-------------------|---------------|-------------------|------------------|-------------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 10171 Water Operations | 52915 Project: Non-Programmati | - | - | - | - | 0.0% | 406,651 | 75,000 | 96,651 | 42.2% |
| 10171 Water Operations Total | | - | - | - | - | 0.0% | 406,651 | 75,000 | 96,651 | 42.2% |
| 10191 Maintenance | 52915 Project: Non-Programmati | - | - | - | - | 0.0% | 850,423 | 39,977 | 2,936 | 5.0% |
| 10191 Maintenance Total | | - | - | - | - | 0.0% | 850,423 | 39,977 | 2,936 | 5.0% |
| Total Non Operating Expenses | | 24,982,315 | 12,538,000 | 6,924,068 | 19,139,159 | 69.5% | 40,374,589 | 2,051,940 | 27,092,054 | 72.2% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

Operating & Non Operating Budget: Recreation Division

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|---------------------------------|--------------------|------------------|----------------|--------------|---------------|------------------|------------------|---------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| Operating | Revenues | - | 2,656,525 | 852,424 | - | 32.1% | 2,469,633 | 1,425,122 | - | 57.7% |
| | Expenses | - | 2,658,924 | 757,950 | 3,432 | 28.6% | 2,427,161 | 768,497 | 1,621 | 31.7% |
| | Operating Income | | | 94,474 | | | | 656,625 | | |
| Non Operating | Revenues | - | 315,000 | 157,500 | - | 50.0% | 315,000 | 157,500 | - | 50.0% |
| | Expenses | - | 287,000 | 204,532 | - | 71.3% | 326,262 | 148,767 | 58,207 | 63.4% |
| | Non operating Income | | | (47,032) | | | | 8,733 | | |
| | Net Income | | | 47,443 | | | | 665,358 | | |
| Operating Revenues | Scotts Flat | - | 1,206,318 | 387,241 | - | 32.1% | 1,036,282 | 666,042 | - | 64.3% |
| | Peninsula | - | 242,834 | 54,814 | - | 22.6% | 252,086 | 136,363 | - | 54.1% |
| | Orchard Springs | - | 367,148 | 101,491 | - | 27.6% | 330,974 | 193,012 | - | 58.3% |
| | Long Ravine | - | 558,440 | 150,320 | - | 26.9% | 635,637 | 325,618 | - | 51.2% |
| | Jackson Meadows | - | 205,000 | 124,733 | - | 60.8% | 145,899 | 63,396 | - | 43.5% |
| | Greenhorn | - | 45,206 | 1,173 | - | 2.6% | 39,668 | 9,750 | - | 24.6% |
| | Combie | - | 31,579 | 32,652 | - | 103.4% | 29,087 | 30,941 | - | 106.4% |
| Operating Revenues Total | | - | 2,656,525 | 852,424 | - | 32.1% | 2,469,633 | 1,425,122 | - | 57.7% |
| Non Operating Revenues | Transfer In Capital | - | 315,000 | 157,500 | - | 50.0% | 315,000 | 157,500 | - | 50.0% |
| Non Operating Revenues Total | | - | 315,000 | 157,500 | - | 50.0% | 315,000 | 157,500 | - | 50.0% |
| Operating Expenses | 30250 General Recreation | - | 2,132,107 | 660,433 | 3,317 | 31.1% | 1,921,968 | 680,469 | 1,502 | 35.5% |
| | 30254 Upper Division Recreation | - | 526,817 | 97,517 | 115 | 18.5% | 505,193 | 88,028 | 119 | 17.4% |
| Operating Expenses Total | | - | 2,658,924 | 757,950 | 3,432 | 28.6% | 2,427,161 | 768,497 | 1,621 | 31.7% |
| Non Operating Expenses | 30250 General Recreation | - | 287,000 | 204,532 | - | 71.3% | 326,262 | 148,767 | 58,207 | 63.4% |
| Non Operating Expenses Total | | - | 287,000 | 204,532 | - | 71.3% | 326,262 | 148,767 | 58,207 | 63.4% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|------------------------------------|--------------------|------------------|----------------|--------------|---------------|------------------|----------------|--------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 30250 General Recreation | 51101 Salary | - | 497,313 | 200,613 | - | 40.3% | 517,153 | 217,178 | - | 42.0% |
| | 51105 Overtime | - | 5,000 | 272 | - | 5.4% | 5,000 | 260 | - | 5.2% |
| | 51201 Temporary Salary | - | 211,640 | 29,581 | - | 14.0% | - | 71,219 | - | 0.0% |
| | 51306 Short Term Disability | - | 406 | 67 | - | 16.4% | 406 | 233 | - | 57.3% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 182 | - | - | 0.0% |
| | 51310 Medicare | - | 7,211 | 3,317 | - | 46.0% | 7,499 | 4,151 | - | 55.4% |
| | 51311 Pension Premiums | - | 176,049 | 53,895 | - | 30.6% | 156,171 | 77,502 | - | 49.6% |
| | 51312 Health Insurance | - | 183,547 | 43,560 | - | 23.7% | 166,861 | 48,502 | - | 29.1% |
| | 51313 Life Insurance | - | 4,070 | 1,903 | - | 46.7% | 3,994 | 2,033 | - | 50.9% |
| | 51314 Dental Insurance | - | 10,840 | 1,574 | - | 14.5% | 10,324 | 1,773 | - | 17.2% |
| | 51315 Vision Insurance | - | 1,358 | 500 | - | 36.8% | 1,319 | 592 | - | 44.9% |
| | 51316 Long Term Disability | - | 2,238 | 408 | - | 18.2% | 2,196 | 483 | - | 22.0% |
| | 51317 Workers Comp | - | 39,785 | 12,928 | - | 32.5% | 41,372 | 11,532 | - | 27.9% |
| | 51318 Unemployment Insurance | - | - | 31,298 | - | 0.0% | - | 108 | - | 0.0% |
| | 51319 FICA | - | - | 1,772 | - | 0.0% | - | 4,009 | - | 0.0% |
| | 51321 Health Benefit-Retirees | - | - | 7,481 | - | 0.0% | - | 4,346 | - | 0.0% |
| | 51324 Opeb Net Arc | - | 26,000 | 26,000 | - | 100.0% | 8,000 | 26,000 | - | 325.0% |
| | 52501 Chemicals | - | 15,000 | 2,371 | - | 15.8% | 15,000 | 2,506 | - | 16.7% |
| | 52503 Equipment Maintenance | - | 72,000 | 26,934 | 568 | 38.2% | 62,000 | 22,056 | 1,144 | 37.4% |
| | 52504 Materials | - | 170,000 | 20,522 | - | 12.1% | 160,000 | 31,990 | - | 20.0% |
| | 52505 Safety | - | 3,000 | 504 | - | 16.8% | 3,000 | 938 | - | 31.3% |
| | 52506 Small Tools | - | 3,500 | 102 | - | 2.9% | 3,500 | 1,928 | - | 55.1% |
| | 52603 Consulting/Contractor Fee | - | 105,400 | 80,711 | 2,749 | 79.2% | 30,000 | 13,472 | 358 | 46.1% |
| | 52604 Legal Fees | - | 15,000 | - | - | 0.0% | 5,000 | 6,400 | - | 128.0% |
| | 52608 Fed/St/Co Fees | - | 37,000 | 5,249 | - | 14.2% | 40,000 | 14,949 | - | 37.4% |
| | 52609 Temporary Labor | - | 289,950 | 6,876 | - | 2.4% | 455,991 | 43,268 | - | 9.5% |
| | 52704 Insurance | - | 13,000 | - | - | 0.0% | 16,000 | 5,851 | - | 36.6% |
| | 52709 Outreach/Advertising/Notices | - | 7,000 | 2,390 | - | 34.1% | 10,000 | 2,577 | - | 25.8% |
| | 52710 Office Supplies | - | 58,000 | 33,528 | - | 57.8% | 12,500 | 2,219 | - | 17.8% |
| | 52711 Education/Training/Meals | - | 300 | - | - | 0.0% | 300 | 40 | - | 13.3% |
| | 52713 Utilities | - | 132,500 | 40,618 | - | 30.7% | 127,200 | 35,138 | - | 27.6% |
| | 52795 Rec-Customer Refunds | - | - | - | - | 0.0% | 16,000 | - | - | 0.0% |
| | 52804 Bank Fees | - | 45,000 | 25,461 | - | 56.6% | 45,000 | 27,216 | - | 60.5% |
| 30250 General Recreation Total | | - | 2,132,107 | 660,433 | 3,317 | 31.1% | 1,921,968 | 680,469 | 1,502 | 35.5% |
| 30254 Upper Division Recreation | 51101 Salary | - | 113,465 | 55,123 | - | 48.6% | 128,766 | 49,188 | - | 38.2% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

Operating & Non Operating Budget: Recreation Division

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|---------------------------------|--------------------|------------------|----------------|--------------|---------------|------------------|----------------|---------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 30254 Upper Division Recreation | 51105 Overtime | - | 3,000 | 165 | - | 5.5% | 3,000 | - | - | 0.0% |
| | 51201 Temporary Salary | - | 28,600 | - | - | 0.0% | - | - | - | 0.0% |
| | 51306 Short Term Disability | - | 116 | 41 | - | 35.6% | - | 32 | - | 0.0% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 52 | - | - | 0.0% |
| | 51310 Medicare | - | 1,645 | 813 | - | 49.4% | 1,867 | 769 | - | 41.2% |
| | 51311 Pension Premiums | - | 40,167 | 14,836 | - | 36.9% | 33,384 | 16,987 | - | 50.9% |
| | 51312 Health Insurance | - | 52,442 | 19,575 | - | 37.3% | 47,675 | 11,790 | - | 24.7% |
| | 51313 Life Insurance | - | 929 | 522 | - | 56.2% | 854 | 405 | - | 47.4% |
| | 51314 Dental Insurance | - | 3,097 | 940 | - | 30.3% | 2,950 | 341 | - | 11.5% |
| | 51315 Vision Insurance | - | 388 | 188 | - | 48.3% | 377 | 158 | - | 41.9% |
| | 51316 Long Term Disability | - | 511 | 148 | - | 28.9% | 467 | 115 | - | 24.6% |
| | 51317 Workers Comp | - | 9,077 | 3,098 | - | 34.1% | 10,301 | 2,595 | - | 25.2% |
| | 52501 Chemicals | - | 5,000 | - | - | 0.0% | 5,000 | - | - | 0.0% |
| | 52503 Equipment Maintenance | - | 10,000 | 1,878 | - | 18.8% | 10,000 | 1,401 | - | 14.0% |
| | 52504 Materials | - | 30,000 | 138 | - | 0.5% | 20,000 | 16 | - | 0.1% |
| | 52505 Safety | - | 2,000 | - | - | 0.0% | 2,000 | - | - | 0.0% |
| | 52506 Small Tools | - | 2,000 | - | - | 0.0% | 2,000 | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | - | 45,000 | 53 | 115 | 0.4% | 45,000 | 29 | 119 | 0.3% |
| | 52604 Legal Fees | - | 3,000 | - | - | 0.0% | 15,000 | - | - | 0.0% |
| | 52608 Fed/St/Co Fees | - | 9,000 | - | - | 0.0% | 6,000 | 2,720 | - | 45.3% |
| | 52609 Temporary Labor | - | 138,380 | - | - | 0.0% | 138,000 | - | - | 0.0% |
| | 52704 Insurance | - | 3,500 | - | - | 0.0% | - | 1,481 | - | 0.0% |
| | 52710 Office Supplies | - | 500 | - | - | 0.0% | 2,500 | - | - | 0.0% |
| | 52713 Utilities | - | 25,000 | - | - | 0.0% | 30,000 | - | - | 0.0% |
| 30254 Upper Division Recreation Total | | - | 526,817 | 97,517 | 115 | 18.5% | 505,193 | 88,028 | 119 | 17.4% |
| Total Operating Expenses | | - | 2,658,924 | 757,950 | 3,432 | 28.6% | 2,427,161 | 768,497 | 1,621 | 31.7% |
| 30250 General Recreation | 52915 Project: Non-Programmati | - | 287,000 | 204,532 | - | 71.3% | 326,262 | 148,767 | 58,207 | 63.4% |
| 30250 General Recreation Total | | - | 287,000 | 204,532 | - | 71.3% | 326,262 | 148,767 | 58,207 | 63.4% |
| Total Non Operating Expenses | | - | 287,000 | 204,532 | - | 71.3% | 326,262 | 148,767 | 58,207 | 63.4% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|--------------------------|--------------------|-------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| Operating | Revenues | - | 21,195,975 | 8,244,932 | - | 38.9% | 20,124,690 | 8,384,848 | - | 41.7% |
| | Expenses | 476,296 | 26,352,535 | 10,970,691 | 922,995 | 44.3% | 23,096,634 | 10,051,684 | 1,124,165 | 48.4% |
| Non Operating | Expenses | 1,982,567 | 4,345,000 | 785,411 | 1,653,990 | 38.6% | 5,737,807 | 433,930 | 1,787,020 | 38.7% |
| | | | Net Income | (3,511,171) | | | | (2,100,767) | | |
| Operating Revenues | Chicago Park Powerhouse | - | 8,887,180 | 3,522,081 | - | 39.6% | 8,755,841 | 3,466,818 | - | 39.6% |
| | Rollins Powerhouse | - | 4,937,322 | 1,950,277 | - | 39.5% | 4,864,356 | 1,926,576 | - | 39.6% |
| | Dutch Flat Powerhouse | - | 4,937,322 | 1,952,006 | - | 39.5% | 4,864,356 | 1,910,602 | - | 39.3% |
| | Bowman Powerhouse | - | 987,464 | 382,768 | - | 38.8% | 972,871 | 323,041 | - | 33.2% |
| | Deer Creek Powerhouse | - | 798,301 | - | - | 0.0% | - | - | - | 0.0% |
| | Scotts Flat Powerhouse | - | 239,964 | 70,677 | - | 29.5% | 250,000 | 164,048 | - | 65.6% |
| | Combie South Powerhouse | - | 235,422 | 218,264 | - | 92.7% | 200,000 | 465,753 | - | 232.9% |
| | Combie North Powerhouse | - | 108,000 | 45,954 | - | 42.6% | 150,000 | 81,301 | - | 54.2% |
| | Bowman Transmission Line | - | 65,000 | 102,904 | - | 158.3% | 67,266 | 46,709 | - | 69.4% |
| Operating Revenues Total | | - | 21,195,975 | 8,244,932 | - | 38.9% | 20,124,690 | 8,384,848 | - | 41.7% |
| Operating Expenses | 50112 Hydro Admin | 402,089 | 18,633,176 | 8,839,212 | 530,359 | 49.2% | 16,555,105 | 7,573,528 | 803,851 | 50.6% |
| | 50161 Hydro Operations | 11,000 | 3,499,003 | 872,649 | 48,530 | 26.2% | 2,445,637 | 1,014,221 | 19,020 | 42.2% |
| | 50167 Hydro Maintenance | 63,207 | 4,220,356 | 1,258,830 | 344,106 | 37.4% | 4,095,892 | 1,463,935 | 301,293 | 43.1% |
| Operating Expenses Total | | 476,296 | 26,352,535 | 10,970,691 | 922,995 | 44.3% | 23,096,634 | 10,051,684 | 1,124,165 | 48.4% |
| Non Operating Expenses | 50112 Hydro Admin | 1,982,567 | 4,345,000 | 785,411 | 1,653,990 | 38.6% | 5,737,807 | 433,930 | 1,787,020 | 38.7% |
| Non Operating Expenses Total | | 1,982,567 | 4,345,000 | 785,411 | 1,653,990 | 38.6% | 5,737,807 | 433,930 | 1,787,020 | 38.7% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--|---------------------------------|--------------------|-------------|-------------|--------------|---------------|-------------|-------------|--------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| 50112 Hydro Admin | 51101 Salary | - | 783,709 | 316,780 | - | 40.4% | 552,784 | 238,157 | - | 43.1% |
| | 51105 Overtime | - | 2,000 | 295 | - | 14.8% | 2,000 | 353 | - | 17.6% |
| | 51106 Double Time | - | 500 | - | - | 0.0% | - | 195 | - | 0.0% |
| | 51201 Temporary Salary | - | 62,400 | 40,256 | - | 64.5% | 175,000 | 7,393 | - | 4.2% |
| | 51306 Short Term Disability | - | 1,131 | 508 | - | 44.9% | 865 | 367 | - | 42.4% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 130 | - | - | 0.0% |
| | 51310 Medicare | - | 11,364 | 5,233 | - | 46.0% | 8,015 | 3,637 | - | 45.4% |
| | 51311 Pension Premiums | - | 277,433 | 96,981 | - | 35.0% | 176,891 | 85,358 | - | 48.3% |
| | 51312 Health Insurance | - | 183,824 | 62,232 | - | 33.9% | 119,186 | 40,590 | - | 34.1% |
| | 51313 Life Insurance | - | 6,414 | 3,837 | - | 59.8% | 4,524 | 3,075 | - | 68.0% |
| | 51314 Dental Insurance | - | 10,840 | 4,017 | - | 37.1% | 7,374 | 2,427 | - | 32.9% |
| | 51315 Vision Insurance | - | 1,358 | 616 | - | 45.3% | 942 | 391 | - | 41.5% |
| | 51316 Long Term Disability | - | 3,527 | 485 | - | 13.8% | 2,488 | 317 | - | 12.7% |
| | 51317 Workers Comp | - | 22,758 | 5,720 | - | 25.1% | 17,133 | 3,658 | - | 21.3% |
| | 51319 FICA | - | - | 8 | - | 0.0% | - | 31 | - | 0.0% |
| | 51321 Health Benefit-Retirees | - | - | 63,938 | - | 0.0% | - | 56,583 | - | 0.0% |
| | 51324 Opeb Net Arc | - | 99,000 | 99,000 | - | 100.0% | 63,000 | 99,000 | - | 157.1% |
| | 52501 Chemicals | - | 85,000 | 30,487 | - | 35.9% | 75,000 | 31,122 | - | 41.5% |
| | 52503 Equipment Maintenance | - | 56,000 | 7,906 | 3,096 | 19.6% | 56,000 | 4,642 | 2,992 | 13.6% |
| | 52504 Materials | - | 20,000 | 671 | - | 3.4% | 25,000 | 2,148 | - | 8.6% |
| | 52505 Safety | - | 6,000 | 6,865 | - | 114.4% | 86,000 | 8,895 | - | 10.3% |
| | 52506 Small Tools | - | 5,000 | - | - | 0.0% | 5,000 | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | 402,089 | 1,274,000 | 336,232 | 527,263 | 51.5% | 2,468,758 | 609,025 | 784,859 | 56.5% |
| | 52604 Legal Fees | - | 75,000 | 18,695 | - | 24.9% | 50,000 | 49,732 | - | 99.5% |
| | 52607 Franchise Fees | - | 92,800 | 17,571 | - | 18.9% | 46,000 | 21,085 | - | 45.8% |
| | 52608 Fed/St/Co Fees | - | 1,053,618 | 428,103 | - | 40.6% | 1,025,015 | 616,753 | - | 60.2% |
| | 52609 Temporary Labor | - | - | - | - | 0.0% | 5,000 | - | - | 0.0% |
| | 52704 Insurance | - | 220,000 | 128 | - | 0.1% | 220,000 | 129,556 | - | 58.9% |
| | 52706 Dues, Publctns, Spnsrshp | - | 27,500 | 23,313 | - | 84.8% | 45,500 | 23,396 | - | 51.4% |
| | 52710 Office Supplies | - | 26,000 | 7,411 | - | 28.5% | 27,000 | 3,849 | - | 14.3% |
| | 52711 Education/Training/Meals | - | 30,000 | 4,403 | - | 14.7% | 21,000 | 4,753 | - | 22.6% |
| | 52713 Utilities | - | 161,500 | 60,271 | - | 37.3% | 169,500 | 43,630 | - | 25.7% |
| | 52901 Land/Easement Purchases | - | 75,000 | - | - | 0.0% | 100,000 | 6,125 | - | 6.1% |
| | 52902 Vehicle Purchases | - | 40,000 | - | - | 0.0% | - | - | - | 0.0% |
| 52904 Equipment Purchases | - | 25,000 | - | - | 0.0% | 60,000 | 7,291 | 16,000 | 38.8% | |
| 54000 Transfer Out | - | 13,894,500 | 7,197,250 | - | 51.8% | 10,940,000 | 5,469,996 | - | 50.0% | |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|--------------------|-------------|-------------|--------------|---------------|-------------|-------------|--------------|---------------|
|--------------------|-------------|-------------|--------------|---------------|-------------|-------------|--------------|---------------|

Operating & Non Operating Budget:

| | | | | | | | | | | | | | |
|-------------------------------------|---------------------------------|---------|-----------|---------|----------------|-------------------|------------------|----------------|--------------|-------------------|------------------|----------------|--------------|
| 50112 Hydro Admin Total | | | | | 402,089 | 18,633,176 | 8,839,212 | 530,359 | 49.2% | 16,555,105 | 7,573,528 | 803,851 | 50.6% |
| 50161 Hydro Operations | 51101 Salary | - | 1,374,648 | 515,213 | - | 37.5% | 1,071,026 | 541,457 | - | 50.6% | | | |
| | 51105 Overtime | - | 75,000 | 14,058 | - | 18.7% | 75,000 | 41,795 | - | 55.7% | | | |
| | 51106 Double Time | - | 20,000 | 3,138 | - | 15.7% | 8,000 | 9,201 | - | 115.0% | | | |
| | 51144 Standby | - | 32,000 | 17,188 | - | 53.7% | 32,000 | 16,597 | - | 51.9% | | | |
| | 51201 Temporary Salary | - | 20,000 | - | - | 0.0% | - | - | - | 0.0% | | | |
| | 51306 Short Term Disability | - | 1,302 | 622 | - | 47.8% | 1,117 | 632 | - | 56.6% | | | |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 312 | - | - | 0.0% | | | |
| | 51310 Medicare | - | 19,932 | 8,069 | - | 40.5% | 15,530 | 8,706 | - | 56.1% | | | |
| | 51311 Pension Premiums | - | 486,625 | 143,307 | - | 29.4% | 342,728 | 175,574 | - | 51.2% | | | |
| | 51312 Health Insurance | - | 367,649 | 120,941 | - | 32.9% | 286,047 | 108,012 | - | 37.8% | | | |
| | 51313 Life Insurance | - | 11,250 | 4,668 | - | 41.5% | 8,765 | 4,388 | - | 50.1% | | | |
| | 51314 Dental Insurance | - | 21,680 | 7,000 | - | 32.3% | 17,698 | 6,441 | - | 36.4% | | | |
| | 51315 Vision Insurance | - | 2,717 | 1,047 | - | 38.5% | 2,261 | 982 | - | 43.4% | | | |
| | 51316 Long Term Disability | - | 6,186 | 871 | - | 14.1% | 4,820 | 817 | - | 16.9% | | | |
| | 51317 Workers Comp | - | 47,563 | 11,975 | - | 25.2% | 43,233 | 11,567 | - | 26.8% | | | |
| | 51318 Unemployment Insurance | - | - | - | - | 0.0% | - | 3,150 | - | 0.0% | | | |
| | 52501 Chemicals | - | 1,000 | - | - | 0.0% | 1,000 | 68 | - | 6.8% | | | |
| | 52503 Equipment Maintenance | - | 107,100 | 3,424 | - | 3.2% | 125,100 | 18,948 | 334 | 15.4% | | | |
| | 52504 Materials | - | 46,000 | 4,531 | - | 9.9% | 46,000 | 3,981 | - | 8.7% | | | |
| | 52505 Safety | - | 35,000 | 3,239 | - | 9.3% | - | 1,123 | 518 | 0.0% | | | |
| | 52506 Small Tools | - | 12,000 | 1,028 | - | 8.6% | 12,000 | 1,205 | - | 10.0% | | | |
| | 52603 Consulting/Contractor Fee | 11,000 | 148,000 | 10,873 | 28,130 | 24.5% | 70,000 | 45,773 | 4,048 | 71.2% | | | |
| | 52608 Fed/St/Co Fees | - | - | 52 | - | 0.0% | - | - | - | 0.0% | | | |
| | 52609 Temporary Labor | - | - | - | - | 0.0% | 40,000 | - | - | 0.0% | | | |
| | 52710 Office Supplies | - | 5,000 | 471 | - | 9.4% | 3,000 | - | - | 0.0% | | | |
| | 52711 Education/Training/Meals | - | 40,000 | 935 | - | 2.3% | 60,000 | 8,807 | - | 14.7% | | | |
| | 52713 Utilities | - | 6,000 | - | - | 0.0% | - | - | - | 0.0% | | | |
| | 52902 Vehicle Purchases | - | 80,000 | - | - | 0.0% | 120,000 | - | - | 0.0% | | | |
| 52904 Equipment Purchases | - | 532,351 | - | 20,400 | 3.8% | 50,000 | - | 14,119 | 28.2% | | | | |
| 54000 Transfer Out | - | - | - | - | 0.0% | 10,000 | 4,998 | - | 50.0% | | | | |
| 50161 Hydro Operations Total | | | | | 11,000 | 3,499,003 | 872,649 | 48,530 | 26.2% | 2,445,637 | 1,014,221 | 19,020 | 42.2% |
| 50167 Hydro Maintenance | 51101 Salary | - | 1,377,052 | 615,299 | - | 44.7% | 1,158,225 | 516,737 | - | 44.6% | | | |
| | 51105 Overtime | - | 75,000 | 26,392 | - | 35.2% | 75,000 | 19,904 | - | 26.5% | | | |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved | 2020 | 2020 | 2020 | 2020 | 2019 | 2019 | 2019 | 2019 |
|--|---------------------------------|----------------|-------------------|-------------------|----------------|--------------|-------------------|-------------------|------------------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| Operating & Non Operating Budget: | | | | | | | | | | |
| 50167 Hydro Maintenance | 51106 Double Time | - | 16,000 | 2,101 | - | 13.1% | 8,000 | 4,412 | - | 55.2% |
| | 51201 Temporary Salary | - | 99,840 | 5,248 | - | 5.3% | - | 12,092 | - | 0.0% |
| | 51306 Short Term Disability | - | 1,862 | 1,456 | - | 78.2% | 1,789 | 980 | - | 54.8% |
| | 51308 Empl Assistance Plan | - | - | - | - | 0.0% | 312 | - | - | 0.0% |
| | 51310 Medicare | - | 19,967 | 9,559 | - | 47.9% | 16,794 | 8,295 | - | 49.4% |
| | 51311 Pension Premiums | - | 487,476 | 171,680 | - | 35.2% | 370,632 | 189,323 | - | 51.1% |
| | 51312 Health Insurance | - | 367,649 | 118,193 | - | 32.1% | 286,047 | 92,346 | - | 32.3% |
| | 51313 Life Insurance | - | 11,270 | 5,591 | - | 49.6% | 9,479 | 4,390 | - | 46.3% |
| | 51314 Dental Insurance | - | 21,680 | 7,056 | - | 32.5% | 17,698 | 5,581 | - | 31.5% |
| | 51315 Vision Insurance | - | 2,717 | 1,188 | - | 43.7% | 2,261 | 956 | - | 42.3% |
| | 51316 Long Term Disability | - | 6,197 | 988 | - | 15.9% | 5,212 | 783 | - | 15.0% |
| | 51317 Workers Comp | - | 47,646 | 14,746 | - | 30.9% | 40,075 | 11,226 | - | 28.0% |
| | 51319 FICA | - | - | 325 | - | 0.0% | - | - | - | 0.0% |
| | 52501 Chemicals | - | 7,500 | - | - | 0.0% | 750 | 37 | - | 4.9% |
| | 52503 Equipment Maintenance | - | 272,500 | 58,358 | 2,981 | 22.5% | 285,500 | 52,738 | 1,500 | 19.0% |
| | 52504 Materials | - | 390,500 | 92,259 | 590 | 23.8% | 410,500 | 115,137 | 4,965 | 29.3% |
| | 52505 Safety | - | 40,000 | 2,417 | 5,602 | 20.0% | - | 109 | - | 0.0% |
| | 52506 Small Tools | - | 30,000 | 4,677 | - | 15.6% | 30,000 | 20,988 | 4,994 | 86.6% |
| | 52603 Consulting/Contractor Fee | 63,207 | 555,500 | 35,777 | 201,000 | 38.3% | 555,438 | 106,915 | 111,609 | 39.3% |
| | 52609 Temporary Labor | - | - | - | - | 0.0% | 81,900 | - | - | 0.0% |
| | 52710 Office Supplies | - | 5,000 | 8,011 | - | 160.2% | 3,000 | 413 | - | 13.8% |
| | 52711 Education/Training/Meals | - | 35,000 | 4,751 | - | 13.6% | 40,000 | 7,508 | - | 18.8% |
| | 52902 Vehicle Purchases | - | 185,000 | 72,758 | 82,967 | 84.2% | 475,950 | 277,308 | 134,160 | 86.5% |
| | 52904 Equipment Purchases | - | 165,000 | - | 50,966 | 30.9% | 191,330 | 757 | 44,066 | 23.4% |
| | 54000 Transfer Out | - | - | - | - | 0.0% | 30,000 | 15,000 | - | 50.0% |
| 50167 Hydro Maintenance Total | | 63,207 | 4,220,356 | 1,258,830 | 344,106 | 37.4% | 4,095,892 | 1,463,935 | 301,293 | 43.1% |
| Total Operating Expenses | | 476,296 | 26,352,535 | 10,970,691 | 922,995 | 44.3% | 23,096,634 | 10,051,684 | 1,124,165 | 48.4% |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | | Approved Rollovers | 2020 Budget | 2020 Actual | 2020 Encumbr | 2020 % of Bud | 2019 Budget | 2019 Actual | 2019 Encumbr | 2019 % of Bud |
|---|--------------------------------|--------------------|------------------|----------------|------------------|---------------|------------------|----------------|------------------|---------------|
| <u>Operating & Non Operating Budget:</u> | | | | | | | | | | |
| 50112 Hydro Admin | 52915 Project: Non-Programmati | 463,821 | 250,000 | 165,861 | 424,081 | 82.6% | 1,503,716 | 2,063 | 263,658 | 17.7% |
| | 52920 Program: Ph Improvements | 644,804 | 1,585,000 | 331,516 | 631,426 | 43.2% | 1,946,433 | 165,297 | 321,375 | 25.0% |
| | 52921 Program: Reserv, Dam, Wa | 873,942 | 1,595,000 | 288,035 | 531,303 | 33.2% | 2,287,658 | 266,570 | 1,201,987 | 64.2% |
| | 52922 Program: Lower Div Wtrwy | - | 450,000 | - | - | 0.0% | - | - | - | 0.0% |
| | 52923 Program: Upper Div Wtrwy | - | 200,000 | - | - | 0.0% | - | - | - | 0.0% |
| | 52924 Program: SCADA Com Upgrd | - | 265,000 | - | 67,180 | 25.4% | - | - | - | 0.0% |
| 50112 Hydro Admin Total | | 1,982,567 | 4,345,000 | 785,411 | 1,653,990 | 38.6% | 5,737,807 | 433,930 | 1,787,020 | 38.7% |
| Total Non Operating Expenses | | 1,982,567 | 4,345,000 | 785,411 | 1,653,990 | 38.6% | 5,737,807 | 433,930 | 1,787,020 | 38.7% |

Nevada Irrigation District (June 2020)
 Fiscal Year 2020: 50% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

| Fund | Department | Project Account | Project Description | Rollover | Budget | Actual | Encumbr | Balance | | |
|---------------------------------|--------------------------------|-------------------------------------|-----------------------------------|--------------------------------|-----------|-----------|-----------|-----------|---------|-----------|
| Water | 10114 Administration | 52915 Project: Non-Programmatic | 2020 Budget | | 100,000 | | | | | |
| | | 52915 Project: Non-Programmatic Sum | | | | 100,000 | | | 100,000 | |
| | 10115 Management | 52915 Project: Non-Programmatic | 2020 Budget | | | - | | | | |
| | | | 2135 COMBIE RES DWR GRANT-MERC | | 63,918 | - | 0 | - | | |
| | | 52915 Project: Non-Programmatic Sum | | | 63,918 | - | 0 | - | 63,918 | |
| | 10118 Information Services | 52915 Project: Non-Programmatic | 2020 Budget | | | - | | | | |
| | | | 2295 FINANCIAL SYSTEMS IMPLMNT | | 1,928,984 | 108,000 | 496,181 | 1,395,532 | | |
| | | 52915 Project: Non-Programmatic Sum | | | 1,928,984 | 108,000 | 496,181 | 1,395,532 | 145,270 | |
| | 10119 Safety | 52915 Project: Non-Programmatic | 2020 Budget | | | 20,000 | | | | |
| | | 52915 Project: Non-Programmatic Sum | | | | 20,000 | | | 20,000 | |
| | 10151 Engineering | 52907 Program: Pipeline Rplc | 2020 Budget | | | 1,500,000 | | | | |
| | | | | 2071 LIDSTER/COUNTRY CLUB | | - | 186,710 | 0 | | |
| | | | | 2220 SFCG TW SYSTEM UPGRD | | | - | 11,577 | - | |
| | | | | 2270 LONG RAVINE WATER SYSTEM | | 11,577 | - | 179,991 | 14,387 | |
| | | | | 2423 CALTRANS HWY 174 WIDENING | | | - | 151,353 | 63,780 | |
| | | | | 2492 APPLE/ANNEX AVE PIPE RPLC | | | - | 55,761 | - | |
| | | | | 8348 E BENNETT/CEDAR RDG PIPE | | | - | 750 | - | |
| | | | 52907 Program: Pipeline Rplc Sum | | | 11,577 | 1,500,000 | 586,141 | 78,167 | 847,269 |
| | | 52908 Program: PRV | 2020 Budget | | | | 160,000 | | | |
| | | | 52908 Program: PRV Sum | | | | 160,000 | | | 160,000 |
| | | 52910 Program: Raw Water Rplc | 2020 Budget | | | | 1,800,000 | | | |
| | | | | Rollover Budget | | 300,000 | | | | |
| | | | | 1031 DOTY N.CANAL REPL SIPHON1 | | | - | 25,465 | 6,896 | |
| | | | | 6898 RAW WTR INTERTIE W/ PCWA | | | - | - | 5,753 | |
| | | | 52910 Program: Raw Water Rplc Sum | | | 300,000 | 1,800,000 | 25,465 | 12,650 | 2,061,885 |
| | | 52911 Program: Backbone Ext | 2020 Budget | | | | 1,000,000 | | | |
| | | | | Rollover Budget | | 700,000 | | | | |
| | 2114 HACIENDA/MAGNOLIA PRV STN | | | 5,524 | - | - | 5,524 | | | |
| | 2255 E GEORGE TO LWW BEP | | | 8,199 | - | 2,532 | 10,500 | | | |
| 52911 Program: Backbone Ext Sum | | | 713,723 | 1,000,000 | 2,532 | 16,024 | 1,695,167 | | | |
| 52912 Program: Community Inves | 2020 Budget | | | | 800,000 | | | | | |
| | | 1019 IRONHORSE/BREWER DFWLE | | 483,449 | - | 207,096 | 108,591 | | | |
| | | 2011 LODESTAR/VICTORIA DFWLE | | 1,586 | | | | | | |

Nevada Irrigation District (June 2020)
 Fiscal Year 2020: 50% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

| Fund | Department | Project Account | Project Description | Rollover | Budget | Actual | Encumbr | Balance | |
|-------------------------------------|--------------------------|-------------------------------------|--------------------------------|------------|----------------|-------------------|-------------------|------------------|-------------------|
| Water | 10151 Engineering | 52912 Program: Community Inves | 2180 TABLE MEADOW DFWLE PH 2 | 1,192,635 | - | 26 | 1,013,368 | | |
| | | 52912 Program: Community Inves Sum | | | 1,677,670 | 800,000 | 207,122 | 1,121,959 | 1,148,589 |
| | | 52913 Program: Extended CEQA | 2020 Budget | | | - | | | |
| | | | 6593-2 BANNER CASCADE EXT CEQA | 13,915 | - | 13,332 | - | | |
| | | 52913 Program: Extended CEQA Sum | | | 13,915 | - | 13,332 | - | 583 |
| | | 52914 Program: Sediment Removl | 2020 Budget | | | 1,200,000 | | | |
| | | | 2090 LOMA RICA RES SDMNT RMVL | 2,739 | - | 2,371 | 8,886 | | |
| | | | 2135 COMBIE RES DWR GRANT-MERC | 3,155,133 | - | 207,702 | 1,053,998 | | |
| | | | 2213 DUTCH FLAT SEDIMENT RMVL | 62,910 | - | 1,343 | 62,478 | | |
| | | | 6963 ORR CREEK RESVR CLEANING | 7,698 | - | - | (0) | | |
| | | | 8301 MERCURY REMOVAL DEMO | 4,947 | - | - | 4,947 | | |
| | | | 8515 GHORN CRK SEDIMENT REMV | 31,448 | - | 3,475 | 31,448 | | |
| | | 52914 Program: Sediment Removl Sum | | | 3,264,875 | 1,200,000 | 214,891 | 1,161,758 | 3,088,226 |
| | | 52915 Project: Non-Programmatic | 2321 LR WTP PRESSURE VESSEL | | | 100,000 | | | |
| | | | 2376 NO. AUBURN WTP HL PUMPS | | | - | 26 | 72,170 | |
| | | | 2378 LOMA RICA WTP MODIFY CT | | | 100,000 | | | |
| | | | 2414 ORR CREEK REPAIR | | | 50,000 | | | |
| | | | 6746 COMBIE PHASE 1 BYPASS | 13,272,068 | - | 5,307,473 | 7,662,344 | | |
| | | | 6971 ALTA SIERRA TANK REPLCMNT | 3,000,000 | 5,000,000 | 8 | 6,742,123 | | |
| | | | 7013 CENTENNIAL WATER SUPPLY | 459,125 | 500,000 | 13,288 | 557,176 | | |
| | | | 7032 HEMPHILL DIVERSION/FISH | 276,460 | 100,000 | 57,609 | 319,256 | | |
| | | 52915 Project: Non-Programmatic Sum | | | 17,007,653 | 5,850,000 | 5,378,404 | 15,353,069 | 2,126,180 |
| | | Water Total | | | | 24,982,315 | 12,538,000 | 6,924,068 | 19,139,160 |
| Recreation | 30250 General Recreation | 52915 Project: Non-Programmatic | 2020 Budget | | 287,000 | | | | |
| | | | 2102 DITCH TENDER HOUSE IMP'S | | - | 20,662 | - | | |
| | | | 2356 LR BOAT SLIP REPLACEMENT | | - | 183,870 | (0) | | |
| | | 52915 Project: Non-Programmatic Sum | | | | 287,000 | 204,532 | (0) | 82,468 |
| Recreation Total | | | | | 287,000 | 204,532 | (0) | 82,468 | |
| Hydroelectric | 50112 Hydro Admin | 52915 Project: Non-Programmatic | 2020 Budget | | 250,000 | | | | |
| | | | 2177 KLOVE TOWER UPGRADES | | - | 602 | - | | |
| | | | 2432 HYDRO OFFICE DESIGN/CONST | 218,200 | - | 65,199 | 178,460 | | |
| | | | 6947 LOMA RICA HYDROELECTRIC | 245,621 | - | - | 245,621 | | |
| | | | 8464 DEER CRK/SO YUBA CNL ACQ | | - | 100,060 | - | | |
| 52915 Project: Non-Programmatic Sum | | | 463,821 | 250,000 | 165,861 | 424,081 | 123,879 | | |

Nevada Irrigation District (June 2020)
 Fiscal Year 2020: 50% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

| Fund | Department | Project Account | Project Description | Rollover | Budget | Actual | Encumbr | Balance | | |
|---------------|-------------------|--------------------------------|---|----------------------------------|-----------|----------------|------------------|----------------|----------------|------------------|
| Hydroelectric | 50112 Hydro Admin | 52920 Program: Ph Improvements | 2020 Budget | | 1,585,000 | | | | | |
| | | | 201502 SCADA UPGRADE | 125,000 | - | - | - | | | |
| | | | 2164 CPPH FIRE SUPPRESSION UPG | 84,536 | - | 104,326 | 112,938 | | | |
| | | | 2168 COMBIE SO. PH ELEC UPGRDS | 116,085 | - | 45,823 | 108,198 | | | |
| | | | 2210 CSPH CAISO MTR/SWTCHGR | | - | 28,885 | 7,201 | | | |
| | | | 2234 BOWMAN PH GOVERNOR | 96,800 | - | 73,776 | 46,700 | | | |
| | | | 2240 DF PH FIRE SUPP UPGRADE | | - | 531 | 8,225 | | | |
| | | | 2290 DEER CREEK PH UPGRADES | 167,383 | - | 37,888 | 66,519 | | | |
| | | | 2306 SFPH CAISO METER | 5,000 | - | 1,271 | 26,436 | | | |
| | | | 2342 DCPH CONTROLS/AUTOMATION | | - | 2,351 | - | | | |
| | | | 2348 DFPH BALANCE OF PLANT | | - | 3,689 | 218,474 | | | |
| | | | 2351 RPH OCB REPLACEMENT | | - | 108 | 8,225 | | | |
| | | | 2354 BOWMAN INTERTIE BRKR RPLC | | - | 108 | 8,225 | | | |
| | | | 2393 RPH BALANCE OF PLANT | | - | 455 | - | | | |
| | | | 2394 RPH RELAY PROTECTION UPGR | | - | 455 | - | | | |
| | | | 2402 CPPH GOVERNOR RPLC & INST | | - | 31,795 | 20,286 | | | |
| | | | 6943 COMBIE SO ACCESS RD | 50,000 | - | 54 | - | | | |
| | | | 52920 Program: Ph Improvements Sum | | | 644,804 | 1,585,000 | 331,516 | 631,426 | 1,266,863 |
| | | | 52921 Program: Res, Dam, Wtrwy | 2020 Budget | | | 1,595,000 | | | |
| | | | | 2007 HYDRO GAGING STN DESIGN | 5,210 | - | 1,353 | 5,210 | | |
| | | | | 201307 BWMN-SPAULDING LAND ACQ | 10,860 | - | 2,999 | 10,860 | | |
| | | | | 201308 HYD LWR DIV PROP ACQ | | - | 7,838 | - | | |
| | | | | 201402 COMBIESO SCOUR COUNTER ME | 359,266 | - | 35,585 | 332,958 | | |
| | | | | 2076 ROLLINS LLO HB VALVE | 352,440 | - | 79,216 | 115,379 | | |
| | | | | 2094 SF SPILLWAY REPAIR | 146,166 | - | 144,877 | 65,471 | | |
| | | | | 2193 SF SPILLWAY FENCE UPGRADE | | - | 540 | - | | |
| | | | | 2360 FRENCH DAM UPGRADES | | - | 8,126 | 1,425 | | |
| | | | | 2361 JACKSON LAKE SPILLWAY IMP | | - | 3,000 | - | | |
| | | | | 6927 HYD LWR DIV PROP ACQ | | - | 4,502 | - | | |
| | | | 52921 Program: Res, Dam, Wtrwy Sum | | | 873,942 | 1,595,000 | 288,035 | 531,303 | 1,649,605 |
| | | | 52922 Program: Lower Div Wtrwy | 2020 Budget | | | 450,000 | | | |
| | | | 52922 Program: Lower Div Wtrwy Sum | | | | 450,000 | | | 450,000 |
| | | | 52923 Program: Upper Div Wtrwy | 2020 Budget | | | 200,000 | | | |
| | | | 52923 Program: Upper Div Wtrwy Sum | | | | 200,000 | | | 200,000 |
| | | | 52924 Program: SCADA Com Upgrd | 2020 Budget | | | 265,000 | | | |
| | | | | 2355 DFPH-DFFB FIBER OPTIC | | - | - | 42,200 | | |

Nevada Irrigation District (June 2020)
 Fiscal Year 2020: 50% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

| Fund | Department | Project Account | Project Description | Rollover | Budget | Actual | Encumbr | Balance |
|----------------------------|-------------------|------------------------------------|-------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| Hydroelectric | 50112 Hydro Admin | 52924 Program: SCADA Com Upgrd | 2405 HYDRO OFFICE RADIO TOWER | | - | - | 24,980 | |
| | | 52924 Program: SCADA Com Upgrd Sum | | | 265,000 | - | 67,180 | 197,820 |
| Hydroelectric Total | | | | 1,982,567 | 4,345,000 | 785,411 | 1,653,990 | 3,888,166 |
| Grand Total | | | | 26,964,882 | 17,170,000 | 7,914,012 | 20,793,149 | 15,427,721 |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| | Rollovers | 2020 Budget | Amendments | Original |
|--|-----------|-------------|------------|----------|
|--|-----------|-------------|------------|----------|

Operating & Non Operating Expenses:

| | | | | | |
|-------------------------------------|---------------------------------|-------------------|-------------------|----------------|-------------------|
| Water Division | 10113 Directors | - | 282,404 | - | 282,404 |
| | 10114 Administration | 18,900 | 6,581,369 | - | 6,581,369 |
| | 10115 Management | 348,233 | 1,704,813 | - | 1,704,813 |
| | 10116 Watershed | 142,066 | 1,226,703 | - | 1,226,703 |
| | 10117 Human Resources | - | 583,842 | - | 583,842 |
| | 10118 Information Services | 1,937,184 | 1,255,762 | - | 1,255,762 |
| | 10119 Safety | - | 663,869 | 250,000 | 413,869 |
| | 10131 Cashiering | - | 214,365 | - | 214,365 |
| | 10133 Customer Service | - | 1,748,292 | - | 1,748,292 |
| | 10135 Accounting | 46,083 | 1,259,648 | - | 1,259,648 |
| | 10151 Engineering | 23,169,063 | 16,292,660 | - | 16,292,660 |
| | 10171 Water Operations | 116,802 | 10,455,635 | - | 10,455,635 |
| | 10191 Maintenance | 208,002 | 12,658,006 | - | 12,658,006 |
| | 10192 Vegetation | 5,627 | 1,265,351 | - | 1,265,351 |
| | 10193 Purchasing | - | 995,676 | - | 995,676 |
| 10195 Shop Operations | - | 813,416 | - | 813,416 | |
| Water Division Total | | 25,991,960 | 58,001,811 | 250,000 | 57,751,811 |
| Recreation Division | 30250 General Recreation | - | 2,419,107 | 95,400 | 2,323,707 |
| | 30254 Upper Division Recreation | - | 526,817 | - | 526,817 |
| Recreation Division Total | | - | 2,945,924 | 95,400 | 2,850,524 |
| Hydroelectric Division | 50112 Hydro Admin | 2,384,656 | 22,978,176 | - | 22,978,176 |
| | 50161 Hydro Operations | 11,000 | 3,499,003 | - | 3,499,003 |
| | 50167 Hydro Maintenance | 63,207 | 4,220,356 | - | 4,220,356 |
| Hydroelectric Division Total | | 2,458,863 | 30,697,535 | - | 30,697,535 |
| Grand Total | | 28,450,823 | 91,645,270 | 345,400 | 91,299,870 |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

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

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| BA Number | Dept | Account Description | Total | Purpose |
|---|-------|------------------------------------|------------|---------------------------------|
| <u>Rollovers: Existing encumbrances, incomplete end of year contracts</u> | | | | |
| | | 52504 Materials | 7,103 | |
| | | 52603 Consulting/Contractor Fees | 36,451 | |
| | | 52915 Project: Non-Programmatic | 61,671 | |
| | 10191 | 52603 Consulting/Contractor Fees | 1,751 | |
| | | 52915 Project: Non-Programmatic | 206,251 | |
| | 10192 | 52603 Consulting/Contractor Fees | 5,627 | |
| | 50112 | 52603 Consulting/Contractor Fees | 402,089 | |
| | | 52915 Project: Non-Programmatic | 439,971 | |
| | | 52920 Program Bud: Powerhouse Imp | 222,329 | |
| | | 52921 Program Bud: Dam & Water Imp | 873,942 | |
| | 50161 | 52603 Consulting/Contractor Fees | 11,000 | |
| | 50167 | 52603 Consulting/Contractor Fees | 63,207 | |
| | | Total | 12,079,989 | |
| BA 2020-144 | 10118 | 52915 Project: Non-Programmatic | 1,928,984 | Rollover prior approved budgets |
| BA 2020-146 | 10151 | 52915 Project: Non-Programmatic | 5,039,637 | Rollover prior approved budgets |
| BA 2020-150 | 10151 | 52915 Project: Non-Programmatic | 176,460 | Rollover prior approved budgets |
| | | Rollover Total | 28,450,823 | |
| <u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u> | | | | |
| BA 2020-137 | 30250 | 52603 Consulting/Contractor Fees | 75,400 | Recreation process improvements |
| | 30250 | 52710 Office Supplies | 20,000 | |
| | | Total | 95,400 | |

Nevada Irrigation District (June 2020)

Fiscal Year 2020: 50% of Year

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

| BA Number | Dept | Account Description | Total | Purpose |
|---|-------|------------------------------------|-----------------------|---|
| <u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u> | | | | |
| BA 2020-149 | 30250 | 52710 Office Supplies | 28,000 | Recreation process improvements |
| | 30250 | 52915 Project: Non-Programmatic | <u>(28,000)</u> | |
| | | Total | - | |
| | | Total GM Level I | 123,400 | |
| <u>APC Level II: Amendments from \$600,001 up to \$1,000,000 for a fiscal year</u> | | | | |
| BA 2020-138 | 10118 | 52915 Project: Non-Programmatic | 108,000 | Continue Project 2295 Financial System |
| | 50112 | 52603 Consulting/Contractor Fees | <u>(108,000)</u> | |
| | | Total | - | |
| BA 2020-140 | 10191 | 52902 Vehicle Purchases | 55,000 | 10-yard truck budget increase |
| | 10191 | 52904 Equipment Purchases | <u>(55,000)</u> | |
| | | Total | - | |
| | | Total APC Level II | - | |
| <u>Board Level III: Amendments not meeting requirements of lower levels</u> | | | | |
| BA 2020-139A | 10191 | 52904 Equipment Purchases | 215,000 | 2 Portable backup generators |
| | 10191 | 52915 Project: Non-Programmatic | <u>(215,000)</u> | |
| | | Total | - | |
| BA 2020-143 | 10119 | 52710 Office Supplies | 250,000 | Reso 2020-08 for COVID19 |
| BA 2020-143 | 10151 | 52915 Project: Non-Programmatic | 100,000 | Increase 7032 Hemphill and reduce 7013 Centennial |
| | 10151 | 52915 Project: Non-Programmatic | <u>(100,000)</u> | |
| | | Total | - | |
| | | Total District Increase/(Decrease) | <u><u>345,400</u></u> | |