

Staff Report

for the Regular Meeting of the Board of Directors February 24, 2016

TO: Board of Directors
FROM: Marvin Davis, Finance Manager
DATE: February 24, 2016
SUBJECT: Fiscal Year 2015 Unaudited Financial Report

FINANCE

RECOMMENDATION:

Staff requests the board review and receive the unaudited financial report for the 2015 fiscal year.

BACKGROUND:

District polices require review of the actual comparison to plan results as well as an analysis of ending cash reserves. The bank cash balances indicated on the reserve schedule should not change, however general ledger balances are subject to audit adjustments.

Revenues:

Operating Revenues were over budget by 8.7% due to the primary reasons:

- Revenues for Dutch Flat, Chicago Park and Rollins are conservatively estimated (\$2.9M)
- Increase for Hydro's repayment to Water for Interfund Loan (\$3M)
- Decrease in treated water (\$3.1M) see Historical water usage chart

Capital Revenues were under budget by 21.8% due to the primary reasons:

- Increase in property taxes (\$700K)
- Increase in grants and interest earnings (\$900K)
- Decrease in debt proceeds as new debt delayed to 2016 (\$5M)

Expenditures:

Operating Expenditures are 3.5% under budget due to the primary reasons:

- Decrease in labor due to 3.25 unfilled FTEs (\$525K)
- Decrease in consultant, outside services, relicensing (\$976K)

Capital Expenditures are 27.6% under budget primarily due to Combie and Raw Water Intertie Project (Engineering budget of \$15.7M against \$8.3M spent, see Capital Project Spending Schedule)

Cash and Reserve Balances:

Overall, the District finished 2015 with just over \$71M in cash and investments and these balances are consistent with policy. (See attached schedule)

- Water's cash balance increase is due to Hydro loan repayment
- Hydro's working capital is reduced to establish a capital improvement reserve of \$10M allowed under Policy 3040.4.3
- The historical cash flow chart and table provide an approach to viewing the impact of our District's internal policies and practices over time. The cash analysis indicates the percentage of Net Income, New Debt, and Cash Reserves used to fund Debt Service & Project Spending over fiscal years 2010 through 2015.

BUDGETARY IMPACT:

MD

Attachments:

- Fiscal Year 2015 Budget vs Actual Report
- End of Year Cash Balances
- Historical Usage & Cash Balances

Nevada Irrigation District

*Fiscal Year 2015
Annual Financial Report
December 31, 2015*



Nevada Irrigation District
 Fiscal Year 2015: December
 Monthly Financial Report: **All Divisions**

2015 Bud	2015 Act	% of Bud
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Operating Budget:

Revenue	Hydroelectric Division	Oper & Main	18,234,557	20,912,859	114.7%
	Recreation Division	Oper & Main	1,753,000	1,738,282	99.2%
	Water Division	Oper & Main	24,078,682	25,248,611	104.9%
Revenue Total			44,066,239	47,899,752	108.7%
Expense	Hydroelectric Division	Oper & Main	11,368,200	12,177,543	107.1%
	Recreation Division	Oper & Main	1,701,670	1,598,819	94.0%
	Water Division	Oper & Main	28,636,985	26,466,527	92.4%
Expense Total			41,706,855	40,242,888	96.5%

Operating Net Income 7,656,864

Capital Budget:

Revenue	Water Division	Capital	15,908,419	12,447,330	78.2%
Revenue Total			15,908,419	12,447,330	78.2%
Expense	Hydroelectric Division	Capital	3,287,500	3,518,743	107.0%
	Recreation Division	Capital	137,494	50,000	36.4%
	Water Division	Capital	22,812,699	15,435,584	67.7%
Expense Total			26,237,693	19,004,327	72.4%

Capital Net Income (6,556,997)

Total Net Income **1,099,866**

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: *Water Division*

		2015 Bud	2015 Act	% of Bud
<u>Operating Budget:</u>				
Revenue	Oper & Main	24,078,682	25,248,611	104.9%
Revenue Total		24,078,682	25,248,611	104.9%
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Expense	Oper & Main	28,636,985	26,466,527	92.4%
Expense Total		28,636,985	26,466,527	92.4%

Operating Net Income (1,217,915)

Capital Budget:

Revenue	Capital	15,908,419	12,447,330	78.2%
Revenue Total		15,908,419	12,447,330	78.2%
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Expense	Capital	22,812,699	15,435,584	67.7%
Expense Total		22,812,699	15,435,584	67.7%

Capital Net Income (2,988,254)

Total Net Income **(4,206,170)**

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: *Water Division*

			2015 Bud	2015 Act	% of Bud	
Revenue	Oper & Main	GV Broadview Trt	28,000	37,714	134.7%	
		GV/Alta Raw Water	276,000	257,629	93.3%	
		Loan Repayment	3,000,000	6,035,061	201.2%	
		Miscellaneous	150,000	409,051	272.7%	
		Nevada City Raw	48,000	66,039	137.6%	
		New Connect/Install	100,000	163,300	163.3%	
		Other Municipal	20,000	14,178	70.9%	
		Other Revenue	200,082	376,011	187.9%	
		Raw Water	403,400	376,559	93.3%	
		Reimbursable Costs	1,000	7,129	712.9%	
		Seasonal Ag	4,553,400	5,034,997	110.6%	
		Standby	126,000	127,318	101.0%	
		Supplemental/Contract	250,000	346,436	138.6%	
		Treated Water	14,922,800	11,864,494	79.5%	
		YB/Rollins Project Fees		132,694	0.0%	
	Oper & Main Total			24,078,682	25,248,611	104.9%
	Capital	Assessment/CFD	400,840	4,338	1.1%	
		Bond Proceeds, Lincoln Reim	5,350,000	338,396	6.3%	
		Capacity Fees	300,000	213,773	71.3%	
		Gain/Loss-Sale FA		44,525	0.0%	
		Grants & Aid		550,868	0.0%	
		Interest Asmts/Taxes		5,658	0.0%	
		Interest Income	100,000	458,615	458.6%	
		Nevada/Placer Adm Cost	(210,000)	0	0.0%	
		Pmt in Lieu of taxes		3,821	0.0%	
		Prop 1A		1,081	0.0%	
		Property Taxes	9,967,579	10,694,744	107.3%	
Real Gain/Loss on Invest			40,531	0.0%		
Rents & Leases		90,980	0.0%			
Unreal Gain/Loss on Invest		0	0.0%			

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: **Water Division**

			2015 Bud	2015 Act	% of Bud
Revenue	Capital Total		15,908,419	12,447,330	78.2%
Revenue Total			39,987,101	37,695,941	94.3%
Expense	Oper & Main				
		51101 Salary	10,619,900	10,225,253	96.3%
		51105 Overtime	142,000	58,903	41.5%
		51106 Double Time	126,000	83,074	65.9%
		51107 Weekend Diff	0	0	0.0%
		51144 Night Call Duty	140,000	133,870	95.6%
		51307 Def Comp Employer Match	600	594	99.0%
		51308 Empl Assistance Plan	5,800	4,657	80.3%
		51310 Medicare	152,850	160,121	104.8%
		51311 Pension Premiums	2,855,500	2,851,847	99.9%
		51312 Health Insurance	4,120,500	3,524,137	85.5%
		51313 Life Insurance	104,625	105,166	100.5%
		51314 Dental Insurance	223,650	193,072	86.3%
		51315 Vision Insurance	32,425	30,072	92.7%
		51316 Long Term Disability	40,125	23,940	59.7%
		51317 Workers Comp Insurance	588,500	452,395	76.9%
		51318 Unemployment Insurance	10,000	24,101	241.0%
		51319 FICA	10,500	5,088	48.5%
		51320 Health Bene Fee-Actv Emp	20,000	20,416	102.1%
		51321 Health Bene Fee-Retirees	13,000	15,745	121.1%
		51324 OPEB Net ARC	1,000,000	990,000	99.0%
		52501 Chemicals	490,000	447,668	91.4%
		52502 Maint-Bldg & Grounds	140,000	106,534	76.1%
		52503 Maintenance Of Equipment	1,059,650	1,006,077	94.9%
		52504 Materials & Supplies	1,224,200	1,332,558	108.9%
		52505 Protective Clothng/Safety	111,260	108,739	97.7%
		52506 Purchase Of Small Tools	77,600	79,001	101.8%
		52512 Shotcrete	125,000	7,668	6.1%

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: *Water Division*

			2015 Bud	2015 Act	% of Bud		
Expense	Oper & Main	52601 Audit Fees	35,500	40,725	114.7%		
		52603 Consulting Fees	937,000	511,103	54.5%		
		52604 Legal Fees	250,000	229,559	91.8%		
		52605 Radio Maintenance	9,000	7,931	88.1%		
		52606 Rent/Lease Of Equip	62,000	65,377	105.4%		
		52608 Fed/St/Co Mandated Costs	297,500	385,228	129.5%		
		52609 Temporary Labor	390,000	393,722	101.0%		
		52614 Emergency Repairs	30,000	8,689	29.0%		
		52615 Contract-Facilities Maint	838,000	653,816	78.0%		
		52701 Directors Business Exp	3,000	2,693	89.8%		
		52702 Directors Conference Exp	2,500	1,801	72.0%		
		52704 Insurance	240,200	197,743	82.3%		
		52706 Dues & Publications	70,850	66,532	93.9%		
		52707 Educational Expenses	118,600	71,418	60.2%		
		52708 Physical Examination/Test	10,000	10,993	109.9%		
		52709 Advertising/Legal Notices	7,000	12,289	175.6%		
		52710 Office Supplies/Expenses	279,750	273,579	97.8%		
		52711 Travel & Meal Expenses	32,800	19,322	58.9%		
		52712 Telephone Expenses	140,100	95,063	67.9%		
		52713 Utilities	918,000	827,999	90.2%		
		52801 Special Dept Expenses	531,500	429,041	80.7%		
		58101 Water Purchase from PG&E	0	171,210	0.0%		
		Oper & Main Total			28,636,985	26,466,527	92.4%
			Capital	52703 Debt Service	4,794,428	5,206,587	108.6%
				52901 Right of Way		9,168	0.0%
				52902 Purchase Light Trucks	403,000	374,461	92.9%
52903 Purchase Heavy Eqp	510,000			483,384	94.8%		
52904 Purchase Of Other Equip	769,384			672,276	87.4%		
52905 Contractors-Cap Projects	470,000			253,077	53.8%		
52908 Consulting Fees-Cap Proj	100,000			0	0.0%		

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: **Water Division**

			2015 Bud	2015 Act	% of Bud
Expense	Capital	52910 Misc Acq Fees & Notices	3,000	790	26.3%
		Project Project	15,762,887	8,435,841	53.5%
	Capital Total		22,812,699	15,435,584	67.7%
Expense Total			51,449,684	41,902,111	81.4%

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: **Hydroelectric Division**

		2015 Bud	2015 Act	% of Bud
Revenue	Oper & Main	18,234,557	20,912,859	114.7%
Revenue Total		18,234,557	20,912,859	114.7%
Expense	Oper & Main	11,368,200	12,177,543	107.1%
	Capital	3,287,500	3,518,743	107.0%
Expense Total		14,655,700	15,696,286	107.1%

Operating Net Income 5,216,573

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: *Hydroelectric Division*

			2015 Bud	2015 Act	% of Bud
Revenue	Oper & Main	Bowman PH	400,000	212,010	53.0%
		Bowman TL	62,557	44,818	71.6%
		Combie North PH	100,000	115,120	115.1%
		Combie South PH	150,000	91,322	60.9%
		DF, CP, Rollins	17,372,000	20,206,679	116.3%
		Discounts		1,654	0.0%
		Gain/Loss-Sale FA		15,858	0.0%
		Interest Income & Misc		16,096	0.0%
		Scotts Flat PH	150,000	209,302	139.5%
		Oper & Main Total	18,234,557	20,912,859	114.7%
		Revenue Total			18,234,557

Expense	Oper & Main	51105 Overtime		0	0.0%
		52609 Temporary Labor		0	0.0%
		53100 Salary - Maint, Sup, Eng	967,800	635,802	65.7%
		53101 Structures	125,900	137,569	109.3%
		53102 Reservoir,Dams,Waterways	875,000	417,320	47.7%
		53103 Turbines & Generators	69,400	18,131	26.1%
		53104 Accessory Elect. Equipmnt	43,000	17,712	41.2%
		53105 Misc. Hydraulic Plant	12,200	1,187	9.7%
		53106 Roads, Railroads, Bridges	47,500	2,902	6.1%
		53107 Communications Equipment	82,500	77,223	93.6%
		53108 Transmission Equipment	600	0	0.0%
		53108 Transportation Equipment	56,500	45,165	79.9%
		53109 Transformers/Ocb	14,500	16,527	114.0%
		53110 Station Equipment	22,500	15,694	69.8%
		53111 Transmission Right-Of-Way	45,000	4,955	11.0%
		54101 Structures	70,000	49,675	71.0%
		54102 Reservoirs,Dams,Waterways	180,000	235,978	131.1%

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: *Hydroelectric Division*

			2015 Bud	2015 Act	% of Bud
Expense	Oper & Main	54103 Turbines & Generators	35,000	11,040	31.5%
		54104 Accessory Elect. Equipmnt	37,000	8,889	24.0%
		54105 Misc. Hydraulic Plant		149	0.0%
		54106 Roads, Railroads, Bridges	6,500	146	2.2%
		54107 Communications Equipment	25,000	8,343	33.4%
		54108 Transportation Equipment	2,500	0	0.0%
		54109 Power Plant Transformer		0	0.0%
		54109 Transformers/Ocb	11,500	3,063	26.6%
		54110 Station Equipment	170,000	30,461	17.9%
		55100 Operation,Supervision,Eng	5,600	3,953	70.6%
		55100 Salary - Oper, Sup, Eng	642,300	578,433	90.1%
		55101 Hydraulic Expenses	81,000	20,795	25.7%
		55102 Electric Expenses	0	0	0.0%
		55103 Utilities	142,700	151,093	105.9%
		55104 Misc Hydraulic Expenses	38,500	29,647	77.0%
		55105 First Aid/Safety Equip	92,500	31,107	33.6%
		56100 Admin & General Salaries	1,000	1,014	101.4%
		56100 Salary - Admin, General	420,400	387,603	92.2%
		56101 Holidays	0	90,975	0.0%
		56102 Vacation-All Personnel	0	87,213	0.0%
		56103 Sick Leave-All Personnel	0	44,000	0.0%
		56104 Cto-All Personnel	0	10,046	0.0%
		56105 Admin Leave	0	11,441	0.0%
		56106 Other Paid Leave	0	8,487	0.0%
		56108 Sick Leave-Workers Comp	0	0	0.0%
		56111 Accrued Sick Leave	0	0	0.0%
		56112 Telephone Allowance	1,000	761	76.1%
		56121 Directors Expense	8,300	8,662	104.4%
		56122 Office Supplies & Exp	44,500	44,354	99.7%
		56123 Membership Dues/Subscript	22,500	21,150	94.0%

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: *Hydroelectric Division*

				2015 Bud	2015 Act	% of Bud		
Expense	Oper & Main	56124	Property/Liab Insurance	280,500	221,129	78.8%		
		56125	Outside Services	682,000	403,395	59.1%		
		56126	Trustee Fees	0	0	0.0%		
		56127	Fuel Expenses	100,000	69,510	69.5%		
		56128	Misc Admin Costs	1,406,800	1,074,825	76.4%		
		56195	Hydro Relicensing	170,000	1,083	0.6%		
		56197	Non Reimbursable Expense	0	0	0.0%		
		56201	Medicare	28,300	27,541	97.3%		
		56202	Pension Premiums	536,500	476,517	88.8%		
		56203	Health & Life Insurance	437,000	89,758	20.5%		
		56204	Dental Insurance	36,300	26,838	73.9%		
		56205	Vision Insurance	4,500	3,729	82.9%		
		56206	Long Term Disability Ins	6,200	4,102	66.2%		
		56207	Workers Comp Insurance	76,900	42,965	55.9%		
		56210	Empl Assistance Plan	800	1,653	206.7%		
		56211	Health Bene Fee-Actv Emp	2,800	3,054	109.1%		
		56212	Health Bene Fee-Retirees	1,400	2,254	161.0%		
		56214	HRA Contrib-Hydro Emp	0	325,476	0.0%		
		56215	HRA Contrib-Hydro Retiree	0	99,989	0.0%		
		56224	OPEB Net ARC	198,000	0	0.0%		
		54000	Repayment	3,000,000	6,035,061	201.2%		
		Oper & Main Total				11,368,200	12,177,543	107.1%
		Capital						
		52907	Purchase Of Hydro Equip	3,287,500	3,518,743	107.0%		
Capital Total				3,287,500	3,518,743	107.0%		
Expense Total				14,655,700	15,696,286	107.1%		

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: **Recreation Division**

		2015 Bud	2015 Act	% of Bud
Revenue	Oper & Main	1,753,000	1,738,282	99.2%
Revenue Total		1,753,000	1,738,282	99.2%
Expense	Oper & Main	1,701,670	1,598,819	94.0%
	Capital	137,494	50,000	36.4%
Expense Total		1,839,164	1,648,819	89.7%

Operating Net Income 89,463

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: **Recreation Division**

			2015 Bud	2015 Act	% of Bud
Revenue	Oper & Main	Advance Reservations	458,000	583,959	127.5%
		Boat Rental	7,500	12,266	163.6%
		Cascade Shores	8,000	3,848	48.1%
		Concessionaires	31,000	31,523	101.7%
		Dock Rents & Leases	33,000	32,186	97.5%
		Gate	624,000	556,868	89.2%
		Marina	330,000	181,848	55.1%
		Miscellaneous	8,500	17,322	203.8%
		Mooring/Dry Storage	45,000	108,872	241.9%
		Season Passes	35,000	55,737	159.2%
		Season Passes - CS	25,000	11,080	44.3%
		Store	148,000	142,772	96.5%
		Oper & Main Total	1,753,000	1,738,282	99.2%
		Revenue Total			1,753,000

Expense	Oper & Main	51101 Salary	386,900	304,714	78.8%
		51103 Other Payroll-Rec		15,113	0.0%
		51110 Holiday		20,952	0.0%
		51111 Vacation		24,473	0.0%
		51112 Sick Leave		11,615	0.0%
		51113 Administrative Leave		2,125	0.0%
		51121 Various Meetings		10,766	0.0%
		51128 Training & Seminars		1,404	0.0%
		51144 Night Call Duty		0	0.0%
		51308 Empl Assistance Plan	200	150	75.1%
		51310 Medicare	5,450	5,723	105.0%
		51311 Pension Premiums	99,800	102,737	102.9%
		51312 Health Insurance	109,900	8,784	8.0%
		51313 Life Insurance	3,000	3,335	111.2%
		51314 Dental Insurance	6,600	5,923	89.7%
		51315 Vision Insurance	1,200	1,125	93.8%

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: **Recreation Division**

			2015 Bud	2015 Act	% of Bud
Expense	Oper & Main	51316 Long Term Disability	1,450	1,023	70.5%
		51317 Workers Comp Insurance	30,300	27,696	91.4%
		51319 FICA	3,000	0	0.0%
		51320 Health Bene Fee-Actv Emp		555	0.0%
		51322 HRA Contribution-Actv Emp		81,591	0.0%
		51324 OPEB Net ARC	23,000	10,000	43.5%
		52504 Materials & Supplies		0	0.0%
		52505 Protective Clothng/Safety	720	536	74.4%
		52510 Rec-Bldg & Grnds Maint	95,000	107,870	113.5%
		52511 Rec-Equip Maint	32,500	25,050	77.1%
		52513 Rec-Marina Equip	15,000	6,630	44.2%
		52514 Rec-Inventory	145,000	118,770	81.9%
		52604 Legal Fees	3,000	5,126	170.9%
		52606 Rent/Lease Of Equip		0	0.0%
		52608 Fed/St/Co Mandated Costs	40,250	32,392	80.5%
		52609 Temporary Labor	450,000	467,409	103.9%
		52704 Insurance	5,500	1,726	31.4%
		52709 Advertising/Legal Notices	12,500	4,748	38.0%
		52710 Office Supplies/Expenses	23,700	28,675	121.0%
		52711 Travel & Meal Expenses		508	0.0%
		52712 Telephone Expenses	22,200	25,331	114.1%
		52713 Utilities	120,000	68,249	56.9%
		52801 Special Dept Expenses	65,500	65,996	100.8%
		Oper & Main Total	1,701,670	1,598,819	94.0%
		Capital			
		52703 Debt Service	0	50,000	0.0%
		52905 Contractors-Cap Projects	84,800	0	0.0%
		Project Project	52,694	0	0.0%
		Capital Total	137,494	50,000	36.4%
		Expense Total	1,839,164	1,648,819	89.7%

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: *Department Budgets*

		2015 Bud	2015 Act	% of Bud
Expense	113 Directors	153,350	154,691	100.9%
	114 Administration	7,934,728	8,163,959	102.9%
	115 Management	2,196,130	1,968,198	89.6%
	118 Information Tech	617,850	465,230	75.3%
	131 Cashiering	167,400	165,695	99.0%
	133 Customer Service	667,140	639,482	95.9%
	135 Accounting	998,850	948,165	94.9%
	151 Engineering	19,018,587	11,262,804	59.2%
	171 Water	8,171,750	7,160,055	87.6%
	191 Maintenance	8,885,184	8,253,239	92.9%
	193 Purchasing	1,574,125	1,668,638	106.0%
	195 Shop Operations	1,064,590	1,051,955	98.8%
	250 Recreation	1,839,164	1,648,819	89.7%
	518 Hydroelectric	14,543,700	15,599,643	107.3%
	715 Bowman TL	112,000	96,643	86.3%
Expense Total		67,944,548	59,247,215	87.2%

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: *Department Budgets*

			2015 Bud	2015 Act	% of Bud	
113 Directors	Oper & Main	51101 Salary	75,000	65,700	87.6%	
		51307 Def Comp Employer Match	600	594	99.0%	
		51308 Empl Assistance Plan	200	132	66.1%	
		51310 Medicare	1,100	1,045	95.0%	
		51312 Health Insurance	56,500	70,498	124.8%	
		51313 Life Insurance	650	248	38.1%	
		51314 Dental Insurance	4,550	3,766	82.8%	
		51315 Vision Insurance	950	860	90.5%	
		51317 Workers Comp Insurance	300	146	48.7%	
		51319 FICA	5,500	4,468	81.2%	
		52701 Directors Business Exp	3,000	2,693	89.8%	
		52702 Directors Conference Exp	2,500	1,801	72.0%	
		52707 Educational Expenses	1,500	30	2.0%	
		52711 Travel & Meal Expenses	1,000	2,710	271.0%	
		52801 Special Dept Expenses	0	0	0.0%	
		Oper & Main Total		153,350	154,691	100.9%
		113 Directors Total			153,350	154,691
114 Administration	Oper & Main	51101 Salary	170,000	99,871	58.7%	
		51312 Health Insurance	1,100,000	906,325	82.4%	
		51313 Life Insurance	20,000	16,171	80.9%	
		51320 Health Bene Fee-Actv Emp	20,000	20,416	102.1%	
		51321 Health Bene Fee-Retirees	13,000	15,745	121.1%	
		51324 OPEB Net ARC	1,000,000	990,000	99.0%	
		52503 Maintenance Of Equipment	25,000	27,739	111.0%	
		52604 Legal Fees	250,000	229,559	91.8%	
		52606 Rent/Lease Of Equip	14,000	11,514	82.2%	
		52608 Fed/St/Co Mandated Costs	50,000	281,014	562.0%	
		52704 Insurance	240,200	197,743	82.3%	
		52709 Advertising/Legal Notices	3,000	8,454	281.8%	
		52710 Office Supplies/Expenses	65,000	45,642	70.2%	
		52712 Telephone Expenses	13,000	9,668	74.4%	
		52713 Utilities	80,000	65,856	82.3%	
52801 Special Dept Expenses	17,100	23,256	136.0%			

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			2015 Bud	2015 Act	% of Bud
114 Administration	Oper & Main Total		3,080,300	2,948,973	95.7%
	Capital				
		52703 Debt Service	4,794,428	5,206,587	108.6%
		52904 Purchase Of Other Equip		0	0.0%
		52905 Contractors-Cap Projects	60,000	8,400	14.0%
		Project Project		0	0.0%
		Capital Total	4,854,428	5,214,987	107.4%
114 Administration Total			7,934,728	8,163,959	102.9%
115 Management	Oper & Main	51101 Salary	839,100	792,957	94.5%
		51105 Overtime	1,000	2,020	202.0%
		51308 Empl Assistance Plan	350	291	83.3%
		51310 Medicare	12,200	12,225	100.2%
		51311 Pension Premiums	230,800	225,739	97.8%
		51312 Health Insurance	183,100	162,668	88.8%
		51313 Life Insurance	6,350	6,629	104.4%
		51314 Dental Insurance	13,200	10,855	82.2%
		51315 Vision Insurance	1,950	1,876	96.2%
		51316 Long Term Disability	2,600	1,604	61.7%
		51317 Workers Comp Insurance	11,500	8,737	76.0%
		51318 Unemployment Insurance	0	24,101	0.0%
		51319 FICA	0	0	0.0%
		52503 Maintenance Of Equipment	12,500	9,953	79.6%
		52505 Protective Clothng/Safety	180	10,030	5572.5%
		52603 Consulting Fees	395,000	244,305	61.8%
		52609 Temporary Labor	10,000	0	0.0%
		52706 Dues & Publications	50,400	50,019	99.2%
		52707 Educational Expenses	28,000	14,226	50.8%
		52708 Physical Examination/Test	10,000	10,993	109.9%
		52709 Advertising/Legal Notices	4,000	3,835	95.9%
		52710 Office Supplies/Expenses	8,000	12,720	159.0%
		52711 Travel & Meal Expenses	10,000	5,521	55.2%
	52712 Telephone Expenses	400	1,638	409.6%	
	52801 Special Dept Expenses	265,500	245,291	92.4%	

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			2015 Bud	2015 Act	% of Bud
115 Management	Oper & Main Total		2,096,130	1,858,233	88.7%
	Capital				
		52902 Purchase Light Trucks		0	0.0%
		52904 Purchase Of Other Equip		0	0.0%
		52908 Consulting Fees-Cap Proj	100,000	0	0.0%
		Project Project		109,965	0.0%
	Capital Total		100,000	109,965	110.0%
115 Management Total			2,196,130	1,968,198	89.6%
118 Information Tech	Oper & Main	51101 Salary	162,600	221,627	136.3%
		51105 Overtime	5,000	99	2.0%
		51106 Double Time	0	0	0.0%
		51308 Empl Assistance Plan	100	85	85.1%
		51310 Medicare	3,250	3,332	102.5%
		51311 Pension Premiums	61,700	62,372	101.1%
		51312 Health Insurance	55,000	34,111	62.0%
		51313 Life Insurance	1,850	1,910	103.3%
		51314 Dental Insurance	2,400	2,574	107.2%
		51315 Vision Insurance	600	531	88.6%
		51316 Long Term Disability	800	493	61.6%
		51317 Workers Comp Insurance	1,600	1,177	73.6%
		52503 Maintenance Of Equipment	152,650	74,327	48.7%
		52603 Consulting Fees	5,000	2,500	50.0%
		52609 Temporary Labor	0	1,048	0.0%
		52706 Dues & Publications	1,000	462	46.2%
		52707 Educational Expenses	4,500	1,211	26.9%
		52710 Office Supplies/Expenses	93,800	43,864	46.8%
		52711 Travel & Meal Expenses	2,000	37	1.8%
		52712 Telephone Expenses	15,500	5,379	34.7%
	Oper & Main Total		569,350	457,139	80.3%
	Capital				
		52904 Purchase Of Other Equip	28,500	0	0.0%
		52905 Contractors-Cap Projects	20,000	8,091	40.5%
	Capital Total		48,500	8,091	16.7%

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			2015 Bud	2015 Act	% of Bud	
118 Information Tech						
118 Information Tech Total			617,850	465,230	75.3%	
131 Cashiering	Oper & Main	51101 Salary	86,900	79,449	91.4%	
		51105 Overtime	500	0	0.0%	
		51308 Empl Assistance Plan	100	48	47.7%	
		51310 Medicare	1,300	1,212	93.3%	
		51311 Pension Premiums	23,900	22,214	92.9%	
		51312 Health Insurance	36,700	33,289	90.7%	
		51313 Life Insurance	700	645	92.1%	
		51314 Dental Insurance	3,500	2,767	79.1%	
		51315 Vision Insurance	400	313	78.2%	
		51316 Long Term Disability	400	212	52.9%	
		51317 Workers Comp Insurance	600	419	69.9%	
		52503 Maintenance Of Equipment	5,000	4,740	94.8%	
		52609 Temporary Labor	0	20,389	0.0%	
		52707 Educational Expenses	400	0	0.0%	
		52710 Office Supplies/Expenses	7,000	0	0.0%	
		Oper & Main Total		167,400	165,695	99.0%
		Capital	52904 Purchase Of Other Equip		0	0.0%
	Capital Total			0	0.0%	
131 Cashiering Total			167,400	165,695	99.0%	
133 Customer Service	Oper & Main	51101 Salary	311,600	281,772	90.4%	
		51105 Overtime	2,000	205	10.3%	
		51106 Double Time	1,000	0	0.0%	
		51308 Empl Assistance Plan	200	163	81.6%	
		51310 Medicare	4,550	4,290	94.3%	
		51311 Pension Premiums	85,700	80,939	94.4%	
		51312 Health Insurance	109,900	95,125	86.6%	
		51313 Life Insurance	2,550	2,647	103.8%	
		51314 Dental Insurance	7,300	6,799	93.1%	
		51315 Vision Insurance	1,200	1,078	89.9%	

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			2015 Bud	2015 Act	% of Bud
133 Customer Service	Oper & Main	51316 Long Term Disability	1,350	774	57.4%
		51317 Workers Comp Insurance	2,350	1,603	68.2%
		52503 Maintenance Of Equipment	2,000	2,247	112.3%
		52504 Materials & Supplies	1,200	1,618	134.8%
		52505 Protective Clothng/Safety	540	66	12.1%
		52506 Purchase Of Small Tools	1,000	1,572	157.2%
		52609 Temporary Labor	0	0	0.0%
		52707 Educational Expenses	700	0	0.0%
		52710 Office Supplies/Expenses	82,500	129,435	156.9%
		52711 Travel & Meal Expenses	500	0	0.0%
		52712 Telephone Expenses	1,000	363	36.3%
		Oper & Main Total		619,140	610,696
	Capital	52902 Purchase Light Trucks	28,000	28,786	102.8%
		52904 Purchase Of Other Equip	20,000	0	0.0%
		Capital Total		48,000	28,786
133 Customer Service Total			667,140	639,482	95.9%
135 Accounting	Oper & Main	51101 Salary	496,800	463,663	93.3%
		51105 Overtime	5,000	4,095	81.9%
		51308 Empl Assistance Plan	250	180	72.0%
		51310 Medicare	7,250	7,205	99.4%
		51311 Pension Premiums	136,700	131,230	96.0%
		51312 Health Insurance	128,200	106,320	82.9%
		51313 Life Insurance	4,000	3,542	88.6%
		51314 Dental Insurance	8,050	6,581	81.7%
		51315 Vision Insurance	1,400	1,157	82.6%
		51316 Long Term Disability	1,700	892	52.4%
		51317 Workers Comp Insurance	3,500	2,493	71.2%
		52601 Audit Fees	35,500	40,725	114.7%
		52603 Consulting Fees	90,000	60,049	66.7%
		52606 Rent/Lease Of Equip		0	0.0%
		52609 Temporary Labor	20,000	56,240	281.2%
		52706 Dues & Publications	700	688	98.3%

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			2015 Bud	2015 Act	% of Bud
135 Accounting	Oper & Main	52707 Educational Expenses	3,000	1,490	49.7%
		52710 Office Supplies/Expenses	4,000	4,962	124.1%
		52711 Travel & Meal Expenses	3,000	64	2.1%
		52712 Telephone Expenses	400	331	82.8%
		52801 Special Dept Expenses	29,400	56,259	191.4%
		Oper & Main Total	978,850	948,165	96.9%
	Capital	52904 Purchase Of Other Equip	20,000	0	0.0%
		Capital Total	20,000	0	0.0%
	135 Accounting Total			998,850	948,165
151 Engineering	Oper & Main	51101 Salary	1,590,700	1,593,631	100.2%
		51105 Overtime	6,000	4,508	75.1%
		51106 Double Time	0	0	0.0%
		51308 Empl Assistance Plan	700	564	80.5%
		51310 Medicare	23,100	24,246	105.0%
		51311 Pension Premiums	437,500	450,177	102.9%
		51312 Health Insurance	347,800	304,095	87.4%
		51313 Life Insurance	12,900	13,991	108.5%
		51314 Dental Insurance	24,400	21,340	87.5%
		51315 Vision Insurance	3,700	3,517	95.0%
		51316 Long Term Disability	5,100	3,210	62.9%
		51317 Workers Comp Insurance	76,300	53,066	69.5%
		51319 FICA	0	621	0.0%
		52503 Maintenance Of Equipment	4,000	24,327	608.2%
		52504 Materials & Supplies	73,000	29,676	40.7%
		52505 Protective Clothng/Safety	2,500	1,196	47.8%
		52506 Purchase Of Small Tools	1,000	557	55.7%
		52603 Consulting Fees	325,000	118,096	36.3%
		52606 Rent/Lease Of Equip	0	0	0.0%
		52609 Temporary Labor	80,000	11,050	13.8%
		52706 Dues & Publications	8,000	7,329	91.6%
		52707 Educational Expenses	10,000	7,594	75.9%
		52710 Office Supplies/Expenses	10,000	17,632	176.3%

Nevada Irrigation District

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			2015 Bud	2015 Act	% of Bud	
151 Engineering	Oper & Main	52711 Travel & Meal Expenses	3,000	4,637	154.6%	
		52712 Telephone Expenses	1,000	313	31.3%	
		52801 Special Dept Expenses	110,000	68,565	62.3%	
	Oper & Main Total			3,155,700	2,763,935	87.6%
	Capital	52901 Right of Way			9,168	0.0%
		52902 Purchase Light Trucks		50,000	53,827	107.7%
		52904 Purchase Of Other Equip		50,000	109,208	218.4%
		52910 Misc Acq Fees & Notices			790	0.0%
		Project Project		15,762,887	8,325,876	52.8%
		Capital Total			15,862,887	8,498,869
	151 Engineering Total			19,018,587	11,262,804	59.2%
171 Water	Oper & Main	51101 Salary	3,083,300	2,943,156	95.5%	
		51105 Overtime	90,000	27,760	30.8%	
		51106 Double Time	110,000	73,247	66.6%	
		51107 Weekend Diff	0	0	0.0%	
		51144 Night Call Duty	140,000	133,870	95.6%	
		51308 Empl Assistance Plan	1,550	1,273	82.1%	
		51310 Medicare	44,800	51,406	114.7%	
		51311 Pension Premiums	848,000	833,782	98.3%	
		51312 Health Insurance	842,000	725,597	86.2%	
		51313 Life Insurance	25,300	26,202	103.6%	
		51314 Dental Insurance	66,100	58,403	88.4%	
		51315 Vision Insurance	8,900	8,346	93.8%	
		51316 Long Term Disability	12,000	7,054	58.8%	
		51317 Workers Comp Insurance	205,300	161,924	78.9%	
		51318 Unemployment Insurance	5,000	0	0.0%	
		51319 FICA	5,000	0	0.0%	
		52501 Chemicals	275,000	198,980	72.4%	
		52503 Maintenance Of Equipment	148,500	163,078	109.8%	
52504 Materials & Supplies	273,000	273,765	100.3%			
52505 Protective Clothng/Safety	25,500	7,028	27.6%			
52506 Purchase Of Small Tools	11,000	9,810	89.2%			

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			2015 Bud	2015 Act	% of Bud
171 Water	Oper & Main	52603 Consulting Fees	44,000	5,550	12.6%
		52606 Rent/Lease Of Equip	3,000	7,637	254.6%
		52608 Fed/St/Co Mandated Costs	240,000	97,878	40.8%
		52609 Temporary Labor	150,000	89,546	59.7%
		52706 Dues & Publications	8,500	4,783	56.3%
		52707 Educational Expenses	25,000	10,283	41.1%
		52710 Office Supplies/Expenses	4,000	5,535	138.4%
		52711 Travel & Meal Expenses	10,000	1,651	16.5%
		52712 Telephone Expenses	100,500	72,336	72.0%
		52713 Utilities	800,000	697,345	87.2%
		52801 Special Dept Expenses	56,500	22,819	40.4%
		58101 Water Purchase from PG&E	0	171,210	0.0%
		Oper & Main Total		7,661,750	6,891,254
	Capital	52902 Purchase Light Trucks	175,000	168,511	96.3%
		52904 Purchase Of Other Equip	215,000	100,290	46.6%
		52905 Contractors-Cap Projects	120,000	0	0.0%
	Capital Total		510,000	268,801	52.7%
171 Water Total			8,171,750	7,160,055	87.6%
191 Maintenance	Oper & Main	51101 Salary	3,361,400	3,231,899	96.1%
		51105 Overtime	30,000	17,761	59.2%
		51106 Double Time	15,000	9,828	65.5%
		51144 Night Call Duty	0	0	0.0%
		51308 Empl Assistance Plan	2,050	1,696	82.7%
		51310 Medicare	48,800	48,292	99.0%
		51311 Pension Premiums	924,400	917,383	99.2%
		51312 Health Insurance	1,116,500	963,300	86.3%
		51313 Life Insurance	27,500	29,160	106.0%
		51314 Dental Insurance	85,700	72,320	84.4%
		51315 Vision Insurance	11,800	10,910	92.5%
		51316 Long Term Disability	14,200	8,533	60.1%
		51317 Workers Comp Insurance	272,600	211,242	77.5%
		51318 Unemployment Insurance	5,000	0	0.0%

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			2015 Bud	2015 Act	% of Bud	
191 Maintenance	Oper & Main	52502 Maint-Bldg & Grounds	60,000	62,320	103.9%	
		52503 Maintenance Of Equipment	2,500	4,681	187.2%	
		52504 Materials & Supplies	170,000	263,205	154.8%	
		52505 Protective Clothng/Safety	21,000	15,968	76.0%	
		52506 Purchase Of Small Tools	47,100	51,145	108.6%	
		52512 Shotcrete	125,000	7,668	6.1%	
		52603 Consulting Fees	78,000	80,604	103.3%	
		52606 Rent/Lease Of Equip	45,000	46,226	102.7%	
		52608 Fed/St/Co Mandated Costs	7,500	6,337	84.5%	
		52609 Temporary Labor	130,000	185,247	142.5%	
		52614 Emergency Repairs	30,000	8,689	29.0%	
		52615 Contract-Facilities Maint	838,000	653,816	78.0%	
		52706 Dues & Publications	1,750	2,860	163.4%	
		52707 Educational Expenses	41,000	34,692	84.6%	
		52710 Office Supplies/Expenses	2,000	10,528	526.4%	
		52711 Travel & Meal Expenses	2,500	3,052	122.1%	
		52712 Telephone Expenses	8,000	4,876	61.0%	
		52713 Utilities	15,000	35,926	239.5%	
		52801 Special Dept Expenses	50,000	10,316	20.6%	
		Oper & Main Total			7,589,300	7,010,478
	Capital	52902 Purchase Light Trucks	120,000	93,424	77.9%	
		52903 Purchase Heavy Eqp	510,000	483,384	94.8%	
		52904 Purchase Of Other Equip	392,884	429,368	109.3%	
52905 Contractors-Cap Projects		270,000	236,586	87.6%		
52910 Misc Acq Fees & Notices		3,000	0	0.0%		
Capital Total			1,295,884	1,242,761	95.9%	
191 Maintenance Total			8,885,184	8,253,239	92.9%	
193 Purchasing	Oper & Main	51101 Salary	263,500	273,987	104.0%	
		51105 Overtime	1,000	1,123	112.3%	
		51106 Double Time	0	0	0.0%	
		51308 Empl Assistance Plan	200	137	68.4%	
		51310 Medicare	3,900	4,141	106.2%	

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			2015 Bud	2015 Act	% of Bud	
193 Purchasing	Oper & Main	51311 Pension Premiums	57,500	77,548	134.9%	
		51312 Health Insurance	89,800	73,601	82.0%	
		51313 Life Insurance	1,325	2,393	180.6%	
		51314 Dental Insurance	4,000	4,365	109.1%	
		51315 Vision Insurance	925	922	99.7%	
		51316 Long Term Disability	1,175	695	59.2%	
		51317 Workers Comp Insurance	1,850	1,447	78.2%	
		52501 Chemicals	215,000	248,688	115.7%	
		52502 Maint-Bldg & Grounds	80,000	44,213	55.3%	
		52503 Maintenance Of Equipment	2,500	1,313	52.5%	
		52504 Materials & Supplies	700,000	757,730	108.2%	
		52505 Protective Clothng/Safety	60,300	73,450	121.8%	
		52506 Purchase Of Small Tools	16,000	14,435	90.2%	
		52605 Radio Maintenance	9,000	7,931	88.1%	
		52609 Temporary Labor	0	15,597	0.0%	
		52706 Dues & Publications	500	390	78.0%	
		52707 Educational Expenses	2,000	1,173	58.7%	
		52710 Office Supplies/Expenses	3,150	2,837	90.1%	
		52711 Travel & Meal Expenses	500	1,650	330.0%	
		52713 Utilities	2,000	4,520	226.0%	
	52801 Special Dept Expenses	3,000	2,535	84.5%		
	Oper & Main Total			1,519,125	1,616,821	106.4%
	Capital					
		52902 Purchase Light Trucks		30,000	29,913	99.7%
		52904 Purchase Of Other Equip		25,000	21,903	87.6%
	Capital Total			55,000	51,816	94.2%
193 Purchasing Total			1,574,125	1,668,638	106.0%	
195 Shop Operations	Oper & Main	51101 Salary	179,000	177,542	99.2%	
		51105 Overtime	1,500	1,332	88.8%	
		51308 Empl Assistance Plan	100	88	87.9%	
		51310 Medicare	2,600	2,726	104.8%	
		51311 Pension Premiums	49,300	50,464	102.4%	
		51312 Health Insurance	55,000	49,209	89.5%	

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			2015 Bud	2015 Act	% of Bud		
195 Shop Operations	Oper & Main	51313 Life Insurance	1,500	1,628	108.5%		
		51314 Dental Insurance	4,450	3,302	74.2%		
		51315 Vision Insurance	600	563	93.8%		
		51316 Long Term Disability	800	474	59.2%		
		51317 Workers Comp Insurance	12,600	10,141	80.5%		
		52503 Maintenance Of Equipment	705,000	693,671	98.4%		
		52504 Materials & Supplies	7,000	6,565	93.8%		
		52505 Protective Clothng/Safety	1,240	1,002	80.8%		
		52506 Purchase Of Small Tools	1,500	1,482	98.8%		
		52609 Temporary Labor	0	14,605	0.0%		
		52706 Dues & Publications	0	0	0.0%		
		52707 Educational Expenses	2,500	720	28.8%		
		52710 Office Supplies/Expenses	300	424	141.5%		
		52711 Travel & Meal Expenses	300	0	0.0%		
		52712 Telephone Expenses	300	158	52.8%		
		52713 Utilities	21,000	24,352	116.0%		
		Oper & Main Total			1,046,590	1,040,448	99.4%
		Capital	52904 Purchase Of Other Equip		18,000	11,507	63.9%
				Capital Total			18,000
195 Shop Operations Total			1,064,590	1,051,955	98.8%		
250 Recreation	Oper & Main	51101 Salary	386,900	304,714	78.8%		
		51103 Other Payroll-Rec		15,113	0.0%		
		51110 Holiday		20,952	0.0%		
		51111 Vacation		24,473	0.0%		
		51112 Sick Leave		11,615	0.0%		
		51113 Administrative Leave		2,125	0.0%		
		51121 Various Meetings		10,766	0.0%		
		51128 Training & Seminars		1,404	0.0%		
		51144 Night Call Duty		0	0.0%		
		51308 Empl Assistance Plan	200	150	75.1%		
		51310 Medicare	5,450	5,723	105.0%		
		51311 Pension Premiums	99,800	102,737	102.9%		

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: *Department Budgets*

			2015 Bud	2015 Act	% of Bud	
250 Recreation	Oper & Main	51312 Health Insurance	109,900	8,784	8.0%	
		51313 Life Insurance	3,000	3,335	111.2%	
		51314 Dental Insurance	6,600	5,923	89.7%	
		51315 Vision Insurance	1,200	1,125	93.8%	
		51316 Long Term Disability	1,450	1,023	70.5%	
		51317 Workers Comp Insurance	30,300	27,696	91.4%	
		51319 FICA	3,000	0	0.0%	
		51320 Health Bene Fee-Actv Emp		555	0.0%	
		51322 HRA Contribution-Actv Emp		81,591	0.0%	
		51324 OPEB Net ARC	23,000	10,000	43.5%	
		52504 Materials & Supplies		0	0.0%	
		52505 Protective Clothng/Safety	720	536	74.4%	
		52510 Rec-Bldg & Grnds Maint	95,000	107,870	113.5%	
		52511 Rec-Equip Maint	32,500	25,050	77.1%	
		52513 Rec-Marina Equip	15,000	6,630	44.2%	
		52514 Rec-Inventory	145,000	118,770	81.9%	
		52604 Legal Fees	3,000	5,126	170.9%	
		52606 Rent/Lease Of Equip		0	0.0%	
		52608 Fed/St/Co Mandated Costs	40,250	32,392	80.5%	
		52609 Temporary Labor	450,000	467,409	103.9%	
		52704 Insurance	5,500	1,726	31.4%	
		52709 Advertising/Legal Notices	12,500	4,748	38.0%	
		52710 Office Supplies/Expenses	23,700	28,675	121.0%	
		52711 Travel & Meal Expenses		508	0.0%	
		52712 Telephone Expenses	22,200	25,331	114.1%	
		52713 Utilities	120,000	68,249	56.9%	
		52801 Special Dept Expenses	65,500	65,996	100.8%	
		Oper & Main Total		1,701,670	1,598,819	94.0%
		Capital				
			52703 Debt Service	0	50,000	0.0%
			52905 Contractors-Cap Projects	84,800	0	0.0%
			Project Project	52,694	0	0.0%
	Capital Total		137,494	50,000	36.4%	
250 Recreation Total			1,839,164	1,648,819	89.7%	

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: *Department Budgets*

			2015 Bud	2015 Act	% of Bud
518 Hydroelectric	Oper & Main	51105 Overtime		0	0.0%
		52609 Temporary Labor		0	0.0%
		53100 Salary - Maint, Sup, Eng	963,200	630,130	65.4%
		53101 Structures	121,400	132,641	109.3%
		53102 Reservoir,Dams,Waterways	875,000	417,320	47.7%
		53103 Turbines & Generators	69,400	18,131	26.1%
		53104 Accessory Elect. Equipmnt	40,800	17,712	43.4%
		53105 Misc. Hydraulic Plant	12,200	1,187	9.7%
		53106 Roads, Railroads, Bridges	44,000	2,902	6.6%
		53107 Communications Equipment	82,500	77,223	93.6%
		53108 Transportation Equipment	56,500	45,165	79.9%
		53109 Transformers/Ocb	14,500	16,527	114.0%
		53110 Station Equipment	22,500	15,694	69.8%
		54101 Structures	55,000	3,046	5.5%
		54102 Reservoirs,Dams,Waterways	180,000	235,978	131.1%
		54103 Turbines & Generators	35,000	11,040	31.5%
		54104 Accessory Elect. Equipmnt	37,000	8,868	24.0%
		54105 Misc. Hydraulic Plant		149	0.0%
		54106 Roads, Railroads, Bridges	6,500	146	2.2%
		54107 Communications Equipment	25,000	8,343	33.4%
		54108 Transportation Equipment	2,500	0	0.0%
		54109 Transformers/Ocb	11,500	3,063	26.6%
		54110 Station Equipment	170,000	30,461	17.9%
		55100 Salary - Oper, Sup, Eng	642,300	578,433	90.1%
		55101 Hydraulic Expenses	81,000	19,608	24.2%
		55102 Electric Expenses	0	0	0.0%
		55103 Utilities	137,700	145,546	105.7%
		55104 Misc Hydraulic Expenses	38,500	29,647	77.0%
		55105 First Aid/Safety Equip	92,000	31,107	33.8%
		56100 Salary - Admin, General	420,400	387,603	92.2%
		56101 Holidays	0	90,975	0.0%
		56102 Vacation-All Personnel	0	87,213	0.0%
	56103 Sick Leave-All Personnel	0	44,000	0.0%	
	56104 Cto-All Personnel	0	10,046	0.0%	

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: *Department Budgets*

			2015 Bud	2015 Act	% of Bud		
518 Hydroelectric	Oper & Main	56105 Admin Leave	0	11,441	0.0%		
		56106 Other Paid Leave	0	8,487	0.0%		
		56108 Sick Leave-Workers Comp	0	0	0.0%		
		56111 Accrued Sick Leave	0	0	0.0%		
		56112 Telephone Allowance	1,000	761	76.1%		
		56121 Directors Expense	8,300	8,662	104.4%		
		56122 Office Supplies & Exp	44,500	44,354	99.7%		
		56123 Membership Dues/Subscript	22,500	21,150	94.0%		
		56124 Property/Liab Insurance	273,000	212,648	77.9%		
		56125 Outside Services	682,000	400,909	58.8%		
		56126 Trustee Fees	0	0	0.0%		
		56127 Fuel Expenses	100,000	69,510	69.5%		
		56128 Misc Admin Costs	1,397,300	1,072,203	76.7%		
		56195 Hydro Relicensing	170,000	1,083	0.6%		
		56197 Non Reimbursable Expense	0	0	0.0%		
		56201 Medicare	28,300	27,541	97.3%		
		56202 Pension Premiums	536,500	474,199	88.4%		
		56203 Health & Life Insurance	437,000	88,831	20.3%		
		56204 Dental Insurance	36,300	26,753	73.7%		
		56205 Vision Insurance	4,500	3,719	82.7%		
		56206 Long Term Disability Ins	6,200	4,081	65.8%		
		56207 Workers Comp Insurance	76,900	42,684	55.5%		
		56210 Empl Assistance Plan	800	1,653	206.7%		
		56211 Health Bene Fee-Actv Emp	2,800	3,033	108.3%		
		56212 Health Bene Fee-Retirees	1,400	2,234	159.6%		
		56214 HRA Contrib-Hydro Emp	0	321,375	0.0%		
		56215 HRA Contrib-Hydro Retiree	0	98,624	0.0%		
		56224 OPEB Net ARC	198,000	0	0.0%		
		54000 Repayment	3,000,000	6,035,061	201.2%		
		Oper & Main Total			11,263,700	12,080,900	107.3%
		Capital					
	52907 Purchase Of Hydro Equip		3,280,000	3,518,743	107.3%		
Capital Total			3,280,000	3,518,743	107.3%		
518 Hydroelectric Total			14,543,700	15,599,643	107.3%		

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: **Department Budgets**

			2015 Bud	2015 Act	% of Bud	
715 Bowman TL	Oper & Main	53100 Salary - Maint, Sup, Eng	4,600	5,672	123.3%	
		53101 Structures	4,500	4,927	109.5%	
		53104 Accessory Elect. Equipmnt	2,200	0	0.0%	
		53106 Roads, Railroads, Bridges	3,500	0	0.0%	
		53107 Communications Equipment		0	0.0%	
		53108 Transmission Equipment	600	0	0.0%	
		53111 Transmission Right-Of-Way	45,000	4,955	11.0%	
		54101 Structures	15,000	46,629	310.9%	
		54104 Accessory Elect. Equipmnt		21	0.0%	
		54109 Power Plant Transformer		0	0.0%	
		55100 Operation,Supervision,Eng	5,600	3,953	70.6%	
		55101 Hydraulic Expenses		1,188	0.0%	
		55102 Electric Expenses		0	0.0%	
		55103 Utilities	5,000	5,547	110.9%	
		55105 First Aid/Safety Equip	500	0	0.0%	
		56100 Admin & General Salaries	1,000	1,014	101.4%	
		56124 Property/Liab Insurance	7,500	8,481	113.1%	
		56125 Outside Services		2,486	0.0%	
		56128 Misc Admin Costs	9,500	2,622	27.6%	
		56202 Pension Premiums		2,318	0.0%	
		56203 Health & Life Insurance		927	0.0%	
		56204 Dental Insurance		84	0.0%	
		56205 Vision Insurance		10	0.0%	
		56206 Long Term Disability Ins		21	0.0%	
		56207 Workers Comp Insurance		281	0.0%	
		56211 Health Bene Fee-Actv Emp		21	0.0%	
		56212 Health Bene Fee-Retirees		19	0.0%	
		56214 HRA Contrib-Hydro Emp		4,101	0.0%	
		56215 HRA Contrib-Hydro Retiree		1,366	0.0%	
		Oper & Main Total		104,500	96,643	92.5%
		Capital	52907 Purchase Of Hydro Equip	7,500	0	0.0%
		Capital Total		7,500	0	0.0%

Nevada Irrigation District

Fiscal Year 2015: December

Monthly Financial Report: **Department Budgets**

	2015 Bud	2015 Act	% of Bud
715 Bowman TL Total	112,000	96,643	86.3%
Grand Total	67,944,548	59,247,215	87.2%

Nevada Irrigation District
 Fiscal Year 2015: December
 Monthly Financial Report: Project Spending

Department	Proj Num	Project Description	2015 Act
115 Management	2002	CalFire SRA Grant Application	2,000
	8144	Hydro Relicensing	107,965
115 Management Sum			109,965
151 Engineering	1000	Lower Scotts Flat Outlet Extension	8,093
	1007	Deer Creek Pk PRV	21,118
	1020	Shale Ridge Tank 24" PL	94,000
	1034	Urban Ag Water Mgmt Plan	0
	1060	Thomas Canal Encasement	14,323
	1071	Meade Canal Encasement	790
	6593	Banner Cascade CEQA Remediation	6,110
	6746	Combie Phase I Pipeline:Phase I Rplc #466 2	23,568
	6774	Lincoln WTP PH I	284,586
	6877	CP Powerhouse Access Road	42,092
	6898	Raw Water Intertie to PCWA-Rock Creek Resv.	793,331
	6899	Treated Water Intertie to PCWA-Locksley Ln	150,264
	6906	Bear River Pines PL Replacement	165,604
	6913	Land Acquisition BS Canal, #201307	15,469
	6927	Property - Hydro lower div flumes, #201308	15,814
	6928	O'Leary Raw Water Pipe Replacement	120,091
	6933	Renken Canal Siphon Replacement	19,411
	6935	Caroline Ln / Winter Moon Way - Community Inv Program	148,599
	6942	Cascade Shores PL Replacement PH3	444
	6947	Loma Rica Hydroelectric Facility	64,538
	6952	Alta Sierra/LOP-Phase III; BEP	13,451
	6957	DS Canal Flume 2	73,664
	6959	E. Hacienda - Community Investment Program	29,547
	6961	Bowman LLO Valve Repair PH2	195
	6966	Loma Rica: Osborne Hill Inlet Pipe; Minor System Work	768
	6968	Pioneer Way DFWLE - Community Investment Program	17,779
	6970	Siphon Lane Pump Station (S.Yuba Backup)	1,418,480
	6978	Mountain Forest Service (Zion St.)	3,245
	6979	New Fire Hydrants	18,355
	6994	Cascade Shores-E. George (S. Yuba Backup)	23,910
	7006	Bowman Powerhouse Upgrade,#201404	83
	7013	Centennial Reservoir & Power - Initial studies	2,000,079
	7014	Mt. Vernon Road Intertie	73,783
7021	Cascade Shores PL Replacement PH4	470,655	
7027	Brewer Rd; BEP	1,780,228	
7032	Hemphill Diversion - fish passage facilitation	68,813	
7033	Willow Creek / 1st Ave Watermain	1,795	

Nevada Irrigation District
Fiscal Year 2015: December
Monthly Financial Report: Project Spending

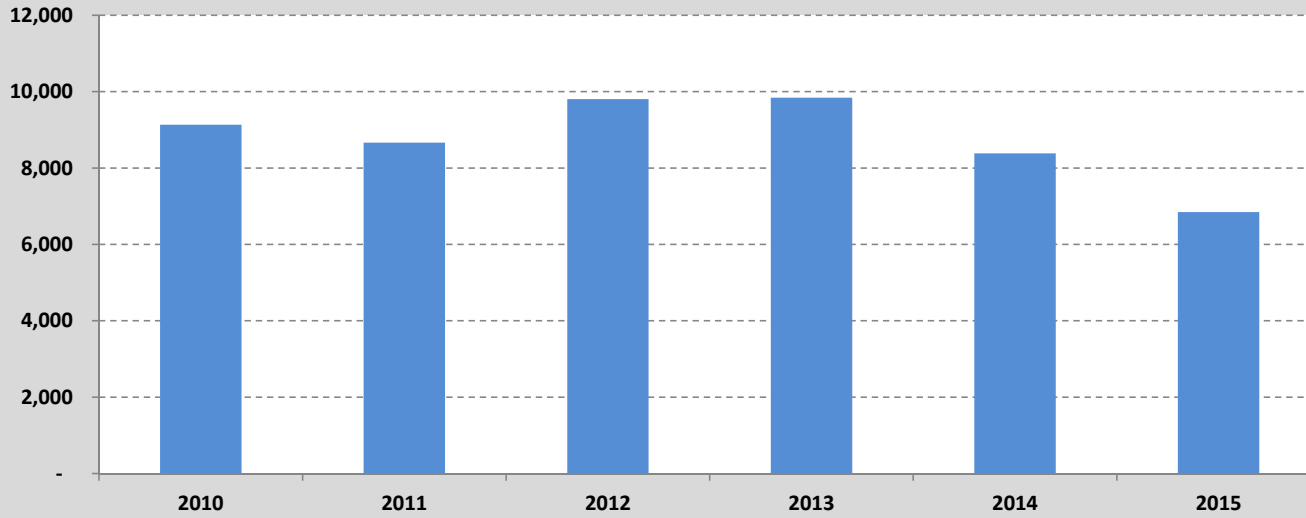
Department	Proj Num	Project Description	2015 Act
151 Engineering	7034	French Lake Road Property Acquisition; #201407	4,878
	7035	Upper Banner Tanks	12,636
	8099	Maben Canal: Rehabilitate and enlarge	40,766
	8336	Newtown Canal: Smith Siphon Replacement	9,538
	8371	Newtown Canal: Downstream of Champion Encasement	71,489
	8464	Deer Creek PH/So. Yuba Canal Purchase	203,492
151 Engineering Sum			8,325,876
518 Hydroelectric	201301	Bowman LLO Valve	1,983,862
	201304	Direct Read Ground System	3,000
	201307	BS Land Acquisition	84,817
	201308	Lwr Div Flumes Prop	63,539
	201403	CSPH Capacitor Bank	73,859
	201404	Bowman PH Upgrade	868,864
	201405	Bowman PH Auxiliary Generator	173,973
	201406	DF#2PH Closed Circuit TV	1,309
	201407	French Lake Road Property Acquisition; #201407	11,985
	201501	CPPH Closed Circuit TV	31,313
	201502	PH Computer/SCADA Upgrade	33,300
	201503	CPPH Forebay Level Control	16,200
	Equipment	16' Utility Trailer	3,730
		Bandsaw	4,773
		Data Loggers (4)	2,082
		JD855D sidebyside	24,042
		Milling Machine	30,462
		Tig Welder	6,647
		HS40II Purge Compressor (Bubbler) (17)	84,343
		Radar Profiler	16,642
518 Hydroelectric Sum			3,518,743
Grand Total			11,954,584

Nevada Irrigation District

FY 2015 Annual Report (unaudited)

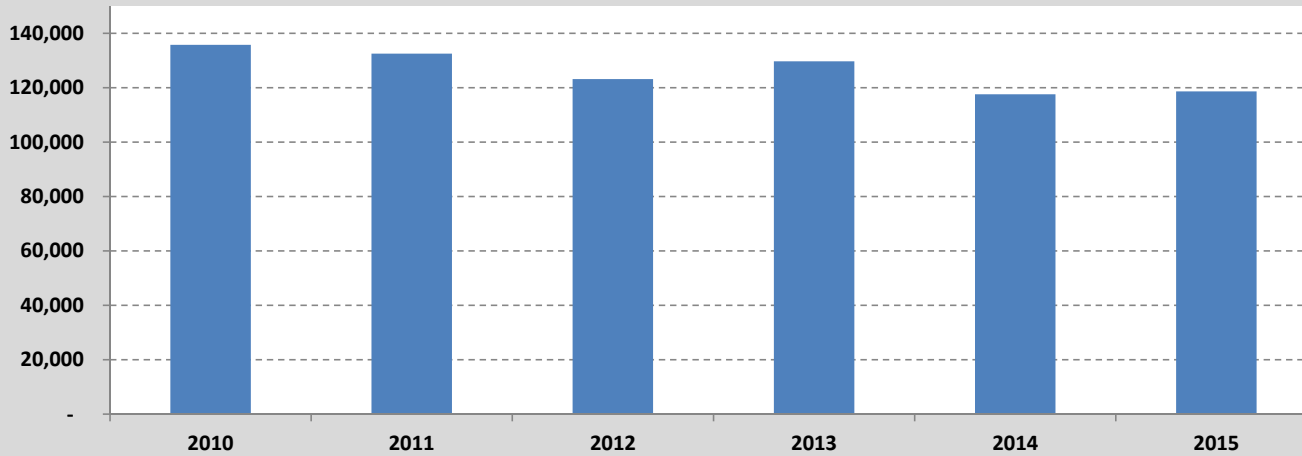
NID Annual Treated Water Consumption

per Acre Foot (66% of Water Sales)



NID Annual Raw Water Consumption

per Acre Foot



Nevada Irrigation District

FY 2015 Annual Report (unaudited cash balances)

<u>Bank Balance</u>	<u>Account</u>	<u>Balance</u>
WF Concentration	4127375558	7,213,238
LAIF	90-29-001	19,652,430
Union Bank	6736301580	43,709,766
Bank of America	0008 4598 0159	124,584
	Total Bank	70,700,018

Unreconciled General Ledger:

	<u>Water</u>	<u>Hydroelectric</u>	<u>Recreation</u>	<u>Imp Districts</u>	<u>Fiscal Agent</u>	<u>Total</u>
<u>Working Capital</u>						
Operating Cash	9,655,268	8,903,150	-	-	-	18,558,418
Operating Reserve	6,000,000	5,909,738	-	-	-	11,909,738
Total	15,655,268	14,812,888	-	-	-	30,468,156

Designated

Accrued Leave	2,182,318	266,996	63,055	-	-	2,512,369
Capital Improvement	5,012,500	10,000,000	-	-	-	15,012,500
Catastrophic Insurance	7,518,750	-	-	-	-	7,518,750
Hydroelectric Relicense	259,962	-	-	-	-	259,962
Rate Stabilization	2,005,000	-	-	-	-	2,005,000
Raw Water Expansion	2,005,000	-	-	-	-	2,005,000
Watershed Stewardship	2,145,749	-	-	-	-	2,145,749
Total	21,129,279	10,266,996	63,055	-	-	31,459,330

Restricted

Debt Service	1,968,863	-	-	-	-	1,968,863
Fiscal Agent	-	-	-	-	124,584	124,584
Imp Districts	-	-	-	886,517	-	886,517
Trt System Expansion	6,770,673	-	-	-	-	6,770,673
Total	8,739,536	-	-	886,517	124,584	9,750,637

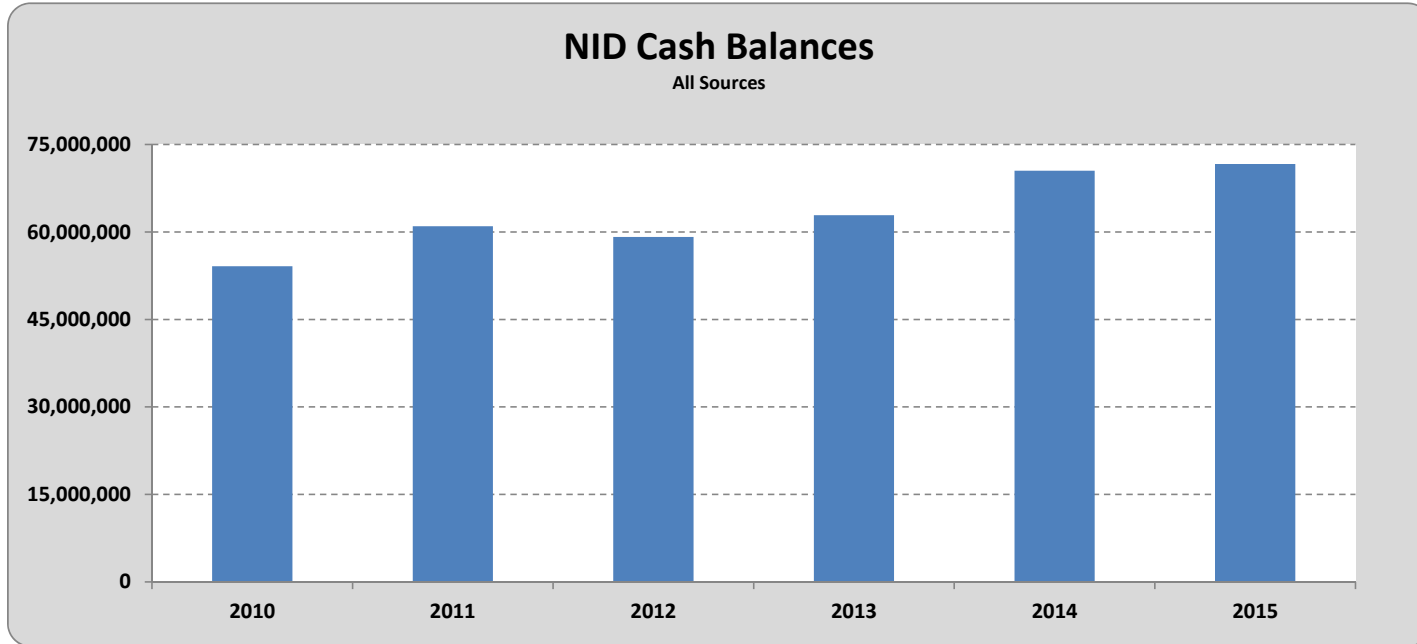
Total District	\$ 45,524,083	\$ 25,079,884	\$ 63,055	\$ 886,517	\$ 124,584	\$ 71,678,123
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FY 2015 Average 6 Month Spending	\$ 20,951,056
Operating & Operating Reserve Balance	\$ 30,468,156

Note: Bank vs GL Difference is Due in Transit Receipts, Outstanding Checks, Unrecorded Interest & Fees

Nevada Irrigation District

FY 2015 Annual Report (unaudited)



NID Cash Flows (FY 2010 - 2015)

Fiscal Year	Cash Income excl DS & Proj	Debt Proceeds	Debt Service	Project Spending	Cash Reserves	Ending Cash Balance
2009						70,201,577
2010	16,652,935	4,157,777	-5,360,815	-31,529,201	-16,079,304	54,122,273
2011	24,719,208	29,682,241	-12,027,760	-35,495,591	6,878,098	61,000,371
2012	18,414,696	674,252	-6,074,496	-14,875,451	-1,860,999	59,139,372
2013	29,355,428	0	-7,194,528	-18,428,919	3,731,981	62,871,353
2014	24,910,999	0	-3,651,510	-13,624,313	7,635,176	70,506,529
2015	18,332,765	0	-5,206,587	-11,954,584	1,171,594	71,678,123

-39,515,696 -125,908,059

Total Fiscal Years 2009 - 2015

Debt Service & Project Spending	-165,423,755	% Funding
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Net Income	132,386,031	80%
New Debt	34,514,270	21%
Reserves	1,476,546	0.9%
		102%