



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Chair, Nevada Tax Commission
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Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

Moapa Valley Water District herewith submits the (TENTATIVE) --- (FINAL) budget for the
fiscal year ending June 30, 2014

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 0

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be
lowered.

This budget contains 0 governmental fund types with estimated expenditures of \$ 0 and
1 proprietary funds with estimated expenses of \$ 3,348,933

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Joseph Davis
(Printed Name)
General Manager

(Title)
certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed

Dated:

Blank lines for signature and date of the governing board.

SCHEDULED PUBLIC HEARING:

Date and Time May 16, 2013 12:00pm PDT

Publication Date 8-May-13

Place: Moapa Valley Water District 601 N Moapa Valley Blvd. Overton NV 89040

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/14
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities	18	17	17
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	18	17	17

POPULATION (AS OF JULY 1)	7950	7950	7950
SOURCE OF POPULATION ESTIMATE*	2.65 x Est, Res. Unit	2.65 x Est, Res. Unit	2.65 x Est, Res. Unit
Assessed Valuation (Secured and Unsecured Only)	186,114,053	158,255,058	151,401,040
Net Proceeds of Mines	1,818,000	1,347,000	1,868,000
TOTAL ASSESSED VALUE	187,932,053	159,602,058	153,269,040
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

**\* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.**

Moapa Valley Water District  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for

Moapa Valley Water District  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Proprietary	E	\$ 3,050,000	\$ 2,843,800	\$ 450,075	\$ 505,133	\$ -	\$ -	\$ 151,142
TOTAL								

\* FUND TYPES: E - Enterprise  
I - Internal Service  
N - Nonexpendable Trust

\*\* Include Depreciation

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Water Sales	\$ 3,082,578	\$ 3,050,852	\$ 3,050,000	\$ 3,050,000
340A Contract	\$ 524,306	\$ 54,364	\$ -	\$ -
<b>Total Operating Revenue</b>	<b>\$ 3,606,884</b>	<b>\$ 3,105,216</b>	<b>\$ 3,050,000</b>	<b>\$ 3,050,000</b>
<b>OPERATING EXPENSE</b>				
Wages & Salaries	\$ 981,578	\$ 1,000,000	\$ 923,000	\$ 923,000
Employee Benefits	\$ 492,922	\$ 313,976	\$ 354,000	\$ 354,000
O & M Source & Supply	\$ 177,511	\$ -	\$ -	\$ -
Resource Development & Protection	\$ 83,908	\$ 39,359	\$ 34,000	\$ 34,000
Regulatory Compliance	\$ 17,822	\$ 16,146	\$ 21,700	\$ 21,700
Distribution System Operations	\$ 135,955	\$ 140,000	\$ 133,000	\$ 133,000
Distribution System Maintenance	\$ 135,883	\$ 127,000	\$ 108,000	\$ 108,000
Production Operations	\$ 22,693	\$ 175,920	\$ 219,000	\$ 219,000
Production Maintenance	\$ 4,897	\$ 6,428	\$ 11,500	\$ 11,500
Customer Accounts	\$ 52,851	\$ 56,175	\$ 59,000	\$ 59,000
General Administration	\$ 161,740	\$ 170,556	\$ 212,500	\$ 212,500
340A Contract	\$ 100,730	\$ 219,313	\$ 18,100	\$ 18,100
Depreciation/Amortization	\$ 747,020	\$ 748,000	\$ 750,000	\$ 750,000
<b>Total Operating Expense</b>	<b>\$ 3,115,510</b>	<b>\$ 3,012,873</b>	<b>\$ 2,843,800</b>	<b>\$ 2,843,800</b>
<b>Operating Income or (Loss)</b>	<b>\$ 491,374</b>	<b>\$ 92,343</b>	<b>\$ 206,200</b>	<b>\$ 206,200</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	\$ 7,258	\$ 5,000	\$ 5,000	\$ 5,000
Water Resource Development Fee (PIL)	\$ 15,000	\$ 5,000	\$ 7,500	\$ 7,500
Water Share Lease Program	\$ 22,789	\$ 19,000	\$ 23,000	\$ 23,000
Capacity Fees	\$ 15,854	\$ 8,000	\$ 3,000	\$ 3,000
Connection Fees	\$ 9,000	\$ 3,000	\$ 1,500	\$ 1,500
1/4-Cent Sales Tax	\$ 280,481	\$ 288,000	\$ 280,000	\$ 280,000
Other Non-Operating	\$ 32,089	\$ 40,800	\$ 30,000	\$ 30,000
Contributions in aid of constuction	\$ 4,209	\$ 2,100	\$ 1,000	\$ 1,000
Wheeling Fees	\$ 532,317	\$ -	\$ -	\$ -
340A Capital Reimbursement	\$ 85,987	\$ 99,075	\$ 99,075	\$ 99,075
<b>Total Nonoperating Revenues</b>	<b>\$ 1,004,984</b>	<b>\$ 469,975</b>	<b>\$ 450,075</b>	<b>\$ 450,075</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense	\$ 426,279	\$ 411,625	\$ 385,133	\$ 385,133
Church Lease	\$ -	\$ -	\$ 120,000	\$ 120,000
<b>Total Nonoperating Expenses</b>	<b>\$ 426,279</b>	<b>\$ 411,625</b>	<b>\$ 505,133</b>	<b>\$ 505,133</b>
<b>Net Income before Operating Transfers</b>	<b>\$ 578,705</b>	<b>\$ 58,350</b>	<b>\$ (55,058)</b>	<b>\$ (55,058)</b>
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
<b>NET INCOME</b>	<b>\$ 1,070,079</b>	<b>\$ 150,693</b>	<b>\$ 151,142</b>	<b>\$ 151,142</b>

Moapa Valley Water District  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND \_\_\_\_\_ Enterprise

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers, Water Usage Fees	\$ 3,113,415	\$ 3,050,852	\$ 3,050,000	\$ 3,050,000
Cash Paid to Suppliers for Goods and Services	\$ (1,474,635)	\$ (731,584)	\$ (798,700)	\$ (798,700)
Cash Paid to Employees	\$ (1,506,207)	\$ (1,313,976)	\$ (1,277,000)	\$ (1,277,000)
340A Operations	\$ 524,307	\$ (219,313)	\$ (18,100)	\$ (18,100)
340A Operations	\$ -	\$ 54,364		
a. Net cash provided by (or used for) operating activities	\$ 656,880	\$ 840,343	\$ 956,200	\$ 956,200
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Inter Gov Rev	\$ 254,216	\$ 288,000	\$ 280,000	\$ 280,000
Other Non Operating	\$ 47,600	\$ 40,000	\$ 30,000	\$ 30,000
Water Resource Development/ PIL	\$ 37,789	\$ 24,000	\$ 30,500	\$ 30,500
Capacity Fees	\$ 15,854	\$ 8,000	\$ 3,000	\$ 3,000
Contributions in Aide of Construction	\$ 4,209	\$ 2,100	\$ 1,000	\$ 1,000
b. Net cash provided by (or used for) noncapital financing activities	\$ 359,668	\$ 362,100	\$ 344,500	\$ 344,500
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Principle on Long Term Debt	\$ (469,504)	\$ (473,536)	\$ (492,766)	\$ (492,766)
Interest on Long Term Debt	\$ (432,870)	\$ (406,745)	\$ (385,133)	\$ (385,133)
Purchase of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Capital Improvements	\$ (553,233)	\$ (290,000)	\$ (405,000)	\$ (405,000)
Proceeds from Long Term Debt	\$ -	\$ -	\$ -	\$ -
Proceeds from Grant	\$ 296,294	\$ -	\$ -	\$ -
Church Lease	\$ -	\$ (100,000)	\$ (120,000)	\$ (120,000)
Wheeling Fees	\$ -	\$ -	\$ -	\$ -
340A Capital Reimbursement	\$ -	\$ 99,075	\$ 99,075	\$ 99,075
c. Net cash provided by (or used for) capital and related financing activities	\$ (1,159,313)	\$ (1,171,206)	\$ (1,303,824)	\$ (1,303,824)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest on Investments	\$ 7,258	\$ 5,000	\$ 5,000	\$ 5,000
Losses on Investments	\$ (2,560)	\$ -	\$ -	\$ -
d. Net cash provided by (or used in) investing activities	\$ 4,698	\$ 5,000	\$ 5,000	\$ 5,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	\$ (138,067)	\$ 36,237	\$ 1,876	\$ 1,876
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	\$ 5,871,392	\$ 5,733,325	\$ 5,769,562	\$ 5,769,562
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	\$ 5,733,325	\$ 5,769,562	\$ 5,771,438	\$ 5,771,438

Moapa Valley Water District  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Enterprise

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS,  
MEDIUM-TERM FINANCING, CAPITAL LEASES AND  
SPECIAL ASSESSMENT BONDS

- \* - Type  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium-Term Financing

- 6 - Medium-Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND							\$	\$	\$	\$
1995 Rev Bond	4	40	\$ 1,500,000	4/1/1995	2/1/2035	5.125	\$1,153,629	\$58,426	\$29,954	\$88,380
GO Ltd Tax BBR	2	25	\$ 4,315,000	5/17/2005	12/1/2025	5	\$3,410,000	\$163,875	\$265,000	\$428,875
State Revolving Fund	4	20	\$ 1,500,000	2/1/2008	1/1/2028	2.78	\$1,327,441	\$36,403	\$72,428	\$108,831
USDA RD Dev	4	40	\$ 1,798,760	2/4/2010	1/4/1950	4.25	\$1,737,152	\$73,438	\$20,246	\$93,684
*GO (LT) Ref Series 2013A	2	10	\$ 1,075,000	2/1/2013	6/30/2023	1.62	\$1,075,000	\$48,913	\$80,000	\$128,913
Capital Lease	7	5	\$ 79,640	1/8/2010	1/8/2015	5.315	\$27,417	\$1,046	\$17,047	\$18,093
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$8,730,639	\$382,101	\$484,675	\$866,776

\* GO Series 2002 was refunded by GO (LT) Series 2013A

SCHEDULE C-1 - INDEBTEDNESS

Moapa Valley Water District Budget Fiscal Year 2013-2014  
(Local Government)

## LOBBYING EXPENSE ESTIMATE

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Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

*Nevada Legislature: 77th Session; February 4, 2013 to June 4, 2013*

1. Activity:	<u>Lobby</u>	
2. Funding Source:	<u>Enterprise Fund</u>	
3. Transportation		\$ <u>\$0.00</u>
4. Lodging and meals		\$ <u>\$0.00</u>
5. Salaries and Wages		\$ <u>\$0.00</u>
6. Compensation to lobbyists		\$ <u>\$0.00</u>
7. Entertainment		\$ <u>\$0.00</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>\$0.00</u>
<b>Total</b>		<b>\$ <u><u>\$0.00</u></u></b>

Entity: Moapa Valley Water District

Budget Year 2013-2014

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Form 30  
11/1/2012

Form 30  
7/18/2013

**Schedule of Existing Contracts  
Budget Year 2013-2014**

**Local Government:** Moapa Valley Water District  
**Contact:** Jeannie Poynor  
**E-mail Address:** [jeannie@moapawater.com](mailto:jeannie@moapawater.com)  
**Daytime Telephone:** 702-397-6893

Total Number of Existing Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
1	Hinton Burdick	3/10/2011	6/30/2014	\$11,000	\$11,000	Auditing Services
2	Pitney Bowes	8/26/2009	8/26/2013	\$1,175	\$1,175	Postage Meter
3	Cintas	12/4/2009	12/4/2013	\$2,200	\$2,200	Rug Services
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$14,375	\$14,375	

Additional Explanations (Reference Line Number and Vendor):