

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Water Sales	\$ 4,180,189	\$ 4,080,000	\$ 4,282,215	
Connection Fees	\$ 30,000	\$ 8,000	\$ 6,000	
340A Contract	\$ 200,000	\$ 200,000	\$ 200,000	
<b>Total Operating Revenue</b>	<b>\$ 4,410,189</b>	<b>\$ 4,288,000</b>	<b>\$ 4,488,215</b>	
<b>OPERATING EXPENSE</b>				
Wages & Salaries	\$ 1,212,186	\$ 1,220,000	\$ 1,300,000	
Employee Benefits	\$ 580,653	\$ 610,000	\$ 639,915	
Resource Development & Protection	\$ 88,260	\$ 90,000	\$ 216,000	
Regulatory Compliance	\$ 28,046	\$ 30,000	\$ 45,000	
Distribution System Operation	\$ 28,860	\$ 30,000	\$ 54,000	
Distribution System Maintenance	\$ 261,668	\$ 260,000	\$ 270,000	
Production Operation	\$ 99,106	\$ 100,000	\$ 115,000	
Production Maintenance	\$ 5,677	\$ 5,000	\$ 40,000	
Customer Accounts	\$ 49,877	\$ 50,000	\$ 59,000	
General Administration	\$ 562,951	\$ 656,000	\$ 690,000	
340A Contract	\$ 7,445	\$ 8,000	\$ 10,000	
Depreciation/Amortization	\$ 856,344	\$ 858,000	\$ 860,000	
<b>Total Operating Expense</b>	<b>\$ 3,781,073</b>	<b>\$ 3,917,000</b>	<b>\$ 4,298,915</b>	
<b>Operating Income or (Loss)</b>	<b>\$ 629,116</b>	<b>\$ 371,000</b>	<b>\$ 189,300</b>	
<b>NONOPERATING REVENUES</b>				
Interest Income	\$ 4,347	\$ 4,000	\$ 2,000	
Capacity Fees	\$ 53,660	\$ 14,000	\$ 8,000	
1/4-Cents Sales Tax	\$ 386,444	\$ 310,000	\$ 230,000	
Miscellaneous Income	\$ 5,861	\$ 2,000	\$ 25,000	
Other Non-Operating Income	\$ 1,646	\$ 2,000	\$ -	
Water Resources Development Fee/(PIL)	\$ 6,500	\$ 13,000	\$ -	
Water Share Lease Program	\$ 25,086	\$ 27,300	\$ 29,000	
Contributions in Aid of Construction	\$ 57,671	\$ 6,000	\$ -	
Gain/(Loss) on Disposal of Assets	\$ -	\$ -	\$ -	
340A Reimbursement	\$ 52,994	\$ 52,994	\$ 52,994	
<b>Total Nonoperating Revenues</b>	<b>\$ 594,209</b>	<b>\$ 431,294</b>	<b>\$ 346,994</b>	
<b>NONOPERATING EXPENSES</b>				
Reimbursement of Development Fees	\$ 178,840	\$ -	\$ -	
Interest Expense	\$ 75,401	\$ 105,400	\$ 87,489	
Miscellaneous Expense	\$ 8,600	\$ 7,000	\$ 10,000	
Vanguard Expense	\$ -	\$ -	\$ -	
<b>Total Nonoperating Expenses</b>	<b>\$ 262,841</b>	<b>\$ 112,400</b>	<b>\$ 97,489</b>	
<b>Net Income before Operating Transfers</b>	<b>\$ 331,368</b>	<b>\$ 318,894</b>	<b>\$ 249,505</b>	
<b>Transfers (Schedule T)</b>				
<b>In</b>	\$ -	\$ -	\$ -	
<b>Out</b>	\$ -	\$ -	\$ -	
<b>Net Operating Transfers</b>	\$ -	\$ -	\$ -	
<b>CHANGE IN NET POSITION</b>	<b>\$ 960,484</b>	<b>\$ 689,894</b>	<b>\$ 438,805</b>	

Moapa Valley Water District  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Enterprise

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Received From Customers, Water Use Fees	\$ 4,188,377	\$ 4,080,000	\$ 4,288,215	
Cash Paid to Suppliers for Goods and Services	\$ (1,351,207)	\$ (1,229,000)	\$ (1,499,000)	
Cash Paid to Employees	\$ (1,749,135)	\$ (1,830,000)	\$ (1,939,915)	
Cash Received for 340A	\$ 200,000	\$ 200,000	\$ 200,000	
Cash Paid for 340A	\$ (12,058)	\$ 10,000	\$ (10,000)	
<b>a. Net cash provided by (or used for) operating activities</b>	<b>\$ 1,275,977</b>	<b>\$ 1,231,000</b>	<b>\$ 1,039,300</b>	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Inter Government Revenues	\$ 304,243	\$ 310,000	\$ 230,000	
Other Non-Operating	\$ 1,645	\$ 2,000	\$ -	
Water Resource Development (PIL)	\$ 6,500	\$ 13,000	\$ -	
Water Shares Lease Program	\$ 25,086	\$ 27,300	\$ 29,000	
Contributions in Aid of Construction	\$ 57,671	\$ 6,000	\$ -	
Capacity Fees	\$ 53,660	\$ 14,000	\$ 8,000	
Miscellaneous Income	\$ 5,861	\$ 2,000	\$ 25,000	
340A Reimbursement	\$ 52,994	\$ 52,994	\$ 52,994	
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>\$ 507,660</b>	<b>\$ 427,294</b>	<b>\$ 344,994</b>	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Principle of Long Term Debt	\$ (734,859)	\$ (466,408)	\$ (481,444)	
Interest in Long Term Debt	\$ (91,448)	\$ (105,400)	\$ (87,489)	
Proceeds from the Sale of Capital Assets	\$ -	\$ -	\$ -	
Purchase of Fixed Assets (Fixed Asset Replacement Acct)	\$ (286,514)	\$ (1,000,000)	\$ (190,000)	
Capital Improvements (Infrastructure Replacement Acct)	\$ (565,888)	\$ (144,000)	\$ (2,745,000)	
Water Resource Development (Water Resource Dev. Acct.)	\$ -	\$ -	\$ (100,000)	
Arsenic Media (Media Replacement Acct)	\$ -	\$ -	\$ -	
Proceeds from Long Term Debt	\$ -	\$ -	\$ -	
Proceeds from Grants	\$ 63,430	\$ 1,575,000	\$ 580,000	
Miscellaneous Expense	\$ (8,600)	\$ (7,000)	\$ (10,000)	
Reimbursement of Development Fees	\$ (178,840)	\$ -	\$ -	
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>\$ (1,802,719)</b>	<b>\$ (147,808)</b>	<b>\$ (3,033,933)</b>	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest on Investments	\$ 4,347	\$ 4,000	\$ 2,000	
Losses on Investments	\$ -	\$ -	\$ -	
<b>d. Net cash provided by (or used in) investing activities</b>	<b>\$ 4,347</b>	<b>\$ 4,000</b>	<b>\$ 2,000</b>	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>\$ (14,735)</b>	<b>\$ 1,514,486</b>	<b>\$ (1,647,639)</b>	
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>\$ 6,787,342</b>	<b>\$ 6,772,607</b>	<b>\$ 8,287,093</b>	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>\$ 6,772,607</b>	<b>\$ 8,287,093</b>	<b>\$ 6,639,454</b>	

Moapa Valley Water District

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Enterprise

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Schedule F-2

CAPITAL IMPROVEMENT BUDGET  
FISCAL YEARS 23 - 28

Account-#	NAME	FY23	FY24	FY25	FY26	FY27	FY28
2023-IRA-01	WATER MAIN REPLACEMENT	420,000	440,000	480,000	500,000	520,000	560,000
2023-IRA-02	METER REPLACEMENT PROGRAM	125,000	125,000				
2023-IRA-03	VALVE REPLACEMENT PROGRAM	110,000	110,000	110,000	110,000	110,000	110,000
2023-IRA-04	SCADA UPGRADES	30,000	30,000	30,000	30,000	30,000	30,000
2023-IRA-05	PRV UPGRADES	40,000	40,000	40,000	40,000	40,000	40,000
2023-IRA-06	NARROWS/WARM SPRINGS WATER STORAGE SITE ACQUISITION						
2023-IRA-07	WARM SPRINGS TANK 500K		260,000			1,100,000	
2023-IRA-08	NARROWS TANK 2 MILLION				260,000		
2023-IRA-09	LOGANDALE TANK RECOAT	505,000					
2023-IRA-10	BALDWIN 14" A/C LINE			550,000			
2023-IRA-11	ARROW CANYON 20" (JM PIPE)				70,000		930,000
2023-IRA-12	ARROW CANYON #3 WELL						1,200,000
2023-IRA-13	MAIN STREET UPGRADE	1,500,000					
2023-IRA-14	SHADE STRUCTURE						
2023-IRA-15	HYDRANT METER REPLACEMENT	15,000	15,000				
	<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>2,730,000</b>	<b>1,005,000</b>	<b>1,210,000</b>	<b>1,010,000</b>	<b>1,800,000</b>	<b>2,870,000</b>

2022-FARA-01	*SAFETY/SMALL EQUIPMENT REPLACEMENT	27,000	5,000	5,000	5,000	5,000	5,000
2022-FARA-02	*OFFICE EQUIPMENT REPLACEMENT	10,000	10,000	10,000	10,000	10,000	10,000
2022-FARA-03	*INFORMATION TECHNOLOGY	5,000	5,000	15,000	5,000	5,000	5,000
2022-FARA-04	VEHICLE REPLACEMENT	120,000	110,000	170,000	30,000	120,000	
2022-FARA-05	EQUIPMENT REPLACEMENT	28,000	109,000	39,000	120,000		
2022-FARA-06	SERVER REPLACEMENT				20,000		
2022-FARA-07	PROPERTY PURCHASE						
	<b>TOTAL FIXED ASSET PURCHASES</b>	<b>190,000</b>	<b>239,000</b>	<b>239,000</b>	<b>190,000</b>	<b>140,000</b>	<b>20,000</b>

2022-WRA-01	*WATER RESOURCE DEVELOPMENT	100,000	100,000	100,000	100,000	100,000	100,000
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2022-MRA-01	ARSENIC MEDIA				500,000		
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	<b>GRAND TOTAL</b>	<b>3,020,000</b>	<b>1,344,000</b>	<b>1,549,000</b>	<b>1,800,000</b>	<b>2,040,000</b>	<b>2,990,000</b>
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IRA - Infrastructure Replacement Account

Fixed Asset Replacement WRA - Water Resources Account

\* Miscellaneous Fixed Assets on Joe's Spreadsheet

Arsenic Media