

BUDGET AND FINANCE COMMITTEE

(Directors Toy and Farrington)

August 7, 2013

1:00 p.m.

12800 Ridge Road, Sutter Creek, CA

PUBLIC NOTICE: Members of the public will have the opportunity to directly address the Agency Board of Directors concerning any item listed on the Agenda below before or during consideration of that item.

1. **CALL TO ORDER**

2. **AGENCY GENERAL**
 - A. **Review of Monthly Financial Report for June, 2013**
 - B. **Cash Flow Review**
 - C. **Discussion regarding draft FY 2013-2014 Budget**

3. **ADJOURNMENT**

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, then please contact Cris Thompson at (209) 223-3018 or (209) 257-5281 (fax). Requests must be made as early as possible, and at least two-full business days before the start of the meeting.

Amador Water Agency

*Fiscal Year 2012-2013
Monthly Financial Report
June 30, 2013*

Amador Water Agency

Fiscal Year 2012-2013

Monthly Financial Report, 100% of Budget

June 30, 2013

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

The following page summarizes the Agency's period end results. The June 30, 2013 period end report analyzes all transactions for the fiscal year. The actuals are contrasted against 100% of the Agency's budget. The summary page presents the overall Agency's results from external transactions. The Agency finished the year with net income of \$1.8M with \$302K coming from operating and \$1.5M from non operating results which represents an increase of \$1.6M over the prior period. The following analysis further reviews operating, non operating and cash flow results. The footnotes provide additional account category review on all external transactions and uses a numbering scheme for reference.

Operating Income (Actual vs Budget)

Revenue is \$1.4M over budget and \$952K over the prior period. Water usage is 8% over budget and 7% over the prior period. Other revenue is driven by a JPIA refund (\$152K) and lawsuit settlement for the Martell WW system (\$150K). Transfer-ins are for ATL Debt, Project Support and Internal loans.

Expenditures are \$332K over budget and \$747K over the prior period. The Agency spent \$251K less in Salaries & Benefits on budgeted projects, this budget appears on the non operating schedule. The \$900K loan was not repaid to the county but \$1M in internal debt was repaid to non operating cash. A total of 5 internal loans were retired by operating.

Non Operating Income (Actual vs Budget)

Revenue is \$3.6M under budget and \$1.6M over the prior period. The main driver for the budgeted variance is a delay in the Gravity Supply Line (GSL) project funding. The Agency did receive \$1M in participation fees and \$1M in transfer-ins against internal loans.

Expenditures are \$3.8M under budget and \$251K over the prior period. Again, the budgeted variance is being driven by the GSL project. Also, you will notice the additional \$251K of labor budgeted for projects. When compared to the prior period, there is an increase in project spending and transfer-outs to operating for project support and debt services.

Cash (Actual vs Forecast):

The Agency finished the period with an actual cash position of \$3,131,236 against a forecast of \$3,217,246. The receipts variance was mainly due to the timing of sales receipts and grant reimbursement. The disbursement variance resulted from O&M and Admin payments which are related to timing. Overall Salaries & Benefits was within \$26K. The Agency's current cash position is 155% over the prior fiscal period with 54% coming from operating income. Staff has recommended an internal loan policy and continues to monitor systems for sufficient cash.

Amador Water Agency

Fiscal Year 2012-2013

Monthly Financial Report, 100% of Budget

June 30, 2013

FOOTNOTES: Executive Summary Schedule

- *1 Water Sales is 8% over budget. Water usage is up and monthly billing is in effect at July 2013.
- *2 Waste Water Sales is on budget.
- *3 Other Operating Revenues is 33% over budget. JPIA refund and Martell WW settlement.
- *4 Non Operating Revenues is 75% under budget. The CAWP grants/loans associated with GSL and DBP did not occur this fy period.
- *5 Salaries & Benefits is 2% under budget.
- *6 O&M is 1% over budget.
- *7 Admin & Fixed Assets expenses are on budget.
- *8 Debt Service is 27% under budget. The \$900K loan is anticipated next fiscal year.
- *9 Project spending is 92% under budget. Most of the GSL and DBP spending did not occur this fy period.

Amador Water Agency

Fiscal Year 2012-2013

Monthly Financial Report, 100% of Operating & Non Operating Budget

June 30, 2013

Executive Summary Schedule:

Salaries & Benefits (Includes Projects & Retirees Expense)

Adm includes Fixed Assets

Excludes Transfer Ins & Outs

	FY 11/12	FY 12/13	FY12/13	Variance		Variance		Notes
	Actual	Actual	Budget	11/12 vs 12/13		Actual vs Budget		
	@ 100%	@ 100%	@ 100%	\$	%	\$	%	
Water Sales (Accrual)	6,591,321	7,025,045	6,512,553	433,725	7%	512,492	8%	*1
WW Sales (Accrual)	1,347,136	1,356,656	1,356,350	9,520	1%	306	0%	*2
Other OP Rev	1,137,811	1,417,632	1,068,730	279,821	25%	348,902	33%	*3
Non Op Rev	700,479	1,480,319	6,002,236	779,839	111%	(4,521,917)	-75%	*4
Total Revenue	9,776,747	11,279,651	14,939,869	1,502,904	15%	(3,660,218)	-24%	
						\$	%	
Sal&Ben	4,257,006	3,859,437	3,940,863	(397,569)	-9%	(81,426)	-2%	*5
O&M	1,762,764	1,688,432	1,666,835	(74,332)	-4%	21,597	1%	*6
Admin	1,066,451	1,146,669	1,152,246	80,218	8%	(5,577)	0%	*7
DebtServ	2,371,041	2,417,860	3,305,433	46,818	2%	(887,573)	-27%	*8
Proj (Other Costs)	129,126	341,007	4,368,225	211,881	164%	(4,027,218)	-92%	*9
Total Expense	9,586,388	9,453,404	14,433,602	(132,984)	-1%	(4,980,198)	-35%	
Net Income	190,359	1,826,247		1,635,888				
(FB Appr)/Res Contr			506,267					

Amador Water Agency
Fiscal Year 2012 - 2013
Monthly Financial Report, 100% of Operating Budget
June 30, 2013

	FY 11/12	FY 12/13	FY12/13	Variance		Variance	
	Actual	Actual	Budget	11/12 vs 12/13		Actual vs Budget	
	@ 100%	@ 100%	@ 100%	\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	6,591,321	7,025,045	6,512,553	433,725	7%	512,492	8%
Waste Water Sales	1,347,136	1,356,656	1,356,350	9,520	1%	306	0%
Other Revenue	1,137,811	1,417,632	1,068,730	279,821	25%	348,902	33%
Transfer Ins	1,431,116	1,660,913	1,084,976	229,796	16%	575,937	53%
Total Operating Revenue	10,507,384	11,460,245	10,022,609	952,861	9%	1,437,636	14%
<u>Operating Expenses</u>							
Salaries & Benefits	3,617,555	3,505,625	3,339,005	(111,929)	-3%	166,620	5%
Oper & Main	1,762,764	1,688,432	1,666,835	(74,332)	-4%	21,597	1%
Administration	1,063,343	1,074,923	1,086,746	11,580	1%	(11,823)	-1%
Debt Service	2,371,041	2,417,860	3,305,433	46,818	2%	(887,573)	-27%
Fixed Assets	3,108	71,746	65,500	68,638	2209%	6,246	10%
Retiree Health Benefits	450,283	140,851	137,507	(309,432)	-69%	3,344	2%
Transfer Outs	1,142,045	2,258,016	1,223,733	1,115,971	98%	1,034,283	85%
Total Operating Expenses	10,410,139	11,157,452	10,824,759	747,313	7%	332,693	3%
Net Operating Income	97,245	302,793	(802,150)	205,548			

Amador Water Agency
Fiscal Year 2012 - 2013
Monthly Financial Report, 100% of Operating Budget
June 30, 2013

		FY 11/12	FY 12/13	FY12/13	Variance		Variance	
		Actual	Actual	Budget	11/12 vs 12/13		Actual vs Budget	
		@ 100%	@ 100%	@ 100%	\$	%	\$	%
Water & WW Sales								
41101	Residential	3,770,495	4,047,270	3,723,424	276,775	7%	323,846	9%
41102	Multi-User	151,372	184,320	148,205	32,947	22%	36,115	24%
41200	Commercial	465,510	472,646	449,501	7,136	2%	23,145	5%
41300	Industrial	176,078	175,086	174,090	(992)	-1%	996	1%
41301	Limited Industrial	635,180	648,365	626,547	13,185	2%	21,818	3%
41400	Irrigation	153,871	184,254	151,195	30,383	20%	33,059	22%
41500	Resale	1,053,098	1,104,738	1,049,985	51,639	5%	54,753	5%
41600	Public Agencies	194,594	214,955	194,922	20,360	10%	20,033	10%
41700	Construction	-	-	-	-		-	
41800	WW Service Charges	1,347,136	1,356,656	1,356,350	9,520	1%	306	0%
41895	Sales Write Offs	(8,879)	(6,587)	(5,316)	2,292	-26%	(1,271)	24%
Total Sales		7,938,457	8,381,701	7,868,903	443,244	6%	512,798	7%
Other Revenue								
42304	Connection Fees	55,078	51,964	50,863	(3,114)	-6%	1,101	2%
42305	Service Revenue	5,768	7,605	1,282	1,838	32%	6,323	493%
42306	PG&E Contract Payments	156,556	147,008	156,556	(9,548)	-6%	(9,548)	-6%
42310	Eng & Inspec Fees	8,652	24,093	17,374	15,441	178%	6,719	39%
42313	Bad Debt Recovery	(18,455)	-	-	18,455	-100%	-	
42315	Outside Service Contracts	38,666	45,236	39,731	6,570	17%	5,505	14%
42400	Interest	19,969	1,071	1,169	(18,898)	-95%	(98)	-8%
42401	Fixed O&M	124,631	135,972	135,973	11,341	9%	(1)	0%
42405	Tax Revenue	230,491	229,901	223,599	(591)	0%	6,302	3%
42406	Other Revenue	148,701	328,911	7,716	180,209	121%	321,195	4163%
42408	Credit Card Fees	2,985	-	-	(2,985)	-100%	-	
42421	CAWP Reim Capital Costs	105,125	99,914	99,914	(5,211)	-5%	-	0%
42501	Rev Applic To Prior Yr	-	-	40,000	-		(40,000)	-100%
42502	Plymouth Loan Reim	70,486	153,165	126,636	82,678	117%	26,529	21%
42521	Gain/Loss on Disp of Assets	-	21,500	-	21,500		21,500	
42510	Assmt/Cap Facil/Standby	189,158	171,292	167,917	(17,866)	-9%	3,375	2%
Total Other OP Revenue		1,137,811	1,417,632	1,068,730	279,821	25%	348,902	33%

Transfer In

Amador Water Agency
Fiscal Year 2012 - 2013
Monthly Financial Report, 100% of Operating Budget
June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance		Variance	
				11/12 vs 12/13		Actual vs Budget	
				\$	%	\$	%
41501 Transfer In Purchased Service	294,508	273,782	334,927	(20,727)	-7%	(61,145)	-18%
42402 Transfer In Fixed O&M	364,968	367,620	367,622	2,652	1%	(2)	0%
42420 Transfer In CAWP	316,530	303,257	303,257	(13,273)	-4%	-	0%
42550 Transfer In Debt Service	455,110	507,608	79,170	52,498	12%	428,438	541%
42560 Transfer In Agency General	-	208,645	-	208,645		208,645	
Total Operating Transfer In	1,431,116	1,660,913	1,084,976	229,796	16%	575,937	53%
Salaries & Benefits							
56111 Salaries	2,146,382	2,036,542	1,945,083	(109,840)	-5%	91,459	5%
56112 Salaries - Temp Help	-	3,943	8,000	3,943		(4,057)	-51%
56113 Overtime	84,331	116,635	81,098	32,303	38%	35,537	44%
56114 Standby	50,565	50,121	50,700	(444)	-1%	(579)	-1%
56120 Unemployment Insurance	63,262	7,176	56,441	(56,086)	-89%	(49,265)	-87%
56122 Compensated Absences	62,138	65,449	61,732	3,310	5%	3,717	6%
56123 Health-Insurance	621,861	642,216	546,540	20,355	3%	95,676	18%
56124 Retirement	417,014	411,335	368,167	(5,679)	-1%	43,168	12%
56125 Fica/Medicare	196,286	178,737	158,231	(17,549)	-9%	20,506	13%
56126 Workers Comp	39,824	60,308	53,561	20,484	51%	6,747	13%
56127 St/Lt Disability	10,258	10,232	9,452	(26)	0%	780	8%
56128 To/From Benefits	(74,367)	(77,068)	-	(2,701)	4%	(77,068)	
Total Salaries & Benefits	3,617,555	3,505,625	3,339,005	(111,929)	-3%	166,620	5%
Oper & Main							
56212 Collect/Distrib System	221,275	141,436	121,200	(79,839)	-36%	20,236	17%
56213 Transmission System	447	4,869	8,600	4,423	990%	(3,731)	-43%
56214 Canal-Clean/Chems/Tests/O&M	5,196	4,678	4,000	(519)	-10%	678	17%
56221 Storage/Dams/Reservoirs	7,340	7,926	11,100	586	8%	(3,174)	-29%
56222 Disposal	21,007	17,786	23,000	(3,221)	-15%	(5,214)	-23%
56231 Treatment Plants	196,669	218,256	192,300	21,587	11%	25,956	13%
56235 Water Tests	55,716	56,732	70,900	1,016	2%	(14,168)	-20%
56241 Vehicle Maintenance/Repair	43,228	52,749	40,000	9,521	22%	12,749	32%
56242 Gas & Oil	113,575	120,040	107,095	6,465	6%	12,945	12%
56243 Auto Shop Maintenance	15	65	-	50	332%	65	
56251 Plants/Pumps	645,087	584,842	624,664	(60,246)	-9%	(39,822)	-6%

Amador Water Agency
Fiscal Year 2012 - 2013
Monthly Financial Report, 100% of Operating Budget
June 30, 2013

		FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance		Variance	
					11/12 vs 12/13		Actual vs Budget	
					\$	%	\$	%
56253	Sewer Fees/Power Loss	278,036	320,842	300,870	42,806	15%	19,972	7%
56254	Radios (Maint & Repair)	2,029	2,691	2,500	662	33%	191	8%
56261	Tool/Equip Mntc/Replace/Rental	20,545	20,148	18,000	(397)	-2%	2,148	12%
56262	Safety/Supplies/Mntc	11,268	10,271	9,000	(997)	-9%	1,271	14%
56263	Uniforms	5,779	5,638	12,000	(141)	-2%	(6,362)	-53%
56266	State Health Dept Fees	92,357	70,690	75,600	(21,666)	-23%	(4,910)	-6%
56267	Licenses/Certifications	2,627	5,272	4,600	2,645	101%	672	15%
56268	Mileage/Travel/Food	290	399	-	108	37%	399	
56270	Grounds Maintenance	34,965	37,560	36,406	2,595	7%	1,154	3%
56275	Misc Expense	5,313	5,542	5,000	229	4%	542	11%
56298	To/From Operating Expenses	0	0	-	0	0%	0	
	Total Oper & Main	1,762,764	1,688,432	1,666,835	(74,332)	-4%	21,597	1%
Administration								
56611	Director Compensation	17,012	24,200	54,000	7,188	42%	(29,800)	-55%
56612	Director Travel/Confernc/Meals	2,084	2,654	5,000	571	27%	(2,346)	-47%
56614	Director Insurance	188	164	178	(23)	-12%	(14)	-8%
56615	Election Expense	-	14,617	20,000	14,617		(5,383)	-27%
56618	To/From Director Expense	-	0	-	0	0%	0	
56621	Office Supplies	11,311	12,243	12,000	932	8%	243	2%
56622	Publications/Advertising	1,388	882	1,700	(506)	-36%	(818)	-48%
56623	Postage	37,502	11,270	10,000	(26,232)	-70%	1,270	13%
56624	Printing	25,149	8,866	7,500	(16,282)	-65%	1,366	18%
56625	Computer Mntc & Support	144,597	133,605	150,825	(10,992)	-8%	(17,220)	-11%
56626	Training/Conferences	11,665	9,829	20,000	(1,836)	-16%	(10,171)	-51%
56627	Customer Billing	-	69,997	59,263	69,997		10,734	18%
56628	Mileage/Travel/Meals	1,014	1,119	1,000	105	10%	119	12%
56630	Hr Activities	3,866	1,296	1,500	(2,570)	-66%	(204)	-14%
56631	Membership Dues	49,016	35,695	45,395	(13,321)	-27%	(9,700)	-21%
56632	County Admin Fee	-	873	-	873		873	
56634	Merchant/Credit Card Fees	8,645	15,973	8,000	7,328	85%	7,973	100%
56635	Propety Tax Admin Cost	7,371	7,077	7,500	(294)	-4%	(423)	-6%
56636	Miscellaneous Expense	3,878	430	4,100	(3,448)	-89%	(3,670)	-90%
56637	Manager's Expenses	352	160	400	(192)	-55%	(240)	-60%

Amador Water Agency
Fiscal Year 2012 - 2013
Monthly Financial Report, 100% of Operating Budget
June 30, 2013

		FY 11/12	FY 12/13	FY12/13	Variance		Variance	
		Actual	Actual	Budget	11/12 vs 12/13		Actual vs Budget	
		@ 100%	@ 100%	@ 100%	\$	%	\$	%
56638	Public Relations	2,485	1,191	5,000	(1,294)	-52%	(3,809)	-76%
56639	Lobbying Activity	475	-	-	(475)	-100%	-	
56640	Office Bldg & Grnds Mntc/Util	41,259	42,887	42,000	1,628	4%	887	2%
56642	Telephone/Ans Svc - Office	59,757	68,339	57,000	8,581	14%	11,339	20%
56649	To/From Office Expense	0	(0)	-	(0)	0%	(0)	
56729	Insurance (Property/Liability)	117,232	99,867	130,505	(17,365)	-15%	(30,638)	-23%
56730	Consultants	364,815	334,925	318,880	(29,890)	-8%	16,045	5%
56750	Legal Fees	152,283	172,277	120,000	19,994	13%	52,277	44%
56760	Water Rights	-	4,485	5,000	4,485		(515)	-10%
	Total Administration	1,063,343	1,074,923	1,086,746	11,580	1%	(11,823)	-1%
Debt Service								
56912	Principal WDF	48,937	32,607	932,607	(16,329)	-33%	(900,000)	-97%
56913	Principal Buck,Ply,WellProj	167,663	139,766	139,766	(27,897)	-17%	0	0%
56914	Interest Payment	1,557,426	1,540,213	1,527,724	(17,213)	-1%	12,489	1%
56917	Principal Hillside System	2,087	2,154	2,154	67	3%	(0)	0%
56918	Principal Ridge System	72,653	75,064	75,064	2,411	3%	0	0%
56919	Bond Administration Fees	1,800	2,300	1,800	500	28%	500	28%
56920	Loan Administration Fees	225	225	300	-	0%	(75)	-25%
56921	Principal 2006 Series A Cop	505,000	525,000	525,000	20,000	4%	-	0%
56922	Office Equip Lease/Rental	1,305	1,305	1,792	-	0%	(487)	-27%
56923	Misc Equipment Lease	-	-	-	-		-	
56925	Principal Pine Grove WW	13,946	14,336	14,336	390	3%	-	0%
56926	Principal Sutter Creek	-	84,889	84,889	84,889		0	0%
56927	To/From Equip Lease	0	(0)	1	(0)	0%	(1)	-100%
	Total Debt Service	2,371,041	2,417,860	3,305,433	46,818	2%	(887,573)	-27%
Fixed Assets								
57225	Office Equipment	-	-	8,000	-		(8,000)	-100%
57226	Shop Equipment	735	-	-	(735)	-100%	-	
57227	Tools & Instruments	2,373	34,601	25,000	32,228	1358%	9,601	38%
57228	Construction Equipment	-	37,144	32,500	37,144		4,644	14%
57229	Vehicles	-	-	-	-		-	
57255	To/From Fixed Asset Expense	0	(0)	-	(0)	0%	(0)	

Amador Water Agency
Fiscal Year 2012 - 2013
Monthly Financial Report, 100% of Operating Budget
June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance 11/12 vs 12/13		Variance Actual vs Budget	
				\$	%	\$	%
Total Fixed Assets	3,108	71,746	65,500	68,638	2209%	6,246	10%
<u>Retiree Health Benefits</u>							
57380 Retiree Health Benefits	450,283	140,851	137,506	(309,432)	-69%	3,345	2%
57385 To/From Retiree Benefits	(0)	0	1	0	0%	(1)	-97%
Total Retiree Benefits	450,283	140,851	137,507	(309,432)	-69%	3,344	2%
<u>Transfer Out</u>							
56252 Transfer Out Purchased Water	294,508	273,782	334,927	(20,727)	-7%	(61,145)	-18%
56276 Transfer Out Fixed O&M	364,967	367,622	367,622	2,655	1%	-	0%
56911 Transfer Out Debt Service	166,040	1,263,355	217,927	1,097,315	661%	1,045,428	480%
56930 Transfer Out Agency General	-	50,000	-	50,000		50,000	
56915 Transfer Out CAWP	316,530	303,257	303,257	(13,273)	-4%	-	0%
Total Transfer Out	1,142,045	2,258,016	1,223,733	1,115,971	98%	1,034,283	85%

Amador Water Agency
Fiscal Year 2012 - 2013
Monthly Financial Report, 100% of Non Operating Budget
June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	FY12/13 Forecast	Variance		Variance		
					11/12 vs 12/13		Actual vs Budget		
					\$	%	\$	%	
<u>Non Operating Revenue</u>									
Partic Fees, CFD, Int, etc	700,479	1,480,319	6,002,236	-	779,839	111%	(4,521,917)	-75%	
Transfer Ins	146,476	1,048,218	190,757	-	901,742	616%	857,461	450%	
Total Non Oper Revenue	846,955	2,528,536	6,192,993	-	1,681,581	199%	(3,664,457)	-59%	
<u>Non Operating Expense</u>									
Salaries & Benefits (Projects)	189,168	212,961	464,351	-	23,793	13%	(251,390)	-54%	
Other Direct Costs (Projects)	129,126	341,007	4,368,225	-	211,881	164%	(4,027,218)	-92%	
Transfer Outs	435,547	451,117	52,000	-	15,570	4%	399,117	768%	
Total Non Operating Expense	753,841	1,005,085	4,884,576	-	251,244	33%	(3,879,491)	-79%	
Net Non Op Income	93,114	1,523,452	1,308,417	-	1,430,338				

Amador Water Agency
 Fiscal Year 2012 - 2013
 Monthly Financial Report, 100% of Non Operating Budget
 June 30, 2013

		FY 11/12	FY 12/13	FY12/13	FY12/13	Variance		Variance	
		Actual	Actual	Budget	Forecast	11/12 vs 12/13		Actual vs Budget	
		@ 100%	@ 100%	@ 100%		\$	%	\$	%
<u>Non Operating Revenue</u>									
49301	Interest (Restricted)	3,281	1,663	3,924		(1,618)	-49%	(2,261)	-58%
49302	Participation Fees	592,624	724,950	359,409		132,326	22%	365,541	102%
49305	Interest (Partic Fees)	290	2,540	-		2,250	777%	2,540	
49307	Partic Fees CFD #1	-	290,682	-		290,682		290,682	
42407	Loans/Grants (Rplc Proj)	104,285	460,484	4,160,345		356,199	342%	(3,699,861)	-89%
49400	Loans/Grants (Expan Proj)	-	-	1,478,558		-		(1,478,558)	-100%
49502	Transfer In Ridge Cluster	-	379,044	-		379,044		379,044	
49500	Transfer In Partic Fee Fund	146,476	669,174	190,757		522,698	357%	478,417	251%
	Total Non Operating Revenue	846,955	2,528,536	6,192,993	-	1,681,581	199%	(3,664,457)	-59%
<u>Salaries & Benefits (Projects)</u>									
57001	Salaries (Rplc)	120,609	134,858	272,105		14,249	12%	(137,247)	-50%
57002	Benefits (Rplc)	68,559	77,067	155,099		8,509	12%	(78,032)	-50%
57003	Salaries (Temp-Help)	-	1,035	-		1,035		1,035	
57004	Salaries (Expan)	-	-	23,660		-		(23,660)	-100%
57005	Benefits (Expan)	-	-	13,487		-		(13,487)	-100%
	Total Salaries & Benefits (Projects)	189,168	212,961	464,351	-	23,793	13%	(251,390)	-54%
<u>Other Direct Costs (Projects)</u>									
57101	Plants (Rplc)	113,606	7,314	377,710		(106,292)	-94%	(370,396)	-98%
57103	Transmission (Rplc)	8,874	115,024	2,192,904		106,151	1196%	(2,077,880)	-95%
57104	Collect/Distrib System (Rplc)	2,473	92,217	215,291		89,745	3630%	(123,074)	-57%
57106	Storage (Rplc)	4,174	103,272	118,717		99,097	2374%	(15,445)	-13%
57111	Plants (Expan)	-	-	-		-		-	
57113	Transmission (Expan)	-	-	1,463,603		-		(1,463,603)	-100%
57114	Collect/Distrib System (Expan)	-	-	-		-		-	
57115	Admin Fee	-	6,400	-		6,400		6,400	
57117	Refund For Prior Period	-	16,780	-		16,780		16,780	
57116	Storage (Expan)	-	-	-		-		-	
	Total Other Cost (Projects)	129,126	341,007	4,368,225	-	211,881	164%	(4,027,218)	-92%
<u>Transfer Out</u>									
56916	Transfer Out CFD #1	-	116,703	-		116,703		116,703	
56940	Transfer Out Partic Fee Fund	435,547	334,414	52,000		(101,133)	-23%	282,414	543%
56941	Transfer Out Ridge Cluster	-	-	-		-		-	
	Total Transfer Out	435,547	451,117	52,000	-	15,570	4%	399,117	768%

Amador Water Agency (OS 03)
 Fiscal Year 2012 - 2013
 Monthly Financial Report, 100% of Operating Budget
 June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance 11/12 vs 12/13		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	-	-	-	-		-	
Waste Water Sales	-	-	-	-		-	
Other Revenue	37,748	45,329	39,838	7,581	20%	5,491	14%
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	37,748	45,329	39,838	7,581	20%	5,491	14%
<u>Operating Expenses</u>							
Salaries & Benefits	24,875	42,155	23,405	17,281	69%	18,750	80%
Oper & Main	5,124	5,492	2,500	368	7%	2,992	120%
Administration	-	291	414	291		(123)	-30%
Debt Service	-	-	-	-		-	
Fixed Assets	-	-	-	-		-	
Retiree Health Benefits	2,746	1,163	963	(1,582)	-58%	200	21%
Transfer Outs	-	50,000	-	50,000		50,000	
Total Operating Expenses	32,745	99,102	27,282	66,358	203%	71,820	263%
Net Operating Income	5,003	(53,773)	12,556	(58,777)			

Amador Water Agency (AWS 04)
Fiscal Year 2012 - 2013
Monthly Financial Report, 100% of Operating Budget
June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance 11/12 vs 12/13		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	4,413,225	4,731,818	4,385,228	318,594	7%	346,590	8%
Waste Water Sales	-	-	-	-		-	
Other Revenue	341,399	455,205	387,237	113,807	33%	67,968	18%
Transfer Ins	170,060	475,365	73,120	305,306	180%	402,245	550%
Total Operating Revenue	4,924,683	5,662,389	4,845,585	737,706	15%	816,804	17%
<u>Operating Expenses</u>							
Salaries & Benefits	1,703,810	1,695,964	1,719,236	(7,846)	0%	(23,272)	-1%
Oper & Main	612,874	566,288	510,159	(46,586)	-8%	56,129	11%
Administration	417,890	410,732	482,433	(7,158)	-2%	(71,701)	-15%
Debt Service	1,915,622	1,923,901	1,923,727	8,279	0%	174	0%
Fixed Assets	1,803	30,099	31,479	28,296	1570%	(1,380)	-4%
Retiree Health Benefits	211,090	70,024	70,678	(141,066)	-67%	(654)	-1%
Transfer Outs	-	496,867	-	496,867		496,867	
Total Operating Expenses	4,863,088	5,193,876	4,737,712	330,788	7%	456,164	10%
Net Operating Income	61,595	468,513	107,873	406,917			

Amador Water Agency (AG 05)
Fiscal Year 2012 - 2013
Monthly Financial Report, 100% of Operating Budget
June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance 11/12 vs 12/13		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	-	-	-	-		-	
Waste Water Sales	-	-	-	-		-	
Other Revenue	323,914	400,308	223,933	76,394	24%	176,375	79%
Transfer Ins	209,050	214,695	6,050	5,645	3%	208,645	3449%
Total Operating Revenue	532,964	615,004	229,983	82,039	15%	385,021	167%
<u>Operating Expenses</u>							
Salaries & Benefits	237,301	76,049	34,888	(161,252)	-68%	41,161	118%
Oper & Main	5,744	2,016	1,251	(3,728)	-65%	765	61%
Administration	322,217	358,308	271,312	36,091	11%	86,996	32%
Debt Service	20	25	35	6	30%	(10)	-27%
Fixed Assets	47	4,883	5,107	4,836	10376%	(224)	-4%
Retiree Health Benefits	40,272	2,943	1,650	(37,329)	-93%	1,293	78%
Transfer Outs	-	204,421	-	204,421		204,421	
Total Operating Expenses	605,600	648,645	314,243	43,046	7%	334,402	106%
Net Operating Income	(72,636)	(33,642)	(84,260)	38,994			

Amador Water Agency (CAWP WS 06)
 Fiscal Year 2012 - 2013
 Monthly Financial Report, 100% of Operating Budget
 June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance 11/12 vs 12/13		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	103,784	100,249	123,880	(3,535)	-3%	(23,631)	-19%
Waste Water Sales	-	-	-	-		-	
Other Revenue	236,152	242,775	243,119	6,623	3%	(344)	0%
Transfer Ins	1,052,006	970,659	1,005,806	(81,348)	-8%	(35,147)	-3%
Total Operating Revenue	1,391,942	1,313,683	1,372,805	(78,259)	-6%	(59,122)	-4%
<u>Operating Expenses</u>							
Salaries & Benefits	375,466	361,023	334,363	(14,443)	-4%	26,660	8%
Oper & Main	513,339	463,333	506,085	(50,007)	-10%	(42,752)	-8%
Administration	56,229	77,025	63,722	20,796	37%	13,303	21%
Debt Service	422,457	378,216	1,265,483	(44,241)	-10%	(887,267)	-70%
Fixed Assets	249	19,958	11,337	19,709	7927%	8,621	76%
Retiree Health Benefits	46,554	14,642	13,751	(31,912)	-69%	891	6%
Transfer Outs	-	48,352	-	48,352		48,352	
Total Operating Expenses	1,414,294	1,362,548	2,194,741	(51,746)	-4%	(832,193)	-38%
Net Operating Income	(22,352)	(48,865)	(821,936)	(26,513)			

Amador Water Agency (LaMel 09)
 Fiscal Year 2012 - 2013
 Monthly Financial Report, 100% of Operating Budget
 June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance 11/12 vs 12/13		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	40,584	38,884	38,353	(1,700)	-4%	531	1%
Waste Water Sales	-	-	-	-		-	
Other Revenue	11,192	10,272	10,408	(920)	-8%	(136)	-1%
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	51,776	49,156	48,761	(2,620)	-5%	395	1%
<u>Operating Expenses</u>							
Salaries & Benefits	27,002	29,621	26,749	2,619	10%	2,872	11%
Oper & Main	13,080	12,677	13,367	(404)	-3%	(690)	-5%
Administration	3,092	3,484	3,940	391	13%	(456)	-12%
Debt Service	11,735	10,922	10,926	(812)	-7%	(4)	0%
Fixed Assets	16	222	232	206	1328%	(10)	-4%
Retiree Health Benefits	3,147	1,210	1,100	(1,937)	-62%	110	10%
Transfer Outs	8,930	8,930	8,930	-	0%	-	0%
Total Operating Expenses	67,002	67,065	65,244	63	0%	1,821	3%
Net Operating Income	(15,226)	(17,910)	(16,483)	(2,684)			

Amador Water Agency (Camanche 13)
 Fiscal Year 2012 - 2013
 Monthly Financial Report, 100% of Operating Budget
 June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance 11/12 vs 12/13		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	323,120	346,058	314,143	22,938	7%	31,915	10%
Waste Water Sales	-	-	-	-		-	
Other Revenue	21,318	29,198	31,432	7,880	37%	(2,234)	-7%
Transfer Ins	-	193	-	193		193	
Total Operating Revenue	344,438	375,449	345,575	31,011	9%	29,874	9%
<u>Operating Expenses</u>							
Salaries & Benefits	218,943	213,583	200,618	(5,360)	-2%	12,965	6%
Oper & Main	76,933	87,365	81,389	10,432	14%	5,976	7%
Administration	78,891	37,203	41,402	(41,688)	-53%	(4,199)	-10%
Debt Service	65	79	108	13	20%	(29)	-27%
Fixed Assets	155	2,587	2,706	2,432	1565%	(119)	-4%
Retiree Health Benefits	25,315	8,767	8,250	(16,548)	-65%	517	6%
Transfer Outs	15,215	55,019	34,827	39,804	262%	20,192	58%
Total Operating Expenses	415,518	404,603	369,300	(10,916)	-3%	35,303	10%
Net Operating Income	(71,080)	(29,154)	(23,725)	41,926			

Amador Water Agency (CAWP Ret 14)
 Fiscal Year 2012 - 2013
 Monthly Financial Report, 100% of Operating Budget
 June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance 11/12 vs 12/13		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	1,713,494	1,809,397	1,653,167	95,903	6%	156,230	9%
Waste Water Sales	-	-	-	-		-	
Other Revenue	99,684	30,030	81,457	(69,655)	-70%	(51,427)	-63%
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	1,813,178	1,839,426	1,734,624	26,249	1%	104,802	6%
<u>Operating Expenses</u>							
Salaries & Benefits	458,376	474,734	448,048	16,358	4%	26,686	6%
Oper & Main	83,248	85,070	83,890	1,822	2%	1,180	1%
Administration	104,119	103,906	128,128	(212)	0%	(24,222)	-19%
Debt Service	196	175	240	(21)	-11%	(65)	-27%
Fixed Assets	466	7,779	8,136	7,313	1569%	(357)	-4%
Retiree Health Benefits	53,560	18,897	18,426	(34,663)	-65%	471	3%
Transfer Outs	993,947	1,217,953	1,053,260	224,006	23%	164,693	16%
Total Operating Expenses	1,693,911	1,908,514	1,740,128	214,603	13%	168,386	10%
Net Operating Income	119,267	(69,087)	(5,504)	(188,354)			

Amador Water Agency (WW Gen 20)
Fiscal Year 2012 - 2013
Monthly Financial Report, 100% of Operating Budget
June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance 11/12 vs 12/13		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	(1,218)	(1,362)	(1,218)	(143)	12%	(144)	12%
Waste Water Sales	405,014	421,664	422,108	16,650	4%	(444)	0%
Other Revenue	56,385	51,594	50,433	(4,791)	-8%	1,161	2%
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	460,180	471,896	471,323	11,716	3%	573	0%
<u>Operating Expenses</u>							
Salaries & Benefits	246,388	295,848	244,085	49,459	20%	51,763	21%
Oper & Main	83,625	78,210	89,082	(5,415)	-6%	(10,872)	-12%
Administration	31,738	33,537	38,697	1,799	6%	(5,160)	-13%
Debt Service	18,471	18,476	18,512	5	0%	(36)	0%
Fixed Assets	155	2,587	2,706	2,432	1565%	(119)	-4%
Retiree Health Benefits	29,597	10,597	10,038	(19,000)	-64%	559	6%
Transfer Outs	98,496	67,608	68,448	(30,888)	-31%	(840)	-1%
Total Operating Expenses	508,471	506,863	471,568	(1,608)	0%	35,295	7%
Net Operating Income	(48,290)	(34,967)	(245)	13,323			

Amador Water Agency (WW Camanche 21)
 Fiscal Year 2012 - 2013
 Monthly Financial Report, 100% of Operating Budget
 June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance 11/12 vs 12/13		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	-	1	(1,000)	1		1,001	-100%
Waste Water Sales	420,106	442,425	411,998	22,319	5%	30,427	7%
Other Revenue	841	1,057	873	215	26%	184	21%
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	420,948	443,483	411,871	22,535	5%	31,612	8%
<u>Operating Expenses</u>							
Salaries & Benefits	181,659	181,963	163,837	304	0%	18,126	11%
Oper & Main	124,937	112,049	132,115	(12,887)	-10%	(20,066)	-15%
Administration	20,479	21,019	24,690	540	3%	(3,671)	-15%
Debt Service	39	64	88	25	64%	(24)	-27%
Fixed Assets	93	1,558	1,629	1,464	1570%	(71)	-4%
Retiree Health Benefits	20,792	6,907	6,738	(13,885)	-67%	169	3%
Transfer Outs	25,457	58,268	58,268	32,811	129%	-	0%
Total Operating Expenses	373,455	381,827	387,365	8,372	2%	(5,538)	-1%
Net Operating Income	47,493	61,656	24,506	14,163			

Amador Water Agency (WW Martell 22)
Fiscal Year 2012 - 2013
Monthly Financial Report, 100% of Operating Budget
June 30, 2013

	FY 11/12 Actual @ 100%	FY 12/13 Actual @ 100%	FY12/13 Budget @ 100%	Variance 11/12 vs 12/13		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	(1,667)	0	-	1,667	-100%	0	
Waste Water Sales	522,016	492,567	522,244	(29,449)	-6%	(29,677)	-6%
Other Revenue	9,177	151,864	-	142,687	1555%	151,864	
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	529,526	644,431	522,244	114,905	22%	122,187	23%
<u>Operating Expenses</u>							
Salaries & Benefits	143,734	134,685	143,776	(9,049)	-6%	(9,091)	-6%
Oper & Main	243,860	275,933	246,997	32,073	13%	28,936	12%
Administration	28,689	29,418	32,008	729	3%	(2,590)	-8%
Debt Service	2,437	86,001	86,314	83,564	3428%	(313)	0%
Fixed Assets	124	2,073	2,168	1,949	1567%	(95)	-4%
Retiree Health Benefits	17,211	5,701	5,913	(11,510)	-67%	(212)	-4%
Transfer Outs	-	50,598	-	50,598		50,598	
Total Operating Expenses	436,056	584,409	517,176	148,353	34%	67,233	13%
Net Operating Income	93,470	60,023	5,068	(33,448)			

Amador Water Agency
FY Year 2012 - 2013 Cash Forecast vs Actual

	7/31/2012		8/31/2012		9/30/2012		10/31/2012		11/30/2012		12/31/2012	
	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual
Billing Water & WW	-	936,852	709,586	891,366	863,880	906,021	605,363	762,035	634,443	679,328	478,442	595,233
Receipts Water & WW Sales	-	722,199	789,446	944,978	895,891	889,394	865,645	853,221	777,854	773,316	638,140	506,804
Other Operating Receipts:												
Fixed O&M	-	11,631	11,304	11,031	11,304	10,749	11,304	7,941	11,828	15,303	11,332	10,749
CAWP Capital	-	36,387	63,527	33,570	29,957	14,957	15,000	15,000	-	-	-	-
PG&E Contract	-	-	-	-	-	-	-	-	-	-	-	-
Outside Service Contracts	-	17,095	6,697	3,571	3,126	2,022	2,208	1,633	7,469	5,736	7,757	5,568
Plymouth Loan Reim	-	-	-	-	70,503	-	-	-	78,318	-	-	-
Tax Revenue	-	-	-	6,576	-	-	-	-	-	-	111,800	21,388
Assess/Standby/Conn/Oth	-	44,920	36,214	3,646	18,917	13,192	18,624	3,348	13,540	15,754	20,662	23,845
Eng, Insp Fees	-	818	1,707	700	2,368	350	2,048	153	4,201	210	3,571	5,324
Loans / Grants (Exist)	-	31,369	-	-	35,070	-	35,070	14,751	72,236	-	136,753	24,737
Transfer In	-	93,213	55,394	30,635	131,208	221,494	53,669	30,635	53,669	78,449	106,449	106,449
Interest	-	-	-	-	251	186	-	-	-	-	180	160
Total Other OP Receipts	-	235,433	174,843	89,729	302,704	262,950	137,923	73,461	241,261	115,452	398,504	198,220
Total Operating Receipts	-	957,632	964,289	1,034,707	1,198,595	1,152,344	1,003,568	926,682	1,019,115	888,768	1,036,644	705,024
Non Operating Receipts												
Interest	-	-	-	-	959	1,468	-	-	-	-	1,468	937
Participation Fees	-	89,450	55,138	500	54,638	192,500	9,925	21,036	55,138	70,249	141,134	11,605
Partic Fees (CFD #1)	-	-	-	-	-	-	-	-	-	2,751	-	-
Transfer Ins-Partic Fee F	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Outs-Partic Fee F	-	-	-	-	-	-	-	-	-	-	-	-
Loans, Grants (Expan)	-	-	-	-	-	-	-	-	-	-	-	-
Total Non Op Receipts	-	89,450	55,138	500	55,597	193,968	9,925	21,036	55,138	73,000	142,602	12,542
Total Receipts	-	1,047,082	1,019,427	1,035,207	1,254,192	1,346,312	1,013,493	947,718	1,074,253	961,768	1,179,246	717,566
Disbursements												
Salaries & Benefits	-	277,775	382,654	371,782	256,138	279,160	253,715	277,202	250,954	275,352	267,340	271,059
Oper & Maint	-	88,496	186,710	179,468	123,858	153,473	147,857	186,809	121,000	189,816	196,103	111,033
Administration	-	113,679	88,573	106,839	126,018	88,898	71,574	72,498	38,615	95,203	102,630	52,946
Debt Service	-	-	-	20,641	83,386	83,201	18,381	18,380	699,219	699,218	182,023	181,995
Fixed Assets	-	-	-	9,085	-	-	5,839	30,465	-	-	12,948	9,085
Transfer Out	-	93,213	55,394	30,635	131,208	221,494	53,669	30,635	53,669	78,449	106,449	106,449
Ret Health Benefits	-	11,397	15,764	11,382	10,452	10,718	10,446	11,056	10,896	11,056	11,008	11,056
Total OP Disbursements	-	584,560	729,095	729,832	731,060	836,944	561,481	627,045	1,174,353	1,349,094	878,501	743,623
Project (Op & Partic Fees)												
Project Salaries & Benefits	-	10,353	45,359	15,485	35,442	18,375	50,749	19,821	32,801	19,320	35,088	12,987
Projects (Other Costs)	-	1,274	82,152	19,356	68,219	30,409	92,166	8,191	65,617	9,821	69,039	82,748
Total Project Disb	-	11,627	127,511	34,841	103,661	48,784	142,915	28,012	98,418	29,141	104,127	95,735
Other (Receipts) & Disb												
EE Withhold	-	(3,006)	-	(24,205)	24,205	(2,658)	-	19,183	-	5	-	(1,466)
Total Other Cash	-	593,181	856,606	740,468	858,926	883,070	704,396	674,240	1,272,771	1,378,240	982,628	837,892
Cash Beg of Month	-	1,227,913	1,681,814	1,681,814	1,976,553	1,976,553	2,439,795	2,439,795	2,713,273	2,713,273	2,296,801	2,296,801
Cash Inc/(Dec)	-	453,901	162,821	294,739	395,266	463,242	309,097	273,478	(198,518)	(416,472)	196,618	(120,326)
Cash End of Month	-	1,681,814	1,844,635	1,976,553	2,371,819	2,439,795	2,748,892	2,713,273	2,514,755	2,296,801	2,493,419	2,176,475

Amador Water Agency
FY Year 2012 - 2013 Cash Forecast vs Actual

	1/31/2013		2/29/2013		3/31/2013		4/30/2013		5/31/2013		6/30/2013	
	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual
Billing Water & WW	619,701	558,220	602,723	592,190	597,855	584,791	574,331	635,203	613,913	699,274	731,188	819,473
Receipts Water & WW Sales	732,942	656,027	661,648	559,055	586,508	685,049	589,129	624,555	627,741	633,642	687,626	724,595
Other Operating Receipts:												
Fixed O&M	11,332	11,913	11,332	10,749	11,332	7,941	15,302	14,721	11,332	4,554	18,691	-
CAWP Capital	-	-	-	-	-	-	-	-	-	-	-	-
PG&E Contract	-	-	148,000	147,008	-	-	-	-	-	-	-	-
Outside Service Contracts	4,021	10,485	4,021	8,549	4,532	7,586	2,256	1,911	1,940	1,854	1,539	1,095
Plymouth Loan Reim	-	-	83,245	83,245	-	-	-	-	69,920	-	69,920	69,919
Tax Revenue	90,412	98,429	-	-	-	-	-	101,727	-	1,120	-	659
Assess/Standby/Conn/Oth	13,965	10,900	32,271	207,116	14,124	5,645	7,824	5,603	7,824	150,729	9,324	10,341
Eng, Insp Fees	-	3,000	-	4,457	3,313	12	2,560	12,509	-	1,514	2,560	1,622
Loans / Grants (Exist)	43,000	-	-	-	43,000	-	120,929	238,704	-	34,625	165,042	116,299
Transfer In	60,635	62,169	30,635	30,635	141,449	138,369	30,635	30,635	65,635	65,523	307,949	896,007
Interest	-	-	-	-	180	111	-	-	-	-	147	637
Total Other OP Receipts	223,365	196,896	309,504	491,759	217,930	159,664	179,506	405,810	156,651	259,919	575,172	1,096,579
Total Operating Receipts	956,307	852,923	971,152	1,050,814	804,438	844,713	768,635	1,030,365	784,392	893,561	1,262,798	1,821,174
Non Operating Receipts												
Interest	-	-	-	-	1,468	88	-	-	-	-	333	1,639
Participation Fees	112,000	125,930	14,780	181,720	10,160	20,382	-	-	-	-	11,605	11,605
Partic Fees (CFD #1)	145,383	148,826	-	-	-	-	-	139,105	-	-	-	-
Transfer Ins-Partic Fee F	-	-	-	-	-	-	-	-	-	-	190,757	1,048,213
Transfer Outs-Partic Fee F	-	-	-	-	-	-	-	-	-	-	(174,330)	(574,419)
Loans, Grants (Expan)	-	-	-	-	-	-	-	-	-	-	-	-
Total Non Op Receipts	257,383	274,756	14,780	181,720	11,628	20,470	-	139,105	-	-	28,365	487,038
Total Receipts	1,213,690	1,127,679	985,932	1,232,534	816,066	865,183	768,635	1,169,470	784,392	893,561	1,291,163	2,308,212
Disbursements												
Salaries & Benefits	277,815	300,702	278,815	302,634	407,223	342,431	291,390	278,664	288,948	286,202	288,948	266,687
Oper & Maint	91,800	134,161	80,009	125,991	114,795	99,428	82,001	128,676	184,522	105,602	196,232	230,769
Administration	118,620	103,537	67,990	77,183	110,853	65,321	77,258	92,163	81,637	74,865	95,178	143,092
Debt Service	312	-	612	-	94,084	62,084	74,365	34,170	1,142,261	1,140,468	166,035	184,385
Fixed Assets	-	7,287	-	-	11,438	-	-	-	7,000	-	-	3
Transfer Out	60,635	62,169	30,635	30,635	141,449	138,369	30,635	30,635	65,635	65,523	324,376	1,369,802
Ret Health Benefits	11,008	12,938	11,008	12,938	13,297	12,938	12,916	12,938	12,916	10,609	12,916	11,775
Total OP Disbursements	560,190	620,794	469,069	549,381	893,139	720,571	568,565	577,246	1,782,919	1,683,269	1,083,685	2,206,513
Project (Op & Partic Fees)												
Project Salaries & Benefits	19,932	4,525	23,158	13,746	32,357	32,527	22,832	18,232	21,221	29,788	20,674	17,278
Projects (Other Costs)	15,719	(53,138)	19,289	72,972	29,016	6,003	27,614	6,854	25,666	109,608	44,730	40,564
Total Project Disb	35,651	(48,613)	42,447	86,718	61,373	38,530	50,446	25,086	46,887	139,396	65,404	57,842
Other (Receipts) & Disb												
EE Withhold	-	(4,537)	-	(2,707)	-	(28,693)	25,000	2,914	25,000	20,346	10,500	(1,707)
Total Other Cash	595,841	567,644	511,516	633,392	954,512	730,408	644,011	605,246	1,854,806	1,843,011	1,159,589	2,262,648
Cash Beg of Month	2,176,475	2,176,475	2,736,510	2,736,510	3,335,652	3,335,652	3,470,427	3,470,427	4,034,651	4,034,651	3,085,672	3,085,672
Cash Inc/(Dec)	617,849	560,035	474,416	599,142	(138,446)	134,775	124,624	564,224	(1,070,414)	(949,450)	131,574	45,564
Cash End of Month	2,794,324	2,736,510	3,210,926	3,335,652	3,197,206	3,470,427	3,595,051	4,034,651	2,964,237	3,085,201	3,217,246	3,131,236

Amador Water Agency (Operating Cash)

FY Year 2012 - 2013 June 30, 2013

Billing Water & WW	A C T U A L													
Jun	728,269													
Jul	936,852	891,366	1,005,935	762,035	679,328	595,233	588,220	592,190	584,791	635,203	699,274	819,473	8,789,901	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY Total	
Cash Receipts Water & WW	727,238	944,978	889,394	854,076	774,171	506,804	656,027	559,055	685,049	624,555	637,643	724,595	8,583,585	
Other Receipts														
Fixed O&M	11,631	11,031	10,749	7,941	15,303	10,749	11,913	10,749	7,941	14,721	4,554	-	117,282	
CAWP Capital	36,387	33,570	14,957	15,000	-	-	-	-	-	-	-	-	99,914	
PG&E Contract	-	-	-	-	-	-	-	147,008	-	-	-	-	147,008	
Outside Service Contracts	17,095	3,571	2,022	1,633	5,736	5,568	10,485	8,549	7,586	1,911	1,865	1,095	67,116	
Plymouth Loan Reim	-	-	-	-	-	-	-	83,245	-	-	-	69,919	153,164	
Tax Revenue	-	6,576	-	-	-	21,388	98,429	-	-	101,727	1,120	659	229,899	
Assess/Stanby/Conn/Other	39,881	3,646	13,192	2,493	14,899	23,845	10,900	207,116	5,645	5,603	150,729	10,341	488,290	
Eng, Insp Fees	818	700	350	153	210	5,324	3,000	4,457	12	12,509	1,514	1,622	30,669	
Transfer Ins (ATL, Loan, etc)	-	-	50,000	-	-	-	-	-	-	-	-	685,569	735,569	
Transfer Ins (CAWP)	93,213	30,635	171,494	30,635	78,449	106,449	62,169	30,635	138,369	30,635	65,523	106,451	944,657	
Interest	-	-	186	-	-	160	-	-	111	-	-	637	1,094	
Total Receipts	926,263	1,034,707	1,152,344	911,931	888,768	680,287	852,923	1,050,814	844,713	791,661	862,948	1,600,888	11,598,247	
Disbursements														
Salaries & Benefits	277,775	371,782	279,160	277,202	275,353	271,058	300,702	302,634	342,431	278,664	286,202	266,691	3,529,654	
Oper & Maint	88,496	179,468	153,473	186,809	189,816	111,033	134,161	125,991	99,428	128,676	105,602	230,769	1,733,722	
Administration	113,679	106,839	88,898	72,498	95,203	52,946	103,537	70,783	65,321	92,163	74,865	143,092	1,079,824	
Debt Service	-	20,641	83,201	18,380	699,218	181,995	-	-	62,084	34,170	1,140,468	184,385	2,424,542	
Fixed Assets	-	9,085	-	30,465	-	9,085	7,287	-	-	-	-	3	55,925	
Transfer Outs (CAWP)	93,213	30,635	221,494	30,635	78,449	106,449	62,169	30,635	138,369	30,635	65,523	551,293	1,439,499	
Transfer Outs (Loan, etc)	-	-	-	-	-	-	-	-	-	-	-	818,509	818,509	
Ret Health Benefits	11,397	11,382	10,718	11,056	11,056	11,056	12,938	12,938	12,938	12,938	10,609	11,775	140,801	
Total Disbursements	584,560	729,832	836,944	627,045	1,349,095	743,622	620,794	542,981	720,571	577,246	1,683,269	2,206,517	11,222,476	
Project (Rec/Disb)														
Loans, Grants	31,369	-	-	14,751	-	24,737	-	-	-	238,704	34,625	116,299	460,485	
Transfer Ins (Proj Support)	-	-	-	-	-	-	-	-	-	-	-	103,987	103,987	
Projects (Sal & Ben)	10,353	15,485	18,375	19,821	19,320	12,987	4,525	13,746	32,527	18,232	29,788	17,278	212,437	
Projects (Other Costs)	1,274	19,356	30,409	8,191	9,821	82,748	(53,138)	72,972	6,003	6,854	109,608	40,564	334,662	
Total Project Rev/(Exp)	19,742	(34,841)	(48,784)	(13,261)	(29,141)	(70,998)	48,613	(86,718)	(38,530)	213,618	(104,771)	162,444	17,373	
EE Withhold	3,006	24,205	2,658	(19,183)	(5)	1,466	4,537	2,707	28,693	(2,914)	(23,437)	1,707	23,440	
Cash Beg of Month													1,517,468	-
Cash Inc/(Dec)	364,451	294,239	269,274	252,442	(489,474)	(132,867)	285,279	423,822	114,305	425,119	(948,529)	(441,478)	416,584	
Cash End of Month													1,075,990	1,075,990

Amador Water Agency (Non Operating Cash)

FY Year 2012 - 2013 June 30, 2013

A C T U A L

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY Total
Non Operating Receipts													
Interest	-	-	1,468	-	-	937	-	-	88	-	-	1,643	4,136
Participation Fees	89,450	500	192,500	21,036	70,249	11,605	125,930	181,720	20,382	-	-	11,605	724,977
Partici Fees (CFD #1)	-	-	-	-	2,751	-	148,826	(6,400)	-	139,105	-	-	284,282
Transfer In - AD, PF	-	-	-	-	-	-	-	-	-	-	-	1,048,213	1,048,213
Total Non Op Receipts	89,450	500	193,968	21,036	73,000	12,542	274,756	175,320	20,470	139,105	-	1,061,461	2,061,608
Non Oper Disbursements													
Tranfser Out (Proj Support)	-	-	-	-	-	-	-	-	-	-	-	103,987	103,987
Transfer Out - AD, PF	-	-	-	-	-	-	-	-	-	-	-	470,432	470,432
Total Non Oper Disb	-	-	-	-	-	-	-	-	-	-	-	574,419	574,419
Cash Beg of Month													1,568,204
Cash Inc/(Dec)	89,450	500	193,968	21,036	73,000	12,542	274,756	175,320	20,470	139,105	-	487,042	1,487,189
Cash End of Month													2,055,246
Total Amador Water Agency													
Total Cash Beg of Month	1,227,463	1,681,364	1,976,103	2,439,345	2,712,823	2,296,350	2,176,025	2,736,060	3,335,202	3,469,977	4,034,201	3,085,672	1,227,463
Cash Inc/(Dec)	453,901	294,739	463,242	273,478	(416,474)	(120,325)	560,035	599,142	134,775	564,224	(948,529)	45,564	1,903,773
Total Cash End of Month	1,681,364	1,976,103	2,439,345	2,712,823	2,296,350	2,176,025	2,736,060	3,335,202	3,469,977	4,034,201	3,085,672	3,131,236	3,131,236

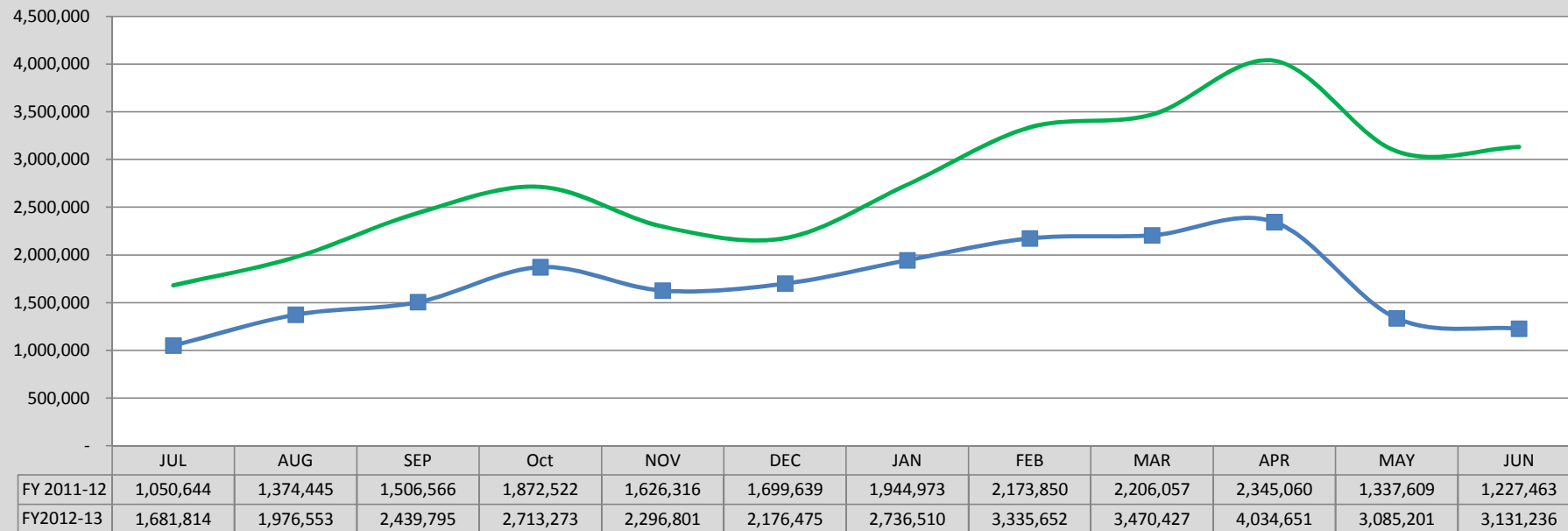
Amador Water Agency (Total Cash)

Fiscal Year 2012-2013

Cash Balance Comparison

June 30, 2013

End of Month Cash Balance Comparison



■ FY 2011-12 ■ FY2012-13

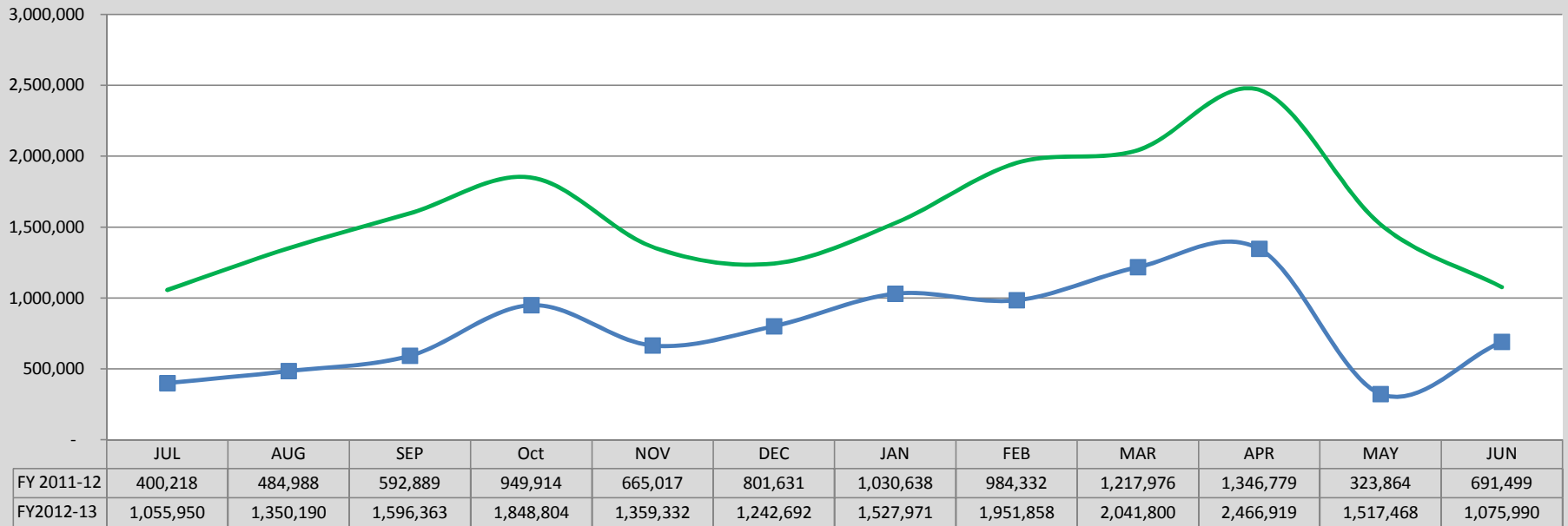
Amador Water Agency (Operating Cash)

Fiscal Year 2012-2013

Cash Balance Comparison

June 30, 2013

End of Month Cash Balance Comparison



■ FY 2011-12 ■ FY2012-13

Amador Water Agency
 FY 2012 - 2013
 Cash Balance Comparison - Detail
 June 30, 2013

<u>Cash Balances</u>	<u>6/30/2012</u>	<u>6/31/2013</u>	<u>6/30/2012</u>	<u>6/31/2013</u>	
<u>03 Outside Serv</u>			<u>14 CAWP Retail</u>		
Oper Cash	46,590	14,704	Oper Cash	141,511	83,270
Restr (Partic Fee)	-	-	Restr (Partic Fee)	14,950	93,735
Restr (Other)	-	-	Restr (Other)	-	-
03 Outside Serv	46,590	14,704	14 CAWP Retail	156,461	177,005
 <u>04 AWS</u>			 <u>20 WW General</u>		
Oper Cash	350,647	769,324	Oper Cash	17,555	(30,659)
Restr (Partic Fee)	294,403	949,916	Restr (Partic Fee)	-	-
Restr (Other)	113,151	423,890	Restr (Other)	-	-
04 AWS	758,201	2,143,129	20 WW General	17,555	(30,659)
 <u>05 Agency General</u>			 <u>21 WW Camanche</u>		
Oper Cash	6,995	207,126	Oper Cash	52,368	119,539
Restr (Partic Fee)	-	-	Restr (Partic Fee)	0	2
Restr (Other)	268	268	Restr (Other)	-	-
05 Agency General	7,263	207,394	21 WW Camanche	52,368	119,541
 <u>06 CAWP</u>			 <u>22 WW Martel</u>		
Oper Cash	2,054	(143,227)	Oper Cash	1,165	141,212
Restr (Partic Fee)	210	22	Restr (Partic Fee)	30,682	338,091
Restr (Other)	76,764	76,903	Restr (Other)	-	-
06 CAWP	79,028	(66,302)	22 WW Martel	31,846	479,303
 <u>09 La Mel Heights</u>			 <u>23 CFD #1</u>		
Oper Cash	10,568	(7,250)	Restr (Partic Fee)	-	167,689
Restr (Partic Fee)	-	-	23 CFD #1	-	167,689
Restr (Other)	-	-			
09 La Mel Heights	10,568	(7,250)			
 <u>13 Camanche</u>			 <u>Total AWA</u>		
Oper Cash	67,076	(78,048)	Oper Cash	696,529	1,075,990
Restr (Partic Fee)	507	4,731	Restr (Partic Fee)	340,751	1,554,186
Restr (Other)	-	-	Restr (Other)	190,183	501,061
13 Camanche	67,583	(73,317)	Total AWA	1,227,463	3,131,237
					155%