

**BUDGET AND FINANCE COMMITTEE**

(Directors Toy and Farrington)

October 2, 2013

10:00 a.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 August, 2013

B. Cash Flow Review

C. Budget Charts review and discussion

**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 2013-2014  
Monthly Financial Report  
August 31, 2013*

## Amador Water Agency

Fiscal Year 2013-2014 August 31, 2013

### Monthly Financial Report

#### ***Executive Summary: Currently, the Agency is at 16.7% of the year.***

The following page summarizes the Agency's period end results. The August 31, 2013 period end report analyzes two months of the fiscal year's transactions. The actuals are contrasted against 16.7% of the Agency's budget. The summary page presents the overall Agency's results from external transactions. The Agency finished the period with net income of \$906K with \$901K coming from operating and \$5K from non operating results which represents an increase of \$184K from 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 \$33K (2%) over budget and \$12K (1%) over the prior period. The Agency receives more water sales at this point in the fiscal year and Cawp Retail was transitioning to monthly billing. Other revenue is driven by the GSL reimbursement. CAWP Wholesale invoices were delayed due to budget revisions and payments should be reflected in October water sales. **Prior period sales is related to Cawp Retail and WW Martell transitioning to monthly billing.**

Expenditures are \$810K (43%) under budget and \$171K (14%) under the prior period. Salaries and Benefits exceed budget as August is a three pay period month. Debt Service will occur later in the fiscal year and Transfer Outs are waiting on this year's budget. Prior Administration spending was heavier due to CFD formation and Interest Payment on the \$900K loan occurred at this time. Retiree Health Benefits are under as the Agency received a Medicare subsidy of \$11K.

#### Non Operating Income (Actual vs Budget)

Revenue is \$1.7M (94%) under budget and \$11K (10%) under the prior period. The Gravity Supply Line (GSL) project is anticipated later in the fiscal year. Prior period participation fees were higher at this point. Delayed reimbursement on Lake Camanche service lateral project.

Expenditures are \$1.7M (94%) under budget and \$58K (127%) over the prior period. Again, the GSL project is anticipated later in the fiscal year. The Agency has slightly more project spending from the prior period.

#### Cash (Actual & Forecast):

The Agency finished the period with an actual cash position of \$3,899,232 against a forecast of \$3,648,089. The receipts variance was mainly due to the timing of sales. The disbursement variance resulted from O&M and Admin payments which are timing related. The Agency's current cash position is 97% over the prior fiscal period with 24% coming from operating income. The end of year forecast is set at \$4,229,968 with \$1,734,749 coming from operating activity.

## **Amador Water Agency**

Fiscal Year 2013-2014 August 31, 2013

Monthly Financial Report

### **FOOTNOTES: Executive Summary Schedule**

- \*1 Water Sales is 34% over budget. The Agency received more sales at this point of the fiscal year.
- \*2 Waste Water Sales is on budget.
- \*3 Other Operating Revenues is 57% under budget. Reimbursement to CAWP Operating for GSL project is anticipated later in the fy.
- \*4 Non Operating Revenues is 94% under budget. The CAWP grants/loans associated with GSL and DBP will occur later in this fy period.
- \*5 Salaries & Benefits is 1% under budget. August has three pay periods.
- \*6 O&M is 5% under budget. This is basically timing at this point.
- \*7 Admin & Fixed Assets expenses are 37% under budget. This is basically timing at this point.
- \*8 Debt Service is 100% under budget. The Agency services most of its debt later in the fiscal year.
- \*9 Project spending is 98% under budget. Most of the GSL will occur later in this fiscal year period.

**Amador Water Agency (All Systems)**  
 Fiscal Year 2013-2014 August 31, 2013  
 Monthly Financial Report (Operating & Non Operating Income)

**Executive Summary Schedule:**

Salaries & Benefits (Includes Projects & Retirees Expense)

Adm includes Fixed Assets

Excludes Transfer Ins & Outs

	FY 12/13	FY 13/14	FY13/14	Variance		Variance		Notes
	Actual	Actual	Budget	12/13 vs 13/14		Actual vs Budget		
	@ 16.7%	@ 16.7%	@ 16.7%	\$	%	\$	%	
Water Sales (Accrual)	1,507,241	1,548,504	1,157,252	41,264	3%	391,252	34%	*1
WW Sales (Accrual)	205,149	229,697	230,701	24,547	12%	(1,004)	0%	*2
Other OP Rev	124,223	142,647	329,650	18,425	15%	(187,003)	-57%	*3
Non Op Rev	121,320	109,428	1,820,630	(11,891)	-10%	(1,711,202)	-94%	*4
<b>Total Revenue</b>	<b>1,957,932</b>	<b>2,030,277</b>	<b>3,538,233</b>	<b>72,344</b>	<b>4%</b>	<b>(1,507,956)</b>	<b>-43%</b>	
						<b>\$</b>	<b>%</b>	
Sal&Ben	697,753	680,842	691,207	(16,910)	-2%	(10,365)	-1%	*5
O&M	268,596	284,325	300,458	15,729	6%	(16,133)	-5%	*6
Admin	157,844	115,145	182,038	(42,698)	-27%	(66,893)	-37%	*7
DebtServ	20,641	-	554,693	(20,641)		(554,693)		*8
Proj (Other Costs)	20,632	43,416	1,739,952	22,784	110%	(1,696,535)	-98%	*9
<b>Total Expense</b>	<b>1,165,466</b>	<b>1,123,729</b>	<b>3,468,347</b>	<b>(41,737)</b>	<b>-4%</b>	<b>(2,344,618)</b>	<b>-68%</b>	
<b>Net Income</b>	<b>792,466</b>	<b>906,548</b>		<b>114,082</b>				
(FB Appr)/Res Contr			69,886					

**Amador Water Agency (All Systems)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance 12/13 vs 13/14		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	1,507,241	1,548,504	1,157,252	41,264	3%	391,252	34%
Waste Water Sales	205,149	229,697	230,701	24,547	12%	(1,004)	0%
Other Revenue	124,223	142,647	329,650	18,425	15%	(187,003)	-57%
Transfer Ins	123,849	51,867	221,902	(71,982)	-58%	(170,035)	-77%
<b>Total Operating Revenue</b>	<b>1,960,461</b>	<b>1,972,715</b>	<b>1,939,505</b>	<b>12,254</b>	<b>1%</b>	<b>33,210</b>	<b>2%</b>
<u>Operating Expenses</u>							
Salaries & Benefits	649,679	608,105	588,085	(41,575)	-6%	20,020	3%
Oper & Main	268,596	284,325	300,458	15,729	6%	(16,133)	-5%
Administration	148,755	115,145	165,655	(33,610)	-23%	(50,509)	-30%
Debt Service	20,641	-	554,693	(20,641)		(554,693)	
Fixed Assets	9,088	-	16,383	(9,088)		(16,383)	
Retiree Health Benefits	22,787	12,130	23,945	(10,656)	-47%	(11,815)	-49%
Transfer Outs	123,849	51,867	233,276	(71,982)	-58%	(181,409)	-78%
<b>Total Operating Expenses</b>	<b>1,243,396</b>	<b>1,071,572</b>	<b>1,882,493</b>	<b>(171,824)</b>	<b>-14%</b>	<b>(810,921)</b>	<b>-43%</b>
<b>Net Operating Income</b>	<b>717,066</b>	<b>901,143</b>	<b>57,012</b>	<b>184,078</b>			

**Amador Water Agency (All Systems)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Operating Income)

		FY 12/13	FY 13/14	FY13/14	Variance		Variance	
		Actual	Actual	Budget	12/13 vs 13/14		Actual vs Budget	
		@ 16.7%	@ 16.7%	@ 16.7%	\$	%	\$	%
<b>Water &amp; WW Sales</b>								
41101	Residential	875,826	769,638	660,702	(106,189)	-12%	108,935	16%
41102	Multi-User	35,721	41,515	28,464	5,794	16%	13,051	46%
41200	Commercial	98,813	86,381	79,538	(12,432)	-13%	6,843	9%
41300	Industrial	35,439	30,272	32,018	(5,167)	-15%	(1,746)	-5%
41301	Limited Industrial	113,637	113,421	110,453	(216)	0%	2,968	3%
41400	Irrigation	52,370	55,186	28,282	2,816	5%	26,904	95%
41500	Resale	244,949	231,796	184,245	(13,153)	-5%	47,551	26%
41600	Public Agencies	54,188	59,472	34,838	5,284	10%	24,634	71%
41700	Construction	-	-	-	-		-	
41900	Debt Service Charge	-	137,408	-	137,408		137,408	
41901	Pumping Surcharge	-	23,668	-	23,668		23,668	
41800	WW Service Charges	205,149	229,697	230,701	24,547	12%	(1,004)	0%
41895	Sales Write Offs	(3,704)	(252)	(1,288)	3,453		1,036	
<b>Total Sales</b>		<b>1,712,390</b>	<b>1,778,201</b>	<b>1,387,953</b>	<b>65,811</b>	<b>4%</b>	<b>390,248</b>	<b>28%</b>
<b>Other Revenue</b>								
42304	Connection Fees	6,772	2,786	833	(3,986)	-59%	1,953	234%
42305	Service Revenue	801	436	525	(366)	-46%	(89)	-17%
42306	PG&E Contract Payments	-	-	25,000	-		(25,000)	
42310	Eng & Inspec Fees	(9,716)	8,169	3,819	17,885		4,350	114%
42313	Bad Debt Recovery	-	-	-	-		-	
42315	Outside Service Contracts	90	26,226	8,471	26,136	29063%	17,755	210%
42400	Interest	-	-	240	-		(240)	
42401	Fixed O&M	22,662	-	26,906	(22,662)		(26,906)	
42405	Tax Revenue	6,577	9,476	38,317	2,900	44%	(28,841)	-75%
42406	Other Revenue	4,125	2,932	154,349	(1,193)	-29%	(151,417)	-98%
42408	Credit Card Fees	-	-	-	-		-	
42421	CAWP Reim Capital Costs	-	-	15,600	-		(15,600)	
42501	Rev Applic To Prior Yr	-	-	-	-		-	
42502	Plymouth Loan Reim	-	-	26,653	-		(26,653)	
42521	Gain/Loss on Disp of Assets	-	-	-	-		-	
42510	Assmt/Cap Facil/Standby	92,911	92,622	28,937	(289)	0%	63,686	220%
<b>Total Other OP Revenue</b>		<b>124,223</b>	<b>142,647</b>	<b>329,650</b>	<b>18,425</b>	<b>15%</b>	<b>(187,003)</b>	<b>-57%</b>

**Amador Water Agency (All Systems)**  
Fiscal Year 2013 - 2014 August 31, 2013  
Monthly Financial Report (Operating Income)

		FY 12/13	FY 13/14	FY13/14	Variance		Variance	
		Actual	Actual	Budget	12/13 vs 13/14		Actual vs Budget	
		@ 16.7%	@ 16.7%	@ 16.7%	\$	%	\$	%
<u>Transfer In</u>								
41501	Transfer In Purchased Service	62,579	51,867	53,811	(10,712)	-17%	(1,943)	-4%
42402	Transfer In Fixed O&M	61,270	-	72,693	(61,270)		(72,693)	
42420	Transfer In CAWP	-	-	48,967	-		(48,967)	
42550	Transfer In Debt Service	-	-	46,431	-		(46,431)	
42560	Transfer In Agency General	-	-	-	-		-	
Total Operating Transfer In		123,849	51,867	221,902	(71,982)	-58%	(170,035)	-77%
<u>Salaries &amp; Benefits</u>								
56111	Salaries	412,543	389,103	357,195	(23,440)	-6%	31,908	9%
56112	Salaries - Temp Help	3,059	96	-	(2,963)	-97%	96	
56113	Overtime	18,809	20,353	10,517	1,544	8%	9,836	94%
56114	Standby	9,261	9,180	8,420	(81)	-1%	760	9%
56120	Unemployment Insurance	-	-	3,333	-		(3,333)	
56122	Compensated Absences	12,515	-	10,333	(12,515)		(10,333)	
56123	Health-Insurance	95,350	103,627	112,068	8,277	9%	(8,440)	-8%
56124	Retirement	65,473	65,042	65,679	(431)	-1%	(636)	-1%
56125	Fica/Medicare	28,245	27,557	32,177	(688)	-2%	(4,620)	-14%
56126	Workers Comp	11,802	13,521	14,389	1,719	15%	(868)	-6%
56127	St/Lt Disability	1,694	1,629	2,721	(65)	-4%	(1,091)	-40%
56128	To/From Benefits	(9,072)	(22,004)	(28,746)	(12,932)		6,742	
Total Salaries & Benefits		649,679	608,105	588,085	(41,575)	-6%	20,020	3%
<u>Oper &amp; Main</u>								
56212	Collect/Distrib System	9,852	18,682	21,967	8,830	90%	(3,285)	-15%
56213	Transmission System	116	-	2,267	(116)		(2,267)	
56214	Canal-Clean/Chems/Tests/O&M	40	-	1,667	(40)		(1,667)	
56221	Storage/Dams/Reservoirs	-	22	2,933	22		(2,911)	-99%
56222	Disposal	346	769	3,833	423	122%	(3,064)	-80%
56231	Treatment Plants	48,764	37,278	36,217	(11,486)	-24%	1,061	3%
56235	Water Tests	8,570	7,927	11,517	(643)	-8%	(3,590)	-31%
56241	Vehicle Maintenance/Repair	3,396	7,896	10,000	4,500	133%	(2,104)	-21%
56242	Gas & Oil	14,947	15,484	20,707	537	4%	(5,223)	-25%



**Amador Water Agency (All Systems)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance		Variance	
				12/13 vs 13/14		Actual vs Budget	
				\$	%	\$	%
56243 Auto Shop Maintenance	-	-	-	-		-	
56251 Plants/Pumps	119,791	129,565	103,322	9,775	8%	26,243	25%
56253 Sewer Fees/Power Loss	52,241	51,071	54,362	(1,170)	-2%	(3,291)	-6%
56254 Radios (Maint & Repair)	-	-	417	-		(417)	
56261 Tool/Equip Mntc/Replace/Rental	2,916	4,887	6,358	1,971	68%	(1,471)	-23%
56262 Safety/Supplies/Mntc	1,331	1,429	1,467	98	7%	(38)	-3%
56263 Uniforms	300	2,136	2,100	1,836	612%	36	2%
56266 State Health Dept Fees	95	60	12,971	(35)	-37%	(12,911)	-100%
56267 Licenses/Certifications	132	360	767	228	173%	(407)	-53%
56268 Mileage/Travel/Food	63	7	-	(56)	-89%	7	
56270 Grounds Maintenance	5,241	6,180	6,088	939	18%	92	2%
56275 Misc Expense	457	572	1,500	116	25%	(928)	-62%
56298 To/From Operating Expenses	(0)	0	0	0		(0)	-94%
Total Oper & Main	268,596	284,325	300,458	15,729	6%	(16,133)	-5%
<b>Administration</b>							
56611 Director Compensation	2,995	6,709	9,000	3,714	124%	(2,291)	-25%
56612 Director Travel/Confernc/Meals	261	594	833	333	128%	(240)	-29%
56614 Director Insurance	2	29	30	27	1301%	(1)	-4%
56615 Election Expense	-	-	-	-		-	
56618 To/From Director Expense	(0)	(0)	(0)	(0)		(0)	
56621 Office Supplies	2,811	1,068	2,167	(1,743)	-62%	(1,099)	-51%
56622 Publications/Advertising	250	311	150	61	25%	161	108%
56623 Postage	1,315	4,133	2,000	2,818	214%	2,133	107%
56624 Printing	1,207	2,906	1,250	1,699	141%	1,656	132%
56625 Computer Mntc & Support	13,239	24,494	30,872	11,255	85%	(6,377)	-21%
56626 Training/Conferences	595	1,494	3,000	899	151%	(1,506)	-50%
56627 Customer Billing	6,781	8,927	11,113	2,145	32%	(2,186)	-20%
56628 Mileage/Travel/Meals	143	247	200	104	72%	47	23%
56630 Hr Activities	171	421	167	250	147%	255	153%
56631 Membership Dues	630	9,589	7,242	8,960	1423%	2,348	32%
56632 County Admin Fee	-	342	-	342		342	
56634 Merchant/Credit Card Fees	906	3,352	3,083	2,446	270%	268	9%
56635 Propety Tax Admin Cost	-	-	1,250	-		(1,250)	

**Amador Water Agency (All Systems)**  
Fiscal Year 2013 - 2014 August 31, 2013  
Monthly Financial Report (Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance		Variance		
				12/13 vs 13/14		Actual vs Budget		
				\$	%	\$	%	
56636	Miscellaneous Expense	190	289	667	99	52%	(378)	-57%
56637	Manager's Expenses	18	-	83	(18)		(83)	
56638	Public Relations	344	135	833	(209)	-61%	(698)	-84%
56639	Lobbying Activity	-	-	-	-		-	
56640	Office Bldg & Grnds Mntc/Util	6,490	8,474	8,667	1,984	31%	(193)	-2%
56642	Telephone/Ans Svc - Office	10,472	12,817	10,000	2,345	22%	2,817	28%
56649	To/From Office Expense	(0)	(0)	(0)	(0)		0	
56729	Insurance (Property/Liability)	-	-	20,000	-		(20,000)	
56730	Consultants	84,831	12,340	24,833	(72,491)	-85%	(12,493)	-50%
56750	Legal Fees	15,103	16,475	26,966	1,372	9%	(10,491)	-39%
56760	Water Rights	-	-	1,250	-		(1,250)	
	<b>Total Administration</b>	<b>148,755</b>	<b>115,145</b>	<b>165,655</b>	<b>(33,610)</b>	<b>-23%</b>	<b>(50,509)</b>	<b>-30%</b>
<b>Debt Service</b>								
56912	Principal WDF	-	-	155,728	-		(155,728)	
56913	Principal Buck,Ply,WellProj	-	-	23,313	-		(23,313)	
56914	Interest Payment	20,416	-	253,039	(20,416)		(253,039)	
56917	Principal Hillside System	-	-	481	-		(481)	
56918	Principal Ridge System	-	-	12,877	-		(12,877)	
56919	Bond Administration Fees	-	-	633	-		(633)	
56920	Loan Administration Fees	225	-	50	(225)		(50)	
56921	Principal 2006 Series A Cop	-	-	91,667	-		(91,667)	
56922	Office Equip Lease/Rental	-	-	300	-		(300)	
56923	Misc Equipment Lease	-	-	-	-		-	
56925	Principal Pine Grove WW	-	-	2,456	-		(2,456)	
56926	Principal Sutter Creek	-	-	14,148	-		(14,148)	
56927	To/From Equip Lease	-	-	0	-		(0)	
	<b>Total Debt Service</b>	<b>20,641</b>	<b>-</b>	<b>554,693</b>	<b>(20,641)</b>		<b>(554,693)</b>	
<b>Fixed Assets</b>								
57225	Office Equipment	-	-	833	-		(833)	
57226	Shop Equipment	-	-	-	-		-	
57227	Tools & Instruments	9,088	-	5,550	(9,088)		(5,550)	
57228	Construction Equipment	-	-	4,167	-		(4,167)	

**Amador Water Agency (All Systems)**  
Fiscal Year 2013 - 2014 August 31, 2013  
Monthly Financial Report (Operating Income)

		FY 12/13	FY 13/14	FY13/14	Variance		Variance	
		Actual	Actual	Budget	12/13 vs 13/14		Actual vs Budget	
		@ 16.7%	@ 16.7%	@ 16.7%	\$	%	\$	%
57229	Vehicles	-	-	5,833	-		(5,833)	
57255	To/From Fixed Asset Expense	-	-	(0)	-		0	
	Total Fixed Assets	9,088	-	16,383	(9,088)		(16,383)	
<b>Retiree Health Benefits</b>								
57380	Retiree Health Benefits	22,787	12,130	23,945	(10,656)	-47%	(11,814)	-49%
57385	To/From Retiree Benefits	0	0	0	0		(0)	-82%
	Total Retiree Benefits	22,787	12,130	23,945	(10,656)	-47%	(11,815)	-49%
<b>Transfer Out</b>								
56252	Transfer Out Purchased Water	62,579	51,867	53,811	(10,712)	-17%	(1,943)	-4%
56276	Transfer Out Fixed O&M	61,270	-	72,693	(61,270)		(72,693)	
56911	Transfer Out Debt Service	-	-	45,834	-		(45,834)	
56930	Transfer Out Agency General	-	-	11,971	-		(11,971)	
56915	Transfer Out CAWP	-	-	48,967	-		(48,967)	
	Total Transfer Out	123,849	51,867	233,276	(71,982)	-58%	(181,409)	-78%

**Amador Water Agency (System Wide Water 02)**

Fiscal Year 2013 - 2014 August 31, 2013

Monthly Financial Report (Operating Income)

	FY 12/13	FY 13/14	FY13/14	Variance		Variance	
	Actual	Actual	Budget	12/13 vs 13/14		Actual vs Budget	
	@ 16.7%	@ 16.7%	@ 16.7%	\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	1,485,461	1,528,123	1,137,701	42,662	3%	390,422	34%
Waste Water Sales	-	-	-	-		-	
Other Revenue	81,669	95,664	76,683	13,995	17%	18,982	25%
Transfer Ins	-	-	26,678	-		(26,678)	
<b>Total Operating Revenue</b>	<b>1,567,130</b>	<b>1,623,787</b>	<b>1,241,061</b>	<b>56,657</b>	<b>4%</b>	<b>382,726</b>	<b>31%</b>
<u>Operating Expenses</u>							
Salaries & Benefits	444,804	432,035	439,365	(12,769)	-3%	(7,330)	-2%
Oper & Main	106,774	110,740	132,794	3,966	4%	(22,054)	-17%
Administration	50,108	76,782	115,842	26,674	53%	(39,060)	-34%
Debt Service	225	-	323,212	(225)		(323,212)	
Fixed Assets	6,611	-	10,584	(6,611)		(10,584)	
Retiree Health Benefits	14,702	8,688	17,312	(6,014)	-41%	(8,624)	-50%
Transfer Outs	123,849	51,867	193,382	(71,982)	-58%	(141,515)	-73%
<b>Total Operating Expenses</b>	<b>747,072</b>	<b>680,113</b>	<b>1,232,491</b>	<b>(66,960)</b>	<b>-9%</b>	<b>(552,378)</b>	<b>-45%</b>
<b>Net Operating Income</b>	<b>820,057</b>	<b>943,674</b>	<b>8,570</b>	<b>123,617</b>			

**Amador Water Agency (OS 03)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance 12/13 vs 13/14		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	-	-	-	-		-	
Waste Water Sales	-	-	-	-		-	
Other Revenue	90	26,226	8,489	26,136	29063%	17,738	209%
Transfer Ins	-	-	-	-		-	
<b>Total Operating Revenue</b>	<b>90</b>	<b>26,226</b>	<b>8,489</b>	<b>26,136</b>	<b>29063%</b>	<b>17,738</b>	<b>209%</b>
<u>Operating Expenses</u>							
Salaries & Benefits	8,450	9,904	5,683	1,454	17%	4,221	74%
Oper & Main	457	552	1,083	95	21%	(532)	-49%
Administration	23	34	-	11	48%	34	
Debt Service	-	-	-	-		-	
Fixed Assets	-	-	-	-		-	
Retiree Health Benefits	298	82	-	(215)	-72%	82	
Transfer Outs	-	-	-	-		-	
<b>Total Operating Expenses</b>	<b>9,228</b>	<b>10,572</b>	<b>6,766</b>	<b>1,344</b>	<b>15%</b>	<b>3,806</b>	<b>56%</b>
<b>Net Operating Income</b>	<b>(9,138)</b>	<b>15,654</b>	<b>1,723</b>	<b>24,792</b>			

**Amador Water Agency (Agency General 05)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Operating Income)

	FY 12/13	FY 13/14	FY13/14	Variance		Variance	
	Actual @ 16.7%	Actual @ 16.7%	Budget @ 16.7%	12/13 vs 13/14 \$ %	Actual vs Budget \$ %		
<u>Operating Revenue</u>							
Water Sales	-	-	-	-		-	
Waste Water Sales	-	-	-	-		-	
Other Revenue	9,009	10,086	40,317	1,076	12%	(30,231)	-75%
Transfer Ins	-	-	3,283	-		(3,283)	
<b>Total Operating Revenue</b>	<b>9,009</b>	<b>10,086</b>	<b>43,599</b>	<b>1,076</b>	<b>12%</b>	<b>(33,514)</b>	<b>-77%</b>
<u>Operating Expenses</u>							
Salaries & Benefits	25,873	3,684	-	(22,189)	-86%	3,684	
Oper & Main	157	211	257	54	34%	(46)	-18%
Administration	87,028	19,423	22,691	(67,605)	-78%	(3,268)	-14%
Debt Service	-	-	6	-		(6)	
Fixed Assets	793	-	1,270	(793)		(1,270)	
Retiree Health Benefits	1,432	146	287	(1,287)	-90%	(142)	-49%
Transfer Outs	-	-	11,971	-		(11,971)	
<b>Total Operating Expenses</b>	<b>115,284</b>	<b>23,463</b>	<b>36,482</b>	<b>(91,820)</b>	<b>-80%</b>	<b>(13,019)</b>	<b>-36%</b>
<b>Net Operating Income</b>	<b>(106,274)</b>	<b>(13,378)</b>	<b>7,117</b>	<b>92,896</b>			

**Amador Water Agency (CAWP WS 06)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Operating Income)

	FY 12/13	FY 13/14	FY13/14	Variance		Variance	
	Actual	Actual	Budget	12/13 vs 13/14		Actual vs Budget	
	@ 16.7%	@ 16.7%	@ 16.7%	\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	22,408	20,381	19,917	(2,027)	-9%	464	2%
Waste Water Sales	-	-	-	-		-	
Other Revenue	24,354	1,162	194,814	(23,192)	-95%	(193,652)	-99%
Transfer Ins	123,849	51,867	177,775	(71,982)	-58%	(125,908)	-71%
<b>Total Operating Revenue</b>	<b>170,611</b>	<b>73,410</b>	<b>392,507</b>	<b>(97,200)</b>	<b>-57%</b>	<b>(319,097)</b>	<b>-81%</b>
<u>Operating Expenses</u>							
Salaries & Benefits	63,551	59,683	63,315	(3,868)	-6%	(3,632)	-6%
Oper & Main	100,432	113,268	83,393	12,836	13%	29,875	36%
Administration	4,514	7,648	11,340	3,134	69%	(3,692)	-33%
Debt Service	20,416	-	214,092	(20,416)		(214,092)	
Fixed Assets	674	-	1,078	(674)		(1,078)	
Retiree Health Benefits	2,660	1,213	2,395	(1,447)	-54%	(1,181)	-49%
Transfer Outs	-	-	6,943	-		(6,943)	
<b>Total Operating Expenses</b>	<b>192,247</b>	<b>181,813</b>	<b>382,556</b>	<b>(10,434)</b>	<b>-5%</b>	<b>(200,743)</b>	<b>-52%</b>
<b>Net Operating Income</b>	<b>(21,636)</b>	<b>(108,402)</b>	<b>9,951</b>	<b>(86,766)</b>			

**Amador Water Agency (WW General 20)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance 12/13 vs 13/14		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	(628)	-	(227)	628		227	
Waste Water Sales	69,750	71,138	70,277	1,388	2%	861	1%
Other Revenue	8,718	8,745	9,018	27	0%	(273)	-3%
Transfer Ins	-	-	9,667	-		(9,667)	
<b>Total Operating Revenue</b>	<b>77,841</b>	<b>79,884</b>	<b>88,735</b>	<b>2,043</b>	<b>3%</b>	<b>(8,852)</b>	<b>-10%</b>
<u>Operating Expenses</u>							
Salaries & Benefits	52,434	51,929	34,913	(505)	-1%	17,017	49%
Oper & Main	4,912	4,762	14,901	(150)	-3%	(10,138)	-68%
Administration	2,790	4,724	6,400	1,934	69%	(1,676)	-26%
Debt Service	-	-	3,085	-		(3,085)	
Fixed Assets	420	-	674	(420)		(674)	
Retiree Health Benefits	1,829	886	1,748	(944)	-52%	(862)	-49%
Transfer Outs	-	-	11,268	-		(11,268)	
<b>Total Operating Expenses</b>	<b>62,386</b>	<b>62,302</b>	<b>72,989</b>	<b>(84)</b>	<b>0%</b>	<b>(10,687)</b>	<b>-15%</b>
<b>Net Operating Income</b>	<b>15,455</b>	<b>17,582</b>	<b>15,747</b>	<b>2,127</b>			



**Amador Water Agency (WW Camanche 21)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance 12/13 vs 13/14 \$ %		Variance Actual vs Budget \$ %	
<u>Operating Revenue</u>							
Water Sales	-	-	-	-		-	
Waste Water Sales	75,161	72,280	73,738	(2,880)	-4%	(1,457)	-2%
Other Revenue	1	2	180	1	129%	(178)	-99%
Transfer Ins	-	-	-	-		-	
<b>Total Operating Revenue</b>	<b>75,162</b>	<b>72,282</b>	<b>73,917</b>	<b>(2,879)</b>	<b>-4%</b>	<b>(1,635)</b>	<b>-2%</b>
<u>Operating Expenses</u>							
Salaries & Benefits	30,705	30,689	28,506	(16)	0%	2,182	8%
Oper & Main	13,442	12,433	20,242	(1,009)	-8%	(7,810)	-39%
Administration	1,958	2,919	4,195	960	49%	(1,276)	-30%
Debt Service	-	-	15	-		(15)	
Fixed Assets	253	-	405	(253)		(405)	
Retiree Health Benefits	1,126	594	1,173	(532)	-47%	(579)	-49%
Transfer Outs	-	-	9,711	-		(9,711)	
<b>Total Operating Expenses</b>	<b>47,484</b>	<b>46,635</b>	<b>64,247</b>	<b>(849)</b>	<b>-2%</b>	<b>(17,613)</b>	<b>-27%</b>
<b>Net Operating Income</b>	<b>27,678</b>	<b>25,648</b>	<b>9,670</b>	<b>(2,030)</b>			

**Amador Water Agency (WW Martell 22)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance 12/13 vs 13/14		Variance Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	0	-	(139)	(0)		139	
Waste Water Sales	60,238	86,278	86,686	26,040	43%	(408)	0%
Other Revenue	381	762	150	381	100%	612	408%
Transfer Ins	-	-	4,500	-		(4,500)	
<b>Total Operating Revenue</b>	<b>60,619</b>	<b>87,040</b>	<b>91,197</b>	<b>26,421</b>	<b>44%</b>	<b>(4,157)</b>	<b>-5%</b>
<u>Operating Expenses</u>							
Salaries & Benefits	23,863	20,180	16,303	(3,683)	-15%	3,877	24%
Oper & Main	42,423	42,359	47,787	(64)	0%	(5,428)	-11%
Administration	2,334	3,615	5,186	1,281	55%	(1,571)	-30%
Debt Service	-	-	14,283	-		(14,283)	
Fixed Assets	337	-	2,373	(337)		(2,373)	
Retiree Health Benefits	739	522	1,030	(218)	-29%	(508)	-49%
Transfer Outs	-	-	-	-		-	
<b>Total Operating Expenses</b>	<b>69,696</b>	<b>66,675</b>	<b>86,962</b>	<b>(3,020)</b>	<b>-4%</b>	<b>(20,286)</b>	<b>-23%</b>
<b>Net Operating Income</b>	<b>(9,076)</b>	<b>20,365</b>	<b>4,235</b>	<b>29,441</b>			

**Amador Water Agency (All Systems)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Non Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance		Variance	
				12/13 vs 13/14		Actual vs Budget	
				\$	%	\$	%
<u>Non Operating Revenue</u>							
Partic Fees, CFD, Int, etc	121,320	109,428	1,820,630	(11,891)	-10%	(1,711,202)	-94%
Transfer Ins	-	-	35,690	-		(35,690)	
<b>Total Non Oper Revenue</b>	<b>121,320</b>	<b>109,428</b>	<b>1,856,320</b>	<b>(11,891)</b>	<b>-10%</b>	<b>(1,746,892)</b>	<b>-94%</b>
<u>Non Operating Expense</u>							
Salaries & Benefits (Projects)	25,287	60,608	79,178	35,321	140%	(18,570)	-23%
Other Direct Costs (Projects)	20,632	43,416	1,739,952	22,784	110%	(1,696,535)	-98%
Transfer Outs	-	-	24,317	-		(24,317)	
<b>Total Non Operating Expense</b>	<b>45,919</b>	<b>104,024</b>	<b>1,843,446</b>	<b>58,105</b>	<b>127%</b>	<b>(1,739,422)</b>	<b>-94%</b>
<b>Net Non Op Income</b>	<b>75,401</b>	<b>5,405</b>	<b>12,874</b>	<b>(69,996)</b>			

**Amador Water Agency (All Systems)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Non Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance		Variance	
				12/13 vs 13/14		Actual vs Budget	
				\$	%	\$	%
<b><u>Non Operating Revenue</u></b>							
49301 Interest (Restricted)	-	-	285	-		(285)	
49302 Participation Fees	89,950	60,954	30,631	(28,996)	-32%	30,323	99%
49305 Interest (Partic Fees)	-	-	103	-		(103)	
49307 Partic Fees CFD #1	-	9,089	49,952	9,089		(40,862)	-82%
42407 Loans/Grants (Rplc Proj)	31,370	39,385	1,156,004	8,015	26%	(1,116,619)	-97%
49400 Loans/Grants (Expan Proj)	-	-	583,656	-		(583,656)	
49502 Transfer In Ridge Cluster	-	-	6,431	-		(6,431)	
49500 Transfer In Partic Fee Fund	-	-	29,260	-		(29,260)	
Total Non Operating Revenue	121,320	109,428	1,856,320	(11,891)	-10%	(1,746,892)	-94%
<b><u>Salaries &amp; Benefits (Projects)</u></b>							
57001 Salaries (R)	16,215	38,604	43,942	22,389	138%	(5,338)	-12%
57002 Benefits (R)	9,072	22,004	25,047	12,932	143%	(3,043)	-12%
57004 Salaries (E)	-	-	6,490	-		(6,490)	
57005 Benefits (E)	-	-	3,699	-		(3,699)	
Total Salaries & Benefits (Projects)	25,287	60,608	79,178	35,321	140%	(18,570)	-23%
<b><u>Other Direct Costs (Projects)</u></b>							
57101 Plants (R)	8,834	-	92,885	(8,834)		(92,885)	
57103 Transmission (R)	10,211	39,507	909,638	29,296	287%	(870,131)	-96%
57104 Collect/Distrib System (R)	1,587	3,834	148,909	2,246	142%	(145,075)	-97%
57106 Storage (R)	-	76	7,538	76		(7,463)	-99%
57111 Plants (E)	-	-	3,333	-		(3,333)	
57113 Transmission (E)	-	-	575,314	-		(575,314)	
57114 Collect/Distrib System (E)	-	-	-	-		-	
57116 Storage (E)	-	-	-	-		-	
57115 Admin Fee	-	-	2,333	-		(2,333)	
Total Other Cost (Projects)	20,632	43,416	1,739,952	22,784	110%	(1,696,535)	-98%
<b><u>Transfer Out</u></b>							
56916 Transfer Out CFD #1	-	-	19,817	-		(19,817)	
56940 Transfer Out Partic Fee Fund	-	-	4,500	-		(4,500)	
56941 Transfer Out Ridge Cluster	-	-	-	-		-	
Total Transfer Out	-	-	24,317	-		(24,317)	
57421 (Fund Bal Appr)/Reserve Contr	-	-	61,047	-		-	

**Amador Water Agency (System Wide Water 02)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Non Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance 12/13 vs 13/14 \$ %		Variance Actual vs Budget \$ %	
<u>Non Operating Revenue</u>							
Partic Fees, CFD, Int, etc	121,320	100,339	240,116	(20,981)	-17%	(139,777)	-58%
Transfer Ins	-	-	23,110	-		(23,110)	
Total Non Oper Revenue	121,320	100,339	263,227	(20,981)	-17%	(162,887)	-62%
<u>Non Operating Expense</u>							
Salaries & Benefits (Projects)	20,659	28,536	42,924	7,877	38%	(14,388)	-34%
Other Direct Costs (Projects)	3,777	3,909	200,346	132	3%	(196,436)	-98%
Transfer Outs	-	-	-	-		-	
Total Non Operating Expense	24,436	32,445	243,269	8,009	33%	(210,824)	-87%
<b>Net Non Op Income</b>	<b>96,884</b>	<b>67,894</b>	<b>19,957</b>	<b>(28,990)</b>			

**Amador Water Agency (CAWP WS 06)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Non Operating Income)

	FY 12/13	FY 13/14	FY13/14	Variance		Variance	
	Actual	Actual	Budget	12/13 vs 13/14		Actual vs Budget	
	@ 16.7%	@ 16.7%	@ 16.7%	\$	%	\$	%
<u>Non Operating Revenue</u>							
Partic Fees, CFD, Int, etc	-	-	1,528,832	-		(1,528,832)	
Transfer Ins	-	-	2,869	-		(2,869)	
<b>Total Non Oper Revenue</b>	-	-	1,531,701	-		(1,531,701)	
<u>Non Operating Expense</u>							
Salaries & Benefits (Projects)	4,628	31,877	23,506	27,248	589%	8,371	36%
Other Direct Costs (Projects)	16,855	39,507	1,506,295	22,652	134%	(1,466,788)	-97%
Transfer Outs	-	-	-	-		-	
<b>Total Non Operating Expense</b>	21,483	71,384	1,529,801	49,900	232%	(1,458,417)	-95%
<b>Net Non Op Income</b>	<b>(21,483)</b>	<b>(71,384)</b>	<b>1,900</b>	<b>(49,900)</b>			

**Amador Water Agency (WW General 20)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Non Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance 12/13 vs 13/14 \$ %		Variance Actual vs Budget \$ %	
<u>Non Operating Revenue</u>							
Partic Fees, CFD, Int, etc	-	-	-	-		-	
Transfer Ins	-	-	-	-		-	
Total Non Oper Revenue	-	-	-	-		-	
<u>Non Operating Expense</u>							
Salaries & Benefits (Projects)	-	-	7,892	-		(7,892)	
Other Direct Costs (Projects)	-	-	7,611	-		(7,611)	
Transfer Outs	-	-	-	-		-	
Total Non Operating Expense	-	-	15,503	-		(15,503)	
<b>Net Non Op Income</b>	-	-	<b>(15,503)</b>	-			

**Amador Water Agency (WW Camanche 21)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Non Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance 12/13 vs 13/14 \$ %		Variance Actual vs Budget \$ %	
<u>Non Operating Revenue</u>							
Partic Fees, CFD, Int, etc	-	-	-	-		-	
Transfer Ins	-	-	-	-		-	
Total Non Oper Revenue	-	-	-	-		-	
<u>Non Operating Expense</u>							
Salaries & Benefits (Projects)	-	-	1,507	-		(1,507)	
Other Direct Costs (Projects)	-	-	12,824	-		(12,824)	
Transfer Outs	-	-	-	-		-	
Total Non Operating Expense	-	-	14,331	-		(14,331)	
<b>Net Non Op Income</b>	-	-	<b>(14,331)</b>	-			



**Amador Water Agency (WW Martell 22)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Non Operating Income)

	FY 12/13 Actual @ 16.7%	FY 13/14 Actual @ 16.7%	FY13/14 Budget @ 16.7%	Variance 12/13 vs 13/14 \$ %		Variance Actual vs Budget \$ %	
<u>Non Operating Revenue</u>							
Partic Fees, CFD, Int, etc	-	-	1,710	-		(1,710)	
Transfer Ins	-	-	9,711	-		(9,711)	
Total Non Oper Revenue	-	-	11,421	-		(11,421)	
<u>Non Operating Expense</u>							
Salaries & Benefits (Projects)	-	195	3,349	195		(3,154)	-94%
Other Direct Costs (Projects)	-	-	10,543	-		(10,543)	
Transfer Outs	-	-	4,500	-		(4,500)	
Total Non Operating Expense	-	195	18,392	195		(18,197)	-99%
<b>Net Non Op Income</b>	-	<b>(195)</b>	<b>(6,971)</b>	<b>(195)</b>			

**Amador Water Agency (CFD #1 23)**  
 Fiscal Year 2013 - 2014 August 31, 2013  
 Monthly Financial Report (Non Operating Income)

	FY 12/13	FY 13/14	FY13/14	Variance		Variance	
	Actual	Actual	Budget	12/13 vs 13/14		Actual vs Budget	
	@ 16.7%	@ 16.7%	@ 16.7%	\$	%	\$	%
<u>Non Operating Revenue</u>							
Partic Fees, CFD, Int, etc	-	9,089	49,972	9,089		(40,882)	-82%
Transfer Ins	-	-	-	-		-	
<b>Total Non Oper Revenue</b>	-	9,089	49,972	9,089		(40,882)	-82%
<u>Non Operating Expense</u>							
Salaries & Benefits (Projects)	-	-	-	-		-	
Other Direct Costs (Projects)	-	-	2,333	-		(2,333)	
Transfer Outs	-	-	19,817	-		(19,817)	
<b>Total Non Operating Expense</b>	-	-	22,150	-		(22,150)	
<b>Net Non Op Income</b>	-	<b>9,089</b>	<b>27,822</b>	<b>9,089</b>			

## Amador Water Agency

FY Year 2013 - 2014 Cash Actual vs Forecast (Operating Cash)

	7/31/2013		8/31/2013		9/30/2013		10/31/2013		11/30/2013		12/31/2013	
	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast
<b>Billing Water &amp; WW</b>	905,202	-	962,895	835,993								
<b>Cash Receipts Water &amp; WW</b>	743,198	-	992,656	946,110								
<b>Other Receipts</b>												
Fixed O&M	-	-	-	-								
CAWP Capital	-	-	-	-								
PG&E Contract	-	-	-	-								
Outside Service Contracts	94	-	13,244	4,476								
Plymouth Loan Reim	-	-	-	-								
Tax Revenue	9,476	-	-	-								
Assess/Stanby/Conn/Other	36,030	-	1,235	18,877								
Eng, Insp Fees	962	-	256	1,263								
Transfer Ins (ATL, Loan, etc)	-	-	-	-								
Transfer Ins (CAWP)	51,867	-	-	-								
Interest	-	-	-	-								
<b>Total Receipts</b>	841,627	-	1,007,391	970,726	-	-	-	-	-	-	-	-
<b>Disbursements</b>												
Salaries & Benefits	274,923	-	334,292	391,273								
Oper & Maint	185,184	-	141,937	184,959								
Administration	65,164	-	49,948	118,550								
Debt Service	-	-	-	-								
Fixed Assets	-	-	-	-								
Transfer Outs (CAWP)	51,867	-	-	-								
Transfer Outs (Loan, etc)	-	-	-	-								
Ret Health Benefits	11,777	-	351	11,998								
<b>Total Disbursements</b>	588,915	-	526,528	706,780	-	-	-	-	-	-	-	-
<b>Project (Rec/Disb)</b>												
Loans, Grants	-	-	39,385	39,385								
Transfer Ins (Proj Support)	-	-	-	-								
Projects (Sal & Ben)	14,750	-	45,859	26,515								
Projects (Other Costs)	5,382	-	38,034	62,746								
<b>Total Project Rev/(Exp)</b>	(20,132)	-	(44,508)	(49,876)	-	-	-	-	-	-	-	-
EE Withhold	764	-	28,753	-								
<b>Cash Beg of Month</b>	981,145	-	1,214,489	1,214,489	-	-	-	-	-	-	-	-
Cash Inc/(Dec)	233,344	-	465,108	214,070	-	-	-	-	-	-	-	-
<b>Cash End of Month</b>	1,214,489	-	1,679,597	1,428,559	-	-	-	-	-	-	-	-

### Amador Water Agency

FY Year 2013 - 2014 Cash Actual vs Forecast (Non Operating Cash)

	7/31/2013		8/31/2013		9/30/2013		10/31/2013		11/30/2013		12/31/2013	
	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast
<b>Non Operating Receipts</b>												
Interest	-	-	-	-								
Participation Fees	60,350	-	105	-								
Partici Fees (CFD #1)	9,089	-	-	-								
Transfer In - AD, PF	-	-	-	-								
<b>Total Non Op Receipts</b>	<b>69,439</b>	<b>-</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non Oper Disbursements</b>												
Tranfer Out (Proj Support)	-	-	-	-								
Transfer Out - AD, PF	-	-	-	-								
<b>Total Non Oper Disb</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Beg of Month</b>	<b>2,150,091</b>	<b>-</b>	<b>2,219,530</b>	<b>2,219,530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash Inc/(Dec)	69,439	-	105	-	-	-	-	-	-	-	-	-
<b>Cash End of Month</b>	<b>2,219,530</b>	<b>-</b>	<b>2,219,635</b>	<b>2,219,530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Amador Water Agency

FY Year 2013 - 2014 Cash Actual vs Forecast (Operating & Non Operating Cash)

<b>Total Cash Beg of Month</b>	3,131,236	-	3,434,019	3,434,019	-	-	-	-	-	-	-	-
Cash Inc/(Dec)	302,783	-	465,213	214,070	-	-	-	-	-	-	-	-
<b>Total Cash End of Month</b>	<b>3,434,019</b>	<b>-</b>	<b>3,899,232</b>	<b>3,648,089</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Amador Water Agency (Operating Cash)

FY Year 2013 - 2014 August 31, 2013

Billing Water & WW	A C T U A L		F O R E C A S T											
Jun	-													
Jul	905,202	962,895	861,677	726,641	650,374	565,050	567,092	562,225	563,879	604,037	672,715	812,833	8,454,620	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY Total	
<b>Sales Receipts Water &amp; WW</b>	743,198	992,656	888,473	815,703	793,146	483,947	660,504	558,979	685,820	612,102	640,470	702,146	8,577,144	
<b>Other Receipts</b>														
Fixed O&M	-	-	-	53,813	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	161,439	
CAWP Capital	-	-	-	27,467	31,199	34,931	-	-	-	-	-	-	93,598	
PG&E Contract	-	-	-	-	-	-	-	150,000	-	-	-	-	150,000	
Outside Service Contracts	94	13,244	3,517	3,517	3,517	3,517	3,517	3,517	3,517	3,517	3,517	4,342	49,334	
Plymouth Loan Reim	-	-	-	-	106,794	-	-	-	-	-	69,115	-	175,909	
Tax Revenue	9,476	-	-	-	-	-	114,951	-	-	114,951	-	-	239,377	
Assess/Stanby/Conn/Other	36,030	1,235	15,459	1,221,179	14,604	14,604	14,604	14,604	15,499	14,604	14,604	31,053	1,408,075	
Eng, Insp Fees	962	256	1,263	1,263	3,363	1,613	1,263	1,263	1,813	2,885	1,263	5,711	22,913	
Transfer Ins (ATL, Loan, etc)	-	-	-	-	-	-	-	-	-	-	-	278,588	278,588	
Transfer Ins (CAWP)	51,867	-	54,199	439,189	90,546	36,347	90,546	36,347	90,546	36,347	90,546	36,347	1,052,825	
Interest	-	-	334	-	-	334	-	-	334	-	-	334	1,337	
<b>Total Receipts</b>	841,627	1,007,391	963,244	2,562,131	1,056,622	588,745	898,837	778,162	810,981	797,858	832,967	1,071,974	12,210,540	
<b>Disbursements</b>														
Salaries & Benefits	274,923	334,292	266,430	266,430	266,430	266,430	266,430	266,430	266,430	266,430	399,645	266,430	3,406,727	
Oper & Maint	185,184	141,937	160,489	193,209	199,482	114,378	139,304	130,261	102,525	133,480	108,700	188,295	1,797,245	
Administration	65,164	49,948	76,297	64,808	74,091	70,782	99,242	54,695	65,545	78,053	71,310	217,319	987,254	
Debt Service	-	-	23,301	986,032	193,655	675,904	878	-	97,222	72,564	109,906	1,209,945	3,369,406	
Fixed Assets	-	-	-	-	49,150	-	-	-	49,150	-	-	-	98,299	
Transfer Outs (CAWP)	51,867	-	54,199	439,189	90,546	36,347	90,546	36,347	90,546	36,347	90,546	36,347	1,052,825	
Transfer Outs (Loan, etc)	-	-	-	-	-	-	-	-	-	-	-	346,829	346,829	
Ret Health Benefits	11,777	351	11,998	11,998	11,998	11,998	11,998	11,998	11,998	11,998	11,998	11,998	132,103	
<b>Total Disbursements</b>	588,915	526,528	592,713	1,961,666	885,351	1,175,838	608,397	499,730	683,415	598,872	792,104	2,277,162	11,190,688	
<b>Project (Rec/Disb)</b>														
Loans, Grants	-	39,385	29,074	1,094,336	1,158,932	1,175,696	1,171,220	1,046,506	1,043,826	1,043,826	1,268,623	1,229,238	10,300,661	
Transfer Ins (Proj Support)	-	-	-	-	-	-	-	-	-	-	-	209,053	209,053	
Projects (Sal & Ben)	14,750	45,859	26,515	49,276	53,343	50,297	38,357	40,073	38,334	51,499	50,310	16,454	475,068	
Projects (Other Costs)	5,382	38,034	19,746	1,173,932	1,152,599	1,151,169	1,038,394	1,052,813	1,047,213	1,074,861	1,257,469	1,290,800	10,302,411	
<b>Total Project Rev/(Exp)</b>	(20,132)	(44,508)	(17,187)	(128,871)	(47,010)	(25,770)	94,470	(46,381)	(41,721)	(82,533)	(39,157)	131,036	(267,765)	
EE Withhold	764	28,753	(28,000)	-	-	-	-	-	-	-	-	-	1,517	
<b>Cash Beg of Month</b>	981,145	1,214,489	1,679,597	2,004,942	2,476,536	2,600,797	1,987,935	2,372,844	2,604,896	2,690,741	2,807,194	2,808,901	981,145	
Cash Inc/(Dec)	233,344	465,108	325,344	471,594	124,261	(612,863)	384,910	232,051	85,846	116,453	1,707	(1,074,152)	753,604	
<b>Cash End of Month</b>	1,214,489	1,679,597	2,004,942	2,476,536	2,600,797	1,987,935	2,372,844	2,604,896	2,690,741	2,807,194	2,808,901	1,734,749	1,734,749	

**Amador Water Agency (Non Operating Cash)**

FY Year 2013 - 2014 August 31, 2013

	A C T U A L		F O R E C A S T										
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY Total
<b>Non Operating Receipts</b>													
Interest	-	-	581	-	-	581	-	-	581	-	-	581	2,323
Participation Fees	60,349	105	-	-	-	53,451	-	-	-	53,451	-	16,430	183,785
Partici Fees (CFD #1)	9,089	-	-	-	-	-	140,827	-	-	149,916	-	-	299,831
Transfer In - AD, PF	-	-	-	-	-	-	-	-	-	-	-	214,142	214,142
<b>Total Non Op Receipts</b>	<b>69,438</b>	<b>105</b>	<b>581</b>	<b>-</b>	<b>-</b>	<b>54,031</b>	<b>140,827</b>	<b>-</b>	<b>581</b>	<b>203,366</b>	<b>-</b>	<b>231,153</b>	<b>700,081</b>
<b>Non Oper Disbursements</b>													
Transfer Out (Proj Support)	-	-	-	-	-	-	-	-	-	-	-	209,053	209,053
Transfer Out - AD, PF	-	-	-	-	-	-	-	-	-	-	-	145,900	145,900
<b>Total Non Oper Disb</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>354,953</b>	<b>354,953</b>
<b>Cash Beg of Month</b>	<b>2,150,091</b>	<b>2,219,529</b>	<b>2,219,634</b>	<b>2,220,215</b>	<b>2,220,215</b>	<b>2,220,215</b>	<b>2,274,246</b>	<b>2,415,073</b>	<b>2,415,073</b>	<b>2,415,654</b>	<b>2,619,020</b>	<b>2,619,020</b>	<b>2,150,091</b>
Cash Inc/(Dec)	69,438	105	581	-	-	54,031	140,827	-	581	203,366	-	(123,800)	345,128
<b>Cash End of Month</b>	<b>2,219,529</b>	<b>2,219,634</b>	<b>2,220,215</b>	<b>2,220,215</b>	<b>2,220,215</b>	<b>2,274,246</b>	<b>2,415,073</b>	<b>2,415,073</b>	<b>2,415,654</b>	<b>2,619,020</b>	<b>2,619,020</b>	<b>2,495,219</b>	<b>2,495,219</b>

**Amador Water Agency (Total Cash)**

FY Year 2013 - 2014 August 31, 2013

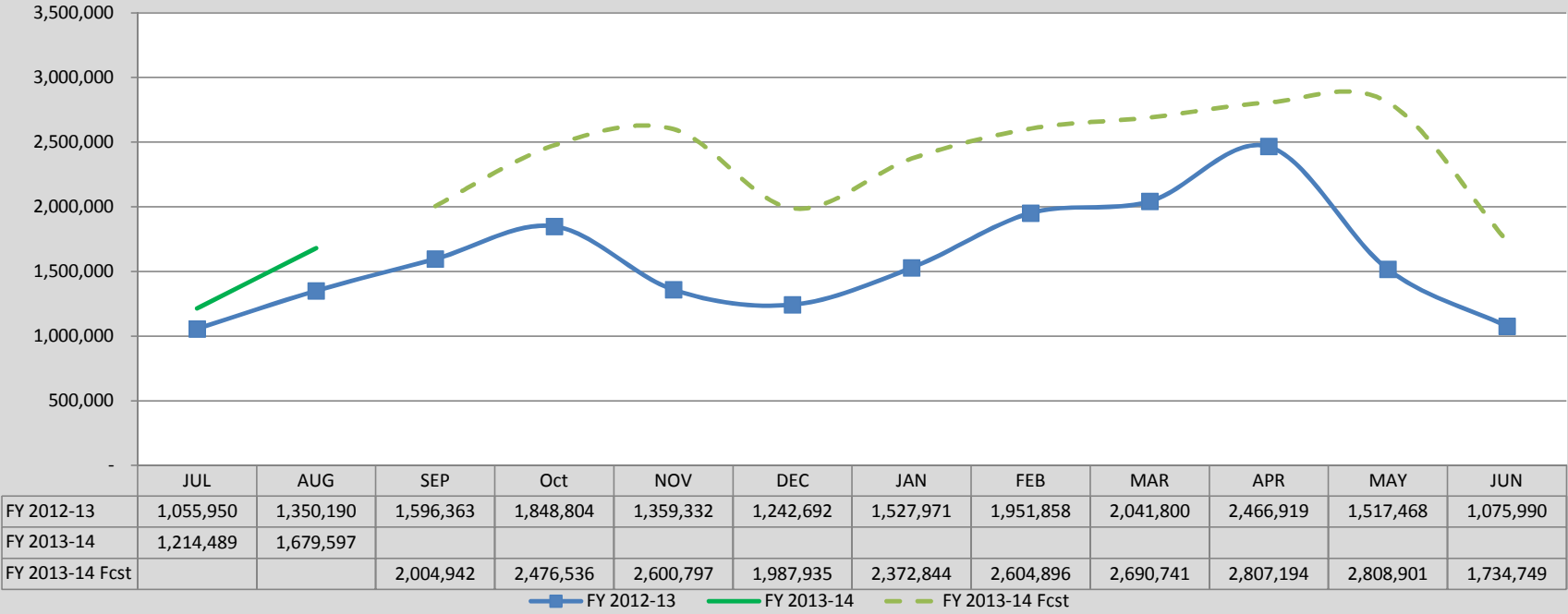
<b>Total Cash Beg of Month</b>	<b>3,131,237</b>	<b>3,434,019</b>	<b>3,899,232</b>	<b>4,225,157</b>	<b>4,696,751</b>	<b>4,821,012</b>	<b>4,262,181</b>	<b>4,787,917</b>	<b>5,019,969</b>	<b>5,106,395</b>	<b>5,426,214</b>	<b>5,427,920</b>	<b>3,131,237</b>
Cash Inc/(Dec)	302,782	465,213	325,925	471,594	124,261	(558,831)	525,736	232,051	86,426	319,819	1,707	(1,197,952)	1,098,732
<b>Total Cash End of Month</b>	<b>3,434,019</b>	<b>3,899,232</b>	<b>4,225,157</b>	<b>4,696,751</b>	<b>4,821,012</b>	<b>4,262,181</b>	<b>4,787,917</b>	<b>5,019,969</b>	<b>5,106,395</b>	<b>5,426,214</b>	<b>5,427,920</b>	<b>4,229,968</b>	<b>4,229,968</b>

**Amador Water Agency (Operating Cash)**

Fiscal Year 2013-2014 August 31, 2013

Cash Balance Comparison

**End of Month Cash Balance Comparison**

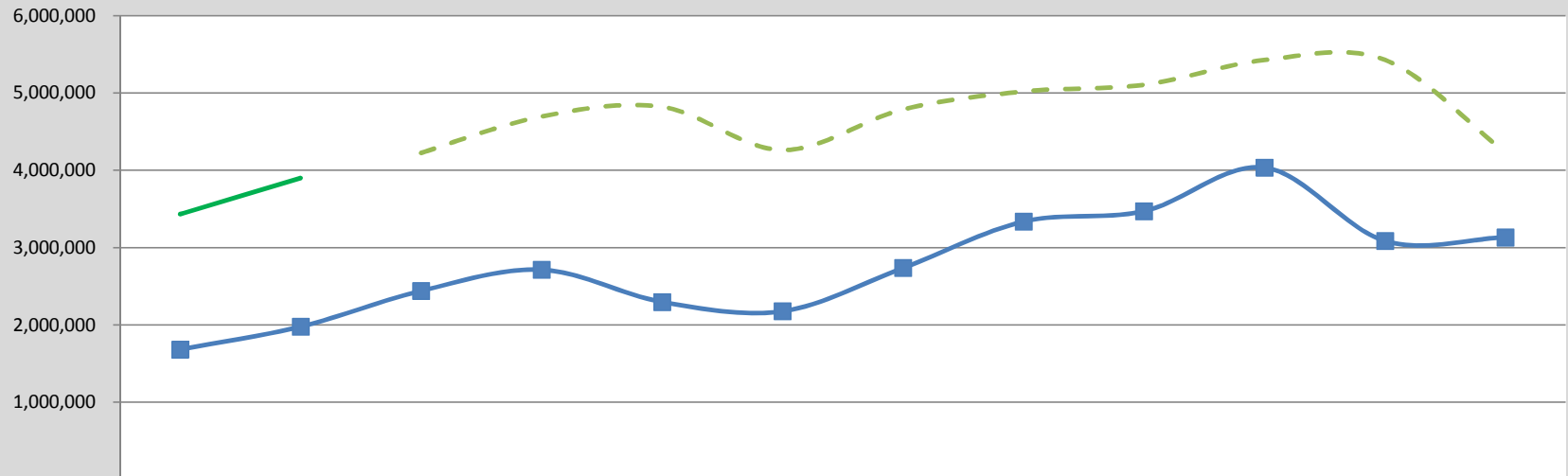


**Amador Water Agency (Operating & Non Operating Cash)**

Fiscal Year 2013-2014 August 31, 2013

Cash Balance Comparison

**End of Month Cash Balance Comparison**



	JUL	AUG	SEP	Oct	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY 2012-13	1,681,364	1,976,104	2,439,345	2,712,823	2,296,350	2,176,324	2,736,358	3,336,125	3,470,900	4,035,123	3,085,672	3,131,237
FY 2013-14	3,434,019	3,899,232										
FY 2013-14 Fcst			4,225,157	4,696,751	4,821,012	4,262,181	4,787,917	5,019,969	5,106,395	5,426,214	5,427,920	4,229,968

■ FY 2012-13    ■ FY 2013-14    ■ FY 2013-14 Fcst



**Amador Water Agency**  
 FY 2013 - 2014 August 31, 2013  
 Cash Balance Comparison - Detail

<u>Cash Balances</u>	<u>8/31/2012</u>	<u>8/31/2013</u>	Inc/(Dec)
<u>Operating</u>			
02 Systemwide Water	1,180,184	1,526,887	
03 Outside Serv	58,030	17,469	
05 Agency General	(73,279)	221,904	
06 CAWP	22,992	(376,968)	
20 WW General	33,230	(20,731)	
21 WW Camanche	82,895	151,806	
22 WW Martel	46,139	159,231	
Total Operating	1,350,190	1,679,598	24%
 <u>Restricted (Participation Fees)</u>			
04 Amador Water System	384,353	1,010,265	
06 CAWP Wholesale	210	22	
13 Camanche	507	4,731	
14 CAWP Retail	14,950	93,840	
21 WW Camanche	0	2	
22 WW Martel	30,682	338,091	
23 Community Facility District #1	-	176,779	
Total Participation Fee	430,701	1,623,729	277%
 <u>Restricted (Other)</u>			
02 Systemwide Water	118,181	488,028	
05 Agency General	268	268	
06 CAWP	76,764	107,609	
Total Restricted Other	195,212	595,906	
Total Cash	1,976,104	3,899,232	97%