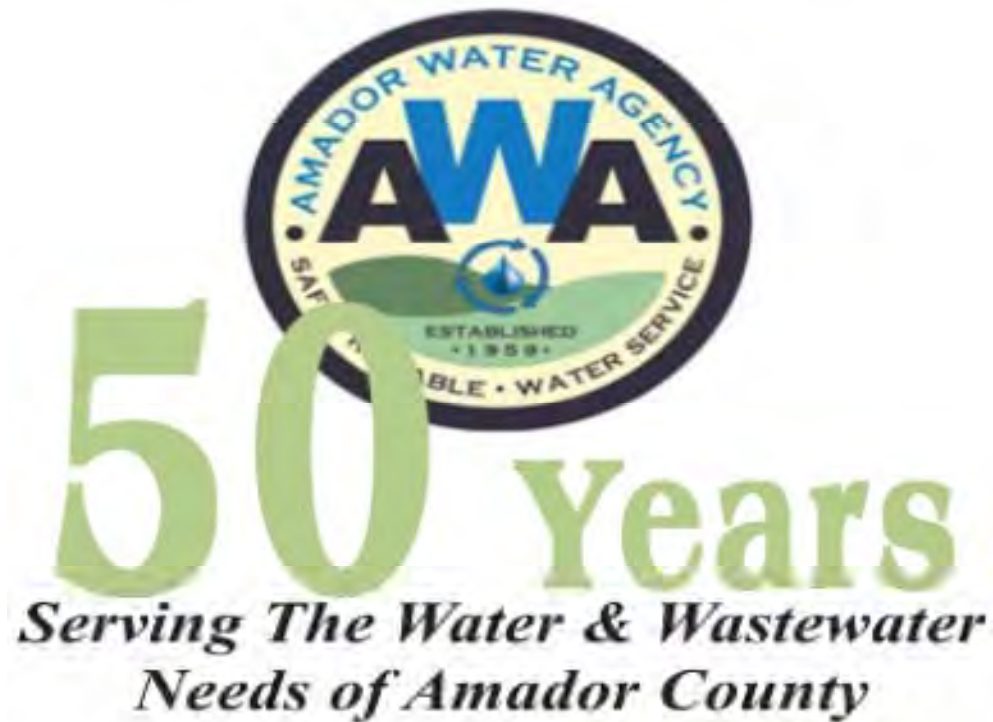


Amador Water Agency

*12800 Ridge Road, Sutter Creek, California
Fiscal Year 2013-2014*

Operating & Non Operating Budget



Amador Water Agency
 FY 2013 - 2014
 Operating & Non Operating Budget

Table of Contents

	Page
Executive Summary	2
Organization Chart	3
Budget Development	4
 <u>Amador Water Agency Budgets</u>	
Amador Water Agency (AWA)	5
AWA Operating Budget	6
AWA Non Operating Budget	11
System Wide Water (Fund 2)	13
Outside Services (Fund 3)	19
Agency General (Fund 5)	22
Central Amador Water Project (Fund 6)	26
ID #1 Waste Water General (Fund 20)	32
ID #11 Camanche Waste Water (Fund 21)	37
ID #12 Martel Waste Water (Fund 22)	42
Community Facility District #1 (Fund 23)	47
 Tools/Equip, Fixed Assets, Consultants Schedule	 48
 Long-Term Debt Schedule	 49
 Projects & Funding Schedule	 51

To: Distinguished Members of the Amador Water Agency Board of Directors

From: Gene Mancebo, General Manager
Marvin V. Davis, Controller

In accordance with Government Code Sections 53900 - 53901, 7900 and California Constitution Article XIII B, we are pleased to submit the proposed, balanced budget for Fiscal Year July 1, 2013 - June 30, 2014 for approval. Formation of the CFD #1 and other General Manager efforts have resulted in an improved financial position for the Agency. Also, participation fee cash receipts have increased which should signal increases in water and waste water demand. Water sales were up last year over the prior years and the Board approved a water rate adjustment which has been implemented for this fiscal year. Staff continues to investigate funding sources and other potential revenue sources from federal and state agencies for the benefit of all rate payers.

The proposed FY 2013 - 2014 budget anticipates an increase in the Agency's Net Assets being driven by current operations and is undoubtedly a result of the recent rate adjustment. This adjustment should allow the Agency to perform some needed repairs, preventative maintenance, eliminate furloughs and began to build reasonable cash reserves. The overall proposed budget is funded by current operating and non operating revenue with a modest contribution to reserves. The development of the plan is discussed on the budget objectives and assumptions page of this document. The budget and accounting structure will require restructuring of the Agency Water Systems into one Fund following the approved rate adjustment. Agency Staff will continue to look for additional cost cutting opportunities throughout the fiscal year.

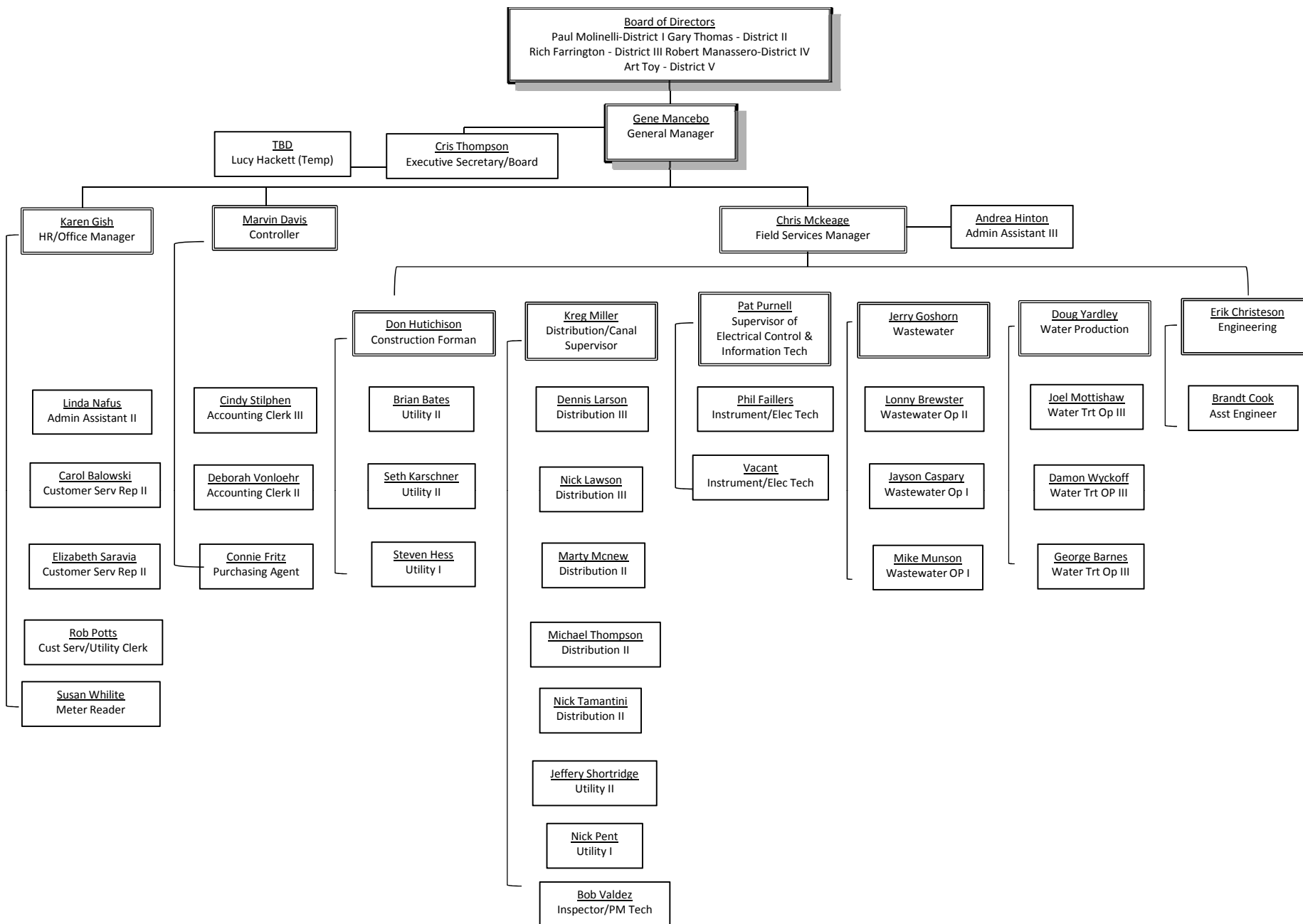
Agency management and staff recognize that fiscal year 2013 - 2014 presents ongoing financial challenges and are committed to continuing to provide safe reliable water and wastewater services to our customers while meeting those challenges.

On September 12, 2013, the Water Agency Board amended the budget to include a change by Resolution 2013-37 reducing rates on several internal loans which benefits existing customers.

Contributing Staff:

Karen Gish, HR/Office Manager
Chris Mckeage, Operations Manager
Cris Thompson, Executive Secretary
Erik Christeson, Engineering Supervisor
Patrick Purnell, Supervisor Elec/IT

Organizational Chart



Budget Development (Objectives & Assumptions)

The Agency's accounting records are maintained using the accrual basis of accounting. The revenues of the Agency are recognized when they are earned and the expenses are recognized when they are incurred. The budget details in this document are used as a management tool for forecasting and monitoring revenues and expenses. The Agency's accounting system is using for recording the actual transactions associated with these forecasts. In recognition of the Agency's cash position, the budget is developed as closely as possible to a cash flow projection rather than a full accrual estimate.

The objectives of the budget are to meet current customer service demands and adhere to all state and federal regulations. The following assumptions were considered in the development of the budget which uses a conservative yet realistic approach.

Water & Waste Water Sales Assumptions:

Water Sales are projected at 2.9% over the prior 3 year average.
CAWP Wholesale rates are driven by contract agreements with an increase for operating & debt service reserves.

Other Operating Revenues Assumptions:

Tax Revenues estimated at prior year levels
CFD revenues are driven by contract

Non Operating Revenues Assumptions:

Includes participation fee payments,
Includes all project related revenues. External grants for Camanche and Gravity Supply Line.

Total Salaries & Benefits Assumptions:

Employee furloughs have been removed, S&B are subject to negotiations currently in progress. The organization chart depicts all positions.
Only premium payments for retiree benefits.

Operations & Maintenance/Administrative/Debt Service/ Fixed Asset Assumptions:

Begin to fund preventative maintenance, upfront replacement to provide increased reliability & minimize reactive failures. Note: Pursuant to resolution 2013-37, Internal Debt, except Reso 93-23 that is maturing this fiscal year, to be paid at LAIF published yields.

Projects Assumptions:

Kept to reasonable levels and use outside funding to extent possible
Gravity Supply Line is included and construction anticipates outside funding
Disinfection ByProducts regulation implementation anticipates outside funding
(See page 51 for a complete list)

Amador Water Agency
All Systems
FY 2013 - 2014 Operating & Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Operating Revenue</u>								
Water Sales	6,273,350	6,436,984	6,568,146	6,591,320	6,512,552	7,025,045	6,943,512	Water 2.9% over prior 3 FY Avg
Waste Water Sales	1,090,791	1,205,286	1,327,789	1,347,136	1,356,350	1,356,656	1,384,205	
Other Revenue	6,048,040	5,833,194	1,184,697	1,137,811	1,068,729	1,417,632	1,977,900	Incl \$900K GSL Reim
Transfer Ins	1,136,651	4,372,665	4,052,369	1,458,116	1,084,976	1,729,793	1,331,413	CAWP, AWS Partic Fee, Internal Loans
Total Operating Revenue	14,548,832	17,848,128	13,133,001	10,534,384	10,022,607	11,529,126	11,637,030	
<u>Operating Expenses</u>								
Salaries & Benefits	4,867,135	4,555,450	4,502,917	3,617,555	3,339,007	3,505,625	3,528,508	
Oper & Main	1,990,570	1,646,968	1,878,633	1,762,764	1,666,835	1,688,432	1,802,744	
Administration	1,223,321	882,828	741,521	1,063,343	1,000,867	1,074,923	993,929	
Debt Service	2,132,793	2,351,062	2,309,852	2,371,041	3,305,433	2,417,860	3,328,158	Debt Schedule P.49
Fixed Assets	133,423	(0)	7,096	3,108	65,500	71,746	98,300	FA Schedule P.48
Retiree Health Benefits	78,743	450,283	450,283	450,283	137,506	140,851	143,668	Premium Payments Only
Transfer Outs	1,136,651	1,727,065	2,211,382	1,142,045	1,223,733	2,258,016	1,399,654	CAWP, Internal Loans
Total Operating Expenses	11,562,635	11,613,657	12,101,684	10,410,139	10,738,881	11,157,452	11,294,961	
Net Operating Income	2,986,197	6,234,471	1,031,317	124,245	(716,274)	371,674	342,069	
<u>Non Operating Revenue</u>								
Partic Fees, CFD, Int, etc	1,588,065	267,701	412,233	700,479	6,002,236	1,480,319	10,923,780	Project Schedule P.51
Transfer Ins	-	-	777,362	146,476	190,757	1,048,220	214,141	Internal Loan-Partic Fee Fund
Total Non Operating Revenue	1,588,065	267,701	1,189,595	846,955	6,192,993	2,528,538	11,137,922	
<u>Non Operating Expense</u>								
Salaries & Benefits (Projects)	1,201,321	981,538	340,435	189,168	464,351	212,961	475,066	Project Schedule P.51
Other Direct Costs (Projects)	5,628,433	2,765,135	120,238	129,126	4,454,105	341,007	10,439,709	
Transfer Outs	-	2,645,600	2,618,349	462,547	52,000	519,997	145,900	
Total Non Operating Expense	6,829,754	6,392,273	3,079,022	780,841	4,970,456	1,073,965	11,060,675	
Net Non Op Income	(5,241,689)	(6,124,572)	(1,889,427)	66,114	1,222,537	1,454,573	77,246	
(Fund Bal Appr)/Reserve Contr	-	-	-	-	506,263	-	419,315	
Net Income	(2,255,492)	109,900	(858,110)	190,359	-	1,826,247	-	

Amador Water Agency
All Systems
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Operating Revenue</u>								
Water Sales	6,273,350	6,436,984	6,568,146	6,591,320	6,512,552	7,025,045	6,943,512	Water 2.9% over prior 3 FY Avg
Waste Water Sales	1,090,791	1,205,286	1,327,789	1,347,136	1,356,350	1,356,656	1,384,205	
Other Revenue	6,048,040	5,833,194	1,184,697	1,137,811	1,068,729	1,417,632	1,977,900	Incl \$900K GSL Reim
Transfer Ins	1,136,651	4,372,665	4,052,369	1,458,116	1,084,976	1,729,793	1,331,413	CAWP, AWS Partic Fee, Internal Loans
Total Operating Revenue	14,548,832	17,848,128	13,133,001	10,534,384	10,022,607	11,529,126	11,637,030	

<u>Operating Expenses</u>								
Salaries & Benefits	4,867,135	4,555,450	4,502,917	3,617,555	3,339,007	3,505,625	3,528,508	
Oper & Main	1,990,570	1,646,968	1,878,633	1,762,764	1,666,835	1,688,432	1,802,744	
Administration	1,223,321	882,828	741,521	1,063,343	1,000,867	1,074,923	993,929	
Debt Service	2,132,793	2,351,062	2,309,852	2,371,041	3,305,433	2,417,860	3,328,158	Debt Schedule P.49
Fixed Assets	133,423	(0)	7,096	3,108	65,500	71,746	98,300	FA Schedule P.48
Retiree Health Benefits	78,743	450,283	450,283	450,283	137,506	140,851	143,668	Premium Payments Only
Transfer Outs	1,136,651	1,727,065	2,211,382	1,142,045	1,223,733	2,258,016	1,399,654	CAWP, Internal Loans
Total Operating Expenses	11,562,635	11,613,657	12,101,684	10,410,139	10,738,881	11,157,452	11,294,961	
Net Operating Income	2,986,197	6,234,471	1,031,317	124,245	(716,274)	371,674	342,069	

Est Operating Reserve 6/30/2013	1,323,636
Operating Funded Projects	267,761
Est Operating Reserve 6/30/2014	1,397,945

Amador Water Agency
All Systems
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes	
Water & WW Sales									
41101 Residential	3,728,479	3,736,480	3,739,709	3,770,495	3,723,423	4,047,270	3,964,213	Water 2.9% over prior 3 FY Avg	
41102 Multi-User	166,987	158,989	162,214	151,372	148,205	184,320	170,782		
41200 Commercial	409,891	429,956	453,175	465,510	449,501	472,646	477,226		
41300 Industrial	213,969	201,060	208,923	176,078	174,090	175,086	192,110		
41301 Limited Industrial	564,771	607,536	648,573	635,180	626,547	648,365	662,717		
41400 Irrigation	132,153	153,077	156,607	153,871	151,195	184,254	169,693		
41500 Resale	874,636	959,315	1,008,000	1,053,098	1,049,985	1,104,738	1,105,470		
41600 Public Agencies	184,222	181,293	199,857	194,594	194,922	214,955	209,026		
41700 Construction	14,106	13,030	-	-	-	-	-		
41800 WW Service Charges	1,090,791	1,205,286	1,327,789	1,347,136	1,356,350	1,356,656	1,384,205		
41895 Sales Write Offs	(15,862)	(3,752)	(8,913)	(8,879)	(5,316)	(6,587)	(7,725)		
Total Sales	7,364,142	7,642,270	7,895,935	7,938,456	7,868,902	8,381,701	8,327,717		
Other Revenue									
42304 Connection Fees	9,847	1,436	10,491	55,078	50,863	51,964	5,000		
42305 Service Revenue	-	-	3,829	5,768	1,282	7,605	3,151		
42306 Pg&E Contract Payments	305,768	150,866	163,903	156,556	156,556	147,008	150,000		
42310 Eng & Inspec Fees	208,099	93,386	50,858	8,652	17,374	24,093	22,913		
42313 Bad Debt Recovery	(32)	-	83	(18,455)	-	-	-		
42315 Outside Service Contracts	204,650	168,608	34,560	38,666	39,731	45,236	50,826		
42400 Interest (Operating)	13,553	3,555	3,138	19,969	1,169	1,071	1,442		
42401 Fixed O&M	142,692	140,939	135,252	124,631	135,973	135,972	161,438	CAWP Budget	
42405 Tax Revenue	257,678	246,380	255,488	230,491	223,598	229,901	229,901		
42406 Other Revenue	160,246	200,195	35,931	148,702	7,716	328,911	926,095	Incl GSL, ATT Tower	
42408 Credit Card Revenue	-	-	-	2,985	-	-	-		
42421 Cawp Capital Fees	100,298	108,212	101,435	105,125	99,914	99,914	93,598	CAWP Budget	
42501 Rev Applic To Prior Yr	(18,562)	42,705	52,103	-	40,000	-	-		
42502 Plymouth Loan Reim	-	-	114,133	70,486	126,636	153,165	159,918		
42510 Assmt/Cap Facil/Standby	175,866	225,348	223,492	189,158	167,917	171,292	173,619		
42521 Gain/Loss on Disp of Assets	-	-	-	-	-	21,500	-		
49407 Contributed Capital	4,487,938	4,451,565	-	-	-	-	-		
Total Other OP Revenue	6,048,040	5,833,194	1,184,697	1,137,811	1,068,729	1,417,632	1,977,900		
Operating Transfer In									
41501 Transfer In Purchased Service	324,105	341,732	252,883	294,508	334,927	273,782	322,863	CAWP Budget	
42402 Transfer In Fixed O&M	462,228	410,683	402,660	364,968	367,622	367,620	436,160		
42420 Transfer In Cawp Capital Cost	304,107	328,103	305,415	316,530	303,257	303,257	293,802		
42550 Transfer In Other	46,211	3,292,146	3,091,411	482,110	79,170	576,488	278,588	Debt Schedule P.49	
42560 Transfer In Agency General	-	-	-	-	-	208,645	-		
Total Operating Transfer In	1,136,651	4,372,665	4,052,369	1,458,116	1,084,976	1,729,793	1,331,413		

Amador Water Agency
All Systems
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
Salaries & Benefits (Operating)								
56111 Salaries	3,137,493	3,041,136	2,877,878	2,146,382	1,945,085	2,036,542	2,143,175	
56112 Salaries - Temp Help	-	-	-	-	8,000	3,943	-	
56113 Overtime	107,358	91,088	56,671	84,331	81,098	116,635	63,100	
56114 Standby	50,100	50,720	50,848	50,565	50,700	50,121	50,520	
56120 Unemployment	-	-	68,421	63,262	56,441	7,176	20,000	
56121 Benefits	1,401,002	1,250,784	0	-	-	-	-	
56122 Allowance-Comp Absences	171,183	121,722	100,825	62,138	61,732	65,449	62,000	
56123 Health-Insurance	-	-	646,538	621,861	546,540	642,216	672,406	
56124 Retirement	-	-	583,691	417,014	368,167	411,335	394,071	
56125 Fica/Medicare	-	-	223,419	196,286	158,231	178,737	193,059	Full Year FICA impact
56126 Workers Comp	-	-	42,188	39,824	53,561	60,308	86,331	
56127 St/Lt Disability	-	-	13,014	10,258	9,452	10,232	16,323	
56128 To/From Benefits	-	-	(160,576)	(74,367)	-	(77,068)	(172,476)	Project Benefits
Total Salaries & Benefits	4,867,135	4,555,450	4,502,917	3,617,555	3,339,007	3,505,625	3,528,508	
Oper & Main								
56212 Collect/Distrib System	259,182	166,057	306,949	221,275	121,200	141,436	131,800	Media Filter Replacement
56213 Transmission System	21,842	9,872	28,443	447	8,600	4,869	13,600	CAWP Budget
56214 Canal-Clean/Chems/Tests/O&M	5,166	7,664	4,694	5,196	4,000	4,678	10,000	Chemicals, lumber, concrete
56221 Storage/Dams/Reservoirs	26,073	11,409	12,057	7,340	11,100	7,926	17,600	TV inspections, transducers, gravel
56222 Disposal	23,327	17,913	29,234	21,007	23,000	17,786	23,000	Spray Field/Leach Field Work
56231 Treatment Plants	226,439	185,758	262,723	196,669	192,300	218,256	217,300	Rplc pumps/motrs +2500., 18' valve
56235 Water Tests	88,617	79,423	62,666	55,716	70,900	56,732	69,100	Lead and Copper, DBP, Bac T etc..
56241 Vehicle Maintenance/Repair	80,082	63,689	54,254	43,228	40,000	52,749	60,000	
56242 Gas & Oil	124,876	118,952	132,127	113,575	107,095	120,040	124,241	
56243 Auto Shop Maintenance	442	1,032	331	15	-	65	-	
56251 Plants/Pumps	629,491	650,239	584,834	645,087	624,664	584,842	619,932	PG&E 6% Inc 12/13
56253 Sewer Fees/Power Loss	252,653	134,856	277,539	278,036	300,870	320,842	326,170	Martell WW, Ione, PG&E After Bay
56254 Radios (Maint & Repair)	4,772	3,632	1,780	2,029	2,500	2,691	2,500	
56261 Tool/Equip Mntc/Replace/Rental	38,498	27,469	12,644	20,545	18,000	20,148	38,150	FA Schedule P.48
56262 Safety/Supplies/Mntc	27,189	10,059	8,376	11,268	9,000	10,271	8,800	
56263 Uniforms	19,936	1,319	2,397	5,779	12,000	5,638	12,600	
56266 State Health Dept Fees	79,384	65,818	55,443	92,357	75,600	70,690	77,825	Regulatory
56267 Licenses/Certifications	5,494	4,498	4,334	2,627	4,600	5,272	4,600	
56268 Milage/Travel/Food	-	874	719	290	-	399	-	
56270 Grounds Maintenance	33,232	41,969	31,878	34,965	36,406	37,560	36,526	Chemicals, garbage, grounds
56275 Misc Expense	43,877	44,466	5,214	5,313	5,000	5,542	9,000	Mostly OS (03) reimbursed
56298 To/From Operating Expenses	(0)	0	(0)	0	-	0	(0)	
Total Oper & Main	1,990,570	1,646,968	1,878,633	1,762,764	1,666,835	1,688,432	1,802,744	

Amador Water Agency
All Systems
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
Administration								
56611 Director Compensation	43,607	59,541	34,502	17,012	54,000	24,200	54,000	
56612 Director Travel/Confernc/Meals	12,697	11,512	5,449	2,084	5,000	2,654	5,000	
56614 Director Insurance	34,967	33,161	18,819	188	178	164	180	
56615 Election Expense	19,969	-	19,034	-	20,000	14,617	-	
56618 To/From Director Expense	(0)	(0)	0	-	-	0	(0)	
56621 Office Supplies	22,584	13,595	12,175	11,311	12,000	12,243	13,000	
56622 Publications/Advertising	6,872	3,590	4,370	1,388	1,700	882	900	
56623 Postage	40,929	38,567	35,607	37,502	10,000	11,270	12,000	
56624 Printing	19,307	16,024	4,168	25,149	7,500	8,866	7,500	
56625 Computer Mntc & Support	154,271	116,632	104,599	144,597	150,826	133,605	185,230	
56626 Training/Conferences	103,865	21,874	19,605	11,665	20,000	9,829	18,000	
56627 Customer Billing	-	-	-	-	59,263	69,997	66,675	
56628 Mileage/Travel/Meals	6,914	3,551	1,393	1,014	1,000	1,119	1,200	
56630 Hr Activities	6,940	1,984	2,985	3,866	1,500	1,296	1,000	
56631 Membership Dues	28,944	26,989	28,388	49,016	45,395	35,695	43,449	
56632 County Admin Fee	-	-	-	-	-	873	-	
56634 Merchant/Credit Card Fees	17,139	16,499	10,502	8,645	8,000	15,973	18,500	
56635 Propety Tax Admin Cost	-	-	6,470	7,371	7,500	7,077	7,500	
56636 Miscellaneous Expense	13,423	6,505	2,762	3,878	4,100	430	4,000	lone & County Adm Fee
56637 Manager's Expenses	1,935	512	588	352	400	160	500	
56638 Public Relations	109,521	(149)	1,167	2,485	5,000	1,191	5,000	
56639 Lobbying Activity	-	-	-	475	-	-	-	
56640 Office Bldg & Grnds Mntc/Util	72,683	47,124	41,818	41,259	42,000	42,887	52,000	Paint & Maint on Admin Bldg
56642 Telephone/Ans Svc - Office	93,401	74,279	57,667	59,757	57,000	68,339	60,000	AT&T, Volcano Data Lines
56730 Consultants (Acct & Finan)	99,573	99,131	52,301	51,150	83,000	92,783	92,000	FA Schedule P.48
56649 To/From Office Expense	0	(0)	0	0	-	(0)	(0)	
56729 Insurance (Property/Liability)	163,592	179,754	146,348	117,232	130,505	99,867	120,000	Based on current claims history
56730 Consultants (Grants, Studies)	65,846	6,052	22,966	313,665	150,000	242,143	57,000	FA Schedule P.48
56750 Legal Fees	74,755	102,640	104,239	152,283	120,000	172,277	161,795	PR Request, Policies
56760 Water Rights	9,587	3,462	3,601	-	5,000	4,485	7,500	
Total Administration	1,223,321	882,828	741,521	1,063,343	1,000,867	1,074,923	993,929	

Amador Water Agency
All Systems
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	Notes
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	
Debt Service									
56912	Principal County WDF	94,610	94,610	29,352	48,937	932,607	32,607	934,368	Debt Schedule P.49
56913	Principal Buckhorn	373,198	568,862	127,551	167,663	139,766	139,766	139,880	
56914	Interest Payment	-	-	1,577,486	1,557,426	1,527,724	1,540,213	1,518,234	Interest Portion of Debt
56917	Principal Hillside	2,886	2,886	2,027	2,087	2,154	2,154	2,886	
56918	Principal Ridge Cluster	120,420	120,420	70,594	72,653	75,064	75,064	77,262	
56919	Bond Administration Fees	2,454	1,800	1,800	1,800	1,800	2,300	3,800	
56920	Dwr Loan Administration Fees	375	-	-	225	300	225	300	
56921	Principal 2006 Series A Cop	1,352,025	1,536,025	485,000	505,000	525,000	525,000	550,000	
56922	Office Equipment Lease	20,071	21,521	2,478	1,305	1,792	1,305	1,800	Stamp Meter Machine
56924	CSDA "z"	161,450	-	-	-	-	-	-	
56925	Principal Pine Grove WW	5,304	4,938	13,566	13,946	14,336	14,336	14,737	
56926	Principal Sutter Creek	-	-	-	-	84,889	84,889	84,889	
56927	To/From Equip Lease	-	-	(1)	0	1	(0)	0	
Total Debt Service		2,132,793	2,351,062	2,309,852	2,371,041	3,305,433	2,417,860	3,328,158	
Fixed Assets									
57225	Office Equipment	127,885	-	-	-	8,000	-	5,000	FA Schedule P.48
57226	Shop Equipment	-	-	-	735	-	-	-	
57227	Tools & Instruments	5,538	-	7,096	2,373	25,000	34,601	33,300	
57228	Construction Equipment	-	-	-	-	32,500	37,144	25,000	
57229	Vehicles	-	-	-	-	-	-	35,000	
57255	To/From Fixed Asset Expense	(0)	(0)	(0)	0	-	(0)	(0)	
Total Fixed Assets		133,423	(0)	7,096	3,108	65,500	71,746	98,300	
Retiree Health Benefits									
57318	Health Benefits Reserves	40,000	420,665	-	-	-	-	-	
57380	Retiree Health Benefits	38,743	29,618	450,283	450,283	137,505	140,851	143,668	Premium Payments Only
57385	To/From Retiree Benefits	-	-	(0)	(0)	1	0	0	
Total Retiree Benefits		78,743	450,283	450,283	450,283	137,506	140,851	143,668	
Operating Transfer Out									
56252	Transfer Out Purchased Water	324,105	341,732	252,883	294,508	334,927	273,782	322,863	CAWP Budget
56276	Transfer Out Fixed O&M	462,228	410,683	402,660	364,967	367,622	367,622	436,160	
56911	Transfer Out Debt Service	46,211	511,047	845,424	166,040	217,927	1,263,355	275,002	
56930	Transfer Out Other	-	135,500	405,000	-	-	50,000	71,827	
56915	Transfer Out Cawp Capital Cost	304,107	328,103	305,415	316,530	303,257	303,257	293,802	
Total Transfer Out		1,136,651	1,727,065	2,211,382	1,142,045	1,223,733	2,258,016	1,399,654	

Amador Water Agency
 All Systems
 FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Non Operating Revenue</u>								
Partic Fees, CFD, Loan, etc	1,588,065	267,701	412,233	700,479	6,002,236	1,480,319	10,923,780	Project Schedule P.51
Transfer Ins	-	-	777,362	146,476	190,757	1,048,220	214,141	Internal Loan-Partic Fee Fund
Total Non Operating Revenue	1,588,065	267,701	1,189,595	846,955	6,192,993	2,528,538	11,137,922	
<u>Non Operating Expense</u>								
Salaries & Benefits (Projects)	1,201,321	981,538	340,435	189,168	464,351	212,961	475,066	Project Schedule P.51
Other Direct Costs (Projects)	5,628,433	2,765,135	120,238	129,126	4,454,105	341,007	10,439,709	
Transfer Outs	-	2,645,600	2,618,349	462,547	52,000	519,997	145,900	
Total Non Operating Expense	6,829,754	6,392,273	3,079,022	780,841	4,970,456	1,073,965	11,060,675	
Net Non Op Income	(5,241,689)	(6,124,572)	(1,889,427)	66,114	1,222,537	1,454,573	77,246	
					Est Project Reserve 6/30/2013		1,309,306	
					FY Unfunded Non Operating Projects		-	
					Est Project Reserve 6/30/2014		1,386,552	

Amador Water Agency
All Systems
FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
Non Operating Revenue								
49301 Interest (Restricted)	63,505	20,856	5,795	3,281	3,924	1,553	1,708	
49302 Participation Fees	1,524,560	246,845	410,886	592,624	359,409	724,950	183,785	
49307 Partic Fees CFD #1	-	-	-	-	-	290,682	299,711	
49305 Interest (Partic Fees)	-	-	-	290	-	2,649	615	
42407 Loans/Grants (R)	-	-	(4,448)	104,285	4,160,345	460,484	6,936,024	Project Schedule P.51
49400 Loans/Grants (E)	-	-	-	-	1,478,558	-	3,501,938	
49502 Transfer In Ridge Cluster	-	-	-	-	-	379,044	38,583	
49500 Transfer In Partic Fee Fund	-	-	777,362	146,476	190,757	669,176	175,558	Debt Schedule P.49
Total Non Operating Revenue	1,588,065	267,701	1,189,595	846,955	6,192,993	2,528,538	11,137,922	
Salaries & Benefits (Projects)								
57001 Salaries (R)	625,886	513,513	180,151	120,609	272,105	134,858	263,650	Project Schedule P.51
57002 Benefits (R)	575,435	468,025	160,284	68,559	155,099	77,067	150,281	
57003 Salaries (Temp-Help)	-	-	-	-	-	1,035	-	
57004 Salaries (E)	-	-	-	-	23,660	-	38,940	
57005 Benefits (E)	-	-	-	-	13,487	-	22,196	
Total Salaries & Benefits (Projects)	1,201,321	981,538	340,435	189,168	464,351	212,961	475,066	
Other Direct Costs (Projects)								
57101 Plants (R)	475,752	235,045	33,509	113,606	463,590	7,314	557,312	
57103 Transmission (R)	212,454	281,999	33,015	8,874	2,192,904	115,024	5,457,829	GSL Replacement Portion
57104 Collect/Distrib System (R)	4,854,513	2,242,322	53,714	2,473	215,291	92,217	893,454	
57106 Storage (R)	85,714	5,769	-	4,174	118,717	103,272	45,228	
57111 Plants (E)	-	-	-	-	-	-	20,000	
57113 Transmission (E)	-	-	-	-	1,463,603	-	3,451,886	GSL Expansion Portion
57114 Collect/Distrib System (E)	-	-	-	-	-	-	-	
57115 Admin Fee	-	-	-	-	-	6,400	14,000	
57116 Storage (E)	-	-	-	-	-	-	-	
57117 Refund For Prior Period	-	-	-	-	-	16,780	-	
Total Other Cost (Projects)	5,628,433	2,765,135	120,238	129,126	4,454,105	341,007	10,439,709	
Non Operating Transfer Out								
56916 Transfer Out CFD #1	-	-	-	-	-	116,703	118,900	ATL, WTP
56940 Transfer Out Partic Fee Fund	-	2,645,600	1,888,349	462,547	52,000	403,294	27,000	
56941 Transfer Out Ridge Cluster AD	-	-	730,000	-	-	-	-	
Total Non Op Transfer Out	-	2,645,600	2,618,349	462,547	52,000	519,997	145,900	
57421 (Fund Bal Appr)/Reserve Contr	-	-	-	-	506,267	-	-	

Amador Water Agency
 System Wide Water (02)
 FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Operating Revenue</u>								
Water Sales	6,168,996	6,325,481	6,484,891	6,490,422	6,390,890	6,926,157	6,826,204	Water 2.9% over prior 3 FY Avg
Other Revenue	5,117,641	4,616,024	526,901	473,593	510,534	524,705	460,094	
Transfer Ins	44,111	1,941,646	1,439,301	170,060	73,120	475,558	160,066	Debt Svcs, CFD #1
Total Operating Revenue	11,330,748	12,883,151	8,451,093	7,134,075	6,974,544	7,926,420	7,446,364	
<u>Operating Expenses</u>								
Salaries & Benefits	3,295,594	3,085,120	3,091,197	2,408,132	2,394,653	2,413,903	2,636,193	
Oper & Main	894,215	722,657	926,575	786,135	688,805	751,329	796,761	
Administration	966,864	686,893	567,545	603,991	655,903	555,324	695,055	
Debt Service	1,543,664	1,922,299	1,931,519	1,927,617	1,935,001	1,935,077	1,939,274	Debt Schedule P.49
Fixed Assets	275,104	12,402	5,641	2,440	42,553	40,687	63,502	FA Schedule P.48
Retiree Health Benefits	31,600	313,792	292,591	293,112	98,454	98,898	103,872	
Transfer Outs	1,129,438	1,497,359	1,086,007	1,018,092	1,097,017	1,778,770	1,160,292	
Total Operating Expenses	8,136,478	8,240,522	7,901,074	7,039,519	6,912,386	7,573,988	7,394,950	
(Fund Bal Appr)/Reserve Contr	-	-	-	-	62,158	-	51,415	
Net Operating Income	3,194,270	4,642,630	550,019	94,556	-	352,432	-	
							Est Operating Reserve 6/30/2013	772,350
							Operating Funded Projects	82,815
							Est Operating Reserve 6/30/2014	740,950

Amador Water Agency
System Wide Water (02)
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	Notes
Water Sales									
41101	Residential	3,728,479	3,736,480	3,739,709	3,770,495	3,723,423	4,047,270	3,964,213	Water 2.9% over prior 3 FY Avg
41102	Multi-User	166,987	158,989	162,214	151,372	148,205	184,320	170,782	
41200	Commercial	409,891	429,956	453,175	465,510	449,501	472,646	477,226	
41300	Industrial	213,969	201,060	208,923	176,078	174,090	175,086	192,110	
41301	Limited Industrial	564,771	607,536	648,573	635,180	626,547	648,365	662,717	
41400	Irrigation	132,153	153,077	156,607	153,871	151,195	184,254	169,693	
41500	Resale	763,921	845,760	920,736	949,315	926,105	1,004,489	985,967	
41600	Public Agencies	184,222	181,293	199,857	194,594	194,922	214,955	209,026	
41700	Construction	14,106	13,030	-	-	-	-	-	
41895	Sales Write Offs	(9,502)	(1,700)	(4,904)	(5,994)	(3,098)	(5,226)	(5,530)	
Total Water		6,168,996	6,325,481	6,484,891	6,490,422	6,390,890	6,926,157	6,826,204	
Other Revenue									
42304	Connection Fees	9,847	1,436	10,491	55,078	50,863	51,964	5,000	
42305	Service Revenue	-	-	3,829	5,261	1,282	6,990	3,151	
42306	Pg&E Contract Payments	305,768	150,866	163,903	156,556	156,556	147,008	150,000	
42310	Eng & Inspec Fees	70,329	61,456	50,825	-	14,341	21,867	18,900	
42313	Bad Debt Recovery	(32)	-	83	34,072	-	-	-	
42400	Interest	7,272	2,221	1,209	19,290	339	738	506	
42406	Other Revenue	114,107	167,612	7,508	-	-	800	-	
42501	Rev Applic To Prior Yr	-	(20,465)	648	-	40,000	-	-	
42502	Plymouth Loan Reim	-	-	114,133	70,486	126,636	153,165	159,918	
42510	Assmt/Cap Facil/Standby	122,413	176,946	174,272	132,850	120,517	120,672	122,619	
42521	Gain/Loss on Disp of Assets	-	-	-	-	-	21,500	-	
49407	Contributed Capital	4,487,938	4,075,953	-	-	-	-	-	
Total Other OP Revenue		5,117,641	4,616,024	526,901	473,593	510,534	524,705	460,094	
Transfer In									
42550	Transfer In	44,111	1,941,646	1,439,301	170,060	73,120	475,558	160,066	Debt Svcs, CFD #1
Total Transfer In		44,111	1,941,646	1,439,301	170,060	73,120	475,558	160,066	

Amador Water Agency
System Wide Water (02)
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
Salaries & Benefits								
56111 Salaries	2,156,601	2,058,580	1,986,307	1,420,422	1,392,683	1,418,068	1,601,193	
56112 Salaries - Temp Help	-	-	-	-	5,728	2,921	-	
56113 Overtime	66,376	47,511	30,279	48,877	58,066	62,900	47,143	
56114 Standby	39,579	40,069	40,170	39,903	36,910	36,011	37,744	
56120 Unemployment Insurance	-	-	-	-	-	-	-	
56121 Benefits	905,613	844,843	0	-	-	-	-	
56122 Allowance-Comp Absences	127,424	94,117	(57,476)	8,608	-	-	-	
56128 To/From Benefits	-	-	1,091,917	890,321	901,266	894,002	950,113	
Total Salaries & Benefits	3,295,594	3,085,120	3,091,197	2,408,132	2,394,653	2,413,903	2,636,193	
Oper & Main								
56212 Collect/Distrib System	173,693	113,543	280,454	190,299	83,200	106,371	93,200	Media Filter Replacement
56213 Transmission System	5,065	3,275	7,192	324	1,600	1,588	1,600	Maintenance and repair
56214 Canal-Clean/Chems/Tests/O&M	5,166	7,664	4,694	5,196	4,000	4,678	10,000	Chems, hypalon, lumber, VFD
56221 Storage/Dams/Reservoirs	23,274	9,704	11,575	7,048	9,700	7,834	16,000	Insp, transducers, gravel
56231 Treatment Plants	140,975	120,536	191,442	117,571	121,800	143,496	141,800	Rplc pumps, Media
56235 Water Tests	51,290	41,261	30,980	28,338	38,900	31,106	39,200	Lead,Copper, DBP, WQP, Bac T
56241 Vehicle Maintenance/Repair	-	-	-	26	-	-	-	
56243 Auto Shop Maintenance	-	-	27	15	-	-	-	
56251 Plants/Pumps	197,173	198,532	179,953	184,362	181,451	187,739	199,004	PG&E 6% Inc 12/13
56253 Sewer Fees/Power Loss	6,425	5,931	5,931	40,989	48,000	48,000	48,000	City of Ione Service
56261 Tool/Equip/Mntc/Replac	-	-	-	-	-	-	3,200	Fix Tank, Rplc pump, Test Eqp
56262 Safety/Supplies/Mntc	-	-	146	-	-	-	-	
56266 State Health Dept Fees	26,607	17,585	23,679	33,592	20,200	22,375	22,375	Regulatory
56270 Grounds Maintenance	23,848	7,564	2,482	1,540	3,650	5,815	5,020	
56275 Misc Expense	12	400	-	-	-	-	-	
56298 To/From Operating Expenses	240,687	196,662	188,022	176,835	176,304	192,326	217,363	
Total Oper & Main	894,215	722,657	926,575	786,135	688,805	751,329	796,761	
Administration								
56618 To/From Director Expense	86,783	73,640	48,954	14,818	42,371	29,811	42,787	
56627 Customer Billing	-	-	-	-	52,780	59,860	59,000	
56649 To/From Office Expense	641,507	374,854	317,866	371,001	378,122	330,724	387,473	
56729 Insurance (Property/Liability)	131,113	141,672	114,380	92,220	102,880	78,275	96,200	
56730 Consultants	51,875	27,445	23,510	44,568	-	-	-	
56750 Legal Fees	55,586	69,280	62,834	81,384	79,750	56,655	109,595	
56760 Water Rights	-	-	-	-	-	-	-	
Total Administration	966,864	686,893	567,545	603,991	655,903	555,324	695,055	

Amador Water Agency
System Wide Water (02)
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	Notes
Debt Service									
56913	Principal Plymouth	57,095	252,759	50,000	50,000	55,000	55,000	55,000	
56913	Principal USDA-Tank/Well	8,409	8,409	2,551	2,657	2,766	2,766	2,880	
56914	Interest Payment	-	-	1,318,355	1,292,171	1,271,634	1,271,633	1,245,857	Interest Portion of Debt
56917	Principal Hillside	2,886	2,886	2,027	2,087	2,154	2,154	2,886	
56918	Principal Ridge Cluster	120,420	120,420	70,594	72,653	75,064	75,064	77,262	
56919	Bond Administration Fees	2,454	1,800	1,800	1,800	1,800	2,300	3,800	Incl Annual Disclosure Rpts
56920	Dwr Loan Administration Fees	375	-	-	225	300	225	300	
56921	Principal 2006 Series A Cop	1,352,025	1,536,025	485,000	505,000	525,000	525,000	550,000	
56922	Office Equipment Lease/Rental	-	-	-	-	-	-	-	
56927	To/From Equip Lease	-	-	1,192	1,024	1,283	934	1,288	
	Total Debt Service	1,543,664	1,922,299	1,931,519	1,927,617	1,935,001	1,935,077	1,939,274	
Fixed Assets									
57225	Office Equipment	46,393	-	-	-	-	-	-	
57255	To/From Fixed Asset Expense	228,711	12,402	5,641	2,440	42,553	40,687	63,502	
	Total Fixed Assets	275,104	12,402	5,641	2,440	42,553	40,687	63,502	
Retiree Health Benefits									
57318	Health Benefits Reserves	31,600	313,792	-	-	-	-	-	
57380	Retiree Health Benefits	-	-	225,964	210,923	-	-	-	
57385	To/From Retiree Benefits	-	-	66,627	82,188	98,454	98,898	103,872	
	Total Retiree Benefits	31,600	313,792	292,591	293,112	98,454	98,898	103,872	
Transfer Out									
56252	Transfer Out Purchased Water	324,105	341,732	252,883	294,508	334,927	273,782	322,863	
56276	Transfer Out Fixed O&M	462,228	410,683	402,660	364,967	367,622	367,622	436,160	
56911	Transfer Out Debt Service	38,999	416,841	125,049	42,087	91,211	834,109	107,467	
56915	Transfer Out Cawp Capital Cost	304,107	328,103	305,415	316,530	303,257	303,257	293,802	
	Total Transfer Out	1,129,438	1,497,359	1,086,007	1,018,092	1,097,017	1,778,770	1,160,292	
57421	(Fund Bal Appr)/Reserve Contr	-	-	-	-	277,867	-	-	

Amador Water Agency
 System Wide Water (02)
 FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Non Operating Revenue</u>								
Partic Fees, CFD, Loan, etc	1,503,345	247,037	248,953	619,211	762,294	938,849	1,440,697	Project Schedule P.51
Transfer Ins	-	-	213,440	119,334	132,489	714,799	138,662	Internal Loan-Partic Fee Fund
Total Non Operating Revenue	1,503,345	247,037	462,393	738,545	894,783	1,653,648	1,579,359	
<u>Non Operating Expense</u>								
Salaries & Benefits (Projects)	895,560	605,735	68,425	145,000	263,069	182,031	257,543	Project Schedule P.51
Other Direct Costs (Projects)	5,175,662	2,512,086	7,792	114,475	364,008	260,159	1,202,073	
Transfer Outs	-	2,100,600	1,413,239	232,547	52,000	308,414	-	
Total Non Operating Expense	6,071,222	5,218,421	1,489,457	492,022	679,077	750,604	1,459,615	
Net Non Op Income	(4,567,877)	(4,971,384)	(1,027,063)	246,524	215,706	903,044	119,743	
							Est Project Reserve 6/30/2013	872,382
							FY Unfunded Non Operating Projects	-
							Est Project Reserve 6/30/2014	992,125

Amador Water Agency
 System Wide Water (02)
 FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	Notes
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	
Non Operating Revenue									
49301	Interest (Restricted)	37,565	15,682	3,329	2,658	3,122	1,434	1,577	
49302	Participation Fees	1,465,780	231,355	245,625	543,149	339,559	709,110	173,625	
49305	Interest (Partic Fees)	-	-	-	189	-	1,891	395	
42407	Loans/Grants (R)	-	-	-	73,215	419,613	226,414	1,265,100	Project Schedule P.51
49502	Transfer In Ridge Cluster	-	-	-	-	-	379,044	38,583	
49500	Transfer In Partic Fee Fund	-	-	213,440	119,334	132,489	335,755	100,079	Debt Schedule P.49
Total Non Operating Revenue		1,503,345	247,037	462,393	738,545	894,783	1,653,648	1,579,359	
Salaries & Benefits (Projects)									
57001	Salaries (R)	471,347	318,808	37,703	92,357	162,980	115,944	156,980	Project Schedule P.51
57002	Benefits (R)	424,213	286,927	30,722	52,643	92,898	66,088	89,479	
57004	Salaries (E)	-	-	-	-	4,580	-	7,060	
57005	Benefits (E)	-	-	-	-	2,611	-	4,024	
Total Salaries & Benefits (Projects)		895,560	605,735	68,425	145,000	263,069	182,031	257,543	
Other Direct Costs (Projects)									
57101	Plants (R)	165,054	40,021	-	112,002	-	670	149,924	
57103	Transmission (R)	143,945	280,493	1,063	-	15,000	64,000	280,000	
57104	Collect/Distrib System (R)	4,780,949	2,185,803	6,729	2,473	215,291	92,217	706,921	
57106	Storage (R)	85,714	5,769	-	-	118,717	103,272	45,228	
57111	Plants (E)	-	-	-	-	-	-	20,000	
57113	Transmission (E)	-	-	-	-	15,000	-	-	
Total Other Cost (Projects)		5,175,662	2,512,086	7,792	114,475	364,008	260,159	1,202,073	
Non Operating Transfer Out									
56940	Transfer Out Partic Fee Fund	-	2,100,600	683,239	232,547	52,000	308,414	-	
56941	Transfer Out Ridge Cluster AD	-	-	730,000	-	-	-	-	
Total Non Op Transfer Out		-	2,100,600	1,413,239	232,547	52,000	308,414	-	
57421	(Fund Bal Appr)/Reserve Contr	-	-	-	-	277,867	-	-	

R - Replacement, E - Expansion

Amador Water Agency
Outside Services (03)
FY 2013 - 2014 Operating Budget

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Operating Revenue</u>								
Other Revenue	204,650	171,015	34,881	38,757	39,838	45,329	50,931	
Transfer Ins	-	-	-	-	-	-	-	
Total Operating Revenue	204,650	171,015	34,881	38,757	39,838	45,329	50,931	
<u>Operating Expenses</u>								
Salaries & Benefits	136,940	91,981	21,712	24,875	23,405	42,155	34,097	
Oper & Main	40,552	43,747	2,729	5,124	2,500	5,492	6,500	
Administration	-	-	83	-	414	291	-	
Debt Service	-	-	-	-	-	-	-	
Fixed Assets	-	-	-	-	-	-	-	
Retiree Health Benefits	-	-	1,964	2,746	963	1,163	-	
Transfer Outs	-	-	-	-	-	50,000	-	
Total Operating Expenses	177,492	135,727	26,488	32,745	27,282	99,102	40,597	
(Fund Bal Appr)/Reserve Contr	-	-	-	-	12,556	-	10,334	
Net Operating Income	27,158	35,288	8,394	6,012	-	(53,773)	-	
					Est Operating Reserve 6/30/2013		14,704	
					Operating Funded Projects		-	
					Est Operating Reserve 6/30/2014		25,038	

Amador Water Agency
 Outside Services (03)
 FY 2013 - 2014 Operating Budget

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	Notes
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	
<u>Other Revenue</u>									
42310	Eng & Inspec Fees	-	2,407	229	-	-	-	-	
42315	Outside Service Contracts	204,650	168,608	34,560	38,666	39,731	45,236	50,826	
42400	Interest	-	-	92	91	107	93	105	
	Total Other OP Revenue	204,650	171,015	34,881	38,757	39,838	45,329	50,931	
<u>Transfer In</u>									
42550	Transfers In	-	-	-	-	-	-	-	
	Total Transfer In	-	-	-	-	-	-	-	
<u>Salaries & Benefits</u>									
56111	Salaries	75,006	55,333	11,669	14,943	13,615	23,191	20,710	
56112	Salaries - Temp Help	-	-	-	-	56	24	-	
56113	Overtime	13,271	11,729	1,605	258	568	3,118	610	
56114	Standby	501	507	505	559	355	359	488	
56121	Benefits	48,162	24,411	0	-	-	-	-	
56122	Allowance-Comp Absences	-	-	995	120	-	-	-	
56128	To/From Benefits	-	-	6,938	8,994	8,811	15,464	12,289	
	Total Salaries & Benefits	136,940	91,981	21,712	24,875	23,405	42,155	34,097	
<u>Oper & Main</u>									
56275	Misc Expense	40,552	43,747	2,666	5,124	2,500	5,492	6,500	Lab Work, Testing
56298	To/From Operating Expenses	-	-	63	-	-	-	-	
	Total Oper & Main	40,552	43,747	2,729	5,124	2,500	5,492	6,500	
<u>Administration</u>									
56618	To/From Director Expense	-	-	13	-	414	291	-	
56636	Miscellaneous Expense	-	-	-	-	-	-	-	
56649	To/From Office Expense	-	-	70	-	-	-	-	
	Total Administration	-	-	83	-	414	291	-	
<u>Debt Service</u>									
56927	To/From Equip Lease	-	-	-	-	-	-	-	
	Total Debt Service	-	-	-	-	-	-	-	

Amador Water Agency
 Outside Services (03)
 FY 2013 - 2014 Operating Budget

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
--	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-------

Fixed Assets

57255	To/From Fixed Asset Expense	-	-	-	-	-	-	
	Total Fixed Assets	-	-	-	-	-	-	

Retiree Health Benefits

57380	Retiree Health Benefits	-	-	1,553	1,940	-	-	
57385	To/From Retiree Benefits	-	-	411	805	963	1,163	
	Total Retiree Benefits	-	-	1,964	2,746	963	1,163	

56930	Transfer Out	-	-	-	-	50,000	-	
-------	--------------	---	---	---	---	--------	---	--

57421	(Fund Bal Appr)/Reserve Contr	-	-	-	-	12,556	-	
-------	-------------------------------	---	---	---	---	--------	---	--

Amador Water Agency
 Agency General (05)
 FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Operating Revenue</u>								
Other Revenue	299,275	341,133	330,464	375,369	223,932	400,308	241,901	Taxes
Transfer Ins	2,100	-	-	209,050	6,050	6,050	19,695	
Total Operating Revenue	301,375	341,133	330,464	584,419	229,982	406,358	261,596	
<u>Operating Expenses</u>								
Salaries & Benefits	242,291	194,888	262,384	237,301	34,888	76,049	-	
Oper & Main	2,571	8,392	6,589	5,744	1,251	2,016	1,542	
Administration	21,506	30,775	45,006	322,217	185,433	358,308	136,145	
Debt Service	181,521	21,521	952	20	35	25	35	GSL Interest Payment
Fixed Assets	(280,351)	(15,758)	-	47	5,107	4,883	7,621	
Retiree Health Benefits	39,143	41,238	24,143	40,272	1,649	2,943	1,724	
Transfer Outs	-	135,500	455,000	-	-	204,421	71,827	WW Gen Project Support
Total Operating Expenses	206,682	416,555	794,074	605,600	228,363	648,645	218,894	
(Fund Bal Appr)/Reserve Contr	-	-	-	-	1,619	-	42,702	
Net Operating Income	(508,056)	(75,422)	(463,610)	(21,181)	-	(242,287)	-	
					Est Operating Reserve 6/30/2013		204,837	
					Operating Funded Projects		-	
					Est Operating Reserve 6/30/2014		247,539	

Amador Water Agency
 Agency General (05)
 FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
--	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-------

Other Revenue

42400 Interest	3,487	841	1,567	130	334	78	300	
42405 Tax Revenue	257,678	246,380	255,488	230,491	223,598	229,901	229,901	
42406 Other Revenue	38,109	25,744	21,954	141,763	-	170,329	11,700	
42408 Credit Card Revenue	-	-	-	2,985	-	-	-	
42501 Rev Applic To Prior Yr	-	68,169	51,455	-	-	-	-	
Total Other OP Revenue	299,275	341,133	330,464	375,369	223,932	400,308	241,901	

Transfer In

42550 Transfer In	2,100	-	-	209,050	6,050	6,050	19,695	Debt Schedule P.49
Total Transfer In	2,100	-	-	209,050	6,050	6,050	19,695	

Salaries & Benefits

56111 Salaries	120,247	129,638	180,389	157,919	23,341	42,711	-	
56112 Salaries - Temp Help	-	-	-	-	96	(97)	-	
56113 Overtime	91	6,069	178	1,867	973	4,545	-	
56114 Standby	-	-	-	-	-	581	-	
56120 Unemployment	-	-	68,421	63,262	56,441	7,176	20,000	
56121 Benefits	118,400	49,352	-	-	-	-	-	
56122 Allowance-Comp Absences	3,553	9,829	160,543	59,126	61,732	65,449	62,000	Cash Payout Only
56123 Health-Insurance	-	-	646,538	621,861	546,540	642,216	672,406	
56124 Retirement	-	-	583,691	417,014	368,167	411,335	394,071	
56125 Fica/Medicare	-	-	223,419	196,286	158,231	178,737	193,059	Full Year FICA impact
56126 Workers Comp	-	-	42,188	39,824	53,561	60,308	86,331	
56127 St/Lt Disability	-	-	13,014	10,258	9,452	10,232	16,323	
56128 To/From Benefits	-	-	(1,655,998)	(1,330,115)	(1,243,646)	(1,347,143)	(1,444,190)	
Total Salaries & Benefits	242,291	194,888	262,384	237,301	34,888	76,049	-	

Oper & Main

56241 Vehicle Maintenance/Repair	80,082	63,689	54,254	43,203	40,000	52,749	60,000	
56242 Gas & Oil	124,876	118,952	132,127	113,575	107,095	120,040	124,241	
56243 Auto Shop Maintenance	442	1,032	304	-	-	65	-	
56254 Radios (Maint & Repair)	4,772	3,632	1,780	2,029	2,500	2,691	2,500	
56261 Tool/Equip Mntc/Replace/Rental	38,498	27,469	12,644	20,510	18,000	20,010	32,450	FA Schedule P.48
56262 Safety/Supplies/Mntc	27,189	10,059	8,229	11,268	9,000	10,271	8,800	
56263 Uniforms	19,936	1,319	2,397	5,779	12,000	5,638	12,600	
56267 Licenses/Certifications	5,494	4,498	4,334	2,627	4,600	5,202	4,600	
56268 Milage/Travel/Food	-	874	719	290	-	399	-	

Amador Water Agency
 Agency General (05)
 FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
56270 Grounds Maintenance	-	27,720	25,037	28,162	27,556	27,076	27,556	
56275 Misc Expense	3,292	313	2,548	189	2,500	50	2,500	
56298 To/From Operating Expenses	(302,009)	(251,166)	(237,784)	(221,889)	(222,000)	(242,175)	(273,706)	
Total Oper & Main	2,571	8,392	6,589	5,744	1,251	2,016	1,542	

Administration

56611 Director Compensation	43,607	59,541	34,502	17,012	54,000	24,200	54,000	
56612 Director Travel/Confernc/Meals	12,697	11,512	5,449	2,084	5,000	2,654	5,000	
56614 Director Insurance	34,967	33,161	18,819	188	178	164	180	
56615 Election Expense	19,969	-	19,034	-	20,000	14,617	-	
56618 To/From Director Expense	(109,306)	(94,234)	(61,800)	(18,593)	(58,468)	(41,136)	(58,470)	
56621 Office Supplies	22,584	13,595	12,175	11,311	12,000	12,243	13,000	
56622 Publications/Advertising	6,872	3,590	4,370	1,388	1,700	882	900	
56623 Postage	40,929	38,567	35,607	37,502	10,000	11,270	12,000	
56624 Printing	19,307	16,024	4,168	25,149	7,500	8,866	7,500	
56625 Computer Mntc & Support	154,271	116,632	104,599	144,597	150,826	133,605	185,230	
56626 Training/Conferences	103,865	21,874	19,605	11,665	20,000	9,829	18,000	
56627 Customer Billing	-	-	-	-	-	468	-	
56628 Mileage/Travel/Meals	6,914	3,551	1,393	1,014	1,000	1,119	1,200	
56630 Hr Activities	6,940	1,984	2,985	3,866	1,500	1,296	1,000	
56631 Membership Dues	28,944	26,989	28,388	49,016	45,395	35,695	43,449	
56632 County Admin Fee	-	-	-	-	-	873	-	
56634 Merchant/Credit Card Fees	17,139	16,499	10,502	8,645	8,000	15,973	18,500	
56635 Property Tax Admin Cost	-	-	6,470	7,371	7,500	7,077	7,500	
56636 Miscellaneous Expense	13,423	6,505	2,762	3,878	4,100	430	4,000	
56637 Manager's Expenses	1,935	512	588	352	400	160	500	
56638 Public Relations/Lobbying	109,521	(149)	1,167	2,485	5,000	1,191	5,000	
56639 Lobbying Activity	-	-	-	475	-	-	-	
56640 Office Bldg & Grnds Mntc/Util	72,683	47,124	41,818	41,259	42,000	42,887	52,000	
56642 Telephone/Ans Svc - Office	93,401	74,279	57,667	59,757	57,000	68,339	60,000	
56730 Consultants (Acct & Finan)	99,573	99,131	52,301	50,862	83,000	92,783	92,000	FA Schedule P.48
56649 To/From Office Expense	(804,698)	(478,024)	(400,914)	(465,524)	(474,448)	(414,975)	(486,194)	
56729 Insurance (Property/Liability)	(240)	1,935	2,059	1,478	2,250	1,988	1,600	
56730 Consultants (Grants, Studies)	18,256	368	17,748	266,463	150,000	237,728	57,000	FA Schedule P.48
56750 Legal Fees	7,952	9,810	23,547	58,518	30,000	88,082	41,250	
Total Administration	21,506	30,775	45,006	322,217	185,433	358,308	136,145	

Amador Water Agency
 Agency General (05)
 FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
--	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-------

Debt Service

56914 Interest Payment	-	-	-	-	-	-	-	
56922 Office Equipment Lease/Rental	20,071	21,521	2,478	1,305	1,792	1,305	1,800	
56924 CSDA "Z"	161,450	-	-	-	-	-	-	
56927 To/From Office Equip Lease	-	-	(1,526)	(1,285)	(1,757)	(1,280)	(1,765)	
Total Debt Service	181,521	21,521	952	20	35	25	35	

Fixed Assets

57225 Office Equipment	-	-	-	-	8,000	-	5,000	
57226 Shop Equipment	-	-	-	735	-	-	-	
57227 Tools & Instruments	5,538	-	7,096	2,373	18,000	18,791	22,300	
57228 Construction Equipment	-	-	-	-	32,500	37,144	25,000	
57229 Vehicles	-	-	-	-	-	-	35,000	
57255 To/From Fixed Asset Expense	(285,889)	(15,758)	(7,096)	(3,061)	(53,393)	(51,052)	(79,679)	
Total Fixed Assets	(280,351)	(15,758)	-	47	5,107	4,883	7,621	

Retiree Health Benefits

57318 Health Benefits Reserves	400	11,620	-	-	-	-	-	
57380 Retiree Health Benefits	38,743	29,618	122,669	155,435	137,505	140,851	143,668	Premium Payments Only
57385 To/From Retiree Benefits	-	-	(98,527)	(115,163)	(135,856)	(137,908)	(141,944)	
Total Retiree Benefits	39,143	41,238	24,143	40,272	1,649	2,943	1,724	

Transfer Out

56911 Transfer Out Debt Service	-	-	50,000	-	-	204,421	-	
56930 Transfer Out Agency General	-	135,500	405,000	-	-	-	71,827	WW Gen Project Support
Total Transfer Out	-	135,500	455,000	-	-	204,421	71,827	
57421 (Fund Bal Appr)/Reserve Contr	-	-	-	-	1,620	-	-	

Amador Water Agency
CAWP Wholesale (06)
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Operating Revenue</u>								
Water Sales	110,715	113,555	87,264	103,784	123,880	100,249	119,503	Wholesale per CCF, pg 29
Other Revenue	352,569	251,260	243,454	236,152	243,119	242,775	1,168,886	Incl \$900K GSL Reim
Transfer Ins	1,090,439	1,080,518	1,690,958	1,052,006	1,005,806	970,659	1,066,652	
Total Operating Revenue	1,553,723	1,445,333	2,021,676	1,391,942	1,372,805	1,313,683	2,355,040	
<u>Operating Expenses</u>								
Salaries & Benefits	398,471	412,022	430,259	375,466	334,363	361,023	379,888	
Oper & Main	530,511	498,994	455,535	513,339	506,085	463,333	500,358	
Administration	102,934	70,828	63,911	53,595	63,722	72,611	68,042	
Debt Service	402,304	402,304	359,052	422,457	1,265,483	378,216	1,284,551	Debt Schedule P.49
Fixed Assets	23,248	1,733	568	249	11,337	19,958	6,469	
Retiree Health Benefits	3,200	33,653	54,819	46,554	13,751	14,642	14,367	
Transfer Outs	2,100	89,335	539,588	-	-	48,352	41,659	
Total Operating Expenses	1,462,768	1,508,871	1,903,733	1,411,659	2,194,741	1,358,133	2,295,334	
(Fund Bal Appr)/Reserve Contr	-	-	-	-	(821,936)	-	59,706	
Net Operating Income	90,955	(63,538)	117,943	(19,717)	-	(44,451)	-	
					Est Operating Reserve 6/30/2013		1,773	
					Operating Funded Projects		5,942	
					Est Operating Reserve 6/30/2014		55,537	

Amador Water Agency
CAWP Wholesale (06)
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	Notes
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	
Water Sales									
41500	Resale	110,715	113,555	87,264	103,784	123,880	100,249	119,503	Wholesale per CCF, pg 29
Total Water		110,715	113,555	87,264	103,784	123,880	100,249	119,503	
Other Revenue									
42310	Eng & Inspec Fees	99,742	-	-	-	-	-	-	
42400	Interest	2,559	493	222	258	316	2	350	
42401	Fixed O&M	142,692	140,939	135,252	124,631	135,973	135,972	161,438	Detail Schedule, pg 29
42406	Other Revenue	7,278	6,615	6,545	6,139	6,916	6,887	913,500	Incl \$900K Reim & \$6K Interest
42421	Cawp Capital Costs	100,298	108,212	101,435	105,125	99,914	99,914	93,598	Debt Service & Reserve
42501	Rev Applic To Prior Yr	-	(4,999)	-	-	-	-	-	
Total Other OP Revenue		352,569	251,260	243,454	236,152	243,119	242,775	1,168,886	
Transfer In									
41501	Transfer In Purchased Service	324,105	341,732	252,883	294,508	334,927	273,782	322,863	Detail Schedule, pg 29
42402	Transfer In Fixed O&M	462,228	410,683	402,660	364,968	367,622	367,620	436,160	
42420	Transfer In Cawp Capital Fees	304,107	328,103	305,415	316,530	303,257	303,257	293,802	Debt Service & Reserve
42550	Transfer In Other	-	-	730,000	76,000	-	26,000	13,827	Agency General GSL share
42560	Transfer In Agency General	-	-	-	-	-	-	-	
Total Transfer In		1,090,439	1,080,518	1,690,958	1,052,006	1,005,806	970,659	1,066,652	
Salaries & Benefits									
56111	Salaries	252,958	267,120	258,896	212,916	194,508	206,609	230,740	
56112	Salaries - Temp Help	-	-	-	-	800	433	-	
56113	Overtime	16,316	15,894	15,456	17,070	8,110	15,828	6,794	
56114	Standby	4,008	4,058	4,068	4,041	5,070	4,978	5,439	
56120	Unemployment Insurance	-	-	-	-	-	-	-	
56121	Benefits	109,208	113,704	0	-	-	-	-	
56122	Allowance-Comp Absences	15,981	11,247	(1,305)	1,550	-	-	-	
56128	To/From Benefits	-	-	153,145	139,889	125,875	133,176	136,916	
Total Salaries & Benefits		398,471	412,022	430,259	375,466	334,363	361,023	379,888	
Oper & Main									
56213	Transmission System	16,777	6,597	21,251	123	7,000	3,281	12,000	Maintenance and repair
56221	Storage/Dams/Reservoirs	766	-	-	7	500	-	700	Insp, transducers, gravel
56231	Treatment Plants	45,190	34,993	47,448	49,369	47,000	48,676	49,000	Pumps, Rplc 10 skids
56235	Water Tests	6,523	5,655	3,033	2,477	4,500	2,733	3,500	Regulatory
56251	Plants/Pumps	356,314	369,544	325,765	384,386	360,957	336,666	356,866	PG&E 6% Inc 12/13
56253	Sewer Fees/Power Loss	55,808	42,843	30,257	31,157	46,350	33,133	33,000	

Amador Water Agency
CAWP Wholesale (06)
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
56261 Tool/Equip/Mntc/Replac	-	-	-	-	-	-	2,500	Rplc Valve & Actuator
56266 State Health Dept Fees	19,783	16,441	6,548	25,476	19,000	16,753	19,000	Regulatory
56267 Licenses/Certifications	-	-	-	-	-	-	-	
56270 Grounds Maintenance	4,822	2,336	1,482	2,323	2,500	2,152	1,250	Chemicals, garbage, plow
56275 Misc Expense	-	-	-	-	-	-	-	
56298 To/From Operating Expenses	24,529	20,586	19,751	18,021	18,278	19,939	22,543	
Total Oper & Main	530,511	498,994	455,535	513,339	506,085	463,333	500,358	

Administration

56618 To/From Director Expense	8,833	7,727	5,107	1,510	5,918	4,164	5,918	
56627 Customer Billing	-	-	-	-	130	2,231	125	
56649 To/From Office Expense	65,276	39,164	33,048	37,809	38,524	33,695	39,499	
56729 Insurance (Property/Liability)	13,087	14,376	11,716	9,414	10,150	7,842	10,000	
56750 Legal Fees	6,151	6,099	10,439	4,862	4,000	20,194	5,000	
56760 Water Rights	9,587	3,462	3,601	-	5,000	4,485	7,500	
Total Administration	102,934	70,828	63,911	53,595	63,722	72,611	68,042	

Debt Service

56912 Principal County WDF	94,610	94,610	29,352	48,937	932,607	32,607	934,368	Debt Schedule P.49
56913 Principal Buckhorn	307,694	307,694	75,000	115,006	82,000	82,000	82,000	
56914 Interest Payment	-	-	254,569	258,410	250,697	263,479	268,003	
56927 To/From Office Equip Lease	-	-	132	104	179	130	180	
Total Debt Service	402,304	402,304	359,052	422,457	1,265,483	378,216	1,284,551	

Fixed Assets

57227 Tools & Instruments	-	-	-	-	7,000	15,811	-	
57255 To/From Fixed Asset Expense	23,248	1,733	568	249	4,337	4,147	6,469	
Total Fixed Assets	23,248	1,733	568	249	11,337	19,958	6,469	

Retiree Health Benefits

57318 Health Benefits Reserves	3,200	33,653	-	-	-	-	-	
57380 Retiree Health Benefits	-	-	41,713	34,025	-	-	-	
57385 To/From Retiree Benefits	-	-	13,107	12,529	13,751	14,642	14,367	
Total Retiree Benefits	3,200	33,653	54,819	46,554	13,751	14,642	14,367	

Transfer Out

56911 Transfer Out	2,100	89,335	539,588	-	-	48,352	41,659	
Total Transfer Out	2,100	89,335	539,588	-	-	48,352	41,659	
57421 (Fund Bal Appr)/Reserve Contr	-	-	-	-	71,057	-	-	

Amador Water Agency
CAWP Wholesale (06)
FY 2013 - 2014 Operating Budget

Amended September 12, 2013

		<u>Entity</u>	Usage (CCF) 3/1/12-2/28/13	Percent Of Use	Annual Budget	Mon Billing
		Mace Meadow Water	49,241	9.75%	58,269	4,856
		Pine Grove CSD	79,717	15.79%	94,332	7,861
		Rabb Park CSD	7,468	1.48%	8,837	736
		CAWP Retail	368,583	72.99%	436,160	36,347
		Total	505,008	100.00%	597,597	49,800
Salaries & Benefits (56111 - 56128)	<u>Budget</u> 379,888					
Administration (56618 - 56760)	68,042					
Oper & Main (56213, 221, 56261-298)	57,993					
Interfund-Loan (56911)	41,659					
Fixed Assets (57227, 255)	6,469					
Retiree Benefits (57385)	14,367					
Office Equip Lease (56927)	180					
Short Lived Assets	29,000					
Total	<u>597,597</u>					

		Budget	Usage Total	<u>Entity</u>	Budgeted Purchased W
Pumping / Storage (56251, 253)	<u>Budget</u> 389,866			Mace Meadow Water	43,133
Treatment (56231, 235)	52,500			Pine Grove CSD	69,828
Total	<u>442,366</u>		505,008	Rabb Park CSD	6,542
				CAWP Retail	322,863
	Per CCF \$		0.88	Total	442,366

		<u>Entity</u>	EDU Count	Percent of Total	Annual Billing
		Mace Meadow Water	502	11.0%	42,676
		Pine Grove CSD	464	10.2%	39,446
		Rabb Park CSD	135	3.0%	11,477
		CAWP Retail	3,456	75.8%	293,802
		Total	4,557	100.0%	387,401
WDF Loan Principal (56912)	<u>Budget</u> 934,368				
USDA Loans Principal (56913)	82,000				
Interest Payment (56914)	268,003				
Rplc Proj (57001-116)	-				
Other Revenue (42406), incl GSL	(913,500)				
Tranfer In (42550), AGeneral for GSL	(13,827)				
USDA Loan Reserves	30,356				
Total	<u>387,401</u>				

Amador Water Agency
 CAWP Wholesale (06)
 FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Non Operating Revenue</u>								
Partic Fees, CFD, Loan, etc	18,406	11,209	11,832	135	5,039,900	5,799	9,172,992	Project Schedule P.51
Transfer Ins	-	-	539,588	-	-	20,132	17,212	Internal Loan-Partic Fee Fund
Total Non Operating Revenue	18,406	11,209	551,420	135	5,039,900	25,931	9,190,203	
<u>Non Operating Expense</u>								
Salaries & Benefits (Projects)	196,975	242,020	153,002	37,617	142,690	30,608	141,033	Project Schedule P.51
Other Direct Costs (Projects)	273,088	165,650	65,461	14,652	4,004,217	57,669	9,037,770	
Transfer Outs	-	-	333,000	-	-	26,000	-	
Total Non Operating Expense	470,063	407,670	551,463	52,269	4,146,907	114,277	9,178,803	
Net Non Op Income	(451,657)	(396,461)	(43)	(52,134)	892,993	(88,346)	11,401	
					Est Project Reserve 6/30/2013		22	
					FY Unfunded Non Operating Projects		-	
					Est Project Reserve 6/30/2014		11,423	

Amador Water Agency
CAWP Wholesale (06)
FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	Notes
<u>Non Operating Revenue</u>									
49301	Interest (Restricted)	2,876	719	612	135	152	119	131	
49302	Participation Fees	15,530	10,490	11,220	-	-	5,680	-	
49307	Partic Fees CFD #1	-	-	-	-	-	-	-	
49305	Interest (Partic Fees)	-	-	-	-	-	-	-	
42407	Loans/Grants (R)	-	-	-	-	3,561,190	-	5,670,923	Project Schedule P.51
49400	Loans/Grants (E)	-	-	-	-	1,478,558	-	3,501,938	
49500	Transfer In Partic Fee Fund	-	-	539,588	-	-	20,132	17,212	Debt Schedule P.49
Total Non Operating Revenue		18,406	11,209	551,420	135	5,039,900	25,931	9,190,203	
<u>Salaries & Benefits (Projects)</u>									
57001	Salaries (R)	103,671	127,379	79,611	23,960	71,805	18,710	57,950	Project Schedule P.51
57002	Benefits (R)	93,304	114,641	73,391	13,657	40,929	10,863	33,032	
57003	Salaries (Temp-Help)	-	-	-	-	-	1,035	-	
57004	Salaries (E)	-	-	-	-	19,080	-	31,880	
57005	Benefits (E)	-	-	-	-	10,876	-	18,172	
Total Salaries & Benefits (Projects)		196,975	242,020	153,002	37,617	142,690	30,608	141,033	
<u>Other Direct Costs (Projects)</u>									
57101	Plants (R)	204,579	164,144	33,509	1,604	377,710	6,644	407,388	
57103	Transmission (R)	68,509	1,506	31,952	8,874	2,177,904	51,024	5,177,829	GSL Replacement Portion
57104	Collect/Distrib System (R)	-	-	-	-	-	-	667	
57106	Storage (R)	-	-	-	4,174	-	-	-	
57113	Transmission (E)	-	-	-	-	1,448,603	-	3,451,886	GSL Expansion Portion
Total Other Cost (Projects)		273,088	165,650	65,461	14,652	4,004,217	57,669	9,037,770	
<u>Non Operating Transfer Out</u>									
56940	Transfer Out Partic Fee Fund	-	-	333,000	-	-	26,000	-	
Total Non Op Transfer Out		-	-	333,000	-	-	26,000	-	
57421	(Fund Bal Appr)/Reserve Contr	-	-	-	-	71,057	-	-	

R - Replacement, E - Expansion

Amador Water Agency
ID#1 WW General (20)
FY 2013 - 2014 Operating Budget

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Operating Revenue</u>								
Waste Water Sales	330,886	353,731	394,765	403,796	420,890	420,302	420,302	Flat Rate
Other Revenue	(68,006)	446,936	44,501	56,385	50,433	50,979	54,110	
Transfer Ins	-	805,500	-	-	-	-	58,000	From Agency General
Total Operating Revenue	262,880	1,606,167	439,267	460,181	471,323	471,281	532,412	
<u>Operating Expenses</u>								
Salaries & Benefits	303,080	355,425	298,022	246,388	244,085	295,848	209,478	
Oper & Main	117,362	103,650	89,162	83,625	89,082	78,210	89,404	
Administration	56,041	39,541	32,560	31,738	38,697	33,537	38,400	
Debt Service	5,304	4,938	18,211	18,471	18,512	18,476	18,512	
Fixed Assets	13,918	473	355	155	2,706	2,587	4,042	
Retiree Health Benefits	2,000	21,033	38,725	29,597	10,038	10,597	10,488	
Transfer Outs	5,112	4,871	106,453	98,496	68,448	67,608	67,608	Debt Schedule P.49
Total Operating Expenses	502,817	529,932	583,488	508,471	471,568	506,863	437,932	
(Fund Bal Appr)/Reserve Contr	-	-	-	-	(245)	-	94,480	
Net Operating Income	(239,937)	1,076,235	(144,221)	(48,290)	-	(35,582)	-	

Est Operating Reserve 6/30/2013	341
Operating Funded Projects	93,018
Est Operating Reserve 6/30/2014	<u>1,803</u>

Amador Water Agency
ID#1 WW General (20)
FY 2013 - 2014 Operating Budget

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	Notes
WW Sales									
41800	WW Service Charges	330,880	353,837	397,324	405,014	422,108	421,664	421,664	Flat Rate
41895	Sales Write Offs	5	(105)	(2,558)	(1,218)	(1,218)	(1,362)	(1,362)	
	Total Sales	330,886	353,731	394,765	403,796	420,890	420,302	420,302	
Other Revenue									
42310	Eng & Inspec Fees	24,042	22,697	(4,643)	-	3,033	350	3,100	
42400	Interest	-	-	-	77	-	9	10	
42406	Other Revenue	-	225	(77)	-	-	-	-	
42501	Rev Applic To Prior Yr	(145,500)	-	-	-	-	-	-	
42510	Assmt/Cap Facil/Standby	53,453	48,402	49,221	56,308	47,400	50,619	51,000	
49407	Contributed Capital	-	375,612	-	-	-	-	-	
	Total Other OP Revenue	(68,006)	446,936	44,501	56,385	50,433	50,979	54,110	
Transfer In									
42550	Transfer In	-	805,500	-	-	-	-	58,000	From Agency General
	Total Transfer In	-	805,500	-	-	-	-	58,000	
Salaries & Benefits									
56111	Salaries	203,647	246,060	182,063	148,718	141,991	169,399	127,234	
56112	Salaries - Temp Help	-	-	-	-	584	280	-	
56113	Overtime	4,449	3,481	4,661	6,404	5,920	12,996	3,746	
56114	Standby	2,505	2,536	2,542	2,526	3,701	3,619	2,999	
56120	Unemployment Insurance	-	-	-	-	-	-	-	
56121	Benefits	83,260	99,809	-	-	-	-	-	
56122	Allowance-Comp Absences	9,219	3,539	4,551	(4,588)	-	-	-	
56128	To/From Benefits	-	-	104,204	93,328	91,889	109,554	75,498	
	Total Salaries & Benefits	303,080	355,425	298,022	246,388	244,085	295,848	209,478	
Oper & Main									
56212	Collect/Distrib System	17,185	10,820	3,998	3,117	5,000	6,297	5,000	M & R parts
56221	Storage/Dams/Reservoirs	885	115	307	31	200	92	200	Gravel, fencing
56222	Disposal	19,649	14,361	21,305	16,849	14,500	15,144	14,500	Irrigation, evaporation
56231	Treatment Plants	7,142	5,933	774	4,736	4,500	2,422	4,500	Chemicals, rplc, pumping
56235	Water Tests	18,869	21,335	18,259	15,710	18,000	13,682	18,000	BOD, DO, BacT, SS

Amador Water Agency
ID#1 WW General (20)
FY 2013 - 2014 Operating Budget

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	Notes
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	
56251	Plants/Pumps	14,715	15,423	16,887	11,265	12,359	9,445	10,012	PG&E 6% Inc 12/13
56261	Tool/Equip/Mntc/Replac	-	-	-	34	-	-	-	
56266	State Health Dept Fees	21,605	20,379	13,802	19,180	21,900	17,468	21,900	Regulatory
56270	Grounds Maintenance	1,982	2,418	1,385	1,439	1,200	1,200	1,200	Chemical, gravel
56298	To/From Operating Expenses	15,331	12,866	12,445	11,263	11,423	12,461	14,093	
	Total Oper & Main	117,362	103,650	89,162	83,625	89,082	78,210	89,404	
Administration									
56618	To/From Director Expense	5,962	4,830	3,212	944	4,320	3,039	4,320	
56627	Customer Billing	-	-	-	-	3,199	3,381	3,400	
56649	To/From Office Expense	40,798	24,477	20,766	23,631	24,084	21,065	24,680	
56729	Insurance (Property/Liability)	8,180	8,985	7,322	5,884	6,344	4,900	5,000	
56730	Consultants	-	-	-	288	-	-	-	
56750	Legal Fees	1,102	1,249	1,259	992	750	1,152	1,000	
	Total Administration	56,041	39,541	32,560	31,738	38,697	33,537	38,400	
Debt Service									
56914	Interest Payment	-	-	4,562	4,460	4,045	4,045	3,643	
56925	Principal Pine Grove WW	5,304	4,938	13,566	13,946	14,336	14,336	14,737	
56927	To/From Office Equip Lease	-	-	83	65	131	95	132	
	Total Debt Service	5,304	4,938	18,211	18,471	18,512	18,476	18,512	
Fixed Assets									
57255	To/From Fixed Asset Expense	13,918	473	355	155	2,706	2,587	4,042	
	Total Fixed Assets	13,918	473	355	155	2,706	2,587	4,042	
Retiree Health Benefits									
57318	Health Benefits Reserves	2,000	21,033	-	-	-	-	-	
57380	Retiree Health Benefits	-	-	29,066	21,087	-	-	-	
57385	To/From Retiree Benefits	-	-	9,658	8,510	10,038	10,597	10,488	
	Total Retiree Benefits	2,000	21,033	38,725	29,597	10,038	10,597	10,488	
Transfer Out									
56911	Transfer Out	5,112	4,871	106,453	98,496	68,448	67,608	67,608	
	Total Transfer Out	5,112	4,871	106,453	98,496	68,448	67,608	67,608	
57421	(Fund Bal Appr)/Reserve Contr	-	-	-	-	34,825	-	-	

Amador Water Agency
 ID#1 WW General (20)
 FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Non Operating Revenue</u>								
Partic Fees, CFD, Loan, etc	66	-	4,488	31,070	35,070	-	-	
Transfer Ins	-	-	-	-	-	-	-	Internal Loan-Partic Fee Fund
Total Non Operating Revenue	66	-	4,488	31,070	35,070	-	-	
<u>Non Operating Expense</u>								
Salaries & Benefits (Projects)	41,616	103,234	108,408	4,133	-	-	47,351	Project Schedule P.51
Other Direct Costs (Projects)	2,675	54,501	38,264	-	-	-	45,667	
Transfer Outs	-	-	-	-	-	-	-	
Total Non Operating Expense	44,291	157,735	146,672	4,133	-	-	93,018	
Net Non Op Income	(44,225)	(157,735)	(142,183)	26,937	35,070	-	(93,018)	
					Est Project Reserve 6/30/2013		-	
					FY Unfunded Non Operating Projects		-	
					Est Project Reserve 6/30/2014		(93,018)	

Amador Water Agency
 ID#1 WW General (20)
 FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
Non Operating Revenue								
49301 Interest (Restricted)	66	-	5	-	-	-	-	
49302 Participation Fees	-	-	4,483	-	-	-	-	
49307 Partic Fees CFD #1	-	-	-	-	-	-	-	
49305 Interest (Partic Fees)	-	-	-	-	-	-	-	
42407 Loans/Grants (R)	-	-	-	31,070	35,070	-	-	
49500 Transfer In Partic Fee Fund	-	-	-	-	-	-	-	
Total Non Operating Revenue	66	-	4,488	31,070	35,070	-	-	
Salaries & Benefits (Projects)								
57001 Salaries (R)	21,903	54,334	57,255	2,632	-	-	30,160	Project Schedule P.51
57002 Benefits (R)	19,713	48,900	51,153	1,501	-	-	17,191	
Total Salaries & Benefits (Projects)	41,616	103,234	108,408	4,133	-	-	47,351	
Other Direct Costs (Projects)								
57104 Collect/Distrib System (R)	2,675	54,501	38,264	-	-	-	45,667	
Total Other Cost (Projects)	2,675	54,501	38,264	-	-	-	45,667	
Non Operating Transfer Out								
56940 Transfer Out Partic Fee Fund	-	-	-	-	-	-	-	
Total Non Op Transfer Out	-	-	-	-	-	-	-	
57421 (Fund Bal Appr)/Reserve Contr	-	-	-	-	34,825	-	-	

R - Replacement, E - Expansion

Amador Water Agency
 ID#11 Camanche WW (21)
 FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Operating Revenue</u>								
Waste Water Sales	334,239	358,330	393,051	420,106	410,998	442,426	442,425	Flat Rate
Other Revenue	128,508	507	78	904	873	1,057	1,078	
Transfer Ins	-	545,000	760,000	-	-	-	-	
Total Operating Revenue	462,748	903,837	1,153,130	421,010	411,871	443,483	443,503	
<u>Operating Expenses</u>								
Salaries & Benefits	241,746	206,406	202,376	181,659	163,837	181,963	171,037	
Oper & Main	165,878	138,419	119,925	124,937	132,115	112,049	121,454	
Administration	44,495	32,431	21,212	20,479	24,690	21,019	25,168	
Debt Service	-	-	52	39	88	64	88	
Fixed Assets	11,436	473	284	93	1,629	1,558	2,427	
Retiree Health Benefits	1,600	16,827	18,865	20,792	6,738	6,907	7,040	
Transfer Outs	-	-	24,334	25,457	58,268	58,268	58,268	Debt Schedule P.49
Total Operating Expenses	465,155	394,555	387,048	373,455	387,365	381,827	385,483	
(Fund Bal Appr)/Reserve Contr	-	-	-	-	24,506	-	58,020	
Net Operating Income	(2,407)	509,282	766,081	47,556	-	61,656	-	
							Est Operating Reserve 6/30/2013	119,539
							Operating Funded Projects	85,986
							Est Operating Reserve 6/30/2014	91,573

Amador Water Agency
 ID#11 Camanche WW (21)
 FY 2013 - 2014 Operating Budget

Amended September 12, 2013

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	Notes
<u>WW Sales</u>									
41800	WW Service Charges	340,605	360,276	394,502	420,106	411,998	442,425	442,425	Flat Rate
41895	Sales Write Offs	(6,366)	(1,946)	(1,451)	-	(1,000)	1	-	
Total Sales		334,239	358,330	393,051	420,106	410,998	442,426	442,425	
<u>Other Revenue</u>									
42310	Eng & Inspec Fees	1,486	507	30	-	-	12	13	
42400	Interest	84	-	48	104	73	150	170	
42406	Other Revenue	-	-	-	800	800	895	895	Property Lease
42501	Rev Applic To Prior Yr	126,938	-	-	-	-	-	-	
Total Other OP Revenue		128,508	507	78	904	873	1,057	1,078	
<u>Transfer In</u>									
42550	Transfer In	-	545,000	760,000	-	-	-	-	
Total Transfer In		-	545,000	760,000	-	-	-	-	
<u>Salaries & Benefits</u>									
56111	Salaries	160,244	137,667	130,489	105,175	95,308	98,342	103,886	
56112	Salaries - Temp Help	-	-	-	-	392	209	-	
56113	Overtime	5,731	5,438	3,127	6,611	3,974	13,124	3,059	
56114	Standby	2,004	2,029	2,034	2,020	2,484	2,440	2,449	
56120	Unemployment Insurance	-	-	-	-	-	-	-	
56121	Benefits	68,946	59,150	-	-	-	-	-	
56122	Allowance-Comp Absences	4,822	2,121	(2,598)	(538)	-	-	-	
56128	To/From Benefits	-	-	69,324	68,390	61,679	67,847	61,644	
Total Salaries & Benefits		241,746	206,406	202,376	181,659	163,837	181,963	171,037	
<u>Oper & Main</u>									
56212	Collect/Distrib System	39,921	20,359	9,057	10,989	15,000	14,269	15,600	Maint & Repair parts
56221	Storage/Dams/Reservoirs	1,148	1,589	174	253	700	-	700	Fencing, gravel, repairs
56222	Disposal	3,679	3,552	7,929	4,159	8,500	2,643	8,500	Irrigation, evaporation
56231	Treatment Plants	33,132	24,296	22,259	24,989	19,000	23,663	22,000	Chemicals, rplc, pumping
56235	Water Tests	8,188	9,806	8,963	9,037	8,000	9,099	8,400	BOD, DO, BacT, SS
56251	Plants/Pumps	55,166	56,942	53,048	55,165	60,060	41,325	43,804	PG&E 6% Inc 12/13
56266	State Health Dept Fees	10,163	10,188	10,188	12,587	13,000	12,573	13,000	Regulatory
56270	Grounds Maintenance	2,217	1,395	809	1,000	1,000	1,000	1,000	Chemical, gravel
56275	Misc Expense	-	-	-	-	-	-	-	
56298	To/From Operating Expenses	12,264	10,293	7,497	6,758	6,855	7,478	8,450	

Amador Water Agency
 ID#11 Camanche WW (21)
 FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
Total Oper & Main	165,878	138,419	119,925	124,937	132,115	112,049	121,454	
Administration								
56618 To/From Director Expense	4,416	3,864	1,933	566	2,900	2,040	2,900	
56627 Customer Billing	-	-	-	-	1,951	2,733	2,800	
56649 To/From Office Expense	32,638	19,541	12,493	14,178	14,451	12,640	14,819	
56729 Insurance (Property/Liability)	6,544	7,188	5,295	3,226	3,388	2,772	3,000	
56750 Legal Fees	897	1,838	1,490	2,508	2,000	834	1,650	
Total Administration	44,495	32,431	21,212	20,479	24,690	21,019	25,168	
Debt Service								
56927 To/From Office Equip Lease	-	-	52	39	88	64	88	
Total Debt Service	-	-	52	39	88	64	88	
Fixed Assets								
57255 To/From Fixed Asset Expense	11,436	473	284	93	1,629	1,558	2,427	
Total Fixed Assets	11,436	473	284	93	1,629	1,558	2,427	
Retiree Health Benefits								
57318 Health Benefits Reserves	1,600	16,827	-	-	-	-	-	
57380 Retiree Health Benefits	-	-	14,478	14,619	-	-	-	
57385 To/From Retiree Benefits	-	-	4,387	6,172	6,738	6,907	7,040	
Total Retiree Benefits	1,600	16,827	18,865	20,792	6,738	6,907	7,040	
Transfer Out								
56911 Transfer Out	-	-	24,334	25,457	58,268	58,268	58,268	
Total Transfer Out	-	-	24,334	25,457	58,268	58,268	58,268	
57421 (Fund Bal Appr)/Reserve Contr	-	-	-	-	24,506	-	-	

Amador Water Agency
 ID#11 Camanche WW (21)
 FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Non Operating Revenue</u>								
Partic Fees, CFD, Loan, etc	-	-	-	0	-	2	-	
Transfer Ins	-	-	-	-	-	-	-	Internal Loan-Partic Fee Fund
Total Non Operating Revenue	-	-	-	0	-	2	-	
<u>Non Operating Expense</u>								
Salaries & Benefits (Projects)	12,179	5,865	74	-	-	-	9,043	Project Schedule P.51
Other Direct Costs (Projects)	89,956	27,878	-	-	-	-	76,943	
Transfer Outs	-	-	-	-	-	-	-	
Total Non Operating Expense	102,135	33,743	74	-	-	-	85,986	
Net Non Op Income	(102,135)	(33,743)	(74)	0	-	2	(85,986)	
					Est Project Reserve 6/30/2013		2	
					FY Unfunded Non Operating Projects		-	
					Est Project Reserve 6/30/2014		(85,984)	

Amador Water Agency
 ID#11 Camanche WW (21)
 FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
Non Operating Revenue								
49301 Interest (Restricted)	-	-	-	-	-	-	-	
49302 Participation Fees	-	-	-	-	-	-	-	
49305 Interest (Partic Fees)	-	-	-	0	-	2	-	
49500 Transfer In Partic Fee Fund	-	-	-	-	-	-	-	
Total Non Operating Revenue	-	-	-	0	-	2	-	
Salaries & Benefits (Projects)								
57001 Salaries (R)	-	-	39	-	-	-	5,760	Project Schedule P.51
57002 Benefits (R)	12,179	5,865	35	-	-	-	3,283	
Total Salaries & Benefits (Projects)	12,179	5,865	74	-	-	-	9,043	
Other Direct Costs (Projects)								
57101 Plants (R)	89,956	27,878	-	-	-	-	-	
57104 Collect/Distrib System (R)	-	-	-	-	-	-	76,943	
Total Other Cost (Projects)	89,956	27,878	-	-	-	-	76,943	
Non Operating Transfer Out								
56940 Transfer Out Partic Fee Fund	-	-	-	-	-	-	-	
Total Non Op Transfer Out	-	-	-	-	-	-	-	
57421 (Fund Bal Appr)/Reserve Contr	-	-	-	-	24,506	-	-	

R - Replacement, E - Expansion

Amador Water Agency
 ID#12 Martell WW (22)
 FY 2013 - 2014 Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Operating Revenue</u>								
Waste Water Sales	419,306	491,173	535,963	520,349	522,244	492,567	519,283	Based Aug 2013 Calc Rate
Other Revenue	13,403	6,318	4,418	8,671	-	151,864	900	
Transfer Ins	-	-	162,110	27,000	-	68,880	27,000	
Total Operating Revenue	432,709	497,491	702,490	556,020	522,244	713,312	547,183	
<u>Operating Expenses</u>								
Salaries & Benefits	249,013	209,608	196,967	143,734	143,776	134,685	97,815	Debt Schedule P.49
Oper & Main	239,481	131,110	278,119	243,860	246,997	275,795	286,724	
Administration	35,765	44,122	29,494	28,689	32,008	29,418	31,118	
Debt Service	-	-	66	2,437	86,314	86,001	85,697	
Fixed Assets	90,069	678	248	124	2,168	2,073	14,239	
Retiree Health Benefits	1,200	23,740	19,175	17,211	5,913	5,701	6,178	
Transfer Outs	-	-	-	-	-	50,598	-	
Total Operating Expenses	615,528	409,257	524,070	436,056	517,176	584,271	521,771	
(Fund Bal Appr)/Reserve Contr	-	-	-	-	5,068	-	25,412	
Net Operating Income	(182,819)	88,235	178,420	119,964	-	129,040	-	

Est Operating Reserve 6/30/2013	210,093
Operating Funded Projects	-
Est Operating Reserve 6/30/2014	235,505

Amador Water Agency
 ID#12 Martell WW (22)
 FY 2013 - 2014 Operating Budget

Amended September 12, 2013

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	Notes
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	
<u>Water Sales</u>									
41800	WW Service Charges	419,306	491,173	535,963	522,016	522,244	492,567	520,116	Based Aug 2013 Calc Rate
41895	Sales Write Offs	-	-	-	(1,667)	-	0	(833)	
	Total Water	419,306	491,173	535,963	520,349	522,244	492,567	519,283	
<u>Other Revenue</u>									
42310	Eng & Inspec Fees	12,501	6,318	4,418	8,652	-	1,864	900	
42400	Interest	151	-	-	19	-	0	-	
42406	Other Revenue	751	-	-	-	-	150,000	-	
	Total Other OP Revenue	13,403	6,318	4,418	8,671	-	151,864	900	
<u>Transfer In</u>									
42550	Transfer In	-	-	162,110	27,000	-	68,880	27,000	PF portion of Sutter Creek
	Total Transfer In	-	-	162,110	27,000	-	68,880	27,000	
<u>Salaries & Benefits</u>									
56111	Salaries	168,790	146,738	128,065	86,288	83,639	78,222	59,412	
56112	Salaries - Temp Help	-	-	-	-	344	174	-	
56113	Overtime	1,124	967	1,365	3,245	3,487	4,124	1,749	
56114	Standby	1,503	1,522	1,528	1,515	2,180	2,133	1,400	
56120	Unemployment Insurance	-	-	-	-	-	-	-	
56121	Benefits	67,412	59,513	-	-	-	-	-	
56122	Allowance-Comp Absences	10,184	868	(3,886)	(2,139)	-	-	-	
56128	To/From Benefits	-	-	69,894	54,825	54,126	50,032	35,254	
	Total Salaries & Benefits	249,013	209,608	196,967	143,734	143,776	134,685	97,815	
<u>Oper & Main</u>									
56212	Collect/Distrib System	28,384	21,335	13,440	16,870	18,000	14,499	18,000	Maint & Repair parts
56231	Treatment Plants	-	-	801	3	-	-	-	
56235	Water Tests	3,747	1,367	1,431	155	1,500	112	-	BOD, DO, BacT, SS
56251	Plants/Pumps	6,123	9,798	9,181	9,909	9,837	9,666	10,246	PG&E 6% Inc 12/13
56253	Sewer Fees/Power Loss	190,420	86,081	241,351	205,891	206,520	239,709	245,170	Sutter Creek, ARSA
56266	State Health Dept Fees	1,226	1,226	1,226	1,521	1,500	1,521	1,550	Regulatory
56270	Grounds Maintenance	363	537	683	500	500	317	500	Chemicals, gravel, fencing
56275	Misc Expense	20	7	-	-	-	-	-	
56298	To/From Operating Expenses	9,198	10,759	10,006	9,011	9,140	9,971	11,258	
	Total Oper & Main	239,481	131,110	278,119	243,860	246,997	275,795	286,724	

Amador Water Agency
 ID#12 Martell WW (22)
 FY 2013 - 2014 Operating Budget

Amended September 12, 2013

		08/09	09/10	10/11	11/12	12/13	12/13	13/14	
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	Notes
<u>Administration</u>									
56618	To/From Director Expense	3,312	4,173	2,580	755	2,545	1,791	2,545	
56627	Customer Billing	-	-	-	-	1,203	1,325	1,350	
56649	To/From Office Expense	24,479	19,988	16,669	18,905	19,267	16,852	19,723	
56729	Insurance (Property/Liability)	4,908	5,598	5,576	5,011	5,493	4,091	4,200	
56730	Consultants	-	-	-	-	-	-	-	
56750	Legal Fees	3,067	14,364	4,670	4,019	3,500	5,361	3,300	
	Total Administration	35,765	44,122	29,494	28,689	32,008	29,418	31,118	
<u>Debt Service</u>									
56914	Interest Payment	-	-	-	2,385	1,348	1,056	730	Interest Portion of Debt
56926	Principal Sutter Creek	-	-	-	-	84,889	84,889	84,889	
56927	To/From Office Equip Lease	-	-	66	52	77	56	77	
	Total Debt Service	-	-	66	2,437	86,314	86,001	85,697	
<u>Fixed Assets</u>									
57225	Office Equipment	81,492	-	-	-	-	-	-	
57227	Tools & Instruments	-	-	-	-	-	-	11,000	
57255	To/From Fixed Asset Expense	8,577	678	248	124	2,168	2,073	3,239	
	Total Fixed Assets	90,069	678	248	124	2,168	2,073	14,239	
<u>Retiree Health Benefits</u>									
57318	Health Benefits Reserves	1,200	23,740	-	-	-	-	-	
57380	Retiree Health Benefits	-	-	14,839	12,253	-	-	-	
57385	To/From Retiree Benefits	-	-	4,336	4,958	5,913	5,701	6,178	
	Total Retiree Benefits	1,200	23,740	19,175	17,211	5,913	5,701	6,178	
<u>Transfer Out</u>									
56911	Transfer Out	-	-	-	-	-	50,598	-	
	Total Transfer Out	-	-	-	-	-	50,598	-	
57421	(Fund Bal Appr)/Reserve Contr	-	-	-	-	83,836	-	-	

Amador Water Agency
ID#12 Martell WW (22)
FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Non Operating Revenue</u>								
Partic Fees, CFD, Loan, etc	63,165	9,455	151,406	50,063	20,500	10,807	10,260	
Transfer Ins	-	-	24,334	27,142	58,268	313,289	58,268	Internal Loan-Partic Fee Fund
Total Non Operating Revenue	63,165	9,455	175,740	77,204	78,768	324,096	68,528	
<u>Non Operating Expense</u>								
Salaries & Benefits (Projects)	54,944	14,732	10,526	1,880	-	321	20,096	Project Schedule P.51
Other Direct Costs (Projects)	87,052	5,020	8,721	-	-	16,780	63,257	
Transfer Outs	-	545,000	872,110	230,000	-	68,880	27,000	
Total Non Operating Expense	141,996	564,752	891,356	231,880	-	85,981	110,353	
Net Non Op Income	(78,831)	(555,297)	(715,616)	(154,675)	78,768	238,115	(41,825)	
						Est Project Reserve 6/30/2013	269,210	
						FY Unfunded Non Operating Projects	-	
						Est Project Reserve 6/30/2014	227,385	

Amador Water Agency
ID#12 Martell WW (22)
FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Non Operating Revenue</u>								
49301 Interest (Restricted)	19,915	4,455	1,849	488	650	-	-	
49302 Participation Fees	43,250	5,000	149,558	49,475	19,850	10,160	10,160	
49305 Interest (Partic Fees)	-	-	-	100	-	647	100	
49500 Transfer In Partic Fee Fund	-	-	24,334	27,142	58,268	313,289	58,268	Debt Schedule P.49
Total Non Operating Revenue	63,165	9,455	175,740	77,204	78,768	324,096	68,528	
<u>Salaries & Benefits (Projects)</u>								
57001 Salaries (R)	28,918	7,754	5,543	1,197	-	204	12,800	Project Schedule P.51
57002 Benefits (R)	26,026	6,978	4,982	682	-	117	7,296	
Total Salaries & Benefits (Projects)	54,944	14,732	10,526	1,880	-	321	20,096	
<u>Other Direct Costs (Projects)</u>								
57101 Plants (R)	16,163	3,002	-	-	-	-	-	
57104 Collect/Distrib System (R)	70,889	2,018	8,721	-	-	-	63,257	
57117 Refund For Prior Period	-	-	-	-	-	16,780	-	
Total Other Cost (Projects)	87,052	5,020	8,721	-	-	16,780	63,257	
<u>Non Operating Transfer Out</u>								
56940 Transfer Out Partic Fee Fund	-	545,000	872,110	230,000	-	68,880	27,000	
Total Non Op Transfer Out	-	545,000	872,110	230,000	-	68,880	27,000	
57421 (Fund Bal Appr)/Reserve Contr	-	-	-	-	83,836	-	-	

R - Replacement, E - Expansion

Amador Water Agency
CFD #1 (23)
FY 2013 - 2014 Non Operating Budget

Amended September 12, 2013

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Budget	12/13 Actual	13/14 Budget	Notes
<u>Non Operating Rev</u>								
Partic Fees, Int, etc	-	-	-	-	-	290,792	299,831	ATL, WTP Partic Fees
<u>Non Operarating Exp</u>								
Transfer Outs, Fees	-	-	-	-	-	123,103	132,900	
(Fund Bal Appr)/Reserve Contr	-	-	-	-	-	-	166,931	
Net Non Operating Income	-	-	-	-	-	167,689	-	
							Est Project Reserve 6/30/2013	167,689
							FY Unfunded Non Operating Projects	-
							Est Project Reserve 6/30/2014	334,620

Non Operating Revenue

49307	Partic Fees CFD # 1	-	-	-	-	-	290,682	299,711
49305	Interest (Partic Fees)	-	-	-	-	-	109	120
	Total Non Operating Revenue	-	-	-	-	-	290,792	299,831

Non Operating Transfer Out, Fees

56916	Transfer Out CFD #1 ATL, WTP	-	-	-	-	-	116,703	118,900
57115	Admin Fee	-	-	-	-	-	6,400	14,000
	Total Non Op Transfer Out, Fees	-	-	-	-	-	123,103	132,900

57421	(Fund Bal Appr)/Reserve Contr	-	-	-	-	-	-	-
-------	-------------------------------	---	---	---	---	---	---	---

Amador Water Agency

Amended September 12, 2013

FY 2013 - 2014 Operating Budget (Tools, Fixed Assets, Consultants)

<u>Acct</u>	<u>Acct Description</u>	<u>Item Description</u>	<u>Justification</u>	<u>Amount</u>	<u>Notes</u>
02 56261	Tool/Equip/Rplc/Rent	Repair Tank, Rplc Pump, Test	Consolidated Water System Work	3,200	Prior Req: 16,700
06 56261	Tool/Equip/Rplc/Rent	Value & Actuator	CAWP Wholesale System Work	2,500	
56261	Tool/Equip/Rplc/Rent	2 Digital Radios for Trucks	Moving trucks communication system to digital	2,000	Prior Req: 4,500
56261	Tool/Equip/Rplc/Rent	Car Hauler (HD)	Allow staff to work without Class "A" license	4,000	
56261	Tool/Equip/Rplc/Rent	Chemical Fee Pump	Spare Unit (1 for all 3 plants)	4,000	
56261	Tool/Equip/Rplc/Rent	Flat Plate Compactor (Asphalt)	Rplc unit	1,500	
56261	Tool/Equip/Rplc/Rent	Compactor (Dirt)	Rplc unit	4,000	
56261	Tool/Equip/Rplc/Rent	Bobcat Tracks	Rplc Unit	4,500	
56261	Tool/Equip/Rplc/Rent	Air Monitor	Rplc Unit for Safety	800	
56261	Tool/Equip/Rplc/Rent	Well Pump	Rplc for monitoring	1,000	
56261	Tool/Equip/Rplc/Rent	Weed Eater, Metal Detector	Rplc Units (\$600 each)	1,200	
56261	Tool/Equip/Rplc/Rent	T Style Diffuser, Leaf Blower	Rplc Units (\$500 each)	1,000	
56261	Tool/Equip/Rplc/Rent	PA System for Board	Improve Public Service	1,500	
56261	Tool/Equip/Rplc/Rent	Line Locator, Hand Held Radio	Rplc Unit	2,700	
56261	Tool/Equip/Rplc/Rent	Misc Office Equipment	Radio Reads (\$3K), Office Chairs & misc (\$1,250)	4,250	

Non Capitalized Tool/Equip Total 38,150

22 57227	Tools & Instruments	WW Pump	Replace Martell WW System Pump	11,000	
57227	Tools & Instruments	Generator	Gas powered backup for Camanche		Prior Req: 10,000
57227	Tools & Instruments	Particulate filter	Regulatory device for KW, Air Quality	17,000	
57227	Tools & Instruments	Thermal Imaging Camera	Preventive Maintenance Work, Save Time	5,300	
57228	Construction Equipment	Ditch Quad	Replace 9 year old equipment used daily (used unit)	5,000	
57228	Construction Equipment	1 Emergency Generator	Toward Air Quality compliance (used unit), 125kw	20,000	
57228	Construction Equipment	Asphalt Roller	Allow more in-house work (used unit)		Prior Req: 6,000
57229	Vehicles	1 Pickup Truck	Rplc Units	35,000	Prior Req: 70,000
57225	Office Equipment	Handheld Meter Reader			Prior Req: 9,000
57225	Office Equipment	Barracuda Backup Server 490		5,000	

Rplc = Replacement, Req = Request

Total Capitalized Fixed Assets 98,300

Consultants (Acct & Finance GL 56730)

Consultants (Grants, Studies GL 56730)

* Annual Financial Audit	27,000	* Consolidated WW Rate Study	38,000
* Additional GL & 66013 auditing	5,000	* ARC Flash Study	19,000
* Accounting & Financial Consultant	50,000	* SCADA Canal (Consolidated Water 02)	
* DataStream Programming, Misc Support	10,000		
	<u>92,000</u>		<u>57,000</u>

Amador Water Agency
Fiscal Year 2013-14 Debt Service Schedule

Amended September 12, 2013

Payable From	Description	Reso Number	Payable To	Original Loan Date	Original Loan Amount	Interest Rate	FY13/14 Beg Bal	Principal Payment	Interest Payment	FY 13/14 End Bal	Final Pmt Date
External Loans:											
<u>AWS (04)</u>											
21236.04	Plymouth #1		USDA	Dec-08	3,000,000	4.3%	2,875,000.00	35,000.00	128,587.50	2,840,000.00	Dec-48
21236.04	Plymouth #2		USDA	Dec-08	2,000,000	4.3%	1,920,000.00	20,000.00	78,787.50	1,900,000.00	Dec-48
21234.04	Hillside Cluster		DWR/SWRCB	Oct-97	50,360	3.0%	22,577.55	2,886.26	668.04	19,691.29	Oct-22
21233.04	Ridge Cluster		DWR/SWRCB	Apr-98	2,337,090	3.0%	1,442,720.55	77,262.11	43,157.41	1,365,458.44	Apr-28
21235.04	2006 Series A COP		Bank of New York	Mar-06	23,240,000	4.8%	20,980,000.00	550,000.00	986,625.00	20,430,000.00	Jun-36
<u>CAWP WS (06)</u>											
21231.06	Pioneer Portion		County WDF 1985	Jul-85	623,310	5.4%	108,771.64	34,367.90	5,873.67	74,403.74	Jun-16
21231.06	GSL Interim Loan		County WDF	May-10	900,000	2.0%	900,000.00	900,000.00	6,000.00	-	Oct-13
56914.15	GSL Construction		USDA	TBD	TBD	2.75%	-		34,567.12	-	TBD
21233.06	Buckhorn #1		USDA	Nov-03	5,000,000	4.3%	4,470,000.00	70,000.00	188,487.50	4,400,000.00	Nov-44
21233.06	Buckhorn #2		USDA	Nov-03	840,000	4.3%	762,000.00	12,000.00	33,075.00	750,000.00	Nov-44
<u>La Mel Heights (09)</u>											
21233.09	RUS Loan/TankWell		USDA	Mar-06	212,000	4.1%	194,705.40	2,880.40	8,031.60	191,825.00	Mar-46
<u>WW Gen (20)</u>											
21233.20	Pine Grove WW		DWR/SWRCB	Sep-00	278,612	2.8%	130,123.53	14,737.41	3,643.46	115,386.12	Nov-20
<u>WW Martell (22)</u>											
21233.22	FY 0809-1011 Svcs		City of Sutter Creek	Feb-12	593,830	LAIF	445,669.48	84,889.44	730.19	360,780.04	Sep-18
							34,251,568.15	1,804,023.52	1,518,233.99	32,447,544.63	

Amador Water Agency
Fiscal Year 2013-14 Debt Service Schedule

Amended September 12, 2013

Payable From	Description	Reso Number	Payable To	Original Loan Date	Original Loan Amount	Interest Rate	FY13/14 Beg Bal	Principal Payment	Interest Payment	FY 13/14 End Bal	Final Pmt Date
Internal Loans:											
<u>CAWP (06)</u>											
21500.06	Internal	2013-05	CAWP (06) PF	Apr-13	333,000	LAIF	316,847.41	16,203.96	1,007.57	300,643.45	Jun-32
21500.06	Internal	2013-12	AWS (04) AD	Apr-13	397,000	LAIF	377,743.01	19,318.23	1,201.22	358,424.78	Jun-32
21500.06	Internal	2013-27	AWS (04) PF	Jul-13	76,000	LAIF	72,313.52	3,698.20	229.96	68,615.32	Jun-32
<u>La Mel Heights (09)</u>											
21501.09	Internal	2010-10	AWS (04) PF	Jul-10	200,000	LAIF	184,912.23	5,231.76	3,698.24	179,680.47	Jul-40
<u>Camanche (13)</u>											
21501.13	Internal	2010-07	AWS (04) PF	Jul-10	780,000	LAIF	721,157.69	20,403.85	14,423.15	700,753.84	Jul-40
21500.13	Internal	2013-06	Camanch (13) PF	Apr-13	70,000	LAIF	66,604.56	3,406.24	211.80	63,198.32	Jun-32
21500.13	Internal	2013-09	AGen (05) OP	Apr-13	264,000	LAIF	251,194.34	12,846.38	798.80	238,347.96	Jun-32
<u>CAWP Retail (14)</u>											
21500.14	Internal	93-23	AWS (04) OP	Dec-94	115,500	LAIF Min 5%	8,766.19	8,766.19	438.32	-	Dec-14
21501.14	Internal	2010-06	AWS (04) PF	Jul-10	855,185	LAIF	342,461.09	9,832.09	6,849.22	332,629.00	Jul-40
21501.14	Internal	2010-06	AWS (04) OP	Jul-10	Part 855,185	LAIF	449,151.04	11,578.38	8,983.02	437,572.66	Jul-40
<u>WW Gen (20)</u>											
21500.20	Internal	2004-39	AWS (04) OP	Jun-04	167,070	LAIF	99,530.77	7,587.97	3,812.03	91,942.80	Jun-21
21501.20,21	Internal	2012-14	AWS (04) PF	Nov-05	500,000	LAIF	559,950.85	18,462.67	1,780.64	541,488.18	Jul-41
21501.20	Internal	2010-09	AWS (04) PF	Jul-10	265,415	LAIF	245,392.46	6,942.91	4,907.85	238,449.55	Jul-40
21501.20	Internal	2010-09	AWS (04) AD	Jul-10	244,585	LAIF	226,133.85	6,398.03	4,522.68	219,735.82	Jul-40
21501.20	Internal	2010-09	AWS (04) AD	Jul-10	160,000	LAIF	147,932.84	4,184.34	2,958.66	143,748.50	Jul-40
21501.20	Internal	2010-23	AGen (05) OP	Nov-10	135,500	LAIF	128,753.20	3,474.94	2,575.06	125,278.26	Nov-40
<u>WW Camanche (21)</u>											
21501.21	Internal	2010-08	WW Martell (22) PF	Jul-10	545,000	LAIF	503,886.59	14,256.27	10,077.73	489,630.32	Jul-40
21501.21	Internal	2010-22	WW Martell (22) PF	Jul-10	760,000	LAIF	722,157.32	19,490.85	14,443.15	702,666.47	Jul-40
							5,424,888.96	192,083.26	82,919.10	5,232,805.70	

Note: Pursuant to resolution 2013-37, Internal Debt, except Reso 93-23 that is maturing this fiscal year, to be paid at LAIF published yields.

Amador Water Agency FY 2013-14 Capital Projects

Amended September 12, 2013

Proj #	Funding			T*	Proj Name	Number of Hours			Other Direct Cost					Totals	
	% Partic	% Opera	% Outsi			AD	OP	EX	FY 2013 - 2014						
									Wages	Benefits	Plants	Transm	Dist		Storage
Consolidated Wate System (02)															
40484			100%	R	Amador City Bridge Relo		256		10,240	5,837				16,077	
04 TBD			100%	R	AWS Water Loss Des/Const		180		7,200	4,104			271,187	282,491	
40494			100%	R	Badger St Bridge Des/Const		160		6,400	3,648				10,048	
40492			100%	R	Bunker Hill Bridge Relo Des		24		960	547				1,507	
40486			100%	R	NY Ranch Road Realignment		194		7,760	4,423			5,720	17,903	
40482		100%		R	Sutter Creek Bridge Relo		48	4	2,140	1,220				3,360	
04 TBD			100%	R	Tanner/Ione Hydroelectric	4	104	24	5,620	3,203	75,000			83,823	
04 TBD		100%		R	AB 1420 Water Cons. BMP	140	16		5,540	3,158	28,000			36,698	
04 TBD		100%		R	Fire Hydrant Rplc (2)		156		6,240	3,557			7,960	17,757	
04 TBD			100%	R/E	SDP Mid/Upp - R(50%), E(50%)	4	360	8	14,980	8,539	-	280,000		303,519	
04 TBD	100%			R	Ione WTP, Rehab Work		360		14,400	8,208	26,924			49,532	
04 TBD	100%			E	Ione WTP Expan Study		320	24	14,120	8,048	40,000			62,168	
130027			100%	R	Tank Liners (9) & Intertie		384		15,360	8,755	-		45,228	69,343	
130026			100%	R	Lateral Rplc		752		30,080	17,146			104,830	152,056	
130026			100%	R	Lateral Rplc Phase 2		148	8	6,360	3,625	-		131,000	140,985	
130030			100%	R	System Infrastructure		-		-	-			137,300	137,300	
13 TBD		100%		R	Fire Hydrant Rplc (1)		104		4,160	2,371			5,337	11,868	
14 TBD			100%	R	CDBG Application		160		6,400	3,648			40,000	50,048	
14 TBD		100%		R	Highway 88 Overlay		84		3,360	1,915			667	5,942	
14 TBD		100%		R	Fire Hydrant Rplc (1)		68		2,720	1,550			2,920	7,190	
							-		-	-				-	
Total Consolidated Water						148	3,878	68	164,040	93,503	169,924	280,000	706,921	45,228	1,459,615
Cawp Wholese (06)															
60081			100%	R	Buckhorn DBP Design/Const	6	164		6,770	3,859	407,388			418,017	
06 TBD		100%		R	Highway 88 Overlay		84		3,360	1,915			667	5,942	
60076			100%	R/E	GSL Constr R(60%), E(40%)	20	1,920	40	79,700	45,429		8,629,715		8,754,844	
Total Cawp Wholesale						26	2,168	40	89,830	51,203	407,388	8,629,715	667	-	9,178,803
WasterWater Gen (20)															
20 TBD		100%		R	Highway 88 Overlay		84		3,360	1,915			667	5,942	
20 TBD		100%		R	Gayla Gravel Bed Rplc		560		22,400	12,768			25,000	60,168	
20 TBD		100%		R	Nitrate Trt Design - Study	-	88	16	4,400	2,508			20,000	26,908	
Total WW (Gen)						-	732	16	30,160	17,191	-	-	45,667	-	93,018
WasterWater Camanche (21)															
21 TBD		100%		R	Lift St C - 2 MH Rplc		54		2,160	1,231			56,943	60,334	
21 TBD		100%		R	Lift St C Grant App		90	-	3,600	2,052	-		20,000	25,652	
Total WW Camanche						-	144	-	5,760	3,283	-	-	76,943	-	85,986
ID #12 Martel WW (22)															
22 TBD	100%			R	Force Main Realignment		240		9,600	5,472			62,757	77,829	
22 TBD	100%			R	Highway 49 Overlay		80		3,200	1,824			500	5,524	
Total WW Martel						-	320	-	12,800	7,296	-	-	63,257	-	83,353
Total Fiscal Year						174	7,242	124	302,590	172,476	577,312	8,909,715	893,454	45,228	10,900,775

* R = Replacement, E = Expansion