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Attorneys for Petitioners / Plaintiffs

FILED  
AMADOR SUPERIOR COURT

MAR 12 2012

CLERK OF THE SUPERIOR COURT  
BY 10075

CASE ASSIGNED FOR ALL PURPOSES TO  
HON. SUSAN C. HIRSH  
GC 68616 (I)

SUPERIOR COURT OF THE STATE OF CALIFORNIA  
FOR THE COUNTY OF AMADOR

KENNETH PERANO, an individual; and  
KEN BERRY, an individual,

Petitioners and Plaintiffs,

v.

AMADOR WATER AGENCY; and DOES 1  
through 10,

Respondents and Defendants.

Case No. 12 -CV- 7718

VERIFIED PETITION FOR WRIT OF  
MANDATE

and

COMPLAINT FOR INJUNCTIVE AND  
DECLARATORY RELIEF

BY FAX

Petitioners / Plaintiffs Kenneth Perano and Ken Berry (together as "Petitioners") allege as follows:

I.

INTRODUCTION

1. Petitioners bring this action to compel Respondent / Defendant Amador Water Agency ("AWA") to comply with Government Code § 66013 ("Section 66013"). Specifically, they wish to compel the AWA to provide to the public accurate and timely annual reports pursuant to Section 66013 with regard to restricted participation fee funds.

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**II.**

**PARTIES**

2. Petitioners are residents of Amador County and use the services provided by the AWA and pay fees to AWA.

3. The Amador Water Agency is a statutorily-created special district in Amador County.

4. Petitioners are unaware of the true names and capacities of respondents / defendants sued herein as DOES 1 through 10, inclusive, and therefore sue those respondents / defendants by such fictitious names. They are informed and believe, and thereon allege, that each of said fictitiously-named respondents / defendants is in some manner responsible for the acts, violations, and injuries alleged herein. They will amend this complaint to allege the true names and capacities of said fictitiously-named respondents / defendants when the same have been ascertained.

5. Petitioners are informed and believe, and thereon allege, that at all times herein mentioned, each of the respondents / defendants was the agent, employee, representative, partner, joint venturer, and/or alter ego of each of the other respondents / defendants and, in doing the things alleged herein, was acting within the course and scope of such agency, employment, representation, on behalf of such partnership or joint venture, and/or as such alter ego, with the authority, permission, consent, and/or ratification of each of the other respondents / defendants.

**III.**

**GENERAL ALLEGATIONS**

**Background**

6. AWA provides wastewater, water, and storm drain services in Amador County. It operates four (4) water systems (Amador Water System ("AWS"), Central Amador Water Project System ("CAWP"), Lake Camanche Village ("Camanche"), and La Mel Heights ("La Mel")). It also operates eleven (11) small community wastewater systems (Fairway Pines, Tiger Creek Estates, Gayla Manor, Wildwood Estates, Surrey Junction, Jackson Pines, Pine Grove, Martell, Viewpoint Estates, Eagles Nest, and Lake Camanche Village Unit 6.)

1           7.    AWA has imposed Participation Fees (“PFs”) since at least 1990 and continues to  
2 impose PFs within its various systems. PFs are paid by new development when connecting to a  
3 water or sewer system rather than by current users of the system.

4           8.    For example, in 2007, AWA commissioned and adopted a Participation Fee Study  
5 (the “Study”) for the AWS water system. The Study, dated October 3, 2007, set PFs for 5/8”  
6 water meters (standard size) for retail customers based on an allocation of costs as follows:

7           Buy-In	\$4,140
8           Transmission	\$1,685
9           Treatment	<u>\$4,050</u>
10          Total	<b>\$9,875</b>

11          9.    The Buy-In portion of the fee was calculated based on value of the system’s fixed  
12 assets previously purchased and its capital reserves. The purpose of the Buy-In was to require  
13 new customers to share the costs of the existing facilities paid for by customers in the past.

14          10.   The Transmission portion of the fee was calculated based on the estimated costs  
15 of building a 9-mile raw water transmission line to replace the existing Amador Canal based on  
16 use by an estimated 24,000 equivalent 5/8” meter customers.

17          11.   The Treatment portion of the fee was calculated based on the estimated costs of  
18 building a new Tanner Regional Water Treatment Plant based on use by an estimated 10,000  
19 equivalent 5/8” meter customers. Because some customers only purchase untreated water from  
20 the AWA, they are not charged the Treatment portion of the PF.

21          12.   AWA has charged PFs for connecting to other water and sewer systems as well,  
22 including CAWP (wholesale water), Camanche (retail water), CAWP (retail water), AWA Misc.  
23 General (wastewater), Camanche (wastewater), and Martell (wastewater).

24               Government Code § 66013

25          13.   Government Code § 66013 (“Section 66013”) imposes numerous obligations on  
26 local agencies that charge PFs to connect to water and sewer systems or impose capacity charges.  
27 The PFs that AWA imposes are capacity charges as that term is defined in Section 66013(b)(3).

28          14.   Section 66013(a) limits fees and charges to the estimated reasonable cost of  
providing the service for which the fee or charge is imposed. Section 66013(c) requires AWA

1 to deposit capacity charges in a separate capital facilities fund ("Fund") and to account for the  
2 charges in a manner to avoid any commingling with other moneys and to expend those charges  
3 solely for the purposes for which the charges were collected. For example, the \$4,050 Treatment  
4 charge must be used toward the building of the Tanner Regional Treatment Plant.

5 15. Section 66013(d) requires AWA to make available to the public within 180 days  
6 following its fiscal year, information about each Fund, including, but not limited to a description  
7 and amount of the charges deposited in the Fund and the beginning and ending balances of the  
8 fund. It is further required to identify a) each public improvement on which charges were  
9 expended and the amounts (including a percentage of the total costs of the project funded with  
10 the charges), b) the public improvements that were completed, c) the public improvements that  
11 are anticipated to be completed the following fiscal year. See Section 66013(d)(1)(2)(3) and (4).

12 16. Section 66013(d)(5) requires the AWA to make available, a description of  
13 interfund loans or transfers and to identify the public improvements on which the transferred  
14 moneys are or will be expended. It further requires in the case of an interfund loan,  
15 identification of the date on which the loan will be repaid and the rate of interest the fund will  
16 receive.

#### 17 Deficiencies in Section 66013 Reports

18 17. AWA has failed to meet its Section 66013 obligations. The AWA's fiscal year is  
19 July 1 – June 30. Prior to the fiscal year 07-08, it failed to provide the required information at  
20 all. In other years, the information was not made available within 180 days after the fiscal year  
21 as required. For example, on January 19, 2012, it released, for the first time, Section 66013  
22 Reports for the fiscal years 09-10 and 10-11.

23 18. The recently-released Section 66013 Reports for fiscal years 09-10 and 10-11 fail  
24 to include information about the various Funds as required, and contain errors and internal  
25 discrepancies raising serious concerns about whether AWA has properly accounted for and  
26 expended the charges maintained in those funds. Attached as **Exhibit 1** is a true and correct  
27 copy of the 09-10 Report that AWA released on January 19, 2012. Attached as **Exhibit 2** is true  
28 and correct copy of the 10-11 Report that AWA released on January 19, 2012.

1           19. As described above, the AWS-04 Fund relates to the PFs imposed for the AWS  
2 water system. AWA's 09-10 Report identifies a total of \$2,100,600 in interfund loans from the  
3 AWS-04 Fund, but inconsistently describes four interfund loans from AWS totaling \$2,505,185  
4 in the portion of the report detailing each interfund loan.<sup>1</sup>

5           20 The 09-10 Report fails to state an ending balance and the 10-11 Report fails to  
6 state an opening balance for the AWS-04 Fund.

7           21. The 09-10 and 10-11 Reports do not adequately describe the charges deposited  
8 into the Funds, but instead only describe "Participation Fees." PFs are comprised of three parts:  
9 Buy-Ins, Transmission, and Treatment. Without a breakdown, it is impossible to determine  
10 whether moneys are being expended for the purposes for which they were charged.

11           22. AWA fails to expend PFs that it collects for Buy-Ins in a manner that is fair to  
12 current customers who paid for the existing facilities. For example, it refuses to transfer the  
13 Buy-In portion of the PFs to the general operations account that would presumably reduce rates  
14 for ongoing customers.

15           23. The 09-10 and 10-11 Reports fail to properly identify and total the amounts  
16 expended on each public improvement (e.g. "Tanner Treatment" or "Transmission line").  
17 Instead, it lists out "jobs" that are difficult to understand as to which improvement project it  
18 relates (e.g. 09-10 Report p. 2 "Ione WTP GAC Addition"). In addition, the Reports fail to state  
19 the percentages of the total costs of the public improvements that those charges represented and  
20 fail to describe what public improvements were completed in the fiscal year and each public  
21 improvement that is anticipated to be completed in the following fiscal year.

22           24. In May 2010 (fiscal year 09-10), AWA borrowed \$900,000 from the County  
23 Water Development Fund for the benefit of an improvement project included in the CAWP-W06  
24 system. However the \$900,000 was not identified in the 09-10 or 10-11 Reports. The 2011-  
25 2012 AWA Budget identifies a \$900,000 balance on the loan on its "2011/12 Debt Service

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27 <sup>1</sup> The Reports reference both *intra-fund* loans and *interfund* loans, but Petitioners believe that the AWA meant both  
28 terms to refer to loans made between the various Funds and not internally within a single Fund.

Schedule” suggesting that the loan is outstanding. Attached hereto as **Exhibit 3** is a true and correct copy of the 2011/12 Debt Service Schedule.

25. The 10-11 Report identifies a November 2005 interfund loan from AWS to the wastewater general fund in the amount of \$500,000 with an interest rate of not less than 3% and states that final payment date as being June 30, 2006. However, the 2011/12 Debt Service Schedule identifies the interest rates as 2% and the final payment date as July 2040.

26. The 10-11 Report identifies interfund loans not reflected in the expenditures portion of the report. For example, it details four July 2010 loans from AWS-04 to other funds totaling \$2,505,185 (\$200,000, \$780,000, \$855,185, and \$670,000). However, the “Expenditures and Transfers Out” portion of the report shows no expenditures for “Intra-Fund Loans.”

27. AWA has commingled PFs with other agency moneys. For example, the 10-11 Report shows transfers from AWA operations accounts to CAWP W-06 and Camanche W-13 in the amounts of \$17,500 and \$138,600 respectively. Funds derived from operations are prohibited from being commingled with these restricted funds.

28. AWA identifies some of the balances in the Funds as being negative. For example, in the 09-10 Report the CAWP R-14 Fund showed a balance of \$23,605 at the year end. This same amount was reflected as the opening balance in the 10-11 Report. Yet, in 10-11, according to the Report, AWA caused CAWP R-14 to make a \$47,454 interfund loan after only generating \$9,199 in revenues and transfers in, leaving it with a negative balance of \$15,593. This alleged loan was not set forth in the portion of the Report identifying the details of the Inter-Fund Loans. Thus, the Report contains internal inconsistencies. More importantly, as the Reports simply reflect revenues and transfers of moneys in and expenditures and transfers of moneys out, there should not be any occasion in which a Fund maintains a negative balance.

IV.  
**FIRST CAUSE OF ACTION**  
**Petition for Writ of Mandate**  
**C.C.P. § 1085**  
**(Against All Respondents)**

29. Petitioners hereby incorporate by reference each of the preceding allegations as though fully set forth therein.

30. Respondents refused and continue to refuse to comply with Government Code Section 66013. Specifically, they fail to produce timely and accurate information, they commingle moneys, and they expend moneys for purposes other than that for which they were charged.

31. Accordingly, Petitioner is entitled to a writ of mandate pursuant to C.C.P. § 1085 as specified more fully below.

V.  
**SECOND CAUSE OF ACTION**  
**Declaratory Relief**  
**(Against All Defendants)**

32. Plaintiffs hereby incorporate by reference each of the preceding allegations as though fully set forth herein.

33. An actual, present, and substantial controversy exists between Plaintiffs and Defendants. Plaintiffs contend that Defendants have failed to comply with their statutory duties in providing timely and accurate information pursuant to Gov. Code § 66013. Defendants contend that they have so complied.

34. A declaration as to the respective rights and duties of the parties is necessary and appropriate.

VI.  
**THIRD CAUSE OF ACTION**  
**Injunction Pursuant to C.C.P. § 526a**  
**(Against All Defendants)**

35. Plaintiffs hereby incorporate by reference each of the preceding allegations as though fully set forth herein.

36. Plaintiffs are entitled to and seek an injunction pursuant to C.C.P. § 526a to enjoin Defendants from illegal expenditures of moneys from the restricted Funds.

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**PRAYER FOR RELIEF**

WHEREFORE, Petitioners / Plaintiffs pray for judgment as follows:

**ON THE FIRST CAUSE OF ACTION AS TO ALL RESPONDENTS**

1. A writ of mandate ordering Respondents to make available to the public, accurate information as required by Gov. Code § 66013(d) for the fiscal years 09-10 and 10-11, and in future fiscal years, including, but not limited to:

a. Information regarding interfund loans, including the correct dates, amounts, interest rates, and due dates.

b. A breakdown of the participation fees sufficient to determine what part of the fees were for Buy-In, Transmission, and Treatment.

c. A description of the expenditures by improvement project sufficient for the public to understand the total amount expended on each improvement project.

d. A description of the percentage of the total costs of the public improvements that the participation fees or other charges represented; a description of what public improvements were completed and each public improvement anticipated to be completed in the following fiscal year.

e. Beginning and ending loan balances for each Fund.

2. A writ of mandate ordering Respondents to provide Gov. Code § 66013(d) information to the public within 180 days of the close of the fiscal year in the future.

3. A writ of mandate ordering Respondents to cease commingling moneys from operations accounts in violation of Gov. Code § 66013(c).

4. A writ of mandate ordering Respondents to cease expending moneys from restricted Funds unless such moneys are used for the purposes for which they were charged in compliance with Gov. Code § 66013(c).

**ON THE SECOND CAUSE OF ACTION AS TO ALL DEFENDANTS**

1. For a declaratory judgment declaring that Defendants have failed to comply with statutory duties in providing timely and accurate information pursuant to Gov. Code § 66013.



1 **ON THE THIRD CAUSE OF ACTION AS TO ALL DEFENDANTS**

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3 1. For a temporary restraining order, and preliminary and permanent injunction (a)  
4 enjoining Defendants from transferring moneys from operations accounts into restricted Fund  
5 accounts (b) ordering Defendants to restore moneys previously transferred from operations  
6 accounts into restricted Fund accounts and (c) enjoining Defendants from expending moneys  
7 from restricted Fund accounts for any purpose other than the purpose for which the charges were  
8 collected.

9 **ON ALL CAUSES OF ACTION AS TO ALL RESPONDENTS / DEFENDANTS**

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11 1. For attorney's fees and costs, including those recoverable pursuant to California Code  
12 of Civil Procedure § 1021.5; and

13 2. For such other relief as the Court deems necessary and proper.

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15 DATED: March 8, 2012

KRAUSE, KALFAYAN, BENINK, &  
SLAVENS, LLP.

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Eric J. Benink Esq.

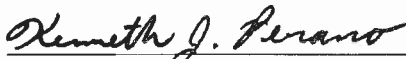
Attorneys for Petitioners / Plaintiffs

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2 **VERIFICATION**

3 I have read the foregoing Verified Petition for Writ of Mandate and Complaint for  
4 Declaratory and Injunctive Relief and know the contents thereof. The matters stated therein are  
5 true and correct of my own knowledge.

6 I declare under penalty of perjury under the laws of the United States and of the State of  
7 California that the foregoing is true and correct.

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9 Executed on March 7, 2012 in Jackson, CA.

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11 Kenneth J. Perano  
12 Petitioner / Plaintiff  
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## VERIFICATION

I have read the foregoing Verified Petition for Writ of Mandate and Complaint for Declaratory and Injunctive Relief and know the contents thereof. The matters stated therein are true and correct of my own knowledge.

I declare under penalty of perjury under the laws of the United States and of the State of California that the foregoing is true and correct

Executed on March 6 2012 in JACKSON, CA.

Ken Berry  
Ken Berry  
Petitioner / Plaintiff

# EXHIBIT 1

**Govt Code Section 66013 Report**

<i>System Name/Fund # GL Account #</i>	<i>FY 09-10 Actuals</i>	<i>FY 09-10 Actuals</i>	<i>FY 09-10 Actuals</i>	<i>FY 09-10 Actuals</i>	<i>FY 09-10 Actuals</i>	<i>FY 09-10 Actuals</i>	<i>FY 09-10 Actuals</i>
	<i>AWS-04 13200.04</i>	<i>CAWP W-06 13200.06</i>	<i>Camanche W-13 13200.13</i>	<i>CAWP R-14 13200.14</i>	<i>Misc. WW-20 13200.20</i>	<i>Camanche WW-21 13200.21</i>	<i>Martell WW-22 13200.22</i>
<b>Beginning Fund Balance</b>	\$ 4,238,712	\$ 132,320	\$ (56,856)	\$ 22,539	\$ (130,801)	\$ (729,749)	\$ 1,468,278
<b>Revenues &amp; Transfers In</b>							
Interest Earnings	13,114	469	7	66	-	-	4,869
Participation Fees	271,789	10,490	-	-	-	-	-
Intra-Fund Loans	-	-	-	-	-	-	-
Transfer from Operations	-	20,000	1,000	1,000	-	-	-
Other Revenues, incl Grants, Loans	-	-	-	-	-	-	-
<b>Total Revenue</b>	\$ 284,903	\$ 30,959	\$ 1,007	\$ 1,066	\$ -	\$ -	\$ 4,869
<b>Expenditures &amp; Transfers Out</b>							
Capital Improvement Projects *	2,423,015	189,503	24,944	-	4,814	29,244	17,049
Intra-Fund Loans	2,100,600	-	-	-	-	-	545,000
Debt Service Transfer	-	-	-	-	-	-	-
Transfer to Operations	-	-	-	-	-	-	-
<b>Total Expense</b>	\$ 4,523,615	\$ 189,503	\$ 24,944	\$ -	\$ 4,814	\$ 29,244	\$ 562,049
<b>Ending Fund Balance</b>	\$ -	\$ (26,225)	\$ (80,792)	\$ 23,605	\$ (135,615)	\$ (758,993)	\$ 911,098

\* Detailed breakdown shown separately.

**Interfund Capital Loan Information**

<i>Description</i>	<i>From</i>	<i>Beg Loan Date</i>	<i>Amount</i>	<i>Interest Rate</i>	<i>Final Pmt Date</i>	<i>AWA Resolution</i>
To Retire an existing indebtedness incurred to construct water for the river view I subdivision (Cawp Retail-14)	AWS-04	12/1/1994	115,500	5.00%	12/1/2014	93-23
For cost incurred to construct the Pine Grove Wastewater Project (WWGen-20)	AWS-04	6/1/2004	167,070	3.83%	6/1/2021	2004-39
To pay for operations and maintenance costs incurred by the District (LaMel-09)	AWS-04	7/10/2010	200,000	2.00%	7/1/2040	2010-10
To pay for operations and maintenance costs incurred by the District (Camanche-13)	AWS-04	7/10/2010	780,000	2.00%	7/1/2040	2010-07
To pay for operations and maintenance costs incurred by the District (Cawp Retail-14)	AWS-04	7/10/2010	855,185	2.00%	7/1/2040	2010-06
To pay for compliance with State wastewater regulatory requirements and to study design, construct, improve and equip wastewater system in District (WWGen-20)	AWS-04	11/1/2005	500,000	LAIF and no less than 3%	6/30/2006	2005-64
To pay for operations and maintenance costs incurred by the District (WWGen-20)	AWS-04	7/10/2010	670,000	2.00%	7/1/2040	2010-09
To pay for operations and maintenance costs incurred by the District (WWCamanche-21)	MartellWW-22	7/10/2010	545,000	2.00%	7/1/2040	2010-08

**Govt Code Section 66013 Report Detail**

Fiscal Year 2009-2010

Annual Financial Report

June 30, 2010

		09/10		FY10/11	
				Anticipated	
Job	Job Name	Actual	Completed	Jobs	Job Name
<u>04 AWS</u>					
40332	AWS Trans RT of Way ACQ	222,464	No	40332	AWS Transmission ROW Acquisition
40426	Small Diameter Pipeline (SDP) Constr	69,113	No	40449	Tanner/Ione WTP
40427	SDP Rt of Way	78,386	No	40465	Ione/Tanner Clearwell Covers
40433	Tanner Regional WTP Design	22,850	No	40479	Caltrans 104 Overlay
40435	Plymouth Pipeline Construct MLX	1,399,300	Yes	40480	Frakes St Waterline Rplc
40446	Tanner Hypolon Clear Well Repmt	135,719	Yes	40481	Tanner Clearwell Liner Leak
40449	Tanner/Ione WTP Capacity Analysis	22,816	No		
40455	Tanner WTP Control Upgrades	8,157	No		
40456	AWS Distribution Sys Broad St	393,449	Yes		
40461	SDP Add #4 LITIGA	32,264	No		
40464	Ione WTP GAC Addition	13,030	Yes		
40465	Ione Clear Well Cover Repair	4,725	No		
40467	Ione Volume & PSI (W Marlette BP)	4,448	Yes		
40476	Spanish Str Sink Hole	11,131	Yes		
40478	Plymouth Pipeline Repair	5,164	Yes		
	Total AWS	2,423,015			
<u>06 CAWP Wholesale</u>					
60065	Backwash Line Upgrade	4,538	No	60065	Backwash Line Upgrade
60074	GSL Environ/Design	86,383	No	60074	GSL Environ/Design
60081	Buckhorn Disinfect By Products	59,955	No	60076	GSL Construction
60083	Silver/Tiger Creek Pump Stat Relay	15,004	Yes	60081	Buckhorn Disinfect By Products
60087	Membrane Modules-6 ADD Filters	23,624	Yes	60083	Silver/Tiger Creek Pump Stat Relay
	Total CAWP WS	189,503		60085	GSL Water Rights
<u>13 Camanche</u>					
130022	Fire Hydrant Replc (2)	2,560	Yes		
130008	Treated Water Storage	22,384	No		
	Total Camanche	24,944			
<u>14 CAWP Retail</u>					
	Total CAWP Retail	-			
<u>20 WW General</u>					
200096	Combined SM System Leachfield	4,814	No	200095	Gayla Manor WW Proj Construction
<u>21 WW Camanche</u>					
210017	Pump Replc on Mister Sys	21,017	No		
210018	Lift Station 'A' Overhaul	8,226	Yes		
	Total WW Camanche	29,244			
<u>22 WW Martel</u>					
220009	Regional WW Plan Implementation	1,547	Yes	220016	Intermin Trtmnt Capac Purch
220016	Intermin Trtmnt Capac Purch	8,292	No	220025	Master Flow Meter
220022	Lift Station Fencing	7,210	No	220026	Airport Line Upgrade
	Total WW Martel	17,049			
	Total All Systems	2,688,570			

# EXHIBIT 2

**Govt Code Section 66013 Report**

	<b>FY 10-11 Actuals</b>	<b>FY 10-11 Actuals</b>	<b>FY 10-11 Actuals</b>	<b>FY 10-11 Actuals</b>	<b>FY 10-11 Actuals</b>	<b>FY 10-11 Actuals</b>
<b>System Name/Fund #</b>	<b>AWS-04</b>	<b>CAWP W-06</b>	<b>Camanche W-13</b>	<b>CAWP R-14</b>	<b>Misc. WW-20</b>	<b>Martell WW-22</b>
<b>GL Account #</b>	<b>13200.04</b>	<b>13200.06</b>	<b>13200.13</b>	<b>13200.14</b>	<b>13200.20</b>	<b>13200.22</b>
<b>Beginning Fund Balance</b>	\$ -	\$ (26,225)	\$ (80,792)	\$ 23,605	\$ (135,615)	\$ 911,098
<b>Revenues &amp; Transfers In</b>						
Interest Earnings	1,032	-	-	88	33	2
Participation Fees	211,985	28,050	163,951	9,111	1,867	56
Intra-Fund Loans	132,515	-	-	-	135,500	760,000
Transfer from Operations		17,500	138,600	-	-	-
Other Revenues, incl Grants, Loans	500,000	-	-	-	-	-
<b>Total Revenue</b>	\$ 845,533	\$ 45,550	\$ 302,551	\$ 9,199	\$ 137,400	\$ 760,058
<b>Expenditures &amp; Transfers Out</b>						
Capital Improvement Projects *	154,068	225,704	119,684	943	13,481	74
Intra-Fund Loans	-	-	34,817	47,454	41,314	24,334
Debt Service Transfer	-	-	-	-	-	-
Developer Fee Agreements	154,000	-	-	-	-	-
<b>Total Expense</b>	\$ 308,068	\$ 225,704	\$ 154,501	\$ 48,397	\$ 54,796	\$ 24,408
<b>Ending Fund Balance</b>	\$ 537,465	\$ (206,378)	\$ 67,258	\$ (15,593)	\$ (53,011)	\$ (23,343)
						\$ 314,462

\* Detailed breakdown shown separately.

**Interfund Capital Loan Information**

<b>Description</b>	<b>From</b>	<b>Beg Loan Date</b>	<b>Amount</b>	<b>Interest Rate</b>	<b>Final Pmt Date</b>	<b>AWA Resolution</b>
To Retire an existing indebtedness incurred to construct water for the river view I subdivision (Cawp Retail-14)	AWS-04	12/1/1994	115,500	5.00%	12/1/2014	93-23
For cost incurred to construct the Pine Grove Wastewater Project (WWGen-20)	AWS-04	6/1/2004	167,070	3.83%	6/1/2021	2004-39
To pay for operations and maintenance costs incurred by the District (LaMel-09)	AWS-04	7/10/2010	200,000	2.00%	7/1/2040	2010-10
To pay for operations and maintenance costs incurred by the District (Camanche-13)	AWS-04	7/10/2010	780,000	2.00%	7/1/2040	2010-07
To pay for operations and maintenance costs incurred by the District (Cawp Retail-14)	AWS-04	7/10/2010	855,185	2.00%	7/1/2040	2010-06
To pay for compliance with State wastewater regulatory requirements and to study design, construct, improve and equip wastewater system in District (WWGen-20)	AWS-04	11/1/2005	500,000	LAIIF and no less than 3%	6/30/2006	2005-64
To pay for operations and maintenance costs incurred by the District (WWGen-20)	AWS-04	7/10/2010	670,000	2.00%	7/1/2040	2010-09
To pay for operations and maintenance costs incurred by the District (WWCamanche-21)	MartellWW-22	7/10/2010	545,000	2.00%	7/1/2040	2010-08
To pay for capital costs incurred by the District (WWGen-20)	Agency Gen-05	7/10/2011	135,000	2.00%	7/10/2041	2010-23
To pay for capital costs incurred by the District (WWCamanche-21)	MartellWW-22	7/10/2011	760,000	2.00%	7/1/2041	2010-22



**Govt Code Section 66013 Report Detail**

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

		10/11		FY11/12 Anticipated	
Job	Job Name	Actual	Completed	Jobs	Job Name
<u>04 AWS</u>					
40332	Aws Trans. Right Of Way	512	No	40427	Small Diameter Pipeline
40372	Gold Country Plaza/Sutter Hill	13,374	No	40479	Cal Trans 104 Overlay
40425	Last Chance Alley- Amador City	5,635	Yes	40483	Claypit Rd Service Connections
40427	Small Diameter Pipeline	8,752	No	40484	Amador City Bridge Relocate
40449	Tanner/Ione Wtp Capacity	97,356	No	40489	Ione Treatment Plant Add
40455	Tanner Wtp Control Upgrades	1,413	No	40490	Broad St Waterline Relo
40461	Small Diameter Pipeline	1,104	No		
40465	Ione Clear Well Cover Repair	10,178	No		
40479	Cal Trans 104 Overlay	1,852	No		
40482	Sutter Creek Bridge Relocate	7,617	No		
40484	Amador City Bridge Relocate	6,275	No		
	Total AWS	154,068			
<u>06 CAWP Wholesale</u>					
60065	Backwash Line Upgrade	94,046	No	60074	Gravity Supply Line (GSL) Design
60074	Gravity Supply Line (GSL)	100,424	No	60076	GSL Construction
60081	Buckhorn Disinfect. Byproducts	26,938	No	60081	Buckhorn Disinfect. Byproducts
60085	Gravity Supply Line	1,764	No	60090	Cawp Tank Repair
60090	Cawp Tank Repair	2,531	No		
	Total CAWP WS	225,704			
<u>13 Camanche</u>					
130019	Camanche Sustainability Study	102,781	Yes		
130021	Camanche Hills Hunting Preserv	12,680	No		
130024	Jackson Valley Fire Station	1,002	Yes		
130025	Well 14 Rehabilitation	3,221	Yes		
	Total Camanche	119,684			
<u>14 CAWP Retail</u>					
140011	Pine Acres North	103	No		
140012	Hertzog Stor Fire Hydrant Ext	640	No		
140014	Quail Ridge- Cond. Will Serve	199	No		
		943			
<u>20 WW General</u>					
200089	Pine Grove Comm Leachfield Exp	3,251	Yes	200096	Combined Sm System Leachfields
200096	Combined Sm System Leachfields	8,259	No		
200103	Pine Grove Town Hall	1,971	No		
	Total WW General	13,481			
<u>21 WW Camanche</u>					
210011	Camanche 3B Wastewater	25	Yes		
210018	Lift Station "A" Overhaul	49	Yes		
	Total WW Camanche	74			
<u>22 WW Martel</u>					
220024	Sewer Line Rehab-Airport Rd	8,010	No		
220026	Jackson Gate Plaza	1,316	No		
220027	Lift Station #2 Master Meter	5,495	Yes		
	Total WW Martel	14,821			
	Total All Systems	528,774			

# EXHIBIT 3

**AMADOR WATER AGENCY  
2011/12 DEBT SERVICE SCHEDULE**

ACCT #	DESCRIPTION	PAYABLE TO	INTEREST RATE	ORIGINAL LOAN DATE	ANNUAL PAYMENT	BALANCE REMAINING	FINAL PAYMENT
<b><u>Amador Water System</u></b>							
58913	Plymouth Pipeline	USDA	4.3125%	Dec-08.	\$ 282,065	\$ 4,900,000	Dec-46
58917	Hillside Cluster System	Dept of Water Resources	3.0315%	Oct-97	2,885	26,825	Oct-22
58918	Ridge Cluster System	Dept of Water Resources	3.0315%	Apr-98	120,420	1,590,438	Apr-28
58921	2006 Series A COP (AWS Projects)	Bank of New York	4.7500%	Mar-06	1,532,825	22,010,000	Jun-36
<b><u>Agency General</u></b>							
58923	Misc. Capital Equipment Lease	LaSalle National Bank	4.7500%	Aug-06	\$ 528,235	\$ -	Aug-09
58924	Buildings/RH Tank/Toma/Airport	CSDA Refinance "Z"	5.9000%	Feb-97	1,180,000	-	Jul-10 paid-off defeased
<b><u>CAWP Wholesale</u></b>							
58912	Original System	County Water Devlmt Fund	3.0000%	Aug-80	\$ 1,085,845	\$ -	Aug-09
58912	Complete Pioneer Portion	County Water Devlmt Fund	5.4000%	Jul-85	923,310	172,315	Jul-15
58913	RUS Loan (Buckhorn Plant)	USDA	4.2500%	Nov-03	5,840,000	5,484,000	Nov-44
	GSL Interim Loan	County Water Devlmt Fund	2.0000%	May-10	800,000	800,000	Aug-11
<b><u>CAWP Retail</u></b>							
58911	RiverView I Project (ID No. 1)	Amador Water System	5.0000%	Dec-04	115,500	25,183	Dec-13
58911	Deficit Reduction Loan	Amador Water System	2.0000%	Jul-10	855,185	834,105	Jul-40
<b><u>Wastewater</u></b>							
58925	Pine Grove WW SRF Loan	State of California-SWROB	2.8000%	Sep-00	\$ 278,810	\$ 158,405	Nov-20
58911	Inter-Departmental Pine Grove WW	Amador Water System	variable	Jun-04	167,070	113,877	Jun-24
58911	Inter-Departmental-WDR Implementation	Amador Water System	2.0000%	Nov-05	500,000	487,875	Jul-40
58911	Deficit Reduction Loan	Amador Water System	2.0000%	Jul-10	670,000	653,485	Jul-40
<b><u>La Mel Heights</u></b>							
58913	RUS Loan (Water Improvement Project)	USDA	4.1250%	Mar-08	\$ 212,000	\$ 200,233	Mar-46
58911	Deficit Reduction Loan	Amador Water System	2.0000%	Jul-10	200,000	195,070	Jul-40
<b><u>Lake Camanche Water System</u></b>							
58911	Deficit Reduction Loan	Amador Water System	2.0000%	Jul-10	\$ 780,000	\$ 760,773	Jul-40
<b><u>Lake Camanche Wastewater System</u></b>							
58911	Deficit Reduction Loan	Marrell Wastewater	2.0000%	Jul-10	\$ 545,000	\$ 531,566	Jul-40
					\$ 2,488,326	\$ 38,023,955	