

Amador Water Agency

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

Amador Water Agency

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

Agency Overall Results:

The financial metrics page summarizes the Agency's fiscal year results on page 6. As illustrated, the agency increased revenues by \$149K from the prior period. There are increases in every category except other operating revenues (please see below note) and significantly decreased expenditures (\$3.2 M) from the prior period in salaries & benefits, administration, and capital spending.

The Agency's budget anticipated a \$735K increase in revenues over expenditures and is distorted due to the manner capital projects were estimated. The Agency has changed its' approach to budgeting capital projects. The budget assumed all capital revenues and expenditures would occur in a fiscal period. The Agency is now budgeted capital projected on a fiscal year basis. Excluding capital projects, the Agency is \$500K under budget for revenues and \$43K over budget in expenditures.

Definitions:

Accrual Basis - this is the recognition of revenue when earned (regardless of when received) and expenses when incurred (regardless of when disbursed). These are recorded at the end of an accounting period even though cash has not been received or paid. The Agency's actual and budgeted revenue and expense statements are measured on an accrual basis of accounting in accordance with General Accepted Accounting Principles (GAAP). The purpose of this measurement focus is to reflect the true financial performance of the agency for the period under observation. However, it is prudent to analyze the revenue and expense statement in conjunction with cash reports.

Cash Basis - this is the method of recognizing revenue and expenses when cash is received or disbursed rather than when earned or incurred. The cash budget serves to help management keep cash balances in reasonable relationship to its needs. It aids in avoiding idle cash and possible cash shortages. Also, it reports other cash receipts and disbursements which have been earned or incurred in prior periods which result in positive or negative impacts to cash and will serve to avoid surprises in the overall cash position.

Summary & Detail Accounts

The Agency's account detail for its' summary schedule begins on page 9 and provides detail for the summary accounts. The summary schedule breaks out Waste Water sales which is included in total operating revenue on the detail schedule. Also, for analytical purposes, the report omits depreciation and includes capital project spending for FY 2009-2010 which have already been cleared against the respective accounts. In addition, the report also includes debt service principal payments for FY 2010 - 2011 which have also been cleared against the respective accounts.

Amador Water Agency

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

Operating Revenues & Expenses:

Water and Waste Water Sales (1)

Water and Waste Water sales are up \$198K from the prior period and coming in at 96% and 97% of budget, respectively. Water sales are coming in at 101% of the prior period while Waste Water sales are coming in at 110% of the prior period due to a 10.4% overall rate increase.

Other Operating Revenue (2)

Other operating revenue is down \$247K from the prior period and coming in at 83% of budget. From the prior period the AWS and WW General received \$40K less in Eng & Insp Fees (42310), Outside Service Fees were down \$134K (42315) due to a reduction in services to the City of Plymouth, and the plymouth loan reimbursement for 09/10 was \$167K (42406) and came in at \$114K (42502) for FY 10/11. The plymouth loan reimbursement is displayed for analytical purposes.

The revenues came in \$236K under budget due to higher estimates for PG&E payments \$71K (42306), higher estimates for plymouth loan reimbursement \$191K (42502) because of reconciling final project cost, and improper accounting for reserves \$107K (42898) for the accrual FY 2010 - 2011 budget. However, on a cash budgeting basis, it would be proper to reflect a transfer of cash from one system to another.

Transfer Ins (3)

All internal transactions (Fixed O&M, CAWP, & Debt Service) have been segregated into the proper accounts and are eliminated at the Amador Water Agency's reporting level. After segregation, the overall budget for FY 2010 - 2011 agrees with this report.

Operating Salaries & Benefits (4)

Due to the budgeting approach for estimating operating & capital labor, Salaries & Benefits are analyzed together on page 6. Including retiree benefits, labor cost is down \$670K and coming in on budget. The agency has undergone significant personnel changes to reduce this cost. Also, it is noted that the agency paid out approximately \$200K in severance, vacation, and other benefits for layoffs effective June 30, 2011.

Please notice that To/From Benefits (56128) + Capital Overhead (57002) = Zero when combined. The agency allocates a portion of paid benefits to capital projects.

Amador Water Agency

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

Operations & Maintenance (5)

O&M is up \$232K from the prior period and coming in at 101% of budget. The Camanche Sustainability Study was budgeted as a capital project \$187K (56212) but reclassified to O&M. The reimbursement for this study is pending an analysis of the Agency's overhead rate application. Also, there was a reclass of project 40449 lone capacity analysis to O&M for \$82K (56231) that was budgeted as a capital project. It should be noted that the Agency did reduce this expense category by \$250K.

Administration (6)

Administration cost is down \$144K from the prior period and coming in at 85% of budget. The biggest drivers are a reduction in director compensation of \$50K and a reduction in consultant charges of \$34K.

Debt Service (7)

Respectively, the prior and current period debt service principal payments of \$710K and \$728K have been included for analytical purposes. The debt service payments are consistent with the budget.

Retiree Health Benefits (8)

For analytical purposes, I have omitted the actual OPEB (GASB 45) obligation which has been charged to the Agency's balance sheet for both fiscal year periods. The actual cash expenditure is reflected in the AWA summary schedules only. GASB 45 does not require funding of the Agency's OPEB obligation as determined by the Annual Required Contribution (ARC).

Capital Revenues & Expenses:

Capital Revenue (9)

Excluding developer contributions of \$4.5M, Capital Revenues are up \$300K from the prior period coming in at 166% of budget. The Agency is having increased receipts in participation fees. The budgeted figures assume Gravity Supply Line (GSL) funding \$7.5M and Reserves \$678K.

Capital Expenses (10)

Salaries and Benefits are analyzed on the financial metrics page to account for the budgeting approach. Capital project spending is significantly down from the prior period and coming in at 2% of budget. The GSL project has been delayed. The capital project's page commencing on page 24 contain a breakdown of the Agency's project expenditures by system. Again, for analytical purposes, the report excludes depreciation and includes FY 2009-2010 capital project expenses which have been closed out to construction in progress and fixed assets.

The Agency has begun a different approach to estimating project cost by projecting project cost over fiscal periods. This will ensure the current fiscal budget only contains the cost associated with that fiscal period.

Amador Water Agency

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

Cash Flow Analysis:

The cash schedules on page 27 and 28 gives the Agency's cash position for each system from one period to the next while the cash flow analysis will give the Agency an understanding of the transactions which resulted in this balance. The transaction's schedule traces receipts and disbursements for every system for the fiscal period 2010 - 2011. It also gives the impact of internal loans for the systems involved in those transactions. **Furthermore, when combined with the revenue and expense statement (accrual basis), the cash flow report will give the Agency an explanation of how its' net income performance was negative yet the overall cash balance increased.**

The below reconciliation provides an understanding of the accrual to cash position and highlights cash receipts and disbursements which have been earned and incurred in the prior period, yet received in this fiscal period.

Reconciliation of Cash Flow Actuals FY 2010 - 2011 Actuals

<u>Revenue & Expense Statement (Excl Transfer Ins & Outs)</u>			<u>Cash Statement</u>
Water Sales	6,563,698		6,642,560 (Inc Water, Standby, Assess)
Standby, Assess Sales	223,492		
Actual WW Sales	1,327,789		1,343,242
	8,114,979	(129,177) Rec Bal Impact	7,985,802
Other Revenue:			
Fixed O&M	135,252		135,252
Cawp Cap	101,435		101,435
PG&E	163,903		163,903
Outside Serv	34,560		24,395
Plymouth	114,133		114,133
Tax Rev	255,488		267,216
Interest	3,139		3,161
Other Revenue	102,666	(51,454) Brown Act Rec	39,894
		(11,318) Misc Rec	
Doesn't include Standby/Ass Billing	910,576		849,389 Excludes Transfers

Amador Water Agency

Fiscal Year 2010-2011

Annual Financial Report

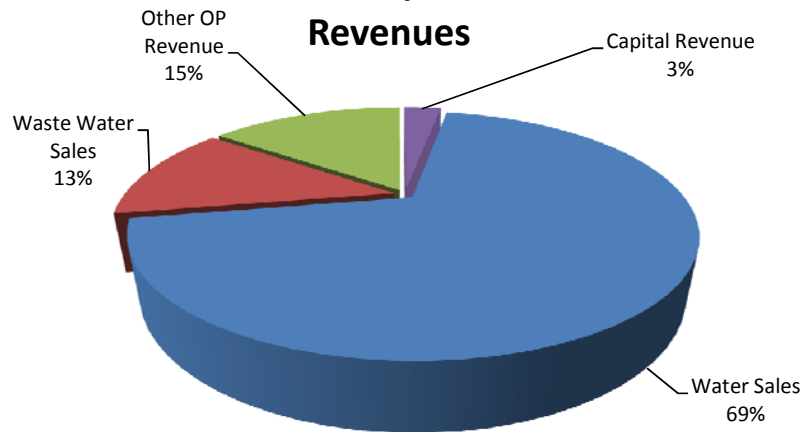
June 30, 2011

Capital Revenue:				
Interest	5,796			5,796
Participation Fees	410,886			409,449
Eng & Insp Fees	50,629	36,947	Prior Period Cash	87,576
	<u>467,311</u>			<u>502,821</u>
Operating Expenses:				
Salaries & Ben	4,502,917	(39,315)	Payroll Accrual	4,495,144
		40,692	Adj Comp Abs	
Oper & Main	1,878,637	(53,247)	Sut /Oth Accrual	1,825,390
Admin	759,812	27,544	Setup Prepays	787,356
Debt Serv	2,309,853			2,313,117
Fixed Ass	7,096			10,964
Retiree Ben	103,905			100,362
	<u>9,562,220</u>			<u>9,532,333</u>
Capital Expenses:				
Salaries & Ben	340,435	43,982	Moved to O&M	387,639
	124,012	187,565	O&M (Non Cap)	391,438
	<u>464,447</u>	81,733	O&M (Non Cap)	
				<u>779,077</u>
Net Rev/Exp	(533,801)			(973,398) Before Balance Sheet Only Transactions
		<u>BS Only</u>		
		Grants AWS		500,000
		Grants Camanche		100,200
		Grants WW Gen		319,628
		Loan Reim BOA		71,230
BOA Trust Cash transferred to OP after dup pmt.		Repaid in Aug 2011		61,653
				<u>1,052,711</u>
		Cash Beg Period		537,386
		Cash Inc/Dec		<u>79,313</u>
		Cash End Period		616,699 See CF Report

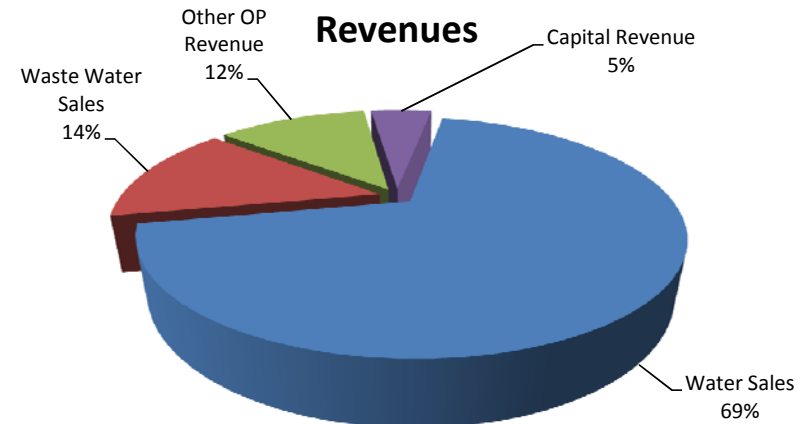
Amador Water Agency (Financial Metrics)

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

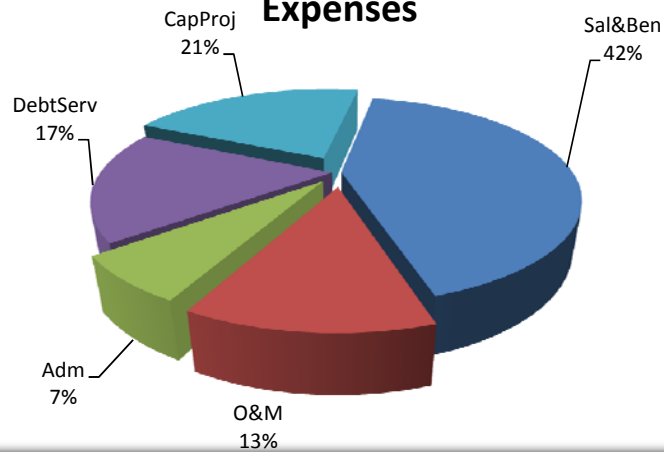
FY 09/10 Revenues



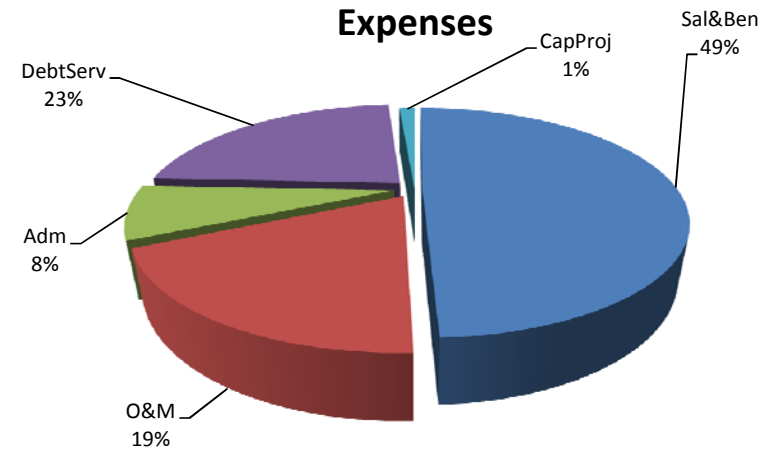
FY 10/11 Revenues



FY 09/10 Expenses



FY 10/11 Expenses



Amador Water Agency (Financial Metrics)

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

Notes:

Please see analysis page for variances.

For Actuals: 09/10 Capital revenue excludes Contributions of \$4.4M.

Salaries & Benefits (Includes Capital & Retirees Expense)

All Internal Transactions, including Fund Balance Appropriation have been eliminated.

	Actual FY 09/10 Revenues	Actual FY 10/11 Revenues	Budget FY 10/11 Revenues	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
Water Sales	6,488,588	6,563,698	6,816,085	75,111	101%	(252,387)	96%
Waste Water Sales	1,205,286	1,327,789	1,367,990	122,503	110%	(40,201)	97%
Other OP Revenue	1,381,629	1,134,069	1,370,780	(247,560)	82%	(236,711)	83%
Capital Revenue	267,701	467,311	8,511,850	199,610	175%	(8,044,539)	5%
Total	9,343,205	9,492,868	18,066,705	149,663	102%	(8,573,837.23)	53%

	FY 09/10 Expenses	FY 10/11 Expenses	FY 10/11 Expenses	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
Sal&Ben	5,616,620	4,947,256	4,890,224	(669,364)	88%	57,032	101%
O&M	1,646,968	1,878,637	1,851,110	231,668	114%	27,527	101%
Adm	904,589	759,812	896,405	(144,777)	84%	(136,593)	85%
DebtServ	2,308,067	2,309,853	2,300,815	1,786	100%	9,038	100%
CapProj	2,768,908	124,012	7,392,770	(2,644,897)	4%	(7,268,758)	2%
Total	13,245,153	10,019,570	17,331,324	(3,225,583)	76%	(7,311,753.62)	58%

Net Rev/Exp (3,901,948) (526,703) 735,381

Amador Water Agency (All Systems)

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

Appendix E

	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11 \$ %	Actual vs Budget \$ %
<u>Operating Revenue</u>					
Water Sales (1)	6,488,588	6,563,698	6,816,085	75,111 101%	(252,387) 96%
Waste Water Sales (1)	1,205,286	1,327,789	1,367,990	122,503 110%	(40,201) 97%
Other OP Revenue (2)	1,381,629	1,134,069	1,370,780	(247,560) 82%	(236,711) 83%
Transfer Ins (3)	1,125,125	1,028,213	1,259,900	(96,911) 91%	(231,687) 82%
Total Operating Revenue	10,200,628	10,053,770	10,814,755	(146,858) 99%	(760,985) 93%
<u>Operating Expenses</u>					
Salaries & Benefits (4)	4,555,451	4,502,917	4,088,414	(52,534) 99%	(414,503) 110%
Oper & Main (5)	1,646,968	1,878,637	1,851,110	231,668 114%	(27,527) 101%
Administration (6)	904,589	759,812	896,405	(144,777) 84%	136,593 85%
Debt Service (7)	2,308,067	2,309,853	2,300,815	1,786 100%	(9,038) 100%
Fixed Assets	-	7,096	24,105	7,096 0%	17,009 29%
Retiree Health Benefits (8)	73,115	103,905	97,500	30,789 142%	(6,405) 107%
Transfer Outs (3)	1,125,125	1,028,213	1,259,905	(96,911) 91%	231,692 82%
Total Operating Expenses	10,613,316	10,590,433	10,518,254	(22,883) 100%	(72,179) 101%
Net Operating Rev/Exp	(412,688)	(536,663)	296,501		
<u>Capital Revenue (9)</u>					
Capital Revenue	4,711,598	467,311	8,511,850	(4,244,287) 10%	(8,044,539) 5%
Total Capital Revenue	4,711,598	467,311	8,511,850	(4,244,287) 10%	(8,044,539) 5%
<u>Capital Expenses (10)</u>					
Capital Salaries & Benefits	988,053	340,435	704,310	(647,619) 34%	363,875 48%
Capital Replc Projects	2,768,908	124,012	7,392,770	(2,644,897) 4%	7,268,758 2%
Total Capital Expenses	3,756,962	464,446	8,097,080	(3,292,515) 12%	7,632,634 6%
Net Capital Rev/Exp	954,637	2,865	414,770		
Fund Bal Appropriation	51,604	-	118,311		
Net Rev/Exp	593,552	(533,798)	711,271		

Amador Water Agency (All Systems)

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

Appendix E

AcctNum	Acct Title	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11 \$ %	Actual vs Budget \$ %
<u>Water Sales (1)</u>						
41101	Residential	3,736,480	3,739,709	3,875,140	3,229 100%	(135,431) 97%
41102	Multi-User	158,989	162,214	168,185	3,226 102%	(5,971) 96%
41200	Commercial	429,956	453,175	443,475	23,219 105%	9,700 102%
41300	Industrial	201,060	208,923	203,810	7,863 104%	5,113 103%
41301	Limited Industrial	607,536	648,573	631,460	41,038 107%	17,113 103%
41400	Irrigation	153,077	156,607	162,945	3,530 102%	(6,338) 96%
41500	Resale	1,010,919	1,008,000	1,125,480	(2,919) 100%	(117,480) 90%
41600	Public Agencies	181,293	199,857	200,490	18,564 110%	(633) 100%
41700	Construction	13,030	-	8,500	(13,030) 0%	(8,500) 0%
41701	Accrual Of Prior Year	-	(4,448)	-	(4,448)	(4,448)
41800	WW Service Charges	1,205,286	1,327,789	1,367,990	122,503 110%	(40,201) 97%
41895	Sales Write Offs	(3,752)	(8,913)	(3,500)	(5,161) 238%	(5,413) 255%
41896	Sales Write Offs	-	-	100	-	(100) 0%
Total Water Sales		7,693,874	7,891,487	8,184,075	197,614 103%	(292,588) 96%
<u>Other OP Revenue (2)</u>						
42304	Connection Fees	1,436	10,491	2,200	9,056 731%	8,291 477%
42305	Service Revenue	-	3,829	-	3,829	3,829
42306	Pg&E Contract Payments	150,866	163,903	235,000	13,037 109%	(71,097) 70%
42310	Eng & Inspec Fees	93,386	229	-	(93,157) 0%	229
42313	Bad Debt Recovery	-	83	-	83	83
42315	Outside Service Contracts	168,608	34,560	50,975	(134,048) 20%	(16,415) 68%
42400	Interest	3,556	3,139	5,000	(417) 88%	(1,861) 63%
42401	Fixed O&M	140,939	135,252	135,255	(5,687) 96%	(3) 100%
42405	Tax Revenue	246,380	255,488	250,000	9,108 104%	5,488 102%
42406	Other Revenue	200,195	88,034	127,280	(112,161) 44%	(39,246) 69%
42421	Cawp Capital Costs	108,212	101,435	101,440	(6,777) 94%	(5) 100%
42501	Rev Applic To Prior Yr	42,705	-	-	(42,705) 0%	-
42502	Plymouth Loan Reim	-	114,133	191,285	114,133	(77,152) 60%
42510	Assmt/Cap Facil/Standby	225,348	223,492	165,045	(1,855) 99%	58,447 135%
42520	Interest	-	-	-	-	-
42530	Interest	-	-	100	-	(100) 0%
42540	Interest	-	-	-	-	-
42898	From Reserves	-	-	107,200	-	(107,200) 0%
Total Other OP Revenue		1,381,629	1,134,069	1,370,780	(247,560) 82%	(236,711) 83%
<u>Transfer In</u>						

Amador Water Agency (All Systems)

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

Appendix E

AcctNum	Acct Title	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11 \$ %	Actual vs Budget \$ %
41501	Transfer In Purchased Service	290,128	252,883	352,965	(37,246) 87%	(100,082) 72%
42402	Transfer In Fixed O&M	410,683	402,660	402,660	(8,023) 98%	- 100%
42420	Transfer In Cawp Capital Cost	328,103	305,415	305,415	(22,688) 93%	- 100%
42550	Transfer In Debt Service	96,210	-	20,670	(96,210) 0%	(20,670) 0%
49500	Transfer In Debt Service	-	67,256	178,190	67,256	(110,934) 38%
	Total Transfer In	1,125,125	1,028,213	1,259,900	(96,911) 91%	(231,687) 82%
<u>Capital Revenue (8)</u>						
49301	Interest	20,856	5,796	20,800	(15,060) 28%	(15,004) 28%
49302	Participation Fees	246,845	410,886	195,650	164,041 166%	215,236 210%
49304	Connection Fees	-	-	-	-	-
49310	Eng & Inspec Fees	-	50,629	119,550	50,629	(68,921) 42%
49400	Loans/Grants	-	-	7,497,800	-	(7,497,800) 0%
49401	Rev Applic To Prior Yr	(7,668)	-	-	7,668 0%	-
49407	Contributed Capital	4,451,565	-	-	(4,451,565) 0%	-
49898	From Reserves	-	-	678,050	-	(678,050) 0%
	Total Capital Revenue	4,711,598	467,311	8,511,850	(4,244,287) 10%	(8,044,539) 5%
<u>Salaries & Benefits (4)</u>						
56111	Salaries (Incl server, allowances)	3,041,136	2,877,878	2,806,353	(163,258) 95%	(71,525) 103%
56113	Overtime	91,089	56,671	41,316	(34,418) 62%	(15,355) 137%
56114	Standby	50,720	50,848	42,295	128 100%	(8,553) 120%
56120	Unemployment Insurance	-	68,421	990	68,421	(67,431) 6911%
56121	Benefits	1,250,784	0	1,123,210	(1,250,784) 0%	1,123,210 0%
56122	Allowance-Compensated Absences	121,722	100,825	74,250	(20,897) 83%	(26,575) 136%
56123	Health-Insurance (Incl Dental, Vis)	-	646,538	-	646,538	(646,538)
56124	Retirement (Incl 457K)	-	583,691	-	583,691	(583,691)
56125	Fica/Medicare	-	223,419	-	223,419	(223,419)
56126	Workers Comp	-	42,188	-	42,188	(42,188)
56127	St/Lt Disability	-	13,014	-	13,014	(13,014)
56128	To/From Benefits (Alloc to Capital)	-	(160,576)	-	(160,576)	160,576
	Total Salaries & Benefits	4,555,451	4,502,917	4,088,414	(52,534) 99%	(414,503) 110%
<u>Oper & Main (5)</u>						
56212	Collect/Distrib System	166,057	306,949	150,250	140,892 185%	(156,699) 204%
56213	Transmission System	9,872	28,443	8,100	18,571 288%	(20,343) 351%
56214	Canal-Clean/Chems/Tests/O&M	7,664	4,694	8,000	(2,971) 61%	3,306 59%
56221	Storage/Dams/Reservoirs	11,409	12,057	26,200	648 106%	14,143 46%

Amador Water Agency (All Systems)

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

Appendix E

AcctNum	Acct Title	09/10	10/11	10/11	09/10 vs 10/11		Actual vs Budget	
		Actual	Actual	BUDGET	\$	%	\$	%
56222	Disposal	17,913	29,234	37,500	11,321	163%	8,266	78%
56231	Treatment Plants	185,758	262,723	171,500	76,965	141%	(91,223)	153%
56235	Water Tests	79,423	62,666	78,600	(16,758)	79%	15,934	80%
56241	Vehicle Maintenance/Repair	63,689	54,254	68,000	(9,436)	85%	13,746	80%
56242	Gas & Oil	118,952	132,127	113,000	13,175	111%	(19,127)	117%
56243	Auto Shop Maintenance	1,032	331	500	(701)	32%	169	66%
56251	Plants/Pumps	650,239	584,834	634,360	(65,405)	90%	49,526	92%
56253	Sewer Fees/Power Loss	134,856	277,539	351,600	142,684	206%	74,061	79%
56254	Radios	3,632	1,780	4,500	(1,852)	49%	2,720	40%
56261	Tool/Equip Mntc/Replace/Rental	27,469	12,644	28,500	(14,825)	46%	15,856	44%
56262	Safety/Supplies/Mntc	10,059	8,376	18,000	(1,683)	83%	9,624	47%
56263	Uniforms	1,319	2,397	10,000	1,079	182%	7,603	24%
56266	State Health Dept Fees	65,818	55,443	77,400	(10,376)	84%	21,957	72%
56267	Licenses/Certifications	4,498	4,334	4,600	(164)	96%	266	94%
56268	Mileage/Travel/Food	874	719	1,400	(156)	82%	681	51%
56270	Grounds Maintenance	41,969	31,878	36,850	(10,092)	76%	4,972	87%
56275	Misc Expense	44,466	5,217	22,250	(39,249)	12%	17,033	23%
56298	To/From Operating Expenses	0	(0)	-	(0)	0%	0	
Total Oper & Main		1,646,968	1,878,637	1,851,110	231,668	114%	(27,527)	101%
<u>Administration</u>								
56611	Director Compensation	59,541	34,502	54,000	(25,038)	58%	19,498	64%
56612	Director Travel/Confernc/Meals	11,512	5,449	10,000	(6,062)	47%	4,551	54%
56614	Director Insurance	33,161	18,819	38,623	(14,343)	57%	19,804	49%
56615	Election Expense	-	19,034	20,000	19,034		966	95%
56618	To/From Director Expense	(0)	0	4	0	0%	4	1%
56621	Office Supplies	13,595	12,175	17,500	(1,421)	90%	5,325	70%
56622	Publications/Advertising	3,590	4,370	5,900	779	122%	1,530	74%
56623	Postage	38,567	35,607	35,000	(2,960)	92%	(607)	102%
56624	Printing	16,024	4,168	8,500	(11,856)	26%	4,332	49%
56625	Computer Mntc & Support	116,632	104,599	144,375	(12,033)	90%	39,776	72%
56626	Training/Conferences	21,874	19,605	35,000	(2,269)	90%	15,395	56%
56628	Mileage/Travel/Meals	3,551	1,393	3,450	(2,157)	39%	2,057	40%
56630	Hr Hiring Activities	1,984	2,985	3,500	1,001	150%	515	85%
56631	Membership Dues	26,989	28,388	28,000	1,399	105%	(388)	101%
56634	Merchant/Credit Card Fees	16,499	10,502	12,000	(5,997)	64%	1,498	88%
56635	Propety Tax Admin Cost	-	6,470	-	6,470		(6,470)	
56636	Miscellaneous Expense	6,505	2,762	6,500	(3,743)	42%	3,738	42%

Amador Water Agency (All Systems)

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

Appendix E

AcctNum	Acct Title	09/10	10/11	10/11	09/10 vs 10/11		Actual vs Budget	
		Actual	Actual	BUDGET	\$	%	\$	%
56637	Manager'S Expenses	512	588	750	75	115%	162	78%
56638	Public Relations	(149)	1,167	6,000	1,316	-781%	4,834	19%
56640	Office Bldg & Grnds Mntc/Util	47,124	41,818	49,000	(5,306)	89%	7,182	85%
56642	Telephone/Ans Svc - Office	74,279	57,667	69,000	(16,611)	78%	11,333	84%
56649	To/From Office Expense	(0)	0	3	0	0%	3	1%
56729	Insurance (Property/Liability)	179,754	146,348	160,000	(33,406)	81%	13,652	91%
56730	Consultants	126,943	93,559	129,500	(33,385)	74%	35,941	72%
56750	Legal Fees	102,640	104,239	59,800	1,598	102%	(44,439)	174%
56760	Water Rights	3,462	3,601	-	138	104%	(3,601)	
	Total Administration	904,589	759,812	896,405	(144,777)	84%	136,593	85%
<u>Debt Service (6)</u>								
56912	Wdf (County)	94,610	29,352	29,352	(65,258)	31%	-	100%
56913	USDA-Buck,Ply,WellProj	512,065	127,551	127,551	(384,514)	25%	-	100%
56914	Debt Service Interest Payment	-	1,577,486	1,567,826	1,577,486		(9,660)	101%
56917	Hillside System (State Dwr)	2,886	2,027	2,027	(859)	70%	-	100%
56918	Ridge System (State Dwr)	120,420	70,594	70,594	(49,826)	59%	-	100%
56919	Bond Administration Fees	1,800	1,800	2,800	-	100%	1,000	64%
56920	Dwr Loan Administration Fees	-	-	300	-		300	0%
56921	2006 Series A Cop	1,536,025	485,000	485,000	(1,051,025)	32%	-	100%
56922	Office Equipment Lease/Rental	21,521	2,478	1,800	(19,043)	12%	(678)	138%
56923	Office Equipment Lease/Rental	359	-	-	(359)	0%	-	
56925	Swrcb-Pine Grove Ww	18,381	13,566	13,566	(4,815)	74%	-	100%
56927	To/From Capital/Equip Lease	128,817	0	1,800	(128,817)	0%	1,800	0%
56929	Debt Service Credits (Other)	(128,817)	-	(1,800)	128,817	0%	(1,800)	0%
	Total Debt Service	2,308,067	2,309,853	2,300,815	1,786	100%	(9,038)	100%
<u>Capital Salaries & Benefits (9)</u>								
57001	Capital Salaries	520,028	180,151	371,485	(339,877)	35%	191,334	48%
57002	Capital Overhead	468,025	160,284	332,825	(307,742)	34%	172,541	48%
	Total Cap Sal & Benefits	988,053	340,435	704,310	(647,619)	34%	363,875	48%
<u>Capital Replc Projects (9)</u>								
57101	Plants	235,046	33,509	383,000	(201,537)	14%	349,491	9%
57103	Transmission	281,999	33,015	6,610,000	(248,984)	12%	6,576,985	0%
57104	Collect/Distrib System	2,242,322	53,714	358,545	(2,188,608)	2%	304,831	15%
57106	Storage	5,769	-	41,225	(5,769)	0%	41,225	0%
57151	Depreciation	-	-	-	-		-	

Amador Water Agency (All Systems)

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

Appendix E

AcctNum	Acct Title	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11 \$ %	Actual vs Budget \$ %
57163	Amorization	(16,361)	3,774	-	20,134 -23%	(3,774)
57171	Amorization	7,141	-	-	(7,141) 0%	-
57181	Amorization	12,993	-	-	(12,993) 0%	-
	Total Cap Replc Proj	2,768,908	124,012	7,392,770	(2,644,897) 4%	7,268,758 2%
	<u>Fixed Assets</u>					
57225	Office Equipment	-	-	15,000	-	15,000 0%
57226	Shop Equipment	-	-	-	-	-
57227	Tools & Instruments	-	7,096	9,100	7,096	2,004 78%
57255	To/From Fixed Asset Expense	15,758	(0)	24,105	(15,758) 0%	24,105 0%
57259	Credits From Other Funds	(15,758)	-	(24,100)	15,758 0%	(24,100) 0%
	Total Fixed Assets	-	7,096	24,105	7,096 0%	17,009 29%
	<u>Retiree Health Benefits (7)</u>					
57318	Health Benefits Reserves	43,497	-	55,000	(43,497) 0%	55,000 0%
57380	Retiree Health Benefits	29,618	103,905	-	74,287 351%	(103,905)
57382	Replacement Reserves	-	-	36,000	-	36,000 0%
57384	Operating Fund Reserves	-	-	6,500	-	6,500 0%
57385	To/From Retiree Benefits	-	(0)	-	(0)	0
	Total Retiree Health Ben	73,115	103,905	97,500	30,789 142%	(6,405) 107%
	<u>Transfer Out</u>					
56252	Transfer Out Purchased Water	290,128	252,883	352,965	(37,246) 87%	100,082 72%
56276	Transfer Out Fixed O&M	410,683	402,660	402,665	(8,023) 98%	5 100%
56911	Transfer Out Debt Service	96,210	67,256	198,860	(28,955) 70%	131,604 34%
56915	Transfer Out Cawp Capital Cost	328,103	305,415	305,415	(22,688) 93%	- 100%
	Total Transfer Outs	1,125,125	1,028,213	1,259,905	(96,911) 91%	231,692 82%
57421	Fund Bal Appropriation	51,604	-	118,311		

Amador Water Agency (OS 03)

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	-	-	-	-		-	
Other OP Revenue	171,015	34,881	50,975	(136,134)	20%	(16,094)	68%
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	171,015	34,881	50,975	(136,134)	20%	(16,094)	68%
<u>Operating Expenses</u>							
Salaries & Benefits	91,981	21,712	33,475	(70,269)	24%	11,763	65%
Oper & Main	43,747	2,729	17,000	(41,018)	6%	14,271	16%
Administration	-	83	500	83		417	17%
Debt Service	-	1	-	1		(1)	
Fixed Assets	-	-	-	-		-	
Retiree Health Benefits	-	411	-	411		(411)	
Transfer Outs	-	-	-	-		-	
Total Operating Expenses	135,727	24,936	50,975	(110,791)	18%	26,039	49%
Net Operating Rev/Exp	35,288	9,945	-				
<u>Capital Revenue</u>							
Capital Revenue	-	-	-	-		-	
Total Capital Revenue	-	-	-	-		-	
<u>Capital Expenses</u>							
Capital Salaries & Benefits	-	-	-	-		-	
Capital Replc Projects	-	-	-	-		-	
Total Capital Expenses	-	-	-	-		-	
Net Capital Rev/Exp	-	-	-				
Fund Bal Appropriation	-	-	-				
Net Rev/Exp	35,288	9,945	-				

Amador Water Agency (AWS 04)

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	4,253,623	4,428,772	4,574,500	175,149	104%	(145,728)	97%
Other OP Revenue	410,536	346,341	522,085	(64,195)	84%	(175,744)	66%
Transfer Ins	96,210	56,356	159,260	(39,855)	59%	(102,904)	35%
Total Operating Revenue	4,760,369	4,831,469	5,255,845	71,099	101%	(424,376)	92%
<u>Operating Expenses</u>							
Salaries & Benefits	2,233,164	2,205,600	2,071,999	(27,564)	99%	(133,601)	106%
Oper & Main	513,657	563,084	529,495	49,427	110%	(33,589)	106%
Administration	522,415	429,712	529,090	(92,703)	82%	99,378	81%
Debt Service	1,933,587	1,922,410	1,923,940	(11,177)	99%	1,530	100%
Fixed Assets	9,298	4,116	13,980	(5,182)	44%	9,864	29%
Retiree Health Benefits	243,486	47,502	34,400	(195,984)	20%	(13,102)	138%
Transfer Outs	-	-	-	-		-	
Total Operating Expenses	5,455,606	5,172,424	5,102,904	(283,183)	95%	(69,520)	101%
Net Operating Rev/Exp	(695,237)	(340,955)	152,941				
<u>Capital Revenue</u>							
Capital Revenue	4,342,266	195,271	454,090	(4,146,995)	4%	(258,819)	43%
Total Capital Revenue	4,342,266	195,271	454,090	(4,146,995)	4%	(258,819)	43%
<u>Capital Expenses</u>							
Capital Salaries & Benefits	587,066	51,047	143,965	(536,019)	9%	92,918	35%
Capital Replc Projects	2,495,249	(1,895)	195,325	(2,497,144)	0%	197,220	-1%
Total Capital Expenses	3,082,315	49,153	339,290	(3,033,163)	2%	290,137	14%
Net Capital Rev/Exp	1,259,951	146,119	114,800				
Fund Bal Appropriation	-	-	14,351				
Net Rev/Exp	564,714	(194,836)	267,741				

Amador Water Agency (AgencyGen 05)

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	-	-	-	-		-	
Other OP Revenue	341,133	325,957	367,680	(15,176)	96%	(41,723)	89%
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	341,133	325,957	367,680	(15,176)	96%	(41,723)	89%
<u>Operating Expenses</u>							
Salaries & Benefits	194,888	262,384	327,270	67,496	135%	64,886	80%
Oper & Main	8,392	6,589	4,200	(1,803)	79%	(2,389)	157%
Administration	30,775	45,006	20,930	14,232	146%	(24,076)	215%
Debt Service	(106,937)	952	-	107,889	-1%	(952)	
Fixed Assets	(15,758)	-	-	15,758	0%	-	
Retiree Health Benefits	41,238	5,378	825	(35,860)	13%	(4,553)	652%
Transfer Outs	-	-	-	-		-	
Total Operating Expenses	152,597	320,309	353,225	167,713	210%	32,916	91%
Net Operating Rev/Exp	188,536	5,648	14,455				
<u>Capital Revenue</u>							
Capital Revenue	-	-	-	-		-	
Total Capital Revenue	-	-	-	-		-	
<u>Capital Expenses</u>							
Capital Salaries & Benefits	9,952	-	-	(9,952)	0%	-	
Capital Replc Projects	12,993	12,993	-	-	100%	(12,993)	
Total Capital Expenses	22,945	12,993	-	(9,952)	57%	(12,993)	
Net Capital Rev/Exp	(22,945)	(12,993)	-				
Fund Bal Appropriation	-	-	14,455				
Net Rev/Exp	165,591	(7,346)	14,455				

Amador Water Agency (CAWP 06)

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	165,159	87,264	116,635	(77,894)	53%	(29,371)	75%
Other OP Revenue	251,260	243,454	244,095	(7,806)	97%	(641)	100%
Transfer Ins	1,028,914	960,958	1,061,040	(67,957)	93%	(100,082)	91%
Total Operating Revenue	1,445,333	1,291,676	1,421,770	(153,657)	89%	(130,094)	91%
<u>Operating Expenses</u>							
Salaries & Benefits	412,022	430,259	345,680	18,237	104%	(84,579)	124%
Oper & Main	498,994	455,535	522,060	(43,459)	91%	66,525	87%
Administration	70,828	63,911	70,290	(6,917)	90%	6,379	91%
Debt Service	413,434	359,052	347,000	(54,382)	87%	(12,052)	103%
Fixed Assets	1,733	568	1,930	(1,166)	33%	1,362	29%
Retiree Health Benefits	33,653	13,107	42,400	(20,547)	39%	29,293	31%
Transfer Outs	89,335	-	-	(89,335)	0%	-	
Total Operating Expenses	1,520,001	1,322,432	1,329,360	(197,569)	87%	6,928	99%
Net Operating Rev/Exp	(74,668)	(30,757)	92,410				
<u>Capital Revenue</u>							
Capital Revenue	11,209	11,832	7,181,305	623	106%	(7,169,473)	0%
Total Capital Revenue	11,209	11,832	7,181,305	623	106%	(7,169,473)	0%
<u>Capital Expenses</u>							
Capital Salaries & Benefits	242,020	153,002	343,805	(89,018)	63%	190,803	45%
Capital Replc Projects	165,650	65,461	6,614,000	(100,189)	40%	6,548,539	1%
Total Capital Expenses	407,670	218,463	6,957,805	(189,207)	54%	6,739,342	3%
Net Capital Rev/Exp	(396,461)	(206,631)	223,500				
Fund Bal Appropriation	-	-	92,410				
Net Rev/Exp	(471,129)	(237,387)	315,910				

Amador Water Agency (ID#3 Lamel 09)

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	36,879	39,492	39,250	2,613	107%	242	101%
Other OP Revenue	10,260	10,449	10,260	189	102%	189	102%
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	47,139	49,940	49,510	2,802	106%	430	101%
<u>Operating Expenses</u>							
Salaries & Benefits	35,939	38,991	22,385	3,053	108%	(16,606)	174%
Oper & Main	14,439	14,226	12,905	(212)	99%	(1,321)	110%
Administration	6,561	3,719	4,340	(2,842)	57%	621	86%
Debt Service	11,810	8,806	10,920	(3,004)	75%	2,114	81%
Fixed Assets	110	35	120	(75)	32%	85	29%
Retiree Health Benefits	500	756	275	256	151%	(481)	275%
Transfer Outs	-	4,000	9,620	4,000		5,620	42%
Total Operating Expenses	69,358	70,534	60,565	1,176	102%	(9,969)	116%
Net Operating Rev/Exp	(22,219)	(20,594)	(11,055)				
<u>Capital Revenue</u>							
Capital Revenue	-	-	-	-		-	
Total Capital Revenue	-	-	-	-		-	
<u>Capital Expenses</u>							
Capital Salaries & Benefits	-	-	-	-		-	
Capital Replc Projects	-	-	-	-		-	
Total Capital Expenses	-	-	-	-		-	
Net Capital Rev/Exp	-	-	-				
Fund Bal Appropriation	-	-	(11,055)				
Net Rev/Exp	(22,219)	(20,594)	(11,055)				

Amador Water Agency (ID#7 Camanche 13)

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	327,125	331,818	333,670	4,693	101%	(1,852)	99%
Other OP Revenue	29,644	29,402	34,000	(241)	99%	(4,598)	86%
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	356,769	361,221	367,670	4,451	101%	(6,449)	98%
<u>Operating Expenses</u>							
Salaries & Benefits	337,584	272,515	199,565	(65,069)	81%	(72,950)	137%
Oper & Main	107,509	262,234	75,340	154,724	244%	(186,894)	348%
Administration	54,268	33,967	43,230	(20,301)	63%	9,263	79%
Debt Service	10,252	81	90	(10,171)	1%	9	90%
Fixed Assets	1,261	497	1,685	(764)	39%	1,188	29%
Retiree Health Benefits	18,327	6,384	4,250	(11,943)	35%	(2,134)	150%
Transfer Outs	-	15,590	38,100	15,590		22,510	41%
Total Operating Expenses	529,201	591,267	362,260	62,066	112%	(229,007)	163%
Net Operating Rev/Exp	(172,431)	(230,046)	5,410				
<u>Capital Revenue</u>							
Capital Revenue	-	85,263	296,865	85,263		(211,602)	29%
Total Capital Revenue	-	85,263	296,865	85,263		(211,602)	29%
<u>Capital Expenses</u>							
Capital Salaries & Benefits	14,769	16,436	7,000	1,666	111%	(9,436)	235%
Capital Replc Projects	7,617	467	247,545	(7,149)	6%	247,078	0%
Total Capital Expenses	22,386	16,903	254,545	(5,483)	76%	237,642	7%
Net Capital Rev/Exp	(22,386)	68,360	42,320				
Fund Bal Appropriation	-	-	5,410				
Net Rev/Exp	(194,817)	(161,686)	47,730				

Amador Water Agency (CAWP Retail 14)

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Water Sales	1,707,854	1,684,809	1,753,530	(23,044)	99%	(68,721)	96%
Other OP Revenue	89,632	89,944	28,830	312	100%	61,114	312%
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	1,797,486	1,774,754	1,782,360	(22,732)	99%	(7,606)	100%
<u>Operating Expenses</u>							
Salaries & Benefits	478,435	574,091	433,050	95,656	120%	(141,041)	133%
Oper & Main	87,052	87,035	98,615	(17)	100%	11,580	88%
Administration	103,649	100,147	125,390	(3,502)	97%	25,243	80%
Debt Service	14,241	222	270	(14,019)	2%	48	82%
Fixed Assets	1,733	993	3,375	(740)	57%	2,382	29%
Retiree Health Benefits	51,480	11,985	8,250	(39,495)	23%	(3,735)	145%
Transfer Outs	1,030,918	979,702	1,108,500	(51,216)	95%	128,798	88%
Total Operating Expenses	1,767,509	1,754,175	1,777,450	(13,334)	99%	23,275	99%
Net Operating Rev/Exp	29,977	20,579	4,910				
<u>Capital Revenue</u>							
Capital Revenue	7,656	19,244	24,295	11,588	251%	(5,051)	79%
Total Capital Revenue	7,656	19,244	24,295	11,588	251%	(5,051)	79%
<u>Capital Expenses</u>							
Capital Salaries & Benefits	3,900	943	16,795	(2,957)	24%	15,852	6%
Capital Replc Projects	-	-	-	-		-	
Total Capital Expenses	3,900	943	16,795	(2,957)	24%	15,852	6%
Net Capital Rev/Exp	3,757	18,302	7,500				
Fund Bal Appropriation	51,604	-	4,910				
Net Rev/Exp	33,733	38,880	12,410				

Amador Water Agency (ID#1 WW Gen 20)

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Waste Water Sales	353,731	394,765	411,630	41,034	112%	(16,865)	96%
Other OP Revenue	71,324	49,144	42,755	(22,180)	69%	6,389	115%
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	425,055	443,910	454,385	18,854	104%	(10,475)	98%
<u>Operating Expenses</u>							
Salaries & Benefits	355,425	298,022	226,280	(57,403)	84%	(71,742)	132%
Oper & Main	103,650	89,162	109,040	(14,489)	86%	19,878	82%
Administration	39,541	32,560	42,330	(6,981)	82%	9,770	77%
Debt Service	22,281	18,211	18,470	(4,070)	82%	259	99%
Fixed Assets	473	355	1,205	(118)	75%	850	29%
Retiree Health Benefits	21,033	9,658	2,750	(11,375)	46%	(6,908)	351%
Transfer Outs	4,871	18,021	64,085	13,150	370%	46,064	28%
Total Operating Expenses	547,275	465,989	464,160	(81,286)	85%	(1,829)	100%
Net Operating Rev/Exp	(122,219)	(22,080)	(9,775)				
<u>Capital Revenue</u>							
Capital Revenue	375,612	(155)	261,290	(375,767)	0%	(261,445)	0%
Total Capital Revenue	375,612	(155)	261,290	(375,767)	0%	(261,445)	0%
<u>Capital Expenses</u>							
Capital Salaries & Benefits	103,234	108,408	183,540	5,174	105%	75,132	59%
Capital Replc Projects	54,501	38,264	77,100	(16,236)	70%	38,836	50%
Total Capital Expenses	157,735	146,672	260,640	(11,063)	93%	113,968	56%
Net Capital Rev/Exp	217,877	(146,827)	650				
Fund Bal Appropriation	-	-	(9,775)				
Net Rev/Exp	95,658	(168,906)	(9,125)				

Amador Water Agency (WWID#11 Camanche 21)

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Waste Water Sales	358,330	393,051	389,860	34,721	110%	3,191	101%
Other OP Revenue	507	48	-	(458)	10%	48	
Transfer Ins	-	-	-	-		-	
Total Operating Revenue	358,837	393,100	389,860	34,263	110%	3,240	101%
<u>Operating Expenses</u>							
Salaries & Benefits	206,406	202,376	181,930	(4,029)	98%	(20,446)	111%
Oper & Main	138,419	119,925	138,250	(18,495)	87%	18,325	87%
Administration	32,431	21,212	25,660	(11,219)	65%	4,448	83%
Debt Service	3,866	52	55	(3,815)	1%	3	94%
Fixed Assets	473	284	965	(189)	60%	681	29%
Retiree Health Benefits	16,827	4,387	1,650	(12,440)	26%	(2,737)	266%
Transfer Outs	-	10,900	39,600	10,900		28,700	28%
Total Operating Expenses	398,422	359,136	388,110	(39,286)	90%	28,974	93%
Net Operating Rev/Exp	(39,585)	33,964	1,750				
<u>Capital Revenue</u>							
Capital Revenue	-	31	-	31		31	
Total Capital Revenue	-	31	-	31		31	
<u>Capital Expenses</u>							
Capital Salaries & Benefits	12,381	74	-	(12,307)	1%	(74)	
Capital Replc Projects	27,878	-	-	(27,878)	0%	-	
Total Capital Expenses	40,259	74	-	(40,185)	0%	(74)	
Net Capital Rev/Exp	(40,259)	(42)	-				
Fund Bal Appropriation	-	-	1,750				
Net Rev/Exp	(79,843)	33,922	1,750				

Amador Water Agency (WWID#12 Martell 22)

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

	09/10 Actual	10/11 Actual	10/11 BUDGET	09/10 vs 10/11		Actual vs Budget	
				\$	%	\$	%
<u>Operating Revenue</u>							
Waste Water Sales	491,173	535,963	565,000	44,790	109%	(29,037)	95%
Other OP Revenue	6,319	1	70,100	(6,318)	0%	(70,099)	0%
Transfer Ins	-	10,900	39,600	10,900		(28,700)	28%
Total Operating Revenue	497,492	546,863	674,700	49,372	110%	(127,837)	81%
<u>Operating Expenses</u>							
Salaries & Benefits	209,608	196,967	246,780	(12,641)	94%	49,813	80%
Oper & Main	131,110	278,119	344,205	147,009	212%	66,086	81%
Administration	44,122	29,494	34,645	(14,627)	67%	5,151	85%
Debt Service	5,532	66	70	(5,466)	1%	4	95%
Fixed Assets	678	248	845	(429)	37%	597	29%
Retiree Health Benefits	23,740	4,336	2,700	(19,404)	18%	(1,636)	161%
Transfer Outs	-	-	-	-		-	
Total Operating Expenses	414,789	509,231	629,245	94,442	123%	120,014	81%
Net Operating Rev/Exp	82,703	37,632	45,455				
<u>Capital Revenue</u>							
Capital Revenue	(25,145)	155,824	294,005	180,969	-620%	(138,181)	53%
Total Capital Revenue	(25,145)	155,824	294,005	180,969	-620%	(138,181)	53%
<u>Capital Expenses</u>							
Capital Salaries & Benefits	14,732	10,526	9,205	(4,206)	71%	(1,321)	114%
Capital Replc Projects	5,020	8,721	258,800	3,700	174%	250,079	3%
Total Capital Expenses	19,752	19,246	268,005	(506)	97%	248,759	7%
Net Capital Rev/Exp	(44,897)	136,578	26,000				
Fund Bal Appropriation	-	-	5,855				
Net Rev/Exp	37,806	174,210	71,455				

Amador Water Agency (Capital Project Expenses)**Appendix E**

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

Job	Job Name	09/10 Actual	10/11 Actual
<u>04 AWS</u>			
40332	Aws Trans. Right Of Way	172,463.84	-
40372	Gold Country Plaza/Sutter Hill	19,287.47	10,324.05
40425	Last Chance Alley- Amador City	-	5,635.12
40426	Small Diameter Pipeline	44,113.20	
40427	Small Diameter Pipeline	53,386.21	8,751.72
40433	Tanner Regional Water Plant	22,850.03	
40435	Plymouth Pipeline-Construction	2,164,346.87	
40444	Gold Rush Ranch Mlx	8,951.23	
40455	Tanner Wtp Control Upgrades	8,156.79	1,060.07
40456	Broad Street Project	338,873.64	
40461	Small Diameter Pipeline	32,263.88	1,103.77
40464	Ione Wtp Gac Addition	13,030.30	
40465	Ione Clear Well Cover Repair	4,725.38	7,178.43
40466	Tanner Hypolon Clear Well	110,719.12	-
40468	Plymouth Scada Work	48,452.92	
40475	Spanish Street Sink Hole	5,963.22	
40476	Spanish St Sinkhole/Non-Reimb	11,130.81	
40478	Plymouth Pipeline Repair	5,163.66	
40479	Cal Trans 104 Overlay		1,677.49
40482	Sutter Creek Bridge Relocate		5,412.22
40484	Amador City Bridge Relocate		4,775.04
	Misc Capital Projects	18,437.50	3,085.76
	Total AWS	3,082,316.07	49,277.60
<u>05 AgencyGen</u>			
50038	Emergency Standby Generators	22,945.38	12,993.37
<u>06 CAWP Wholesale</u>			
60065	Backwash Line Upgrade	4,537.83	95,876.19
60074	Gravity Supply Line	234,220.26	91,394.48
60081	Buckhorn Disinfect. Byproducts	59,954.67	26,863.78
60083	Silver/Tiger Crk Pump Station	15,003.78	-
60085	Gravity Supply Line	70,330.30	1,764.30
60087	Membrane Modules	23,624.18	
60090	Cawp Tank Repair		2,563.90
	Total CAWP WS	407,671.02	218,462.65

Amador Water Agency (Capital Project Expenses)**Appendix E**

Fiscal Year 2010-2011
Annual Financial Report
June 30, 2011

Job	Job Name	09/10 Actual	10/11 Actual
<u>13 Camanche</u>			
130008	Camanche System Improvements	17,410.49	-
130021	Camanche Hills Hunting Preserv	1,768.01	11,115.15
130022	Fire Hydrant Replacement (2)	2,560.48	
130025	Well 14 Rehabilitation		3,221.03
	Misc Capital Projects	646.99	2,566.66
	Total Camanche	22,385.97	16,902.84
<u>14 CAWP Retail</u>			
	Misc Capital Projects	3,899.80	942.60
<u>20 WW General</u>			
200089	Pine Grove Comm Leachfield Exp	17,943.97	3,251.10
200095	Gayla Manor Imprvmt. Project	5,095.22	
200096	Combined Sm System Leachfields	4,814.16	9,530.75
200100	Gayla Manor Leachfield Constr.	128,167.52	132,064.34
200103	Pine Grove Town Hall		1,772.06
	Misc Capital Projects	1,714.05	53.76
	Total WW General	157,734.92	146,672.01
<u>21 WW Camanche</u>			
210014	Camanche Ww Treatment Plant	15,163.24	
210017	Replace Pump On Mister System	16,762.37	
210018	Lift Station "A" Overhaul	8,283.61	-
	Misc Capital Projects	49.82	73.65
	Total WW Camanche	40,259.04	73.65
<u>22 WW Martel</u>			
220016	Interim Treatment Capacity	8,291.98	-
220022	Lift Station Fencing	7,210.24	
220024	Sewer Line Rehab-Airport Rd		8,009.84
220027	Lift Station #2 Master Meter		9,021.28
	Misc Capital Projects	4,274.83	2,208.21
	Total WW Martel	19,777.05	19,239.33
	Total All Systems	3,756,989.25	464,564.05

Amador Water Agency (Operations)

Fiscal Year 2010-2011

Annual Financial Report

June 30, 2011

	Jun-10 Actual	Jun-11 Actual	% Change	FY 09/10 Actual	FY 10/11 Actual	% Change
<u>Water Production (000 Gals)</u>						
Tanner Plant	87,730	73,810	-15.87%	706,510	752,840	6.56%
Ione Plant	55,670	47,060	-15.47%	482,950	477,890	-1.05%
Buckhorn Plant	34,400	27,300	-20.64%	326,140	294,650	-9.66%
La Mel Heights Plant	470	430	-8.51%	4,690	5,500	17.27%
Lake Camanche	11,250	9,340	-16.98%	89,590	95,700	6.82%
Total Production	189,520	157,940	-16.66%	1,609,880	1,626,580	1.04%
<u>Customer Service</u>						
<u>Water Connections (Users Only)</u>						
Amador Water System	3,536	3,576	1.13%			
ID No. 3-La Mel	58	57	-1.72%			
CAWP Retail System	2,627	2,628	0.04%			
ID No. 7-Lake Camanche	733	729	-0.55%			
Total Water Connections	6,954	6,990	0.52%			
<u>Wastewater Connections (Users Only)</u>						
WW No. 1-Misc Systems	304	303	-0.33%			
Lake Camanche WW	361	361	0.00%			
Martell Area WW	179	154	-13.97%			
Total Wastewater Connections	844	818	-3.08%			
<u>Standby Parcels (non-users)</u>						
<u>Water</u>						
CAWP Retail	391	390	-0.26%			
Lake Camanche	340	340	0.00%			
<u>Wastewater</u>						
WW No. 1 - Misc Systems	102	104	1.96%			
Total Standby Customers	833	834	0.12%			
TOTAL ACCOUNTS	8,631	8,642	0.13%			

Amador Water Agency
FY 2011 - 2012
Annual Cash Flow Report
June 30, 2011

Appendix E

Cash Balances

	Jun FY 09-10	Jun FY 10-11	Inc/(Dec)
<u>03 Outside Serv</u>			
Oper Cash	45,763	46,048	285
Cap / Replc	-	-	-
Restricted	-	-	-
	<u>45,763</u>	<u>46,048</u>	<u>285</u>
 <u>04 AWS</u>			
Oper Cash	(58,356)	(444,197)	(385,841)
Cap / Replc	-	537,465	537,465
Restricted	633,153	517,463	(115,691)
	<u>574,797</u>	<u>610,731</u>	<u>35,934</u>
 <u>05 Agency General</u>			
Oper Cash	449,830	345,251	(104,580)
Cap / Replc	-	-	-
Restricted	-	-	-
	<u>449,830</u>	<u>345,251</u>	<u>(104,580)</u>
 <u>06 CAWP</u>			
Oper Cash	(104,302)	(105,496)	(1,194)
Cap / Replc	(26,225)	(206,378)	(180,154)
Restricted	116,202	76,532	(39,670)
	<u>(14,324)</u>	<u>(235,343)</u>	<u>(221,019)</u>
 <u>09 La Mel Heights</u>			
Oper Cash	49,667	30,357	(19,310)
Cap / Replc	-	(8,930)	(8,930)
Restricted	-	-	-
	<u>49,667</u>	<u>21,427</u>	<u>(28,240)</u>
 <u>13 Camanche</u>			
Oper Cash	2,431	(269,252)	(271,683)
Cap / Replc	(80,792)	67,258	148,051
Restricted	-	-	-
	<u>(78,361)</u>	<u>(201,994)</u>	<u>(123,632)</u>
 <u>14 CAWP Retail</u>			
Oper Cash	10,508	(99,784)	(110,292)
Cap / Replc	23,605	(15,593)	(39,198)
Restricted	-	-	-
	<u>34,113</u>	<u>(115,377)</u>	<u>(149,489)</u>

20 WW General

	Jun FY 09-10	Jun FY 10-11	Inc/(Dec)
Oper Cash	(135,792)	7,812	143,604
Cap / Replc	(135,615)	(53,011)	82,604
Restricted	(208,993)	(24,341)	184,652
	<u>(480,400)</u>	<u>(69,540)</u>	<u>410,860</u>

21 WW Camanche

	Jun FY 09-10	Jun FY 10-11	Inc/(Dec)
Oper Cash	1,735	30,777	29,042
Cap / Replc	(758,993)	(23,343)	735,650
Restricted	-	-	-
	<u>(757,258)</u>	<u>7,434</u>	<u>764,692</u>

22 WW Martel

	Jun FY 09-10	Jun FY 10-11	Inc/(Dec)
Oper Cash	(197,540)	(106,220)	91,320
Cap / Replc	911,098	314,462	(596,636)
Restricted	-	-	-
	<u>713,558</u>	<u>208,242</u>	<u>(505,316)</u>

Total AWA

	Jun FY 09-10	Jun FY 10-11	Inc/(Dec)
Oper Cash	63,946	(564,703)	(628,649)
Cap / Replc	(66,922)	611,930	678,852
Restricted	540,363	569,653	29,290
	<u>537,386</u>	<u>616,880</u>	<u>79,494</u>

Note: Restricted consist of debt covenant agreements and cash segregated for internal reasons.

Amador Water Agency
FY Year 2010 - 2011
Annual Cash Flow Report, June 30, 2011

Appendix E

	OS (03)	AWS (04)	Agen (05)	CAWP (06)	LaMel (09)	Cam (13)	Cawp Ret (14)	WWGen (20)	WW Cam (21)	WW Mart (22)	All Systems
Water (Incl Standby,Ass)	-	4,460,865	-	107,878	48,453	332,286	1,693,078	-	-	-	6,642,560
Waster Water	-	-	-	-	-	-	-	407,822	396,352	539,068	1,343,242
Other Operating Receipts											
Fixed O&M	-	-	-	135,252	-	-	-	-	-	-	135,252
CAWP Capital	-	-	-	101,435	-	-	-	-	-	-	101,435
PG&E Contract	-	163,903	-	-	-	-	-	-	-	-	163,903
Outside Service Contracts	24,395	-	-	-	-	-	-	-	-	-	24,395
Plymouth Loan Reim	-	114,133	-	-	-	-	-	-	-	-	114,133
Tax Revenue	-	-	267,216	-	-	-	-	-	-	-	267,216
Con/Serv/InspFee/Other	-	4,689	17,409	6,543	199	636	7,323	474	345	2,276	39,894
Tranfer Ins	-	132,515	-	1,019,181	-	-	-	295,500	760,000	24,334	2,231,530
Interest	92	887	1,573	224	192	71	74	-	48	-	3,161
Total Other OP Receipts	24,487	416,127	286,198	1,262,635	391	707	7,397	295,974	760,393	26,610	3,080,919
Total Operating Receipts	24,487	4,876,992	286,198	1,370,513	48,844	332,993	1,700,475	703,796	1,156,745	565,678	11,066,721
Capital Receipts											
Interest	-	3,159	-	625	-	-	88	5	-	1,919	5,796
Participation Fees	-	165,569	-	11,220	-	67,420	7,430	4,483	-	153,327	409,449
Eng, Insp Fees	-	15,099	-	-	-	29,974	335	38,048	-	4,120	87,576
Loans, Grants	-	-	-	-	-	-	-	-	-	-	-
Total Capital Receipts	-	183,827	-	11,845	-	97,394	7,853	42,536	-	159,366	502,821
Total Receipts	24,487	5,060,819	286,198	1,382,358	48,844	430,387	1,708,328	746,332	1,156,745	725,044	11,569,542
Disbursements											
Salaries & Benefits	20,976	2,228,226	222,648	431,214	37,720	277,430	578,069	294,534	198,924	205,403	4,495,144
Oper & Maint	2,729	651,725	1,176	520,592	15,184	91,264	90,879	107,139	134,734	209,968	1,825,390
Administration	84	466,329	14,601	68,719	3,541	35,105	107,448	35,526	24,135	31,868	787,356
Debt Service	-	1,922,444	13,945	346,984	10,921	80	221	18,406	51	65	2,313,117
Fixed Assets	-	6,612	-	1,032	35	496	1,458	491	410	430	10,964
Transfer Outs	-	160,000	135,500	-	8,930	34,817	1,066,453	41,314	24,334	760,000	2,231,348
Ret Health Benefits	413	47,500	2,907	13,105	753	5,630	11,981	9,655	4,384	4,034	100,362
Total OP Disbursements	24,202	5,482,836	390,777	1,381,646	77,084	444,822	1,856,509	507,065	386,972	1,211,768	11,763,681
Capital Disbursements											
Capital Salaries & OvH	-	90,866	-	155,287	-	16,430	1,308	108,795	5,081	9,872	387,639
Capital Projects	-	84,066	-	66,444	-	192,967	-	39,241	-	8,720	391,438
Total Capital Disb	-	174,932	-	221,731	-	209,397	1,308	148,036	5,081	18,592	779,077
Other Cash (Rec) & Disb											
Grant	-	(500,000)	-	-	-	(100,200)	-	(319,628)	-	-	(919,828)
Dup Loan Pmt	-	(71,230)	-	-	-	-	-	-	-	-	(71,230)
BOA Trust Cash	-	(61,653)	-	-	-	-	-	-	-	-	(61,653)
Total Disb & Other Trans	24,202	5,024,885	390,777	1,603,377	77,084	554,019	1,857,817	335,473	392,053	1,230,360	11,490,047
Cash Beg of Period	45,763	574,797	449,830	(14,324)	49,667	(78,361)	34,113	(480,400)	(757,258)	713,558	537,386
Cash Inc/(Dec)	285	35,934	(104,579)	(221,019)	(28,240)	(123,632)	(149,489)	410,859	764,692	(505,316)	79,495
Cash End of Period	46,048	610,731	345,251	(235,343)	21,427	(201,993)	(115,376)	(69,541)	7,435	208,242	616,881