

**Amador Water Agency  
Fiscal Year 2009-2010  
Monthly Financial Report  
May 31, 2010**

**Consolidated Operating Budget**

| Operating Revenue                        | Fiscal Year       | Budget           | This month          | YTD                 | Current YTD        | %              | Footnotes | YTD                   | Change         |
|--|-------------------|------------------|---------------------|---------------------|--------------------|----------------|-----------|-----------------------|----------------|
|  | 2009/2010         | 5/31/2010        |                     | actual @            | vs. Budget         | Over/Under     |           | actual @              |                |
|  | Budget            | 92%              | 5/31/2010           | 5/31/2010           | Variance           | Budget         |           | 5/31/2009             |                |
| Water Sales                              | 7,198,560         | 6,598,200        | 568,428             | 5,720,661           | (877,540)          | -13.30%        | *1        | 5,505,177             | 3.91%          |
| Wastewater Charges                       | 1,215,040         | 1,113,706        | 30,676              | 1,030,427           | (83,278)           | -7.48%         |           | 931,685               | 10.60%         |
| Contract Services                        | 153,305           | 140,519          | 5,838               | 147,758             | 7,239              | 5.15%          |           | 161,684               | -8.61%         |
| Other Operating Revenue                  | 2,319,960         | 2,126,475        | 184,197             | 1,726,695           | (399,780)          | -18.80%        | *2        | 2,554,940             | -32.42%        |
| <b>Total Operating Revenue</b>           | <b>10,886,865</b> | <b>9,978,900</b> | <b>789,139</b>      | <b>8,625,544</b>    | <b>(1,353,359)</b> | <b>-13.56%</b> |           | <b>9,153,486</b>      | <b>-5.77%</b>  |
| <b>Operating Expense</b>                 |                   |                  |                     |                     |                    |                |           |                       |                |
| Operating Salaries & Benefits            | 4,069,535         | 3,730,136        | 358,680             | 4,057,208           | 327,072            | 8.77%          |           | 4,327,363             | -6.24%         |
| Operations & Maintenance                 | 2,820,005         | 2,584,817        | 191,420             | 1,983,730           | (601,087)          | -23.25%        | *3        | 2,326,968             | -14.75%        |
| Administrative                           | 989,605           | 907,072          | 41,944              | 694,907             | (212,165)          | -23.39%        | *4        | 1,029,728             | -32.52%        |
| Debt Service                             | 2,645,440         | 2,424,810        | 1,129,430           | 2,692,437           | 267,626            | 11.04%         | *5        | 2,567,415             | 4.87%          |
| Fixed Assets                             | 28,500            | 26,123           | 38                  | 16,443              | (9,680)            | -37.06%        | *6        | 230,797               | -92.88%        |
| Reserve Contributions & Contingencies    | 333,780           | 305,943          | 9,529               | 80,337              | (225,606)          | -73.74%        | *7        | 72,136                | 11.37%         |
| <b>Total Operating Expense</b>           | <b>10,886,865</b> | <b>9,978,900</b> | <b>1,731,039</b>    | <b>9,525,062</b>    | <b>(453,839)</b>   | <b>-4.55%</b>  |           | <b>10,554,407</b>     | <b>-9.75%</b>  |
| <b>Net Operating Revenue/Expense YTD</b> | <b>\$ -</b>       |                  | <b>\$ (941,901)</b> | <b>\$ (899,518)</b> |                    |                |           | <b>\$ (1,400,921)</b> | <b>-35.79%</b> |

**Consolidated Capital Budget**

| Capital Revenue                        | Fiscal Year       | Budget            | This month         | YTD                 | Current YTD        | %              | Footnotes | YTD                 | Change         |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|----------------|-----------|---------------------|----------------|
|  | 2009/2010         | 5/31/2010         |                    | actual @            | vs. Budget         | Over/Under     |           | actual @            |                |
|  | Budget            | 92%               | 5/31/2010          | 5/31/2010           | Variance           | Budget         |           | 5/31/2009           |                |
| Non-Operating Revenue                  | 12,913,175        | 11,836,216        | 935,925            | 6,237,172           | (5,599,044)        | -47.30%        | *8        | 4,334,553           | 43.89%         |
| <b>Total Capital Revenue</b>           | <b>12,913,175</b> | <b>11,836,216</b> | <b>935,925</b>     | <b>6,237,172</b>    | <b>(5,599,044)</b> | <b>-47.30%</b> |           | <b>4,334,553</b>    | <b>43.89%</b>  |
| <b>Capital Expense</b>                 |                   |                   |                    |                     |                    |                |           |                     |                |
| Capital Salaries & Benefits            | 1,615,985         | 1,481,212         | 48,793             | 988,377             | (492,835)          | -33.27%        | *9        | 1,178,016           | -16.10%        |
| Capital Expenditures                   | 10,987,400        | 10,071,051        | 23,209             | 2,765,135           | (7,305,916)        | -72.54%        | *10       | 1,514,609           | 82.56%         |
| <b>Total Capital Expense</b>           | <b>12,603,385</b> | <b>11,552,263</b> | <b>72,001</b>      | <b>3,753,512</b>    | <b>(7,798,751)</b> | <b>-67.51%</b> |           | <b>2,692,625</b>    | <b>39.40%</b>  |
| <b>Net Capital Revenue/Expense YTD</b> | <b>\$ 309,790</b> |                   | <b>\$ 863,923</b>  | <b>\$ 2,483,661</b> |                    |                |           | <b>\$ 1,641,928</b> | <b>51.26%</b>  |
| <b>TOTAL NET REVENUE/EXPENSE</b>       |                   |                   | <b>\$ (77,977)</b> | <b>\$ 1,584,143</b> |                    |                |           | <b>\$ 241,007</b>   | <b>557.30%</b> |

## FOOTNOTES

- \* 1 Water sales are below budget projections through May due to Lake Camanche is billed every other month, the budgeted rates have not been adopted, and this has been a very wet spring year.
- \* 2 Other Operating Revenue is below budget because PG&E's payment was lower than projected and we have not made any transfer from reserves through May.
- \* 3 O & M expenses are below budget because distribution and treatment plant costs are lower than budgeted and payment to Sutter Creek for treatment/disposal has not been made.
- \* 4 Administration costs are below budget because we have expended less on consultants, software licensing/support and training than expected through May.
- \* 5 Debt Service is above budget as of May because we have made the entire 2006 Series A, Ridge Cluster, and County WDF payments.
- \* 6 Fixed assets were below budget projections because very few items have been purchased through May.
- \* 7 Reserve contributions/Contingencies are below budget because we reconcile our contingencies at the end of the year.
- \* 8 Non-Operating Revenues are below budget projections because we have not received funding for the GSL, Backwash Pond upgrade, or Camanche tank projects.
- \* 9 Capital salaries were below budget projections because less time was charged to capital projects than anticipated through May.
- \* 10 Capital expenditures were below budget because we have not incurred the level of capital construction through May.

## DEFINITIONS

### REVENUE CATEGORIES

**Water Sales** - Water sales in all service areas and all types such as residential, commercial, resale and industrial.

**Wastewater Charges** - Wastewater charges in all service areas such as Gayla Manor, Jackson Pines and Fairway Pines.

**Contract Services** - These revenues originate from outside service contracts such as the County, Pine Grove, Volcano and PG&E.

**Other Operating** - This category includes the following: CAWP Fixed O&M, Capital Facility Fees, property taxes, CAWP Capital Costs, Replacement Reserve interest, transfer from Replacement Reserves, engineering & inspection fees, connection fees and operating interest earnings.

**Non-Operating** - This category includes the following: SRF Loan reimbursement for Buckhorn and AWS Transmission Project, transfers from Improvement Reserves, annexation/participation fees & Improvement Reserve interest earnings.

### EXPENSE CATEGORIES

**Operating Salaries & Benefits** - Salaries and benefits for all departments including overtime.

**Capital Salaries & Benefits** - Salaries and benefits for all departments incurred while working on any Agency capital project.

**Operation & Maintenance** - This category includes all operational expenses such as utility costs, ditch work, plants, storage, distribution, and vehicle costs.

**Administrative** - This category includes Director expenses, postage, office supplies, printing, telephone service, training, legal, insurance, audit costs and public relations.

**Debt Service** - Includes all Agency debt payments for all service areas.

**Capital Expenditures** - Includes all Agency budgeted capital projects (Replacement & Improvement)

**Fixed Assets** - Purchases such as vehicles, office equipment, furniture, shop tools and instruments.

**Reserve Contributions & Contingencies** - This category includes contributions to the following type of Reserves: Improvement, Replacement, Health Benefits, Operating and Water Development.

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**Outside Services**

|                                       | Fiscal Year         | Budget           | This month                    | YTD                   | Current YTD            | %                    | YTD                   |                |
|---------------------------------------|---------------------|------------------|-------------------------------|-----------------------|------------------------|----------------------|-----------------------|----------------|
|                                       | 2009/2010<br>Budget | 5/31/2010<br>92% |                               | actual @<br>5/31/2010 | vs. Budget<br>Variance | Over/Under<br>Budget | actual @<br>5/31/2009 | Change         |
| <b>Operating Revenue</b>              |                     |                  |                               |                       |                        |                      |                       |                |
| Contract Services                     | 153,305             | 140,519          | 5,838                         | 147,758               | 7,239                  | 5.15%                | 161,684               | -8.61%         |
| Other Operating Revenue               | -                   | -                | -                             | -                     | -                      | 0.00%                | -                     | 0.00%          |
| <b>Total Operating Revenue</b>        | <b>153,305</b>      | <b>140,519</b>   | <b>5,838</b>                  | <b>147,758</b>        | <b>7,239</b>           | <b>5.15%</b>         | <b>161,684</b>        | <b>-96.39%</b> |
| <b>Operating Expense</b>              |                     |                  |                               |                       |                        |                      |                       |                |
| Operating Salaries & Benefits         | 105,805             | 96,981           | 4,512                         | 88,358                | (8,622)                | -8.89%               | 126,753               | -30.29%        |
| Operations & Maintenance              | 45,000              | 41,247           | 4,184                         | 42,899                | 1,652                  | 4.01%                | 32,172                | 33.34%         |
| Administrative                        | 2,500               | 2,292            | -                             | -                     | (2,292)                | -100.00%             | -                     | 0.00%          |
| Debt Service                          | -                   | -                | -                             | -                     | -                      | 0.00%                | -                     | 0.00%          |
| Fixed Assets                          | -                   | -                | -                             | -                     | -                      | 0.00%                | -                     | 0.00%          |
| Reserve Contributions & Contingencies | -                   | -                | -                             | -                     | -                      | 0.00%                | -                     | 0.00%          |
| <b>Total Operating Expense</b>        | <b>153,305</b>      | <b>140,519</b>   | <b>8,697</b>                  | <b>131,257</b>        | <b>(9,262)</b>         | <b>-6.59%</b>        | <b>158,925</b>        | <b>-17.41%</b> |
| <b>Net Operating Revenue/Expense</b>  | <b>\$ -</b>         |                  | <b>\$ (2,859)</b>             | <b>\$ 16,501</b>      |                        |                      | <b>\$ 2,759</b>       | <b>498.07%</b> |
| <b>Capital Revenue</b>                |                     |                  |                               |                       |                        |                      |                       |                |
| Non-Operating Revenue                 | -                   | -                | -                             | -                     | -                      | 0.00%                | -                     | 0.00%          |
| <b>Total Capital Revenue</b>          | <b>-</b>            | <b>-</b>         | <b>-</b>                      | <b>-</b>              | <b>-</b>               | <b>0.00%</b>         | <b>-</b>              | <b>0.00%</b>   |
| <b>Capital Expense</b>                |                     |                  |                               |                       |                        |                      |                       |                |
| Capital Salaries & Benefits           | -                   | -                | -                             | -                     | -                      | 0.00%                | -                     | 0.00%          |
| Capital Expenditures                  | -                   | -                | -                             | -                     | -                      | 100.00%              | -                     | 0.00%          |
| <b>Total Capital Expense</b>          | <b>-</b>            | <b>-</b>         | <b>-</b>                      | <b>-</b>              | <b>-</b>               | <b>100.00%</b>       | <b>-</b>              | <b>0.00%</b>   |
| <b>Net Capital Revenue/Expense</b>    | <b>\$ -</b>         |                  | <b>\$ -</b>                   | <b>\$ -</b>           |                        |                      | <b>\$ -</b>           | <b>0.00%</b>   |
| <b>TOTAL NET REVENUE/EXPENSE</b>      |                     |                  | <b>\$<sub>4</sub> (2,859)</b> | <b>\$ 16,501</b>      |                        |                      |                       |                |

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**Amador Water System**

|  | Fiscal Year       | Budget           | This month          | YTD                 | Current YTD        | %              | YTD                 |                |
|--|-------------------|------------------|---------------------|---------------------|--------------------|----------------|---------------------|----------------|
|  | 2009/2010         | 5/31/2010        |                     | actual @            | vs. Budget         | Over/Under     | actual @            | Change         |
|  | Budget            | 92%              | 5/31/2010           | 5/31/2010           | Variance           | Budget         | 5/31/2009           |                |
| <b>Operating Revenue</b>   |                   |                  |                     |                     |                    |                |                     |                |
| Water Sales  | 4,407,330         | 4,039,759        | 306,192             | 3,571,834           | (467,925)          | -11.58%        | 3,391,759           | 5.31%          |
| Other Operating Revenue (Reserve Transfers & Cap.<br>Facility Fees-Ridge & Hillside) | 751,320           | 688,660          | 12,487              | 260,612             | (428,047)          | -62.16%        | 1,031,409           | -74.73%        |
| <b>Total Operating Revenue</b>   | <b>5,158,650</b>  | <b>4,728,419</b> | <b>318,679</b>      | <b>3,832,447</b>    | <b>(895,972)</b>   | <b>-18.95%</b> | <b>4,423,168</b>    | <b>-13.36%</b> |
| <b>Operating Expense</b>   |                   |                  |                     |                     |                    |                |                     |                |
| Operating Salaries & Benefits  | 2,049,650         | 1,878,709        | 180,039             | 1,986,726           | 108,017            | 5.75%          | 2,184,456           | -9.05%         |
| Operations & Maintenance   | 565,475           | 518,314          | 36,681              | 399,766             | (118,549)          | -22.87%        | 502,197             | -20.40%        |
| Administrative   | 570,870           | 523,259          | 24,548              | 396,800             | (126,459)          | -24.17%        | 606,491             | -34.57%        |
| Debt Service   | 1,787,130         | 1,638,083        | 1,003,332           | 1,875,127           | 237,044            | 14.47%         | 1,655,635           | 13.26%         |
| Fixed Assets   | 16,815            | 15,413           | 23                  | 3,670               | (11,743)           | -76.19%        | 132,733             | -97.24%        |
| Reserve Contributions & Contingencies  | 168,710           | 154,640          | -                   | 25,125              | (129,515)          | -83.75%        | 20,850              | 20.50%         |
| <b>Total Operating Expense</b>   | <b>5,158,650</b>  | <b>4,728,419</b> | <b>1,244,623</b>    | <b>4,687,214</b>    | <b>(41,204)</b>    | <b>-0.87%</b>  | <b>5,102,362</b>    | <b>-8.14%</b>  |
| <b>Net Operating Revenue/Expense</b>   | <b>\$ -</b>       |                  | <b>\$ (925,944)</b> | <b>\$ (854,768)</b> |                    |                | <b>\$ (679,194)</b> | <b>25.85%</b>  |
| <b>Capital Revenue</b>   |                   |                  |                     |                     |                    |                |                     |                |
| Non-Operating Revenue  | 4,733,555         | 4,338,777        | 31,885              | 5,280,949           | 942,173            | 21.72%         | 3,822,423           | 38.16%         |
| <b>Total Capital Revenue</b>   | <b>4,733,555</b>  | <b>4,338,777</b> | <b>31,885</b>       | <b>5,280,949</b>    | <b>942,173</b>     | <b>21.72%</b>  | <b>3,822,423</b>    | <b>38.16%</b>  |
| <b>Capital Expense</b>   |                   |                  |                     |                     |                    |                |                     |                |
| Capital Salaries & Benefits  | 747,555           | 685,209          | 14,312              | 587,101             | (98,108)           | -14.32%        | 755,171             | -22.26%        |
| Capital Expenditures   | 3,801,200         | 3,484,180        | 3,121               | 2,504,469           | (979,711)          | -28.12%        | 1,137,249           | 120.22%        |
| <b>Total Capital Expense</b>   | <b>4,548,755</b>  | <b>4,169,389</b> | <b>17,432</b>       | <b>3,091,570</b>    | <b>(1,077,819)</b> | <b>-25.85%</b> | <b>1,892,420</b>    | <b>63.37%</b>  |
| <b>Net Capital Revenue/Expense</b>   | <b>\$ 184,800</b> |                  | <b>\$ 14,453</b>    | <b>\$ 2,189,379</b> |                    |                | <b>\$ 1,930,003</b> | <b>13.44%</b>  |
| <b>TOTAL NET REVENUE/EXPENSE</b>   |                   |                  | <b>\$ (911,491)</b> | <b>\$ 1,334,611</b> |                    |                |                     |                |

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**Agency General**

| <b>Operating Revenue</b>                          | Fiscal Year<br>2009/2010<br>Budget | Budget<br>5/31/2010<br>92% | This month<br>5/31/2010 | YTD<br>actual @<br>5/31/2010 | Current YTD<br>vs. Budget<br>Variance | %<br>Over/Under<br>Budget | YTD<br>actual @<br>5/31/2009 | Change          |
|---|------------------------------------|----------------------------|-------------------------|------------------------------|---------------------------------------|---------------------------|------------------------------|-----------------|
| Other Operating Revenue (Property Tax & Interest) | 311,475                            | 285,498                    | 112,361                 | 330,282                      | 44,784                                | 15.69%                    | 292,583                      | 12.88%          |
| <b>Total Operating Revenue</b>                    | <b>311,475</b>                     | <b>285,498</b>             | <b>112,361</b>          | <b>330,282</b>               | <b>44,784</b>                         | <b>15.69%</b>             | <b>292,583</b>               | <b>12.88%</b>   |
| <b>Operating Expense</b>                          |                                    |                            |                         |                              |                                       |                           |                              |                 |
| Operating Salaries & Benefits                     | 173,590                            | 159,113                    | 15,354                  | 166,258                      | 7,145                                 | 4.49%                     | 155,147                      | 7.16%           |
| Operations & Maintenance                          | 3,085                              | 2,828                      | 458                     | 5,109                        | 2,282                                 | 80.69%                    | 3,826                        | 33.55%          |
| Administrative                                    | 17,125                             | 15,697                     | 2,063                   | 21,124                       | 5,427                                 | 34.57%                    | 13,423                       | 57.37%          |
| Debt Service                                      | -                                  | -                          | -                       | -                            | -                                     | 0.00%                     | 1,789                        | 0.00%           |
| Fixed Assets                                      | -                                  | -                          | -                       | 10,223                       | 10,223                                | 0.00%                     | -                            | 0.00%           |
| Reserve Contributions & Contingencies             | 117,675                            | 107,861                    | 9,529                   | 18,462                       | (89,399)                              | -82.88%                   | 13,936                       | 32.48%          |
| <b>Total Operating Expense</b>                    | <b>311,475</b>                     | <b>285,498</b>             | <b>27,404</b>           | <b>221,176</b>               | <b>(64,322)</b>                       | <b>-22.53%</b>            | <b>188,121</b>               | <b>17.57%</b>   |
| <b>Net Operating Revenue/Expense</b>              | <b>\$ -</b>                        |                            | <b>\$ 84,957</b>        | <b>\$ 109,107</b>            |                                       |                           | <b>\$ 104,462</b>            | <b>4.45%</b>    |
| <b>Capital Revenue</b>                            | Fiscal Year<br>2009/2010<br>Budget | Budget<br>5/31/2010<br>92% | This month<br>5/31/2010 | YTD<br>actual @<br>5/31/2010 | Current YTD<br>vs. Budget<br>Variance | %<br>Over/Under<br>Budget | YTD<br>actual @<br>5/31/2009 | Change          |
| Non-Operating Revenue                             | 107,600                            | 98,626                     | -                       | -                            | (98,626)                              | -100.00%                  | 64,333                       | -100.00%        |
| <b>Total Capital Revenue</b>                      | <b>107,600</b>                     | <b>98,626</b>              | <b>-</b>                | <b>-</b>                     | <b>(98,626)</b>                       | <b>100.00%</b>            | <b>64,333</b>                | <b>-100.00%</b> |
| <b>Capital Expense</b>                            |                                    |                            |                         |                              |                                       |                           |                              |                 |
| Capital Salaries & Benefits (Non-Capital Labor)   | 94,000                             | 86,160                     | 2,939                   | 9,952                        | (76,208)                              | -88.45%                   | 49,836                       | -80.03%         |
| Capital Expenditures (Non Capital Projects)       | -                                  | -                          | -                       | -                            | -                                     | 0.00%                     | (49,836)                     | -100.00%        |
| <b>Total Capital Expense</b>                      | <b>94,000</b>                      | <b>86,160</b>              | <b>2,939</b>            | <b>9,952</b>                 | <b>(76,208)</b>                       | <b>-88.45%</b>            | <b>-</b>                     | <b>#DIV/0!</b>  |
| <b>Net Capital Revenue/Expense</b>                | <b>\$ 13,600</b>                   |                            | <b>\$ (2,939)</b>       | <b>\$ (9,952)</b>            |                                       |                           | <b>\$ 64,333</b>             | <b>-115.47%</b> |
| <b>TOTAL NET REVENUE/EXPENSE</b>                  |                                    |                            | <b>\$ 82,018</b>        | <b>\$ 99,155</b>             |                                       |                           |                              |                 |

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**CAWP-Wholesale**

|   | Fiscal Year         | Budget           | This month         | YTD                   | Current YTD            | %                    | YTD                   |                 |
|---|---------------------|------------------|--------------------|-----------------------|------------------------|----------------------|-----------------------|-----------------|
|   | 2009/2010<br>Budget | 5/31/2010<br>92% |                    | actual @<br>5/31/2010 | vs. Budget<br>Variance | Over/Under<br>Budget | actual @<br>5/31/2009 | Change          |
| <b>Operating Revenue</b>                          |                     |                  |                    |                       |                        |                      |                       |                 |
| Water Sales                                       | 481,900             | 441,710          | 59,345             | 378,148               | (63,562)               | -14.39%              | 351,304               | 7.64%           |
| Other Operating Revenue (Fixed O&M-Capital Costs) | 997,040             | 913,887          | 46,510             | 943,053               | 29,166                 | 3.19%                | 1,067,774             | -11.68%         |
| <b>Total Operating Revenue</b>                    | <b>1,478,940</b>    | <b>1,355,596</b> | <b>105,856</b>     | <b>1,321,201</b>      | <b>(34,396)</b>        | <b>-2.54%</b>        | <b>1,419,078</b>      | <b>-6.90%</b>   |
| <b>Operating Expense</b>                          |                     |                  |                    |                       |                        |                      |                       |                 |
| Operating Salaries & Benefits                     | 314,440             | 288,216          | 27,463             | 358,714               | 70,498                 | 24.46%               | 357,617               | 0.31%           |
| Operations & Maintenance                          | 540,365             | 495,299          | 32,773             | 383,934               | (111,365)              | -22.48%              | 409,236               | -6.18%          |
| Administrative                                    | 78,105              | 71,591           | 4,417              | 56,377                | (15,214)               | -21.25%              | 88,213                | -36.09%         |
| Debt Service                                      | 406,620             | 372,708          | 116,666            | 413,087               | 40,379                 | 10.83%               | 382,616               | 7.96%           |
| Fixed Assets                                      | 3,135               | 2,874            | 4                  | 684                   | (2,189)                | 100.00%              | 18,840                | -96.37%         |
| Reserve Contributions & Contingencies             | 136,275             | 124,910          | -                  | 21,750                | (103,160)              | -82.59%              | 21,150                | 2.84%           |
| <b>Total Operating Expense</b>                    | <b>1,478,940</b>    | <b>1,355,596</b> | <b>181,323</b>     | <b>1,234,546</b>      | <b>(121,051)</b>       | <b>-8.93%</b>        | <b>1,277,672</b>      | <b>-3.38%</b>   |
| <b>Net Operating Revenue/Expense</b>              | <b>\$ -</b>         |                  | <b>\$ (75,468)</b> | <b>\$ 86,655</b>      |                        |                      | <b>\$ 141,406</b>     | <b>-38.72%</b>  |
| <b>Capital Revenue</b>                            |                     |                  |                    |                       |                        |                      |                       |                 |
| Non-Operating Revenue                             | 5,146,175           | 4,716,984        | 900,000            | 946,732               | (3,770,252)            | -79.93%              | 52,698                | 1696.52%        |
| <b>Total Capital Revenue</b>                      | <b>5,146,175</b>    | <b>4,716,984</b> | <b>900,000</b>     | <b>946,732</b>        | <b>(3,770,252)</b>     | <b>-79.93%</b>       | <b>52,698</b>         | <b>1696.52%</b> |
| <b>Capital Expense</b>                            |                     |                  |                    |                       |                        |                      |                       |                 |
| Capital Salaries & Benefits                       | 227,375             | 208,412          | 18,262             | 242,020               | 33,608                 | 16.13%               | 177,546               | 36.31%          |
| Capital Expenditures                              | 4,893,000           | 4,484,924        | 12,742             | 165,650               | (4,319,274)            | -96.31%              | 208,857               | -20.69%         |
| <b>Total Capital Expense</b>                      | <b>5,120,375</b>    | <b>4,693,336</b> | <b>31,004</b>      | <b>407,670</b>        | <b>(4,285,666)</b>     | <b>-91.31%</b>       | <b>386,403</b>        | <b>5.50%</b>    |
| <b>Net Capital Revenue/Expense</b>                | <b>\$ 25,800</b>    |                  | <b>\$ 868,996</b>  | <b>\$ 539,062</b>     |                        |                      | <b>\$ (333,705)</b>   | <b>-261.54%</b> |
| <b>TOTAL NET REVENUE/EXPENSE</b>                  |                     |                  | <b>\$ 793,529</b>  | <b>\$ 625,717</b>     |                        |                      |                       |                 |

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**Water Improvement District No. 3 (La Mel Heights)**

|   | Fiscal Year   | Budget        | This month      | YTD                | Current YTD    | %              | YTD                | Change          |
|---|---------------|---------------|-----------------|--------------------|----------------|----------------|--------------------|-----------------|
|   | 2009/2010     | 5/31/2010     |                 | actual @           | vs. Budget     | Over/Under     | actual @           |                 |
|   | Budget        | 92%           | 5/31/2010       | 5/31/2010          | Variance       | Budget         | 5/31/2009          |                 |
| <b>Operating Revenue</b>                                  |               |               |                 |                    |                |                |                    |                 |
| Water Sales   | 42,670        | 39,111        | 5,431           | 30,864             | (8,248)        | -21.09%        | 32,246             | -4.29%          |
| Other Operating Revenue (Assessments & Reserve Transfers) | 10,260        | 9,404         | 1,710           | 10,260             | 856            | 9.10%          | 10,260             | 0.00%           |
| <b>Total Operating Revenue</b>                            | <b>52,930</b> | <b>48,516</b> | <b>7,141</b>    | <b>41,124</b>      | <b>(7,392)</b> | <b>-15.24%</b> | <b>42,506</b>      | <b>-3.25%</b>   |
| <b>Operating Expense</b>                                  |               |               |                 |                    |                |                |                    |                 |
| Operating Salaries & Benefits                             | 21,065        | 19,308        | 3,896           | 33,969             | 14,661         | 75.93%         | 28,422             | 19.52%          |
| Operations & Maintenance                                  | 19,360        | 17,745        | 837             | 13,172             | (4,573)        | -25.77%        | 9,737              | 35.28%          |
| Administrative  | 9,535         | 8,740         | 551             | 5,514              | (3,225)        | -36.91%        | 9,639              | -42.79%         |
| Debt Service  | 12,200        | 11,183        | 4               | 11,788             | 605            | 5.41%          | 14,078             | -16.27%         |
| Fixed Assets  | 200           | 183           | -               | 43                 | (140)          | 100.00%        | 2,308              | -98.12%         |
| Reserve Contributions & Contingencies                     | (9,430)       | (8,644)       | -               | 375                | 9,019          | -104.34%       | 300                | 25.00%          |
| <b>Total Operating Expense</b>                            | <b>52,930</b> | <b>48,516</b> | <b>5,288</b>    | <b>64,862</b>      | <b>16,346</b>  | <b>33.69%</b>  | <b>64,484</b>      | <b>0.59%</b>    |
| <b>Net Operating Revenue/Expense</b>                      | <b>\$ -</b>   |               | <b>\$ 1,853</b> | <b>\$ (23,738)</b> |                |                | <b>\$ (21,978)</b> | <b>8.01%</b>    |
| <b>Capital Revenue</b>                                    |               |               |                 |                    |                |                |                    |                 |
| Non-Operating Revenue                                     | -             | -             | -               | -                  | -              | 0.00%          | 17                 | -100.00%        |
| <b>Total Capital Revenue</b>                              | <b>-</b>      | <b>-</b>      | <b>-</b>        | <b>-</b>           | <b>-</b>       | <b>0.00%</b>   | <b>17</b>          | <b>-100.00%</b> |
| <b>Capital Expense</b>                                    |               |               |                 |                    |                |                |                    |                 |
| Capital Salaries & Benefits                               | -             | -             | -               | -                  | -              | 0.00%          | -                  | 0.00%           |
| Capital Expenditures                                      | -             | -             | -               | -                  | -              | 0.00%          | -                  | 0.00%           |
| <b>Total Capital Expense</b>                              | <b>-</b>      | <b>-</b>      | <b>-</b>        | <b>-</b>           | <b>-</b>       | <b>0.00%</b>   | <b>-</b>           | <b>0.00%</b>    |
| <b>Net Capital Revenue/Expense</b>                        | <b>\$ -</b>   |               | <b>\$ -</b>     | <b>\$ -</b>        |                |                | <b>\$ 17</b>       | <b>-100.00%</b> |
| <b>TOTAL NET REVENUE/EXPENSE</b>                          |               |               | <b>\$ 1,853</b> | <b>\$ (23,738)</b> |                |                |                    |                 |

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**Water Improvement District No. 7 (Lake Camanche)**

|   | Fiscal Year<br>2009/2010<br>Budget | Budget<br>5/31/2010<br>92% | This month<br>5/31/2010 | YTD<br>actual @<br>5/31/2010 | Current YTD<br>vs. Budget<br>Variance | %<br>Over/Under<br>Budget | YTD<br>actual @<br>5/31/2009 | Change         |
|---|------------------------------------|----------------------------|-------------------------|------------------------------|---------------------------------------|---------------------------|------------------------------|----------------|
| <b>Operating Revenue</b>                    |                                    |                            |                         |                              |                                       |                           |                              |                |
| Water Sales                                 | 372,895                            | 341,796                    | 29                      | 257,633                      | (84,162)                              | -24.62%                   | 276,282                      | -6.75%         |
| Other Operating Revenue (Reserve Transfers) | 35,350                             | 32,402                     | 530                     | 29,465                       | (2,937)                               | -9.06%                    | 386                          | 7533.36%       |
| <b>Total Operating Revenue</b>              | <b>408,245</b>                     | <b>374,197</b>             | <b>559</b>              | <b>287,098</b>               | <b>(87,099)</b>                       | <b>-23.28%</b>            | <b>276,668</b>               | <b>3.77%</b>   |
| <b>Operating Expense</b>                    |                                    |                            |                         |                              |                                       |                           |                              |                |
| Operating Salaries & Benefits               | 279,705                            | 256,378                    | 19,195                  | 303,281                      | 46,903                                | 18.29%                    | 296,171                      | 2.40%          |
| Operations & Maintenance                    | 114,880                            | 105,299                    | 5,374                   | 84,455                       | (20,844)                              | -19.79%                   | 98,513                       | -14.27%        |
| Administrative                              | 66,270                             | 60,743                     | 1,530                   | 44,457                       | (16,286)                              | -26.81%                   | 69,004                       | -35.57%        |
| Debt Service                                | 9,015                              | 8,263                      | 43                      | 10,015                       | 1,752                                 | 21.20%                    | 31,257                       | -67.96%        |
| Fixed Assets                                | 2,285                              | 2,094                      | 3                       | 498                          | (1,597)                               | 100.00%                   | 16,532                       | -96.99%        |
| Reserve Contributions & Contingencies       | (63,910)                           | (58,580)                   | -                       | 3,750                        | 62,330                                | -106.40%                  | 3,225                        | 16.28%         |
| <b>Total Operating Expense</b>              | <b>408,245</b>                     | <b>374,197</b>             | <b>26,146</b>           | <b>446,456</b>               | <b>72,259</b>                         | <b>19.31%</b>             | <b>514,702</b>               | <b>-13.26%</b> |
| <b>Net Operating Revenue/Expense</b>        | <b>\$ -</b>                        |                            | <b>\$ (25,586)</b>      | <b>\$ (159,358)</b>          |                                       |                           | <b>\$ (238,034)</b>          | <b>-33.05%</b> |
| <b>Capital Revenue</b>                      |                                    |                            |                         |                              |                                       |                           |                              |                |
| Non-Operating Revenue                       | 1,617,740                          | 1,482,820                  | -                       | 1,507                        | (1,481,313)                           | -99.90%                   | 72,085                       | -97.91%        |
| <b>Total Capital Revenue</b>                | <b>1,617,740</b>                   | <b>1,482,820</b>           | <b>-</b>                | <b>1,507</b>                 | <b>(1,481,313)</b>                    | <b>-99.90%</b>            | <b>72,085</b>                | <b>-97.91%</b> |
| <b>Capital Expense</b>                      |                                    |                            |                         |                              |                                       |                           |                              |                |
| Capital Salaries & Benefits                 | 255,340                            | 234,045                    | 484                     | 14,769                       | (219,275)                             | -93.69%                   | 58,989                       | -74.96%        |
| Capital Expenditures                        | 1,354,200                          | 1,241,260                  | 4,994                   | 7,617                        | (1,233,643)                           | -99.39%                   | 36,745                       | -79.27%        |
| <b>Total Capital Expense</b>                | <b>1,609,540</b>                   | <b>1,475,304</b>           | <b>5,478</b>            | <b>22,386</b>                | <b>(1,452,918)</b>                    | <b>-98.48%</b>            | <b>95,734</b>                | <b>-76.62%</b> |
| <b>Net Capital Revenue/Expense</b>          | <b>\$ 8,200</b>                    |                            | <b>\$ (5,478)</b>       | <b>\$ (20,879)</b>           |                                       |                           | <b>\$ (23,649)</b>           | <b>-11.71%</b> |
| <b>TOTAL NET REVENUE/EXPENSE</b>            |                                    |                            | <b>9</b>                | <b>\$ (31,064)</b>           | <b>\$ (180,237)</b>                   |                           |                              |                |

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**CAWP Retail Water System**

|   | Fiscal Year<br>2009/2010<br>Budget | Budget<br>5/31/2010<br>92% | This month<br>5/31/2010 | YTD<br>actual @<br>5/31/2010 | Current YTD<br>vs. Budget<br>Variance | %<br>Over/Under<br>Budget | YTD<br>actual @<br>5/31/2009 | Change          |
|---|------------------------------------|----------------------------|-------------------------|------------------------------|---------------------------------------|---------------------------|------------------------------|-----------------|
| <b>Operating Revenue</b>                    |                                    |                            |                         |                              |                                       |                           |                              |                 |
| Water Sales                                 | 1,893,765                          | 1,735,825                  | 197,430                 | 1,482,182                    | (253,643)                             | -14.61%                   | 1,453,587                    | 1.97%           |
| Other Operating Revenue (Reserve Transfers) | 46,910                             | 42,998                     | 1,280                   | 82,445                       | 39,448                                | 91.74%                    | 79,566                       | 3.62%           |
| <b>Total Operating Revenue</b>              | <b>1,940,675</b>                   | <b>1,778,823</b>           | <b>198,709</b>          | <b>1,564,627</b>             | <b>(214,196)</b>                      | <b>-12.04%</b>            | <b>1,533,153</b>             | <b>2.05%</b>    |
| <b>Operating Expense</b>                    |                                    |                            |                         |                              |                                       |                           |                              |                 |
| Operating Salaries & Benefits               | 440,285                            | 403,565                    | 39,057                  | 427,537                      | 23,972                                | 5.94%                     | 464,761                      | -8.01%          |
| Operations & Maintenance                    | 901,750                            | 826,544                    | 83,579                  | 731,552                      | (94,992)                              | -11.49%                   | 801,181                      | -8.69%          |
| Administrative                              | 130,235                            | 119,373                    | 3,539                   | 80,924                       | (38,449)                              | -32.21%                   | 129,023                      | -37.28%         |
| Debt Service                                | 355,240                            | 325,613                    | 9,329                   | 351,144                      | 25,531                                | 7.84%                     | 427,984                      | -17.95%         |
| Fixed Assets                                | 3,135                              | 2,874                      | 4                       | 684                          | (2,189)                               | 100.00%                   | 33,065                       | -97.93%         |
| Reserve Contributions & Contingencies       | 110,030                            | 100,853                    | -                       | 6,000                        | (94,853)                              | -94.05%                   | 4,950                        | 21.21%          |
| <b>Total Operating Expense</b>              | <b>1,940,675</b>                   | <b>1,778,823</b>           | <b>135,509</b>          | <b>1,597,841</b>             | <b>(180,982)</b>                      | <b>-10.17%</b>            | <b>1,860,964</b>             | <b>-14.14%</b>  |
| <b>Net Operating Revenue/Expense</b>        | <b>\$ -</b>                        |                            | <b>\$ 63,200</b>        | <b>\$ (33,214)</b>           |                                       |                           | <b>\$ (327,811)</b>          | <b>-89.87%</b>  |
| <b>Capital Revenue</b>                      |                                    |                            |                         |                              |                                       |                           |                              |                 |
| Non-Operating Revenue                       | 18,265                             | 16,742                     | 4,040                   | 4,108                        | (12,633)                              | -75.46%                   | 67,906                       | -93.95%         |
| <b>Total Capital Revenue</b>                | <b>18,265</b>                      | <b>16,742</b>              | <b>4,040</b>            | <b>4,108</b>                 | <b>(12,633)</b>                       | <b>-75.46%</b>            | <b>67,906</b>                | <b>-93.95%</b>  |
| <b>Capital Expense</b>                      |                                    |                            |                         |                              |                                       |                           |                              |                 |
| Capital Salaries & Benefits                 | 7,165                              | 6,567                      | 814                     | 4,188                        | (2,379)                               | -36.23%                   | 19,341                       | -78.35%         |
| Capital Expenditures                        | -                                  | -                          | -                       | -                            | -                                     | 0.00%                     | 15,828                       | -100.00%        |
| <b>Total Capital Expense</b>                | <b>7,165</b>                       | <b>6,567</b>               | <b>814</b>              | <b>4,188</b>                 | <b>(2,379)</b>                        | <b>-36.23%</b>            | <b>35,169</b>                | <b>-88.09%</b>  |
| <b>Net Capital Revenue/Expense</b>          | <b>\$ 11,100</b>                   |                            | <b>\$ 3,226</b>         | <b>\$ (80)</b>               |                                       |                           | <b>\$ 32,737</b>             | <b>-100.24%</b> |
| <b>TOTAL NET REVENUE/EXPENSE</b>            |                                    |                            | <b>10</b>               | <b>\$ 66,426</b>             | <b>\$ (33,294)</b>                    |                           |                              |                 |

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**Wastewater Improvement District No. 1 (Various Locations)**

|  | Fiscal Year<br>2009/2010<br>Budget | Budget<br>5/31/2010<br>92% | This month<br>5/31/2010 | YTD<br>actual @<br>5/31/2010 | Current YTD<br>vs. Budget<br>Variance | %<br>Over/Under<br>Budget | YTD<br>actual @<br>5/31/2009 | Change          |
|--|------------------------------------|----------------------------|-------------------------|------------------------------|---------------------------------------|---------------------------|------------------------------|-----------------|
| <b>Operating Revenue</b>                                     |                                    |                            |                         |                              |                                       |                           |                              |                 |
| Wastewater Charges   | 356,440                            | 326,713                    | 30,719                  | 322,977                      | (3,735)                               | -1.14%                    | 303,196                      | 6.52%           |
| Other Operating Revenue (Reserve Transfers and Standby Fees) | 70,505                             | 64,625                     | 9,015                   | 64,200                       | (424)                                 | -0.66%                    | 71,234                       | -9.87%          |
| <b>Total Operating Revenue</b>                               | <b>426,945</b>                     | <b>391,338</b>             | <b>39,734</b>           | <b>387,178</b>               | <b>(4,160)</b>                        | <b>-1.06%</b>             | <b>374,430</b>               | <b>3.40%</b>    |
| <b>Operating Expense</b>                                     |                                    |                            |                         |                              |                                       |                           |                              |                 |
| Operating Salaries & Benefits                                | 265,515                            | 243,371                    | 30,624                  | 324,258                      | 80,887                                | 33.24%                    | 272,239                      | 19.11%          |
| Operations & Maintenance                                     | 120,915                            | 110,831                    | 7,346                   | 87,163                       | (23,667)                              | -21.35%                   | 96,042                       | -9.24%          |
| Administrative   | 47,195                             | 43,259                     | 1,560                   | 31,611                       | (11,648)                              | -26.93%                   | 47,796                       | -33.86%         |
| Debt Service   | 66,220                             | 60,697                     | 16                      | 22,137                       | (38,561)                              | -63.53%                   | 31,566                       | -29.87%         |
| Fixed Assets   | 855                                | 784                        | 1                       | 187                          | (597)                                 | -76.19%                   | 11,163                       | -98.33%         |
| Reserve Contributions & Contingencies                        | (73,755)                           | (67,604)                   | -                       | 1,875                        | 69,479                                | -102.77%                  | 1,500                        | 25.00%          |
| <b>Total Operating Expense</b>                               | <b>426,945</b>                     | <b>391,338</b>             | <b>39,547</b>           | <b>467,231</b>               | <b>75,893</b>                         | <b>19.39%</b>             | <b>460,306</b>               | <b>1.50%</b>    |
| <b>Net Operating Revenue/Expense</b>                         | <b>\$ -</b>                        |                            | <b>\$ 187</b>           | <b>\$ (80,053)</b>           |                                       |                           | <b>\$ (85,876)</b>           | <b>-6.78%</b>   |
| <b>Capital Revenue</b>                                       |                                    |                            |                         |                              |                                       |                           |                              |                 |
| Non-Operating Revenue  | 416,225                            | 381,512                    | -                       | 4,814                        | (376,698)                             | -98.74%                   | 66                           | 7194.18%        |
| <b>Total Capital Revenue</b>                                 | <b>416,225</b>                     | <b>381,512</b>             | <b>-</b>                | <b>4,814</b>                 | <b>(376,698)</b>                      | <b>-98.74%</b>            | <b>66</b>                    | <b>7194.18%</b> |
| <b>Capital Expense</b>                                       |                                    |                            |                         |                              |                                       |                           |                              |                 |
| Capital Salaries & Benefits                                  | 247,935                            | 227,257                    | 11,414                  | 103,234                      | (124,023)                             | -54.57%                   | 39,781                       | 159.51%         |
| Capital Expenditures   | 167,000                            | 153,072                    | 2,059                   | 54,501                       | (98,571)                              | -64.40%                   | 387                          | 13982.88%       |
| <b>Total Capital Expense</b>                                 | <b>414,935</b>                     | <b>380,329</b>             | <b>13,472</b>           | <b>157,735</b>               | <b>(222,595)</b>                      | <b>-58.53%</b>            | <b>40,168</b>                | <b>292.69%</b>  |
| <b>Net Capital Revenue/Expense</b>                           | <b>\$ 1,290</b>                    |                            | <b>\$ (13,472)</b>      | <b>\$ (152,921)</b>          |                                       |                           | <b>\$ (40,102)</b>           | <b>281.33%</b>  |
| <b>TOTAL NET REVENUE/EXPENSE</b>                             |                                    |                            | <b>11</b>               | <b>\$ (13,286)</b>           | <b>\$ (232,974)</b>                   |                           |                              |                 |

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**Wastewater Improvement District No. 11 (Lake Camanche)**

|  | Fiscal Year         | Budget           |                         | YTD                   | Current YTD            | %                    | YTD                   |                |
|--|---------------------|------------------|-------------------------|-----------------------|------------------------|----------------------|-----------------------|----------------|
|  | 2009/2010<br>Budget | 5/31/2010<br>92% | This month<br>5/31/2010 | actual @<br>5/31/2010 | vs. Budget<br>Variance | Over/Under<br>Budget | actual @<br>5/31/2009 | Change         |
| <b>Operating Revenue</b>                     |                     |                  |                         |                       |                        |                      |                       |                |
| Wastewater Charges                           | 367,250             | 336,621          | (43)                    | 297,970               | (38,651)               | -11.48%              | 277,327               | 7.44%          |
| Other Operating Revenue ( Reserve Transfers) | -                   | -                | 78                      | 378                   | 378                    | 0.00%                | 40                    | 844.95%        |
| <b>Total Operating Revenue</b>               | <b>367,250</b>      | <b>336,621</b>   | <b>35</b>               | <b>298,348</b>        | <b>(38,273)</b>        | <b>-11.37%</b>       | <b>277,367</b>        | <b>7.56%</b>   |
| <b>Operating Expense</b>                     |                     |                  |                         |                       |                        |                      |                       |                |
| Operating Salaries & Benefits                | 220,545             | 202,152          | 18,598                  | 179,660               | (22,492)               | -11.13%              | 219,920               | -18.31%        |
| Operations & Maintenance                     | 164,730             | 150,992          | 11,766                  | 113,375               | (37,616)               | -24.91%              | 140,917               | -19.54%        |
| Administrative                               | 38,855              | 35,614           | 1,422                   | 25,851                | (9,763)                | -27.41%              | 37,849                | -31.70%        |
| Debt Service                                 | 5,150               | 4,720            | 16                      | 3,756                 | (965)                  | -20.44%              | 12,781                | -70.61%        |
| Fixed Assets                                 | 860                 | 788              | 1                       | 187                   | (602)                  | 100.00%              | 9,232                 | -97.98%        |
| Reserve Contributions & Contingencies        | (62,890)            | (57,645)         | -                       | 1,500                 | 59,145                 | -102.60%             | 1,200                 | 25.00%         |
| <b>Total Operating Expense</b>               | <b>367,250</b>      | <b>336,621</b>   | <b>31,804</b>           | <b>324,329</b>        | <b>(12,293)</b>        | <b>-3.65%</b>        | <b>421,899</b>        | <b>-23.13%</b> |
| <b>Net Operating Revenue/Expense</b>         | <b>\$ -</b>         |                  | <b>\$ (31,769)</b>      | <b>\$ (25,981)</b>    |                        |                      | <b>\$ (144,532)</b>   | <b>-82.02%</b> |
| <b>Capital Revenue</b>                       |                     |                  |                         |                       |                        |                      |                       |                |
| Non-Operating Revenue                        | 38,885              | 35,642           | -                       | 21,657                | (13,985)               | -39.24%              | 102,914               | -78.96%        |
| <b>Total Capital Revenue</b>                 | <b>38,885</b>       | <b>35,642</b>    | <b>-</b>                | <b>21,657</b>         | <b>(13,985)</b>        | <b>-39.24%</b>       | <b>102,914</b>        | <b>-78.96%</b> |
| <b>Capital Expense</b>                       |                     |                  |                         |                       |                        |                      |                       |                |
| Capital Salaries & Benefits                  | 20,385              | 18,685           | 391                     | 12,381                | (6,304)                | -33.74%              | 25,192                | -50.85%        |
| Capital Expenditures                         | 18,500              | 16,957           | 294                     | 27,878                | 10,921                 | 64.40%               | 79,429                | -64.90%        |
| <b>Total Capital Expense</b>                 | <b>38,885</b>       | <b>35,642</b>    | <b>685</b>              | <b>40,259</b>         | <b>4,617</b>           | <b>12.95%</b>        | <b>104,621</b>        | <b>-61.52%</b> |
| <b>Net Capital Revenue/Expense</b>           | <b>\$ -</b>         |                  | <b>\$ (685)</b>         | <b>\$ (18,602)</b>    |                        |                      | <b>\$ (1,707)</b>     | <b>989.74%</b> |
| <b>TOTAL NET REVENUE/EXPENSE</b>             |                     |                  | <b>12</b>               | <b>\$ (32,454)</b>    | <b>\$ (44,582)</b>     |                      |                       |                |

**Amador Water Agency  
Fiscal Year 2009-2010  
Monthly Financial Report  
May 31, 2010**

**Wastewater Improvement District No. 12 (Martell)**

| Operating Revenue                                    | Fiscal Year    | Budget         | This month      | YTD                | Current YTD      | %               | YTD              |                 |
|--|----------------|----------------|-----------------|--------------------|------------------|-----------------|------------------|-----------------|
|  | 2009/2010      | 5/31/2010      |                 | actual @           | vs. Budget       | Over/Under      | actual @         | Change          |
|  | Budget         | 92%            | 5/31/2010       | 5/31/2010          | Variance         | Budget          | 5/31/2009        |                 |
| Wastewater Charges                                   | 491,350        | 450,371        | -               | 409,480            | (40,891)         | -9.08%          | 351,162          | 16.61%          |
| Other Operating Revenue (Reserve Transfers/Interest) | 97,100         | 89,002         | 227             | 5,999              | (83,003)         | -93.26%         | 1,689            | 255.17%         |
| <b>Total Operating Revenue</b>                       | <b>588,450</b> | <b>539,373</b> | <b>227</b>      | <b>415,479</b>     | <b>(123,894)</b> | <b>-22.97%</b>  | <b>352,851</b>   | <b>17.75%</b>   |
| <b>Operating Expense</b>                             |                |                |                 |                    |                  |                 |                  |                 |
| Operating Salaries & Benefits                        | 198,935        | 182,344        | 19,941          | 188,447            | 6,103            | 3.35%           | 221,877          | -15.07%         |
| Operations & Maintenance                             | 344,445        | 315,718        | 8,421           | 122,304            | (193,415)        | -61.26%         | 233,148          | -47.54%         |
| Administrative                                       | 28,915         | 26,503         | 2,312           | 32,249             | 5,745            | 21.68%          | 28,291           | 13.99%          |
| Debt Service   | 3,865          | 3,543          | 23              | 5,383              | 1,840            | 51.95%          | 9,708            | -44.55%         |
| Fixed Assets   | 1,215          | 1,114          | 2               | 267                | (846)            | 100.00%         | 6,924            | -96.14%         |
| Reserve Contributions & Contingencies                | 11,075         | 10,151         | -               | 1,500              | (8,651)          | -85.22%         | 5,025            | -70.15%         |
| <b>Total Operating Expense</b>                       | <b>588,450</b> | <b>539,373</b> | <b>30,699</b>   | <b>350,150</b>     | <b>(189,223)</b> | <b>-35.08%</b>  | <b>504,973</b>   | <b>-30.66%</b>  |
| <b>Net Operating Revenue/Expense</b>                 | <b>-</b>       |                | <b>(30,472)</b> | <b>65,329</b>      |                  |                 | <b>(152,122)</b> | <b>-142.95%</b> |
| <b>Capital Revenue</b>                               |                |                |                 |                    |                  |                 |                  |                 |
|  | Fiscal Year    | Budget         | This month      | YTD                | Current YTD      | %               | YTD              |                 |
|  | 2009/2010      | 5/31/2010      |                 | 5/31/2010          | actual @         | vs. Budget      | Over/Under       | actual @        |
|  | Budget         | 92%            | 5/31/2010       | 5/31/2010          | Variance         | Budget          | 5/31/2009        |                 |
| Non-Operating Revenue                                | 834,730        | 765,114        | -               | (22,596)           | (787,709)        | -102.95%        | 152,112          | -114.85%        |
| <b>Total Capital Revenue</b>                         | <b>834,730</b> | <b>765,114</b> | <b>-</b>        | <b>(22,596)</b>    | <b>(787,709)</b> | <b>-102.95%</b> | <b>152,112</b>   | <b>-114.85%</b> |
| <b>Capital Expense</b>                               |                |                |                 |                    |                  |                 |                  |                 |
| Capital Salaries & Benefits                          | 16,230         | 14,876         | 178             | 14,732             | (145)            | -0.97%          | 52,158           | -71.76%         |
| Capital Expenditures                                 | 753,500        | 690,658        | -               | 5,020              | (685,638)        | -99.27%         | 85,951           | -94.16%         |
| <b>Total Capital Expense</b>                         | <b>769,730</b> | <b>705,535</b> | <b>178</b>      | <b>19,752</b>      | <b>(685,783)</b> | <b>-97.20%</b>  | <b>138,109</b>   | <b>-85.70%</b>  |
| <b>Net Capital Revenue/Expense</b>                   | <b>65,000</b>  |                | <b>(178)</b>    | <b>(42,347)</b>    |                  |                 | <b>14,003</b>    | <b>-402.42%</b> |
| <b>TOTAL NET REVENUE/EXPENSE</b>                     |                |                |                 | <b>\$ (30,650)</b> | <b>\$ 22,982</b> |                 |                  |                 |

**Amador Water Agency  
Fiscal Year 2009-2010  
Operations Summary  
May 31, 2010**

|  | May-10         | May-09         | % Increase/Decrease | Fiscal<br>YTD 2009/10 | Fiscal<br>YTD 2008/09 | % Increase/Decrease |
|--|----------------|----------------|---------------------|-----------------------|-----------------------|---------------------|
| <b>Water Production (000 Gals)</b>         |                |                |                     |                       |                       |                     |
| Tanner Plant                               | 47,090         | 64,514         | -27.01%             | 618,775               | 684,967               | -9.66%              |
| Ione Plant                                 | 34,682         | 43,468         | -20.21%             | 427,282               | 449,111               | -4.86%              |
| Buckhorn Plant                             | 21,005         | 27,394         | -23.32%             | 291,742               | 297,802               | -2.03%              |
| La Mel Heights Plant                       | 238            | 407            | -41.52%             | 4,225                 | 4,967                 | -14.94%             |
| Lake Camanche                              | 6,320          | 8,358          | -24.38%             | 78,144                | 82,613                | -5.41%              |
| <b>Total Production</b>                    | <b>109,335</b> | <b>144,141</b> | <b>-24.15%</b>      | <b>1,420,168</b>      | <b>1,519,460</b>      | <b>-6.53%</b>       |
| <b>Customer Service</b>                    |                |                |                     |                       |                       |                     |
| <i>Water Connections (Users Only)</i>      |                |                |                     |                       |                       |                     |
| Amador Water System                        | 3,541          | 3,497          | 1.26%               |                       |                       |                     |
| ID No. 3-La Mel                            | 58             | 58             | 0.00%               |                       |                       |                     |
| CAWP Retail System                         | 2,626          | 2,625          | 0.04%               |                       |                       |                     |
| ID No. 7-Lake Camanche                     | 728            | 739            | -1.49%              |                       |                       |                     |
| <b>Total Water Connections</b>             | <b>6,953</b>   | <b>6,919</b>   | <b>0.49%</b>        |                       |                       |                     |
| <i>Wastewater Connections (Users Only)</i> |                |                |                     |                       |                       |                     |
| WW No. 1-Misc Systems                      | 304            | 303            | 0.33%               |                       |                       |                     |
| Lake Camanche WW                           | 366            | 371            | -1.35%              |                       |                       |                     |
| Martell Area WW                            | 179            | 179            | 0.00%               |                       |                       |                     |
| <b>Total Wastewater Connections</b>        | <b>849</b>     | <b>853</b>     | <b>-0.47%</b>       |                       |                       |                     |
| <b>Standby Parcels (non-users)</b>         |                |                |                     |                       |                       |                     |
| <i>Water</i>                               |                |                |                     |                       |                       |                     |
| CAWP Retail                                | 390            | 390            | 0.00%               |                       |                       |                     |
| Lake Camanche                              | 344            | 334            | 2.99%               |                       |                       |                     |
| <i>Wastewater</i>                          |                |                |                     |                       |                       |                     |
| WW No. 1 - Misc Systems                    | 102            | 103            | -0.97%              |                       |                       |                     |
| <b>Total Standby Customers</b>             | <b>836</b>     | <b>827</b>     | <b>1.09%</b>        |                       |                       |                     |
| <b>TOTAL ACCOUNTS</b>                      | <b>8,638</b>   | <b>8,599</b>   | <b>0.45%</b>        |                       |                       |                     |
|  |                |                |                     | Fiscal<br>YTD 2009/10 | Fiscal<br>YTD 2008/09 | % Increase/Decrease |
| <i>Work Orders Written</i>                 | 711            | 515            | 38.06%              | 9,523                 | 6,331                 | 50.42%              |
| <i>Meters Installed</i>                    |                |                |                     |                       |                       |                     |
| Replacements/Exchanges                     | 20             | 17             | 17.65%              | 163                   | 193                   | -15.54%             |
| New Installations                          | 6              | 1              | 500.00%             | 29                    | 19                    | 52.63%              |

## AMADOR WATER AGENCY CASH FLOW REPORT FOR: MAY 2010

### AMADOR WATER SYSTEM:

|                            | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------------|-------------------------|--------------|---------------|
| Cash at Beginning of Month | \$ 5,108,141            | \$ 4,019,017 | \$ 4,016,001  |
| Net Change to Cash         | \$ (244,885)            | \$ (3,016)   | \$ (962,145)  |
| Cash at End of the Month   | \$ 4,863,256            | \$ 4,016,001 | \$ 3,053,856  |

|                                | This Month<br>Last year | Last Month   | This<br>Month |
|--------------------------------|-------------------------|--------------|---------------|
| OPERATING CASH                 | \$ 200,958              | \$ 633,493   | \$ (450,182)  |
| REPLACEMENT RESERVES           | \$ 4,338,895            | \$ 3,668,816 | \$ 3,116,014  |
| RATE STABILIZATION RESERVES    | \$ 349,276              | \$ 380,883   | \$ 380,743    |
| SMALL DIAMETER PIPE IN CANAL   | \$ (748,894)            | \$ (951,229) | \$ (953,552)  |
| PLYMOUTH PIPELINE PROJECT      | \$ 510,611              | \$ 149,886   | \$ 147,966    |
| REGIONAL WATER TREATMENT PLANT | \$ (655,765)            | \$ (679,014) | \$ -          |
| HILLSIDE DRIVE LOAN RESERVE    | \$ 10,217               | \$ 10,266    | \$ 10,262     |
| RIDGE CLUSTER LOAN RESERVE     | \$ 857,958              | \$ 802,900   | \$ 802,605    |
| TOTAL                          | \$ 4,863,256            | \$ 4,016,001 | \$ 3,053,856  |

### AGENCY GENERAL:

|                            | This Month<br>Last year | Last Month | This<br>Month |
|----------------------------|-------------------------|------------|---------------|
| Cash at Beginning of Month | \$ 110,256              | \$ 252,416 | \$ 299,625    |
| Net Change to Cash         | \$ 206,101              | \$ 47,209  | \$ 88,758     |
| Cash at End of the Month   | \$ 316,357              | \$ 299,625 | \$ 388,383    |

|                         | This Month<br>Last year | Last Month | This<br>Month |
|-------------------------|-------------------------|------------|---------------|
| OPERATING CASH          | \$ 201,293              | \$ 207,574 | \$ 296,366    |
| HEALTH BENEFITS RESERVE | \$ 115,064              | \$ 92,050  | \$ 92,017     |
| TOTAL                   | \$ 316,357              | \$ 299,625 | \$ 388,383    |

### C.A.W.P.:

|                            | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------------|-------------------------|--------------|---------------|
| Cash at Beginning of Month | \$ (110,241)            | \$ (547,692) | \$ (627,863)  |
| Net Change to Cash         | \$ (198,711)            | \$ (80,171)  | \$ 793,014    |
| Cash at End of the Month   | \$ (308,952)            | \$ (627,863) | \$ 165,151    |

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|                             | This Month<br>Last year | Last Month     | This<br>Month |
|-----------------------------|-------------------------|----------------|---------------|
| OPERATING CASH              | \$ 198,266              | \$ 216,099     | \$ (3,826)    |
| REPLACEMENT RESERVES        | \$ 138,082              | \$ 162,887     | \$ 92,827     |
| GRAVITY SUPPLY LINE PROJECT | \$ (721,115)            | \$ (1,083,027) | \$ -          |
| BUCKHORN LOAN RESERVE       | \$ 75,815               | \$ 76,178      | \$ 76,150     |
| TOTAL                       | \$ (308,952)            | \$ (627,863)   | \$ 165,151    |

### ID #3 - LA MEL HEIGHTS:

|                            | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------------|-------------------------|--------------|---------------|
| Cash at Beginning of Month | \$ (125,336)            | \$ (151,026) | \$ (149,327)  |
| Net Change to Cash         | \$ 178                  | \$ 1,699     | \$ (2,827)    |
| Cash at End of the Month   | \$ (125,158)            | \$ (149,327) | \$ (152,154)  |

|                      | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------|-------------------------|--------------|---------------|
| OPERATING CASH       | \$ (125,158)            | \$ (149,327) | \$ (152,154)  |
| REPLACEMENT RESERVES | \$ -                    | \$ -         | \$ -          |
| TOTAL                | \$ (125,158)            | \$ (149,327) | \$ (152,154)  |

### ID #7 - CAMANCHE WATER:

|                            | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------------|-------------------------|--------------|---------------|
| Cash at Beginning of Month | \$ (544,786)            | \$ (810,358) | \$ (830,958)  |
| Net Change to Cash         | \$ (49,267)             | \$ (20,600)  | \$ 1,411      |
| Cash at End of the Month   | \$ (594,053)            | \$ (830,958) | \$ (829,547)  |

|                      | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------|-------------------------|--------------|---------------|
| OPERATING CASH       | \$ (617,246)            | \$ (773,353) | \$ (771,942)  |
| REPLACEMENT RESERVES | \$ 23,193               | \$ (57,605)  | \$ (57,605)   |
| TOTAL                | \$ (594,053)            | \$ (830,958) | \$ (829,547)  |

**CAWP RETAIL SYSTEM**

|                            | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------------|-------------------------|--------------|---------------|
| Cash at Beginning of Month | \$ (765,517)            | \$ (931,571) | \$ (886,972)  |
| Net Change to Cash         | \$ (64,924)             | \$ 44,599    | \$ (15,542)   |
| Cash at End of the Month   | \$ (830,441)            | \$ (886,972) | \$ (902,514)  |

|                      | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------|-------------------------|--------------|---------------|
| OPERATING CASH       | \$ (853,483)            | \$ (910,338) | \$ (925,871)  |
| REPLACEMENT RESERVES | \$ 23,042               | \$ 23,366    | \$ 23,357     |
| TOTAL                | \$ (830,441)            | \$ (886,972) | \$ (902,514)  |

**WASTEWATER DISTRICTS:**

|                            | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------------|-------------------------|--------------|---------------|
| Cash at Beginning of Month | \$ (582,792)            | \$ (864,371) | \$ (890,891)  |
| Net Change to Cash         | \$ (15,719)             | \$ (26,520)  | \$ (23,634)   |
| Cash at End of the Month   | \$ (598,511)            | \$ (890,891) | \$ (914,525)  |

|                      | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------|-------------------------|--------------|---------------|
| OPERATING CASH       | \$ (464,582)            | \$ (615,717) | \$ (625,232)  |
| REPLACEMENT RESERVES | \$ (130,801)            | \$ (135,615) | \$ (135,615)  |
| GAYLA MANOR PROJECT  | \$ -                    | \$ (139,559) | \$ (153,678)  |
| TOTAL                | \$ (595,383)            | \$ (890,891) | \$ (914,525)  |

**CAMANCHE-WASTEWATER:**

|                            | This Month<br>Last year | Last Month     | This<br>Month  |
|----------------------------|-------------------------|----------------|----------------|
| Cash at Beginning of Month | \$ (1,200,386)          | \$ (1,263,752) | \$ (1,287,027) |
| Net Change to Cash         | \$ 8,579                | \$ (23,275)    | \$ 10,997      |
| Cash at End of the Month   | \$ (1,191,807)          | \$ (1,287,027) | \$ (1,276,030) |

|                      | This Month<br>Last year | Last Month     | This<br>Month  |
|----------------------|-------------------------|----------------|----------------|
| OPERATING CASH       | \$ (473,468)            | \$ (535,621)   | \$ (524,624)   |
| REPLACEMENT RESERVES | \$ (718,339)            | \$ (751,406)   | \$ (751,406)   |
| TOTAL                | \$ (1,191,807)          | \$ (1,287,027) | \$ (1,276,030) |

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**MARTELL-WASTEWATER:**

|                            | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------------|-------------------------|--------------|---------------|
| Cash at Beginning of Month | \$ 1,249,635            | \$ 1,266,304 | \$ 1,235,832  |
| Net Change to Cash         | \$ 3,493                | \$ (30,472)  | \$ 35,917     |
| Cash at End of the Month   | \$ 1,253,128            | \$ 1,235,832 | \$ 1,271,749  |

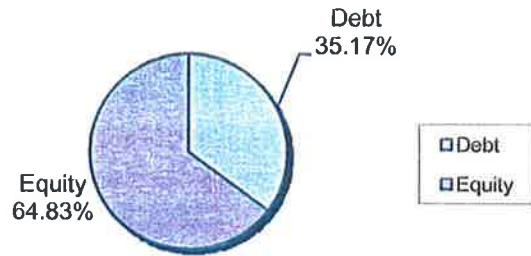
|                      | This Month<br>Last year | Last Month   | This<br>Month |
|----------------------|-------------------------|--------------|---------------|
| OPERATING CASH       | \$ (218,498)            | \$ (230,561) | \$ (194,105)  |
| REPLACEMENT RESERVES | \$ 1,471,626            | \$ 1,466,393 | \$ 1,465,854  |
| TOTAL                | \$ 1,253,128            | \$ 1,235,832 | \$ 1,271,749  |

**GRAND TOTALS:**

|                               | This Month<br>Last year | Last Month     | This<br>Month  |
|-------------------------------|-------------------------|----------------|----------------|
| OPERATING CASH TOTALS         | \$ (2,036,854)          | \$ (2,065,701) | \$ (3,259,553) |
| REPLACEMENT RESERVE TOTALS    | \$ 5,145,698            | \$ 4,376,836   | \$ 3,753,426   |
| IMPROVEMENT/RESTRICTED TOTALS | \$ (321,897)            | \$ (1,432,715) | \$ 310,496     |
| GRAND TOTAL                   | \$ 2,786,947            | \$ 878,420     | \$ 804,369     |

8% decrease from last month  
71% decrease from May last yr.

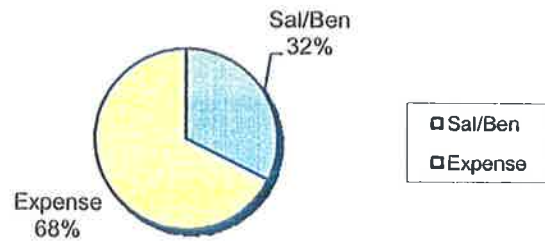
### Debt to Equity Ratio @ 06/30/10



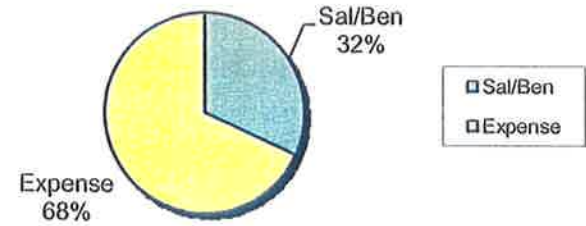
### Debt to Equity Ratio @ 6/30/09

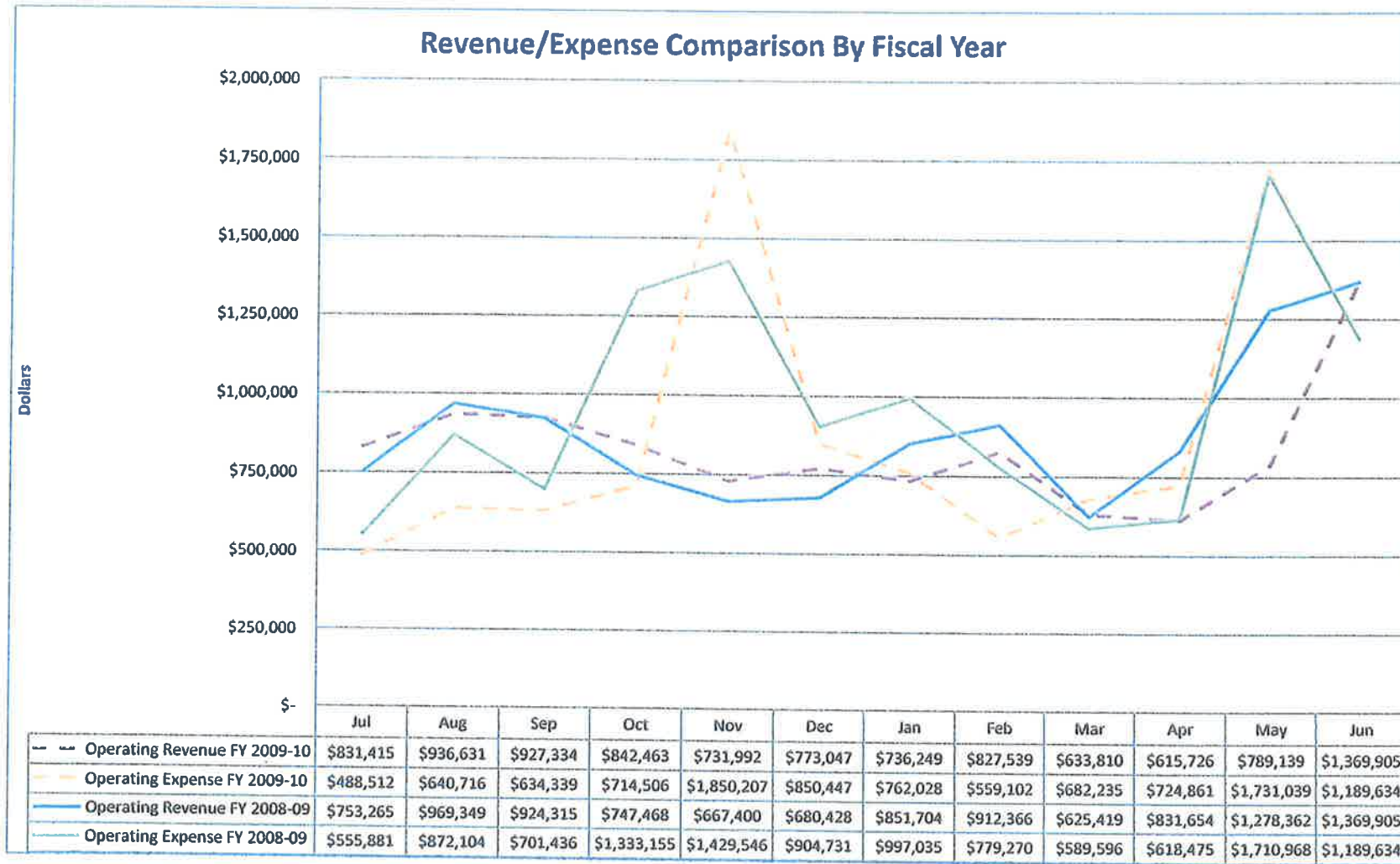


### Salaries/Benefits to Expense Ratio @ 5/31/10

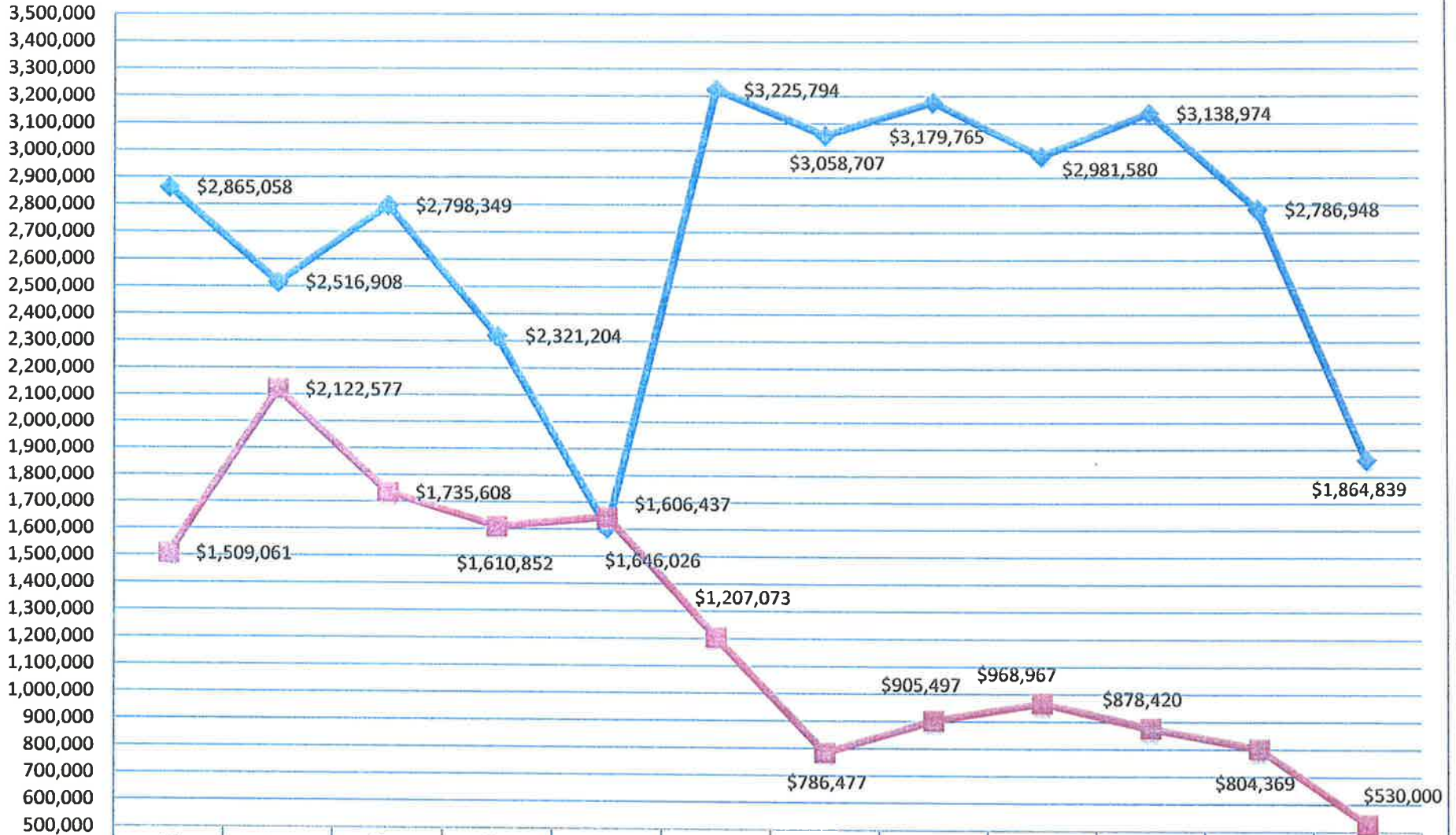


### Salaries/Benefits to Expense Ratio @ 5/31/09





## CASH BALANCE COMPARISON



|            | Jul         | Aug         | Sep         | Oct         | Nov         | Dec         | Jan         | Feb         | Mar         | Apr         | May         | Jun         |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| FY 2008-09 | \$2,865,058 | \$2,516,908 | \$2,798,349 | \$2,321,204 | \$1,606,437 | \$3,225,794 | \$3,058,707 | \$3,179,765 | \$2,981,580 | \$3,138,974 | \$2,786,948 | \$1,864,839 |
| FY 2009-10 | \$1,509,061 | \$2,122,577 | \$1,735,608 | \$1,610,852 | \$1,646,026 | \$1,207,073 | \$786,477   | \$905,497   | \$968,967   | \$878,420   | \$804,369   | \$530,000   |