

BUDGET AND FINANCE COMMITTEE
(Directors Cooper and Manassero)
January 11, 2012
1:00 p.m.
12800 Ridge Road, Sutter Creek, CA

PUBLIC NOTICE: Members of the public will have the opportunity to directly address the Agency Board of Directors concerning any item listed on the Agenda below before or during consideration of that item.

1. **CALL TO ORDER**
2. **AGENCY GENERAL**
 - A. **Review of Revenue and Expense for November, 2011**
 - B. **Review of cash flow**
3. **ADJOURNMENT**

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, then please contact Cris Thompson at (209) 223-3018 or (209) 257-5281 (fax). Requests must be made as early as possible, and at least two-full business days before the start of the meeting.

Amador Water Agency

*Fiscal Year 2011-2012
Monthly Financial Report
November 30, 2011*

Amador Water Agency
Fiscal Year 2011-2012
Monthly Financial Report, 41.7% of Budget
November 30, 2011

Executive Summary: Currently, the Agency is at 41.7% of the year.

The following page summarizes the Agency's period end results. The November 30, 2011 period end report analyzes five months of transactions for the fiscal year. The actuals are contrasted against 41.7% of the Agency's budget. No year end forecast for revenues and expenses will be provided until late third quarter. The footnotes portion of the report seeks to highlight significant variances and uses a numbering scheme to reference account categories.

Excluding transfers, the agency is \$348K under revenues and \$1.8M under its expenditures. The revenue position is being driven by a decrease in capital revenue activity. The expenditure variance is driven by a delay in the GSL project and Debt Service payments which occur later in the year.

The Agency finished the period with an actual cash position of \$1,617,633. The forecasted cash position was \$1,654,366. As you are aware, forecasting is a difficult exercise which involves many uncertain variables. The fiscal year end cash is forecasted at \$915,959.

Amador Water Agency
Fiscal Year 2011-2012
Monthly Financial Report, 41.7% of Budget
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FOOTNOTES

- *1 Water Sales is coming in at 20% over budget. The Agency receives a higher amount of sales in the 1st five months of the fiscal year.
- *2 Waste Water Sales is coming in at 13%% under budget. These sales are billed every other month.
- *3 Other Operating Revenues is coming in at 27% under budget. Taxes are received later in year & Grant Reimbursement is slow.
- *4 Capital Revenues is coming in at 59% under budget. The GSL project has been delayed.
- *5 Salaries & Benefits is coming in 19% under budget. The Agency has undergone significant changes to save on labor cost.
- *6 O&M is coming in at 5% under budget.
- *7 Admin expenses is coming in at 35% under budget. Thus far, the Agency has spent less on computer support and consultants.
- *8 Debt Service is coming in at 37% under budget. Most of the Agency's debt service occurs later in the fiscal year.
- *9 Capital Project spending is coming in at 95% under budget. The GLS project has been delayed.

Amador Water Agency (All Systems)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

Executive Summary Schedule:

Salaries & Benefits (Includes Capital & Retirees Expense)
 Adm includes Fixed Assets
 All Internal Transactions have been eliminated.

	Actual			Actual	Budget	Actual vs Budget		Notes
	1 Qtr FY 11/12	Oct	Nov	FY 11/12 @41.7%	FY 11/12 @41.7%	\$	%	
Water Sales	2,167,567	567,378	556,298	3,291,244	2,735,300	555,943	20%	*1
WW Sales	278,425	210,742	32,447	521,614	599,027	(77,413)	-13%	*2
Other OP Rev	254,932	46,959	118,222	420,112	578,101	(157,989)	-27%	*3
Capital Rev	414,666	10,077	30,859	455,602	1,124,263	(668,660)	-59%	*4
Total	3,115,590	835,156	737,826	4,688,572	5,036,691	(348,119)	-7%	
						\$	%	
Sal&Ben	1,020,213	275,408	290,106	1,585,727	1,964,549	(378,823)	-19%	*5
O&M	398,159	150,530	131,629	679,584	716,740	(37,156)	-5%	*6
Adm	198,166	89,273	31,561	319,735	494,481	(174,746)	-35%	*7
DebtServ	120,329	18,381	703,919	842,629	1,338,766	(496,137)	-37%	*8
CapProj	1,672	28,903	4,609	35,183	715,103	(679,919)	-95%	*9
Total	1,738,539	562,494	1,161,824	3,462,857	5,229,638	(1,766,781)	34%	
Net Rev/Exp	1,377,051	272,662	(423,999)	1,225,715	(192,947)			

Amador Water Agency

FY Year 2011 - 2012

Monthly Cash Report

	7/31/2011		8/31/2011		9/30/2011		10/31/2011		11/30/2011		12/31/2011	
	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual
Billing Water & WW	590,713	797,738	886,927	901,167	768,418	862,287	856,245	793,372	625,878	609,353		
Cash Receipts Water & WW	628,990	740,461	832,213	724,476	1,033,248	776,075	934,263	810,597	939,887	795,080		
Other Operating Receipts												
Fixed O&M	10,386	10,387	10,386	6,501	14,273	3,886	20,774	16,329	10,387	14,273		
CAWP Capital	105,125	66,687	38,438	38,437	-	-	-	-	-	-		
PG&E Contract	-	-	-	-	-	-	-	-	-	-		
Outside Service Contracts	2,637	10,519	5,921	5,589	2,016	-	2,424	1,724	608	5,832		
Plymouth Loan Reim	-	-	-	-	-	-	-	-	-	78,318		
Tax Revenue	-	(6,798)	-	-	-	-	-	-	-	-		
Assess/Standby/Conn/Oth	12,137	15,902	59,405	13,578	29,884	7,532	3,317	3,115	18,476	10,511		
Loans / Grants OP	-	-	-	-	89,200	-	89,200	86,736	31,000	-		
Transfer In	-	398,239	30,414	30,414	86,982	104,409	30,414	30,414	86,982	84,439		
Interest	-	-	-	-	525	221	-	-	125	-		
Total Other OP Receipts	130,285	494,936	144,564	94,519	222,880	116,048	146,129	138,318	147,578	193,373		
Total Operating Receipts	759,275	1,235,397	976,777	818,995	1,256,128	892,123	1,080,392	948,915	1,087,465	988,453		
Capital Receipts												
Interest	1,600	-	-	-	1,600	653	-	-	-	-		
Participation Fees	8,578	172,915	7,074	236,994	14,818	-	10,473	-	11,683	22,600		
Eng, Insp Fees	5,627	801	5,511	350	9,670	620	7,890	10,173	7,663	2,714		
Loans, Grants	-	-	-	-	-	-	-	3,208	-	-		
Total Capital Receipts	15,805	173,716	12,585	237,344	26,088	1,273	18,363	13,381	19,346	25,314		
Total Receipts	775,080	1,409,113	989,362	1,056,339	1,282,216	893,396	1,098,755	962,296	1,106,811	1,013,767		
Disbursements												
Salaries & Benefits	268,359	344,219	293,395	277,494	433,209	347,007	288,806	246,401	271,667	270,495		
Oper & Maint	27,789	96,797	130,530	185,723	155,502	122,753	152,012	150,520	141,583	130,500		
Administration	29,358	67,244	46,495	28,985	205,977	123,554	130,572	72,813	82,843	32,676		
Debt Service	40,241	-	58,241	58,241	61,653	62,075	208,387	18,465	703,919	703,913		
Fixed Assets	-	-	-	731	-	-	8,172	16,356	44	-		
Transfer Out	-	398,239	30,414	30,414	86,982	104,409	30,414	30,414	86,982	84,439		
Ret Health Benefits	10,417	10,117	11,373	9,740	9,704	11,307	11,238	11,309	11,266	9,929		
Total OP Disbursements	376,164	916,616	570,448	591,328	953,027	771,105	829,601	546,278	1,298,304	1,231,952		
Capital Disbursements												
Capital Salaries & Ovhd	32,948	1,196	8,265	3,451	7,188	15,743	69,447	17,722	14,527	9,696		
Capital Projects	20,119	510	8,410	-	2,567	1,160	36,038	28,902	3,510	4,609		
Total Capital Disb	53,067	1,706	16,675	3,451	9,755	16,903	105,485	46,624	18,037	14,305		
Other Cash (Receipts) & Disb												
EE With/BOA Restr Cash	-	57,292	-	60,962	-	(16,576)	-	3,438	-	13,773		
Sutter Creek	75,000	-	-	75,000	-	-	-	-	-	-		
Total Disb & Other Cash	504,231	975,614	587,123	730,741	962,782	771,432	935,086	596,340	1,316,341	1,260,030		
Cash Beg of Month	616,263	616,879	1,050,378	1,050,378	1,375,976	1,375,976	1,497,940	1,497,940	1,863,896	1,863,896		
Cash Inc/(Dec)	270,849	433,499	402,239	325,598	319,434	121,964	163,669	365,956	(209,530)	(246,263)		
Cash End of Month	887,112	1,050,378	1,452,617	1,375,976	1,695,410	1,497,940	1,661,609	1,863,896	1,654,366	1,617,633		

Amador Water Agency (All Systems)

FY Year 2011 - 2012

Monthly Cash Forecast, November 30, 2011

Billing Water & WW	Actual					F O R E C A S T								
	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY Total
Billing Water & WW	680,715	797,738	901,167	862,287	793,372	609,353	599,832	554,026	569,745	543,213	601,018	594,640	598,099	8,024,489
Cash Receipts Water & WW	740,461	724,476	776,075	810,597	810,597	795,080	742,302	620,768	555,616	560,135	573,284	582,617	592,963	8,074,373
Other Operating Receipts														
Fixed O&M	10,387	6,501	3,886	16,329	14,273		10,387	10,387	10,387	10,387	10,387	10,387	10,387	124,085
CAWP Capital	66,687	38,437	-	-	-	-	-	-	-	-	-	-	-	105,124
PG&E Contract	-	-	-	-	-	-	-	-	172,100	-	-	-	-	172,100
Outside Service Contracts	10,519	5,589	-	1,724	5,832		804	4,782	2,181	391	2,980	615	304	35,720
Plymouth Loan Reim	-	-	-	-	-	78,318	-	-	-	-	-	-	78,318	156,636
Tax Revenue	(11,011)	-	-	-	-	-	125,000	-	-	-	125,000	-	-	238,989
Assess/Stanby/Conn/Other	20,115	13,578	7,532	3,115	10,511		3,851	5,563	43,681	5,554	3,789	13,747	4,485	135,521
Loans, Grants OP	-	-	-	86,736	-		100,667	-	134,902	-	-	69,667	-	391,972
Transfer Ins	398,239	30,414	104,409	30,414	84,439		30,414	30,414	86,982	30,414	86,982	30,414	271,441	1,214,976
Interest	-	-	221	-	-		400	-	125	900	-	125	400	2,171
Total Other OP Receipts	494,936	94,519	116,048	138,318	193,373		271,523	51,145	450,357	47,646	229,138	124,956	365,335	2,577,294
Total Operating Receipts	1,235,397	818,995	892,123	948,915	988,453		1,013,825	671,913	1,005,973	607,781	802,422	707,572	958,298	10,651,667
Capital Receipts														
Interest	-	-	653	-	-		1,600	-	-	1,600	-	-	1,600	5,453
Participation Fees	172,915	236,994	-	-	22,600		8,354	8,873	4,293	12,511	3,942	9,001	6,017	485,499
Eng, Insp Fees	801	350	620	10,173	2,714		8,462	4,292	3,288	7,835	5,431	5,270	6,213	55,449
Loans, Grants Cap	-	-	-	3,208	-		-	-	-	-	-	-	-	3,208
Total Capital Receipts	173,716	237,344	1,273	13,381	25,314		18,416	13,165	7,581	21,945	9,374	14,271	13,830	549,610
Total Receipts	1,409,113	1,056,339	893,396	962,296	1,013,767		1,032,241	685,078	1,013,554	629,726	811,796	721,843	972,128	11,201,277
Disbursements														
Salaries & Benefits	344,218	277,494	347,007	246,401	270,495		270,495	270,495	270,495	405,743	270,495	270,495	270,495	3,514,328
Oper & Maint	96,797	185,723	122,753	150,520	130,500		123,804	80,764	58,760	185,178	114,147	224,384	256,714	1,730,044
Administration	67,244	28,985	123,554	72,813	32,676		52,798	157,821	99,315	148,824	119,925	66,675	240,605	1,211,235
Debt Service	-	58,241	62,075	18,465	703,913		-	156,575	10,912	61,653	116,576	1,018,913	106,217	2,313,539
Fixed Assets	-	731	-	16,356	-		1,530	-	1,250	5,572	44	-	-	25,483
Transfer Outs	398,239	30,414	104,409	30,414	84,439		30,414	30,414	86,982	30,414	86,982	30,414	271,439	1,214,974
Ret Health Benefits	10,118	9,740	11,307	11,309	9,929		9,878	9,878	9,878	9,878	9,878	9,878	9,878	121,549
Total OP Disbursements	916,616	591,328	771,105	546,278	1,231,952		488,919	705,947	537,591	847,261	718,047	1,620,758	1,155,347	10,131,151
Capital Disbursements														
Capital Salaries & Ben	1,196	3,451	15,743	17,722	9,696		36,214	89,699	56,433	48,258	22,070	2,493	2,355	305,330
Capital Projects	510	-	1,160	28,902	4,609		14,342	35,409	43,771	51,459	8,447	3,217	-	191,826
Total Capital Disb	1,706	3,451	16,903	46,624	14,305		50,556	125,108	100,205	99,717	30,517	5,709	2,355	497,157
Other Cash (Receipts) & Disb														
EE With/BOA Restr Cash	57,292	60,962	(16,576)	3,438	13,773		-	-	-	-	-	-	-	118,889
Sutter Creek	-	75,000	-	-	-		-	-	-	-	-	-	80,000	155,000
Total Disb & Other Cash	975,614	730,741	771,432	596,340	1,260,030		539,475	831,056	637,796	946,979	748,564	1,626,468	1,237,702	10,902,197
Cash Beg of Month	616,879	1,050,378	1,375,976	1,497,940	1,863,896		1,617,632	2,110,398	1,964,421	2,340,179	2,022,927	2,086,158	1,181,534	616,879
Cash Inc/(Dec)	433,499	325,598	121,964	365,956	(246,264)		492,766	(145,978)	375,758	(317,252)	63,232	(904,625)	(265,574)	299,080
Cash End of Month	1,050,378	1,375,976	1,497,940	1,863,896	1,617,632		2,110,398	1,964,421	2,340,179	2,022,927	2,086,158	1,181,534	915,959	915,959

Amador Water Agency (All Systems)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

	1st Qtr FY 11/12 Actual	11/12 Oct	11/12 Nov	FY 11/12 @41.7% Actual	FY 11/12 @41.7% Budget	Variance		Notes
						Actual vs Budget		
						\$	%	
<u>Operating Revenue</u>								
Water Sales	2,167,567	567,378	556,298	3,291,244	2,735,300	555,943	20%	*1
WW Sales	278,425	210,742	32,447	521,614	599,027	(77,413)	-13%	*2
Other OP Revenue	254,932	46,959	118,222	420,112	578,101	(157,989)	-27%	*3
Transfer Ins	533,063	30,414	84,439	647,916	516,698	131,218	25%	
Total Operating Revenue	3,233,987	855,493	791,406	4,880,886	4,429,127	451,759	10%	
<u>Operating Expenses</u>								
Salaries & Benefits	968,637	246,368	270,475	1,485,479	1,629,463	(143,985)	-9%	*5
Oper & Main	397,425	150,530	131,629	679,584	716,740	(37,156)	-5%	*6
Administration	198,166	72,911	31,561	302,638	486,981	(184,342)	-38%	*7
Debt Service	120,329	18,381	703,919	842,629	1,338,766	(496,137)	-37%	*8
Fixed Assets	735	16,361	-	17,096	7,500	9,596	128%	*7
Retiree Health Benefits	31,177	11,312	9,933	52,422	187,617	(135,195)	-72%	*5
Transfer Outs	533,063	30,414	84,439	647,916	516,698	131,218	25%	
Total Operating Expenses	2,249,530	546,277	1,231,957	4,027,764	4,883,765	(856,001)	-18%	
Net Operating Rev/Exp	984,456	309,216	(440,550)	853,122	(454,638)			
<u>Capital Revenue</u>								
Capital Revenue	414,666	10,077	30,859	455,602	1,124,263	(668,660)	-59%	*4
<u>Capital Expenses</u>								
Capital Salaries & Benefits	20,400	17,728	9,699	47,826	147,469	(99,643)	-68%	*5
Capital Replc Projects	1,672	28,903	4,609	35,183	715,103	(679,919)	-95%	*9
Total Capital Expenses	22,071	46,631	14,307	83,009	862,572	(779,562)	-90%	
Net Capital Rev/Exp	392,595	(36,554)	16,551	372,593	261,691			
(Fbal App)/Reserve_NonCash	-	-	-	-	(325,284)			
(Fbal App)/Reserve					132,337			
Net Rev/Exp	1,377,051	272,662	(423,999)	1,225,715	0			

Amador Water Agency (All Systems)
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AcctNum	Acct Title	FY 10/11	FY 11/12	FY 11/12	Variance		Variance	
		@41.7%	@41.7%	@41.7%	10/11 vs 11/12		Actual vs Budget	
		Actual	Actual	Budget	\$	%	\$	%
	<u>Water Sales</u>							
41101	Residential	1,904,997	1,862,126	1,566,504	(42,871)	-2%	295,622	19%
41102	Multi-User	85,235	76,838	68,082	(8,397)	-10%	8,756	13%
41200	Commercial	234,108	229,335	193,698	(4,773)	-2%	35,637	18%
41300	Industrial	98,967	81,460	54,953	(17,507)	-18%	26,507	48%
41301	Limited Industrial	307,094	285,610	272,969	(21,485)	-7%	12,641	5%
41400	Irrigation	105,623	99,120	65,635	(6,503)	-6%	33,485	51%
41500	Resale	591,293	543,665	431,123	(47,628)	-8%	112,541	26%
41600	Public Agencies	117,678	112,561	81,393	(5,116)	-4%	31,169	38%
41700	Construction	-	-	2,708	-		(2,708)	-100%
41701	Accrual Of Prior Year	-	-	-	-		-	
41800	WW Service Charges	482,523	521,614	599,027	39,091	8%	(77,413)	-13%
41895	Sales Write Offs	(6,531)	529	(1,765)	7,060	-108%	2,294	-130%
41896	Sales Write Offs	-	-	-	-		-	
	Total Water Sales	3,920,987	3,812,858	3,334,328	(108,129)	-3%	478,530	14%
	<u>Other OP Revenue</u>							
42304	Connection Fees	2,174	33,889	1,502	31,715	1459%	32,387	2156%
42305	Service Revenue	-	155	-	155		155	
42306	Pg&E Contract Payments	-	-	71,708	-		(71,708)	-100%
42310	Eng & Inspec Fees	313	-	-	(313)	-100%	-	
42313	Bad Debt Recovery	-	-	-	-		-	
42315	Outside Service Contracts	18,315	11,710	14,883	(6,605)	-36%	(3,174)	-21%
42400	Interest	1,337	222	875	(1,116)	-83%	(653)	-75%
42401	Fixed O&M	-	51,935	51,930	51,935		5	0%
42405	Tax Revenue	5,612	(10,747)	104,167	(16,359)	-292%	(114,913)	-110%
42406	Other Revenue	17,651	41,731	4,667	24,080	136%	37,064	794%
42407	Loans/Grants Operating	-	-	138,515	-		(138,515)	-100%
42421	Cawp Capital Costs	-	105,125	43,802	105,125		61,323	140%
42501	Rev Applic To Prior Yr	(35,189)	-	-	35,189	-100%	-	
42502	Plymouth Loan Reim	-	78,318	79,046	78,318		(728)	-1%
42510	Assmt/Cap Facil/Standby	138,699	107,776	67,006	(30,923)	-22%	40,769	61%
42520	Interest	12,177	-	-	(12,177)	-100%	-	

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AcctNum	Acct Title	FY 10/11 @41.7% Actual	FY 11/12 @41.7% Actual	FY 11/12 @41.7% Budget	Variance		Variance	
					10/11 vs 11/12		Actual vs Budget	
					\$	%	\$	%
42530	Interest	-	-	-	-	-	-	-
42540	Interest	-	-	-	-	-	-	-
42898	From Reserves	-	-	-	-	-	-	-
	Total Other OP Revenue	161,088	420,112	578,101	259,025	161%	(157,989)	-27%
	<u>Transfer In</u>							
41501	Transfer In Purchased Service	132,631	179,316	141,421	46,686	35%	37,896	27%
42402	Transfer In Fixed O&M	167,750	152,070	152,070	(15,680)	-9%	0	0%
42420	Transfer In Cawp Capital Cost	305,420	316,530	131,888	11,110	4%	184,643	140%
42550	Transfer In Debt Service	-	-	25,273	-	-	(25,273)	-100%
49500	Transfer In Debt Service	-	-	66,048	-	-	(66,048)	-100%
	Total Transfer In	605,801	647,916	516,698	42,116	7%	131,218	25%
	<u>Capital Revenue</u>							
49301	Interest	2,358	654	2,667	(1,704)	-72%	(2,013)	-75%
49302	Participation Fees	108,475	432,036	41,917	323,561	298%	390,120	931%
49304	Connection Fees	-	-	-	-	-	-	-
49310	Eng & Inspec Fees	38,842	19,704	31,763	(19,138)	-49%	(12,059)	-38%
49400	Loans/Grants	280,337	3,208	1,047,917	(277,129)	-99%	(1,044,708)	-100%
49401	Rev Applic To Prior Yr	-	-	-	-	-	-	-
49407	Contributed Capital	-	-	-	-	-	-	-
49898	From Reserves	-	-	-	-	-	-	-
	Total Capital Revenue	430,011	455,602	1,124,263	25,591	6%	(668,660)	-59%
	<u>Salaries & Benefits</u>							
56111	Salaries	1,174,860	954,078	916,610	(220,782)	-19%	37,468	4%
56113	Overtime	18,593	32,006	24,364	13,413	72%	7,642	31%
56114	Standby	20,940	21,260	20,938	320	2%	322	2%
56120	Unemployment Insurance	19,108	24,792	54,167	5,684	30%	(29,375)	-54%
56121	Benefits	508,527	-	-	(508,527)	-100%	-	-
56122	Allowance-Compensated Absences	43,796	3,023	88,990	(40,773)	-93%	(85,967)	-97%
56123	Health-Insurance	-	260,305	269,192	260,305	-	(8,886)	-3%
56124	Retirement	-	84,248	190,702	84,248	-	(106,454)	-56%

Amador Water Agency (All Systems)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

AcctNum	Acct Title	FY 10/11	FY 11/12	FY 11/12	Variance		Variance		
		@41.7%	@41.7%	@41.7%	10/11 vs 11/12		Actual vs Budget		
		Actual	Actual	Budget	\$	%	\$	%	
56125	Fica/Medicare	-	91,863	77,520	91,863		14,343	19%	
56126	Workers Comp	-	26,625	33,671	26,625		(7,046)	-21%	
56127	St/Lt Disability	-	4,522	6,850	4,522		(2,328)	-34%	
56128	To/From Benefits	-	(17,243)	(53,540)	(17,243)		36,297	-68%	
	Total Salaries & Benefits	1,785,824	1,485,479	1,629,463	(300,346)	-17%	(143,985)	-9%	
	<u>Oper & Main</u>								
56212	Collect/Distrib System	44,048	42,225	50,365	(1,823)	-4%	(8,140)	-16%	
56213	Transmission System	24,131	83	3,583	(24,049)	-100%	(3,501)	-98%	
56214	Canal-Clean/Chems/Tests/O&M	3,832	329	2,500	(3,503)	-91%	(2,171)	-87%	
56221	Storage/Dams/Reservoirs	38	96	4,833	57	149%	(4,737)	-98%	
56222	Disposal	12,320	4,333	12,500	(7,987)	-65%	(8,167)	-65%	
56231	Treatment Plants	78,341	84,908	72,708	6,567	8%	12,200	17%	
56235	Water Tests	21,935	26,276	29,750	4,341	20%	(3,474)	-12%	
56241	Vehicle Maintenance/Repair	15,511	17,486	24,583	1,975	13%	(7,097)	-29%	
56242	Gas & Oil	40,672	36,580	53,333	(4,091)	-10%	(16,753)	-31%	
56243	Auto Shop Maintenance	-	15	83	15		(68)	-82%	
56251	Plants/Pumps	268,821	317,354	264,583	48,533	18%	52,771	20%	
56253	Sewer Fees/Power Loss	36,559	117,654	129,167	81,096	222%	(11,512)	-9%	
56254	Radios	1,780	1,869	1,875	89	5%	(6)	0%	
56261	Tool/Equip Mntc/Replace/Rental	5,075	5,156	6,667	81	2%	(1,511)	-23%	
56262	Safety/Supplies/Mntc	1,767	3,286	5,313	1,519	86%	(2,027)	-38%	
56263	Uniforms	756	2,244	3,333	1,488	197%	(1,089)	-33%	
56266	State Health Dept Fees	260	2,609	31,458	2,349	902%	(28,849)	-92%	
56267	Licenses/Certifications	1,316	603	1,917	(713)	-54%	(1,314)	-69%	
56268	Mileage/Travel/Food	163	42	333	(121)	-74%	(291)	-87%	
56270	Grounds Maintenance	11,671	15,177	14,521	3,506	30%	656	5%	
56275	Misc Expense	799	1,258	3,333	459	57%	(2,075)	-62%	
56298	To/From Operating Expenses	(0)	(0)	(0)	(0)	0%	(0)	0%	
	Total Oper & Main	569,798	679,584	716,740	109,786	19%	(37,156)	-5%	
	<u>Administration</u>								
56611	Director Compensation	16,053	6,829	16,250	(9,225)	-57%	(9,421)	-58%	

Amador Water Agency (All Systems)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

AcctNum	Acct Title	FY 10/11	FY 11/12	FY 11/12	Variance		Variance	
		@41.7%	@41.7%	@41.7%	10/11 vs 11/12		Actual vs Budget	
		Actual	Actual	Budget	\$	%	\$	%
56612	Director Travel/Confernc/Meals	1,809	351	2,083	(1,458)	-81%	(1,732)	-83%
56614	Director Insurance	13,102	87	1,445	(13,015)	-99%	(1,359)	-94%
56615	Election Expense	-	-	-	-		-	
56618	To/From Director Expense	0	(0)	(0)	(0)	0%	0	-78%
56621	Office Supplies	5,187	4,377	5,417	(810)	-16%	(1,040)	-19%
56622	Publications/Advertising	3,611	1,012	1,813	(2,598)	-72%	(800)	-44%
56623	Postage	13,026	13,677	14,167	651	5%	(489)	-3%
56624	Printing	(656)	863	5,417	1,519	-231%	(4,554)	-84%
56625	Computer Mntc & Support	39,258	55,723	83,021	16,465	42%	(27,298)	-33%
56626	Training/Conferences	6,816	4,242	8,333	(2,574)	-38%	(4,091)	-49%
56628	Mileage/Travel/Meals	491	419	896	(72)	-15%	(477)	-53%
56630	Hr Hiring Activities	292	581	625	288	99%	(44)	-7%
56631	Membership Dues	3,971	14,396	17,083	10,425	263%	(2,687)	-16%
56634	Merchant/Credit Card Fees	4,521	3,738	2,083	(783)	-17%	1,654	79%
56635	Propety Tax Admin Cost	-	-	-	-		-	
56636	Miscellaneous Expense	1,245	2,414	1,708	1,169	94%	705	41%
56637	Manager'S Expenses	152	505	208	353	232%	297	143%
56638	Public Relations	74	1,214	6,250	1,140	1549%	(5,036)	-81%
56640	Office Bldg & Grnds Mntc/Util	18,733	17,937	18,333	(796)	-4%	(397)	-2%
56642	Telephone/Ans Svc - Office	25,758	22,460	25,000	(3,297)	-13%	(2,540)	-10%
56649	To/From Office Expense	(0)	(0)	0	0	0%	(0)	0%
56729	Insurance (Property/Liability)	145,028	42,555	62,500	(102,473)	-71%	(19,945)	-32%
56730	Consultants	37,563	53,138	174,765	15,575	41%	(121,627)	-70%
56750	Legal Fees	27,993	56,122	39,583	28,129	100%	16,539	42%
56760	Water Rights	1,911	-	-	(1,911)	-100%	-	
	Total Administration	365,936	302,638	486,981	(63,297)	-17%	(184,342)	-38%
	<u>Debt Service</u>							
56912	Wdf (County)	40,242	48,937	387,890	8,695	22%	(338,954)	-87%
56913	USDA-Buck,Ply,WellProj	191,606	115,006	53,190	(76,600)	-40%	61,816	116%
56914	Debt Service Interest Payment	-	627,234	648,898	627,234		(21,664)	-3%
56917	Hillside System (State Dwr)	1,443	1,035	663	(408)	-28%	372	56%
56918	Ridge System (State Dwr)	60,210	36,037	30,272	(24,173)	-40%	5,765	19%

Amador Water Agency (All Systems)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

AcctNum	Acct Title	FY 10/11	FY 11/12	FY 11/12	Variance		Variance		
		@41.7%	@41.7%	@41.7%	10/11 vs 11/12		Actual vs Budget		
		Actual	Actual	Budget	\$	%	\$	%	
56919	Bond Administration Fees	-	-	750	-		(750)	-100%	
56920	Dwr Loan Administration Fees	-	-	125	-		(125)	-100%	
56921	2006 Series A Cop	523,613	-	210,417	(523,613)	-100%	(210,417)	-100%	
56922	Office Equipment Lease/Rental	-	435	750	435		(315)	-42%	
56923	Office Equipment Lease/Rental	-	-	-	-		-		
56925	Swrcb-Pine Grove Ww	18,381	13,946	5,811	(4,435)	-24%	8,135	140%	
56927	To/From Capital/Equip Lease	-	0	750	0		(750)	-100%	
56929	Debt Service Credits (Other)	-	-	(750)	-		750	-100%	
	Total Debt Service	835,494	842,629	1,338,766	7,135	1%	(496,137)	-37%	
	<u>Capital Salaries & Benefits</u>								
57001	Capital Salaries	89,901	30,583	93,929	(59,318)	-66%	(63,346)	-67%	
57002	Capital Benefits	80,911	17,243	53,540	(63,668)	-79%	(36,297)	-68%	
	Total Cap Sal & Benefits	170,812	47,826	147,469	(122,986)	-72%	(99,643)	-68%	
	<u>Capital Replc Projects</u>								
57101	Plants	40,252	27,801	82,583	(12,451)	-31%	(54,782)	-66%	
57103	Transmission	1,453	3,220	608,048	1,767	122%	(604,828)	-99%	
57104	Collect/Distrib System	62,531	-	18,221	(62,531)	-100%	(18,221)	-100%	
57106	Storage	-	4,162	6,250	4,162		(2,088)	-33%	
57151	Depreciation	-	-	-	-		-		
57163	Amorization	-	-	-	-		-		
57171	Amorization	-	-	-	-		-		
57181	Amorization	-	-	-	-		-		
	Total Cap Replc Proj	104,236	35,183	715,103	(69,053)	-66%	(679,919)	-95%	
	<u>Fixed Assets</u>								
57225	Office Equipment	-	15,377	5,000	15,377		10,377	208%	
57226	Shop Equipment	-	735	-	735		735		
57227	Tools & Instruments	4,556	984	2,500	(3,571)	-78%	(1,516)	-61%	
57255	To/From Fixed Asset Expense	4,556	(0)	7,500	(4,556)	-100%	(7,500)	-100%	
57259	Credits From Other Funds	(4,556)	-	(7,500)	4,556	-100%	7,500	-100%	
	Total Fixed Assets	4,556	17,096	7,500	12,541	275%	9,596	128%	

Amador Water Agency (All Systems)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

AcctNum	Acct Title	FY 10/11 @41.7% Actual	FY 11/12 @41.7% Actual	FY 11/12 @41.7% Budget	Variance		Variance	
					10/11 vs 11/12		Actual vs Budget	
					\$	%	\$	%
	<u>Retiree Health Benefits</u>							
57318	Health Benefits Reserves	13,750	-	-	(13,750)	-100%	-	
57380	Retiree Health Benefits	18,506	52,422	187,617	33,916	183%	(135,195)	-72%
57382	Replacement Reserves	9,000	-	-	(9,000)	-100%	-	
57384	Operating Fund Reserves	1,625	-	-	(1,625)	-100%	-	
57385	To/From Retiree Benefits	-	0	-	0		0	
	Total Retiree Health Ben	42,881	52,422	187,617	9,541	22%	(135,195)	-72%
	<u>Transfer Out</u>							
56252	Transfer Out Purchased Water	135,631	179,316	141,421	43,686	32%	37,896	27%
56276	Transfer Out Fixed O&M	167,775	152,070	152,069	(15,705)	-9%	1	0%
56911	Transfer Out Debt Service	-	-	91,320	-		(91,320)	-100%
56915	Transfer Out Cawp Capital Cost	305,415	316,530	131,888	11,115	4%	184,642	140%
	Total Transfer Outs	608,821	647,916	516,698	39,096	6%	131,218	25%
57421	(Fund Bal Appr) / Reserve	-	-	(192,947)	-		192,947	-100%

Amador Water Agency (OS 03)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

						Variance	
	1st Qtr			FY 11/12	FY 11/12	Actual vs Budget	
	FY 11/12	11/12	11/12	@41.7%	@41.7%	\$	%
	Actual	Oct	Nov	Actual	Budget		
<u>Operating Revenue</u>							
Water Sales	-	-	-	-	-	-	
Other OP Revenue	3,454	1,752	6,524	11,730	14,883	(3,154)	-21%
Transfer Ins	-	-	-	-	-	-	
Total Operating Revenue	3,454	1,752	6,524	11,730	14,883	(3,154)	-21%
<u>Operating Expenses</u>							
Salaries & Benefits	5,505	946	1,406	7,857	12,714	(4,857)	-38%
Oper & Main	521	363	195	1,079	2,292	(1,213)	-53%
Administration	-	5,000	-	5,000	42	4,958	11900%
Debt Service	-	-	-	-	-	-	
Fixed Assets	-	-	-	-	-	-	
Retiree Health Benefits	175	43	52	270	1,003	(733)	-73%
Transfer Outs	-	-	-	-	-	-	
Total Operating Expenses	6,200	6,353	1,653	14,206	16,050	(1,844)	-11%
Net Operating Rev/Exp	(2,746)	(4,601)	4,871	(2,477)	(1,167)		
<u>Capital Revenue</u>							
Capital Revenue	-	-	-	-	-	-	
<u>Capital Expenses</u>							
Capital Salaries & Benefits	-	331	-	331	-	331	
Capital Replc Projects	-	-	-	-	-	-	
Total Capital Expenses	-	331	-	331	-	331	
Net Capital Rev/Exp	-	(331)	-	(331)	-		
(Fbal App)/Reserve_NonCash	-	-	-	-	(2,407)		
(Fbal App)/Reserve					1,240		
Net Rev/Exp	(2,746)	(4,932)	4,871	(2,808)	-		

Amador Water Agency (AWS 04)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

						Variance	
	1st Qtr			FY 11/12	FY 11/12	Actual vs Budget	
	FY 11/12	11/12	11/12	@41.7%	@41.7%	\$	%
	Actual	Oct	Nov	Actual	Budget		
<u>Operating Revenue</u>							
Water Sales	1,463,952	442,573	325,169	2,231,694	1,815,044	416,650	23%
Other OP Revenue	47,595	(816)	85,281	132,060	173,338	(41,278)	-24%
Transfer Ins	-	-	-	-	64,521	(64,521)	-100%
Total Operating Revenue	1,511,548	441,756	410,450	2,363,754	2,052,903	310,851	15%
<u>Operating Expenses</u>							
Salaries & Benefits	458,472	116,324	130,450	705,246	711,035	(5,789)	-1%
Oper & Main	127,403	55,729	26,488	209,621	236,193	(26,572)	-11%
Administration	102,477	31,825	17,448	151,750	221,987	(70,236)	-32%
Debt Service	61,905	-	513,913	575,818	800,568	(224,750)	-28%
Fixed Assets	426	571	-	997	4,351	(3,354)	-77%
Retiree Health Benefits	14,768	5,341	4,791	24,900	90,404	(65,504)	-72%
Transfer Outs	-	-	-	-	-	-	
Total Operating Expenses	765,451	209,791	693,090	1,668,331	2,064,538	(396,206)	-19%
Net Operating Rev/Exp	746,097	231,966	(282,640)	695,422	(11,635)		
<u>Capital Revenue</u>							
Capital Revenue	398,605	9,734	24,689	433,028	54,221	378,807	699%
<u>Capital Expenses</u>							
Capital Salaries & Benefits	12,319	13,790	6,590	32,699	95,086	(62,387)	-66%
Capital Replc Projects	360	26,161	1,280	27,801	51,638	(23,836)	-46%
Total Capital Expenses	12,679	39,950	7,870	60,500	146,724	(86,224)	-59%
Net Capital Rev/Exp	385,926	(30,217)	16,819	372,528	(92,503)		
(Fbal App)/Reserve_NonCash	-	-	-	-	(144,469)		
(Fbal App)/Reserve					40,331		
Net Rev/Exp	1,132,023	201,749	(265,822)	1,067,950	(0)		

Amador Water Agency (AgencyGen 05)

Fiscal Year 2011-2012

Monthly Financial Report, 41.7% of Budget

November 30, 2011

	1st Qtr		FY 11/12		FY 11/12		Variance	
	FY 11/12	11/12	11/12	@41.7%	@41.7%	Actual vs Budget		
	Actual	Oct	Nov	Actual	Budget	\$	%	
<u>Operating Revenue</u>								
Water Sales	-	-	-	-	-	-	-	-
Other OP Revenue	(5,893)	31,055	2,346	27,507	191,458	(163,951)	-86%	
Transfer Ins	-	-	-	-	2,521	(2,521)	-100%	
Total Operating Revenue	(5,893)	31,055	2,346	27,507	193,979	(166,472)	-86%	
<u>Operating Expenses</u>								
Salaries & Benefits	77,631	16,161	14,491	108,283	119,243	(10,961)	-9%	
Oper & Main	714	308	174	1,196	1,640	(444)	-27%	
Administration	13,472	15,004	4,130	32,606	77,905	(45,299)	-58%	
Debt Service	7	-	-	7	-	7		
Fixed Assets	11	15,392	-	15,403	-	15,403		
Retiree Health Benefits	2,459	742	532	3,733	10,650	(6,916)	-65%	
Transfer Outs	-	-	-	-	14,139	(14,139)	-100%	
Total Operating Expenses	94,294	47,607	19,327	161,228	223,577	(62,349)	-28%	
Net Operating Rev/Exp	(100,187)	(16,552)	(16,982)	(133,720)	(29,598)			
<u>Capital Revenue</u>								
Capital Revenue	-	-	-	-	-	-		
<u>Capital Expenses</u>								
Capital Salaries & Benefits	-	207	-	207	-	207		
Capital Replc Projects	-	-	-	-	-	-		
Total Capital Expenses	-	207	-	207	-	207		
Net Capital Rev/Exp	-	(207)	-	(207)	-			
(Fbal App)/Reserve_NonCash	-	-	-	-	(23,684)			
(Fbal App)/Reserve	-	-	-	-	(5,914)			
Net Rev/Exp	(100,187)	(16,758)	(16,982)	(133,927)	(0)			

Amador Water Agency (CAWP 06)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

	1st Qtr		FY 11/12		FY 11/12		Variance	
	FY 11/12	11/12	11/12	@41.7%	@41.7%	Actual vs Budget		
	Actual	Oct	Nov	Actual	Budget	\$	%	
<u>Operating Revenue</u>								
Water Sales	44,743	-	20,885	65,628	48,163	17,465	36%	
Other OP Revenue	138,028	10,935	10,951	159,914	98,941	60,973	62%	
Transfer Ins	533,063	30,414	84,439	647,916	425,378	222,539	52%	
Total Operating Revenue	715,834	41,349	116,275	873,458	572,481	300,977	53%	
<u>Operating Expenses</u>								
Salaries & Benefits	87,222	20,963	24,184	132,368	184,801	(52,433)	-28%	
Oper & Main	132,195	47,704	39,989	219,888	210,412	9,476	5%	
Administration	12,971	3,863	2,021	18,855	26,314	(7,460)	-28%	
Debt Service	58,276	-	190,006	248,283	525,750	(277,467)	-53%	
Fixed Assets	59	79	-	138	599	(462)	-77%	
Retiree Health Benefits	2,797	963	888	4,648	21,614	(16,966)	-78%	
Transfer Outs	-	-	-	-	-	-		
Total Operating Expenses	293,520	73,571	257,088	624,179	969,490	(345,311)	-36%	
Net Operating Rev/Exp	422,314	(32,222)	(140,813)	249,279	(397,008)			
<u>Capital Revenue</u>								
Capital Revenue	27	-	-	27	1,048,042	(1,048,015)	-100%	
<u>Capital Expenses</u>								
Capital Salaries & Benefits	6,252	3,195	2,133	11,579	39,538	(27,959)	-71%	
Capital Replc Projects	1,312	2,742	3,328	7,382	663,465	(656,083)	-99%	
Total Capital Expenses	7,563	5,937	5,461	18,961	703,003	(684,042)	-97%	
Net Capital Rev/Exp	(7,536)	(5,937)	(5,461)	(18,934)	345,039			
(Fbal App)/Reserve_NonCash	-	-	-	-	(41,878)			
(Fbal App)/Reserve					(10,092)			
Net Rev/Exp	414,778	(38,159)	(146,274)	230,345	0			

Amador Water Agency (Lamel 09)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

	1st Qtr		FY 11/12		FY 11/12		Variance	
	FY 11/12	11/12	11/12	@41.7%	@41.7%	Actual vs Budget		
	Actual	Oct	Nov	Actual	Budget	\$	%	
<u>Operating Revenue</u>								
Water Sales	14,680	25	5,911	20,615	17,133	3,482	20%	
Other OP Revenue	3,430	-	1,746	5,176	4,275	901	21%	
Transfer Ins	-	-	-	-	-	-	-	
Total Operating Revenue	18,109	25	7,657	25,791	21,408	4,383	20%	
<u>Operating Expenses</u>								
Salaries & Benefits	8,442	2,037	1,988	12,467	9,645	2,822	29%	
Oper & Main	4,618	1,735	811	7,164	5,297	1,867	35%	
Administration	693	228	118	1,039	1,538	(499)	-32%	
Debt Service	2	-	-	2	4,551	(4,549)	-100%	
Fixed Assets	4	5	-	9	37	(28)	-77%	
Retiree Health Benefits	275	94	73	442	1,141	(700)	-61%	
Transfer Outs	-	-	-	-	3,721	(3,721)	-100%	
Total Operating Expenses	14,034	4,098	2,990	21,122	25,929	(4,807)	-19%	
Net Operating Rev/Exp	4,075	(4,073)	4,667	4,669	(4,521)			
<u>Capital Revenue</u>								
Capital Revenue	-	-	-	-	-	-	-	
<u>Capital Expenses</u>								
Capital Salaries & Benefits	-	-	-	-	1,776	(1,776)	-100%	
Capital Replc Projects	-	-	-	-	-	-	-	
Total Capital Expenses	-	-	-	-	1,776	(1,776)	-100%	
Net Capital Rev/Exp	-	-	-	-	(1,776)			
(Fbal App)/Reserve_NonCash	-	-	-	-	(2,114)			
(Fbal App)/Reserve	-	-	-	-	(4,183)			
Net Rev/Exp	4,075	(4,073)	4,667	4,669	-			

Amador Water Agency (Camanche 13)

Fiscal Year 2011-2012

Monthly Financial Report, 41.7% of Budget

November 30, 2011

						Variance	
	1st Qtr			FY 11/12	FY 11/12	Actual vs Budget	
	FY 11/12	11/12	11/12	@41.7%	@41.7%	\$	%
	Actual	Oct	Nov	Actual	Budget		
<u>Operating Revenue</u>							
Water Sales	69,199	61,044	113	130,356	137,669	(7,313)	-5%
Other OP Revenue	28,235	(968)	-	27,267	63,660	(36,394)	-57%
Transfer Ins	-	-	-	-	-	-	-
Total Operating Revenue	97,434	60,075	113	157,622	201,329	(43,707)	-22%
<u>Operating Expenses</u>							
Salaries & Benefits	61,767	15,922	21,117	98,806	102,164	(3,358)	-3%
Oper & Main	22,353	8,073	6,172	36,597	34,257	2,341	7%
Administration	24,408	3,507	1,500	29,415	66,812	(37,396)	-56%
Debt Service	22	-	-	22	38	(16)	-42%
Fixed Assets	37	49	-	86	526	(440)	-84%
Retiree Health Benefits	1,986	731	776	3,492	10,476	(6,984)	-67%
Transfer Outs	-	-	-	-	14,510	(14,510)	-100%
Total Operating Expenses	110,572	28,282	29,564	168,419	228,783	(60,364)	-26%
Net Operating Rev/Exp	(13,139)	31,793	(29,451)	(10,797)	(27,453)		
<u>Capital Revenue</u>							
Capital Revenue	479	189	1,336	2,004	2,154	(150)	-7%
<u>Capital Expenses</u>							
Capital Salaries & Benefits	-	-	-	-	-	-	-
Capital Replc Projects	-	-	-	-	-	-	-
Total Capital Expenses	-	-	-	-	-	-	-
Net Capital Rev/Exp	479	189	1,336	2,004	2,154		
(Fbal App)/Reserve_NonCash	-	-	-	-	(18,893)		
(Fbal App)/Reserve	-	-	-	-	(6,406)		
Net Rev/Exp	(12,660)	31,982	(28,115)	(8,793)	-		

Amador Water Agency (CAWP Retail 14)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

	1st Qtr			FY 11/12	FY 11/12	Variance	
	FY 11/12	11/12	11/12	@41.7%	@41.7%	Actual vs Budget	
	Actual	Oct	Nov	Actual	Budget	\$	%
<u>Operating Revenue</u>							
Water Sales	574,465	63,737	204,221	842,423	717,917	124,506	17%
Other OP Revenue	26,243	498	6,386	33,127	14,190	18,938	133%
Transfer Ins	-	-	-	-	-	-	-
Total Operating Revenue	600,708	64,235	210,607	875,550	732,106	143,444	20%
<u>Operating Expenses</u>							
Salaries & Benefits	123,240	37,886	36,212	197,337	212,203	(14,866)	-7%
Oper & Main	15,250	5,292	4,682	25,224	36,710	(11,485)	-31%
Administration	24,081	6,632	3,442	34,155	44,890	(10,735)	-24%
Debt Service	65	-	-	65	113	(47)	-42%
Fixed Assets	110	148	-	258	1,050	(792)	-75%
Retiree Health Benefits	3,981	1,740	1,330	7,050	23,495	(16,444)	-70%
Transfer Outs	533,063	30,414	84,439	647,916	445,151	202,765	46%
Total Operating Expenses	699,790	82,111	130,106	912,007	763,610	148,396	19%
Net Operating Rev/Exp	(99,082)	(17,876)	80,502	(36,456)	(31,504)		
<u>Capital Revenue</u>							
Capital Revenue	13,682	23	264	13,969	3,229	10,740	333%
<u>Capital Expenses</u>							
Capital Salaries & Benefits	-	-	-	-	-	-	-
Capital Replc Projects	-	-	-	-	-	-	-
Total Capital Expenses	-	-	-	-	-	-	-
Net Capital Rev/Exp	13,682	23	264	13,969	3,229		
(Fbal App)/Reserve_NonCash	-	-	-	-	(37,637)		
(Fbal App)/Reserve					9,362		
Net Rev/Exp	(85,400)	(17,853)	80,766	(22,487)	(0)		

Amador Water Agency (WWGen 20)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

						Variance	
	1st Qtr			FY 11/12	FY 11/12	Actual vs Budget	
	FY 11/12	11/12	11/12	@41.7%	@41.7%	\$	%
	Actual	Oct	Nov	Actual	Budget		
<u>Operating Revenue</u>							
Water Sales	106,062	35,872	35,644	177,578	186,331	(8,753)	-5%
Other OP Revenue	13,835	4,504	4,988	23,327	17,315	6,013	35%
Transfer Ins	-	-	-	-	-	-	
Total Operating Revenue	119,897	40,375	40,633	200,906	203,646	(2,740)	-1%
<u>Operating Expenses</u>							
Salaries & Benefits	66,552	16,128	16,260	98,939	102,481	(3,542)	-3%
Oper & Main	14,755	5,986	4,215	24,956	41,372	(16,416)	-40%
Administration	7,746	2,196	1,069	11,011	15,172	(4,161)	-27%
Debt Service	22	18,381	-	18,403	7,696	10,706	139%
Fixed Assets	37	49	-	86	375	(289)	-77%
Retiree Health Benefits	2,173	741	597	3,511	11,273	(7,762)	-69%
Transfer Outs	-	-	-	-	29,038	(29,038)	-100%
Total Operating Expenses	91,285	43,479	22,141	156,905	207,407	(50,502)	-24%
Net Operating Rev/Exp	28,612	(3,104)	18,492	44,000	(3,761)		
<u>Capital Revenue</u>							
Capital Revenue	275	387	1,613	2,275	4,617	(2,342)	-51%
<u>Capital Expenses</u>							
Capital Salaries & Benefits	270	82	976	1,328	9,708	(8,380)	-86%
Capital Replc Projects	-	-	-	-	-	-	
Total Capital Expenses	270	82	976	1,328	9,708	(8,380)	-86%
Net Capital Rev/Exp	5	305	637	947	(5,091)		
(Fbal App)/Reserve_NonCash	-	-	-	-	(20,805)		
(Fbal App)/Reserve	-	-	-	-	11,953		
Net Rev/Exp	28,617	(2,799)	19,129	44,947	-		

Amador Water Agency (WW Camanche 21)

Fiscal Year 2011-2012

Monthly Financial Report, 41.7% of Budget

November 30, 2011

	1st Qtr		FY 11/12		FY 11/12		Variance	
	FY 11/12	11/12	11/12	@41.7%	@41.7%	Actual vs Budget		
	Actual	Oct	Nov	Actual	Budget	\$	%	
<u>Operating Revenue</u>								
Water Sales	73,019	72,275	-	145,294	176,654	(31,360)	-18%	
Other OP Revenue	4	-	-	4	-	4		
Transfer Ins	-	-	-	-	14,139	(14,139)	-100%	
Total Operating Revenue	73,024	72,275	-	145,299	190,793	(45,495)	-24%	
<u>Operating Expenses</u>								
Salaries & Benefits	43,148	11,044	12,230	66,422	86,872	(20,450)	-24%	
Oper & Main	29,081	9,382	8,726	47,189	52,894	(5,706)	-11%	
Administration	4,928	1,698	670	7,297	9,269	(1,972)	-21%	
Debt Service	13	-	-	13	23	(10)	-43%	
Fixed Assets	22	30	-	52	300	(248)	-83%	
Retiree Health Benefits	1,386	507	449	2,343	8,420	(6,077)	-72%	
Transfer Outs	-	-	-	-	10,140	(10,140)	-100%	
Total Operating Expenses	78,579	22,661	22,075	123,315	167,917	(44,602)	-27%	
Net Operating Rev/Exp	(5,556)	49,614	(22,075)	21,984	22,876			
<u>Capital Revenue</u>								
Capital Revenue	390	(387)	1	3	-	3		
<u>Capital Expenses</u>								
Capital Salaries & Benefits	-	-	-	-	-	-		
Capital Replc Projects	-	-	-	-	-	-		
Total Capital Expenses	-	-	-	-	-	-		
Net Capital Rev/Exp	390	(387)	1	3	-			
(Fbal App)/Reserve_NonCash	-	-	-	-	(16,458)			
(Fbal App)/Reserve					39,334			
Net Rev/Exp	(5,166)	49,227	(22,074)	21,987	-			

Amador Water Agency (WW Martell 22)

Fiscal Year 2011-2012

Monthly Financial Report, 41.7% of Budget

November 30, 2011

	1st Qtr		FY 11/12		FY 11/12		Variance	
	FY 11/12	11/12	11/12	@41.7%	@41.7%	Actual vs Budget		
	Actual	Oct	Nov	Actual	Budget	\$	%	
<u>Operating Revenue</u>								
Water Sales	99,872	102,595	(3,197)	199,270	235,417	(36,147)	-15%	
Other OP Revenue	0	-	-	0	42	(42)	-100%	
Transfer Ins	-	-	-	-	10,140	(10,140)	-100%	
Total Operating Revenue	99,872	102,595	(3,197)	199,270	245,598	(46,328)	-19%	
<u>Operating Expenses</u>								
Salaries & Benefits	36,658	8,957	12,137	57,752	88,304	(30,552)	-35%	
Oper & Main	50,535	15,958	40,176	106,669	95,675	10,995	11%	
Administration	7,388	2,958	1,164	11,510	23,053	(11,543)	-50%	
Debt Service	17	-	-	17	29	(12)	-40%	
Fixed Assets	29	39	-	69	263	(194)	-74%	
Retiree Health Benefits	1,177	411	446	2,034	9,141	(7,107)	-78%	
Transfer Outs	-	-	-	-	-	-	-	
Total Operating Expenses	95,805	28,324	53,923	178,052	216,465	(38,413)	-18%	
Net Operating Rev/Exp	4,068	74,271	(57,120)	21,218	29,133			
<u>Capital Revenue</u>								
Capital Revenue	1,208	132	2,956	4,296	12,000	(7,704)	-64%	
<u>Capital Expenses</u>								
Capital Salaries & Benefits	1,558	123	-	1,682	1,361	321	24%	
Capital Replc Projects	-	-	-	-	-	-	-	
Total Capital Expenses	1,558	123	-	1,682	1,361	321	24%	
Net Capital Rev/Exp	(350)	8	2,956	2,614	10,639			
(Fbal App)/Reserve_NonCash	-	-	-	-	(16,939)			
(Fbal App)/Reserve	-	-	-	-	56,712			
Net Rev/Exp	3,718	74,279	(54,164)	23,833	0			

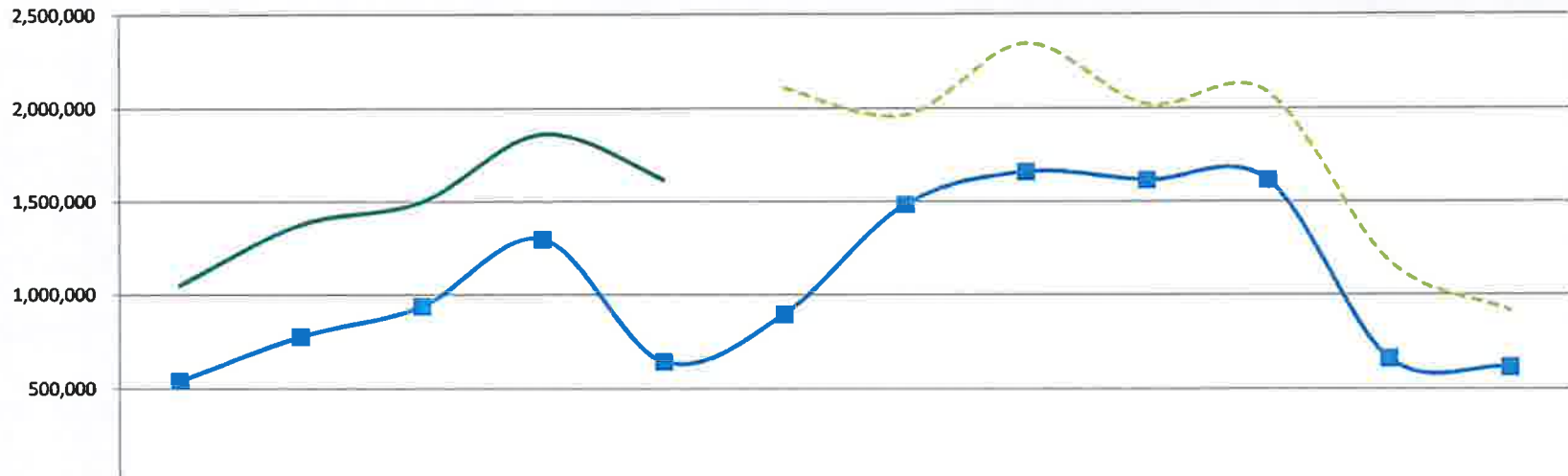
Amador Water Agency (All Systems)
 Fiscal Year 2011-2012
 Monthly Financial Report, 41.7% of Budget
 November 30, 2011

	1st Qtr		FY 11/12		Variance		
	FY 2011			FY 11/12	FY 11/12	Actual vs Budget	
	Actual	Oct	Nov	Actual	Budget	\$	%
Outside Serv (03)							
Revenues	3,454	1,752	6,524	11,730	14,883	(3,154)	-21%
Expenses	6,200	6,684	1,653	14,537	14,883	(346)	2%
Net/Rev (Exp)	(2,746)	(4,932)	4,871	(2,808)	-		
Cash Balance			55,197				
AWS (04)							
Revenues	1,910,153	451,490	435,139	2,796,781	2,107,123	689,658	33%
Expenses	778,131	249,741	700,960	1,728,831	2,107,123	(378,292)	18%
Net/Rev (Exp)	1,132,023	201,749	(265,822)	1,067,950	-		
Cash Balance			1,532,812				
AgenGen (05)							
Revenues	(5,893)	31,055	2,346	27,507	193,979	(166,472)	-86%
Expenses	94,294	47,813	19,327	161,435	193,979	(32,544)	17%
Net/Rev (Exp)	(100,187)	(16,758)	(16,982)	(133,927)	-		
Cash Balance			150,927				
CAWP WS (06)							
Revenues	715,861	41,349	116,275	873,485	1,620,523	(747,038)	-46%
Expenses	301,083	79,508	262,549	643,140	1,620,523	(977,383)	60%
Net/Rev (Exp)	414,778	(38,159)	(146,274)	230,345	-		
Cash Balance			(8,823)				
LaMel (09)							
Revenues	18,109	25	7,657	25,791	21,408	4,383	20%
Expenses	14,034	4,098	2,990	21,122	21,408	(286)	1%
Net/Rev (Exp)	4,075	(4,073)	4,667	4,669	-		
Cash Balance			19,155				
Camanche (13)							
Revenues	97,913	60,264	1,449	159,626	203,483	(43,857)	-22%
Expenses	110,572	28,282	29,564	168,419	203,483	(35,064)	17%
Net/Rev (Exp)	(12,660)	31,982	(28,115)	(8,793)	-		
Cash Balance			(79,480)				
Cawp Ret (14)							
Revenues	614,390	64,258	210,872	889,519	735,335	154,184	21%
Expenses	699,790	82,111	130,106	912,007	735,335	176,671	-24%
Net/Rev (Exp)	(85,400)	(17,853)	80,766	(22,487)	-		
Cash Balance			(273,898)				
WW Gen (20)							
Revenues	120,173	40,763	42,246	203,181	208,263	(5,082)	-2%
Expenses	91,555	43,562	23,117	158,234	208,263	(50,029)	24%
Net/Rev (Exp)	28,617	(2,799)	19,129	44,947	-		
Cash Balance			(42,488)				
Camanche WW (21)							
Revenues	73,413	71,888	1	145,302	190,793	(45,491)	-24%
Expenses	78,579	22,661	22,075	123,315	190,793	(67,479)	35%
Net/Rev (Exp)	(5,166)	49,227	(22,074)	21,987	-		
Cash Balance			28,792				
Martell WW (22)							
Revenues	101,080	102,727	(242)	203,566	257,598	(54,032)	-21%
Expenses	97,363	28,448	53,923	179,734	257,598	(77,864)	30%
Net/Rev (Exp)	3,718	74,279	(54,164)	23,833	-		
Cash Balance			235,440				
Total AWA							
Revenues	3,648,653	865,570	822,265	5,336,489	5,553,390	(216,901)	-4%
Expenses	2,271,601	592,908	1,246,264	4,110,774	5,553,390	(1,442,616)	26%
Net/Rev (Exp)	1,377,051	272,662	(423,999)	1,225,715	-		
Cash Balance			1,617,633				

Amador Water Agency (All Systems)

Fiscal Year 2011-2012
 Monthly Financial Report
 November 30, 2011

End of Month Cash Balance Comparison



	JUL	AUG	SEP	Oct	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY 2010-11	544,734	778,404	938,204	1,295,680	645,039	898,845	1,482,252	1,658,242	1,614,600	1,615,182	664,058	616,879
FY2011-12	1,050,378	1,375,976	1,497,940	1,863,897	1,617,633							
FY2011-12 Fcst						2,110,398	1,964,421	2,340,179	2,022,927	2,086,158	1,181,534	915,959

■ FY 2010-11
 — FY2011-12
 - - - FY2011-12 Fcst