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**Income Statement  
&  
Budget-to-Actual**

**March 2013**

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April 25, 2013

**Carmel Area Wastewater District**  
**Income Statement Summary**  
 Budget-to-Actual FY 2012-13

	Actual Mar-13	YTD Actual Mar-13	YTD Budget Mar-13	Annual Budget	Variance YTD Actual/ YTD Budget		YTD Actual/ YTD Budget
					\$	%	%
<b>Operating Revenues</b>							
User Fees - CAWD	135,847	2,907,573	2,457,805	4,096,341	449,769	18.30%	118.30%
User Fees - PBCSD	75,000	675,000	666,667	1,000,000	8,333	1.25%	101.25%
Permits & Inspection fees	525	4,275	3,333	5,000	942	28.25%	128.25%
Reimbursed costs - Recl	39,652	344,029	298,767	448,150	45,262	15.15%	115.15%
Other	0	5,654	0	0	5,654	NA	NA
	251,024	3,936,532	3,426,571	5,549,491	509,960	14.88%	114.88%
<b>Operating Expenses</b>							
Collection	58,048	514,996	583,903	788,842	68,907	11.80%	88.20%
Treatment	208,582	2,022,125	2,283,331	3,073,139	261,206	11.44%	88.56%
General & Administrative	60,580	787,041	820,217	1,099,358	33,175	4.04%	95.96%
Reclamation	39,652	344,029	336,113	448,150	(7,917)	-2.36%	102.36%
	366,862	3,668,191	4,023,563	5,409,489	355,372	8.83%	91.17%
<b>Operating Income (Loss)</b> <b>(exclusive of depreciation and</b> <b>amortization)</b>	(115,838)	268,341	(596,992)	140,002	(865,332)	144.95%	-44.95%
<b>Non Operating Revenues</b>							
Property Tax revenue	28,016	895,877	849,000	1,415,000	46,877	0.0552	105.52%
Interest Income	4	36,626	52,500	70,000	(15,874)	-30.24%	69.76%
Highlands Inn assessment	0	0	0	227,338	0	NA	NA
Reimbursement from PBCSD	0	0	0	390,012	0	NA	NA
Connection fees	13,010	15,723	7,500	10,000	8,223	109.63%	209.63%
Reclamation capital reimbursement	0	0	0	60,500	0	NA	NA
Ion Chromatograph reimbursement	1,968	17,711	15,872	21,162	(1,839)	-11.59%	111.59%
Other	75	76,444	0	0	76,444	NA	NA
	43,072	1,042,380	924,872	2,194,012	117,509	12.71%	112.71%
<b>Non Operating Expenses</b>							
Interest expense - bonds	49,606	102,338	102,338	102,338	1	0	100.00%
Bond fees	184	1,759	1,950	2,600	191	9.81%	90.19%
Interest expense - Ion Chrom. lease	183	1,956	1,839	2,452	(117)	-6.35%	106.35%
	49,973	106,052	106,127	107,390	75	0.07%	99.93%
<b>Income (Loss) before</b> <b>Depreciation and Amortization</b>	(122,739)	1,204,669	221,753	2,226,624	982,916	443.25%	543.25%
Depreciation	205,959	1,853,629	1,853,625	2,471,500	(4)	0.00%	100.00%
Amortization	405	3,645	3,645	4,860	0	0.00%	100.00%
	206,364	1,857,274	1,857,270	2,476,360	(4)	0.00%	100.00%
<b>Net Income (Loss)</b>	(329,103)	(652,605)	(1,635,517)	(249,736)	982,920	-60.10%	39.90%

**Carmel Area Wastewater District**  
**Collection Department**  
**Budget-to-Actual FY 2012-13**

Description	Actual	YTD Actual	YTD Budget	Annual	Variance YTD Actual/ YTD Budget		YTD Actual/ YTD Budget
	Mar-13	Mar-13	Mar-13	Budget	\$	%	%
<b>Salaries</b>	25,419	232,869	258,084	353,167	25,215	9.77%	90.23%
<b>Salaries - Overtime</b>	469	1,225	5,262	7,200	4,036	76.71%	23.29%
<b>Salaries - Standby</b>	1,000	9,500	9,500	13,000	0	0.00%	100.00%
<i>Total Salaries</i>	<u>26,888</u>	<u>243,594</u>	<u>272,845</u>	<u>373,367</u>	<u>29,251</u>	<u>10.72%</u>	<u>89.28%</u>
<b>Payroll Taxes</b>	2,057	18,635	20,827	28,500	2,192	10.52%	89.48%
<b>Employee Benefits</b>	16,266	136,857	147,870	197,160	11,013	7.45%	92.55%
<b>Property/Liability Insurance</b>	1,500	17,075	13,969	18,625	(3,106)	-22.24%	122.24%
<b>Trucks &amp; Autos</b>	21	21,115	18,503	24,670	(2,613)	-14.12%	114.12%
<b>Office Supplies &amp; Service</b>	0	1,926	2,250	3,000	324	14.40%	85.60%
<b>Operating Supplies</b>	1,609	22,131	15,049	20,065	(7,082)	-47.06%	147.06%
<b>Contractual Services</b>	2,980	9,619	21,566	28,755	11,947	55.40%	44.60%
<b>Engineering Fees</b>	0	0	18,750	25,000	18,750	100.00%	0.00%
<b>Attorney Fees</b>	0	0	0	0	0	0.00%	0.00%
<b>Repairs &amp; Maintenance</b>							
Pump Station Equipment	0	43	1,575	2,100	1,532	97.27%	2.73%
Collection Line Repairs	0	901	5,625	7,500	4,724	83.98%	16.02%
Manhole Repairs	0	0	2,250	3,000	2,250	100.00%	0.00%
Other Repairs	0	1,601	563	750	(1,039)	0.00%	0.00%
Pump Station Repairs	0	1,222	8,475	11,300	7,253	85.58%	14.42%
<i>Total Repairs &amp; Maint</i>	<u>0</u>	<u>3,767</u>	<u>18,488</u>	<u>24,650</u>	<u>14,720</u>	<u>79.62%</u>	<u>20.38%</u>
<b>Utilities</b>							
Electricity	1,272	12,438	11,299	15,065	(1,139)	-10.08%	110.08%
Gas	27	279	390	520	111	28.54%	71.46%
Propane	41	41	488	650	446	91.57%	8.43%
Water:	102	763	716	955	(47)	-6.53%	106.53%
Garbage	0	0	375	500	375	100.00%	0.00%
Telephone:	472	4,241	4,725	6,300	484	10.25%	89.75%
<i>Total Utilities</i>	<u>1,914</u>	<u>17,762</u>	<u>17,993</u>	<u>23,990</u>	<u>231</u>	<u>1.28%</u>	<u>98.72%</u>
<b>Laundry</b>	258	2,546	3,150	4,200	604	19.16%	80.84%
<b>Travel &amp; Meetings</b>	4,415	9,139	5,670	7,560	(3,469)	-61.19%	161.19%
<b>Membership/Subscriptions</b>	140	745	1,028	1,370	283	27.49%	72.51%
<b>Other Expenses</b>	0	10,084	5,948	7,930	(4,137)	-69.55%	169.55%
<b>Subtotal Operating Expense</b>	<u>58,048</u>	<u>514,996</u>	<u>583,903</u>	<u>788,842</u>	<u>68,907</u>	<u>11.80%</u>	<u>88.20%</u>
Depreciation Expense	27,084	243,754	243,750	325,000	(4)	0.00%	100.00%
<b>Total Operating Expense</b>	<u>85,132</u>	<u>758,750</u>	<u>827,653</u>	<u>1,113,842</u>	<u>68,903</u>	<u>8.33%</u>	<u>91.67%</u>

**Carmel Area Wastewater District  
Treatment Department  
Budget-to-Actual FY 2012-13**

Description	Actual	YTD Actual	YTD Budget	Annual	Variance YTD Actual/ YTD Budget		YTD Actual/ YTD Budget
	Mar-13	Mar-13	Mar-13	Budget	\$	%	%
<b>Salaries</b>	75,784	708,359	690,027	944,247	(18,333)	-2.66%	102.66%
<b>Salaries - Overtime</b>	1,314	17,079	51,154	70,000	34,075	66.61%	33.39%
<b>Salaries - Standby</b>	2,000	19,036	19,000	26,000	(36)	-0.19%	100.19%
<i>Total Salaries</i>	79,099	744,474	760,181	1,040,247	15,707	2.07%	97.93%
<b>Payroll Taxes</b>	8,016	70,613	57,721	78,987	(12,892)	-22.34%	<b>122.34%</b>
<b>Employee Benefits</b>	36,630	352,257	371,051	494,734	18,794	5.07%	94.93%
<b>Property/Liability Insurance</b>	4,300	49,424	39,263	52,351	(10,161)	-25.88%	<b>125.88%</b>
<b>Trucks &amp; Autos</b>	566	23,911	5,453	7,270	(18,459)	-338.54%	<b>438.54%</b>
<b>Office Supplies &amp; Service</b>	1,001	21,317	8,025	10,700	(13,292)	-165.63%	<b>265.63%</b>
<b>Operating Supplies</b>	17,150	145,850	174,113	232,150	28,262	16.23%	83.77%
<b>Contractual Services</b>	14,575	124,233	238,395	317,860	114,162	47.89%	52.11%
<b>Engineering Fees</b>	12,705	182,660	101,250	135,000	(81,410)	-80.41%	<b>180.41%</b>
<b>Attorney Fees</b>	0	3,666	3,000	4,000	(666)	-22.20%	<b>122.20%</b>
<b>Repairs &amp; Maintenance</b>	10,027	100,281	245,438	327,250	145,157	59.14%	40.86%
<b>Utilities</b>							
Electricity	10,873	110,097	174,750	233,000	64,653	37.00%	63.00%
Gas	1,732	11,035	17,415	23,220	6,380	36.63%	63.37%
Co-Gen	0	3,256	1,125	1,500	(2,131)	-189.46%	<b>289.46%</b>
Water	276	1,834	2,359	3,145	525	22.24%	77.76%
Telephone	858	7,705	9,499	12,665	1,794	18.89%	81.11%
<i>Total Utilities</i>	13,739	133,928	205,148	273,530	71,220	34.72%	65.28%
<b>Laundry</b>	794	6,991	5,756	7,675	(1,235)	-21.46%	<b>121.46%</b>
<b>Travel &amp; Meetings</b>	6,660	24,401	22,125	29,500	(2,276)	-10.29%	<b>110.29%</b>
<b>Membership/Subscriptions</b>	435	2,971	3,356	4,475	385	11.48%	88.52%
<b>Other Expenses</b>	2,886	35,147	43,058	57,410	7,911	18.37%	81.63%
<b>Subtotal Operating Expense</b>	<b>208,582</b>	<b>2,022,125</b>	<b>2,283,331</b>	<b>3,073,139</b>	<b>261,206</b>	<b>11.44%</b>	<b>88.56%</b>
Depreciation Expense	176,375	1,587,375	1,587,375	2,116,500	0	0.00%	100.00%
<b>Total Operating Expense</b>	<b>384,957</b>	<b>3,609,500</b>	<b>3,870,706</b>	<b>5,189,639</b>	<b>261,206</b>	<b>6.75%</b>	<b>93.25%</b>

**Carmel Area Wastewater District**  
**Admin Department**  
**Budget-to-Actual FY 2012-13**

Description	Actual	YTD Actual	YTD Budget	Annual	Variance YTD Actual/ YTD Budget		YTD Actual/ YTD Budget
	Mar-13	Mar-13	Mar-13	Budget	\$	%	%
<b>Salaries</b>	31,067	333,423	320,358	438,384	(13,065)	-4.08%	104.08%
<b>Part Time/Temp Employee</b>	1,600	13,169	18,152	24,840	4,983	27.45%	72.55%
<i>Total Salaries</i>	32,667	346,592	338,510	463,224	(8,082)	-2.39%	102.39%
<b>Payroll Taxes</b>	2,626	24,474	24,464	33,477	(10)	-0.04%	100.04%
<b>Employee Benefits</b>	17,578	212,537	168,883	225,177	(43,654)	-25.85%	<b>125.85%</b>
<b>Director Fees</b>	969	10,777	16,200	21,600	5,423	33.48%	66.52%
<b>Property/Liability Insurance</b>	1,800	19,060	16,463	21,950	(2,597)	-15.78%	<b>115.78%</b>
<b>Trucks &amp; Autos</b>	0	88	255	340	167	65.49%	34.51%
<b>Office Supplies &amp; Service</b>	1,878	25,566	9,750	13,000	(15,816)	-162.21%	<b>262.21%</b>
<b>Operating Supplies</b>	10	1,346	994	1,325	(352)	-35.44%	<b>135.44%</b>
<b>Contractual Services</b>	1,218	45,794	71,903	95,870	26,109	36.31%	63.69%
<b>Audit/Financial Expense</b>	0	19,000	21,000	21,000	2,000	9.52%	90.48%
<b>Engineering Fees</b>	0	0	11,250	15,000	11,250	0.00%	0.00%
<b>Attorney Fees</b>	0	14,063	23,250	31,000	9,187	39.52%	60.48%
<b>Repairs &amp; Maintenance</b>	0	298	225	300	(73)	-32.34%	<b>132.34%</b>
<b>Utilities</b>							
Electricity	279	2,863	2,438	3,250	(425)	-17.45%	<b>117.45%</b>
Gas	289	1,500	1,388	1,850	(112)	-8.10%	108.10%
Water	86	732	938	1,250	206	21.93%	78.07%
Garbage	44	396	413	550	16	3.99%	96.01%
Telephone	419	4,659	3,750	5,000	(909)	-24.23%	<b>124.23%</b>
<i>Total Utilities</i>	1,117	10,149	8,925	11,900	(1,224)	-13.72%	113.72%
<b>Laundry</b>	0	0	0	0	0	NA	NA
<b>Travel &amp; Meetings</b>	525	14,490	30,788	41,050	16,297	52.93%	47.07%
<b>Membership/Subscriptions</b>	189	13,571	8,048	10,730	(5,523)	-68.64%	<b>168.64%</b>
<b>Other Expenses</b>	3	29,237	69,311	92,415	40,074	57.82%	42.18%
<b>Subtotal Operating Expense</b>	<b>60,580</b>	<b>787,041</b>	<b>820,217</b>	<b>1,099,358</b>	<b>33,175</b>	<b>4.04%</b>	<b>95.96%</b>
Depreciation Expense	2,500	22,500	22,500	30,000	0	0.00%	100.00%
Ammortization Expense	405	3,645	3,645	4,860	0	0.00%	100.00%
<b>Total Operating Expense</b>	<b>63,485</b>	<b>813,186</b>	<b>846,362</b>	<b>1,134,218</b>	<b>33,175</b>	<b>3.92%</b>	<b>96.08%</b>

## Carmel Area Wastewater District Reclamation

### Budget-to-Actual FY 2012-13

	Actual	YTD Actual	YTD Budget	Annual	Variance YTD Actual/ YTD Budget		YTD Actual/ YTD Budget
	Mar-13	Mar-13	Mar-13	Budget	\$	%	%
Total Plant Salaries & Overhead	38,530	325,564	316,969	422,625	(8,595)	-2.71%	102.71%
Total Administrative Salaries & OH	763	12,900	8,719	11,625	(4,181)	-47.95%	147.95%
Directors Fees	300	650	675	900	25	3.70%	96.30%
Operating Supplies/Services	58	816	9,000	12,000	8,184	90.93%	9.07%
Repairs & Maintenance	0	4,099	750	1,000	(3,349)	-446.53%	546.53%
<b>Project Operating Expenditures</b>	<b>39,652</b>	<b>344,029</b>	<b>336,113</b>	<b>448,150</b>	<b>(7,917)</b>	<b>-2.36%</b>	<b>102.36%</b>
Capital Reimbursement to CAWD		-	0	0	0		
<b>Total Reimbursable Reclamation</b>	<b>39,652</b>	<b>344,029</b>	<b>336,113</b>	<b>448,150</b>	<b>(7,917)</b>	<b>-2.36%</b>	<b>102.36%</b>



**Carmel Area Wastewater District  
Capital Expenditures  
Budget-to-Actual FY 2012-13**

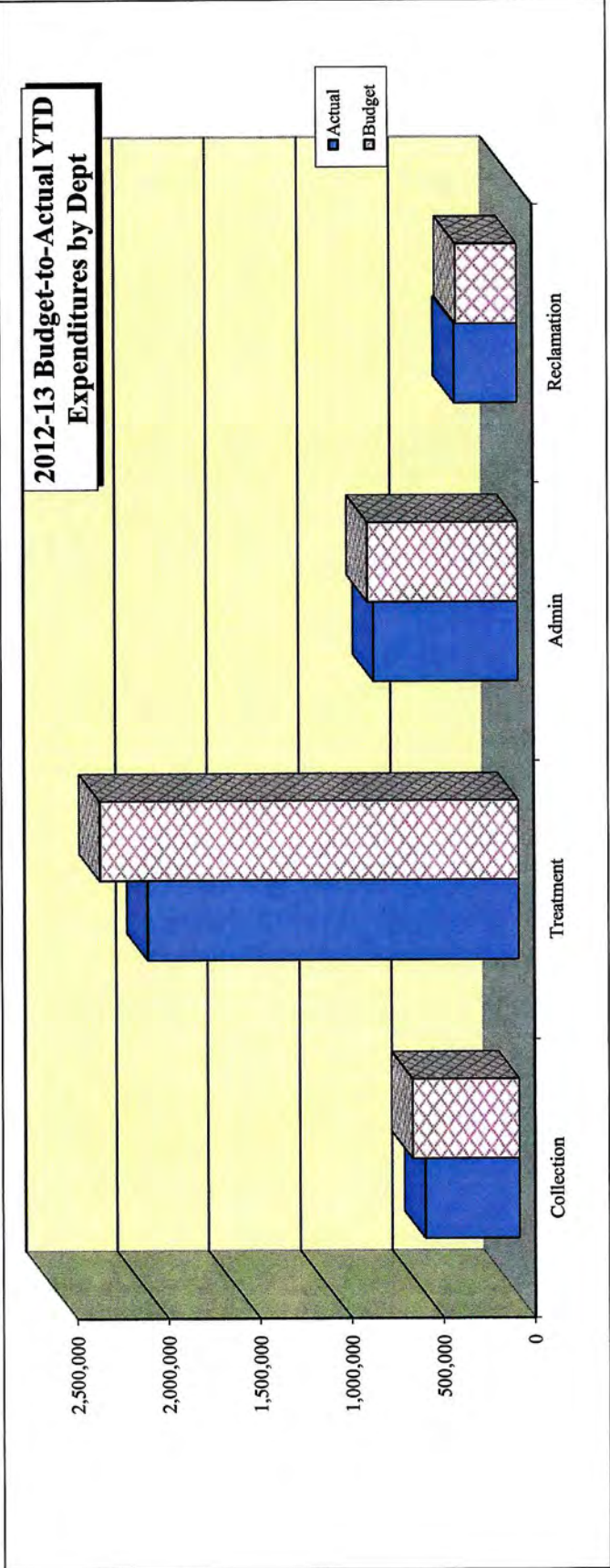
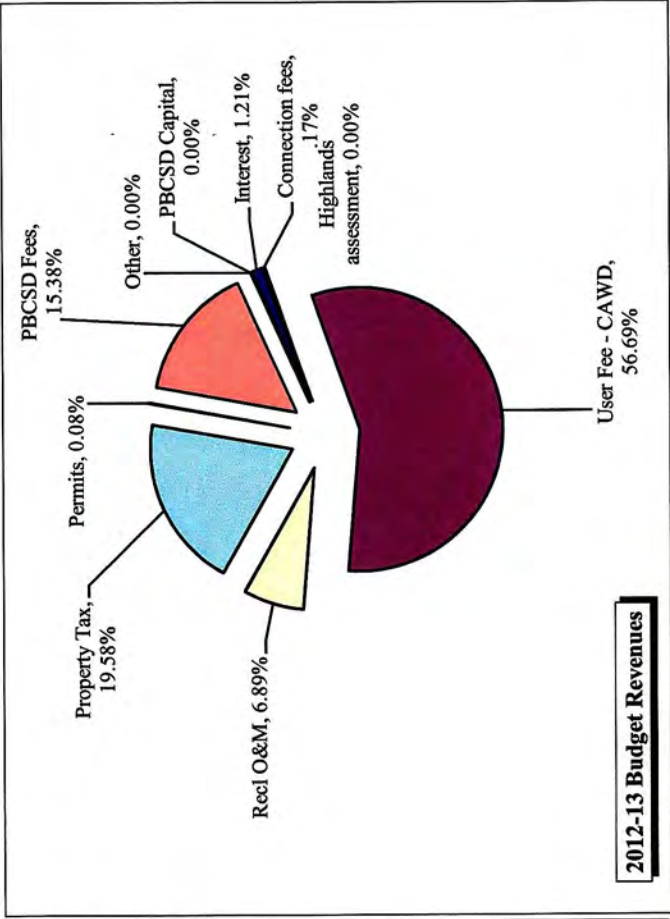
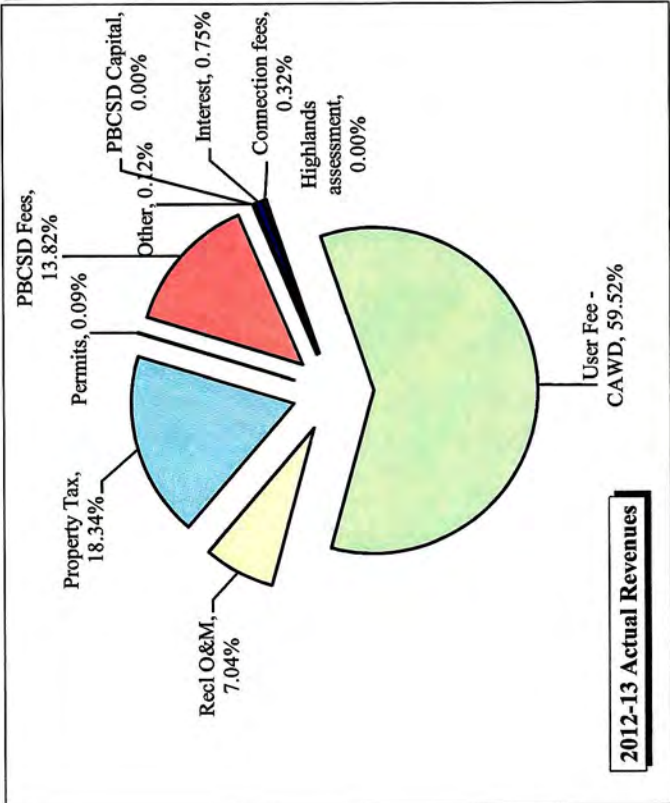
Capital Purchases Description	Actual	YTD Actual	YTD Budget	Annual	Variance YTD Actual/ YTD Budget		YTD Actual/ YTD Budget
	Mar-13	Mar-13	Mar-13	Budget	\$	%	%
<b>ADMIN</b>							
Sharepoint software renewal	0	0	0	5,000	0	NA	NA
Flatbed scanner	0	4,775	5,000	5,000	225	4.50%	95.50%
Office desk	0	450	0	0	(450)	NA	NA
Telephone system	0	191	0	29,276	(191)	NA	NA
<b>COLLECTION</b>							
Upgrade Collection maintenance software	15,859	25,509	25,000	25,000	(509)	-2.04%	102.04%
Replace radio equipment	0	0	0	7,500	0	NA	NA
Replace pump at Highlands - Model 3171	0	0	0	40,000	0	NA	NA
<b>TREATMENT</b>							
Ops - Digester #3 recirculation pump replacement	0	0	0	40,000	0	NA	NA
6" emergency pump	0	0	0	35,000	0	NA	NA
Lab - source control vehicle	0	25,000	25,000	25,000	0	0.00%	100.00%
Lab - standby generator (50% RECL)	0	0	0	25,000	0	NA	NA
Forklift	0	0	0	25,000	0	NA	NA
Ops - aeration microscope	0	0	0	19,000	0	NA	NA
Safety - Retrieval winch & self retracting lifeline (50% RECL)	0	0	0	6,200	0	NA	NA
Safety - self contained breathing apparatus SCBA (50% RECL)	0	2,696	2,950	2,950	254	8.60%	91.40%
Rehab storage shed next to Tertiary	0	21,078	0	0	(21,078)	NA	NA
Headworks grit pump	0	16,000	0	0	(16,000)	NA	NA
Yard truck	35,421	35,421	35,421	35,421	0	0.00%	100.00%
RECL share	0	0	0	(18,550)	0	NA	NA
PBCSD share (1/3 of cost)	(11,795)	(25,040)	(27,473)	(65,936)	(2,433)	8.86%	91.14%
<b>Total Cap Purch 12-13</b>	<b>39,485</b>	<b>106,081</b>	<b>65,898</b>	<b>240,861</b>	<b>(40,183)</b>	<b>-60.98%</b>	<b>160.98%</b>

CIP Projects Description	Actual	YTD Actual	YTD Budget	Annual	Variance YTD Actual/ YTD Budget		YTD Actual/ YTD Budget
	Mar-13	Mar-13	Mar-13	Budget	\$	%	%
<b>ADMIN</b>							
Wireless access points at Admin building	0	0	0	2,000	0	NA	NA
Network virtual server project (labor incl)	0	10,354	10,500	21,000	146	1.39%	98.61%
<b>COLLECTION</b>							
Rehabilitate line on Crespi (lining) 1150 ft of 6" VCP	0	0	0	50,000	0	NA	NA
Rehabilitate 30 manholes and approximately 2055 ft of 27" and 1676 ft of 24" asbestos concrete pipe with hydrogen sulfide damage. Interior walls to be coated with epoxy compound.	0	0	0	175,000	0	NA	NA
Wet well rehabilitation - 4 pump stations	0	0	0	480,000	0	NA	NA

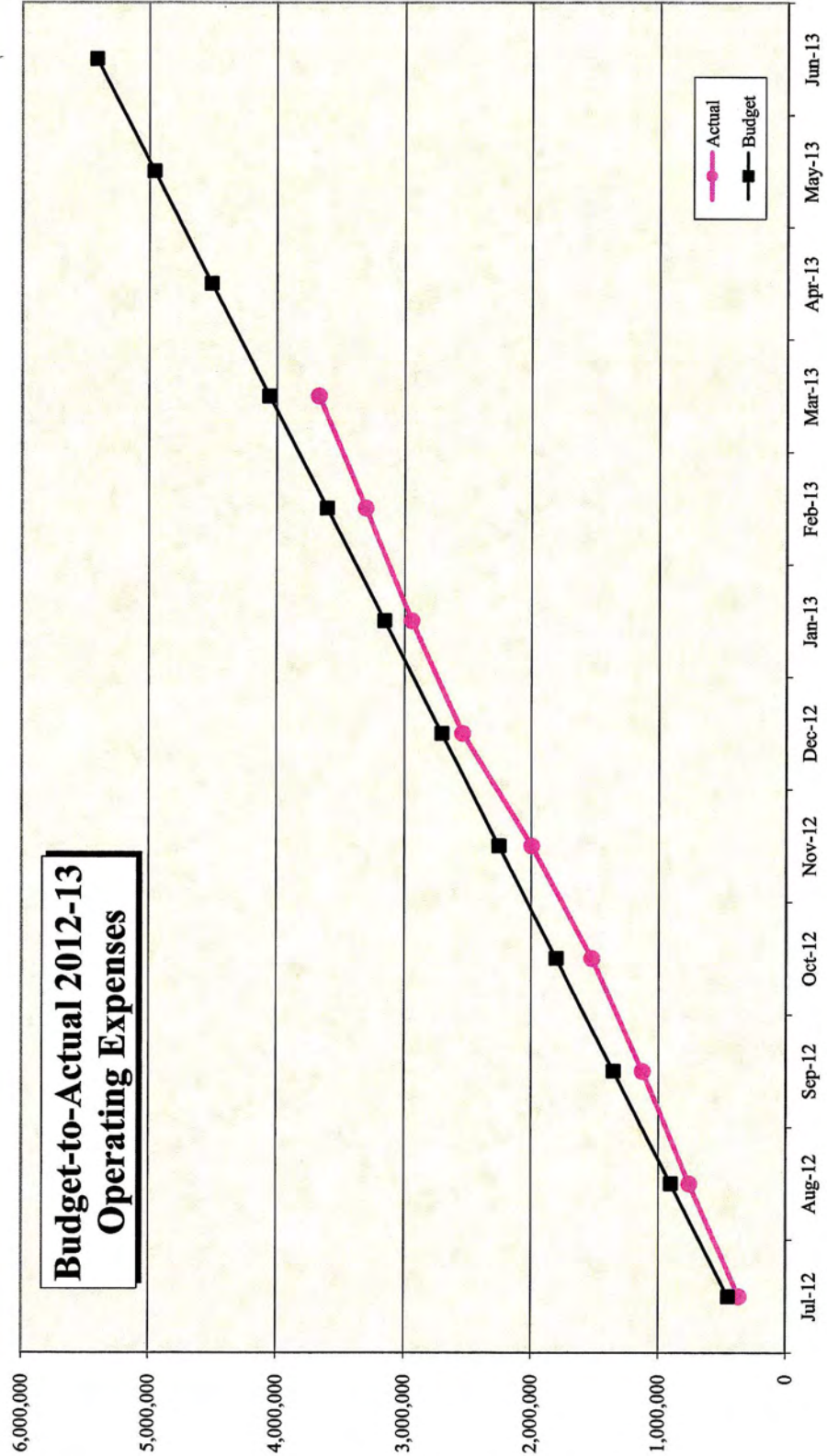
**Carmel Area Wastewater District  
Capital Expenditures  
Budget-to-Actual FY 2012-13**

	1,815	33,332	125,250	167,000	91,918	73.39%	26.61%
<b>TREATMENT</b>							
Electrical system - bring to code	0	429	0	168,000	(429)	NA	NA
Digester #1 cleaning	0	0	0	80,000	0	NA	NA
Secondary Clarifier Rehab on tank #2	0	0	0	75,000	0	NA	NA
Belt press "In-Situ" #2 refurbish	0	0	0	63,000	0	NA	NA
Primary Clarifier collector unit rebuild/replace on tank #1	0	0	0	50,000	0	NA	NA
Belt press #1 demolish and replace	0	0	0	46,600	0	NA	NA
Preventative maint software implementation-consultant (25% RECL)	0	0	0	35,000	0	NA	NA
MLSS sluice gates	0	0	0	30,000	0	NA	NA
Blacksmith shop (demo/assess-plan/building)	0	0	0	30,000	0	NA	NA
Rebuild/replace influent/effluent pumps	0	0	0	30,000	0	NA	NA
Replace 2 hydro pneumatic tanks (#1 water and DAFT)	0	0	0	30,000	0	NA	NA
Belt press feed and filtrate flow meters	0	0	0	30,000	0	NA	NA
Primary sludge flow meters	0	0	0	30,000	0	NA	NA
PLC-O (dewatering) Ashbrook belt press upgrade	0	21,363	17,500	30,000	(3,863)	-22.08%	122.08%
PLC-22 blower building upgrade (50% RECL)	0	0	0	30,000	0	NA	NA
Study of discharge into bay (required by permit 3-13)	0	0	0	27,000	0	NA	NA
Digester condition assessment	0	0	0	25,000	0	NA	NA
Digester valve replacement	0	0	0	25,000	0	NA	NA
Sump pump rehabilitation	0	0	0	21,000	1,896	15.47%	84.53%
Network virtual server project (labor incl)(split with admin)	0	10,354	12,250	20,000	0	NA	NA
Influent wet well & stairwell wiring & lighting replacement	0	0	0	17,500	0	NA	NA
RAS control valves	0	0	0	16,000	0	NA	NA
Perimeter fence replacement	0	0	0	15,000	0	NA	NA
Handrail replac (primary clarifiers #1 & #2, aeration basins #3 & #4)	0	0	0	15,000	0	NA	NA
Road improvements	0	0	0	15,000	0	NA	NA
Chlor/Dechlor channel flush system (50% RECL)	0	0	0	15,000	0	NA	NA
Chlorine analyzer (Micro 2000)-Chlor/Dechlor	0	0	0	15,000	0	NA	NA
Sodium hypochlorite feasibility study (50% RECL)	0	0	0	10,000	0	NA	NA
Cathodic protection repairs	0	0	0	3,500	0	NA	NA
Replace tankage kickborads (aluminum)	0	0	0	2,000	0	NA	NA
Ops wireless access points (2k trmt, 2k admin)(15% RECL)	0	0	0	25,000	0	NA	NA
Misc physical testing of plant structures/equipment	0	0	0	25,000	0	NA	NA
CMMS software & installation	0	20,476	25,000	25,000	4,524	18.09%	81.91%
RECL share	0	(5,119)	(6,992)	(41,950)	(1,873)	26.78%	73.22%
PBCSD share (1/3 of cost)	(604)	(26,918)	(27,990)	(335,883)	(1,072)	3.83%	96.17%
<b>Total CIP 12-13</b>	<b>1,211</b>	<b>64,272</b>	<b>155,518</b>	<b>1,566,767</b>	<b>91,246</b>	<b>58.67%</b>	<b>41.33%</b>
<b>Total Capital</b>	<b>40,696</b>	<b>170,353</b>	<b>221,416</b>	<b>1,807,628</b>	<b>51,063</b>	<b>23.06%</b>	<b>76.94%</b>





**Budget-to-Actual 2012-13  
Operating Expenses**



## Carmel Area Wastewater District

### FY 2012-2013 Resolutions Amending the Budget

Resolution #	Description	Already Budgeted	Amendment To Budget	Spent To Date
12-24	Authorizing an amendment to the FY 2012-13 budget for transferring \$2,640 from the Capital Reserve Fund and authorize the General Manager to enter into an agreement with Larry Walker Associates for technical assistance with the District's NPDES permit renewal.	\$ 32,340	\$ 2,640	\$ 12,830
2013-03	Authorizing an amendment to the FY 2012-13 budget for transferring \$29,276 from the Capital Reserve Fund to provide for a Cisco Unified Communication System to replace the existing telephone system.	\$ -	\$ 29,276	\$ 191
2013-08	Authorizing an amendment to the FY 2012-13 budget for transferring \$35,421.25 from the Capital Reserve Fund to purchase an Ottawa Commando YT-30 yard truck.	\$ -	\$ 35,421	\$ -
2013-11	Authorizing an amendment to the FY 2012-13 budget for transferring \$38,829 from the Capital Reserve Fund and authorize the General Manager to execute an agreement with Kennedy-Jenks Consultants to review the risk of failure of the Carmel Meadows gravity sewer.	\$ -	\$ 38,829	\$ -
2013-12	Authorizing an amendment to the FY 2012-13 budget for transferring \$51,719 from the Capital Reserve Fund and authorize the General Manager to execute an agreement with Kennedy-Jenks Consultants for the final design documents relating to the placement and installation of the interim digester improvement equipment.	\$ -	\$ 51,719	\$ -
<b>Total To Date</b>		<b>\$ 32,340</b>	<b>\$ 157,885</b>	<b>\$ 13,021</b>

**Carmel Area Wastewater District**  
**Variance Comments**  
**Budget-to-Actual FY 2012-13**

<b>Section</b>	<b>YTD Actual/ YTD Budget %</b>	<b>Comments</b>
<b><u>Collection Department</u></b>		
Property/liability insurance	122.24%	CSRMA PLP insurance \$3,575.
Trucks and autos	114.12%	Timing difference-budget amortized equally. Gas and diesel \$5,150
Operating supplies	147.06%	Timing difference-budget amortized equally-Cobra cleaning hose \$3,020, radio narrowband conversion \$3,284.
Electricity	110.08%	Timing difference-budget amortized equally.
Water	106.53%	Timing difference-budget amortized equally.
Travel & meetings	161.19%	Collections PACP class and backflow class - \$3,033
Other expenses	169.55%	Recruitment of collection worker \$5,489.
<b><u>Treatment Department</u></b>		
Payroll taxes	122.34%	Ed Zacarias' retirement check. Bradley final check.
Property/liability insurance	125.88%	CSRMA PLP insurance \$10,724.
Trucks and autos	438.54%	Timing difference-budget amortized equally. Rent Rhino truck \$12,950.
Office supplies and services	265.63%	Timing difference-budget amortized equally-5 new computers \$5,245, computer supplies \$5,569, office furniture \$2,388.
Engineering fees	180.41%	Timing difference-budget amortized equally-Kennedy-Jenks \$182,661.
Attorney fees	122.20%	Timing difference-budget amortized equally.
Co-Gen	289.46%	Under budgeted at \$1,500.
Laundry	121.46%	Price increase approximately 10% over last year.
Travel & meetings	110.29%	Chemistry class - \$1,600; electrical class - \$2,100 (\$1,200 reimbursed in April); LCW conference - \$1,100



**Carmel Area Wastewater District**  
**Variance Comments**  
**Budget-to-Actual FY 2012-13**

Section	YTD Actual/ YTD Budget %	Comments
<b><u>Administration Department</u></b>		
Employee benefits	125.85%	Barbara Higuera PEHP payment \$19,725.
Property/liability insurance	115.78%	CSRMA PLP insurance \$2,860.
Office supplies and services	262.21%	Timing difference-budget amortized equally-new engineer computer and software-\$10,213 computer supplies \$4,659.
Operating supplies	135.44%	New employee work boots and cell phone \$592.
Repairs and maintenance	132.34%	Timing difference-budget amortized equally. Small dollar amounts.
Electricity	117.45%	Timing difference-budget amortized equally.
Telephone	124.23%	Maynard phone repairs \$828, cell phone upgrade \$150.
Memberships/subscriptions	168.64%	Timing difference-budget amortized equally. CASA annual membership \$8,000. Monterey Bay Employment Relations \$2,962. WateReuse Assn. \$695.
<b><u>Reclamation</u></b>		
Admin salaries and overhead	147.95%	Timing difference-budget amortized equally-annual audit.
Repairs & maintenance	546.53%	Train A, B & C valves \$3,963.

**District Obligations:**

- 1) 2004 Highlands Project Bond Proceeds \$3,057,165 -- Balance \$1,915,000
- 2) Ion Chromatograph Lease \$102,106 -- Balance \$35,621