



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

April 2013

May 23, 2013

Carmel Area Wastewater District

Income Statement Summary

Budget-to-Actual FY 2012-13

	Actual	YTD Actual	YTD Budget	Annual	Variance YTD Actual/ YTD Budget		YTD Actual/ YTD Budget
	Apr-13	Apr-13	Apr-13	Budget	\$	%	%
Operating Revenues							
User Fees - CAWD	1,549,980	4,457,554	4,096,341	4,096,341	361,213	8.82%	108.82%
User Fees - PBCSD	75,000	750,000	833,333	1,000,000	(83,333)	-10.00%	90.00%
Permits & Inspection fees	450	4,725	4,167	5,000	558	13.40%	113.40%
Reimbursed costs - Recl	35,122	379,151	373,458	448,150	5,693	1.52%	101.52%
Other	0	5,654	0	0	5,654	NA	NA
	<u>1,660,553</u>	<u>5,597,084</u>	<u>5,307,299</u>	<u>5,549,491</u>	<u>289,785</u>	<u>5.46%</u>	<u>105.46%</u>
Operating Expenses							
Collection	53,816	568,812	647,064	788,842	78,252	12.09%	87.91%
Treatment	234,542	2,257,478	2,532,251	3,073,139	274,773	10.85%	89.15%
General & Administrative	63,344	852,746	906,896	1,099,358	54,150	5.97%	94.03%
Reclamation	35,122	379,151	373,458	448,150	(5,693)	-1.52%	101.52%
	<u>386,824</u>	<u>4,058,187</u>	<u>4,459,669</u>	<u>5,409,489</u>	<u>401,482</u>	<u>9.00%</u>	<u>91.00%</u>
Operating Income/(Loss) (exclusive of depreciation and amortization)	1,273,729	1,538,897	847,630	140,002	(691,267)	-81.55%	181.55%
Non Operating Revenues							
Property Tax revenue	517,681	1,413,557	1,415,000	1,415,000	(1,443)	-0.10%	99.90%
Interest Income	19,416	56,042	58,333	70,000	(2,291)	-3.93%	96.07%
Highlands Inn assessment	0	0	0	227,338	0	NA	NA
Reimbursement from PBCSD	0	0	0	390,012	0	NA	NA
Connection fees	2,000	17,723	8,333	10,000	9,389	112.67%	212.67%
Reclamation capital reimbursement	0	0	0	60,500	0	NA	NA
Ion Chromatograph reimbursement	1,968	19,679	17,635	21,162	(2,044)	-11.59%	111.59%
Other	230	76,674	0	0	76,674	NA	NA
	<u>541,295</u>	<u>1,583,676</u>	<u>1,499,302</u>	<u>2,194,012</u>	<u>84,374</u>	<u>5.63%</u>	<u>105.63%</u>
Non Operating Expenses							
Interest expense - bonds	0	102,338	102,338	102,338	1	0	100.00%
Bond fees	184	1,943	2,167	2,600	224	10.34%	89.66%
Interest expense - Ion Chrom. lease	174	2,130	2,043	2,452	(87)	-4.25%	104.25%
	<u>358</u>	<u>106,410</u>	<u>106,548</u>	<u>107,390</u>	<u>138</u>	<u>0.13%</u>	<u>99.87%</u>
Income (Loss) before Depreciation and Amortization	1,814,666	3,016,162	2,240,384	2,226,624	775,778	34.63%	134.63%
Depreciation	205,959	2,059,588	2,059,583	2,471,500	(5)	0.00%	100.00%
Amortization	405	4,050	4,050	4,860	0	0.00%	100.00%
	<u>206,364</u>	<u>2,063,638</u>	<u>2,063,633</u>	<u>2,476,360</u>	<u>(5)</u>	<u>0.00%</u>	<u>100.00%</u>
Net Income/(Loss)	1,608,302	952,524	176,751	(249,736)	775,783	438.91%	538.91%

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
	Apr-13	Apr-13	Apr-13	Budget	\$	%	%
Salaries	25,809	258,678	285,250	353,167	26,572	9.32%	90.68%
Salaries - Overtime	220	1,445	5,815	7,200	4,370	75.15%	24.85%
Salaries - Standby	1,000	10,500	10,500	13,000	0	0.00%	100.00%
	<u>27,029</u>	<u>270,623</u>	<u>301,566</u>	<u>373,367</u>	<u>30,943</u>	<u>10.26%</u>	<u>89.74%</u>
Payroll Taxes	2,068	20,703	23,019	28,500	2,316	10.06%	89.94%
Employee Benefits	12,760	149,617	164,300	197,160	14,683	8.94%	91.06%
Property/Liability Insurance	1,500	18,575	15,521	18,625	(3,054)	-19.68%	119.68%
Trucks & Autos	4,967	26,082	20,558	24,670	(5,524)	-26.87%	126.87%
Office Supplies & Service	44	1,970	2,500	3,000	530	21.20%	78.80%
Operating Supplies	1,239	23,369	16,721	20,065	(6,648)	-39.76%	139.76%
Contractual Services	886	10,505	23,963	28,755	13,457	56.16%	43.84%
Engineering Fees	0	0	20,833	25,000	20,833	100.00%	0.00%
Attorney Fees	0	0	0	0	0	0.00%	0.00%
Repairs & Maintenance							
Pump Station Equipment	104	147	1,750	2,100	1,603	91.59%	8.41%
Collection Line Repairs	150	1,051	6,250	7,500	5,199	83.18%	16.82%
Manhole Repairs	0	0	2,500	3,000	2,500	100.00%	0.00%
Other Repairs	316	1,917	625	750	(1,292)	0.00%	0.00%
Pump Station Repairs	0	1,222	9,417	11,300	8,195	87.02%	12.98%
	<u>570</u>	<u>4,338</u>	<u>20,542</u>	<u>24,650</u>	<u>16,204</u>	<u>78.88%</u>	<u>21.12%</u>
Utilities							
Electricity	1,259	13,697	12,554	15,065	(1,143)	-9.10%	109.10%
Gas	32	310	433	520	123	28.37%	71.63%
Propane	0	41	542	650	501	92.41%	7.59%
Water	65	828	796	955	(32)	-4.06%	104.06%
Garbage	0	0	417	500	417	100.00%	0.00%
Telephone	472	4,713	5,250	6,300	537	10.24%	89.76%
	<u>1,828</u>	<u>19,589</u>	<u>19,992</u>	<u>23,990</u>	<u>403</u>	<u>2.01%</u>	<u>97.99%</u>
Laundry	398	2,945	3,500	4,200	555	15.87%	84.13%
Travel & Meetings	300	9,439	6,300	7,560	(3,139)	-49.83%	149.83%
Membership/Subscriptions	228	973	1,142	1,370	169	14.77%	85.23%
Other Expenses	0	10,084	6,608	7,930	(3,476)	-52.60%	152.60%
Subtotal Operating Expense	<u>53,816</u>	<u>568,812</u>	<u>647,064</u>	<u>788,842</u>	<u>78,252</u>	<u>12.09%</u>	<u>87.91%</u>
Depreciation Expense	27,084	270,838	270,833	325,000	(5)	0.00%	100.00%
Total Operating Expense	<u>80,900</u>	<u>839,650</u>	<u>917,897</u>	<u>1,113,842</u>	<u>78,248</u>	<u>8.52%</u>	<u>91.48%</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
	Apr-13	Apr-13	Apr-13	Budget	\$	%	%
Salaries	77,669	786,027	762,661	944,247	(23,366)	-3.06%	103.06%
Salaries - Overtime	2,055	19,133	56,538	70,000	37,405	66.16%	33.84%
Salaries - Standby	2,000	21,036	21,000	26,000	(36)	-0.17%	100.17%
	<u>81,723</u>	<u>826,196</u>	<u>840,200</u>	<u>1,040,247</u>	<u>14,003</u>	<u>1.67%</u>	<u>98.33%</u>
Payroll Taxes	7,979	78,592	63,797	78,987	(14,795)	-23.19%	123.19%
Employee Benefits	56,979	409,236	412,278	494,734	3,042	0.74%	99.26%
Property/Liability Insurance	4,300	53,724	43,626	52,351	(10,099)	-23.15%	123.15%
Trucks & Autos	185	24,057	6,058	7,270	(17,999)	-297.09%	397.09%
Office Supplies & Service	982	22,298	8,917	10,700	(13,382)	-150.08%	250.08%
Operating Supplies	12,536	158,386	193,458	232,150	35,072	18.13%	81.87%
Contractual Services	24,763	148,996	264,883	317,860	115,887	43.75%	56.25%
Engineering Fees	11,708	194,368	112,500	135,000	(81,868)	-72.77%	172.77%
Attorney Fees	0	4,086	3,333	4,000	(753)	-22.58%	122.58%
Repairs & Maintenance	10,299	110,580	272,708	327,250	162,128	59.45%	40.55%
Utilities							
Electricity	17,156	127,254	194,167	233,000	66,913	34.46%	65.54%
Gas	1,298	12,333	19,350	23,220	7,017	36.26%	63.74%
Co-Gen	0	3,687	1,250	1,500	(2,437)	-194.96%	294.96%
Water	257	2,091	2,621	3,145	530	20.20%	79.80%
Telephone	864	8,568	10,554	12,665	1,986	18.82%	81.18%
	<u>19,575</u>	<u>153,934</u>	<u>227,942</u>	<u>273,530</u>	<u>74,008</u>	<u>32.47%</u>	<u>67.53%</u>
Laundry	842	7,833	6,396	7,675	(1,437)	-22.47%	122.47%
Travel & Meetings	2,237	26,638	24,583	29,500	(2,055)	-8.36%	108.36%
Membership/Subscriptions	0	2,971	3,729	4,475	758	20.33%	79.67%
Other Expenses	433	35,580	47,842	57,410	12,262	25.63%	74.37%
Subtotal Operating Expense	<u>234,542</u>	<u>2,257,478</u>	<u>2,532,251</u>	<u>3,073,139</u>	<u>274,773</u>	<u>10.85%</u>	<u>89.15%</u>
Depreciation Expense	176,375	1,763,750	1,763,750	2,116,500	0	0.00%	100.00%
Total Operating Expense	<u>410,917</u>	<u>4,021,228</u>	<u>4,296,001</u>	<u>5,189,639</u>	<u>274,773</u>	<u>6.40%</u>	<u>93.60%</u>

Carmel Area Wastewater District

Admin Department

Budget-to-Actual FY 2012-13

Description	Actual Apr-13	YTD Actual Apr-13	YTD Budget Apr-13	Annual Budget	Variance YTD Actual/ YTD Budget \$	%	YTD Actual/ YTD Budget %
Salaries	30,194	363,617	354,079	438,384	(9,538)	-2.69%	102.69%
Part Time/Temp Employee	2,234	15,404	20,063	24,840	4,660	23.22%	76.78%
	<u>32,429</u>	<u>379,020</u>	<u>374,142</u>	<u>463,224</u>	<u>(4,878)</u>	<u>-1.30%</u>	<u>101.30%</u>
Payroll Taxes	2,631	27,105	27,039	33,477	(66)	-0.24%	100.24%
Employee Benefits	15,037	227,574	187,648	225,177	(39,926)	-21.28%	121.28%
Director Fees	1,450	12,227	18,000	21,600	5,773	32.07%	67.93%
Property/Liability Insurance	1,800	20,860	18,292	21,950	(2,568)	-14.04%	114.04%
Trucks & Autos	23	111	283	340	172	60.84%	39.16%
Office Supplies & Service	1,211	26,776	10,833	13,000	(15,943)	-147.17%	247.17%
Operating Supplies	94	1,439	1,104	1,325	(335)	-30.36%	130.36%
Contractual Services	3,618	49,712	79,892	95,870	30,179	37.78%	62.22%
Audit/Financial Expense	0	19,000	21,000	21,000	2,000	9.52%	90.48%
Engineering Fees	0	0	12,500	15,000	12,500	0.00%	0.00%
Attorney Fees	0	16,127	25,833	31,000	9,707	37.57%	62.43%
Repairs & Maintenance	685	983	250	300	(733)	-293.11%	393.11%
Utilities							
Electricity	238	3,101	2,708	3,250	(393)	-14.51%	114.51%
Gas	172	1,672	1,542	1,850	(130)	-8.46%	108.46%
Water	108	840	1,042	1,250	202	19.39%	80.61%
Garbage	44	440	458	550	18	3.90%	96.10%
Telephone	1,028	5,687	4,167	5,000	(1,520)	-36.48%	136.48%
	<u>1,591</u>	<u>11,740</u>	<u>9,917</u>	<u>11,900</u>	<u>(1,824)</u>	<u>-18.39%</u>	<u>118.39%</u>
Laundry	0	0	0	0	0	NA	NA
Travel & Meetings	995	15,482	34,208	41,050	18,726	54.74%	45.26%
Membership/Subscriptions	40	13,611	8,942	10,730	(4,669)	-52.22%	152.22%
Other Expenses	1,741	30,978	77,013	92,415	46,035	59.78%	40.22%
Subtotal Operating Expense	<u>63,344</u>	<u>852,746</u>	<u>906,896</u>	<u>1,099,358</u>	<u>54,150</u>	<u>5.97%</u>	<u>94.03%</u>
Depreciation Expense	2,500	25,000	25,000	30,000	0	0.00%	100.00%
Ammortization Expense	405	4,050	4,050	4,860	0	0.00%	100.00%
Total Operating Expense	<u><u>66,249</u></u>	<u><u>881,796</u></u>	<u><u>935,946</u></u>	<u><u>1,134,218</u></u>	<u><u>54,150</u></u>	<u><u>5.79%</u></u>	<u><u>94.21%</u></u>

**Carmel Area Wastewater District
Reclamation**

Budget-to-Actual FY 2012-13

	Actual Apr-13	YTD Actual Apr-13	YTD Budget Apr-13	Annual Budget	Variance YTD Actual/ YTD Budget \$	YTD Actual/ YTD Budget %	YTD Actual/ YTD Budget %
Total Plant Salaries & Overhead	33,862	359,426	352,188	422,625	(7,238)	-2.06%	102.06%
Total Administrative Salaries & OH	767	13,666	9,688	11,625	(3,979)	-41.07%	141.07%
Directors Fees	0	650	750	900	100	13.33%	86.67%
Operating Supplies/Services	494	1,310	10,000	12,000	8,690	86.90%	13.10%
Repairs & Maintenance	0	4,099	833	1,000	(3,266)	-391.88%	491.88%
Project Operating Expenditures	35,122	379,151	373,458	448,150	(5,693)	-1.52%	101.52%
Capital Reimbursement to CAWD		-	0	0	0		
Total Reimbursable Reclamation	35,122	379,151	373,458	448,150	(5,693)	-1.52%	101.52%

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

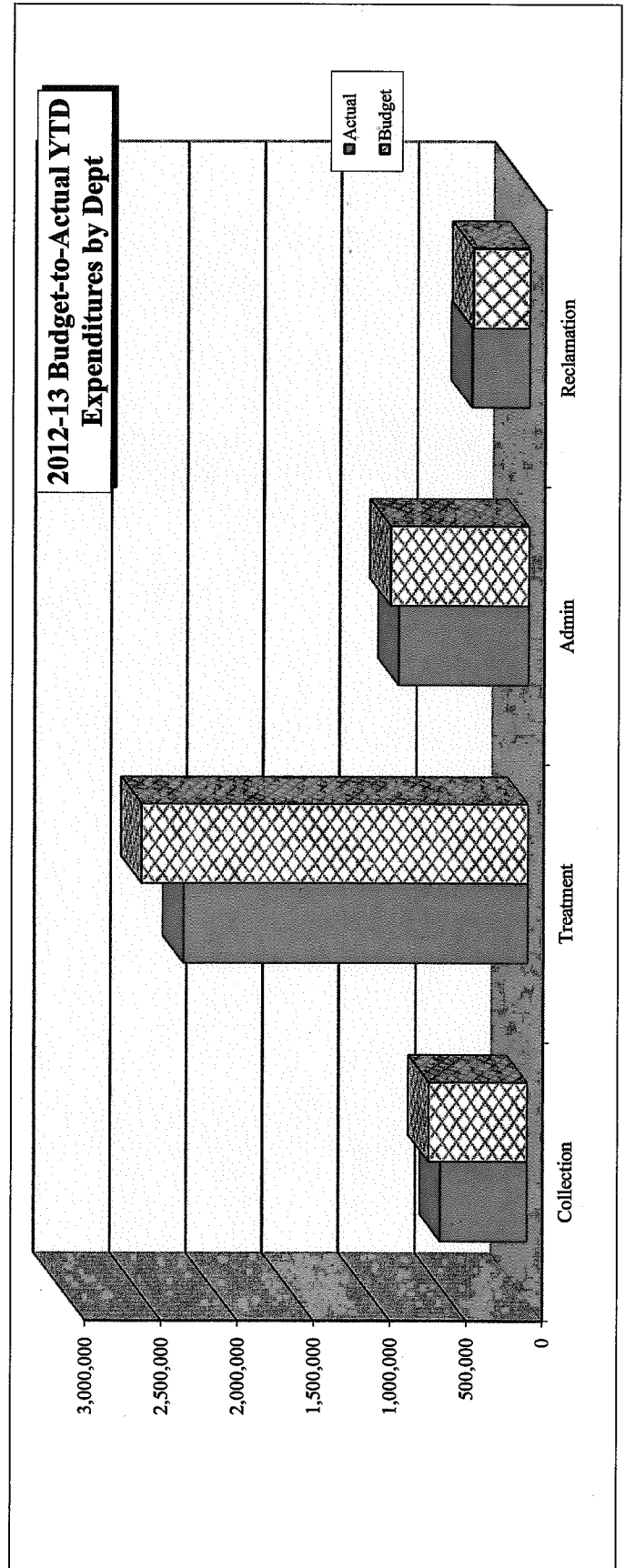
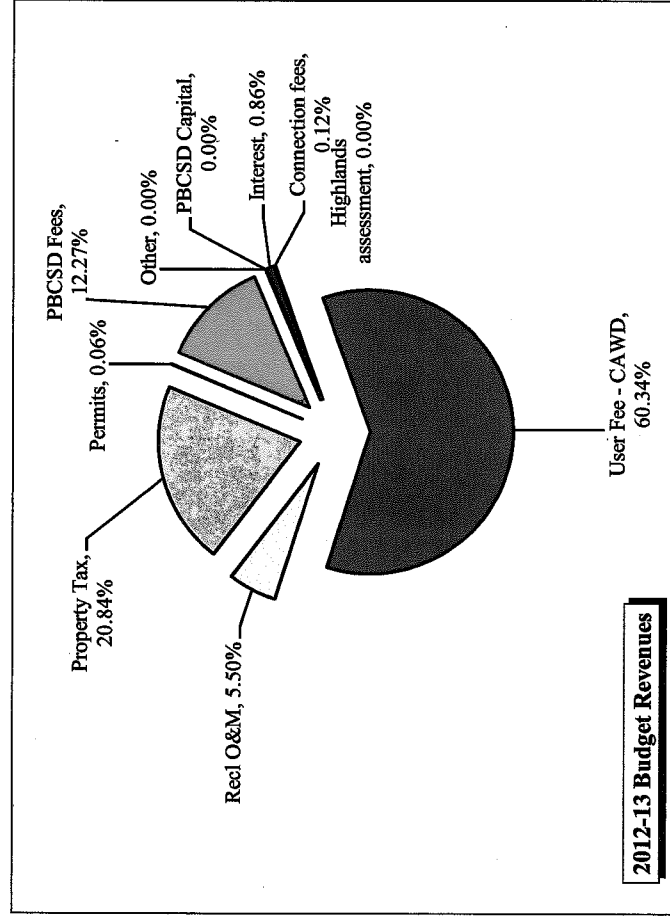
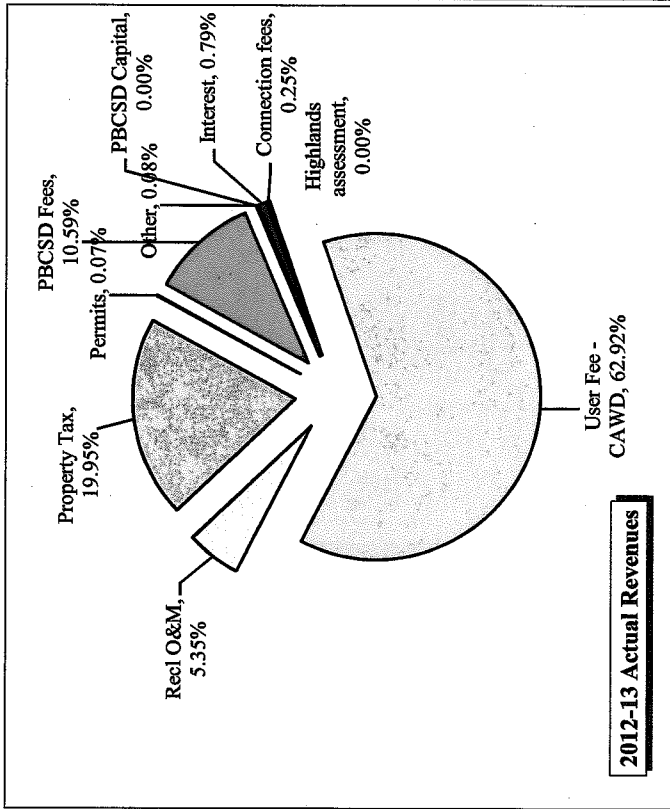
Capital Purchases Description	Actual Apr-13	YTD Actual Apr-13	YTD Budget Apr-13	Annual Budget	Variance YTD Actual/ YTD Budget \$	%	YTD Actual/ YTD Budget %
ADMIN							
Sharepoint software renewal	0	0	0	5,000	0	NA	NA
Flatbed scanner	0	4,775	5,000	5,000	225	4.50%	95.50%
Office desk	0	450	0	0	(450)	NA	NA
Telephone system	13,352	13,447	12,198	14,638	(1,249)	-10.24%	110.24%
COLLECTION							
Upgrade Collection maintenance software	0	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
TREATMENT							
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	0	35,421	35,421	35,421	0	0.00%	100.00%
Telephone system	13,352	13,447	12,198	14,638	(1,249)	-10.24%	110.24%
RECL share	0	0	0	(18,550)	0	NA	NA
PBCSD share (1/3 of cost)	(4,446)	(40,126)	(54,947)	(65,936)	(14,820)	26.97%	73.03%
Total Cap Purch 12-13	22,257	117,697	62,821	240,861	(54,876)	-87.35%	187.35%

CIP Projects Description	Actual Apr-13	YTD Actual Apr-13	YTD Budget Apr-13	Annual Budget	Variance YTD Actual/ YTD Budget \$	%	YTD Actual/ YTD Budget %
ADMIN							
Wireless access points at Admin building	0	0	0	2,000	0	NA	NA
Network virtual server project (labor incl)	139	10,494	10,500	10,500	6	0.06%	99.94%
COLLECTION							
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

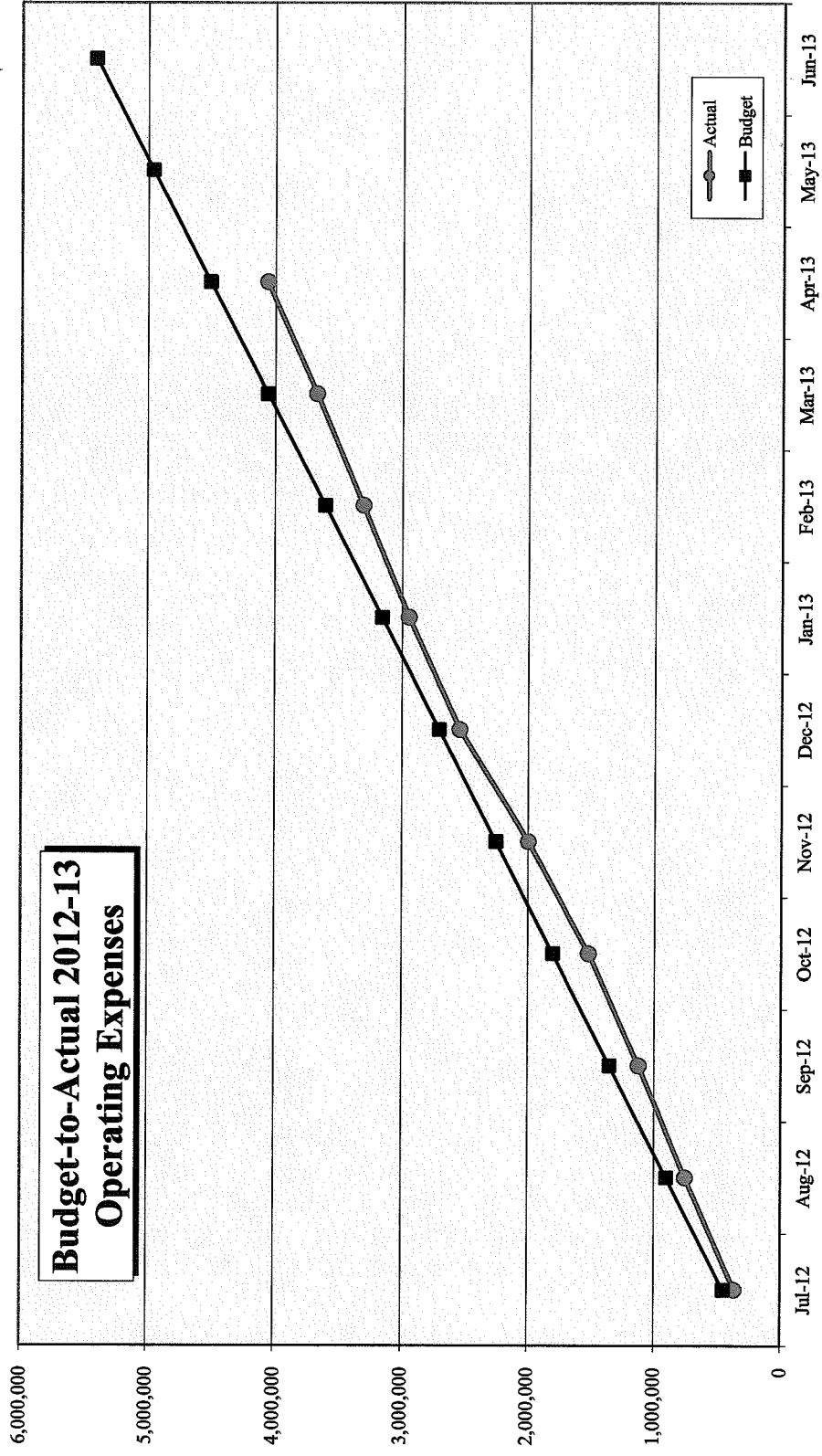
Carmel Area Wastewater District
Capital Expenditures
 Budget-to-Actual FY 2012-13

TREATMENT	0	33,332	139,167	167,000	105,835	76.05%	23.95%
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 hydropneumatic 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	25,000	30,000	3,637	14.55%	85.45%
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
Sumpp pump rehabilitation	0	0	0	25,000	0	NA	NA
Network virtual server project (labor incl)(split with admin)	139	10,494	10,500	10,500	6	0.06%	99.94%
Influent wet well & stairwell wiring & lighting replacement	0	0	0	20,000	0	NA	NA
RAS control valves	0	0	0	17,500	0	NA	NA
Perimeter fence replacement	0	0	0	16,000	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	15,000	0	NA	NA
Cathodic protection repairs	0	0	0	10,000	0	NA	NA
Replace tankage kickboards (aluminum)	0	0	0	3,500	0	NA	NA
Ops wireless access points (2k trtmt, 2k admin)(15% RECL)	0	0	0	2,000	0	NA	NA
Misc physical testing of plant structures/equipment	0	0	0	2,000	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)	(46)	(26,965)	(27,990)	(35,883)	(1,026)	3.66%	96.34%
Total CIP 12-13	233	64,505	175,185	1,545,767	110,680	63.18%	36.82%

Total Capital **22,489** **182,202** **238,006** **1,786,628** **55,804** **23.45%** **76.55%**



**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	\$ 26,894
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	\$ 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	\$ 11,709
Total To Date		\$ 32,340	\$ 157,885	\$ 86,854

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

Section	YTD Actual/ YTD Budget %	Comments
<u>Collection Department</u>		
Property/liability insurance	119.68%	CSRMA PLP insurance \$3,575.
Trucks and autos	126.87%	Timing difference-budget amortized equally. Gas and diesel \$5,150; Video Overlay Kit \$4,723.
Operating supplies	139.76%	Timing difference-budget amortized equally-Cobra cleaning hose \$3,020, radio narrowband conversion \$3,284.
Electricity	109.10%	Timing difference-budget amortized equally.
Travel & meetings	149.83%	Collections PACP class and backflow class - \$3,033.
Other expenses	152.60%	Recruitment of collection worker \$5,489.
<u>Treatment Department</u>		
Payroll taxes	123.19%	Ed Zacarias' retirement check. Bradley final check.
Property/liability insurance	123.15%	CSRMA PLP insurance \$10,724.
Trucks and autos	397.09%	Timing difference-budget amortized equally. Rent Rhino truck \$12,951.
Office supplies and services	250.08%	Timing difference-budget amortized equally-5 new computers \$5,245, computer supplies \$5,569, office furniture \$2,388.
Engineering fees	172.77%	Timing difference-budget amortized equally-Kennedy-Jenks \$194,368.
Attorney fees	122.58%	Timing difference-budget amortized equally.
Co-Gen	294.96%	Under budgeted at \$1,500.
Laundry	122.47%	Price increase approximately 10% over last year.
Travel & meetings	108.36%	Chemistry class - \$1,600; electrical class - \$2,100 (\$1,200 reimbursed in April); LCW conference - \$1,100; CWEA conference expenses \$2,978.

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

Section	YTD Actual/ YTD Budget %	Comments
<u>Administration Department</u>		
Employee benefits	121.28%	Barbara Higuera PEHP payment \$19,725.
Property/liability insurance	114.04%	CSRMA PLP insurance \$2,860.
Office supplies and services	247.17%	Timing difference-budget amortized equally-new engineer computer and software-\$10,213 computer supplies \$4,659.
Operating supplies	130.36%	New employee work boots and cell phone \$592.
Repairs and maintenance	393.11%	Timing difference-budget amortized equally. Small dollar amounts. Termite treatment \$685.
Electricity	114.51%	Timing difference-budget amortized equally.
Gas	108.46%	Timing difference-budget amortized equally.
Telephone	136.48%	Maynard phone repairs \$828, cell phone upgrade \$150.
Memberships/subscriptions	152.22%	Timing difference-budget amortized equally. CASA annual membership \$8,000. Monterey Bay Employment Relations \$2,962. WateReuse Assn. \$695.

Reclamation

Admin salaries and overhead	141.07%	Timing difference-budget amortized equally-annual audit.
Repairs & maintenance	491.88%	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