

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday December 12, 2019 @ 5:30 PM**

**I. ROLL CALL:**

Mr. Allyn Mosher called the meeting of the Upper Blue Sanitation District Board of Directors to order at 5:30 PM. Mr. Rick Orwig, Mr. Jason Hart, Mr. Robin Theobald and Mr. Allyn Mosher answered "present" at roll call.

Mr. Andrew Carlberg and Ms. Marjorie Covey attended as well.

**II. MINUTES:**

November 7, 2019 minutes: Mr. Orwig made a motion to approve the November 7, 2019 Board of Directors meeting minutes. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

**III. PUBLIC HEARINGS:**

-Resolution 15, Series 2019, Inclusion of Lot 1 Baldy Ridge Estates

Mr. Carlberg said that the property owner requested service and has submitted a petition for Inclusion of Lot 1 Baldy Ridge Estates. Mr. Carlberg said that the Notice of Public Hearing has been published in the newspaper and to date the District has not received any comments. Mr. Carlberg said he recommends that the Board approve Resolution 15, Series 2019 for the Inclusion of Lot 1 Baldy Ridge Estates.

Mr. Hart made a motion to approve Resolution 15, Series 2019 for the Inclusion of Lot 1 Baldy Ridge Estates. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

-Resolution 16, Series 2019, Inclusion of Lot 112 Valley of the Blue Subdivision

Mr. Carlberg said that the property owner requested service and has submitted a petition for Inclusion of Lot 112 Valley of the Blue Subdivision. Mr. Carlberg said that the Notice of Public Hearing has been published in the newspaper and to date the District has not received any comments. Mr. Carlberg said he recommends that the Board approve Resolution 16, Series 2019 for the Inclusion of Lot 112 Valley of the Blue Subdivision.

Mr. Theobald made a motion to approve Resolution 16, Series 2019 for the Inclusion of Lot 112 Valley of the Blue Subdivision. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

-Resolution 17, Series 2019, Amendment of Rules and Regulations Related to the SFE Conversion Rate for Single-Family Residences and Manufactured Homes Used for Short-Term Rentals

This item has been discussed at the previous three Board meetings. There has been no public comment in the past and there was no public present at this meeting. Re-evaluating the user class for single-family residences and modular homes used as short-term rentals was published in the District's October Newsletter the Draft Resolution 17 series 2019 is on the District's website. Mr. Carlberg said he recommends the Board approves Resolution 17, series 2019 Amendment of Rules and Regulations Related to the SFE Conversion Rate for Single-Family Residences and Manufactured Homes Used for Short-Term Rentals.

Mr. Orwig made the motion to approve Resolution 17, series 2019 Amendment of Rules and Regulations Related to the SFE Conversion Rate for Single-Family Residences and Manufactured Homes Used for Short-Term Rentals. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

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2020 Budget Hearing

Mr. Carlberg stated that the 2020 Budget has been reviewed by the Board on four occasions. The Board's comments have been incorporated into the 2020 Budget. The 2020 Draft Budget notice has been published in the District's October Newsletter, four times in the newspaper and the entire 2020 Draft Budget and Master Plan is on the District's website. The District has not received any comments from the public.

The Board decided during previous budget discussions not to increase the District's service fees or Plant Investment Fees (PIF) in 2020. The service fee will remain at \$26.00/sfe/month and the Plant Investment Fee will remain at \$11,584.00 per sfe.

**-Resolution 18, Series 2019, Establishing Mill Levy for 2020**

Mr. Hart made a motion to approve Resolution 18, Series 2019 regarding establishing the Mill Levy for the 2020 budget at zero. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

**-Resolution 19, Series 2019, Establish the District as an Enterprise**

Mr. Theobald made a motion to approve Resolution 19, Series 2019 regarding Tabor for Amendment 1 purposes, acknowledging that the District meets the definition of an enterprise. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

**-Resolution 20, Series 2019, Approval of 2020 Budget:**

Mr. Orwig made a motion to approve Resolution 20, Series 2019 regarding approval of the Upper Blue Sanitation District 2019 budget for revenues in the amount of \$10,202,429.88 and expenditures in the amount of \$10,202,429.88. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

**-Resolution 21 Series 2019, Appropriation of Funds:**

Mr. Hart made a motion to approve Resolution 21, Series 2019 regarding the approval of the Appropriation of Funds for the Upper Blue Sanitation District 2020 Budget. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

**IV. PUBLIC COMMENT:** None

**V. BILLS:**

Mr. Orwig made a motion to approve the bills as presented. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

**VI. FINANCIAL REPORT:**

The Financial Report was reviewed and accepted by the Board of Directors.

**VII. MONTHLY REPORTS:**

**A. Plant and Collection:**

The Plant and Collection reports were discussed by the Board of Directors during the work session.

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B. Manager Report:

- CDPHE Reg. 22 was discussed by the Board of Directors during the work session.
- Quandary Road/39 Degrees North was discussed by the Board of Directors during the work session.
- Mainline televising and repair were discussed by the Board of Directors during the work session.

**VIII. OLD BUSINESS:** None

**IX. NEW BUSINESS:**

C. DRC Pay Request #6

Mr. Carlberg said that DRC has submitted pay request #6 for the sanitary sewer cleaning and rehabilitation project in the amount of \$9,765.01. Mr. Carlberg said that the project is complete and has not had any major problems. Mr. Carlberg recommended that the Board approve DRC pay request #6.

Mr. Theobald made a motion to approve DRC pay request #6 in the amount of \$9,765.01. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

**X. CORRESPONDENCE:**

At 5:40 PM Mr. Theobald made a motion for the Board to go into Executive Session per the Open Meetings Law Citation C.R.S. 24-6-402(4)(f) to discuss personnel matters concerning the Manager's review. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

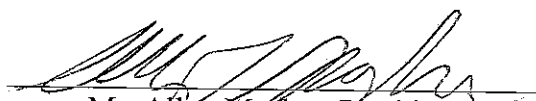
At 5:55 PM Mr. Hart made a motion for the Board to come out of Executive Session. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

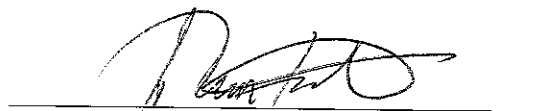
Mr. Theobald made a motion to give all employees two weeks bonus based on above and beyond performance. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

Mr. Carlberg reminded the Board that the District Holiday Party will be held at the Hearthstone on December 13, 2019 and no District business will be discussed.

**XI. ADJOURN:**

Mr. Orwig made a motion to adjourn the meeting at 6:05 PM. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

  
Mr. Allyn Mosher, President

  
Mr. Jason Hart, Vice-President

Upper Blue Sanitation District  
 Comparative Balance Sheet-UNAUDITED DRAFT  
 November 30, 2019

	<u>2019</u>	<u>2018</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Assets:</u></b>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	15,846,264	15,116,037	730,227
Colotrust Plus	15,556,216	13,196,933	2,359,283
ColoTrust Prime	3,818,785	3,737,664	81,121
Total Cash and Equivalents	35,221,465	32,050,834	3,170,631
<b>Investments</b>			
FK Construction Retainage Escrow	-	-	-
Cert. of Deposit & Treasuries	-	-	-
Total Investments	-	-	-
<b>Other Current Assets</b>			
Receivables-Utility + Spec. Assessments	51,274	47,377	3,897
Developer/Contractor Escrow	137,244	182,029	(44,785)
Interest Receivable & Market Adjustments	12,388	-	12,388
Notes Receivable	79,791	163,259	(83,468)
Prepaid Expenses	13,819	13,184	635
Emp. Loan Assist. Notes Receivable	30,000	-	30,000
Total Other Assets	324,516	405,849	(81,333)
<b>Total Current Assets:</b>	<b>35,545,981</b>	<b>32,456,683</b>	<b>3,089,298</b>
<b>Property Plant and Equipment:</b>			
Land	721,070	721,070	-
Easements	98,254	98,254	-
Sewer Lines	17,101,665	15,133,847	1,967,818
Treatment Plants	79,761,354	79,430,768	330,586
Office Equipment	243,617	228,938	14,679
Other Machines & Equipment	545,163	545,163	-
Autos & Trucks	1,266,862	1,246,967	19,895
IH Administration Building	153,903	153,903	-
Upper Blue System Costs	9,288,377	9,307,387	(19,010)
Telemetry	429,229	429,229	-
Employee Housing	1,038,191	1,038,191	-
Total Property Plant and Equipment :	110,647,685	108,333,717	2,313,968
<b>Less Accumulated Depreciation</b>	<b>(41,626,349)</b>	<b>(39,011,020)</b>	<b>(2,615,329)</b>
Net Property Plant and Equipment :	69,021,336	69,322,697	(301,361)
<b>Total Assets:</b>	<b>104,567,317</b>	<b>101,779,380</b>	<b>2,787,937</b>

**Liabilities**

	<u>2019</u>	<u>2018</u>	<u>Increase (Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	151,861	337,965	(186,104)
Construction/Developer Escrow	137,244	182,029	(44,785)
Earned Employee Benefits	126,809	127,071	(262)
Unearned User Fees	491,113	479,893	11,220
Interest Payable	10,564	11,373	(809)
Loan Payable (Current Portion)	99,082	97,130	1,952
Retainage Payable-Construction in Progress	30,828	-	30,828
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	1,750	1,750	-
Total Current Liabilities:	<u>1,049,251</u>	<u>1,237,211</u>	<u>(187,960)</u>
Long Term Liabilities:			
Loan Payable	1,168,590	1,267,672	(99,082)
Total Long Term Liabilities:	<u>1,168,590</u>	<u>1,267,672</u>	<u>(99,082)</u>
Total Liabilities	<u>2,217,841</u>	<u>2,504,883</u>	<u>(287,042)</u>
<b><u>Net Assets</u></b>			
Invested in Capital Assets, Net of Related Debt	67,743,100	67,743,100	-
Unrestricted Net Assets	18,606,376	17,531,397	1,074,979
Unrestricted Net Assets - Nutrient Reserve	16,000,000	14,000,000	2,000,000
Total Contributed Capital	<u>102,349,476</u>	<u>99,274,497</u>	<u>3,074,979</u>
Total Liabilities and Equity	<u>104,567,317</u>	<u>101,779,380</u>	<u>2,787,937</u>

Upper Blue Sanitation District  
 Monthly Financial Statement-UNAUDITED DRAFT  
 November 30, 2019

	2019 <u>November</u>	2019 <u>Year To Date</u>	2019 <u>Approved Budget</u>	2019 <u>Uncollected</u>	2019 <u>% Uncol/Col</u>
<b>Operating Revenue</b>					
Sewer User Fees	492,826	5,350,788	5,838,176	487,388	8
Tap Inspection Fees	300	7,500	10,000	2,500	25
Miscellaneous Revenue	0	3,556	15,000	11,444	76
CEBT Dividend	0	11,268	0	(11,268)	#DIV/0!
Camper Dump Fees	0	8,916	9,000	84	1
Late Fees	5,670	21,568	10,000	(11,568)	(116)
Line Extension Fees	0	94,754	50,000	(44,754)	(90)
Rental Income	3,900	44,484	45,000	516	1
<b>Total Operating Revenue</b>	<u>502,696</u>	<u>5,542,834</u>	<u>5,977,176</u>	<u>434,342</u>	<u>7</u>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	3,949	11,043	15,000	3,957	26
Plant Investment Fees	120,474	2,334,292	1,800,000	(534,292)	(30)
Inclusion Fees	7,750	80,056	100,000	19,944	20
Interest on Investments	41,178	541,602	350,000	(191,602)	(55)
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<u>173,351</u>	<u>2,966,993</u>	<u>2,265,000</u>	<u>(705,950)</u>	<u>(31)</u>
<b>Total Revenue</b>	<u>676,047</u>	<u>8,509,827</u>	<u>8,242,176</u>	<u>(267,651)</u>	<u>(3)</u>

Administration Expense	2019 <u>November</u>	2019 <u>Year to Date</u>	2019 <u>Approved Budget</u>	2019 <u>Available</u>	2019 <u>% Available</u>
<b>Payroll &amp; Employee Benefits</b>					
Salaries	96,386	1,083,145	1,378,343	295,198	21
Overtime	5,223	41,807	45,000	3,193	7
FICA-Admn	5,310	64,854	88,247	23,393	27
Medicare-Admin	1,451	16,021	20,638	4,617	22
401K Contributions	7,063	76,094	103,376	27,282	26
Worker's Compensation Insurance	1,772	18,530	30,000	11,470	38
Health Insurance	25,599	281,633	280,000	(1,633)	(1)
<b>Total</b>	<b>142,804</b>	<b>1,582,084</b>	<b>1,945,604</b>	<b>363,520</b>	<b>19</b>
Office Supplies	0	1,517	5,000	3,483	70
Telephone	583	16,397	22,000	5,603	25
Business Expenses	0	41,133	45,000	3,867	9
Bank Service Fees - Admin	2,106	7,555	9,000	1,445	16
Legal Counsel	3,982	97,892	50,000	(47,892)	(96)
Education	222	18,412	25,000	6,588	26
Audit & Accounting	0	9,500	10,000	500	5
Legal Publications	136	4,040	5,000	960	19
Board Members	500	5,400	6,000	600	10
Elections	0	0	0	0	#DIV/0!
Computer Expenses	263	33,165	40,000	6,835	17
Copy Machine & Supply	60	60	1,000	940	94
Postage & Meter Rent	0	13,476	12,000	(1,476)	(12)
Insurance - General	12,047	132,899	135,249	2,350	2
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	1,394	60,629	75,000	14,371	19
Tools	39	3,350	2,500	(850)	(34)
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	7,719	7,000	(719)	(10)
Safety	81	7,186	5,000	(2,186)	(44)
Summit Water Quality	0	18,531	18,000	(531)	(3)
Building Maintenance	1,460	22,891	20,000	(2,891)	(14)
Employee Housing Maintenance	0	13,432	15,000	1,568	10
Employee Housing Utilities	0	1,253	4,000	2,747	69
<b>Total Administration</b>	<b>165,677</b>	<b>2,098,521</b>	<b>2,458,853</b>	<b>360,332</b>	<b>15</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	702	15,467	26,000	10,533	41
Electric	2,390	104,773	220,000	115,227	52
Freight	0	14,707	18,000	3,293	18
Equipment Repairs	0	15,541	50,000	34,459	69
Chemicals	0	180,395	200,000	19,605	10
Supplies	105	10,004	10,000	(4)	(0)
Contracted Repairs	1,384	76,252	60,000	(16,252)	(27)
Laboratory Supplies	0	13,949	15,000	1,051	7
Biomonitoring	0	2,784	8,000	5,216	65
Discharge Permit	0	7,529	8,000	471	6
Site Monitoring	60	14,361	23,000	8,639	38
<b>Total Iowa Hill</b>	<b>4,641</b>	<b>455,762</b>	<b>638,000</b>	<b>182,238</b>	<b>29</b>

	2019 <u>November</u>	2019 <u>Year to Date</u>	2019 <u>Approved Budget</u>	2019 <u>Available</u>	2019 <u>% Available</u>
<b>Farmers Korner Expenses</b>					
Utilities					
Gas	0	42,497	60,000	17,503	29
Electric	25,310	314,158	400,000	85,842	21
Freight	1,610	20,542	30,000	9,458	32
Equipment Repairs	0	13,558	60,000	46,442	77
Chemicals	17,015	280,262	330,000	49,738	15
Supplies	617	11,038	10,000	(1,038)	(10)
Contracted Repairs	1,783	44,699	60,000	15,301	26
Dumpster Charges	1,188	13,069	15,000	1,931	13
Biomonitoring	0	4,264	7,000	2,736	39
Discharge Permit	0	15,712	15,000	(712)	(5)
Composting	6,749	97,838	110,000	12,162	11
Site Monitoring	883	11,532	23,000	11,468	50
Sludge Hauling Costs	4,500	77,021	70,000	(7,021)	(10)
State Health Fees	0	0	2,500	2,500	100
<b>Total Farmers Korner</b>	<b>59,655</b>	<b>946,190</b>	<b>1,192,500</b>	<b>246,310</b>	<b>21</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	500	3,534	10,000	6,466	65
Electric	2,475	28,148	38,000	9,852	26
Equipment Repairs	0	0	2,500	2,500	100
Supplies	385	571	1,000	429	43
Contracted Repairs	0	0	5,000	5,000	100
Discharge Permit	0	2,825	3,000	175	6
Site Monitoring	876	6,509	8,000	1,491	19
<b>Total South Blue</b>	<b>4,236</b>	<b>41,587</b>	<b>67,500</b>	<b>25,913</b>	<b>38</b>
<b>Collection Expenses</b>					
Utilities					
Gas	843	11,437	20,000	8,563	43
Vehicle Expense	4,450	26,457	40,000	13,543	34
Line Cleaner Expenses	460	8,630	10,000	1,370	14
Manhole Repairs/Line Repairs	28,731	152,056	130,000	(22,056)	(17)
Equipment Repairs	199	7,901	9,000	1,099	12
CCTV Expense	0	765	5,000	4,235	85
<b>Total Collection</b>	<b>34,683</b>	<b>207,246</b>	<b>214,000</b>	<b>6,754</b>	<b>3</b>
<b>Total Operating Expenditures</b>	<b>268,892</b>	<b>3,749,306</b>	<b>4,570,853</b>	<b>821,547</b>	<b>18</b>
<b>Net Cash from Operations</b>	<b>233,804</b>	<b>1,793,528</b>	<b>1,406,323</b>		
<b>Replacement Capital</b>					
Administration					
Administration	0	10,142	35,000	24,858	71
Employee Housing					
Employee Housing	0	8,995			
Plant:					
IH					
IH	0	9,117	600,000	590,883	98
FK					
FK	0	249,910	575,000	325,090	57
South Blue					
South Blue	0	6,182	50,000	43,818	88
Collection					
Misc.					
Misc.	52,566	567,298	1,225,000	657,702	54
Vehicle					
Vehicle	0	36,929	55,000	18,071	33
<b>Total Replacement Capital</b>	<b>52,566</b>	<b>888,573</b>	<b>2,540,000</b>	<b>1,660,422</b>	<b>65</b>
<b>Non Operating Expenses</b>					
Bond Principal					
Bond Principal	0	99,082	97,129	(1,953)	(2)
Bond Interest					
Bond Interest	0	24,860	26,813	1,953	7
<b>Total Non Operating</b>	<b>0</b>	<b>123,942</b>	<b>123,942</b>	<b>0</b>	<b>0</b>



November Financial Statement Cont.

	<u>2019</u> <u>November</u>	<u>2019</u> <u>Year to Date</u>	<u>2019</u> <u>Approved Budget</u>	<u>2019</u> <u>Available</u>	<u>2019</u> <u>% Available</u>
<b>Capital Outlay</b>					
Plant:					
IH	0	0	300,000	300,000	100
FK	793	112,740	310,000	197,260	64
South Blue	0	0	0	0	0
Employee Housing	0	103,138	900,000	0	0
Collection	0	10,806	600,000	589,194	98
Administration	0	5,902	30,000	24,098	80
<b>Total Capital Outlay</b>	<u>793</u>	<u>232,586</u>	<u>2,140,000</u>	<u>1,110,552</u>	<u>52</u>
<b>Total Expenses</b>	<u>322,251</u>	<u>4,994,407</u>	<u>9,374,795</u>	<u>4,380,388</u>	<u>47</u>
<b>Total Revenue - Total Expenses</b>	<u>353,796</u>	<u>3,515,420</u>			

Upper Blue Sanitation District  
 Comparative Financial Statement-UNAUDITED DRAFT  
 November 30, 2019 vs. November 30, 2018

	2019 November	2018 November	2019 Year To Date	2018 Year to Date	Increase (Decrease)
<b>Operating Revenue</b>					
Sewer User Fees	492,826	481,171	5,350,788	5,253,692	97,096
Tap Inspection Fees	300	300	7,500	9,200	(1,700)
Miscellaneous Revenue	0	0	3,556	17,523	(13,967)
CEBT Dividend	0	0	11,268	0	
Camper Dump Fees	0	0	8,916	9,329	(413)
Late Fees	5,670	697	21,568	11,067	10,501
Line Extension Fees	0	0	94,754	157,294	(62,540)
Rental Income	3,900	3,800	44,484	39,850	4,634
<b>Total Operating Revenue</b>	<b>502,696</b>	<b>485,968</b>	<b>5,542,834</b>	<b>5,497,955</b>	<b>33,611</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	3,949	60	11,043	9,370	1,673
Plant Investment Fees	120,474	183,722	2,334,292	4,057,759	(1,723,467)
Inclusion Fees	7,750	0	80,056	130,679	(50,623)
Interest on Investments	41,178	46,833	541,602	337,607	203,995
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>173,351</b>	<b>230,615</b>	<b>2,966,993</b>	<b>4,535,415</b>	<b>(1,570,095)</b>
<b>Total Revenue</b>	<b>676,047</b>	<b>716,583</b>	<b>8,509,827</b>	<b>10,033,370</b>	<b>(1,523,543)</b>

## November Comparative Statement Cont.

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	2019 November	2018 November	2019 Year to Date	2018 Year to Date	Increase (Decrease)
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	96,386	93,097	1,083,145	990,951	92,194
Overtime	5,223	4,211	41,807	39,050	2,757
FICA-Admn	5,310	5,047	64,854	60,800	4,054
Medicare-Admin	1,451	1,390	16,021	14,740	1,281
401K Contributions	7,063	6,528	76,094	70,410	5,684
Worker's Compensation Insur	1,772	2,155	18,530	23,845	(5,315)
Health Insurance	25,599	27,274	281,633	245,311	36,322
<b>Total</b>	<b>142,804</b>	<b>139,702</b>	<b>1,582,084</b>	<b>1,445,107</b>	<b>136,977</b>
Office Supplies	0	0	1,517	2,923	(1,406)
Telephone	583	7,402	16,397	23,399	(7,002)
Business Expenses	0	1,096	41,133	35,532	5,601
Bank Service Fees - Admin	2,106	1,389	7,555	7,198	357
Legal Counsel	3,982	12,043	97,892	54,538	43,354
Education	222	524	18,412	15,979	2,433
Audit & Accounting	0	0	9,500	9,300	200
Legal Publications	136	59	4,040	5,469	(1,429)
Board Members	500	500	5,400	5,500	(100)
Elections	0	0	0	0	0
Computer Expenses	263	2,942	33,165	41,432	(8,267)
Copy Machine & Supply	60	0	60	45	15
Postage & Meter Rent	0	0	13,476	12,370	1,106
Insurance - General	12,047	11,077	132,899	117,214	15,685
Insurance - Deductible	0	0	0	0	0
Engineering	1,394	13,816	60,629	35,612	25,017
Tools	39	8	3,350	1,625	1,725
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	110	7,719	5,423	2,296
Safety	81	274	7,186	5,752	1,434
Summit Water Quality	0	0	18,531	17,611	920
Building Maintenance	1,460	1,889	22,891	24,527	(1,636)
Employee Housing Maintenan	0	90	13,432	7,741	5,691
Employee Housing Utilities	0	0	1,253	2,460	(1,207)
<b>Total Administration</b>	<b>165,677</b>	<b>192,921</b>	<b>2,098,521</b>	<b>1,876,757</b>	<b>221,764</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	702	1,791	15,467	13,163	2,304
Electric	2,390	13,843	104,773	149,708	(44,935)
Freight	0	1,669	14,707	16,487	(1,780)
Equipment Repairs	0	0	15,541	23,905	(8,364)
Chemicals	0	14,532	180,395	157,287	23,108
Contracted Repairs	105	5,151	10,004	39,104	(29,100)
Laboratory Supplies	1,384	3,188	76,252	15,957	60,295
Biomonitoring	0	2,517	13,949	12,189	1,760
Discharge Permit	0	0	2,784	7,529	(4,745)
Supplies	0	533	7,529	7,998	(469)
Site Monitoring	60	1,576	14,361	17,958	(3,597)
<b>Total Iowa Hill</b>	<b>4,641</b>	<b>44,800</b>	<b>455,762</b>	<b>461,285</b>	<b>(5,523)</b>

## November Comparative Statement Cont.

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	2019 <u>November</u>	2018 <u>November</u>	2019 <u>Year to Date</u>	2018 <u>Year to Date</u>	Increase <u>(Decrease)</u>
<b>Farmers Korner</b>					
Utilities					
Gas	0	5,995	42,497	41,550	947
Electric	25,310	25,789	314,158	306,525	7,633
Freight	1,610	1,450	20,542	17,843	2,699
Equipment Repairs	0	5,946	13,558	36,828	(23,270)
Chemicals	17,015	17,648	280,262	304,690	(24,428)
Supplies	617	1,829	11,038	9,348	1,690
Contracted Repairs	1,783	2,572	44,699	41,358	3,341
Dumpster Charges	1,188	1,188	13,069	13,171	(102)
Biomonitoring	0	1,614	4,264	3,150	1,114
Discharge Permit	0	0	15,712	14,092	1,620
Composting	6,749	6,937	97,838	94,164	3,674
Site Monitoring	883	1,096	11,532	26,466	(14,934)
Sludge Hauling Costs	4,500	4,725	77,021	58,725	18,296
State Health Fees	0	0	0	1,335	(1,335)
<b>Total Farmers Korner</b>	<b>59,655</b>	<b>76,789</b>	<b>946,190</b>	<b>969,245</b>	<b>(23,055)</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	500	778	3,534	5,066	(1,532)
Electric	2,475	2,818	28,148	26,848	1,300
Equipment Repairs	0	0	0	1,677	(1,677)
Contracted Repairs	385	5,143	571	6,916	(6,345)
Supplies	0	0	0	992	(992)
Discharge Permit	0	0	2,825	2,925	(100)
Site Monitoring	876	261	6,509	2,743	3,766
<b>Total South Blue</b>	<b>4,236</b>	<b>9,000</b>	<b>41,587</b>	<b>47,167</b>	<b>(5,580)</b>
<b>Collection Expenses</b>					
Utilities	843	859	11,437	10,476	961
Vehicle Expense	4,450	750	26,457	32,597	(6,140)
Line Cleaner Expenses	460	279	8,630	2,558	6,072
Manhole Repairs/Line Repair	28,731	31,512	152,056	131,479	20,577
Equipment Repairs	199	2,144	7,901	10,386	(2,485)
CCTV Expense	0	0	765	0	765
<b>Total Collection</b>	<b>34,683</b>	<b>35,544</b>	<b>207,246</b>	<b>187,496</b>	<b>19,750</b>
<b>Total Operating Expenditure</b>	<b>268,892</b>	<b>359,054</b>	<b>3,749,306</b>	<b>3,541,950</b>	<b>207,356</b>
<b>Net Cash from Operations</b>	<b>233,804</b>	<b>126,914</b>	<b>1,793,528</b>	<b>1,956,005</b>	<b>(162,477)</b>
<b>Replacement Capital</b>					
Administration	0	0	10,142	14,679	(4,537)
Employee Housing	0		8,995		
Plant:					
IH	0	18,560	9,117	18,560	(9,443)
FK	0	0	249,910	301,154	(51,244)
South Blue	0	0	6,182	6,343	(161)
Collection		0		0	0
Misc.	52,566	138,986	567,298	640,459	(73,161)
Vehicle	0	0	36,929	42,126	(5,197)
<b>Total Replacement Capital</b>	<b>52,566</b>	<b>157,546</b>	<b>888,573</b>	<b>1,023,321</b>	<b>(134,748)</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal	0	0	99,082	97,129	1,953
Loan Interest	0	0	24,860	26,813	(1,953)
<b>Total Non Operating</b>	<b>0</b>	<b>0</b>	<b>123,942</b>	<b>123,942</b>	<b>0</b>

November Comparative Statement Cont.

	<u>2019</u> <u>November</u>	<u>2018</u> <u>November</u>	<u>2019</u> <u>Year to Date</u>	<u>2018</u> <u>Year to Date</u>	
<b>Capital Outlay</b>					
Plant-IH-CO	0	0	0	0	0
Plant-FK-CO	793	0	112,740	0	112,740
Plant-South Blue-CO	0	0	0	2,330	(2,330)
Employee Housing	0	0	103,138	0	103,138
Collection	0	813	10,806	901,852	(891,046)
Administration	0	0	5,902		#VALUE!
<b>Total Capital Outlay</b>	<b>793</b>	<b>813</b>	<b>232,586</b>	<b>904,182</b>	<b>(671,596)</b>
<b>Total Expenses</b>	<b>322,251</b>	<b>517,413</b>	<b>4,994,407</b>	<b>5,593,395</b>	<b>(598,988)</b>
<b>Revenue Less Expenses</b>	<b>353,796</b>	<b>199,170</b>	<b>3,515,420</b>	<b>4,439,975</b>	<b>(924,555)</b>