

Upper Blue Sanitation District
Board of Directors Meeting
Thursday September 10, 2020 @ 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. Mrs. Signe Stimson, Mr. Allyn Mosher, Mr. Jason Hart, Mr. Rick Orwig and Mr. Robin Theobald answered "present" at roll call.

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

II. MINUTES:

August 13, 2020 minutes: Mrs. Stimson made a motion to approve the August 13, 2020 Board of Directors meeting minutes. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

III. PUBLIC HEARINGS:

-Resolution 5, Series 2020, Inclusion of Lot 20 Ten Mile Vista Filing #1 Subdivision

Mr. Carlberg said that the property owner requested service and has submitted a petition for Inclusion of lot 20 Ten Mile Vista Filing #1 Subdivision. Mr. Carlberg said that this is the third time the property owner has submitted a Petition for Inclusion. The previous two Inclusion Resolutions were voided because the property owner did not pay the Inclusion Fee. 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 5, Series 2020 for the Inclusion of lot 20 Ten Mile Vista Filing #1 Subdivision.

Mrs. Stimson made a motion to approve Resolution 5, Series 2020 for the Inclusion of lot 20 Ten Mile Vista Filing #1 Subdivision. Mr. Orwig seconded the motion. One Board member objected to the Inclusion. The motion was passed.

-Resolution 6, Series 2020, Inclusion of Tract A, Subdivision Exemption Plat of Trails at Berlin Placer

Mr. Carlberg said that the property owner requested service and has submitted a petition for Inclusion of Tract A, Subdivision Exemption Plat of Trails at Berlin Placer. 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 that he extended the Inclusion Fee payment until January 31, 2021 but he did not guarantee the amount of the Inclusion Fee. Mr. Carlberg said he recommends that the Board approve Resolution 6, Series 2020 for the Inclusion of Tract A, Subdivision Exemption Plat of Trails at Berlin Placer.

Mr. Orwig made a motion to approve Resolution 6, Series 2020 for the Inclusion of Tract A, Subdivision Exemption Plat of Trails at Berlin Placer. Mr. Theobald 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. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

Upper Blue Sanitation District
Board of Directors Meeting
Thursday September 10, 2020 @ 5:30 PM

VI. FINANCIAL REPORT:

The 2019 audited financial statements were submitted to the Board of Directors and will be submitted to the State Auditor by September 30, 2020. The Financial Report was 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.

B. Manager Report:

The 2019 audited financial statements, COVID and employee distancing schedule, and the 2021 budget were discussed during the work session.

VIII. OLD BUSINESS: None

IX. NEW BUSINESS:

C. Purchase of Parcel H Tordal Estates

Mr. Carlberg presented to the Board the benefits for the District to purchase Parcel H in Tordal Estates. The property would give the District the ability to provide sewer service to Tordal Estates by putting two lift stations on the property and give the District the ability to put an employee house on the property.

Mr. Theobald made a motion to ratify the Boards decision for the District Manager to purchase Parcel H in Tordal Estates for the District. Mr. Orwig seconded the motion. Mrs. Stimson abstained. The motion was passed by the Board.

Mr. Orwig made a motion to approve Resolution 7, Series 2020 authorizing the District Manager to sign the purchase documents on behalf of the District for Parcel H in Tordal Estates. Mr. Theobald seconded the motion. Mrs. Stimson abstained. The motion was passed by the Board.

D. Guildner Pipeline Pay Request #2

Mr. Carlberg said that Guildner Pipeline has been cleaning, televising and repairing main line and service lines. They are about 90% complete and are submitting pay request #2 in the amount of \$51,130.13. Mr. Carlberg recommended that the Board approve Guildner Pipeline pay request #2.

Mr. Orwig made a motion to approve Guildner Pipeline pay request #2 in the amount of \$51,130.13. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

Upper Blue Sanitation District
Board of Directors Meeting
Thursday September 10, 2020 @ 5:30 PM


E. 2021 Draft Budget

The 2021 draft budget was discussed during the work session. Capital projects for 2021 were discussed in detail and the Board is considering a \$1.00 increase in service fees and plant investment fees in 2021.

X. CORRESPONDENCE:

XI. ADJOURN:

Mr. Theobald made a motion to adjourn the meeting at 6:12 PM. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.


Mr. Allyn Mosher, President


Mrs. Signe Stimson, Secretary

Upper Blue Sanitation District
 Comparative Balance Sheet-UNAUDITED DRAFT
 August 31, 2020

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>
<u>Current Assets:</u>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	17,403,378	15,006,765	2,396,613
Colotrust Plus	15,685,901	15,476,521	209,380
ColoTrust Prime	3,839,793	3,801,636	38,157
Total Cash and Equivalents	<u>36,929,272</u>	<u>34,285,122</u>	<u>2,644,150</u>
Investments			
FK Construction Retainage Escrow	-	-	-
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Other Current Assets			
Receivables-Utility + Spec. Assessments	2,219	44,027	(41,808)
Developer/Contractor Escrow	137,244	127,244	10,000
Interest Receivable & Market Adjustments	12,388	12,388	-
Notes Receivable	62,551	113,502	(50,951)
Prepaid Expenses	47,082	55,275	(8,193)
Emp. Loan Assist. Notes Receivable	30,000	30,000	-
Total Other Assets	<u>291,484</u>	<u>382,436</u>	<u>(90,952)</u>
Total Current Assets:	<u>37,220,756</u>	<u>34,667,558</u>	<u>2,553,198</u>
Property Plant and Equipment:			
Land	721,070	721,070	-
Easements	98,254	98,254	-
Sewer Lines	17,929,836	17,101,665	828,171
Treatment Plants	80,151,892	79,761,354	390,538
Office Equipment	252,351	243,617	8,734
Other Machines & Equipment	551,065	545,163	5,902
Autos & Trucks	1,384,202	1,266,862	117,340
IH Administration Building	164,045	153,903	10,142
Upper Blue System Costs	9,294,559	9,288,377	6,182
Telemetry	429,229	429,229	-
Employee Housing	1,151,054	1,038,191	112,863
Total Property Plant and Equipment :	<u>112,127,557</u>	<u>110,647,685</u>	<u>1,479,872</u>
Less Accumulated Depreciation	<u>(44,115,710)</u>	<u>(41,626,349)</u>	<u>(2,489,361)</u>
Net Property Plant and Equipment :	<u>68,011,847</u>	<u>69,021,336</u>	<u>(1,009,489)</u>
Total Assets:	<u>105,232,603</u>	<u>103,688,894</u>	<u>1,543,709</u>

Liabilities

	<u>2020</u>	<u>2019</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	217,296	269,988	(52,692)
Construction/Developer Escrow	137,244	127,244	10,000
Earned Employee Benefits	144,008	126,809	17,199
Unearned User Fees	519,855	485,548	34,307
Interest Payable	9,738	10,564	(826)
Loan Payable (Current Portion)	101,073	99,082	1,991
Retainage Payable-Construction in Progress	30,828	158,801	(127,973)
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	1,750	1,750	-
Total Current Liabilities:	<u>1,161,792</u>	<u>1,279,786</u>	<u>(117,994)</u>
Long Term Liabilities:			
Loan Payable	1,067,516	1,168,590	(101,074)
Total Long Term Liabilities:	<u>1,067,516</u>	<u>1,168,590</u>	<u>(101,074)</u>
Total Liabilities	<u>2,229,308</u>	<u>2,448,376</u>	<u>(219,068)</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	67,743,100	67,743,100	-
Unrestricted Net Assets	19,260,195	19,497,418	(237,223)
Unrestricted Net Assets - Nutrient Reserve	16,000,000	14,000,000	2,000,000
Total Contributed Capital	<u>103,003,295</u>	<u>101,240,518</u>	<u>1,762,777</u>
Total Liabilities and Equity	<u>105,232,603</u>	<u>103,688,894</u>	<u>1,543,709</u>

Upper Blue Sanitation District
Monthly Financial Statement-UNAUDITED DRAFT
August 31, 2020

	2020	2020	2020	2020	2020
	<u>August</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
Operating Revenue					
Sewer User Fees	511,500	4,138,673	6,090,000	1,951,327	32
Tap Inspection Fees	1,100	2,400	8,000	5,600	70
Miscellaneous Revenue	0	5,600	5,000	(600)	(12)
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	3,048	9,290	9,000	(290)	(3)
Late Fees	995	19,713	10,000	(9,713)	(97)
Line Extension Fees	0	60,761	50,000	(10,761)	(22)
Rental Income	5,500	33,650	45,000	11,350	25
Total Operating Revenue	<u>522,143</u>	<u>4,270,087</u>	<u>6,217,000</u>	<u>1,946,913</u>	<u>31</u>
Miscellaneous Revenue					
Interest on Loan Payments	0	2,907	7,000	4,093	58
Plant Investment Fees	352,154	841,044	2,000,000	1,158,956	58
Inclusion Fees	8,271	31,329	75,000	43,671	58
Interest on Investments	4,297	159,231	550,000	390,769	71
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	<u>364,722</u>	<u>1,034,511</u>	<u>2,632,000</u>	<u>1,593,396</u>	<u>61</u>
Total Revenue	<u>886,865</u>	<u>5,304,598</u>	<u>8,849,000</u>	<u>3,544,402</u>	<u>40</u>

Administration Expense	2020 <u>August</u>	2020 <u>Year to Date</u>	2020 <u>Approved Budget</u>	2020 <u>Available</u>	2020 <u>% Available</u>
Payroll & Employee Benefits					
Salaries	98,250	800,726	1,380,000	579,274	42
Overtime	229	6,799	45,000	38,201	85
FICA-Admn	6,022	49,328	88,350	39,022	44
Medicare-Admin	1,408	11,536	20,663	9,127	44
401K Contributions	6,842	55,442	106,875	51,433	48
Worker's Compensation Insurance	985	7,956	28,000	20,044	72
Health Insurance	23,962	195,791	338,000	142,209	42
Total	137,698	1,127,578	2,006,888	879,310	44
Office Supplies	0	2,244	5,000	2,756	55
Telephone	1,337	10,725	22,000	11,275	51
Business Expenses	486	18,544	50,000	31,456	63
Bank Service Fees - Admin	0	10,179	9,000	(1,179)	(13)
Legal Counsel	0	31,702	100,000	68,298	68
Education	100	2,180	25,000	22,820	91
Audit & Accounting	0	0	10,500	10,500	100
Legal Publications	0	3,574	5,000	1,426	29
Board Members	500	4,000	6,000	2,000	33
Elections	0	3,856	5,000	1,144	23
Computer Expenses	3,625	52,969	40,000	(12,969)	(32)
Copy Machine & Supply	0	375	1,000	625	63
Postage & Meter Rent	0	8,374	12,000	3,626	30
Insurance - General	10,786	87,053	155,000	67,947	44
Insurance - Deductible	0	1,009	1,000	(9)	(1)
Engineering	0	1,580	75,000	73,420	98
Tools	0	3,581	2,500	(1,081)	(43)
Vehicle Expense	0	120	500	380	76
Dues & Memberships	0	5,644	8,000	2,356	29
Safety	440	1,151	5,000	3,849	77
Summit Water Quality	0	9,356	18,000	8,644	48
Building Maintenance	1,655	26,096	20,000	(6,096)	(30)
Employee Housing Maintenance	3,734	5,025	15,000	9,975	67
Employee Housing Utilities	0	1,240	4,000	2,760	69
Total Administration	160,361	1,418,155	2,601,388	1,183,233	45
Iowa Hill Plant Expenses					
Utilities					
Gas	114	6,575	26,000	19,425	75
Electric	1,025	17,191	70,000	52,809	75
Freight	41	1,146	3,000	1,854	62
Equipment Repairs	77	3,805	50,000	46,195	92
Chemicals	0	1,327	20,000	18,673	93
Supplies	341	8,905	10,000	1,095	11
Contracted Repairs	5,782	24,496	70,000	45,504	65
Laboratory Supplies	1,950	8,220	15,000	6,780	45
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	99	7,529	8,000	471	6
Site Monitoring	0	1,245	6,000	4,755	79
Total Iowa Hill	9,429	80,439	278,000	197,561	71

August Financial Statement Cont.

	2020 <u>August</u>	2020 <u>Year to Date</u>	2020 <u>Approved Budget</u>	2020 <u>Available</u>	2020 <u>% Available</u>
Farmers Korner Expenses					
Utilities					
Gas	0	28,646	70,000	41,354	59
Electric	35,069	239,281	475,000	235,719	50
Freight	2,377	28,411	45,000	16,589	37
Equipment Repairs	4,880	37,097	65,000	27,903	43
Chemicals	22,627	302,537	425,000	122,463	29
Supplies	1,672	4,087	10,500	6,413	61
Contracted Repairs	31,495	64,823	100,000	35,177	35
Dumpster Charges	1,242	9,932	15,000	5,068	34
Biomonitoring	0	1,612	7,800	6,188	79
Discharge Permit	0	15,713	30,000	14,287	48
Composting	3,000	75,795	125,000	49,205	39
Site Monitoring	0	8,104	23,000	14,896	65
Sludge Hauling Costs	2,250	40,725	90,000	49,275	55
State Health Fees	0	71	2,500	2,429	97
Total Farmers Korner	104,612	856,834	1,483,800	626,966	42
South Blue Expenses					
Utilities					
Gas	358	2,888	10,000	7,112	71
Electric	2,244	22,713	40,000	17,287	43
Equipment Repairs	0	240	2,500	2,260	90
Supplies	0	287	1,000	713	71
Contracted Repairs	450	2,000	8,000	6,000	75
Discharge Permit	976	976	3,800	2,824	74
Site Monitoring	0	5,281	8,000	2,719	34
Total South Blue	4,028	34,385	73,300	38,915	53
Collection Expenses					
Utilities	1,077	8,972	20,000	11,028	55
Vehicle Expense	1,608	24,815	40,000	15,185	38
Line Cleaner Expenses	291	2,548	10,000	7,452	75
Manhole Repairs/Line Repairs	2,777	82,542	140,000	57,458	41
Equipment Repairs	1,763	10,012	9,000	(1,012)	(11)
CCTV Expense	1,525	1,525	5,000	3,475	70
Total Collection	9,041	130,414	224,000	93,586	42
Total Operating Expenditures	287,471	2,520,227	4,660,488	2,140,261	46
Net Cash from Operations	234,672	1,749,860	1,556,512		
Replacement Capital					
Administration	0	13,114	42,000	28,886	69
Employee Housing	0	0			
Plant:					
IH	0	80,358	450,000	369,642	82
FK	17,505	167,811	566,000	398,189	70
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	1,742	100,668	1,280,000	1,179,332	92
Vehicle	9,078	47,307	55,000	7,693	14
Total Replacement Capital	28,325	409,258	2,443,000	2,033,742	83
Non Operating Expenses					
Bond Principal	0	101,073	97,129	(3,944)	(4)
Bond Interest	0	22,869	26,813	3,944	15
Total Non Operating	0	123,942	123,942	0	0

August Financial Statement Cont.

	<u>2020 August</u>	<u>2020 Year to Date</u>	<u>2020 Approved Budget</u>	<u>2020 Available</u>	<u>2020 % Available</u>
Capital Outlay					
Plant:					
IH	0	0	320,000	320,000	100
FK	0	9,482	225,000	215,518	96
South Blue	0	0	0	0	0
Employee Housing	0	175,221	1,200,000	1,024,779	85
Collection	5,850	227,646	1,200,000	972,354	81
Administration	0	0	30,000	30,000	100
Total Capital Outlay	<u>5,850</u>	<u>412,349</u>	<u>2,975,000</u>	<u>2,562,651</u>	<u>86</u>
Total Expenses	<u>321,646</u>	<u>3,465,776</u>	<u>10,202,430</u>	<u>6,736,654</u>	<u>66</u>
Total Revenue - Total Expenses	<u>565,219</u>	<u>1,838,822</u>			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 August 31, 2020 vs. August 31, 2019

	2020	2019	2020	2019	Increase
	<u>August</u>	<u>August</u>	<u>Year To Date</u>	<u>Year to Date</u>	<u>(Decrease)</u>
Operating Revenue					
Sewer User Fees	511,500	498,118	4,138,673	3,890,519	248,154
Tap Inspection Fees	1,100	600	2,400	4,600	(2,200)
Miscellaneous Revenue	0	0	5,600	3,585	2,015
CEBT Dividend	0	0	0	11,268	
Camper Dump Fees	3,048	2,134	9,290	6,459	2,831
Late Fees	995	(9,581)	19,713	6,864	12,849
Line Extension Fees	0	0	60,761	69,010	(8,249)
Rental Income	5,500	4,184	33,650	33,284	366
Total Operating Revenue	522,143	495,455	4,270,087	4,025,589	255,766
Miscellaneous Revenue					
Interest on Loan Payments	0	23	2,907	5,664	(2,757)
Plant Investment Fees	352,154	169,126	841,044	1,694,160	(853,116)
Inclusion Fees	8,271	0	31,329	54,188	(22,859)
Interest on Investments	4,297	50,462	159,231	407,945	(248,714)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	364,722	219,611	1,034,511	2,161,957	(1,124,689)
Total Revenue	886,865	715,066	5,304,598	6,187,546	(882,948)

August Comparative Statement Cont.

Pg. 2

	2020 <u>August</u>	2019 <u>August</u>	2020 <u>Year to Date</u>	2019 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Administration Expense					
Payroll & Employee Benefits					
Salaries	98,250	97,268	800,726	774,297	26,429
Overtime	229	4,641	6,799	29,776	(22,977)
FICA-Admn	6,022	5,822	49,328	48,696	632
Medicare-Admin	1,408	1,456	11,536	11,483	53
401K Contributions	6,842	6,981	55,442	54,993	449
Worker's Compensation Insur	985	1,772	7,956	12,285	(4,329)
Health Insurance	23,962	25,599	195,791	204,837	(9,046)
Total	137,698	143,539	1,127,578	1,136,367	(8,789)
Office Supplies	0	172	2,244	1,517	727
Telephone	1,337	1,411	10,725	12,052	(1,327)
Business Expenses	486	3,314	18,544	34,825	(16,281)
Bank Service Fees - Admin	0	1,369	10,179	4,865	5,314
Legal Counsel	0	9,100	31,702	80,305	(48,603)
Education	100	878	2,180	11,560	(9,380)
Audit & Accounting	0	2,375	0	9,500	(9,500)
Legal Publications	0	20	3,574	2,800	774
Board Members	500	500	4,000	3,900	100
Elections	0	0	3,856	0	3,856
Computer Expenses	3,625	2,850	52,969	26,247	26,722
Copy Machine & Supply	0	0	375	0	375
Postage & Meter Rent	0	875	8,374	10,582	(2,208)
Insurance - General	10,786	12,047	87,053	96,758	(9,705)
Insurance - Deductible	0	0	1,009	0	1,009
Engineering	0	0	1,580	44,006	(42,426)
Tools	0	351	3,581	2,178	1,403
Vehicle Expense	0	0	120	0	120
Dues & Memberships	0	0	5,644	7,370	(1,726)
Safety	440	1,451	1,151	4,695	(3,544)
Summit Water Quality	0	0	9,356	18,531	(9,175)
Building Maintenance	1,655	1,668	26,096	17,537	8,559
Employee Housing Maintenan	3,734	74	5,025	11,753	(6,728)
Employee Housing Utilities	0	0	1,240	1,240	-
Total Administration	160,361	181,994	1,418,155	1,538,588	(120,433)
Iowa Hill Plant Expenses					
Utilities					
Gas	114	216	6,575	14,465	(7,890)
Electric	1,025	8,409	17,191	94,350	(77,159)
Freight	41	1,876	1,146	12,927	(11,781)
Equipment Repairs	77	763	3,805	12,839	(9,034)
Chemicals	0	40,188	1,327	172,581	(171,254)
Contracted Repairs	341	9,176	8,905	61,285	(52,380)
Laboratory Supplies	5,782	787	24,496	11,375	13,121
Biomonitoring	1,950	0	8,220	2,784	5,436
Discharge Permit	0	0	0	7,529	(7,529)
Supplies	99	2,123	7,529	8,174	(645)
Site Monitoring	0	334	1,245	14,181	(12,936)
Total Iowa Hill	9,429	63,872	80,439	412,490	(332,051)

August Comparative Statement Cont.

	<u>2020</u> <u>August</u>	<u>2019</u> <u>August</u>	<u>2020</u> <u>Year to Date</u>	<u>2019</u> <u>Year to Date</u>	<u>Increase</u> <u>(Decrease)</u>
Farmers Korner					
Utilities					
Gas	0	0	28,646	36,984	(8,338)
Electric	35,069	35,940	239,281	230,506	8,775
Freight	2,377	68	28,411	15,511	12,900
Equipment Repairs	4,880	4,746	37,097	12,546	24,551
Chemicals	22,627	9,735	302,537	204,130	98,407
Supplies	1,672	65	4,087	7,284	(3,197)
Contracted Repairs	31,495	1,786	64,823	40,943	23,880
Dumpster Charges	1,242	1,188	9,932	9,505	427
Biomonitoring	0	0	1,612	4,227	(2,615)
Discharge Permit	0	0	15,713	15,712	1
Composting	3,000	291	75,795	76,396	(601)
Site Monitoring	0	619	8,104	9,728	(1,624)
Sludge Hauling Costs	2,250	14,021	40,725	62,621	(21,896)
State Health Fees	0	0	71	0	71
Total Farmers Korner	104,612	68,459	856,834	726,093	130,741
South Blue Expenses					
Utilities					
Gas	358	120	2,888	2,777	111
Electric	2,244	1,605	22,713	20,643	2,070
Equipment Repairs	0	0	240	0	240
Contracted Repairs	0	0	287	0	287
Supplies	450	0	2,000	41	1,959
Discharge Permit	976	0	976	0	976
Site Monitoring	0	558	5,281	4,220	1,061
Total South Blue	4,028	2,283	34,385	27,681	6,704
Collection Expenses					
Utilities	1,077	1,031	8,972	8,538	434
Vehicle Expense	1,608	2,712	24,815	19,211	5,604
Line Cleaner Expenses	291	0	2,548	6,588	(4,040)
Manhole Repairs/Line Repair	2,777	18,479	82,542	106,159	(23,617)
Equipment Repairs	1,763	79	10,012	3,648	6,364
CCTV Expense	1,525	0	1,525	765	760
Total Collection	9,041	22,301	130,414	144,909	(14,495)
Total Operating Expenditure	287,471	338,909	2,520,227	2,849,761	(329,534)
Net Cash from Operations	234,672	156,546	1,749,860	1,175,828	574,032
Replacement Capital					
Administration	0	0	13,114	0	13,114
Employee Housing	0	0	0	0	0
Plant:					
IH	0	0	80,358	9,117	71,241
FK	17,505	35,000	167,811	188,475	(20,664)
South Blue	0	6,182	0	6,182	(6,182)
Collection	0	0	0	0	0
Misc.	1,742	47,299	100,668	455,481	(354,813)
Vehicle	9,078	0	47,307	36,929	10,378
Total Replacement Capital	28,325	88,481	409,258	696,184	(286,926)
Non Operating Expenses					
CWRPDA Loan Principal	0	0	101,073	99,082	1,991
Loan Interest	0	0	22,869	24,861	(1,992)
Total Non Operating	0	0	123,942	123,943	(1)

August Comparative Statement Cont.

	<u>2020</u> <u>August</u>	<u>2019</u> <u>August</u>	<u>2020</u> <u>Year to Date</u>	<u>2019</u> <u>Year to Date</u>	<u>Pg. 4</u> <u>Increase</u> <u>(Decrease)</u>
Capital Outlay					
Plant-IH-CO	0	0	0	0	0
Plant-FK-CO	0	16,115	9,482	50,760	(41,278)
Plant-South Blue-CO	0		0	0	0
Employee Housing	0	2,236	175,221	41,984	133,237
Collection	5,850	7,624	227,646	9,125	218,521
Administration	0	0	0	5,902	(5,902)
Total Capital Outlay	<u>5,850</u>	<u>25,975</u>	<u>412,349</u>	<u>107,771</u>	<u>304,578</u>
Total Expenses	<u>321,646</u>	<u>453,365</u>	<u>3,465,776</u>	<u>3,777,659</u>	<u>(311,883)</u>
Revenue Less Expenses	<u>565,219</u>	<u>261,701</u>	<u>1,838,822</u>	<u>2,409,887</u>	<u>(571,065)</u>