

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday August 13, 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 and Mr. Robin Theobald answered "present" at roll call.

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

**II. MINUTES:**

March 12, 2020 minutes: Mrs. Stimson made a motion to approve the March 12, 2020 Board of Directors meeting minutes. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board.

March 23, 2020 Special Meeting minutes: Mr. Hart made a motion to approve the March 23, 2020 Board of Directors special meeting minutes. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

Note: The Board acknowledged the cancellation of the April, May, June and July Board meetings due to COVID-19.

**III. PUBLIC HEARINGS:**

-Resolution 4, Series 2020, Inclusion of Lot 121 Breckenridge Park Estates

Mr. Carlberg said that the property owner requested service and has submitted a petition for Inclusion of lot 121 Breckenridge Park 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 4, Series 2020 for the Inclusion of lot 121 Breckenridge Park Estates.

Mrs. Stimson made a motion to approve Resolution 4, Series 2020 for the Inclusion of lot 121 Breckenridge Park Estates. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

**IV. PUBLIC COMMENT:** None

**V. BILLS:**

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

**VI. FINANCIAL REPORT:**

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.

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B. Manager Report:

The Managers Report regarding the South Blue WWTP, COVID and employee distancing schedule, new employee, lift station site applications and the 2021 budget were discussed during the work session.

**VIII. OLD BUSINESS:** None

**IX. NEW BUSINESS:**

C. Adoption of Changes in the District's 125 Flex Plan

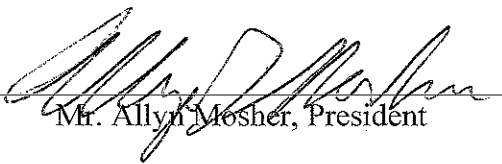
Three resolutions from the District's 125 Flex Plan, for changes in the 2020 plan due to changes by the CARES Act were presented to the Board.

Mr. Theobald made a motion to approve the Resolutions for the 2020 changes to the District's 125 Flex Plan. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

**X. CORRESPONDENCE:**

**XI. ADJOURN:**

Mrs. Stimson made a motion to adjourn the meeting at 5:58 PM. Mr. Hart 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  
 July 31, 2020

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>
<b><u>Current Assets:</u></b>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	17,126,707	15,558,207	1,568,500
Colostrust Plus	15,681,969	15,446,757	235,212
ColoTrust Prime	3,839,428	3,794,931	44,497
Total Cash and Equivalents	<u>36,648,304</u>	<u>34,800,095</u>	<u>1,848,209</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	340,798	208,638	132,160
Developer/Contractor Escrow	137,244	127,244	10,000
Interest Receivable & Market Adjustments	12,388	12,388	-
Notes Receivable	62,551	114,460	(51,909)
Prepaid Expenses	58,852	69,093	(10,241)
Emp. Loan Assist. Notes Receivable	30,000	-	30,000
Total Other Assets	<u>641,833</u>	<u>531,823</u>	<u>110,010</u>
<b>Total Current Assets:</b>	<u>37,290,137</u>	<u>35,331,918</u>	<u>1,958,219</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>
<b>Less Accumulated Depreciation</b>	<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>105,301,984</u>	<u>104,353,254</u>	<u>948,730</u>

**Liabilities**

	<u>2020</u>	<u>2019</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	110,270	713,926	(603,656)
Construction/Developer Escrow	137,244	127,244	10,000
Earned Employee Benefits	144,008	126,809	17,199
Unearned User Fees	1,039,709	971,096	68,613
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>1,574,620</u>	<u>2,209,272</u>	<u>(634,652)</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>2,642,136</u>	<u>3,377,862</u>	<u>(735,726)</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	67,743,100	67,743,100	-
Unrestricted Net Assets	18,916,748	19,232,292	(315,544)
Unrestricted Net Assets - Nutrient Reserve	16,000,000	14,000,000	2,000,000
Total Contributed Capital	<u>102,659,848</u>	<u>100,975,392</u>	<u>1,684,456</u>
Total Liabilities and Equity	<u>105,301,984</u>	<u>104,353,254</u>	<u>948,730</u>

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

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	2020 July	2020 Year To Date	2020 Approved Budget	2020 Uncollected	2020 % Uncol/Col
<b>Operating Revenue</b>					
Sewer User Fees	519,928	3,627,174	6,090,000	2,462,826	40
Tap Inspection Fees	400	1,300	8,000	6,700	84
Miscellaneous Revenue	0	5,600	5,000	(600)	(12)
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	3,431	6,242	9,000	2,758	31
Late Fees	200	18,717	10,000	(8,717)	(87)
Line Extension Fees	24,675	60,761	50,000	(10,761)	(22)
Rental Income	3,150	28,150	45,000	16,850	37
<b>Total Operating Revenue</b>	<b>551,784</b>	<b>3,747,944</b>	<b>6,217,000</b>	<b>2,469,056</b>	<b>40</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	831	2,907	7,000	4,093	58
Plant Investment Fees	87,056	488,890	2,000,000	1,511,110	76
Inclusion Fees	11,244	23,058	75,000	51,942	69
Interest on Investments	5,784	154,516	550,000	395,484	72
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>104,915</b>	<b>669,371</b>	<b>2,632,000</b>	<b>1,958,536</b>	<b>74</b>
<b>Total Revenue</b>	<b>656,699</b>	<b>4,417,315</b>	<b>8,849,000</b>	<b>4,431,685</b>	<b>50</b>

Administration Expense	2020 July	2020 Year to Date	2020 Approved Budget	2020 Available	2020 % Available
<b>Payroll &amp; Employee Benefits</b>					
Salaries	100,429	702,476	1,380,000	677,524	49
Overtime	0	6,570	45,000	38,430	85
FICA-Admn	6,143	43,306	88,350	45,044	51
Medicare-Admin	1,437	10,128	20,663	10,535	51
401K Contributions	6,820	48,600	106,875	58,275	55
Worker's Compensation Insurance	985	6,972	28,000	21,028	75
Health Insurance	23,962	171,828	338,000	166,172	49
<b>Total</b>	<b>139,776</b>	<b>989,880</b>	<b>2,006,888</b>	<b>1,017,008</b>	<b>51</b>
Office Supplies	0	1,996	5,000	3,004	60
Telephone	595	7,784	22,000	14,216	65
Business Expenses	3,558	16,566	50,000	33,434	67
Bank Service Fees - Admin	0	8,953	9,000	47	1
Legal Counsel	0	22,580	100,000	77,420	77
Education	304	2,080	25,000	22,920	92
Audit & Accounting	0	0	10,500	10,500	100
Legal Publications	0	3,574	5,000	1,426	29
Board Members	500	3,500	6,000	2,500	42
Elections	0	3,856	5,000	1,144	23
Computer Expenses	0	40,309	40,000	(309)	(1)
Copy Machine & Supply	0	375	1,000	625	63
Postage & Meter Rent	1,984	8,100	12,000	3,900	33
Insurance - General	10,177	76,267	155,000	78,733	51
Insurance - Deductible	84	1,009	1,000	(9)	(1)
Engineering	0	0	75,000	75,000	100
Tools	0	3,088	2,500	(588)	(24)
Vehicle Expense	0	120	500	380	76
Dues & Memberships	2,926	5,515	8,000	2,485	31
Safety	639	494	5,000	4,506	90
Summit Water Quality	0	9,356	18,000	8,644	48
Building Maintenance	1,370	20,397	20,000	(397)	(2)
Employee Housing Maintenance	360	1,291	15,000	13,709	91
Employee Housing Utilities	620	1,240	4,000	2,760	69
<b>Total Administration</b>	<b>162,893</b>	<b>1,228,330</b>	<b>2,601,388</b>	<b>1,373,058</b>	<b>53</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	130	6,461	26,000	19,539	75
Electric	1,083	16,166	70,000	53,834	77
Freight	127	1,092	3,000	1,908	64
Equipment Repairs	0	3,364	50,000	46,636	93
Chemicals	0	0	20,000	20,000	100
Supplies	461	8,486	10,000	1,514	15
Contracted Repairs	1,276	15,464	70,000	54,536	78
Laboratory Supplies	79	6,270	15,000	8,730	58
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	7,430	7,430	8,000	570	7
Site Monitoring	120	1,245	6,000	4,755	79
<b>Total Iowa Hill</b>	<b>10,706</b>	<b>65,978</b>	<b>278,000</b>	<b>212,022</b>	<b>76</b>

	2020 <u>July</u>	2020 <u>Year to Date</u>	2020 <u>Approved Budget</u>	2020 <u>Available</u>	2020 <u>% Available</u>
<b>Farmers Korner Expenses</b>					
Utilities					
Gas	0	27,868	70,000	42,132	60
Electric	26,814	204,212	475,000	270,788	57
Freight	1,647	24,253	45,000	20,747	46
Equipment Repairs	67	21,973	65,000	43,027	66
Chemicals	11,258	249,313	425,000	175,687	41
Supplies	264	2,065	10,500	8,435	80
Contracted Repairs	10,870	30,050	100,000	69,950	70
Dumpster Charges	1,242	8,691	15,000	6,309	42
Biomonitoring	0	1,612	7,800	6,188	79
Discharge Permit	14,035	15,712	30,000	14,288	48
Composting	13,936	72,795	125,000	52,205	42
Site Monitoring	295	7,101	23,000	15,899	69
Sludge Hauling Costs	0	38,475	90,000	51,525	57
State Health Fees	0	71	2,500	2,429	97
<b>Total Farmers Korner</b>	<b>80,428</b>	<b>704,191</b>	<b>1,483,800</b>	<b>779,609</b>	<b>53</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	182	2,530	10,000	7,470	75
Electric	2,383	20,469	40,000	19,531	49
Equipment Repairs	0	240	2,500	2,260	90
Supplies	120	287	1,000	713	71
Contracted Repairs	0	1,550	8,000	6,450	81
Discharge Permit	0	0	3,800	3,800	100
Site Monitoring	669	5,281	8,000	2,719	34
<b>Total South Blue</b>	<b>3,354</b>	<b>30,357</b>	<b>73,300</b>	<b>42,943</b>	<b>59</b>
<b>Collection Expenses</b>					
Utilities	1,188	7,895	20,000	12,105	61
Vehicle Expense	1,781	22,861	40,000	17,139	43
Line Cleaner Expenses	741	2,257	10,000	7,743	77
Manhole Repairs/Line Repairs	19,501	77,804	140,000	62,196	44
Equipment Repairs	0	8,249	9,000	751	8
CCTV Expense		0	5,000	5,000	100
<b>Total Collection</b>	<b>23,211</b>	<b>119,066</b>	<b>224,000</b>	<b>104,934</b>	<b>47</b>
<b>Total Operating Expenditures</b>	<b>280,592</b>	<b>2,147,922</b>	<b>4,660,488</b>	<b>2,512,566</b>	<b>54</b>
<b>Net Cash from Operations</b>	<b>271,192</b>	<b>1,600,022</b>	<b>1,556,512</b>		
<b>Replacement Capital</b>					
Administration	0	13,114	42,000	28,886	69
Employee Housing	0	0			
Plant:					
IH	0	80,358	450,000	369,642	82
FK	30,220	129,541	566,000	436,459	77
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	0	98,926	1,280,000	1,181,074	92
Vehicle	0	38,229	55,000	16,771	30
<b>Total Replacement Capital</b>	<b>30,220</b>	<b>360,168</b>	<b>2,443,000</b>	<b>2,082,832</b>	<b>85</b>
<b>Non Operating Expenses</b>					
Bond Principal	0	50,285	97,129	46,844	48
Bond Interest	0	11,686	26,813	15,127	56
<b>Total Non Operating</b>	<b>0</b>	<b>61,971</b>	<b>123,942</b>	<b>61,971</b>	<b>50</b>

July Financial Statement Cont.

	<u>2020</u> <u>July</u>	<u>2020</u> <u>Year to Date</u>	<u>2020</u> <u>Approved Budget</u>	<u>2020</u> <u>Available</u>	<u>2020</u> <u>% Available</u>
<b>Capital Outlay</b>					
Plant:					
IH	0	0	320,000	320,000	100
FK	0	8,745	225,000	216,255	96
South Blue	0	0	0	0	0
Employee Housing	8,499	172,469	1,200,000	1,027,531	86
Collection	11,865	170,666	1,200,000	1,029,334	86
Administration	0	0	30,000	30,000	100
<b>Total Capital Outlay</b>	<u>20,364</u>	<u>351,880</u>	<u>2,975,000</u>	<u>2,623,120</u>	<u>88</u>
<b>Total Expenses</b>	<u>331,176</u>	<u>2,921,941</u>	<u>10,202,430</u>	<u>7,280,489</u>	<u>71</u>
<b>Total Revenue - Total Expenses</b>	<u>325,523</u>	<u>1,495,374</u>			



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

	2020 July	2019 July	2020 Year To Date	2019 Year to Date	Increase (Decrease)
<b>Operating Revenue</b>					
Sewer User Fees	519,928	485,548	3,627,174	2,906,853	720,321
Tap Inspection Fees	400	600	1,300	3,400	(2,100)
Miscellaneous Revenue	0	0	5,600	3,585	2,015
CEBT Dividend	0	0	0	11,268	
Camper Dump Fees	3,431	2,798	6,242	1,527	4,715
Late Fees	200	325	18,717	16,120	2,597
Line Extension Fees	24,675	0	60,761	69,010	(8,249)
Rental Income	3,150	4,200	28,150	24,900	3,250
<b>Total Operating Revenue</b>	<b>551,784</b>	<b>493,471</b>	<b>3,747,944</b>	<b>3,036,663</b>	<b>722,549</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	831	1,714	2,907	3,927	(1,020)
Plant Investment Fees	87,056	241,642	488,890	1,283,391	(794,501)
Inclusion Fees	11,244	400	23,058	53,788	(30,730)
Interest on Investments	5,784	51,297	154,516	306,186	(151,670)
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>104,915</b>	<b>295,053</b>	<b>669,371</b>	<b>1,647,292</b>	<b>(976,901)</b>
<b>Total Revenue</b>	<b>656,699</b>	<b>788,524</b>	<b>4,417,315</b>	<b>4,683,955</b>	<b>(266,640)</b>

## July Comparative Statement Cont.

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	2020 July	2019 July	2020 Year to Date	2019 Year to Date	Increase (Decrease)
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	100,429	98,193	702,476	677,029	25,447
Overtime	0	1,400	6,570	25,136	(18,566)
FICA-Admn	6,143	6,081	43,306	42,874	432
Medicare-Admin	1,437	1,422	10,128	10,027	101
401K Contributions	6,820	6,968	48,600	48,011	589
Worker's Compensation Insur	985	1,772	6,972	10,513	(3,541)
Health Insurance	23,962	25,599	171,828	179,238	(7,410)
<b>Total</b>	<b>139,776</b>	<b>141,435</b>	<b>989,880</b>	<b>992,828</b>	<b>(2,948)</b>
Office Supplies	0	937	1,996	1,346	650
Telephone	595	3,199	7,784	10,641	(2,857)
Business Expenses	3,558	4,753	16,566	31,511	(14,945)
Bank Service Fees - Admin	0	0	8,953	3,496	5,457
Legal Counsel	0	5,538	22,580	71,205	(48,625)
Education	304	135	2,080	10,682	(8,602)
Audit & Accounting	0	0	0	7,125	(7,125)
Legal Publications	0	162	3,574	2,779	795
Board Members	500	500	3,500	3,400	100
Elections	0	0	3,856	0	3,856
Computer Expenses	0	3,130	40,309	23,397	16,912
Copy Machine & Supply	0	0	375	0	375
Postage & Meter Rent	1,984	1,965	8,100	9,707	(1,607)
Insurance - General	10,177	12,047	76,267	84,711	(8,444)
Insurance - Deductible	84	2,796	1,009	0	1,009
Engineering	0	0	0	44,006	(44,006)
Tools	0	123	3,088	1,827	1,261
Vehicle Expense	0	0	120	0	120
Dues & Memberships	2,926	920	5,515	7,370	(1,855)
Safety	639	575	494	3,244	(2,750)
Summit Water Quality	0	0	9,356	18,531	(9,175)
Building Maintenance	1,370	3,026	20,397	15,869	4,528
Employee Housing Maintenan	360	10,136	1,291	11,679	(10,388)
Employee Housing Utilities	620	620	1,240	1,240	-
<b>Total Administration</b>	<b>162,893</b>	<b>191,997</b>	<b>1,228,330</b>	<b>1,356,594</b>	<b>(128,264)</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	130	260	6,461	14,249	(7,788)
Electric	1,083	12,427	16,166	85,941	(69,775)
Freight	127	2,063	1,092	11,051	(9,959)
Equipment Repairs	0	2,655	3,364	12,076	(8,712)
Chemicals	0	40,255	0	132,393	(132,393)
Contracted Repairs	461	13,645	8,486	6,051	2,435
Laboratory Supplies	1,276	814	15,464	52,110	(36,646)
Biomonitoring	79	0	6,270	10,588	(4,318)
Discharge Permit	0	7,529	0	2,784	(2,784)
Supplies	7,430	1,063	7,430	7,529	(99)
Site Monitoring	120	526	1,245	13,847	(12,602)
<b>Total Iowa Hill</b>	<b>10,706</b>	<b>81,237</b>	<b>65,978</b>	<b>348,619</b>	<b>(282,641)</b>

July Comparative Statement Cont.

	2020 <u>July</u>	2019 <u>July</u>	2020 <u>Year to Date</u>	2019 <u>Year to Date</u>	Increase <u>(Decrease)</u>
<b>Farmers Korner</b>					
Utilities					
Gas	0	608	27,868	36,984	(9,116)
Electric	26,814	33,675	204,212	194,566	9,646
Freight	1,647	964	24,253	15,444	8,809
Equipment Repairs	67	994	21,973	7,799	14,174
Chemicals	11,258	5,481	249,313	194,395	54,918
Supplies	264	33	2,065	7,219	(5,154)
Contracted Repairs	10,870	9,331	30,050	39,157	(9,107)
Dumpster Charges	1,242	1,188	8,691	8,316	375
Biomonitoring	0	4,227	1,612	4,227	(2,615)
Discharge Permit	14,035	14,035	15,712	15,712	-
Composting	13,936	9,542	72,795	76,104	(3,309)
Site Monitoring	295	251	7,101	9,110	(2,009)
Sludge Hauling Costs	0	6,525	38,475	48,600	(10,125)
State Health Fees	0	0	71	0	71
<b>Total Farmers Korner</b>	<b>80,428</b>	<b>86,854</b>	<b>704,191</b>	<b>657,633</b>	<b>46,558</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	182	117	2,530	2,657	(127)
Electric	2,383	4,385	20,469	19,038	1,431
Equipment Repairs	0	0	240	0	240
Contracted Repairs	120	0	287	0	287
Supplies	0	0	1,550	41	1,509
Discharge Permit	0	0	0	0	-
Site Monitoring	669	434	5,281	3,662	1,619
<b>Total South Blue</b>	<b>3,354</b>	<b>4,936</b>	<b>30,357</b>	<b>25,398</b>	<b>4,959</b>
<b>Collection Expenses</b>					
Utilities					
Gas	1,188	1,304	7,895	7,507	388
Vehicle Expense	1,781	2,635	22,861	16,498	6,363
Line Cleaner Expenses	741	0	2,257	6,588	(4,331)
Manhole Repairs/Line Repair	19,501	27,246	77,804	87,680	(9,876)
Equipment Repairs	0	54	8,249	3,569	4,680
CCTV Expense	0	0	0	765	(765)
<b>Total Collection</b>	<b>23,211</b>	<b>31,239</b>	<b>119,066</b>	<b>122,607</b>	<b>(3,541)</b>
<b>Total Operating Expenditure</b>	<b>280,592</b>	<b>396,263</b>	<b>2,147,922</b>	<b>2,510,851</b>	<b>(362,929)</b>
<b>Net Cash from Operations</b>	<b>271,192</b>	<b>97,208</b>	<b>1,600,022</b>	<b>525,812</b>	<b>1,074,210</b>
<b>Replacement Capital</b>					
Administration					
Administration	0	0	13,114	0	13,114
Employee Housing					
Employee Housing	0	0	0	0	0
Plant:					
IH					
IH	0	0	80,358	9,117	71,241
FK					
FK	30,220	64,085	129,541	153,475	(23,934)
South Blue					
South Blue	0	0	0	0	0
Collection					
Misc.					
Misc.	0	364,862	98,926	408,182	(309,256)
Vehicle					
Vehicle	0	0	38,229	36,929	1,300
<b>Total Replacement Capital</b>	<b>30,220</b>	<b>428,947</b>	<b>360,168</b>	<b>607,703</b>	<b>(247,535)</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal					
CWRPDA Loan Principal	0	49,787	50,285	99,082	(48,797)
Loan Interest					
Loan Interest	0	12,184	11,686	24,861	(13,175)
<b>Total Non Operating</b>	<b>0</b>	<b>61,971</b>	<b>61,971</b>	<b>123,943</b>	<b>(61,972)</b>

July Comparative Statement Cont.

	<u>2020</u> <u>July</u>	<u>2019</u> <u>July</u>	<u>2020</u> <u>Year to Date</u>	<u>2019</u> <u>Year to Date</u>	Pg. 4 Increase (Decrease)
<b>Capital Outlay</b>					
Plant-IH-CO	0	0	0	0	0
Plant-FK-CO	0	0	8,745	34,645	(25,900)
Plant-South Blue-CO	0		0	0	0
Employee Housing	8,499	2,029	172,469	39,748	132,721
Collection	11,865	0	170,666	1,500	169,166
Administration	0	0	0	5,902	(5,902)
<b>Total Capital Outlay</b>	<u>20,364</u>	<u>2,029</u>	<u>351,880</u>	<u>81,795</u>	<u>270,085</u>
<b>Total Expenses</b>	<u>331,176</u>	<u>889,210</u>	<u>2,921,941</u>	<u>3,324,292</u>	<u>(402,351)</u>
<b>Revenue Less Expenses</b>	<u>325,523</u>	<u>(100,686)</u>	<u>1,495,374</u>	<u>1,359,663</u>	<u>135,711</u>