

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

**I. ROLL CALL:**

Mr. Allyn Mosher called the virtual meeting of the Upper Blue Sanitation District Board of Directors to order at 5:30 PM. Mr. Rick Orwig, Mrs. Signe Stimson and Mr. Allyn Mosher answered "present" at roll call.

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

**II. MINUTES:**

September 10, 2020 minutes: Mrs. Stimson made a motion to approve the September 10, 2020 Board of Directors meeting minutes. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

**III. PUBLIC HEARINGS:**

-Resolution 8, Series 2020, Inclusion of 250 Sallie Barber Road

Mr. Carlberg said that the property owner requested service and has submitted a petition for Inclusion of 250 Sallie Barber Road. 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 8, Series 2020 for the Inclusion of 250 Sallie Barber Road.

Mr. Orwig made a motion to approve Resolution 8, Series 2020 for the Inclusion of 250 Sallie Barber Road. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

**IV. PUBLIC COMMENT:** None

**V. BILLS:**

Mrs. Stimson made a motion to approve the bills as presented. Mr. Orwig 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.

**B. Manager Report:**

The Managers report was discussed by the Board of Directors during the work session.

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**VIII. OLD BUSINESS:** None

**IX. NEW BUSINESS:**

C. Guildner Pipeline Pay Request #4

Mr. Carlberg said that Guildner Pipeline has submitted pay request #4 for the sanitary sewer cleaning and rehabilitation project in the amount of \$26,962.82. Mr. Carlberg said that the project is complete and has not had any major problems. Mr. Carlberg recommended that the Board approve Guildner Pipeline pay request #4.

Mr. Orwig made a motion to approve Guildner Pipeline pay request #4 in the amount of \$26,962.82. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

D. 2021 Draft Budget

The 2021 Draft Budget was discussed by the Board of Director during the work session.

Mr. Carlberg stated that the 2021 Draft Budget has been reviewed by the Board on four occasions. The Board's comments have been incorporated into the 2021 Draft Budget. The 2021 Draft Budget notice has been published in the District's October Newsletter, four times in the newspaper and the entire 2021 Draft Budget and Master Plan is on the District's website. The District has not received any comments from the public.

The Board decided not to increase the District's service fees or Plant Investment Fees (PIF) in 2021. The service fee will remain at \$26.00/sfe/month and the Plant Investment Fee will remain at \$11,584.00 per sfe. The Board did decide to increase the camper dump fee to \$10.00.

-Resolution 9, Series 2020, Establishing Mill Levy for 2021

Mr. Orwig made a motion to approve Resolution 9, Series 2020 regarding establishing the Mill Levy for the 2021 budget at zero. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

-Resolution 10, Series 2020, Establish the District as an Enterprise

Mrs. Stimson made a motion to approve Resolution 10, Series 2020 regarding Tabor for Amendment 1 purposes, acknowledging that the District meets the definition of an enterprise. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

-Resolution 11, Series 2020, Approval of 2021 Budget:

Mr. Orwig made a motion to approve Resolution 11, Series 2020 regarding approval of the Upper Blue Sanitation District 2021 budget for revenues in the amount of \$10,721,135.66 and expenditures in the amount of \$10,721,135.66. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

-Resolution 12 Series 2020, Appropriation of Funds:

Mrs. Stimson made a motion to approve Resolution 12, Series 2020 regarding the approval of the Appropriation of Funds for the Upper Blue Sanitation District 2021 Budget. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

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**X. CORRESPONDENCE:**

The Board was given the Manager's Review to complete by January 10, 2021.

Mr. Orwig made a motion to give all employees two weeks bonus in recognition of above and beyond excellent performance, especially during the COVID pandemic. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

**XI. ADJOURN:**

Mrs. Stimson made a motion to adjourn the meeting at 5:54 PM. Mr. Orwig 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  
 November 30, 2020

	<u>2020</u>	<u>2019</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Assets:</u></b>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	18,524,522	15,846,264	2,678,258
Colotrust Plus	15,693,108	15,556,216	136,892
ColoTrust Prime	3,840,479	3,818,785	21,694
Total Cash and Equivalents	<u>38,058,309</u>	<u>35,221,465</u>	<u>2,836,844</u>
Investments			
FK Construction Retainage Escrow	-	-	-
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Other Current Assets			
<b>Receivables-Utility + Spec. Assessments</b>	42,326	63,071	(20,745)
Developer/Contractor Escrow	137,133	137,244	(111)
Interest Receivable & Market Adjustments	10,283	12,388	(2,105)
Notes Receivable	58,107	79,009	(20,902)
Prepaid Expenses	11,770	13,819	(2,049)
Emp. Loan Assist. Notes Receivable	30,000	30,000	-
Total Other Assets	<u>289,619</u>	<u>335,531</u>	<u>(45,912)</u>
<b>Total Current Assets:</b>	<u>38,347,928</u>	<u>35,556,996</u>	<u>2,790,932</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>106,359,775</u>	<u>104,578,332</u>	<u>1,781,443</u>

**Liabilities**

	<u>2020</u>	<u>2019</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	192,749	302,837	(110,088)
Construction/Developer Escrow	137,133	137,244	(111)
Earned Employee Benefits	144,008	126,809	17,199
Unearned User Fees	581,100	491,113	89,987
Interest Payable	9,738	10,564	(826)
Loan Payable (Current Portion)	101,073	99,082	1,991
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>1,198,379</u>	<u>1,200,227</u>	<u>(1,848)</u>
Long Term Liabilities:			
<b>Loan Payable</b>	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>2,265,895</u>	<u>2,368,817</u>	<u>(102,922)</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	67,743,100	66,833,519	909,581
Unrestricted Net Assets	20,350,780	21,375,996	(1,025,216)
Unrestricted Net Assets - Nutrient Reserve	16,000,000	14,000,000	2,000,000
Total Contributed Capital	<u>104,093,880</u>	<u>102,209,515</u>	<u>1,884,365</u>
Total Liabilities and Equity	<u>106,359,775</u>	<u>104,578,332</u>	<u>1,781,443</u>

Upper Blue Sanitation District  
 Monthly Financial Statement-UNAUDITED DRAFT  
 November 30, 2020

	2020	2020	2020	2020	2020
	November	Year To Date	Approved Budget	Uncollected	% Uncol/Col
<b>Operating Revenue</b>					
Sewer User Fees	529,396	5,709,346	6,090,000	380,654	6
Tap Inspection Fees	900	5,500	8,000	2,500	31
Miscellaneous Revenue	0	6,075	5,000	(1,075)	(22)
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	0	11,723	9,000	(2,723)	(30)
Late Fees	908	29,008	10,000	(19,008)	(190)
Line Extension Fees	12,925	73,685	50,000	(23,685)	(47)
Rental Income	4,400	46,800	45,000	(1,800)	(4)
<b>Total Operating Revenue</b>	<b>548,529</b>	<b>5,882,137</b>	<b>6,217,000</b>	<b>334,863</b>	<b>5</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	0	3,695	7,000	3,305	47
Plant Investment Fees	272,224	1,958,366	2,000,000	41,634	2
Inclusion Fees	7,147	71,711	75,000	3,289	4
Interest on Investments	1,927	167,699	550,000	382,301	70
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>281,298</b>	<b>2,201,471</b>	<b>2,632,000</b>	<b>427,224</b>	<b>16</b>
<b>Total Revenue</b>	<b>829,827</b>	<b>8,083,608</b>	<b>8,849,000</b>	<b>765,392</b>	<b>9</b>

Administration Expense	2020 November	2020 Year to Date	2020 Approved Budget	2020 Available	2020 % Available
<b>Payroll &amp; Employee Benefits</b>					
Salaries	97,617	1,096,282	1,380,000	283,718	21
Overtime	3,895	18,425	45,000	26,575	59
FICA-Admn	5,231	65,503	88,350	22,847	26
Medicare-Admin	1,433	15,888	20,663	4,775	23
401K Contributions	7,020	76,526	106,875	30,349	28
Worker's Compensation Insurance	985	11,802	28,000	16,198	58
Health Insurance	27,508	270,258	338,000	67,742	20
<b>Total</b>	<b>143,689</b>	<b>1,554,684</b>	<b>2,006,888</b>	<b>452,204</b>	<b>23</b>
Office Supplies	0	2,244	5,000	2,756	55
Telephone	580	12,815	22,000	9,185	42
Business Expenses	11,752	33,235	50,000	16,765	34
Bank Service Fees - Admin	0	14,495	9,000	(5,495)	(61)
Legal Counsel	6,195	54,838	100,000	45,162	45
Education	425	3,497	25,000	21,503	86
Audit & Accounting	0	9,700	10,500	800	8
Legal Publications	0	3,630	5,000	1,370	27
Board Members	500	5,500	6,000	500	8
Elections	0	3,856	5,000	1,144	23
Computer Expenses	0	53,286	40,000	(13,286)	(33)
Copy Machine & Supply	26	447	1,000	553	55
Postage & Meter Rent	0	11,571	12,000	429	4
Insurance - General	10,785	119,410	155,000	35,590	23
Insurance - Deductible	0	1,009	1,000	(9)	(1)
Engineering	17,146	18,725	75,000	56,275	75
Tools	0	3,581	2,500	(1,081)	(43)
Vehicle Expense	0	120	500	380	76
Dues & Memberships	920	6,913	8,000	1,087	14
Safety	308	2,787	5,000	2,213	44
Summit Water Quality	0	9,355	18,000	8,645	48
Building Maintenance	1,370	30,965	20,000	(10,965)	(55)
Employee Housing Maintenance	8	5,894	15,000	9,106	61
Employee Housing Utilities	0	1,240	4,000	2,760	69
<b>Total Administration</b>	<b>193,704</b>	<b>1,963,797</b>	<b>2,601,388</b>	<b>637,591</b>	<b>25</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	907	7,792	26,000	18,208	70
Electric	706	19,550	70,000	50,450	72
Freight	39	1,378	3,000	1,622	54
Equipment Repairs	0	3,805	50,000	46,195	92
Chemicals	0	1,328	20,000	18,672	93
Supplies	0	9,362	10,000	638	6
Contracted Repairs	2,460	27,410	70,000	42,590	61
Laboratory Supplies	1,158	10,228	15,000	4,772	32
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	7,529	8,000	471	6
Site Monitoring	220	1,825	6,000	4,175	70
<b>Total Iowa Hill</b>	<b>5,490</b>	<b>90,207</b>	<b>278,000</b>	<b>187,793</b>	<b>68</b>

## November Financial Statement Cont.

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	2020 November	2020 Year to Date	2020 Approved Budget	2020 Available	2020 % Available
<b>Farmers Korner Expenses</b>					
Utilities					
Gas	4,459	34,819	70,000	35,181	50
Electric	28,446	331,080	475,000	143,920	30
Freight	1,672	34,018	45,000	10,982	24
Equipment Repairs	15,889	53,716	65,000	11,284	17
Chemicals	17,516	357,236	425,000	67,764	16
Supplies	432	5,388	10,500	5,112	49
Contracted Repairs	4,551	75,256	100,000	24,744	25
Dumpster Charges	1,242	13,657	15,000	1,343	9
Biomonitoring	0	1,612	7,800	6,188	79
Discharge Permit	0	15,713	30,000	14,287	48
Composting	6,551	101,307	125,000	23,693	19
Site Monitoring	1,287	10,997	23,000	12,003	52
Sludge Hauling Costs	0	53,100	90,000	36,900	41
State Health Fees	0	71	2,500	2,429	97
<b>Total Farmers Korner</b>	<b>82,045</b>	<b>1,087,970</b>	<b>1,483,800</b>	<b>395,830</b>	<b>27</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	249	3,555	10,000	6,445	64
Electric	2,142	30,148	40,000	9,852	25
Equipment Repairs	0	240	2,500	2,260	90
Supplies	0	287	1,000	713	71
Contracted Repairs	0	2,130	8,000	5,870	73
Discharge Permit	0	976	3,800	2,824	74
Site Monitoring	862	8,729	8,000	(729)	(9)
<b>Total South Blue</b>	<b>3,253</b>	<b>46,065</b>	<b>73,300</b>	<b>27,235</b>	<b>37</b>
<b>Collection Expenses</b>					
Utilities	1,233	12,399	20,000	7,601	38
Vehicle Expense	1,424	29,200	40,000	10,800	27
Line Cleaner Expenses	0	2,547	10,000	7,453	75
Manhole Repairs/Line Repairs	398	91,031	140,000	48,969	35
Equipment Repairs	0	11,245	9,000	(2,245)	(25)
CCTV Expense	0	1,525	5,000	3,475	70
<b>Total Collection</b>	<b>3,055</b>	<b>147,947</b>	<b>224,000</b>	<b>76,053</b>	<b>34</b>
<b>Total Operating Expenditures</b>	<b>287,547</b>	<b>3,335,986</b>	<b>4,660,488</b>	<b>1,324,502</b>	<b>28</b>
<b>Net Cash from Operations</b>	<b>260,982</b>	<b>2,546,151</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	6,482	224,684	566,000	341,316	60
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	0	197,660	1,280,000	1,082,340	85
Vehicle	0	47,307	55,000	7,693	14
<b>Total Replacement Capital</b>	<b>6,482</b>	<b>563,123</b>	<b>2,443,000</b>	<b>1,879,877</b>	<b>77</b>
<b>Non Operating Expenses</b>					
Bond Principal	0	101,073	97,129	(3,944)	(4)
Bond Interest	0	22,869	26,813	3,944	15
<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>2020</u> <u>November</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	56,299	225,000	168,701	75
South Blue	0	0	0	0	0
Employee Housing	480	181,793	1,200,000	1,018,207	85
Collection	29,973	358,360	1,200,000	841,640	70
Land	0	147,540			
Administration	0	0	30,000	30,000	100
<b>Total Capital Outlay</b>	<u>30,453</u>	<u>743,992</u>	<u>2,975,000</u>	<u>2,378,548</u>	<u>80</u>
<b>Total Expenses</b>	<u>324,482</u>	<u>4,767,043</u>	<u>10,202,430</u>	<u>5,435,387</u>	<u>53</u>
<b>Total Revenue - Total Expenses</b>	<u>505,345</u>	<u>3,316,565</u>			

Upper Blue Sanitation District  
 Comparative Financial Statement-UNAUDITED DRAFT  
 November 30, 2020 vs. November 30, 2019

	2020	2019	2020	2019	Increase
	<u>November</u>	<u>November</u>	<u>Year To Date</u>	<u>Year to Date</u>	<u>(Decrease)</u>
<b>Operating Revenue</b>					
Sewer User Fees	529,396	492,826	5,709,346	5,350,788	358,558
Tap Inspection Fees	900	300	5,500	7,500	(2,000)
Miscellaneous Revenue	0	0	6,075	3,585	2,490
CEBT Dividend	0	0	0	11,268	
Camper Dump Fees	0	0	11,723	8,916	2,807
Late Fees	908	5,670	29,008	21,568	7,440
Line Extension Fees	12,925	0	73,685	94,754	(21,069)
Rental Income	4,400	3,900	46,800	44,484	2,316
<b>Total Operating Revenue</b>	<b>548,529</b>	<b>502,696</b>	<b>5,882,137</b>	<b>5,542,863</b>	<b>350,542</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	0	3,960	3,695	11,052	(7,357)
Plant Investment Fees	272,224	109,469	1,958,366	2,323,287	(364,921)
Inclusion Fees	7,147	7,750	71,711	80,056	(8,345)
Interest on Investments	1,927	41,178	167,699	541,602	(373,903)
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>281,298</b>	<b>162,357</b>	<b>2,201,471</b>	<b>2,955,997</b>	<b>(747,169)</b>
<b>Total Revenue</b>	<b>829,827</b>	<b>665,053</b>	<b>8,083,608</b>	<b>8,498,860</b>	<b>(415,252)</b>

## November Comparative Statement Cont.

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	2020 <u>November</u>	2019 <u>November</u>	2020 <u>Year to Date</u>	2019 <u>Year to Date</u>	Increase <u>(Decrease)</u>
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	97,617	96,386	1,096,282	1,079,747	16,535
Overtime	3,895	5,224	18,425	41,807	(23,382)
FICA-Admn	5,231	5,310	65,503	64,854	649
Medicare-Admin	1,433	1,452	15,888	16,021	(133)
401K Contributions	7,020	7,063	76,526	76,094	432
Worker's Compensation Insur	985	1,772	11,802	18,530	(6,728)
Health Insurance	27,508	25,599	270,258	281,633	(11,375)
<b>Total</b>	<b>143,689</b>	<b>142,806</b>	<b>1,554,684</b>	<b>1,578,686</b>	<b>(24,002)</b>
Office Supplies	0	339	2,244	2,384	(140)
Telephone	580	1,416	12,815	17,230	(4,415)
Business Expenses	11,752	1,306	33,235	42,531	(9,296)
Bank Service Fees - Admin	0	2,106	14,495	7,555	6,940
Legal Counsel	6,195	3,982	54,838	97,892	(43,054)
Education	425	1,153	3,497	19,779	(16,282)
Audit & Accounting	0	0	9,700	9,500	200
Legal Publications	0	136	3,630	4,040	(410)
Board Members	500	500	5,500	5,400	100
Elections	0	0	3,856	0	3,856
Computer Expenses	0	5,133	53,286	38,055	15,231
Copy Machine & Supply	26	60	447	60	387
Postage & Meter Rent	0	1,117	11,571	14,592	(3,021)
Insurance - General	10,785	12,047	119,410	132,899	(13,489)
Insurance - Deductible	0	0	1,009	0	1,009
Engineering	17,146	3,018	18,725	62,254	(43,529)
Tools	0	39	3,581	3,350	231
Vehicle Expense	0	0	120	0	120
Dues & Memberships	920	0	6,913	8,060	(1,147)
Safety	308	81	2,787	7,484	(4,697)
Summit Water Quality	0	0	9,355	18,531	(9,176)
Building Maintenance	1,370	2,735	30,965	24,166	6,799
Employee Housing Maintena	8	0	5,894	13,432	(7,538)
Employee Housing Utilities	0	0	1,240	1,253	(13)
<b>Total Administration</b>	<b>193,704</b>	<b>177,974</b>	<b>1,963,797</b>	<b>2,109,133</b>	<b>(145,336)</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	907	702	7,792	15,467	(7,675)
Electric	706	2,390	19,550	104,773	(85,223)
Freight	39	0	1,378	14,707	(13,329)
Equipment Repairs	0	0	3,805	15,542	(11,737)
Chemicals	0	0	1,328	180,396	(179,068)
Contracted Repairs	0	3,009	9,362	79,502	(70,140)
Laboratory Supplies	2,460	131	27,410	14,742	12,668
Biomonitoring	1,158	0	10,228	2,784	7,444
Discharge Permit	0	0	0	7,529	(7,529)
Supplies	0	105	7,529	10,004	(2,475)
Site Monitoring	220	60	1,825	14,361	(12,536)
<b>Total Iowa Hill</b>	<b>5,490</b>	<b>6,397</b>	<b>90,207</b>	<b>459,807</b>	<b>(369,600)</b>

## November Comparative Statement Cont.

Pg. 3

	2020 November	2019 November	2020 Year to Date	2019 Year to Date	Increase (Decrease)
<b>Farmers Korner</b>					
Utilities					
Gas	4,459	6,280	34,819	48,777	(13,958)
Electric	28,446	25,309	331,080	314,158	16,922
Freight	1,672	2,482	34,018	21,478	12,540
Equipment Repairs	15,889	944	53,716	14,785	38,931
Chemicals	17,516	17,015	357,236	296,678	60,558
Supplies	432	813	5,388	11,510	(6,122)
Contracted Repairs	4,551	15,562	75,256	60,116	15,140
Dumpster Charges	1,242	1,188	13,657	13,069	588
Biomonitoring	0	1,568	1,612	5,832	(4,220)
Discharge Permit	0	0	15,713	15,712	1
Composting	6,551	6,749	101,307	97,838	3,469
Site Monitoring	1,287	883	10,997	11,532	(535)
Sludge Hauling Costs	0	4,500	53,100	77,021	(23,921)
State Health Fees	0	0	71	0	71
<b>Total Farmers Korner</b>	<b>82,045</b>	<b>83,293</b>	<b>1,087,970</b>	<b>988,506</b>	<b>99,464</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	249	500	3,555	3,534	21
Electric	2,142	2,475	30,148	28,148	2,000
Equipment Repairs	0	180	240	180	60
Contracted Repairs	0	0	287	0	287
Supplies	0	385	2,130	571	1,559
Discharge Permit	0	0	976	2,825	(1,849)
Site Monitoring	862	876	8,729	6,509	2,220
<b>Total South Blue</b>	<b>3,253</b>	<b>4,416</b>	<b>46,065</b>	<b>41,767</b>	<b>4,298</b>
<b>Collection Expenses</b>					
Utilities					
Gas	1,233	844	12,399	11,437	962
Vehicle Expense	1,424	4,607	29,200	26,662	2,538
Line Cleaner Expenses	0	460	2,547	8,630	(6,083)
Manhole Repairs/Line Repair	398	29,101	91,031	152,426	(61,395)
Equipment Repairs	0	199	11,245	7,979	3,266
CCTV Expense	0	0	1,525	765	760
<b>Total Collection</b>	<b>3,055</b>	<b>35,211</b>	<b>147,947</b>	<b>207,899</b>	<b>(59,952)</b>
<b>Total Operating Expenditur</b>	<b>287,547</b>	<b>307,291</b>	<b>3,335,986</b>	<b>3,807,112</b>	<b>(471,126)</b>
<b>Net Cash from Operations</b>	<b>260,982</b>	<b>195,405</b>	<b>2,546,151</b>	<b>1,735,751</b>	<b>810,400</b>
<b>Replacement Capital</b>					
Administration					
Administration	0	0	13,114	10,142	2,972
Employee Housing					
Employee Housing	0	0	0	8,995	
Plant:					
IH					
IH	0	0	80,358	9,117	71,241
FK					
FK	6,482	0	224,684	249,910	(25,226)
South Blue					
South Blue	0	0	0	6,182	(6,182)
Collection					
Collection	0	0	0	0	0
Misc.					
Misc.	0	120,331	197,660	635,063	(437,403)
Vehicle					
Vehicle	0	0	47,307	36,929	10,378
<b>Total Replacement Capital</b>	<b>6,482</b>	<b>120,331</b>	<b>563,123</b>	<b>956,338</b>	<b>(393,215)</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal					
CWRPDA Loan Principal	0	0	101,073	99,082	1,991
Loan Interest					
Loan Interest	0	0	22,869	24,861	(1,992)
<b>Total Non Operating</b>	<b>0</b>	<b>0</b>	<b>123,942</b>	<b>123,943</b>	<b>(1)</b>

November Comparative Statement Cont.

	<u>2020</u> <u>November</u>	<u>2019</u> <u>November</u>	<u>2020</u> <u>Year to Date</u>	<u>2019</u> <u>Year to Date</u>	
<b>Capital Outlay</b>					
Plant-IH-CO	0	0	0	0	0
Plant-FK-CO	0	793	56,299	112,740	(56,441)
Plant-South Blue-CO	0		0	0	0
Employee Housing	480	0	181,793	103,138	78,655
Collection	29,973	0	358,360	10,806	347,554
Land	0		147,540		
Administration	0	0	0	5,902	(5,902)
<b>Total Capital Outlay</b>	<b>30,453</b>	<b>793</b>	<b>743,992</b>	<b>232,586</b>	<b>511,406</b>
<b>Total Expenses</b>	<b>324,482</b>	<b>428,415</b>	<b>4,767,043</b>	<b>5,119,979</b>	<b>(352,936)</b>
<b>Revenue Less Expenses</b>	<b>505,345</b>	<b>236,638</b>	<b>3,316,565</b>	<b>3,378,881</b>	<b>(62,316)</b>