

Upper Blue Sanitation District
Board of Directors Meeting
Thursday January 16, 2014 @ 5:30 PM

I. ROLL CALL:

Mr. Robin Theobald called the meeting to order at 5:30 PM. Mr. Robin Theobald, Mr. Ken Trausch, Mr. Allyn Mosher, Mr. Michael Turek and Mr. Barrie Stimson answered "present" at roll call.

Mr. Andrew Carlberg and Mrs. Marjorie Borsina attended as well.

II. MINUTES:

December 12, 2013 minutes: The Board will approve at the February 2014 meeting.

III. PUBLIC HEARINGS: None

IV. PUBLIC COMMENT: None

V. BILLS:

The bills were reviewed and discussed by the Board of Directors during the work session. Mr. Turek made a motion to approve the bills as submitted. Mr. Trausch seconded the motion. Mr. Theobald asked the Board for a roll call and the motion was passed unanimously by the Board.

VI. FINANCIAL REPORT:

The Financial report will be emailed to the Board at a later date.

VII. MONTHLY REPORTS:

A. Plant and Collection:

The Plant and Collection reports were discussed by the Board of Directors during the work session. The December flows were discussed. Glacier Construction is still working on some warranty items at the Farmers Korner North Plant.

B. Manager Report:

The Manager's report was discussed by the Board of Directors during the work session.

-New Water Right Application:

Mr. Carlberg reported that the Town of Breckenridge has filed a new water right application. In the application the Town seeks to withdraw water in the vicinity of the District's diversion structure. The District still does not know all the details, but at first glance this could have a negative effect on the District's ability to divert dilution flow. The Board discussed further during the work session.

-Town of Breckenridge, Tech Memo:

The Town of Breckenridge has completed a Technical Memo which outlines the apparent impacts on the District if the Town builds a water plant located below the Iowa Hill WRF. The Technical Memo was included in the Board packet. The Board Discussed further during the work session.

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-Sewer Service to Blue Rock Springs:

The District is finalizing the plans and easements to extend sewer service into Blue Rock Springs Sub-division in the Town of Blue River. The District is preparing the Site Applications for two lift stations and will schedule meetings with the Town of Blue River in February.

-Letter to the Town of Breckenridge:

The letter to the Mayor of the Town of Breckenridge and the Town of Breckenridge Council Members was enclosed in the Board packet. The letter from Mr. Robin Theobald, UBSD Board President thanked the Mayor and Town Council for passing along a copy of the Technical Memo to the District.

VIII. OLD BUSINESS:

IX. NEW BUSINESS:

C. TES Pay Request #4, Woodmoor Repairs:

Mr. Carlberg reported that TES has completed all the slip lining, but is still required to do some minor manhole repairs. Mr. Carlberg said that final payment has been advertised in the Summit Journal and he recommended approval of TES pay request #4 in the amount of \$12,430.74. The District is holding \$11,610.24 in retainage for the unfinished manhole repairs.

Mr. Turek made a motion to approve TES pay request #4 in the amount of \$12,430.74. Mr. Trausch seconded the motion. Mr. Theobald asked the Board for a roll call and the motion was passed unanimously by the Board.

D. Resolution 1, Series 2014, Setting Time and Place for meetings:

Mr. Trausch made a motion to approve Resolution 1, Series 2014 establishing the time and location of regular meetings of the Board of Directors of the Upper Blue Sanitation District. Mr. Mosher seconded the motion. The motion was passed unanimously by the Board.

E. Resolution 2, Series 2014, Election Resolution:

Mr. Carlberg recommended that the Board approve Resolution 2, Series 2014 to set the election date as May 6, 2014, at the polling place of 1605 Airport Road in Breckenridge Colorado, and the Designated Election Official as Andrew Carlberg.

Mr. Stimson made a motion to approve Resolution 2, Series 2014 to set the election date as May 6, 2014, at the polling place of 1605 Airport Road in Breckenridge Colorado, and the Designated Election Official as Andrew Carlberg. Mr. Turek seconded the motion. The motion was passed unanimously by the Board.

F. PIF Agreement for Peak 8 Properties LLC:

Mr. Turek made a motion to approve the PIF Agreement between the Upper Blue Sanitation District and Peak 8 Properties, LLC. Mr. Mosher seconded the motion. Mr. Stimson abstained from the motion. The motion was passed.

X. CORRESPONDENCE:

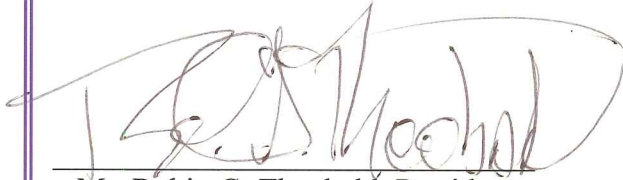
Mr. Carlberg reported to the Board that Mr. Daniel Klausner, a sewer service customer of the District would like relief from penalties for non-payment. Mr. Krausner has signed up for auto pay and per the District's Rules & Regulations the District waived all four \$100 lien fees. Mr. Krausner would like the District to waive the additional 1% and 10% interest penalties. Mr. Carlberg said that he would not recommend the Board waive the interest penalties. The Board discussed and agreed to keep consistent with the District's Rules & Regulations and deny Mr. Krausner's request that the District waive the interest penalties.

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Mr. Stimson made a motion that the District stay consistent with the District's Rules & Regulations and deny Mr. Krausner's request that the District waive the interest penalties. Mr. Trausch seconded the motion. The motion was passed unanimously by the Board.

XI. ADJOURN:

Mr. Turek made a motion to adjourn the meeting at 5:56 PM. Mr. Trausch seconded the motion. The motion was passed unanimously by the Board.



Mr. Robin G. Theobald, President



Mr. Allyn T. Mosher, Secretary

DATE: January 8, 2014

TO: Andrew Carlberg, District Manager

FROM: Greg Brown, Chief Plant Operator

SUBJECT: Treatment plant operations for December, 2013.

1. Total influent flow for the Upper Blue Treatment Facilities was 51.7 million gallons for the month of December. The flow for the previous December was 49.1 million gallons. There was a 2.6 million gallon increase (5.0%).
2. Solids loading at Farmer's Korner was up for December from 67,806# to 110,099#. (38.2% increase).
3. There are still some warranty issues that are outstanding and will be addressed by Glacier Construction. No progress has been made in the last month. The following items included are interior paint of the Desedeg, building exterior, and misc. painting items. The warranty on the project expires in March, 2013. They are still obligated to address issues after that date as long as notification of the problems are presented before that date.
4. We are discharging good water that meets all discharge permit requirements. The phosphorus discharge concentration for December is at 0.010 mg/l (ppm).
5. We have received 4 new blowers from HSI. Only 2 blowers are working properly. We hope to get the other 2 blowers installed in about a month.
6. Attached is a spreadsheet and graphs showing the Holiday flow for the past 10 years.

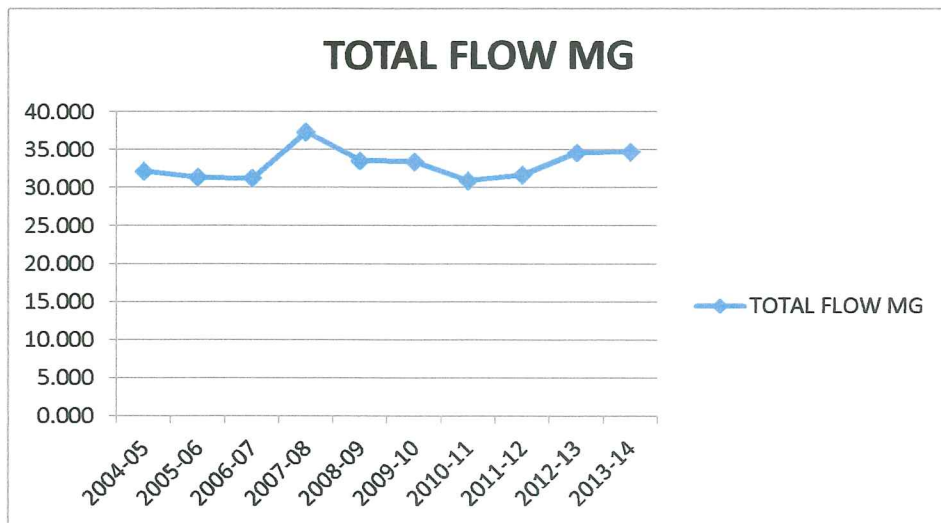
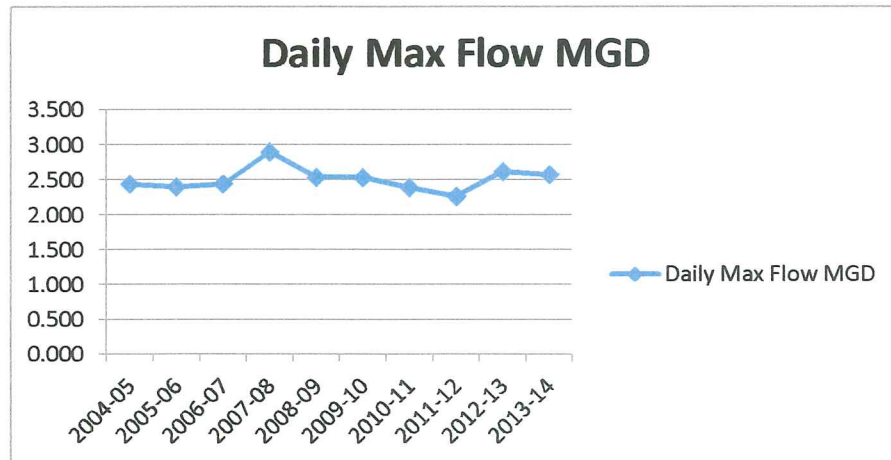

Greg

cc: file

10 YEAR HOLIDAY FLOW COMPARISON

YEAR DATE	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
20-Dec	1.883	1.766	1.728	1.612	1.736	1.899	1.849	1.772	1.481	1.666
21-Dec	2.089	1.692	1.714	1.923	1.952	1.906	1.800	1.793	1.625	1.877
22-Dec	1.872	1.716	1.666	1.980	1.903	1.921	1.826	1.847	1.719	2.006
23-Dec	1.779	1.649	1.633	1.880	1.882	1.851	1.750	1.767	1.905	1.886
24-Dec	1.737	1.659	1.654	2.085	1.918	1.893	1.764	1.815	2.125	2.042
25-Dec	1.687	1.650	1.740	2.051	1.813	1.769	1.647	1.731	1.960	1.998
26-Dec	1.952	1.826	1.910	2.331	2.029	2.002	1.762	1.929	2.085	2.020
27-Dec	2.039	2.085	2.099	2.409	2.202	2.161	1.991	2.096	2.214	2.184
28-Dec	2.300	2.288	2.228	2.672	2.344	2.237	2.112	2.164	2.544	2.220
29-Dec	2.383	2.298	2.099	2.684	2.323	2.330	2.238	2.302	2.529	2.266
30-Dec	2.365	2.350	2.311	2.860	2.391	2.285	2.200	2.306	2.448	2.532
31-Dec	2.440	2.400	2.440	2.900	2.536	2.538	2.392	2.269	2.622	2.579
1-Jan	2.147	2.211	1.927	2.665	2.437	2.449	2.150	2.088	2.274	2.432
2-Jan	1.873	1.965	2.072	2.372	2.277	2.191	1.812	1.954	2.137	2.390
3-Jan	1.817	1.872	1.939	2.450	1.904	2.054	1.776	1.912	2.422	2.336
4-Jan	1.820	1.939	2.055	2.470	1.923	1.946	1.859	1.973	2.550	2.319
AVERAGE	2.011	1.960	1.951	2.334	2.098	2.090	1.933	1.982	2.165	2.172
TOTAL	32.183	31.366	31.215	37.344	33.570	33.432	30.928	31.718	34.640	34.753
%inc/dec	-8.501	-2.605	-0.484	16.412	-11.242	-0.413	-8.096	2.491	8.435	0.325

DAILY FLOWS IN MGD.
FLOW TOTALS ARE IN MG.



PLANT STATISTICS - FARMERS KORNER

MONTH	FLOW (MG)			PHOS (LBS)			INF SS (LBS)			SLUDGE (TONS)		
	2011	2012	2013	2011	2012	2013	2011	2012	2013	2011	2012	2013
JAN	31.2	41.4	57.4	1.9	1.8	13.2	132341	201554	104118	54.5	43.2	75.4
FEB	29.0	38.1	52.3	2.0	2.9	10.7	180701	123132	73437	35.8	35.0	54.2
MAR	35.8	60.6	52.6	2.9	14.5	9.5	155768	172780	60641	59.0	66.1	64.6
APR	35.7	45.9	40.3	1.4	11.0	6.8	137501	149764	54588	46.0	21.5	47.7
MAY	44.3	38.9	66.6	0.7	4.8	8.0	67212	86021	42603	41.8	31.1	26.4
JUN	30.2	35.7	43.4	1.0	5.8	4.7	72034	72201	60953	55.6	39.0	38.4
JUL	37.0	52.5	52.6	0.9	10.6	7.8	66111	131823	67996	62.6	54.9	53.0
AUG	31.2	46.6	54.7	2.5	8.0	7.1	123291	155732	71829	48.1	62.5	31.2
SEP	20.4	34.4	40.9	1.5	8.4	4.0	87790	59961	53147	28.3	24.5	31.1
OCT	17.6	30.3	35.6	0.7	5.2	4.9	43008	58517	78505	20.7	36.0	26.9
NOV	18.2	34.9	36.0	1.0	8.4	3.4	63296	96343	52500	47.1	15.8	44.0
DEC	30.3	49.1	51.7	1.0	10.8	4.3	76814	67806	110099	35.4	20.4	58.5
TOTAL	360.9	508.4	584.1	17.5	92.2	84.4	1205867	1375634	830416	534.9	450.0	551.4

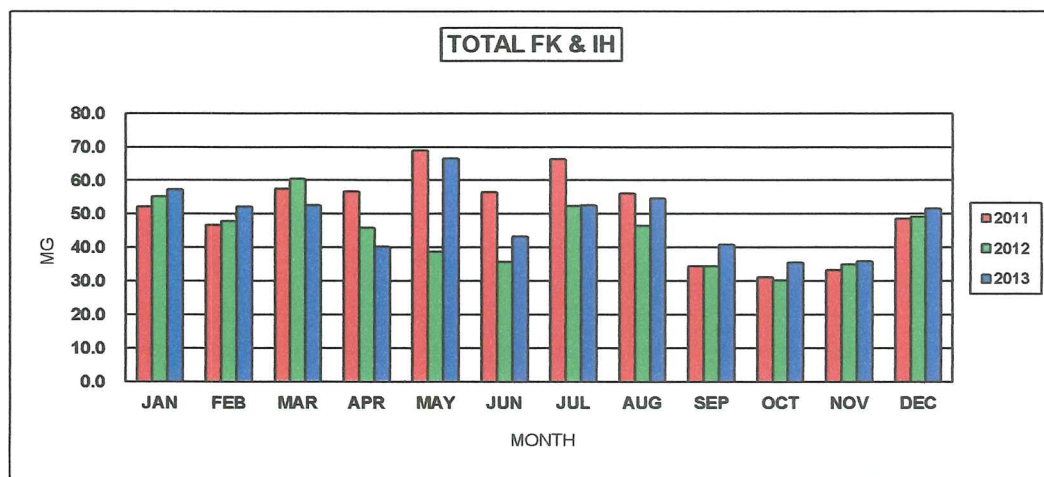
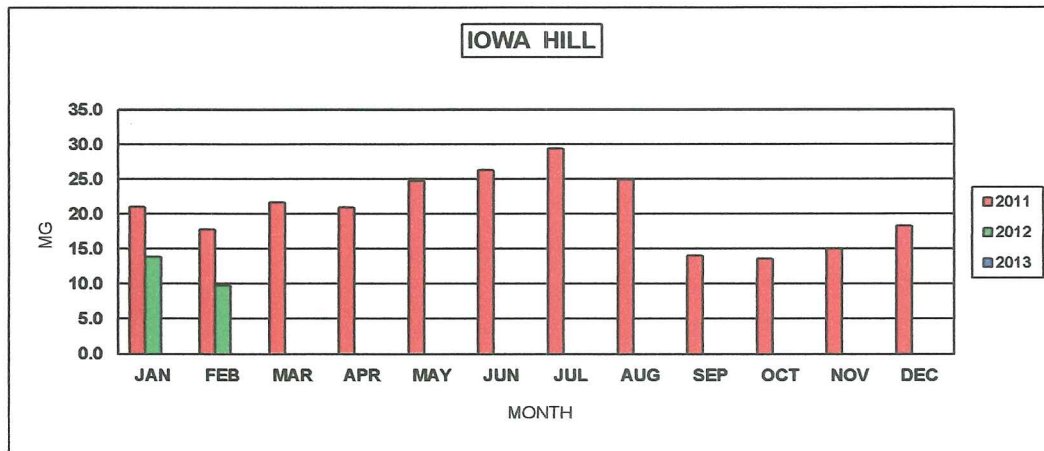
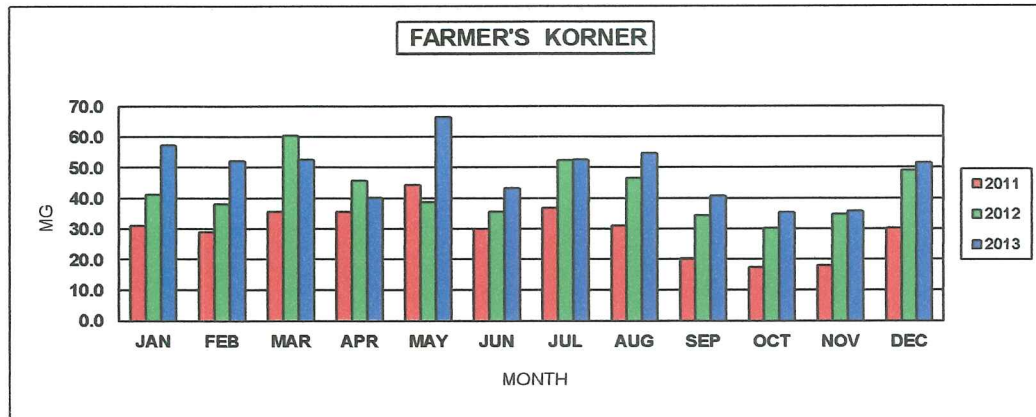
PLANT STATISTICS - IOWA HILL

MONTH	EFF FLOW (MG)			EFF PHOS (LBS)			INF SS (LBS)		
	2011	2012	2013	2011	2012	2013	2011	2012	2013
JAN	21.1	13.9	0.0	1.8	4.2	0.0	86584	36828	0
FEB	17.8	9.8	0.0	1.5	2.4	0.0	73806	29021	0
MAR	21.7	0.0	0.0	2.0	0.0	0	67754	0	0
APR	21.0	0.0	0.0	2.3	0.0	0	40209	0	0
MAY	24.8	0.0	0.0	2.3	0.0	0	24633	0	0
JUN	26.3	0.0	0.0	3.7	0.0	0	36937	0	0
JUL	29.4	0.0	0.0	4.3	0.0	0	71311	0	0
AUG	25.0	0.0	0.0	2.0	0.0	0	50532	0	0
SEP	14.1	0.0	0.0	1.6	0.0	0	40282	0	0
OCT	13.6	0.0	0.0	2.2	0.0	0	34260	0	0
NOV	15.1	0.0	0.0	4.0	0.0	0	33498	0	0
DEC	18.3	0.0	0.0	3.7	0.0	0	58386	0	0
TOTAL	248.2	23.7	0.0	31.4	6.6	0.0	618192	65849	0

PLANT STATISTICS - TOTAL

MONTH	EFF FLOW (MG)			EFF PHOS (LBS)			INF SS (LBS)			SLUDGE (TONS)		
	2011	2012	2013	2011	2012	2013	2011	2012	2013	2011	2012	2013
JAN	52.3	55.3	57.4	3.7	6.0	13.2	218925	238382	104118	54.5	43.2	75.4
FEB	46.8	47.9	52.3	3.5	5.3	10.7	254507	152153	73437	35.8	35.0	54.2
MAR	57.5	60.6	52.6	4.9	14.5	9.5	223522	172780	60641	59.0	66.1	64.6
APR	56.7	45.9	40.3	3.7	11.0	6.8	177710	149764	54588	46.0	21.5	47.7
MAY	69.1	38.9	66.6	3.0	4.8	8.0	91845	86021	42603	41.8	31.1	26.4
JUN	56.5	35.7	43.4	4.7	5.8	4.7	108971	72201	60953	55.6	39.0	38.4
JUL	66.4	52.5	52.6	5.2	10.6	7.8	137422	131823	67996	62.6	54.9	53.0
AUG	56.2	46.6	54.7	4.5	8.0	7.1	173823	155732	71829	48.1	62.5	31.2
SEP	34.5	34.4	40.9	3.1	8.4	4.0	128072	59961	53147	28.3	24.5	31.1
OCT	31.2	30.3	35.6	2.9	5.2	4.9	77268	58517	78505	20.7	36.0	26.9
NOV	33.3	34.9	36.0	5.0	8.4	3.4	96794	96343	52500	47.1	15.8	44.0
DEC	48.6	49.1	51.7	4.7	10.8	4.3	135200	67806	110099	35.4	20.4	58.5
TOTAL	609.1	532.1	584.1	48.9	98.8	84.4	1824059	1441483	830416	534.9	450.0	551.4

FACILITY FLOW



TO: Andrew Carlberg, District Manager

FROM: Wally Esquibel, Collection System Foreman

DATE: January 12, 2014

SUBJECT: Collection System Report for December, 2013

1. No backups reported for the month of December.
2. We continue to monitor all lift stations on a daily basis.
3. 2014 maintenance schedule (line cleaning, lift stations, manholes) is being worked on.
4. We have been receiving quotes on fleet trucks from John Elway, Jim Hudson. Line cleaner quotes from Vactor and Vac-con.
5. All locates are up to date, as well as fleet maintenance.

Wally

cc:file
/we



MANAGER REPORT

January 2014

- 1) **New Water Right Application.** The Town of Breckenridge has filed a new water right application. In this application the Town seeks to withdraw water in the vicinity of the District's diversion structure. We anticipated this application. We still do not know all the details but a first glance this could have a significantly negative effect on our ability to divert our dilution flow. We will discuss this further at the work session.
- 2) **Town of Breckenridge, Tech Memo.** The Town has completed a tech memo that outlines the apparent impacts on the District of a water plant located below the Iowa Hill WRF. Attached is the tech memo. Further discussion will be at the work session.
- 3) **Service to Blue Rock Springs.** We are finalizing the plans and easements. We are preparing the Site Applications for the two liftstations and will schedule meetings with the Town of Blue River in February.
- 4) **Letter to TOB.** See attached

Upper Blue Sanitation District
Comparative Balance Sheet-UNAUDITED DRAFT
January 31, 2014 and January 31, 2013

	<u>2014</u>	<u>2013</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Assets:</u>			
Petty Cash	\$200	\$200	-
Checking-Alpine Bank	\$ -	\$ -	-
Checking-Wells Fargo Bank	11,759,934	9,861,369	1,898,565
Cash-Centennial Bank Money Market	250,466	-	250,466
ColoTrust Prime	3,640,012	3,639,048	964
Total Cash and Equivalents	15,650,612	13,500,617	2,149,995
Investments			
FK Construction Retainage Escrow	-	34,847	(34,847)
Cert. of Deposit & Treasuries	2,001,332	2,009,588	(8,256)
Total Investments	2,001,332	2,044,435	(43,103)
Other Current Assets			
Receivables-Utility + Spec. Assessments	141,370	229,798	(88,428)
Developer/Contractor Escrow	128,736	122,244	6,492
Interest Receivable & Market Adjustments	-	-	-
Notes Receivable	158,458	209,374	(50,916)
Prepaid Expenses	139,486	126,289	13,197
Loan Issuance Costs (Net)	-	-	-
Total Other Assets	568,050	687,705	(119,655)
Total Current Assets:	18,219,994	16,232,757	1,987,237
Property Plant and Equipment:			
Land	721,070	721,070	-
Easements	72,280	69,583	2,697
Sewer Lines	13,460,838	13,368,225	92,613
Treatment Plants	76,468,318	75,663,825	804,493
Office Equipment	210,830	210,830	-
Other Machines & Equipment	459,772	459,772	-
Autos & Trucks	849,019	821,984	27,035
Upper Blue System Costs	4,321,429	3,587,750	733,679
Telemetry	102,075	102,075	-
Employee Housing	1,038,191	1,038,191	-
Total Property Plant and Equipment :	97,703,822	96,043,305	1,660,517
Less Accumulated Depreciation	(27,812,986)	(25,913,128)	(1,899,858)
Net Property Plant and Equipment :	69,890,836	70,130,177	(239,341)
Total Assets:	88,110,830	86,362,934	1,747,896

Liabilities

	<u>2014</u>	<u>2013</u>	<u>Increase</u> <u>(Decrease)</u>
Current Liabilities:			
Accounts Payable	71,318	65,404	5,914
Construction/Developer Escrow	128,736	122,244	6,492
Earned Employee Benefits	121,784	121,416	368
Unearned User Fees	879,456	874,129	5,327
Interest Payable	155,577	164,671	(9,094)
Loan Payable (Current Portion)	913,365	890,595	22,770
Retainage Payable-Construction in Progress	-	34,890	(34,890)
Retainage Payable-Blue River	47,863	-	47,863
Employee Housing Deposit Payable	1,250	1,250	-
Total Current Liabilities:	2,319,349	2,274,599	44,750
Long Term Liabilities:			
Loan Payable	9,290,474	10,203,839	(913,365)
Total Long Term Liabilities:	9,290,474	10,203,839	(913,365)
Total Liabilities	11,609,823	12,478,438	(868,615)
Net Assets			
Invested in Capital Assets, Net of Related Debt	59,528,723	58,920,134	608,589
Unrestricted Net Assets	12,972,284	12,964,362	7,922
Unrestricted Net Assets - Nutrient Reserve	4,000,000	2,000,000	2,000,000
Total Contributed Capital	76,501,007	73,884,496	2,616,511
Total Liabilities and Equity	88,110,830	86,362,934	1,747,896

Upper Blue Sanitation District
Monthly Financial Statement-UNAUDITED DRAFT
January 31, 2014

	2014	2014	2014	2014	2014
	January	Year To Date	Approved Budget	Uncollected	% Uncol/Col
Operating Revenue					
Sewer User Fees	439,463	439,463	5,240,000	4,800,537	92
Tap Inspection Fees	300	300	7,000	6,700	96
Miscellaneous Revenue	0	0	1,000	1,000	100
Camper Dump Fees	0	0	3,000	3,000	100
Late Fees	(1,061)	(1,061)	25,000	26,061	104
Line Extension Fees	0	0	25,000	25,000	100
Rental Income	3,750	3,750	45,000	41,250	92
Total Operating Revenue	442,452	442,452	5,346,000	4,903,548	92
Miscellaneous Revenue					
Interest on Loan Payments	894	894	9,000	8,106	90
Plant Investment Fees	141,927	141,927	700,000	558,073	80
Inclusion Fees	0	0	30,000	30,000	100
Interest on Investments	1,073	1,073	18,000	16,927	0
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	143,894	143,894	757,000	605,000	80
Total Revenue	586,346	586,346	6,103,000	5,516,654	90

Administration Expense	2014 January	2014 Year to Date	2014 Approved Budget	2014 Available	2014 % Available
Payroll & Employee Benefits					
Salaries	77,879	77,879	1,177,000	1,099,121	93
Overtime	2,923	2,923	45,000	42,077	94
FICA-Admn	4,975	4,975	74,000	69,025	93
Medicare-Admin	1,163	1,163	19,000	17,837	94
401K Contributions	5,815	5,815	80,000	74,185	93
Worker's Compensation Insurance	1,677	1,677	19,000	17,323	91
Health Insurance	16,924	16,924	237,000	220,076	93
Total	111,356	111,356	1,651,000	1,539,644	93
Office Supplies	184	184	4,500	4,316	96
Telephone	1,259	1,259	17,000	15,741	93
Business Expenses	4,173	4,173	45,000	40,827	91
Bank Service Fees - Admin	4	4	5,000		
Legal Counsel	4,422	4,422	50,000	45,578	91
Education	0	0	25,000	25,000	100
Audit & Accounting	0	0	9,000	9,000	100
Legal Publications	1,616	1,616	12,000	10,384	87
Board Members	500	500	6,000	5,500	92
Elections	0	0	15,000	15,000	0
Computer Expenses	9,958	9,958	25,000	15,042	60
Copy Machine & Supply	0	0	1,000	1,000	100
Postage & Meter Rent	4,504	4,504	13,000	8,496	65
Insurance - General	11,004	11,004	128,000	116,996	91
Insurance - Deductible	1,000	1,000	1,000	0	0
Engineering	0	0	60,000	60,000	100
Tools	0	0	3,500	3,500	100
Radios	0	0	0	0	0
Vehicle Expense	0	0	1,000	1,000	100
Dues & Memberships	1,545	1,545	7,000	5,455	78
Safety	274	274	5,000	4,726	95
Summit Water Quality	0	0	15,000	15,000	100
Building Maintenance	357	357	30,000	29,643	99
Employee Housing Maintenance	484	484	20,000	19,516	98
Employee Housing Utilities	1,237	1,237	5,000	3,763	75
Total Administration	153,877	153,877	2,154,000	2,000,123	93
Iowa Hill Plant Expenses					
Utilities					
Gas	1,799	1,799	15,000	13,201	88
Electric	2,171	2,171	60,000	57,829	96
Freight	0	0	2,000	2,000	100
Equipment Repairs	0	0	60,000	60,000	100
Chemicals	0	0	10,000	10,000	100
Contracted Repairs	300	300	20,000	19,700	99
Laboratory Supplies	477	477	15,000	14,523	97
Biomonitoring	0	0	0	0	0
Discharge Permit	0	0	7,000	7,000	100
Supplies	93	93	3,000	2,907	97
Total Iowa Hill	4,840	4,840	192,000	187,160	97

	2014 <u>January</u>	2014 <u>Year to Date</u>	2014 <u>Approved Budget</u>	2014 <u>Available</u>	2014 <u>% Available</u>
Farmers Korner Expenses					
Utilities					
Gas	993	993	75,000	74,007	99
Electric	41,691	41,691	500,000	458,309	92
Freight	3,042	3,042	35,000	31,958	91
Equipment Repairs	2,023	2,023	60,000	57,977	97
Chemicals	26,872	26,872	375,000	348,128	93
Supplies	230	230	10,000	9,770	98
Contracted Repairs	0	0	15,000	15,000	100
Dumpster Charges	995	995	14,000	13,005	93
Biomonitoring	0	0	7,000	7,000	100
Discharge Permit	0	0	25,000	25,000	100
Composting	9,437	9,437	105,000	95,563	91
Site Monitoring	600	600	30,000	29,400	98
Sludge Hauling Costs	5,625	5,625	55,000	49,375	90
State Health Fees	0	0	2,500	2,500	100
Total Farmers Korner	91,508	91,508	1,308,500	1,216,992	93
Collection Expenses					
Utilities	1,662	1,662	25,000	23,338	93
Vehicle Expense	638	638	35,000	34,362	98
Line Cleaner Expenses	0	0	5,000	5,000	100
Manhole Repairs/Line Repairs	1,660	1,660	120,000	118,340	99
Equipment Repairs	325	325	9,000	8,675	96
CCTV Expense	0	0	3,500	3,500	100
Total Collection	4,285	4,285	197,500	193,215	98
Total Operating Expenditures	254,510	254,510	3,852,000	3,597,490	381
Net Cash from Operations	187,942	187,942	1,494,000		
Replacement Capital					
Administration	0	0	65,000	65,000	100
Plant:					
IH	0	0	445,000	445,000	100
FK	0	0	210,000	210,000	100
Upper Blue	0	0	25,000	25,000	0
Collection			550,000	550,000	100
Misc	30,586	30,586	0	(30,586)	0
Vehicle	0	0	425,000	425,000	0
Total Replacement Capital	30,586	30,586	1,720,000	1,689,414	98
Non Operating Expenses					
Bond Principal	227,125	227,125	941,170	0	0
Bond Interest	172,559	172,559	344,671	172,112	50
Total Non Operating	399,684	399,684	1,285,841	0	0

January Financial Statement Cont.

Pg. 4

	<u>2014</u> <u>January</u>	<u>2014</u> <u>Year to Date</u>	<u>2014</u> <u>Approved Budget</u>	<u>2014</u> <u>Available</u>	<u>2014</u> <u>% Available</u>
Capital Outlay					
Plant:					
IH	0	0	85,000	85,000	100
FK	0	0	55,000	55,000	100
Upper Blue	0	0	40,000	40,000	100
Collection	11,602	11,602	1,500,000	1,488,398	99
Administration	0	0	10,000	10,000	0
Total Capital Outlay	<u>11,602</u>	<u>11,602</u>	<u>1,690,000</u>	<u>1,678,398</u>	<u>99</u>
Total Expenses	<u>696,382</u>	<u>696,382</u>	<u>8,547,841</u>	<u>7,851,459</u>	<u>92</u>
Total Revenue - Total Expenses	<u>(110,036)</u>	<u>(110,036)</u>	<u>(2,444,841)</u>		

Upper Blue Sanitation District
Comparative Financial Statement-UNAUDITED DRAFT
January 31, 2014 vs. January 31, 2013

	2014	2013	2014	2013	Increase
	<u>January</u>	<u>January</u>	<u>Year To Date</u>	<u>Year to Date</u>	<u>(Decrease)</u>
Operating Revenue					
Sewer User Fees	439,463	436,643	439,463	436,643	2,820
Tap Inspection Fees	300	300	300	300	-
Miscellaneous Revenue	0	7,791	0	7,791	(7,791)
Camper Dump Fees	0	0	0	0	-
Late Fees	(1,061)	(971)	(1,061)	(971)	(90)
Line Extension Fees	0	0	0	0	0
Rental Income	3,750	3,750	3,750	3,750	0
Total Operating Revenue	<u>442,452</u>	<u>447,513</u>	<u>442,452</u>	<u>447,513</u>	<u>(5,061)</u>
Miscellaneous Revenue					
Interest on Loan Payments	894	892	894	892	2
Plant Investment Fees	141,927	60,237	141,927	60,237	81,690
Inclusion Fees	0	0	0	0	0
Interest on Investments	1,073	1,795	1,073	1,795	(722)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Reven	<u>143,894</u>	<u>62,924</u>	<u>143,894</u>	<u>62,924</u>	<u>80,968</u>
Total Revenue	<u>586,346</u>	<u>510,437</u>	<u>586,346</u>	<u>510,437</u>	<u>75,909</u>

Administration Expense	2014 <u>January</u>	2013 <u>January</u>	2014 <u>Year to Date</u>	2013 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Payroll & Employee Benefits					
Salaries	77,879	81,856	77,879	81,856	(3,977)
Overtime	2,923	2,377	2,923	2,377	546
FICA-Admin	4,975	5,138	4,975	5,138	(163)
Medicare-Admin	1,163	1,202	1,163	1,202	(39)
401K Contributions	5,815	6,071	5,815	6,071	(256)
Worker's Compensation Insu	1,677	1,373	1,677	1,373	304
Health Insurance	16,924	20,086	16,924	20,086	(3,162)
Total	111,356	118,103	111,356	118,103	(6,747)
Office Supplies	184	296	184	296	(112)
Telephone	1,259	1,066	1,259	1,066	193
Business Expenses	4,173	4,379	4,173	4,379	(206)
Bank Service Fees - Admin	4		4		
Legal Counsel	4,422	1,254	4,422	1,254	3,168
Education	0	313	0	313	(313)
Audit & Accounting	0	0	0	0	0
Legal Publications	1,616	0	1,616	0	1,616
Board Members	500	500	500	500	0
Elections	0	0	0	0	0
Computer Expenses	9,958	9,411	9,958	9,411	547
Copy Machine & Supply	0	0	0	0	0
Postage & Meter Rent	4,504	1,907	4,504	1,907	2,597
Insurance - General	11,004	10,108	11,004	10,108	896
Insurance - Deductible	1,000	0	1,000	0	1,000
Engineering	0	6,993	0	6,993	(6,993)
Tools	0	428	0	428	(428)
Radios	0	0	0	0	0
Vehicle Expense	0	0	0	0	0
Dues & Memberships	1,545	2,908	1,545	2,908	(1,363)
Safety	274	196	274	196	78
Summit Water Quality	0	0	0	0	0
Building Maintenance	357	1,184	357	1,184	(827)
Employee Housing Maintena	484	223	484	223	261
Employee Housing Utilities	1,237	1,225	1,237	1,225	12
Total Administration	153,877	160,494	153,877	160,494	(6,621)
Iowa Hill Plant Expenses					
Utilities					
Gas	1,799	1,662	1,799	1,662	137
Electric	2,171	3,020	2,171	3,020	(849)
Freight	0	70	0	70	(70)
Equipment Repairs	0	159	0	159	(159)
Chemicals	0	0	0	0	-
Contracted Repairs	300	300	300	300	0
Laboratory Supplies	477	1,475	477	1,475	(998)
Biomonitoring	0	0	0	0	0
Discharge Permit	0	0	0	0	0
Supplies	93	0	93	0	93
Total Iowa Hill	4,840	6,686	4,840	6,686	(1,846)

January Comparative Statement Cont.

Pg. 3

	<u>2014</u> <u>January</u>	<u>2013</u> <u>January</u>	<u>2014</u> <u>Year to Date</u>	<u>2013</u> <u>Year to Date</u>	<u>Increase</u> <u>(Decrease)</u>
Farmers Korner					
Utilities					
Gas	993	9,649	993	9,649	(8,656)
Electric	41,691	38,247	41,691	38,247	3,444
Freight	3,042	2,500	3,042	2,500	542
Equipment Repairs	2,023	4,061	2,023	4,061	(2,038)
Chemicals	26,872	58,456	26,872	58,456	(31,584)
Supplies	230	216	230	216	14
Contracted Repairs	0	0	0	0	0
Dumpster Charges	995	995	995	995	0
Biomonitoring	0	0	0	0	0
Discharge Permit	0	0	0	0	0
Composting	9,437	11,164	9,437	11,164	(1,727)
Site Monitoring	600	1,580	600	1,580	(980)
Sludge Hauling Costs	5,625	6,975	5,625	6,975	(1,350)
State Health Fees	0	0	0	0	0
Total Farmers Korner	<u>91,508</u>	<u>133,843</u>	<u>91,508</u>	<u>133,843</u>	<u>(42,335)</u>
Collection Expenses					
Utilities	1,662	1,360	1,662	1,360	302
Vehicle Expense	638	2,354	638	2,354	(1,716)
Line Cleaner Expenses	0	0	0	0	-
Manhole Repairs/Line Repai	1,660	5,019	1,660	5,019	(3,359)
Equipment Repairs	325	351	325	351	(26)
CCTV Expense	0	0	0	0	0
Total Collection	<u>4,285</u>	<u>9,084</u>	<u>4,285</u>	<u>9,084</u>	<u>(4,799)</u>
Total Operating Expenditur	<u>254,510</u>	<u>310,107</u>	<u>254,510</u>	<u>310,107</u>	<u>(55,601)</u>
Net Cash from Operations	<u>187,942</u>	<u>137,406</u>	<u>187,942</u>	<u>137,406</u>	
Replacement Capital					
Administration	0	1,000	0	1,000	(1,000)
Plant					
IH	0	0	0	0	0
FK	0	0	0	0	0
Upper Blue	0	5,845	0	5,845	(5,845)
Collection		3,510		3,510	
Misc	30,586	0	30,586	0	30,586
Vehicle	0	0	0	0	0
Total Replacement Capital	<u>30,586</u>	<u>10,355</u>	<u>30,586</u>	<u>10,355</u>	<u>23,741</u>
Non Operating Expenses					
CWRPDA Loan Principal	227,125	221,246	227,125	221,246	5,879
Loan Interest	172,559	186,693	172,559	186,693	(14,134)
Total Non Operating	<u>399,684</u>	<u>407,939</u>	<u>399,684</u>	<u>407,939</u>	<u>(8,255)</u>

January Comparative Statement Cont.

Pg. 4

	2014	2013	2014	2013	Pg. 4
	<u>January</u>	<u>January</u>	<u>Year to Date</u>	<u>Year to Date</u>	<u>Increase</u>
					<u>(Decrease)</u>
Capital Outlay					
Plant-IH-CO	0	0	0	0	0
Plant-FK-CO	0	0	0	0	-
Plant-South Blue-CO	0	0	0	0	0
Collection	11,602	0	11,602	0	11,602
Administration	0	0	0	0	0
Total Capital Outlay	11,602	0	11,602	0	11,602
Total Expenses	696,382	728,401	696,382	728,401	(28,513)
Revenue Less Expenses	(110,036)	(217,964)	(110,036)	(217,964)	107,928