

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday July 11, 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. 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:**

May 9, 2019 minutes: Mrs. Stimson made a motion to approve the May 9, 2019 Board of Directors meeting minutes. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

**III. PUBLIC HEARINGS:**

-Resolution 5, Series 2019, Inclusion of 14774 Highway 9

Mr. Carlberg said that the property owner requested service and has submitted a petition for Inclusion of 14774 Highway 9. 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 2019 for the Inclusion of 14774 Highway 9.

Mr. Hart made a motion to approve Resolution 5, Series 2019 for the Inclusion of 14774 Highway 9. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

-Resolution 6, Series 2019, Inclusion of Lot 33 in the Ten Mile Vista, Filing #1 subdivision

Mr. Carlberg said that the property owner requested service and has submitted a petition for Inclusion of Lot 33 in the Ten Mile Vista, Filing #1 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 6, Series 2019 for the Inclusion of Lot 33 in the Ten Mile Vista, Filing #1 subdivision.

Mr. Orwig made a motion to approve Resolution 6, Series 2019 for the Inclusion of Lot 33 in the Ten Mile Vista, Filing #1 subdivision. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

-Resolution 7, Series 2019, Inclusion of Lot 20 in the 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 in the Ten Mile Vista, Filing #1 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 7, Series 2019 for the Inclusion of Lot 20 in the Ten Mile Vista, Filing #1 subdivision.

Mr. Hart made a motion to approve Resolution 7, Series 2019 for the Inclusion of Lot 20 in the Ten Mile Vista, Filing #1 subdivision. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

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**IV. PUBLIC COMMENT:** None

**V. BILLS:**

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

**VI. FINANCIAL REPORT:**

Mr. Tim Mayberry presented the 2018 audited Financial Statements to the Board of Directors during the work session.

The 2019 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:

-Elect Secretary /Treasurer:

Mr. Carlberg said that the Board needed to elect a Secretary/Treasurer.

Mr. Mosher made a motion to nominate Mrs. Stimson for Secretary/Treasurer. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

-Mountain View Liftstation:

Mr. Carlberg informed the Board that for the last three weeks the District has had a malfunction of the Mountain View liftstation. It appears that there could be a crushed or partially obstructed force main. There has been a significant amount of time and resources, including hiring contractors to assist in trying to identify where the problem is located.

-Iowa Hill Permit Renewal:

The revised draft permit is out for Public comment. CDPHE has extended all of the compliance schedules.

-Single Family Homes:

The District is continuing to gather information on single family homes that are used for short term rentals and is studying the impact of water usage. The preliminary data shows that these properties should be classified as multiplex units. Mr. Carlberg said that he is working with Mott MacDonald on an engineering analysis.

-Budget 2020

The District is in the initial stages of formulating the 2020 budget.

**VIII. OLD BUSINESS:** None

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**IX. NEW BUSINESS:**

**C. Employee Housing, Award of Bid**

Mr. Carlberg said that the District had two bidders for the housing project in Valley of the Blue. Liscott Homes and HomeCrafters both submitted bids on the project. Liscott Homes bid came in at \$1,597,987.65 and HomeCrafters bid came in at \$944,444.00.

The bids were reviewed and it was determined that HomeCrafters was the lowest responsible bidder. Mr. Carlberg said he recommended that the bid be awarded to HomeCrafters in the amount of \$944,444.00. In addition, Mr. Carlberg recommended approval of alternate #2 in the amount of \$8,400.00 for the upgrade of flooring, cabinets, appliances, plumbing and lighting fixtures.

Mr. Orwig made a motion to award the employee housing bid to HomeCrafters in the amount of \$944,444.00 and approve alternate #2 in the amount of \$8,400.00 for the upgrade on flooring, cabinets, appliances, plumbing and lighting fixtures. The motion was passed unanimously by the Board.

**D. Pay Request #1, DRC Warriors Mark Line Repairs**

DRC Construction has completed televising Warriors Mark and will continue working on the Peak 8 line. Repairs will then follow.

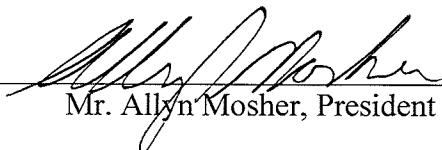
DRC Construction is submitting pay request #1 in the amount of \$18,506.57. Mr. Carlberg recommended that the Board approve DRC Construction pay request #1 in the amount of \$18,506.57.

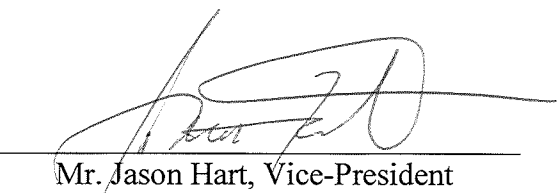
Mrs. Stimson made a motion to approve DRC Construction pay request #1 in the amount of \$18,506.57. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

**X. CORRESPONDENCE:**

**XI. ADJOURN:**

Mr. Hart made a motion to adjourn the meeting at 6:01 PM. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

  
Mr. Allyn Mosher, President

  
Mr. Jason Hart, Vice-President

# Memorandum

**To:** Andy Carlberg

**From:** Marjorie Covey

**Date:** July 5, 2019

**Re:** Financial Update

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-The District's Financial Records are in good order.

-We have not received all of the June 2019 bills. Therefore, the June 2019 Financial Statements are a preliminary draft for your review.

-The June 2019 check register is included with the Financial Statements.

-Mr. Tim Mayberry will present the 2018 audited Financial Statements to the Board during the work session on Thursday-July 11, 2019.

*Marjorie*

Upper Blue Sanitation District  
Comparative Balance Sheet-UNAUDITED DRAFT  
June 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	14,321,740	13,608,881	712,859
Cash-Centennial Bank Money Market	-	-	-
Colotrust Plus	15,415,511	12,079,187	3,336,324
ColoTrust Prime	3,787,699	3,707,330	80,369
Total Cash and Equivalents	33,525,150	29,395,598	4,129,552
Investments			
FK Construction Retainage Escrow	-	-	-
Cert. of Deposit & Treasuries	-	-	-
Total Investments	-	-	-
Other Current Assets			
Receivables-Utility + Spec. Assessments	15,834	13,623	2,211
Developer/Contractor Escrow	127,244	177,029	(49,785)
Interest Receivable & Market Adjustments	12,388	-	12,388
Notes Receivable	140,145	182,289	(42,144)
Prepaid Expenses	82,912	79,102	3,810
Loan Issuance Costs (Net)	-	-	-
Total Other Assets	378,523	452,043	(73,520)
<b>Total Current Assets:</b>	<b>33,903,673</b>	<b>29,847,641</b>	<b>4,056,032</b>
Property Plant and Equipment:			
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>102,925,009</b>	<b>99,170,338</b>	<b>3,754,671</b>

**Liabilities**

	<u>2019</u>	<u>2018</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	117,385	142,900	(25,515)
Construction/Developer Escrow	127,244	177,029	(49,785)
Earned Employee Benefits	126,809	127,071	(262)
Unearned User Fees	484,713	-	484,713
Interest Payable	10,564	11,373	(809)
Loan Payable (Current Portion)	99,082	97,130	1,952
Retainage Payable-Construction in Progress	158,801	-	158,801
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	1,750	1,750	-
Total Current Liabilities:	1,126,348	557,253	569,095
<b>Long Term Liabilities:</b>			
Loan Payable	1,168,590	1,267,672	(99,082)
Total Long Term Liabilities:	1,168,590	1,267,672	(99,082)
Total Liabilities	2,294,938	1,824,925	470,013
<b><u>Net Assets</u></b>			
Invested in Capital Assets, Net of Related Debt	67,924,290	67,924,290	-
Unrestricted Net Assets	16,705,781	15,421,123	1,284,658
Unrestricted Net Assets - Nutrient Reserve	16,000,000	14,000,000	2,000,000
Total Contributed Capital	100,630,071	97,345,413	3,284,658
Total Liabilities and Equity	102,925,009	99,170,338	3,754,671

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

	2019	2019	2019	2019	2019
	June	Year To Date	Approved Budget	Uncollected	% Uncol/Col
Operating Revenue					
Sewer User Fees	485,876	2,910,089	5,838,176	2,928,087	50
Tap Inspection Fees	700	3,500	10,000	6,500	65
Miscellaneous Revenue	0	3,556	15,000	11,444	76
CEBT Dividend	0	11,268	0	(11,268)	#DIV/0!
Camper Dump Fees	1,350	1,527	9,000	7,473	83
Late Fees	7,390	13,720	10,000	(3,720)	(37)
Line Extension Fees	13,443	69,010	50,000	(19,010)	(38)
Rental Income	4,150	24,900	45,000	20,100	45
<b>Total Operating Revenue</b>	<b>512,909</b>	<b>3,037,570</b>	<b>5,977,176</b>	<b>2,939,606</b>	<b>49</b>
Miscellaneous Revenue					
Interest on Loan Payments	60	3,927	15,000	11,073	74
Plant Investment Fees	238,630	1,325,094	1,800,000	474,906	26
Inclusion Fees	400	64,214	100,000	35,786	36
Interest on Investments	38,334	292,673	350,000	57,327	16
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>277,424</b>	<b>1,685,908</b>	<b>2,265,000</b>	<b>568,019</b>	<b>25</b>
<b>Total Revenue</b>	<b>790,333</b>	<b>4,723,478</b>	<b>8,242,176</b>	<b>3,518,698</b>	<b>43</b>

Administration Expense	2019 June	2019 Year to Date	2019 Approved Budget	2019 Available	2019 % Available
<b>Payroll &amp; Employee Benefits</b>					
Salaries	98,200	582,234	1,378,343	796,109	58
Overtime	4,815	23,736	45,000	21,264	47
FICA-Admn	6,293	36,793	88,247	51,454	58
Medicare-Admin	1,472	8,605	20,638	12,033	58
401K Contributions	6,911	41,044	103,376	62,332	60
Worker's Compensation Insurance	1,772	7,730	30,000	22,270	74
Health Insurance	25,599	153,639	280,000	126,361	45
<b>Total</b>	<b>145,062</b>	<b>853,781</b>	<b>1,945,604</b>	<b>1,091,823</b>	<b>56</b>
<b>Office Supplies</b>	<b>0</b>	<b>339</b>	<b>5,000</b>	<b>4,661</b>	<b>93</b>
Telephone	701	5,146	22,000	16,854	77
Business Expenses	1,313	23,145	45,000	21,855	49
Bank Service Fees - Admin	0	3,281	9,000	5,719	64
Legal Counsel	0	58,939	50,000	(8,939)	(18)
Education	50	5,478	25,000	19,522	78
Audit & Accounting	0	7,125	10,000	2,875	29
Legal Publications	0	2,390	5,000	2,610	52
Board Members	500	2,900	6,000	3,100	52
Elections	0	0	0	0	#DIV/0!
Computer Expenses	0	10,363	40,000	29,637	74
Copy Machine & Supply	0	0	1,000	1,000	100
Postage & Meter Rent	601	6,652	12,000	5,348	45
Insurance - General	12,429	72,664	135,249	62,585	46
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	671	24,855	75,000	50,145	67
Tools	0	291	2,500	2,209	88
Vehicle Expense	0	0	500	500	100
Dues & Memberships	2,700	6,342	7,000	658	9
Safety	242	2,500	5,000	2,500	50
Summit Water Quality	0	18,531	18,000	(531)	(3)
Building Maintenance	1,458	11,276	20,000	8,724	44
Employee Housing Maintenance	0	1,482	15,000	13,518	90
Employee Housing Utilities	0	620	4,000	3,380	85
<b>Total Administration</b>	<b>165,727</b>	<b>1,118,100</b>	<b>2,458,853</b>	<b>1,340,753</b>	<b>55</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	2,136	13,989	26,000	12,011	46
Electric	11,337	73,514	220,000	146,486	67
Freight	0	7,786	18,000	10,214	57
Equipment Repairs	0	7,437	50,000	42,563	85
Chemicals	0	57,217	200,000	142,783	71
Supplies	548	4,487	10,000	5,513	55
Contracted Repairs	0	18,930	60,000	41,070	68
Laboratory Supplies	0	8,631	15,000	6,369	42
Biomonitoring	0	2,784	8,000	5,216	65
Discharge Permit	0	0	8,000	8,000	100
Site Monitoring	707	13,321	23,000	9,679	42
<b>Total Iowa Hill</b>	<b>14,728</b>	<b>208,096</b>	<b>638,000</b>	<b>429,904</b>	<b>67</b>



	<u>2019 June</u>	<u>2019 Year to Date</u>	<u>2019 Approved Budget</u>	<u>2019 Available</u>	<u>2019 % Available</u>
<b>Farmers Korner Expenses</b>					
Utilities					
Gas	0	35,343	60,000	24,657	41
Electric	28,457	160,891	400,000	239,109	60
Freight	3,153	14,228	30,000	15,772	53
Equipment Repairs	179	4,180	60,000	55,820	93
Chemicals	22,047	149,878	330,000	180,122	55
Supplies	501	4,572	10,000	5,428	54
Contracted Repairs	1,535	22,260	60,000	37,740	63
Dumpster Charges	1,188	5,940	15,000	9,060	60
Biomonitoring	0	0	7,000	7,000	100
Discharge Permit	0	1,677	15,000	13,323	89
Composting	0	58,317	110,000	51,683	47
Site Monitoring	60	7,267	23,000	15,733	68
Sludge Hauling Costs	0	36,450	70,000	33,550	48
State Health Fees	0	0	2,500	2,500	100
<b>Total Farmers Korner</b>	<b>57,120</b>	<b>501,003</b>	<b>1,192,500</b>	<b>691,497</b>	<b>58</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	121	2,540	10,000	7,460	75
Electric	2,642	14,653	38,000	23,347	61
Equipment Repairs	0	0	2,500	2,500	100
Supplies	0	41	1,000	959	96
Contracted Repairs	0	0	5,000	5,000	100
Discharge Permit	0	0	3,000	3,000	100
Site Monitoring	306	3,228	8,000	4,772	60
<b>Total South Blue</b>	<b>3,069</b>	<b>20,462</b>	<b>67,500</b>	<b>47,038</b>	<b>70</b>
<b>Collection Expenses</b>					
Utilities	1,322	6,203	20,000	13,797	69
Vehicle Expense	2,260	12,894	40,000	27,106	68
Line Cleaner Expenses	0	5,313	10,000	4,687	47
Manhole Repairs/Line Repairs	10,828	45,282	130,000	84,718	65
Equipment Repairs	232	3,515	9,000	5,485	61
CCTV Expense	0	765	5,000	4,235	85
<b>Total Collection</b>	<b>14,642</b>	<b>73,972</b>	<b>214,000</b>	<b>140,028</b>	<b>65</b>
<b>Total Operating Expenditures</b>	<b>255,286</b>	<b>1,921,633</b>	<b>4,570,853</b>	<b>2,649,220</b>	<b>58</b>
<b>Net Cash from Operations</b>	<b>257,623</b>	<b>1,115,937</b>	<b>1,406,323</b>	<b>290,386</b>	<b>21</b>
<b>Replacement Capital</b>					
Administration	0	0	35,000	35,000	100
Plant:					
IH	0	9,117	600,000	590,883	98
FK	12,695	102,085	575,000	472,915	82
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	39,069	43,319	1,225,000	1,181,681	96
Vehicle	0	36,929	55,000	18,071	33
<b>Total Replacement Capital</b>	<b>51,764</b>	<b>191,450</b>	<b>2,540,000</b>	<b>2,348,550</b>	<b>92</b>
<b>Non Operating Expenses</b>					
Bond Principal	0	49,294	97,129	47,835	49
Bond Interest	0	12,677	26,813	14,136	53
<b>Total Non Operating</b>	<b>0</b>	<b>61,971</b>	<b>123,942</b>	<b>61,971</b>	<b>50</b>

## June Financial Statement Cont.

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	<u>2019</u> <u>June</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>
Capital Outlay					
Plant:					
IH	0	0	300,000	300,000	100
FK	0	21,950	310,000	288,050	93
South Blue	0	0	0	0	0
Employee Housing	2,526	37,720	900,000	0	0
Collection	0	1,500	600,000	598,500	100
Administration	0	0	30,000	30,000	100
Total Capital Outlay	2,526	61,170	2,140,000	1,216,550	57
Total Expenses	309,576	2,236,224	9,374,795	7,138,571	76
Total Revenue - Total Expenses	480,757	2,487,254			

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

	2019 <u>June</u>	2018 <u>June</u>	2019 <u>Year To Date</u>	2018 <u>Year to Date</u>	Increase <u>(Decrease)</u>
<b>Operating Revenue</b>					
Sewer User Fees	485,876	476,991	2,910,089	2,852,542	57,547
Tap Inspection Fees	700	900	3,500	4,800	(1,300)
Miscellaneous Revenue	0	0	3,556	17,523	(13,967)
CEBT Dividend	0	0	11,268	0	
Camper Dump Fees	1,350	1,363	1,527	1,888	(361)
Late Fees	7,390	4,249	13,720	9,027	4,693
Line Extension Fees	13,443	0	69,010	79,774	(10,764)
Rental Income	4,150	3,600	24,900	20,900	4,000
<b>Total Operating Revenue</b>	<b>512,909</b>	<b>487,103</b>	<b>3,037,570</b>	<b>2,986,454</b>	<b>39,848</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	60	177	3,927	5,011	(1,084)
Plant Investment Fees	238,630	238,630	1,325,094	1,494,104	(169,010)
Inclusion Fees	400	26,184	64,214	91,140	(26,926)
Interest on Investments	38,334	35,040	292,673	130,393	162,280
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Reven</b>	<b>277,424</b>	<b>300,031</b>	<b>1,685,908</b>	<b>1,720,648</b>	<b>(33,656)</b>
<b>Total Revenue</b>	<b>790,333</b>	<b>787,134</b>	<b>4,723,478</b>	<b>4,707,102</b>	<b>16,376</b>

Administration Expense	2019 June	2018 June	2019 Year to Date	2018 Year to Date	Increase (Decrease)
<b>Payroll &amp; Employee Benefits</b>					
Salaries	98,200	88,213	582,234	526,353	55,881
Overtime	4,815	3,013	23,736	20,196	3,540
FICA-Admn	6,293	5,535	36,793	33,471	3,322
Medicare-Admin	1,472	1,294	8,605	7,828	777
401K Contributions	6,911	6,428	41,044	37,968	3,076
Worker's Compensation Insu	1,772	2,960	7,730	11,738	(4,008)
Health Insurance	25,599	23,402	153,639	128,982	24,657
<b>Total</b>	<b>145,062</b>	<b>130,845</b>	<b>853,781</b>	<b>766,536</b>	<b>87,245</b>
Office Supplies	0	0	339	2,310	(1,971)
Telephone	701	674	5,146	10,323	(5,177)
Business Expenses	1,313	1,969	23,145	24,427	(1,282)
Bank Service Fees - Admin	0	395	3,281	3,511	(230)
Legal Counsel	0	1,236	58,939	27,002	31,937
Education	50	765	5,478	6,296	(818)
Audit & Accounting	0	0	7,125	0	7,125
Legal Publications	0	(1,000)	2,390	2,019	371
Board Members	500	500	2,900	3,000	(100)
Elections	0	0	0	0	0
Computer Expenses	0	5,511	10,363	21,049	(10,686)
Copy Machine & Supply	0	0	0	45	(45)
Postage & Meter Rent	601	601	6,652	5,915	737
Insurance - General	12,429	11,028	72,664	62,024	10,640
Insurance - Deductible	0	0	0	0	0
Engineering	671	0	24,855	15,461	9,394
Tools	0	104	291	556	(265)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	2,700	2,724	6,342	4,874	1,468
Safety	242	362	2,500	4,309	(1,809)
Summit Water Quality	0	0	18,531	17,611	920
Building Maintenance	1,458	1,507	11,276	13,140	(1,864)
Employee Housing Maintena	0	60	1,482	5,164	(3,682)
Employee Housing Utilities	0	0	620	1,840	(1,220)
<b>Total Administration</b>	<b>165,727</b>	<b>157,281</b>	<b>1,118,100</b>	<b>997,412</b>	<b>120,688</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	2,136	347	13,989	10,511	3,478
Electric	11,337	11,716	73,514	83,358	(9,844)
Freight	0	1,053	7,786	8,666	(880)
Equipment Repairs	0	7,769	7,437	15,414	(7,977)
Chemicals	0	15,616	57,217	83,309	(26,092)
Contracted Repairs	548	0	4,487	13,835	(9,348)
Laboratory Supplies	0	66	18,930	7,885	11,045
Biomonitoring	0	2,581	8,631	5,172	3,459
Discharge Permit	0	0	2,784	0	2,784
Supplies	0	1,257	0	6,015	(6,015)
Site Monitoring	707	1,784	13,321	11,555	1,766
<b>Total Iowa Hill</b>	<b>14,728</b>	<b>42,189</b>	<b>208,096</b>	<b>245,720</b>	<b>(37,624)</b>

## June Comparative Statement Cont.

Pg. 3

	<u>2019 June</u>	<u>2018 June</u>	<u>2019 Year to Date</u>	<u>2018 Year to Date</u>	<u>Increase (Decrease)</u>
<b>Farmers Korner</b>					
Utilities					
Gas	0	887	35,343	29,150	6,193
Electric	28,457	22,831	160,891	178,813	(17,922)
Freight	3,153	3,563	14,228	9,065	5,163
Equipment Repairs	179	1,757	4,180	22,113	(17,933)
Chemicals	22,047	18,101	149,878	173,174	(23,296)
Supplies	501	973	4,572	5,632	(1,060)
Contracted Repairs	1,535	1,633	22,260	20,338	1,922
Dumpster Charges	1,188	1,095	5,940	6,570	(630)
Biomonitoring	0	1,522	0	1,536	(1,536)
Discharge Permit	0	0	1,677	57	1,620
Composting	0	7,571	58,317	59,480	(1,163)
Site Monitoring	60	1,693	7,267	19,989	(12,722)
Sludge Hauling Costs	0	4,725	36,450	34,650	1,800
State Health Fees	0	0	0	1,335	(1,335)
<b>Total Farmers Korner</b>	<b>57,120</b>	<b>66,351</b>	<b>501,003</b>	<b>561,902</b>	<b>(60,899)</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	121	537	2,540	3,916	(1,376)
Electric	2,642	2,115	14,653	15,005	(352)
Equipment Repairs	0	0	0	504	(504)
Contracted Repairs	0	0	41	717	(676)
Supplies	0	0	0	296	(296)
Discharge Permit	0	0	0	0	-
Site Monitoring	306	261	3,228	1,464	1,764
<b>Total South Blue</b>	<b>3,069</b>	<b>2,913</b>	<b>20,462</b>	<b>21,902</b>	<b>(1,440)</b>
<b>Collection Expenses</b>					
Utilities	1,322	972	6,203	5,471	732
Vehicle Expense	2,260	2,367	12,894	20,047	(7,153)
Line Cleaner Expenses	0	0	5,313	1,793	3,520
Manhole Repairs/Line Repair	10,828	24,529	45,282	56,425	(11,143)
Equipment Repairs	232	708	3,515	5,702	(2,187)
CCTV Expense	0	0	765	0	765
<b>Total Collection</b>	<b>14,642</b>	<b>28,576</b>	<b>73,972</b>	<b>89,438</b>	<b>(15,466)</b>
<b>Total Operating Expenditure</b>	<b>255,286</b>	<b>297,310</b>	<b>1,921,633</b>	<b>1,916,374</b>	<b>5,259</b>
<b>Net Cash from Operations</b>	<b>257,623</b>	<b>189,793</b>	<b>1,115,937</b>	<b>1,070,080</b>	<b>45,857</b>
<b>Replacement Capital</b>					
Administration	0	0	0	8,760	(8,760)
Plant					
IH	0	0	9,117	0	9,117
FK	12,695	0	102,085	89,958	12,127
Upper Blue	0	0	0	0	0
Collection					
Misc	39,069	31,521	43,319	46,765	(3,446)
Vehicle	0	0	36,929	42,126	(5,197)
<b>Total Replacement Capital</b>	<b>51,764</b>	<b>31,521</b>	<b>191,450</b>	<b>187,609</b>	<b>3,841</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal	0	0	49,294	48,323	971
Loan Interest	0	0	12,677	13,648	(971)
<b>Total Non Operating</b>	<b>0</b>	<b>0</b>	<b>61,971</b>	<b>61,971</b>	<b>0</b>

## June Comparative Statement Cont.

Pg. 4  
Increase  
(Decrease)

	<u>2019 June</u>	<u>2018 June</u>	<u>2019 Year to Date</u>	<u>2018 Year to Date</u>	
Capital Outlay					
Plant-IH-CO	0	0	0	0	0
Plant-FK-CO	0	0	21,950	0	21,950
Plant-South Blue-CO	0		0		0
Employee Housing	2,526	0	37,720	1,393	36,327
Collection	0	875	1,500	29,807	(28,307)
Administration	0	0	0	0	0
Total Capital Outlay	2,526	875	61,170	31,200	29,970
Total Expenses	309,576	329,706	2,236,224	2,197,154	39,070
Revenue Less Expenses	480,757	457,428	2,487,254	2,509,948	(22,694)

**CAPITAL 2019**

	Current Month	Year To Date	Budget
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**FARMERS KORNER - REPLACEMENT****10-85-8524**

Miscellaneous Equipment Replace/Repair	\$0.00	\$0.00	\$60,000.00
Chemical Feed Pumps	\$0.00	\$32,623.22	
West Plant Roof Repair	\$0.00	\$0.00	\$200,000.00
South Plant Decking/Digester	\$0.00	\$0.00	\$115,000.00
Replace Chemical Pumps/Odor Control	\$0.00	\$0.00	\$20,000.00
South Plant Degritter Gear Box	\$0.00	\$0.00	\$20,000.00
Replace Non Potable Lines - South Plant	\$0.00	\$0.00	\$100,000.00
Rebuild Gear Box for Centrifuge	\$0.00	\$56,766.79	\$60,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$89,390.01</b>	<b>\$575,000.00</b>

**FARMERS KORNER - NEW****10-95-9540**

Miscellaneous Equipment Replace/Repair	\$0.00	\$0.00	\$60,000.00
Lab Improvements	\$12,695.00	\$34,645.00	\$250,000.00
<b>TOTAL</b>	<b>\$12,695.00</b>	<b>\$34,645.00</b>	<b>\$310,000.00</b>

**IOWA HILL - REPLACEMENT****10-85-8522**

Miscellaneous Equipment Replace/Repair	\$0.00	\$0.00	\$200,000.00
SG Pump		\$9,117.00	
Nutrient Removal	\$0.00	\$0.00	\$300,000.00
Non Potable Water Line Replacement	\$0.00	\$0.00	\$100,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$9,117.00</b>	<b>\$600,000.00</b>

**IOWA HILL - NEW****10-95-9510**

Nutrient/Metals Remover	\$0.00	\$0.00	\$300,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300,000.00</b>

**SOUTH BLUE - REPLACEMENT****10-85-8526**

Miscellaneous Equipment Replace/Repair	\$0.00	\$0.00	\$50,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>

**SOUTH BLUE - NEW****10-95-9590**

<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
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**COLLECTION - REPLACEMENT****10-85-8530**

Manholes/Liftstations/Line Repairs	\$0.00	\$0.00	\$150,000.00
Warrior's Mark Slipline	\$0.00	\$0.00	\$1,000,000.00
Clean/TV 25,000 Feet @ \$3.00/ft.	\$39,069.42	\$43,319.42	\$75,000.00
<b>TOTAL</b>	<b>\$39,069.42</b>	<b>\$43,319.42</b>	<b>\$1,225,000.00</b>

**COLLECTION - NEW****10-95-9520**

Miscellaneous Line Extension	\$0.00	\$1,500.00	\$500,000.00
Emergency Response Trailer/Van	\$0.00	\$0.00	\$100,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$600,000.00</b>

	Current Month	Year To Date	Budget
<b>VEHICLE - RC</b>			
10-85-8550			
Vehicle Replacement	\$0.00	\$36,928.95	\$55,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$36,928.95</b>	<b>\$55,000.00</b>
<b>ADMINISTRATION - REPLACEMENT</b>			
10-85-8510			
Miscellaneous	\$0.00	\$0.00	\$35,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>
<b>ADMINISTRATION - NEW</b>			
10-95-9580			
Miscellaneous	\$0.00	\$0.00	\$30,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>
<b>EMPLOYEE HOUSING - NEW</b>			
Employee Housing	\$2,526.18	\$37,719.51	\$900,000.00
<b>TOTAL</b>	<b>\$2,526.18</b>	<b>\$37,719.51</b>	<b>\$960,000.00</b>
<b>GRAND TOTALS</b>	<b>\$54,290.60</b>	<b>\$252,619.89</b>	<b>\$4,710,000.00</b>