

Upper Blue Sanitation District
Board of Directors Meeting
Thursday May 13, 2021 @ 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. Jason Hart, Mr. Rick Orwig, Mr. Robin Theobald and Mr. Allyn Mosher answered "present" at roll call.

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

II. MINUTES:

March 11, 2021 minutes: Mrs. Stimson made a motion to approve the March 11, 2021 Board of Directors meeting minutes. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

III. PUBLIC HEARINGS:

-Resolution 4, Series 2021, Inclusion of 133 Adams Way, TR 6-78 SEC 25 Adams & American PL MS 13491

Mr. Carlberg said that the property owner requested service and has submitted a petition for Inclusion of 133 Adams Way, TR 6-78 SEC 25 Adams & American PL MS 13491. 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 2021 for the Inclusion of 133 Adams Way, TR 6-78 SEC 25 Adams & American PL MS 13491.

Mr. Orwig made a motion to approve Resolution 4, Series 2021 for the Inclusion of 133 Adams Way, TR 6-78 SEC 25 Adams & American PL MS 13491. 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 as presented. Mrs. Stimson 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. Award of Contract – Highway 9 Road Cuts

Mr. Carlberg said that Columbine Hills Construction, LLC submitted a bid for the Highway 9 (Tract H Tordal Estates & Quandary Road) road cuts project in the amount of \$1,069,585.00. The District's engineer has performed the due diligence and Mr. Carlberg recommended that the Board award the contract to Columbine Hills Construction, LLC.

Mr. Orwig made a motion to award the contract for the Highway 9 road cuts project to Columbine Hills Construction, LLC in the amount of \$1,069,585.00. Mrs. Stimson 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 6:27 PM. Mr. Theobald 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
 April 30, 2021

	<u>2021</u>	<u>2020</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Assets:</u>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	21,312,033	16,337,394	4,974,639
Colotrust Plus	15,698,775	15,660,757	38,018
ColoTrust Prime	3,840,969	3,837,199	3,770
Total Cash and Equivalents	<u>40,851,977</u>	<u>35,835,550</u>	<u>5,016,427</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	255,715	315,933	(60,218)
Developer/Contractor Escrow	178,494	137,244	41,250
Interest Receivable & Market Adjustments	10,283	10,283	-
Notes Receivable	43,474	66,952	(23,478)
Prepaid Expenses	100,379	94,163	6,216
Emp. Loan Assist. Notes Receivable	30,000	30,000	-
Total Other Assets	<u>618,345</u>	<u>654,575</u>	<u>(36,230)</u>
Total Current Assets:	<u>41,470,322</u>	<u>36,490,125</u>	<u>4,980,197</u>
Property Plant and Equipment:			
Land	868,609	721,070	-
Easements	98,254	98,254	-
Sewer Lines	18,468,286	17,929,836	538,450
Treatment Plants	80,656,162	80,151,892	504,270
Office Equipment	265,465	252,351	13,114
Other Machines & Equipment	551,065	551,065	-
Autos & Trucks	1,617,110	1,384,202	232,908
IH Administration Building	164,045	164,045	-
Upper Blue System Costs	9,294,559	9,294,559	-
Telemetry	440,929	429,229	11,700
Employee Housing	1,403,596	1,151,054	252,542
Total Property Plant and Equipment :	<u>113,828,080</u>	<u>112,127,557</u>	<u>1,700,523</u>
Less Accumulated Depreciation	<u>(46,802,987)</u>	<u>(44,115,710)</u>	<u>(2,687,277)</u>
Net Property Plant and Equipment :	<u>67,025,093</u>	<u>68,011,847</u>	<u>(986,754)</u>
Total Assets:	<u>108,495,415</u>	<u>104,501,972</u>	<u>3,993,443</u>

Liabilities

	<u>2021</u>	<u>2020</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	217,517	133,664	83,853
Construction/Developer Escrow	178,494	137,244	41,250
Earned Employee Benefits	166,285	144,008	22,277
Unearned User Fees	1,047,559	1,037,085	10,474
Interest Payable	8,896	9,738	(842)
Loan Payable (Current Portion)	101,073	101,073	-
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>1,752,402</u>	<u>1,595,390</u>	<u>157,012</u>
Long Term Liabilities:			
Loan Payable	1,067,516	1,067,516	-
Total Long Term Liabilities:	<u>1,067,516</u>	<u>1,067,516</u>	<u>-</u>
Total Liabilities	<u>2,819,918</u>	<u>2,662,906</u>	<u>157,012</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	67,743,100	66,833,519	909,581
Unrestricted Net Assets	17,932,397	17,005,547	926,850
Unrestricted Net Assets - Nutrient Reserve	20,000,000	18,000,000	2,000,000
Total Contributed Capital	<u>105,675,497</u>	<u>101,839,066</u>	<u>3,836,431</u>
Total Liabilities and Equity	<u>108,495,415</u>	<u>104,501,972</u>	<u>3,993,443</u>

Upper Blue Sanitation District
 Monthly Financial Statement-UNAUDITED DRAFT
 April 30, 2021

	2021 <u>April</u>	2021 <u>Year To Date</u>	2021 <u>Approved Budget</u>	2021 <u>Uncollected</u>	2021 <u>% Uncol/Col</u>
Operating Revenue					
Sewer User Fees	522,672	2,087,769	6,247,176	4,159,407	67
Tap Inspection Fees	900	1,900	4,000	2,100	53
Miscellaneous Revenue	0	0	5,000	5,000	100
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	0	1,203	9,000	7,797	87
Late Fees	(4,940)	8,835	15,000	6,165	41
Line Extension Fees	15,938	34,631	50,000	15,369	31
Rental Income	7,050	18,700	50,000	31,300	63
Total Operating Revenue	541,620	2,153,038	6,380,176	4,227,138	66
Miscellaneous Revenue					
Interest on Loan Payments	946	2,053	4,000	1,947	49
Plant Investment Fees	415,267	1,736,833	1,200,000	(536,833)	(45)
Inclusion Fees	0	22,409	50,000	27,591	55
Interest on Investments	863	4,804	75,000	70,196	94
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	417,076	1,766,099	1,329,000	(439,046)	(33)
Total Revenue	958,696	3,919,137	7,709,176	3,790,039	49

Administration Expense	2021 April	2021 Year to Date	2021 Approved Budget	2021 Available	2021 % Available
Payroll & Employee Benefits					
Salaries	108,874	424,852	1,398,850	973,998	70
Overtime	0	1,879	45,000	43,121	96
FICA-Admn	6,697	26,245	89,519	63,274	71
Medicare-Admin	1,566	6,138	20,936	14,798	71
401K Contributions	7,369	29,440	108,289	78,849	73
Worker's Compensation Insurance	(276)	3,005	28,000	24,995	89
Health Insurance	26,936	106,332	355,000	248,668	70
Total	151,166	597,891	2,045,594	1,447,703	71
Office Supplies	0	0	5,000	5,000	100
Telephone	580	7,947	22,000	14,053	64
Business Expenses	1,323	3,628	50,000	46,372	93
Bank Service Fees - Admin	1,325	8,838	17,000	8,162	48
Legal Counsel	0	3,395	100,000	96,605	97
Education	413	760	25,000	24,240	97
Audit & Accounting	0	0	10,500	10,500	100
Legal Publications	0	37	5,000	4,963	99
Board Members	500	2,000	6,000	4,000	67
Elections	0	0	0	0	#DIV/0!
Computer Expenses	0	8,817	40,000	31,183	78
Copy Machine & Supply	0	19	1,000	981	98
Postage & Meter Rent	2,005	2,606	14,000	11,394	81
Insurance - General	10,298	41,190	163,000	121,810	75
Insurance - Deductible	0	1,000	1,000	0	0
Engineering	0	1,810	75,000	73,190	98
Tools	114	542	2,500	1,958	78
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	1,870	9,000	7,130	79
Safety	180	1,538	5,000	3,462	69
Summit Water Quality	9,356	9,356	18,000	8,644	48
Building Maintenance	1,384	12,822	20,000	7,178	36
Employee Housing Maintenance	0	90	15,000	14,910	99
Employee Housing Utilities	620	620	3,000	2,380	79
Total Administration	179,264	706,776	2,653,094	1,946,318	73
Iowa Hill Plant Expenses					
Utilities					
Gas	2,829	6,262	20,000	13,738	69
Electric	629	2,799	45,000	42,201	94
Freight	0	126	3,000	2,874	96
Equipment Repairs	2,830	4,371	30,000	25,629	85
Chemicals	0	0	20,000	20,000	100
Supplies	12	683	10,000	9,317	93
Contracted Repairs	0	6,309	50,000	43,691	87
Laboratory Supplies	1,794	4,922	15,000	10,078	67
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	0	8,000	8,000	100
Site Monitoring	377	572	5,000	4,428	89
Total Iowa Hill	8,471	26,044	206,000	179,956	87

	2021 <u>April</u>	2021 <u>Year to Date</u>	2021 <u>Approved Budget</u>	2021 <u>Available</u>	2021 <u>% Available</u>
Farmers Korner Expenses					
Utilities					
Gas	0	33,570	70,000	36,430	52
Electric	39,803	112,670	475,000	362,330	76
Freight	0	9,817	45,000	35,183	78
Equipment Repairs	1,731	7,823	65,000	57,177	88
Chemicals	24,304	144,238	425,000	280,762	66
Supplies	169	946	10,500	9,554	91
Contracted Repairs	0	15,465	100,000	84,535	85
Dumpster Charges	1,310	5,239	15,000	9,761	65
Biomonitoring	0	0	7,800	7,800	100
Discharge Permit	1,728	1,728	30,000	28,272	94
Composting	8,162	35,626	125,000	89,374	71
Site Monitoring	334	2,551	23,000	20,449	89
Sludge Hauling Costs	0	17,100	80,000	62,900	79
State Health Fees	0	0	2,500	2,500	100
Total Farmers Korner	77,541	386,773	1,473,800	1,087,027	74
South Blue Expenses					
Utilities					
Gas	1,133	4,638	8,000	3,362	42
Electric	3,527	9,827	40,000	30,173	75
Equipment Repairs	0	0	2,500	2,500	100
Supplies	0	140	1,000	860	86
Contracted Repairs	0	3,029	8,000	4,971	62
Discharge Permit	0	0	3,800	3,800	100
Site Monitoring	524	2,811	10,000	7,189	72
Total South Blue	5,184	20,445	73,300	52,855	72
Collection Expenses					
Utilities					
Gas	1,903	4,356	16,000	11,644	73
Vehicle Expense	4,030	4,309	45,000	40,691	90
Line Cleaner Expenses	0	110	10,000	9,890	99
Manhole Repairs/Line Repairs	578	7,585	140,000	132,415	95
Equipment Repairs	3,293	4,348	10,000	5,652	57
CCTV Expense	0	0	5,000	5,000	100
Total Collection	9,804	20,708	226,000	205,292	91
Total Operating Expenditures	280,264	1,160,746	4,632,194	3,471,448	75
Net Cash from Operations	261,356	992,292	1,747,982	755,690	43
Replacement Capital					
Administration					
Administration	0	0	35,000	35,000	100
Employee Housing					
Employee Housing	0	0			
Plant:					
IH	0	3,733	350,000	346,267	99
FK	0	91,155	1,195,000	1,103,845	92
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	2,895	12,310	1,060,000	1,047,690	99
Vehicle	0	0	55,000	55,000	100
Total Replacement Capital	2,895	107,198	2,745,000	2,637,802	96
Non Operating Expenses					
Bond Principal					
Bond Principal	0	51,296	97,129	45,833	47
Bond Interest					
Bond Interest	0	10,675	26,813	16,138	60
Total Non Operating	0	61,971	123,942	61,971	50

April Financial Statement Cont.

	<u>2021</u> <u>April</u>	<u>2021</u> <u>Year to Date</u>	<u>2021</u> <u>Approved Budget</u>	<u>2021</u> <u>Available</u>	<u>2021</u> <u>% Available</u>
Capital Outlay					
Plant:					
IH	0	0	320,000	320,000	100
FK	0	0	20,000	20,000	100
South Blue	0	0	150,000	150,000	0
Employee Housing	115,006	116,475	1,000,000	883,525	88
Collection	14,145	36,335	1,700,000	1,663,665	98
Land	0	0			
Administration	0	0	30,000	30,000	100
Total Capital Outlay	129,151	152,810	3,220,000	3,067,190	95
Total Expenses	412,310	1,482,725	10,721,135	9,238,410	86
Total Revenue - Total Expenses	546,386	2,436,412			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 April 30, 2021 vs. April 30, 2020

	2021 <u>April</u>	2020 <u>April</u>	2021 <u>Year To Date</u>	2020 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Operating Revenue					
Sewer User Fees	522,672	517,825	2,087,769	2,065,576	22,193
Tap Inspection Fees	900	0	1,900	400	1,500
Miscellaneous Revenue	0	2,600	0	5,600	(5,600)
CEBT Dividend	0	0	0	0	
Camper Dump Fees	0	0	1,203	0	1,203
Late Fees	(4,940)	204	8,835	10,049	(1,214)
Line Extension Fees	15,938	0	34,631	0	34,631
Rental Income	7,050	4,200	18,700	16,600	2,100
Total Operating Revenue	541,620	524,829	2,153,038	2,098,225	54,813
Miscellaneous Revenue					
Interest on Loan Payments	946	882	2,053	2,076	(23)
Plant Investment Fees	415,267	28,779	1,736,833	269,801	1,467,032
Inclusion Fees	0	0	22,409	0	22,409
Interest on Investments	863	20,683	4,804	129,171	(124,367)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	417,076	50,344	1,766,099	401,048	1,365,074
Total Revenue	958,696	575,173	3,919,137	2,499,273	1,419,864

April Comparative Statement Cont.

	2021 <u>April</u>	2020 <u>April</u>	2021 <u>Year to Date</u>	2020 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Administration Expense					
Payroll & Employee Benefits					
Salaries	108,874	93,460	424,852	405,194	19,658
Overtime	0	490	1,879	5,021	(3,142)
FICA-Admn	6,697	5,723	26,245	25,028	1,217
Medicare-Admin	1,566	1,339	6,138	5,853	285
401K Contributions	7,369	6,726	29,440	28,163	1,277
Worker's Compensation Insur	(276)	985	3,005	3,153	(148)
Health Insurance	26,936	21,916	106,332	99,942	6,390
Total	151,166	130,639	597,891	572,354	25,537
Office Supplies	0	0	0	1,827	(1,827)
Telephone	580	1,412	7,947	5,093	2,854
Business Expenses	1,323	1,841	3,628	10,762	(7,134)
Bank Service Fees - Admin	1,325	1,066	8,838	5,423	3,415
Legal Counsel	0	0	3,395	16,971	(13,576)
Education	413	661	760	1,691	(931)
Audit & Accounting	0	0	0	0	0
Legal Publications	0	2,107	37	3,534	(3,497)
Board Members	500	500	2,000	2,000	0
Elections	0	1,696	0	1,814	(1,814)
Computer Expenses	0	12,165	8,817	37,224	(28,407)
Copy Machine & Supply	0	375	19	375	(356)
Postage & Meter Rent	2,005	1,987	2,606	4,861	(2,255)
Insurance - General	10,298	10,785	41,190	44,158	(2,968)
Insurance - Deductible	0	925	1,000	925	75
Engineering	0	0	1,810	0	1,810
Tools	114	0	542	3,023	(2,481)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	0	1,870	2,375	(505)
Safety	180	(6,791)	1,538	(2,760)	4,298
Summit Water Quality	9,356	9,355	9,356	9,355	1
Building Maintenance	1,384	1,370	12,822	7,993	4,829
Employee Housing Maintenan	0	0	90	0	90
Employee Housing Utilities	620	620	620	620	-
Total Administration	179,264	170,713	706,776	729,618	(22,842)
Iowa Hill Plant Expenses					
Utilities					
Gas	2,829	1,202	6,262	5,209	1,053
Electric	629	2,586	2,799	10,046	(7,247)
Freight	0	61	126	551	(425)
Equipment Repairs	2,830	0	4,371	747	3,624
Chemicals	0	0	0	0	0
Contracted Repairs	12	1,964	683	10,121	(9,438)
Laboratory Supplies	0	319	6,309	5,317	992
Biomonitoring	1,794	0	4,922	0	4,922
Discharge Permit	0	0	0	0	0
Supplies	0	1,174	0	5,711	(5,711)
Site Monitoring	377	105	572	885	(313)
Total Iowa Hill	8,471	7,411	26,044	38,587	(12,543)

April Comparative Statement Cont.

	2021 <u>April</u>	2020 <u>April</u>	2021 <u>Year to Date</u>	2020 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Farmers Korner					
Utilities					
Gas	0	4,627	33,570	24,061	9,509
Electric	39,803	42,241	112,670	127,832	(15,162)
Freight	0	2,360	9,817	16,357	(6,540)
Equipment Repairs	1,731	0	7,823	17,197	(9,374)
Chemicals	24,304	30,346	144,238	179,370	(35,132)
Supplies	169	49	946	1,470	(524)
Contracted Repairs	0	2,601	15,465	18,957	(3,492)
Dumpster Charges	1,310	1,242	5,239	4,966	273
Biomonitoring	0	0	0	13	(13)
Discharge Permit	1,728	1,677	1,728	1,677	51
Composting	8,162	7,827	35,626	40,527	(4,901)
Site Monitoring	334	334	2,551	5,563	(3,012)
Sludge Hauling Costs	0	4,950	17,100	26,325	(9,225)
State Health Fees	0	0	0	0	-
Total Farmers Korner	77,541	98,254	386,773	464,315	(77,542)
South Blue Expenses					
Utilities					
Gas	1,133	355	4,638	2,007	2,631
Electric	3,527	2,462	9,827	12,538	(2,711)
Equipment Repairs	0	0	0	0	-
Contracted Repairs	0	0	140	1,550	(1,410)
Supplies	0	0	3,029	0	3,029
Discharge Permit	0	0	0	0	-
Site Monitoring	524	881	2,811	2,887	(76)
Total South Blue	5,184	3,698	20,445	18,982	1,463
Collection Expenses					
Utilities	1,903	1,130	4,356	4,287	69
Vehicle Expense	4,030	9,145	4,309	18,807	(14,498)
Line Cleaner Expenses	0	0	110	0	110
Manhole Repairs/Line Repair	578	16,380	7,585	22,753	(15,168)
Equipment Repairs	3,293	175	4,348	17,214	(12,866)
CCTV Expense	0	0	0	0	-
Total Collection	9,804	26,830	20,708	63,061	(42,353)
Total Operating Expenditur	280,264	306,906	1,160,746	1,314,563	(153,817)
Net Cash from Operations	261,356	217,923	992,292	783,662	208,630
Replacement Capital					
Administration	0	4,151	0	13,114	(13,114)
Employee Housing	0	0	0	0	0
Plant:					
IH	0	32,773	3,733	32,773	(29,040)
FK	0	20,758	91,155	68,615	22,540
South Blue	0	0	0	0	0
Collection	0	0	0	0	0
Misc.	2,895	1,315	12,310	108,886	(96,576)
Vehicle	0	38,229	0	38,229	(38,229)
Total Replacement Capital	2,895	97,226	107,198	261,617	(154,419)
Non Operating Expenses					
CWRPDA Loan Principal	0	0	51,296	50,285	1,011
Loan Interest	0	0	10,675	11,686	(1,011)
Total Non Operating	0	0	61,971	61,971	0

April Comparative Statement Cont.

	<u>2021</u> <u>April</u>	<u>2020</u> <u>April</u>	<u>2021</u> <u>Year to Date</u>	<u>2020</u> <u>Year to Date</u>	<u>Pg. 4</u> <u>Increase</u> <u>(Decrease)</u>
Capital Outlay					
Plant-IH-CO	0	0	0	0	0
Plant-FK-CO	0	0	0	0	0
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	115,006	148,808	116,475	151,350	(34,875)
Collection	14,145	12,310	36,335	33,075	3,260
Land	0	0	0	0	0
Administration	0	0	0	0	0
Total Capital Outlay	<u>129,151</u>	<u>161,118</u>	<u>152,810</u>	<u>184,425</u>	<u>(31,615)</u>
Total Expenses	<u>412,310</u>	<u>565,250</u>	<u>1,482,725</u>	<u>1,822,576</u>	<u>(339,851)</u>
Revenue Less Expenses	<u>546,386</u>	<u>9,923</u>	<u>2,436,412</u>	<u>676,697</u>	<u>1,759,715</u>