

Upper Blue Sanitation District
Board of Directors Meeting
Thursday November 11, 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 6:00 PM. Mrs. Signe Stimson, Mr. Allyn Mosher, Mr. Rick Orwig and Mr. Robin Theobald answered "present" at roll call.

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

II. MINUTES:

October 14, 2021 minutes: Mr. Orwig made a motion to approve the October 14, 2021 Board of Directors meeting minutes. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

III. PUBLIC HEARINGS:

Exclusion Petition Lot 116 Breckenridge Park Estates:

Lot 116 Breckenridge Park Estates was recently included in the District. However, Summit County determined that the sewer connection would cause disruption of wetlands and that the sewer connection would be impossible. Therefore, Summit County granted Administrative Relief to lot 116 Breckenridge Park Estates. The property owner is now requesting exclusion from the District. Mr. Carlberg said that there will not be any financial impact to the District and recommended that the Board approve the exclusion of lot 116 Breckenridge Park Estates.

Mrs. Stimson made a motion to approve the Exclusion Petition of lot 116 Breckenridge Park Estates. Mr. Orwig seconded the motion. Mr. Theobald recused himself from the vote. The motion was passed by the Board of Directors.

IV. PUBLIC COMMENT: None

V. BILLS:

Mr. Orwig 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.

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B. Manager Report:

The Manager's report and the District's housing projects were discussed by the Board of Directors during the work session.

-Mr. Carlberg asked the Board to Ratify the District's action to purchase employee housing unit A-1 located at Cimarron Condominium complex.

Mr. Orwig made a motion to ratify the District's action to purchase employee housing unit A-1 located at Cimarron Condominium complex. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

-Mr. Carlberg proposed to the Board a modification of the District's salary scale. The Board discussed and was in favor of updating the District's salary scale.

Mr. Theobald made a motion to accept the Manager's recommendation for the modification of the District's salary scale effective December 1, 2021. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

VIII. OLD BUSINESS:

C. 2022 Draft Budget

The Board discussed the District's 2022 Draft Budget during the work session. Mr. Carlberg said that the District has not had a rate increase in ten years and recommended a \$1.00 per month/per sfe increase in the sewer service rate and a \$1,000.00 per sfe increase in the Plant Investment Fee for future facility expansion. Mr. Carlberg said that the 2022 Draft Budget is posted on the District's website, published in the District's fourth quarter newsletter, and advertised in the November & December Summit Journal.

IX. NEW BUSINESS:

D. Award of Bid Farmers Korner Filter Media Replacement

Mr. Carlberg explained to the Board that the Farmers Korner Filter Media replacement project is not in the 2021 budget, however due to other projects being delayed until 2022 the District is proceeding with the repair of the filters which were damaged during an electrical failure this summer. The District received two bids and because of the need to proceed quickly, Mr. Carlberg awarded the bid to Moltz Construction. Mr. Carlberg asked the Board to ratify that action.

Mr. Theobald made a motion to ratify the District's action to award the bid to Moltz Construction for the Farmers Korner Filter Media replacement project. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

X. CORRESPONDENCE:

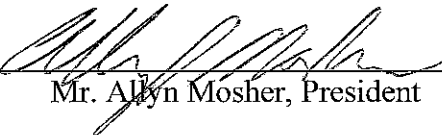
At 6:42 PM Mr. Orwig made a motion for the Board to go into Executive Session per the Open Meetings Law Citation C.R.S. 24-6-402(4)(f) to discuss personnel matters concerning the Manager's review. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors.

At 7:15 PM Mr. Theobald made a motion for the Board to come out of Executive Session. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.


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XI. ADJOURN:

Mrs. Stimson made a motion to adjourn the meeting at 7:15 PM. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.



Mr. Allyn Mosher, President



Mrs. Signe Stimson, Secretary

Upper Blue Sanitation District
 Comparative Balance Sheet-UNAUDITED DRAFT
 October 31, 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	17,627,391	18,446,761	(819,370)
Colostrust Plus	20,701,913	15,691,350	5,010,563
ColoTrust Prime	3,841,068	3,840,310	758
Total Cash and Equivalents	<u>42,170,572</u>	<u>37,978,621</u>	<u>4,191,951</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	34,096	312,571	(278,475)
Developer/Contractor Escrow	230,973	137,244	93,729
Interest Receivable & Market Adjustments	138	10,283	(10,145)
Notes Receivable	6,757	58,107	(51,350)
Prepaid Expenses	33,923	23,541	10,382
Emp. Loan Assist. Notes Receivable	29,725	30,000	(275)
Total Other Assets	<u>335,612</u>	<u>571,746</u>	<u>(236,134)</u>
Total Current Assets:	<u>42,506,184</u>	<u>38,550,367</u>	<u>3,955,817</u>
Property Plant and Equipment:			
Land	868,609	721,070	147,539
Easements	98,254	98,254	-
Sewer Lines	18,460,508	17,929,836	530,672
Treatment Plants	80,648,260	80,151,892	496,368
Office Equipment	252,351	252,351	-
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>113,799,286</u>	<u>112,127,557</u>	<u>1,671,729</u>
Less Accumulated Depreciation	<u>(46,792,177)</u>	<u>(44,115,710)</u>	<u>(2,676,467)</u>
Net Property Plant and Equipment :	<u>67,007,109</u>	<u>68,011,847</u>	<u>(1,004,738)</u>
Total Assets:	<u>109,513,293</u>	<u>106,562,214</u>	<u>2,951,079</u>

Liabilities

	<u>2021</u>	<u>2020</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	70,606	224,810	(154,204)
Construction/Developer Escrow	230,973	137,244	93,729
Earned Employee Benefits	166,285	144,008	22,277
Unearned User Fees	1,061,408	1,042,567	18,841
Interest Payable	8,896	9,738	(842)
Loan Payable (Current Portion)	103,105	101,073	2,032
Retainage Payable-Construction in Progress	30,000	30,828	(828)
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	1,750	1,750	-
Total Current Liabilities:	<u>1,673,023</u>	<u>1,692,018</u>	<u>(18,995)</u>
Long Term Liabilities:			
Loan Payable	964,411	1,067,516	(103,105)
Total Long Term Liabilities:	<u>964,411</u>	<u>1,067,516</u>	<u>(103,105)</u>
Total Liabilities	<u>2,637,434</u>	<u>2,759,534</u>	<u>(122,100)</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	65,930,698	65,930,698	-
Unrestricted Net Assets	20,945,161	19,871,982	2,657
Unrestricted Net Assets - Nutrient Reserve	20,000,000	18,000,000	2,000,000
Total Contributed Capital	<u>106,875,859</u>	<u>103,802,680</u>	<u>3,073,179</u>
Total Liabilities and Equity	<u>109,513,293</u>	<u>106,562,214</u>	<u>2,951,079</u>

Upper Blue Sanitation District
 Monthly Financial Statement-UNAUDITED DRAFT
 October 31, 2021

	2021	2021	2021	2021	2021
	<u>October</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
Operating Revenue					
Sewer User Fees	529,149	5,251,535	6,247,176	995,641	16
Tap Inspection Fees	700	5,994	4,000	(1,994)	(50)
Miscellaneous Revenue	0	18,069	5,000	(13,069)	(261)
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	860	25,151	9,000	(16,151)	(179)
Late Fees	375	14,480	15,000	520	3
Line Extension Fees	14,928	111,018	50,000	(61,018)	(122)
Rental Income	4,950	47,800	50,000	2,200	4
Total Operating Revenue	<u>550,962</u>	<u>5,474,047</u>	<u>6,380,176</u>	<u>906,129</u>	<u>14</u>
Miscellaneous Revenue					
Interest on Loan Payments	1,540	5,028	4,000	(1,028)	(26)
Plant Investment Fees	277,900	3,266,709	1,200,000	(2,066,709)	(172)
Inclusion Fees	5,622	73,747	50,000	(23,747)	(47)
Interest on Investments	311	8,048	75,000	66,952	89
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	<u>285,373</u>	<u>3,353,532</u>	<u>1,329,000</u>	<u>(2,023,504)</u>	<u>(152)</u>
Total Revenue	<u>836,335</u>	<u>8,827,579</u>	<u>7,709,176</u>	<u>(1,118,403)</u>	<u>(15)</u>

Administration Expense	2021 October	2021 Year to Date	2021 Approved Budget	2021 Available	2021 % Available
Payroll & Employee Benefits					
Salaries	109,293	1,048,393	1,398,850	350,457	25
Overtime	2,079	16,367	45,000	28,633	64
FICA-Admn	5,903	64,125	89,519	25,394	28
Medicare-Admin	1,602	15,315	20,936	5,621	27
401K Contributions	7,615	74,513	108,289	33,776	31
Worker's Compensation Insurance	779	9,970	28,000	18,030	64
Health Insurance	20,828	257,504	355,000	97,496	27
Total	148,099	1,486,187	2,045,594	559,407	27
Office Supplies	0	1,840	5,000	3,160	63
Telephone	0	20,520	22,000	1,480	7
Business Expenses	15,415	37,834	50,000	12,166	24
Bank Service Fees - Admin	331	13,015	17,000	3,985	23
Legal Counsel	5,626	26,914	100,000	73,086	73
Education	1,621	6,159	25,000	18,841	75
Audit & Accounting	0	9,950	10,500	550	5
Legal Publications	0	10,487	5,000	(5,487)	(110)
Board Members	500	5,000	6,000	1,000	17
Elections	0	0	0	0	#DIV/0!
Computer Expenses	530	36,886	40,000	3,114	8
Copy Machine & Supply	72	517	1,000	483	48
Postage & Meter Rent	2,069	9,882	14,000	4,118	29
Insurance - General	10,298	102,975	163,000	60,025	37
Insurance - Deductible	0	1,000	1,000	0	0
Engineering	0	19,658	75,000	55,342	74
Tools	0	2,079	2,500	421	17
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	5,724	9,000	3,276	36
Safety	2,037	11,527	5,000	(6,527)	(131)
Summit Water Quality	0	9,356	18,000	8,644	48
Building Maintenance	1,669	30,022	20,000	(10,022)	(50)
Employee Housing Maintenance	0	4,485	15,000	10,515	70
Employee Housing Utilities	0	1,240	3,000	1,760	59
Total Administration	188,267	1,853,257	2,653,094	799,837	30
Iowa Hill Plant Expenses					
Utilities					
Gas	272	9,505	20,000	10,495	52
Electric	672	6,630	45,000	38,370	85
Freight	134	822	3,000	2,178	73
Equipment Repairs	0	9,772	30,000	20,228	67
Chemicals	0	0	20,000	20,000	100
Supplies	41	7,643	10,000	2,357	24
Contracted Repairs	1,890	38,200	50,000	11,800	24
Laboratory Supplies	0	10,327	15,000	4,673	31
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	7,529	9,386	8,000	(1,386)	(17)
Site Monitoring	120	1,277	5,000	3,723	74
Total Iowa Hill	10,658	93,562	206,000	112,438	55

	2021 October	2021 Year to Date	2021 Approved Budget	2021 Available	2021 % Available
Farmers Korner Expenses					
Utilities					
Gas	0	48,401	70,000	21,599	31
Electric	37,483	367,556	475,000	107,444	23
Freight	73	10,634	45,000	34,366	76
Equipment Repairs	1,371	21,178	65,000	43,822	67
Chemicals	14,183	355,867	425,000	69,133	16
Supplies	401	9,127	10,500	1,373	13
Contracted Repairs	2,044	48,398	100,000	51,602	52
Dumpster Charges	1,100	12,335	15,000	2,665	18
Biomonitoring	0	1,685	7,800	6,115	78
Discharge Permit	14,035	15,763	30,000	14,237	47
Composting	7,194	86,282	125,000	38,718	31
Site Monitoring	504	6,924	23,000	16,076	70
Sludge Hauling Costs	4,500	54,675	80,000	25,325	32
State Health Fees	0	80	2,500	2,420	97
Total Farmers Korner	82,888	1,038,905	1,473,800	434,895	30
South Blue Expenses					
Utilities					
Gas	194	6,281	8,000	1,719	21
Electric	2,840	27,608	40,000	12,392	31
Equipment Repairs	0	6,353	2,500	(3,853)	(154)
Supplies	0	462	1,000	538	54
Contracted Repairs	195	3,374	8,000	4,626	58
Discharge Permit	976	976	3,800	2,824	74
Site Monitoring	594	5,882	10,000	4,118	41
Total South Blue	4,799	50,936	73,300	22,364	31
Collection Expenses					
Utilities	1,015	11,495	16,000	4,505	28
Vehicle Expense	2,622	30,502	45,000	14,498	32
Line Cleaner Expenses	0	1,722	10,000	8,278	83
Manhole Repairs/Line Repairs	6,035	104,231	140,000	35,769	26
Equipment Repairs	3,925	26,220	10,000	(16,220)	(162)
CCTV Expense	0	120	5,000	4,880	98
Total Collection	13,597	174,290	226,000	51,710	23
Total Operating Expenditures	300,209	3,210,950	4,632,194	1,421,244	31
Net Cash from Operations	250,753	2,263,097	1,747,982	(515,115)	(29)
Replacement Capital					
Administration	0	0	35,000	35,000	100
Employee Housing	0	0			
Plant:					
IH	0	3,733	350,000	346,267	99
FK	0	166,960	1,195,000	1,028,040	86
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	375	471,828	1,060,000	588,172	55
Vehicle	0	0	55,000	55,000	100
Total Replacement Capital	375	642,521	2,745,000	2,102,479	77
Non Operating Expenses					
Bond Principal	0	103,105	97,129	(5,976)	(6)
Bond Interest	0	20,837	26,813	5,976	22
Total Non Operating	0	123,942	123,942	0	0

October Financial Statement Cont.

	<u>2021 October</u>	<u>2021 Year to Date</u>	<u>2021 Approved Budget</u>	<u>2021 Available</u>	<u>2021 % Available</u>
Capital Outlay					
Plant:					
IH	0	36,117	320,000	283,883	89
FK	0	7,871	20,000	12,129	61
South Blue	34,455	34,455	150,000	115,545	0
Employee Housing	658,238	1,047,695	1,000,000	(47,695)	(5)
Collection	0	61,261	1,700,000	1,638,739	96
Land	0	0			
Administration	0	0	30,000	30,000	100
Total Capital Outlay	<u>692,693</u>	<u>1,187,399</u>	<u>3,220,000</u>	<u>2,032,601</u>	<u>63</u>
Total Expenses	<u>993,277</u>	<u>5,164,812</u>	<u>10,721,135</u>	<u>5,556,323</u>	<u>52</u>
Total Revenue - Total Expenses	<u>(156,942)</u>	<u>3,662,767</u>			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 October 31, 2021 vs. October 31, 2020

	2021 <u>October</u>	2020 <u>October</u>	2021 <u>Year To Date</u>	2020 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Operating Revenue					
Sewer User Fees	529,149	511,987	5,251,535	5,165,974	85,561
Tap Inspection Fees	700	1,000	5,994	4,500	1,494
Miscellaneous Revenue	0	0	18,069	6,075	11,994
CEBT Dividend	0	0	0	0	
Camper Dump Fees	860	0	25,151	11,723	13,428
Late Fees	375	366	14,480	28,101	(13,621)
Line Extension Fees	14,928	0	111,018	60,761	50,257
Rental Income	4,950	4,400	47,800	42,400	5,400
Total Operating Revenue	550,962	517,753	5,474,047	5,319,534	154,513
Miscellaneous Revenue					
Interest on Loan Payments	1,540	789	5,028	3,695	1,333
Plant Investment Fees	277,900	377,212	3,266,709	1,655,497	1,611,212
Inclusion Fees	5,622	21,251	73,747	64,564	9,183
Interest on Investments	311	2,730	8,048	165,772	(157,724)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	285,373	401,982	3,353,532	1,889,528	1,462,671
Total Revenue	836,335	919,735	8,827,579	7,209,062	1,618,517

October Comparative Statement Cont.

	2021 <u>October</u>	2020 <u>October</u>	2021 <u>Year to Date</u>	2020 <u>Year to Date</u>	<u>Increase (Decrease)</u>
Administration Expense					
Payroll & Employee Benefits					
Salaries	109,293	99,874	1,048,393	998,665	49,728
Overtime	2,079	2,875	16,367	14,530	1,837
FICA-Admn	5,903	5,338	64,125	60,273	3,852
Medicare-Admin	1,602	1,458	15,315	14,455	860
401K Contributions	7,615	7,027	74,513	69,506	5,007
Worker's Compensation Insur	779	985	9,970	10,817	(847)
Health Insurance	20,828	23,583	257,504	242,750	14,754
Total	148,099	141,140	1,486,187	1,410,996	75,191
Office Supplies	0	0	1,840	2,244	(404)
Telephone	0	2,279	20,520	14,495	6,025
Business Expenses	15,415	3,480	37,834	23,165	14,669
Bank Service Fees - Admin	331	1,015	13,015	14,495	(1,480)
Legal Counsel	5,626	0	26,914	48,642	(21,728)
Education	1,621	1,237	6,159	3,927	2,232
Audit & Accounting	0	9,700	9,950	9,700	250
Legal Publications	0	56	10,487	3,649	6,838
Board Members	500	500	5,000	5,000	0
Elections	0	0	0	3,856	(3,856)
Computer Expenses	530	4,126	36,886	63,020	(26,134)
Copy Machine & Supply	72	0	517	421	96
Postage & Meter Rent	2,069	1,990	9,882	12,014	(2,132)
Insurance - General	10,298	10,786	102,975	108,624	(5,649)
Insurance - Deductible	0	0	1,000	1,009	(9)
Engineering	0	0	19,658	1,580	18,078
Tools	0	0	2,079	3,701	(1,622)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	120	5,724	6,113	(389)
Safety	2,037	1,193	11,527	3,204	8,323
Summit Water Quality	0	0	9,356	9,355	1
Building Maintenance	1,669	1,719	30,022	32,008	(1,986)
Employee Housing Maintenan	0	0	4,485	5,885	(1,400)
Employee Housing Utilities	0	0	1,240	1,240	-
Total Administration	188,267	179,341	1,853,257	1,788,343	64,914
Iowa Hill Plant Expenses					
Utilities					
Gas	272	184	9,505	6,886	2,619
Electric	672	732	6,630	18,844	(12,214)
Freight	134	64	822	1,351	(529)
Equipment Repairs	0	0	9,772	3,829	5,943
Chemicals	0	0	0	2,444	(2,444)
Contracted Repairs	41	1,964	7,643	28,200	(20,557)
Laboratory Supplies	1,890	162	38,200	9,728	28,472
Biomonitoring	0	0	10,327	0	10,327
Discharge Permit	0	0	0	7,529	(7,529)
Supplies	7,529	414	9,386	9,679	(293)
Site Monitoring	120	120	1,277	1,604	(327)
Total Iowa Hill	10,658	3,640	93,562	90,094	3,468

October Comparative Statement Cont.

	2021 <u>October</u>	2020 <u>October</u>	2021 <u>Year to Date</u>	2020 <u>Year to Date</u>	<u>Increase (Decrease)</u>
Farmers Korner					
Utilities					
Gas	0	0	48,401	30,360	18,041
Electric	37,483	29,717	367,556	302,634	64,922
Freight	73	1,746	10,634	32,715	(22,081)
Equipment Repairs	1,371	321	21,178	38,793	(17,615)
Chemicals	14,183	52,623	355,867	416,047	(60,180)
Supplies	401	410	9,127	4,981	4,146
Contracted Repairs	2,044	248	48,398	73,959	(25,561)
Dumpster Charges	1,100	1,242	12,335	12,415	(80)
Biomonitoring	0	0	1,685	1,612	73
Discharge Permit	14,035	0	15,763	15,713	50
Composting	7,194	8,649	86,282	94,757	(8,475)
Site Monitoring	504	964	6,924	10,949	(4,025)
Sludge Hauling Costs	4,500	5,175	54,675	53,100	1,575
State Health Fees	0	0	80	71	9
Total Farmers Korner	82,888	101,095	1,038,905	1,088,106	(49,201)
South Blue Expenses					
Utilities					
Gas	194	251	6,281	3,307	2,974
Electric	2,840	2,546	27,608	28,006	(398)
Equipment Repairs	0	0	6,353	240	6,113
Contracted Repairs	0	0	462	2,130	(1,668)
Supplies	195	0	3,374	287	3,087
Discharge Permit	976	0	976	976	-
Site Monitoring	594	862	5,882	7,866	(1,984)
Total South Blue	4,799	3,659	50,936	42,812	8,124
Collection Expenses					
Utilities	1,015	1,070	11,495	11,166	329
Vehicle Expense	2,622	1,664	30,502	27,974	2,528
Line Cleaner Expenses	0	0	1,722	2,548	(826)
Manhole Repairs/Line Repair	6,035	4,557	104,231	90,633	13,598
Equipment Repairs	3,925	873	26,220	11,245	14,975
CCTV Expense	0	0	120	1,525	(1,405)
Total Collection	13,597	8,164	174,290	145,091	29,199
Total Operating Expenditure	300,209	295,899	3,210,950	3,154,446	56,504
Net Cash from Operations	250,753	221,854	2,263,097	2,165,088	98,009
Replacement Capital					
Administration	0	0	0	13,114	(13,114)
Employee Housing	0	0	0	0	-
Plant:					
IH	0	0	3,733	80,358	(76,625)
FK	0	21,489	166,960	240,013	(73,053)
South Blue	0	0	0	0	0
Collection	0	0	0	0	0
Misc.	375	96,992	471,828	197,660	274,168
Vehicle	0	0	0	47,307	(47,307)
Total Replacement Capital	375	118,481	642,521	578,452	64,069
Non Operating Expenses					
CWRPDA Loan Principal	0	0	103,105	101,073	2,032
Loan Interest	0	0	20,837	22,869	(2,032)
Total Non Operating	0	0	123,942	123,942	0

October Comparative Statement Cont.

Pg. 4
Increase
(Decrease)

	<u>2021</u> <u>October</u>	<u>2020</u> <u>October</u>	<u>2021</u> <u>Year to Date</u>	<u>2020</u> <u>Year to Date</u>	
Capital Outlay					
Plant-IH-CO	0	0	36,117	0	36,117
Plant-FK-CO	0	17,379	7,871	54,672	(46,801)
Plant-South Blue-CO	34,455		34,455		34,455
Employee Housing	658,238	2,271	1,047,695	181,313	866,382
Collection	0	3,810	61,261	328,387	(267,126)
Land	0	0	0	147,540	(147,540)
Administration	0	0	0	0	0
Total Capital Outlay	692,693	23,460	1,187,399	711,912	475,487
Total Expenses	993,277	437,840	5,164,812	4,568,752	596,060
Revenue Less Expenses	(156,942)	481,895	3,662,767	2,640,310	1,022,457