

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday December 9, 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. Mr. Allyn Mosher, Mr. Jason Hart and Mr. Rick Orwig (via telephone) answered "present" at roll call.

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

**II. MINUTES:**

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

**III. PUBLIC HEARINGS:**

2022 Budget Hearing

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 newsletter, advertised four times in the Summit Journal and the District has not received any comments from the public.

-Resolution 7, Series 2021, Establishing Mill Levy for 2022

Mr. Orwig made a motion to approve Resolution 7, Series 2021 regarding establishing the Mill Levy for the 2022 budget at zero. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

-Resolution 8, Series 2021, Establish the District as an Enterprise

Mr. Hart made a motion to approve Resolution 8, Series 2021 regarding Tabor for Amendment 1 purposes, acknowledging that the District meets the definition of an enterprise. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

-Resolution 9, Series 2021, Approval of 2022 Budget:

Mr. Orwig made a motion to approve Resolution 9, Series 2021 regarding establishing the Plant Investment Fee rate at \$12,584.00 per single family equivalent, the monthly service fee of \$27.00 per single family equivalent, the Upper Blue Sanitation District 2022 budget for revenues in the amount of \$21,056,622.38 and expenditures in the amount of \$21,056,622.38. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

-Resolution 10 Series 2021, Appropriation of Funds:

Mr. Hart made a motion to approve Resolution 10, Series 2021 regarding the approval of the Appropriation of Funds for the Upper Blue Sanitation District 2022 Budget. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

**IV. PUBLIC COMMENT:** None

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**V. BILLS:**

Mr. Orwig made a motion to approve the bills as presented. Mr. Hart 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 Manager's report and the District's housing projects were discussed by the Board of Directors during the work session.

**VIII. OLD BUSINESS:**

**IX. NEW BUSINESS:**

**C. Moltz Construction Pay Request for Farmers Korner Filter Media Replacement**

Mr. Carlberg said that Moltz construction has submitted a pay request in the amount of \$105,000.00 for the Farmers Korner Filter Media replacement project. The project has been completed expediently and Moltz Construction did a great job. Mr. Carlberg recommended that the Board approve the Moltz Construction pay request.

Mr. Hart made a motion to approve the Moltz Construction pay request for the Farmers Korner Filter Media replacement project in the amount of \$105,000.00. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

**X. CORRESPONDENCE:**

Mr. Carlberg recommended that the Board recognize the extra efforts by the employees in 2021, especially with employee shortages which has created additional work loads.

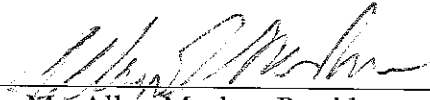
Mr. Orwig made a motion the give all employees a one week bonus to recognize their extra efforts in 2021. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

\*\*Mr. Carlberg reminded the Board that the District Christmas Party will be held on December 10<sup>th</sup> at the Hearthstone Restaurant and "NO" business will be discussed.

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**XI. ADJOURN:**

Mr. Hart made a motion to adjourn the meeting at 5:54 PM. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

  
\_\_\_\_\_  
Mr. Allyn Mosher, President

  
\_\_\_\_\_  
Mr. Jason Hart, Vice-President

# Memorandum

**To:** Andy Carlberg

**From:** Marjorie Covey

**Date:** November 7, 2021

**Re:** Financial Update

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

-We have not received all the November 2021 bills. Therefore, the November 2021 Financial Statements are a preliminary draft for your review.

*Marjorie*

Upper Blue Sanitation District  
 Comparative Balance Sheet-UNAUDITED DRAFT  
 November 30, 2021

	<u>2021</u>	<u>2020</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Assets:</u></b>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	17,511,098	18,522,281	(1,011,183)
Colotrust Plus	20,702,366	15,693,108	5,009,258
ColoTrust Prime	3,841,085	3,840,479	606
Total Cash and Equivalents	<u>42,054,749</u>	<u>38,056,068</u>	<u>3,998,681</u>
Investments			
FK Construction Retainage Escrow	-	-	-
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Other Current Assets			
<b>Receivables-Utility + Spec. Assessments</b>	<b>14,044</b>	<b>58,632</b>	<b>(44,588)</b>
Developer/Contractor Escrow	230,973	137,244	93,729
Interest Receivable & Market Adjustments	138	10,283	(10,145)
Notes Receivable	1,396	58,107	(56,711)
Prepaid Expenses	22,846	11,770	11,076
Emp. Loan Assist. Notes Receivable	29,633	30,900	(367)
Total Other Assets	<u>299,030</u>	<u>306,036</u>	<u>(7,006)</u>
<b>Total Current Assets:</b>	<b><u>42,353,779</u></b>	<b><u>38,362,104</u></b>	<b><u>3,991,675</u></b>
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>
<b>Less Accumulated Depreciation</b>	<b>(46,792,177)</b>	<b>(44,115,710)</b>	<b>(2,676,467)</b>
Net Property Plant and Equipment :	<u>67,007,109</u>	<u>68,011,847</u>	<u>(1,004,738)</u>
Total Assets:	<u>109,360,888</u>	<u>106,373,951</u>	<u>2,986,937</u>

**Liabilities**

	<u>2021</u>	<u>2020</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	248,321	140,215	108,106
Construction/Developer Escrow	230,973	137,244	93,729
Earned Employee Benefits	166,285	144,008	22,277
Unearned User Fees	530,704	521,283	9,421
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>1,320,034</u>	<u>1,086,139</u>	<u>233,895</u>
<b>Long Term Liabilities:</b>			
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>2,284,445</u>	<u>2,153,655</u>	<u>130,790</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	65,930,698	65,930,698	-
Unrestricted Net Assets	21,145,745	20,289,598	2,657
Unrestricted Net Assets - Nutrient Reserve	20,000,000	18,000,000	2,000,000
Total Contributed Capital	<u>107,076,443</u>	<u>104,220,296</u>	<u>2,856,147</u>
Total Liabilities and Equity	<u>109,360,888</u>	<u>106,373,951</u>	<u>2,986,937</u>

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

	2021	2021	2021	2021	2021
	<u>November</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
<b>Operating Revenue</b>					
Sewer User Fees	530,570	5,782,104	6,247,176	465,072	7
Tap Inspection Fees	100	6,094	4,000	(2,094)	(52)
Miscellaneous Revenue	0	18,069	5,000	(13,069)	(261)
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	403	25,554	9,000	(16,554)	(184)
Late Fees	559	15,039	15,000	(39)	(0)
Line Extension Fees	8,610	119,628	50,000	(69,628)	(139)
Rental Income	4,155	51,955	50,000	(1,955)	(4)
<b>Total Operating Revenue</b>	<b>544,397</b>	<b>6,018,443</b>	<b>6,380,176</b>	<b>361,733</b>	<b>6</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	74	5,103	4,000	(1,103)	(28)
Plant Investment Fees	83,735	3,350,444	1,200,000	(2,150,444)	(179)
Inclusion Fees	0	73,747	50,000	(23,747)	(47)
Interest on Investments	470	8,518	75,000	66,482	89
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>84,279</b>	<b>3,437,812</b>	<b>1,329,000</b>	<b>(2,107,709)</b>	<b>(159)</b>
<b>Total Revenue</b>	<b>628,676</b>	<b>9,456,255</b>	<b>7,709,176</b>	<b>(1,747,079)</b>	<b>(23)</b>

Administration Expense	2021 November	2021 Year to Date	2021 Approved Budget	2021 Available	2021 % Available
<b>Payroll &amp; Employee Benefits</b>					
Salaries	108,926	1,157,319	1,398,850	241,531	17
Overtime	4,172	20,538	45,000	24,462	54
FICA-Admn	5,769	69,894	89,519	19,625	22
Medicare-Admin	1,628	16,943	20,936	3,993	19
401K Contributions	7,971	82,484	108,289	25,805	24
Worker's Compensation Insurance	779	10,748	28,000	17,252	62
Health Insurance	25,018	282,522	355,000	72,478	20
<b>Total</b>	<b>154,263</b>	<b>1,640,448</b>	<b>2,045,594</b>	<b>405,146</b>	<b>20</b>
Office Supplies	0	1,840	5,000	3,160	63
Telephone	581	22,534	22,000	(534)	(2)
Business Expenses	0	39,561	50,000	10,439	21
Bank Service Fees - Admin	0	13,015	17,000	3,985	23
Legal Counsel	0	35,838	100,000	64,162	64
Education	525	7,469	25,000	17,531	70
Audit & Accounting	0	9,950	10,500	550	5
Legal Publications	0	11,752	5,000	(6,752)	(135)
Board Members	500	5,500	6,000	500	8
Elections	0	0	0	0	#DIV/0!
Computer Expenses	0	43,020	40,000	(3,020)	(8)
Copy Machine & Supply	0	517	1,000	483	48
Postage & Meter Rent	601	10,483	14,000	3,517	25
Insurance - General	10,298	113,273	163,000	49,727	31
Insurance - Deductible	0	1,000	1,000	0	0
Engineering	0	22,981	75,000	52,019	69
Tools	0	2,079	2,500	421	17
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	5,844	9,000	3,156	35
Safety	436	12,252	5,000	(7,252)	(145)
Summit Water Quality	0	9,356	18,000	8,644	48
Building Maintenance	1,384	32,789	20,000	(12,789)	(64)
Employee Housing Maintenance	0	5,184	15,000	9,816	65
Employee Housing Utilities	12	1,252	3,000	1,748	58
<b>Total Administration</b>	<b>168,600</b>	<b>2,047,937</b>	<b>2,653,094</b>	<b>605,157</b>	<b>23</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	1,650	11,155	20,000	8,845	44
Electric	0	6,630	45,000	38,370	85
Freight	0	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	277	8,200	10,000	1,800	18
Contracted Repairs	770	43,524	50,000	6,476	13
Laboratory Supplies	125	10,489	15,000	4,511	30
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	9,386	8,000	(1,386)	(17)
Site Monitoring	105	1,382	5,000	3,618	72
<b>Total Iowa Hill</b>	<b>2,927</b>	<b>101,360</b>	<b>206,000</b>	<b>104,640</b>	<b>51</b>



	2021 <u>November</u>	2021 <u>Year to Date</u>	2021 <u>Approved Budget</u>	2021 <u>Available</u>	2021 <u>% Available</u>
<b>Farmers Komer Expenses</b>					
Utilities					
Gas	0	49,721	70,000	20,279	29
Electric	32,088	399,644	475,000	75,366	16
Freight	129	10,764	45,000	34,236	76
Equipment Repairs	1,126	24,009	65,000	40,991	63
Chemicals	11,428	367,295	425,000	57,705	14
Supplies	761	10,376	10,500	124	1
Contracted Repairs	0	54,492	100,000	45,508	46
Dumpster Charges	1,100	13,435	15,000	1,565	10
Biomonitoring	0	1,685	7,800	6,115	78
Discharge Permit	0	15,763	30,000	14,237	47
Composting	6,480	92,762	125,000	32,238	26
Site Monitoring	1,093	8,017	23,000	14,983	65
Sludge Hauling Costs	3,825	58,500	80,000	21,500	27
State Health Fees	0	80	2,500	2,420	97
<b>Total Farmers Komer</b>	<b>58,030</b>	<b>1,106,543</b>	<b>1,473,800</b>	<b>367,257</b>	<b>25</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	175	6,456	8,000	1,544	19
Electric	3,105	30,713	40,000	9,287	23
Equipment Repairs	0	6,353	2,500	(3,853)	(154)
Supplies	0	462	1,000	538	54
Contracted Repairs	600	3,974	8,000	4,026	50
Discharge Permit	0	976	3,800	2,824	74
Site Monitoring	569	6,451	10,000	3,549	35
<b>Total South Blue</b>	<b>4,449</b>	<b>55,385</b>	<b>73,300</b>	<b>17,915</b>	<b>24</b>
<b>Collection Expenses</b>					
Utilities					
Vehicle Expense	921	12,416	16,000	3,584	22
Line Cleaner Expenses	1,985	32,763	45,000	12,237	27
Manhole Repairs/Line Repairs	0	1,722	10,000	8,278	83
Equipment Repairs	5,655	120,584	140,000	19,416	14
CCTV Expense	2,267	32,859	10,000	(22,859)	(229)
CCTV Expense	269	389	5,000	4,611	92
<b>Total Collection</b>	<b>11,097</b>	<b>200,733</b>	<b>226,000</b>	<b>25,267</b>	<b>11</b>
<b>Total Operating Expenditures</b>	<b>245,103</b>	<b>3,511,958</b>	<b>4,632,194</b>	<b>1,120,236</b>	<b>24</b>
<b>Net Cash from Operations</b>	<b>299,294</b>	<b>2,506,485</b>	<b>1,747,982</b>	<b>(758,503)</b>	<b>(43)</b>
<b>Replacement Capital</b>					
Administration					
Employee Housing	0	0	35,000	35,000	100
Plant:					
IH	0	3,733	350,000	346,267	99
FK	234,296	408,017	1,195,000	786,983	66
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	125	471,953	1,060,000	588,047	55
Vehicle	0	0	55,000	55,000	100
<b>Total Replacement Capital</b>	<b>234,421</b>	<b>883,703</b>	<b>2,745,000</b>	<b>1,861,297</b>	<b>68</b>
<b>Non Operating Expenses</b>					
Bond Principal					
Bond Interest	0	103,105	97,129	(5,976)	(6)
<b>Total Non Operating</b>	<b>0</b>	<b>123,942</b>	<b>123,942</b>	<b>0</b>	<b>0</b>

November Financial Statement Cont.

	<u>2021</u> <u>November</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>
<b>Capital Outlay</b>					
Plant:					
IH	0	67,523	320,000	252,477	79
FK	0	12,656	20,000	7,344	37
South Blue	21,977	56,432	150,000	93,568	0
Employee Housing	8,797	1,057,681	1,000,000	(57,681)	(6)
Collection	0	61,262	1,700,000	1,638,738	96
Land	0	0			
Administration	0	0	30,000	30,000	100
<b>Total Capital Outlay</b>	<b>30,774</b>	<b>1,255,554</b>	<b>3,220,000</b>	<b>1,964,446</b>	<b>61</b>
<b>Total Expenses</b>	<b>510,298</b>	<b>5,775,157</b>	<b>10,721,135</b>	<b>4,945,978</b>	<b>46</b>
<b>Total Revenue - Total Expenses</b>	<b>118,378</b>	<b>3,681,098</b>			

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

	2021 November	2020 November	2021 Year To Date	2020 Year to Date	Increase (Decrease)
<b>Operating Revenue</b>					
Sewer User Fees	530,570	521,283	5,782,104	5,687,257	94,847
Tap Inspection Fees	100	800	6,094	5,300	794
Miscellaneous Revenue	0	0	18,069	6,075	11,994
CEBT Dividend	0	0	0	0	
Camper Dump Fees	403	0	25,554	11,723	13,831
Late Fees	559	932	15,039	29,033	(13,994)
Line Extension Fees	8,610	12,925	119,628	73,685	45,943
Rental Income	4,155	4,400	51,955	46,800	5,155
<b>Total Operating Revenue</b>	<b>544,397</b>	<b>540,340</b>	<b>6,018,443</b>	<b>5,859,873</b>	<b>158,570</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	74	0	5,103	3,695	1,408
Plant Investment Fees	83,735	249,058	3,350,444	1,904,553	1,445,891
Inclusion Fees	0	7,147	73,747	71,711	2,036
Interest on Investments	470	2,015	8,518	167,786	(159,268)
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>84,279</b>	<b>258,218</b>	<b>3,437,812</b>	<b>2,147,745</b>	<b>1,288,659</b>
<b>Total Revenue</b>	<b>628,676</b>	<b>798,558</b>	<b>9,456,255</b>	<b>8,007,618</b>	<b>1,448,637</b>

## November Comparative Statement Cont.

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	2021 November	2020 November	2021 Year to Date	2020 Year to Date	Increase (Decrease)
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	108,926	97,617	1,157,319	1,096,282	61,037
Overtime	4,172	3,895	20,538	18,425	2,113
FICA-Admn	5,769	5,262	69,894	65,534	4,360
Medicare-Admin	1,628	1,440	16,943	15,895	1,048
401K Contributions	7,971	7,020	82,484	76,526	5,958
Worker's Compensation Insur	779	985	10,748	11,802	(1,054)
Health Insurance	25,018	27,508	282,522	270,258	12,264
<b>Total</b>	<b>154,263</b>	<b>143,727</b>	<b>1,640,448</b>	<b>1,554,722</b>	<b>85,726</b>
Office Supplies	0	610	1,840	2,854	(1,014)
Telephone	581	580	22,534	15,075	7,459
Business Expenses	0	12,293	39,561	35,458	4,103
Bank Service Fees - Admin	0	2,219	13,015	16,714	(3,699)
Legal Counsel	0	6,195	35,838	54,837	(18,999)
Education	525	425	7,469	4,352	3,117
Audit & Accounting	0	0	9,950	9,700	250
Legal Publications	0	0	11,752	3,649	8,103
Board Members	500	500	5,500	5,500	0
Elections	0	0	0	3,856	(3,856)
Computer Expenses	0	4,127	43,020	67,147	(24,127)
Copy Machine & Supply	0	26	517	447	70
Postage & Meter Rent	601	0	10,483	12,014	(1,531)
Insurance - General	10,298	10,785	113,273	119,410	(6,137)
Insurance - Deductible	0	0	1,000	1,009	(9)
Engineering	0	22,003	22,981	23,582	(601)
Tools	0	0	2,079	3,701	(1,622)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	920	5,844	7,033	(1,189)
Safety	436	426	12,252	3,630	8,622
Summit Water Quality	0	0	9,356	9,356	-
Building Maintenance	1,384	2,233	32,789	34,241	(1,452)
Employee Housing Maintenan	0	8	5,184	5,894	(710)
Employee Housing Utilities	12	0	1,252	1,240	12
<b>Total Administration</b>	<b>168,600</b>	<b>207,077</b>	<b>2,047,937</b>	<b>1,995,421</b>	<b>52,516</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	1,650	907	11,155	7,793	3,362
Electric	0	706	6,630	19,550	(12,920)
Freight	0	39	822	1,390	(568)
Equipment Repairs	0	0	9,772	3,829	5,943
Chemicals	0	0	0	2,444	(2,444)
Contracted Repairs	277	2,460	8,200	30,660	(22,460)
Laboratory Supplies	770	1,158	43,524	10,885	32,639
Biomonitoring	125	0	10,489	0	10,489
Discharge Permit	0	0	0	7,529	(7,529)
Supplies	0	0	9,386	9,679	(293)
Site Monitoring	105	220	1,382	1,825	(443)
<b>Total Iowa Hill</b>	<b>2,927</b>	<b>5,490</b>	<b>101,360</b>	<b>95,584</b>	<b>5,776</b>

## November Comparative Statement Cont.

Pg. 3

	2021 November	2020 November	2021 Year to Date	2020 Year to Date	Increase (Decrease)
<b>Farmers Korner</b>					
Utilities					
Gas	0	11,326	49,721	41,686	8,035
Electric	32,088	28,446	399,644	331,080	68,564
Freight	129	2,683	10,764	35,398	(24,634)
Equipment Repairs	1,126	15,889	24,009	54,682	(30,673)
Chemicals	11,428	32,871	367,295	448,919	(81,624)
Supplies	761	1,034	10,376	6,015	4,361
Contracted Repairs	0	4,551	54,492	78,510	(24,018)
Dumpster Charges	1,100	1,241	13,435	13,657	(222)
Biomonitoring	0	0	1,685	1,612	73
Discharge Permit	0	0	15,763	15,713	50
Composting	6,480	6,551	92,762	101,307	(8,545)
Site Monitoring	1,093	1,917	8,017	12,866	(4,849)
Sludge Hauling Costs	3,825	4,275	58,500	57,375	1,125
State Health Fees	0	0	80	71	9
<b>Total Farmers Korner</b>	<b>58,030</b>	<b>110,784</b>	<b>1,106,543</b>	<b>1,198,891</b>	<b>(92,348)</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	175	249	6,456	3,555	2,901
Electric	3,105	2,142	30,713	30,148	565
Equipment Repairs	0	0	6,353	240	6,113
Contracted Repairs	0	0	462	2,130	(1,668)
Supplies	600	0	3,974	287	3,687
Discharge Permit	0	0	976	976	-
Site Monitoring	569	862	6,451	8,729	(2,278)
<b>Total South Blue</b>	<b>4,449</b>	<b>3,253</b>	<b>55,385</b>	<b>46,665</b>	<b>9,320</b>
<b>Collection Expenses</b>					
Utilities					
Gas	921	1,233	12,416	12,399	17
Vehicle Expense	1,985	1,424	32,763	29,398	3,365
Line Cleaner Expenses	0	0	1,722	2,548	(826)
Manhole Repairs/Line Repair	5,655	398	120,584	91,031	29,553
Equipment Repairs	2,267	0	32,859	11,245	21,614
CCTV Expense	269	0	389	1,525	(1,136)
<b>Total Collection</b>	<b>11,097</b>	<b>3,055</b>	<b>200,733</b>	<b>148,146</b>	<b>52,587</b>
<b>Total Operating Expenditure</b>	<b>245,103</b>	<b>329,659</b>	<b>3,511,958</b>	<b>3,484,107</b>	<b>27,851</b>
<b>Net Cash from Operations</b>	<b>299,294</b>	<b>210,681</b>	<b>2,506,485</b>	<b>2,375,766</b>	<b>130,719</b>
<b>Replacement Capital</b>					
Administration	0	0	0	13,114	(13,114)
Employee Housing	0	0	0	0	0
Plant:					
IH	0	0	3,733	80,358	(76,625)
FK	234,296	6,482	408,017	246,495	161,522
South Blue	0	0	0	0	0
Collection	0	0	0	0	0
Misc.	125	0	471,953	197,660	274,293
Vehicle	0	0	0	47,307	(47,307)
<b>Total Replacement Capital</b>	<b>234,421</b>	<b>6,482</b>	<b>883,703</b>	<b>584,934</b>	<b>298,769</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal	0	0	103,105	101,073	2,032
Loan Interest	0	0	20,837	22,869	(2,032)
<b>Total Non Operating</b>	<b>0</b>	<b>0</b>	<b>123,942</b>	<b>123,942</b>	<b>0</b>

November Comparative Statement Cont.

Pg. 4  
Increase  
(Decrease)

	<u>2021</u> <u>November</u>	<u>2020</u> <u>November</u>	<u>2021</u> <u>Year to Date</u>	<u>2020</u> <u>Year to Date</u>	
<b>Capital Outlay</b>					
Plant-IH-CO	0	0	67,523	0	67,523
Plant-FK-CO	0	0	12,656	54,672	(42,016)
Plant-South Blue-CO	21,977		56,432		56,432
Employee Housing	8,797	15,197	1,057,681	196,510	861,171
Collection	0	29,973	61,262	358,360	(297,098)
Land	0	0	0	147,540	(147,540)
Administration	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>30,774</b>	<b>45,170</b>	<b>1,255,554</b>	<b>757,082</b>	<b>498,472</b>
<b>Total Expenses</b>	<b>510,298</b>	<b>381,311</b>	<b>5,775,157</b>	<b>4,950,065</b>	<b>825,092</b>
<b>Revenue Less Expenses</b>	<b>118,378</b>	<b>417,247</b>	<b>3,681,098</b>	<b>3,057,553</b>	<b>623,545</b>

**CAPITAL 2021**

	Current Month	Year To Date	Budget
<b>FARMERS KORNER - REPLACEMENT</b>			
<b>10-85-8524</b>			
Miscellaneous Equipment Replace/Repair	\$0.00	\$0.00	\$70,000.00
Drain Line Upgrade	\$0.00	\$50,000.00	
Allen Bradley Panelview for Centrifuge D5		\$5,823.00	
Filter Media Replacement	\$234,296.41	\$234,296.41	
Reseal Asphalt	\$0.00	\$18,330.00	\$30,000.00
Replace West Plant Flow Meter	\$0.00	\$0.00	\$50,000.00
Replace South Plant Flow Meter	\$0.00	\$6,175.86	\$20,000.00
Camper Dump Rehab	\$0.00	\$0.00	\$300,000.00
Rehab Roof South Plant	\$0.00	\$8,465.00	\$450,000.00
Tube Settlers Rehab	\$0.00	\$0.00	\$70,000.00
North Plant Lighting	\$0.00	\$35,500.00	\$55,000.00
Replace Non-Potable Water Lines	\$0.00	\$37,781.22	\$150,000.00
Non-Potable Return Pump	\$0.00	\$11,646.00	
<b>TOTAL</b>	<b>\$234,296.41</b>	<b>\$408,017.49</b>	<b>\$1,195,000.00</b>

**FARMERS KORNER - NEW**

<b>10-95-9540</b>			
Alum Tank Modifications	\$0.00	\$12,656.20	\$20,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$12,656.20</b>	<b>\$20,000.00</b>

**IOWA HILL - REPLACEMENT**

<b>10-85-8522</b>			
Miscellaneous Equipment Replace/Repair	\$0.00	\$0.00	\$50,000.00
Spectrophotometer		\$3,733.14	
Nutrient Removal Engineering	\$0.00	\$0.00	\$300,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$3,733.14</b>	<b>\$350,000.00</b>

**IOWA HILL - NEW**

<b>10-95-9510</b>			
Nutrient Removal Engineering	\$0.00	\$52,993.35	\$300,000.00
Temperature Monitoring Station	\$0.00	\$14,530.00	\$20,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$67,523.35</b>	<b>\$320,000.00</b>

**SOUTH BLUE - REPLACEMENT**

<b>10-85-8526</b>			
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**

<b>10-95-9590</b>			
Hydrological Study	\$0.00	\$0.00	\$150,000.00
Flo-Monitoring (State of Colorado Required)	\$0.00	\$34,455.00	
Leach Field	\$21,977.00	\$21,977.00	
<b>TOTAL</b>	<b>\$21,977.00</b>	<b>\$56,432.00</b>	<b>\$150,000.00</b>

**COLLECTION - REPLACEMENT**

<b>10-85-8530</b>			
Skiers Edge TV and Repair	\$0.00	\$399,673.04	\$400,000.00
Clean/TV 25,000 Feet @ \$3.00/ft.	\$125.00	\$22,070.00	\$75,000.00
Manholes/Liftstations/Line Repairs	\$0.00	\$0.00	\$300,000.00
Boom Truck Rebuild	\$0.00	\$17,017.00	\$50,000.00
Lift Station Pump Replacement	\$0.00	\$33,192.50	\$30,000.00
Slipline Park Avenue	\$0.00	\$0.00	\$150,000.00
<b>TOTAL</b>	<b>\$125.00</b>	<b>\$471,952.54</b>	<b>\$1,005,000.00</b>

**CAPITAL 2020 (Page 2)**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>
<b>COLLECTION - NEW</b>			
<b>10-95-9520</b>			
96 Subdivision Line Extension/Hwy. 9 Borex2	\$0.00	\$59,766.50	\$1,600,000.00
Breckenridge Park Estates	\$0.00	\$1,495.00	
Reg 22 Site App for Liftstations	\$0.00	\$0.00	\$100,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$61,261.50</b>	<b>\$1,700,000.00</b>
<b>VEHICLE - RC-</b>			
<b>10-85-8550</b>			
Vehicle Replacement	\$0.00	\$0.00	\$110,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$110,000.00</b>
<b>ADMINISTRATION - REPLACEMENT</b>			
<b>10-85-8510</b>			
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>			
<b>10-95-9580</b>			
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 - REPLACEMENT</b>			
<b>10-85-8515</b>			
Employee Housing	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>EMPLOYEE HOUSING - NEW</b>			
<b>10-95-9530</b>			
Employee Housing	\$8,796.91	\$1,057,681.48	\$1,000,000.00
<b>TOTAL</b>	<b>\$8,796.91</b>	<b>\$1,057,681.48</b>	<b>\$1,000,000.00</b>
<b>LAND - NEW</b>			
<b>10-95-9570</b>			
	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>GRAND TOTALS</b>	<b>\$265,195.32</b>	<b>\$2,139,257.70</b>	<b>\$5,965,000.00</b>