

Upper Blue Sanitation District
Board of Directors Meeting
Thursday April 14, 2022 @ 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, Mrs. Signe Stimson and Mr. Rick Orwig answered "present" at roll call.

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

II. MINUTES:

March 10, 2022 Minutes: Mrs. Stimson made a motion to approve the March 10, 2022 Board of Directors meeting minutes. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

III. PUBLIC HEARINGS: None

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.

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: None

Upper Blue Sanitation District
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IX. NEW BUSINESS:

C. Changes to the District's Rules and Regulations

Mr. Carlberg said that the last time the Board of Directors modified the District's Rules and Regulations was in 2017. Since that time the Board of Directors has adopted by Motion or Resolution the following additions:

- 1) Updating dates from 2017 to 2022
- 2) Removing the \$100 Administration Fee and charging the 10% late fee one time only
- 3) Updating service rates from \$26/sfe to \$27/sfe and the PIF rate from \$11,584/sfe to \$12,584/sfe
- 4) Inclusion of the Short-Term Rental Regulations into Appendix A

Mr. Orwig made a motion to adopt the District's updated Rules and Regulations. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

D. Award of Contract for Hwy 9 Crossings

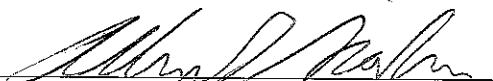
Mr. Carlberg said that Stan Miller, Inc. has submitted a bid for the Hwy 9 Crossings project in the amount of \$1,337,482.21. Mr. Carlberg said he recommended that the Board accept the Stan Miller, Inc. bid in the amount of \$1,337,482.21.

Mrs. Stimson made a motion to accept the Stan Miller, Inc. bid for the Hwy 9 Crossings project in the amount of \$1,337,482.21. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

X. CORRESPONDENCE: None

XI. ADJOURN:

Mr. Orwig made a motion to adjourn the meeting at 5:54 PM. Mrs. Stimson 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
 March 31, 2022

	<u>2022</u>	<u>2021</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Assets:</u>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	18,138,149	19,734,741	(1,596,592)
Colotrust Plus	20,710,492	15,698,034	5,012,458
ColoTrust Prime	3,841,682	3,840,944	738
Total Cash and Equivalents	<u>42,690,523</u>	<u>39,273,919</u>	<u>3,416,604</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	19,155	75,355	(56,200)
Developer/Contractor Escrow	230,973	178,494	52,479
Interest Receivable & Market Adjustments	138	137	1
Notes Receivable	54,271	74,882	(20,611)
Prepaid Expenses	109,775	111,455	(1,680)
Emp. Loan Assist. Notes Receivable	29,262	30,000	(738)
Total Other Assets	<u>443,574</u>	<u>470,323</u>	<u>(26,749)</u>
Total Current Assets:	<u>43,134,097</u>	<u>39,744,242</u>	<u>3,389,855</u>
Property Plant and Equipment:			
Land	868,609	868,609	-
Easements	98,254	98,254	-
Sewer Lines	19,069,644	18,460,508	609,136
Treatment Plants	81,211,321	80,648,260	563,061
Office Equipment	252,351	252,351	-
Other Machines & Equipment	551,065	551,065	-
Autos & Trucks	1,634,128	1,617,110	17,018
IH Administration Building	164,045	164,045	-
Upper Blue System Costs	9,350,991	9,294,559	56,432
Telemetry	440,929	440,929	-
Employee Housing	2,398,975	1,403,596	995,379
Total Property Plant and Equipment :	<u>116,040,312</u>	<u>113,799,286</u>	<u>2,241,026</u>
Less Accumulated Depreciation	<u>(49,566,218)</u>	<u>(46,792,177)</u>	<u>(2,774,041)</u>
Net Property Plant and Equipment :	<u>66,474,094</u>	<u>67,007,109</u>	<u>(533,015)</u>
Total Assets:	<u>109,608,191</u>	<u>106,751,351</u>	<u>2,856,840</u>

Liabilities

	<u>2022</u>	<u>2021</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	110,416	146,442	(36,026)
Construction/Developer Escrow	230,973	178,494	52,479
Earned Employee Benefits	167,182	166,285	897
Unearned User Fees	-	-	-
Interest Payable	8,037	8,896	(859)
Loan Payable (Current Portion)	105,177	103,105	2,072
Retainage Payable-Construction in Progress	30,000	30,000	-
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	1,750	1,750	-
Total Current Liabilities:	<u>653,535</u>	<u>634,972</u>	<u>18,563</u>
Long Term Liabilities:			
Loan Payable	859,234	964,411	(105,177)
Total Long Term Liabilities:	<u>859,234</u>	<u>964,411</u>	<u>(105,177)</u>
Total Liabilities	<u>1,512,769</u>	<u>1,599,383</u>	<u>(86,614)</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	65,930,698	65,930,698	-
Unrestricted Net Assets	22,164,724	21,221,270	943,454
Unrestricted Net Assets - Nutrient Reserve	20,000,000	18,000,000	2,000,000
Total Contributed Capital	<u>108,095,422</u>	<u>105,151,968</u>	<u>2,943,454</u>
Total Liabilities and Equity	<u>109,608,191</u>	<u>106,751,351</u>	<u>2,856,840</u>

Upper Blue Sanitation District
 Monthly Financial Statement-UNAUDITED DRAFT
 March 31, 2022

	2022 March	2022 Year To Date	2022 Approved Budget	2022 Uncollected	2022 % Uncol/Col
Operating Revenue					
Sewer User Fees	543,802	1,625,552	6,650,000	5,024,448	76
Tap Inspection Fees	200	300	4,000	3,700	93
Miscellaneous Revenue	0	0	5,000	5,000	100
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	340	340	20,000	19,660	98
Late Fees	2,650	3,581	15,000	11,419	76
Line Extension Fees	0	10,542	50,000	39,458	79
Rental Income	5,450	17,200	57,000	39,800	70
Total Operating Revenue	552,442	1,657,515	6,801,000	5,143,485	76
Miscellaneous Revenue					
Interest on Loan Payments	73	1,787	4,000	2,213	55
Plant Investment Fees	106,451	244,692	1,500,000	1,255,308	84
Inclusion Fees	0	7,871	50,000	42,129	84
Interest on Investments	4,763	7,825	50,000	42,175	84
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	111,287	262,175	1,604,000	1,339,612	84
Total Revenue	663,729	1,919,690	8,405,000	6,485,310	77

Administration Expense	2022 March	2022 Year to Date	2022 Approved Budget	2022 Available	2022 % Available
Payroll & Employee Benefits					
Salaries	109,221	326,001	1,675,000	1,348,999	81
Overtime	2,977	5,650	45,000	39,350	87
FICA-Admn	6,888	20,359	106,640	86,281	81
Medicare-Admin	1,611	4,761	24,940	20,179	81
401K Contributions	8,058	23,901	129,000	105,099	81
Worker's Compensation Insurance	930	5,280	20,000	14,720	74
Health Insurance	24,134	69,966	355,000	285,034	80
Total	153,819	455,918	2,355,580	1,899,662	81
Office Supplies	0		5,000	5,000	100
Telephone	582	3,020	25,000	21,980	88
Business Expenses	147	9,348	50,000	40,652	81
Bank Service Fees - Admin	0	2,922	17,000	14,078	83
Legal Counsel	0	12,052	75,000	62,948	84
Education	434	1,637	25,000	23,363	93
Audit & Accounting	0	0	10,500	10,500	100
Legal Publications	0	0	5,000	5,000	100
Board Members	500	1,500	6,000	4,500	75
Elections	0	0	5,000	5,000	100
Computer Expenses	0	3,962	40,000	36,038	90
Copy Machine & Supply	0	61	1,000	939	94
Postage & Meter Rent	601	3,484	14,000	10,516	75
Insurance - General	11,267	33,802	163,000	129,198	79
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	0	7,380	75,000	67,620	90
Tools	119	167	2,500	2,333	93
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	1,610	9,000	7,390	82
Safety	(3,594)	4,948	5,000	52	1
Summit Water Quality	18,531	18,531	18,000	(531)	(3)
Building Maintenance	1,090	8,175	27,000	18,825	70
Employee Housing Maintenance	0	2,192	15,000	12,808	85
Employee Housing Utilities	101	1,269	3,000	1,731	58
Total Administration	183,597	571,978	2,953,080	2,381,102	81
Iowa Hill Plant Expenses					
Utilities					
Gas	2,034	4,039	25,000	20,961	84
Electric	644	1,936	75,000	73,064	97
Freight	74	398	3,000	2,602	87
Equipment Repairs	2,394	5,032	30,000	24,968	83
Chemicals	0	0	10,000	10,000	100
Supplies	74	1,018	10,000	8,982	90
Contracted Repairs	4,214	5,954	60,000	54,046	90
Laboratory Supplies	659	1,257	15,000	13,743	92
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	4,923	9,000	4,077	45
Site Monitoring	128	361	5,000	4,639	93
Total Iowa Hill	10,221	24,918	242,000	217,082	90

March Financial Statement Cont.

	2022 March	2022 Year to Date	2022 Approved Budget	2022 Available	2022 % Available
Farmers Korner Expenses					
Utilities					
Gas	0	24,026	95,000	70,974	75
Electric	47,370	136,122	545,000	408,878	75
Freight	2,260	11,891	45,000	33,109	74
Equipment Repairs	1,414	22,641	65,000	42,359	65
Chemicals	25,483	101,671	550,000	448,329	82
Supplies	1,011	1,399	10,500	9,101	87
Contracted Repairs	340	3,118	100,000	96,882	97
Dumpster Charges	1,100	3,300	15,000	11,700	78
Biomonitoring	0	1,651	7,800	6,149	79
Discharge Permit	0	0	20,000	20,000	100
Composting	18,744	45,593	125,000	79,407	64
Site Monitoring	336	1,814	23,000	21,186	92
Sludge Hauling Costs	15,075	35,775	80,000	44,225	55
State Health Fees	0	0	2,500	2,500	100
Total Farmers Korner	113,133	389,001	1,683,800	1,294,799	77
South Blue Expenses					
Utilities					
Gas	1,186	3,648	12,000	8,352	70
Electric	3,757	10,272	50,000	39,728	79
Equipment Repairs	0	337	4,000	3,663	92
Supplies	0	0	1,000	1,000	100
Contracted Repairs	0	0	8,000	8,000	100
Discharge Permit	0	0	3,800	3,800	100
Site Monitoring	604	1,701	10,000	8,299	83
Total South Blue	5,547	15,958	88,800	72,842	82
Collection Expenses					
Utilities	1,104	2,892	20,000	17,108	86
Vehicle Expense	1,543	6,332	54,000	47,668	88
Line Cleaner Expenses	0	405	10,000	9,595	96
Manhole Repairs/Line Repairs	3,728	5,466	140,000	134,534	96
Equipment Repairs	0	2,089	15,000	12,911	86
CCTV Expense	0	4,665	5,000	335	7
Total Collection	6,375	21,849	244,000	222,151	91
Total Operating Expenditures	318,873	1,023,704	5,211,680	4,187,976	80
Net Cash from Operations	233,569	633,811	1,589,320	955,509	60
Replacement Capital					
Administration	0	0	25,000	25,000	100
Employee Housing	0	0	70,000		
Plant:					
IH	0	11,095	4,050,000	4,038,905	100
FK	137,275	209,402	1,621,000	1,411,598	87
South Blue	0	3,339	50,000	46,661	93
Collection					
Misc.	750	9,931	1,015,000	1,005,069	99
Vehicle	0	0	120,000	120,000	100
Total Replacement Capital	138,025	233,767	6,951,000	6,647,233	96
Non Operating Expenses					
Bond Principal	0	52,327	97,129	44,802	46
Bond Interest	0	9,644	26,813	17,169	64
Total Non Operating	0	61,971	123,942	61,971	50

March Financial Statement Cont.

	<u>2022</u> <u>March</u>	<u>2022</u> <u>Year to Date</u>	<u>2022</u> <u>Approved Budget</u>	<u>2022</u> <u>Available</u>	<u>2022</u> <u>% Available</u>
Capital Outlay					
Plant:					
IH	0	11,095	4,050,000	4,038,905	100
FK	0	0	470,000	470,000	100
South Blue	0	0	100,000	100,000	0
Employee Housing	(936,494)	(929,591)	2,500,000	3,429,591	137
Collection	3,250	3,250	1,625,000	1,621,750	100
Land	0	0			
Administration	0	0	25,000	25,000	100
Total Capital Outlay	<u>(933,244)</u>	<u>(915,246)</u>	<u>8,770,000</u>	<u>9,685,246</u>	<u>110</u>
Total Expenses	<u>(476,346)</u>	<u>404,196</u>	<u>21,056,622</u>	<u>20,652,426</u>	<u>98</u>
Total Revenue - Total Expenses	<u>1,140,075</u>	<u>1,515,494</u>			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 March 31, 2022 vs. March 31, 2021

	2022 March	2021 March	2022 Year To Date	2021 Year to Date	Increase (Decrease)
Operating Revenue					
Sewer User Fees	543,802	520,595	1,625,552	1,561,597	63,955
Tap Inspection Fees	200	800	300	1,100	(800)
Miscellaneous Revenue	0	0	0	0	0
CEBT Dividend	0	0	0	0	0
Camper Dump Fees	340	1,203	340	1,203	(863)
Late Fees	2,650	12,043	3,581	13,775	(10,194)
Line Extension Fees	0	0	10,542	28,208	(17,666)
Rental Income	5,450	2,400	17,200	11,650	5,550
Total Operating Revenue	552,442	537,041	1,657,515	1,617,533	39,982
Miscellaneous Revenue					
Interest on Loan Payments	73	73	1,787	1,107	680
Plant Investment Fees	106,451	1,128,069	244,692	1,333,109	(1,088,417)
Inclusion Fees	0	11,984	7,871	28,031	(20,160)
Interest on Investments	4,763	1,005	7,825	3,941	3,884
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	111,287	1,141,131	262,175	1,366,188	(1,104,693)
Total Revenue	663,729	1,678,172	1,919,690	2,983,721	(1,064,031)

March Comparative Statement Cont.

	2022 <u>March</u>	2021 <u>March</u>	2022 <u>Year to Date</u>	2021 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Administration Expense					
Payroll & Employee Benefits					
Salaries	109,221	105,799	326,001	315,978	10,023
Overtime	2,977	451	5,650	1,879	3,771
FICA-Admn	6,888	6,534	20,359	19,548	811
Medicare-Admin	1,611	1,528	4,761	4,572	189
401K Contributions	8,058	7,321	23,901	22,071	1,830
Worker's Compensation Insur	930	1,724	5,280	3,281	1,999
Health Insurance	24,134	26,732	69,966	80,809	(10,843)
Total	153,819	150,089	455,918	448,138	7,780
Office Supplies	0	0		0	-
Telephone	582	1,874	3,020	8,122	(5,102)
Business Expenses	147	541	9,348	3,717	5,631
Bank Service Fees - Admin	0	3,987	2,922	7,512	(4,590)
Legal Counsel	0	973	12,052	3,395	8,657
Education	434	262	1,637	347	1,290
Audit & Accounting	0	0	0	0	0
Legal Publications	0	210	0	229	(229)
Board Members	500	500	1,500	1,500	0
Elections	0	0	0	0	0
Computer Expenses	0	4,013	3,962	12,830	(8,868)
Copy Machine & Supply	0	0	61	19	42
Postage & Meter Rent	601	601	3,484	3,393	91
Insurance - General	11,267	10,298	33,802	30,893	2,909
Insurance - Deductible	0	1,000	0	1,000	(1,000)
Engineering	0	2,990	7,380	3,305	4,075
Tools	119	55	167	446	(279)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	0	1,610	2,044	(434)
Safety	(3,594)	562	4,948	1,567	3,381
Summit Water Quality	18,531	0	18,531	0	18,531
Building Maintenance	1,090	3,242	8,175	12,330	(4,155)
Employee Housing Maintenan	0	441	2,192	531	1,661
Employee Housing Utilities	101	0	1,269	0	1,269
Total Administration	183,597	181,638	571,978	541,318	30,660
Iowa Hill Plant Expenses					
Utilities					
Gas	2,034	0	4,039	3,433	606
Electric	644	722	1,936	2,169	(233)
Freight	74	52	398	126	272
Equipment Repairs	2,394	192	5,032	1,541	3,491
Chemicals	0	0	0	0	0
Contracted Repairs	74	6,309	1,018	15,454	(14,436)
Laboratory Supplies	4,214	873	5,954	6,861	(907)
Biomonitoring	659	0	1,257	0	1,257
Discharge Permit	0	0	0	0	0
Supplies	0	236	4,923	671	4,252
Site Monitoring	128	105	361	195	166
Total Iowa Hill	10,221	8,489	24,918	30,450	(5,532)

March Comparative Statement Cont.

	2022 March	2021 March	2022 Year to Date	2021 Year to Date	Increase (Decrease)
Farmers Korner					
Utilities					
Gas	0	25,022	24,026	33,570	(9,544)
Electric	47,370	0	136,122	72,867	63,255
Freight	2,260	3,323	11,891	10,017	1,874
Equipment Repairs	1,414	2,072	22,641	9,341	13,300
Chemicals	25,483	65,813	101,671	141,027	(39,356)
Supplies	1,011	211	1,399	1,376	23
Contracted Repairs	340	11,964	3,118	17,188	(14,070)
Dumpster Charges	1,100	1,309	3,300	3,929	(629)
Biomonitoring	0	0	1,651	0	1,651
Discharge Permit	0	0	0	0	-
Composting	18,744	9,049	45,593	27,464	18,129
Site Monitoring	336	289	1,814	2,217	(403)
Sludge Hauling Costs	15,075	5,625	35,775	17,100	18,675
State Health Fees	0	0	0	0	-
Total Farmers Korner	113,133	124,677	389,001	336,096	52,905
South Blue Expenses					
Utilities					
Gas	1,186	1,305	3,648	3,505	143
Electric	3,757	844	10,272	6,300	3,972
Equipment Repairs	0	0	337	103	234
Contracted Repairs	0	3,029	0	3,029	(3,029)
Supplies	0	140	0	140	(140)
Discharge Permit	0	0	0	0	-
Site Monitoring	604	479	1,701	2,287	(586)
Total South Blue	5,547	5,797	15,958	15,364	594
Collection Expenses					
Utilities	1,104	62	2,892	2,453	439
Vehicle Expense	1,543	(1,106)	6,332	1,331	5,001
Line Cleaner Expenses	0	0	405	110	295
Manhole Repairs/Line Repair	3,728	634	5,466	9,906	(4,440)
Equipment Repairs	0	108	2,089	1,056	1,033
CCTV Expense	0	0	4,665	0	4,665
Total Collection	6,375	(302)	21,849	14,856	6,993
Total Operating Expenditure	318,873	320,299	1,023,704	938,084	85,620
Net Cash from Operations	233,569	216,742	633,811	679,449	(45,638)
Replacement Capital					
Administration	0	0	0	0	-
Employee Housing	0	0	0	0	-
Plant:					
IH	0	0	11,095	0	11,095
FK	137,275	61,478	209,402	96,978	112,424
South Blue	0	0	3,339	0	3,339
Collection	0	0	0	0	0
Misc.	750	3,000	9,931	9,415	516
Vehicle	0	0	0	0	0
Total Replacement Capital	138,025	64,478	233,767	106,393	127,374
Non Operating Expenses					
CWRPDA Loan Principal	0	0	52,327	51,296	1,031
Loan Interest	0	0	9,644	10,675	(1,031)
Total Non Operating	0	0	61,971	61,971	0

March Comparative Statement Cont.

	<u>2022</u> <u>March</u>	<u>2021</u> <u>March</u>	<u>2022</u> <u>Year to Date</u>	<u>2021</u> <u>Year to Date</u>	<u>Pg. 4</u> <u>Increase</u> <u>(Decrease)</u>
Capital Outlay					
Plant-IH-CO	0	0	11,095	0	11,095
Plant-FK-CO	0	0	0	0	0
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	(936,494)	1,468	(929,591)	1,468	(931,059)
Collection	3,250	23,732	3,250	36,692	(33,442)
Land	0	0	0	0	0
Administration	0	0	0	0	0
Total Capital Outlay	<u>(933,244)</u>	<u>25,200</u>	<u>(915,246)</u>	<u>38,160</u>	<u>(953,406)</u>
Total Expenses	<u>(476,346)</u>	<u>409,977</u>	<u>404,196</u>	<u>1,144,608</u>	<u>(740,412)</u>
Revenue Less Expenses	<u>1,140,075</u>	<u>1,268,195</u>	<u>1,515,494</u>	<u>1,839,113</u>	<u>(323,619)</u>