

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday June 9, 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. Mrs. Signe Stimson, Mr. Jason Hart, Mr. Robin Theobald and Mr. Allyn Mosher answered "present" at roll call.

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

**II. MINUTES:**

April 14, 2022 minutes: Mr. Hart made a motion to approve the April 14, 2022 Board of Directors meeting minutes. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

**III. PUBLIC HEARINGS:**

-Resolution 4, Series 2022, Inclusion of Lot 34 Valley of the Blue Subdivision

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of lot 34 Valley of the Blue 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 4, Series 2022 for the Inclusion of lot 34 Valley of the Blue Subdivision.

Mr. Theobald made a motion to approve Resolution 4, Series 2022 for the Inclusion of lot 34 Valley of the Blue Subdivision. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

**IV. PUBLIC COMMENT:** None

**V. BILLS:**

Mrs. Stimson 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 was discussed by the Board of Directors during the work session

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**VIII. OLD BUSINESS:** None

**IX. NEW BUSINESS:**

C. Turner Morris Pay Request #1

Mr. Carlberg said that Turner Morris is well under way with the new roof on the Farmers Korner South Plant and has submitted pay request # 1 in the amount of \$125,000.00. Mr. Carlberg recommended that the Board approve Turner Morris pay request #1 in the amount of \$125,000.00.

Mr. Hart made a motion to approve Turner Morris pay request #1 in the amount of \$125,000.00. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

D. Guildner Pipeline Pay Request #1

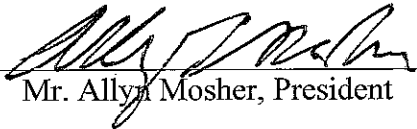
Mr. Carlberg said that Guildner Pipeline has been cleaning and inspecting mainline in the town of Blue River and has submitted pay request #1 in the amount of \$45,918.25. Mr. Carlberg said Guildner Pipeline is doing a great job and he recommends that the Board approve Guildner Pipeline pay request #1 in the amount of \$45,918.25.

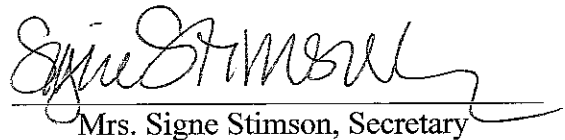
Mr. Theobald made a motion to approve Guildner Pipeline pay request #1 in the amount of \$45,918.25. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

**X. CORRESPONDENCE:**

**XI. ADJOURN:**

Mr. Hart made a motion to adjourn the meeting at 5:49 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  
 May 31, 2022

	<u>2022</u>	<u>2021</u>	<u>Increase</u> <u>(Decrease)</u>
<b>Current Assets:</b>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	19,524,377	16,166,975	3,357,402
Colotrust Plus	20,733,048	20,699,592	33,456
ColoTrust Prime	3,844,113	3,840,985	3,128
Total Cash and Equivalents	<u>44,101,738</u>	<u>40,707,752</u>	<u>3,393,986</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>	6,417	11,103	(4,686)
Developer/Contractor Escrow	230,973	178,494	52,479
Interest Receivable & Market Adjustments	138	137	1
Notes Receivable	48,798	70,296	(21,498)
Prepaid Expenses	85,381	89,303	(3,922)
Emp. Loan Assist. Notes Receivable	29,076	30,000	(924)
Total Other Assets	<u>400,783</u>	<u>379,333</u>	<u>21,450</u>
<b>Total Current Assets:</b>	<u>44,502,521</u>	<u>41,087,085</u>	<u>3,415,436</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	9,320,991	9,294,559	26,432
Telemetry	440,929	440,929	-
Employee Housing	2,398,975	1,403,596	995,379
Total Property Plant and Equipment :	<u>116,010,312</u>	<u>113,799,286</u>	<u>2,211,026</u>
<b>Less Accumulated Depreciation</b>	<u>(49,536,218)</u>	<u>(46,792,177)</u>	<u>(2,744,041)</u>
Net Property Plant and Equipment :	<u>66,474,094</u>	<u>67,007,109</u>	<u>(533,015)</u>
Total Assets:	<u>110,976,615</u>	<u>108,094,194</u>	<u>2,882,421</u>

**Liabilities**

	<u>2022</u>	<u>2021</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	125,282	337,791	(212,509)
Construction/Developer Escrow	230,973	178,494	52,479
Earned Employee Benefits	167,182	166,285	897
Unearned User Fees	555,575	523,780	31,795
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>1,193,976</u>	<u>1,350,101</u>	<u>(156,125)</u>
<b>Long Term Liabilities:</b>			
<b>Loan Payable</b>	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>2,053,210</u>	<u>2,314,512</u>	<u>(261,302)</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	65,930,698	65,930,698	-
Unrestricted Net Assets	22,992,707	21,848,984	1,143,723
Unrestricted Net Assets - Nutrient Reserve	20,000,000	18,000,000	2,000,000
Total Contributed Capital	<u>108,923,405</u>	<u>105,779,682</u>	<u>3,143,723</u>
Total Liabilities and Equity	<u>110,976,615</u>	<u>108,094,194</u>	<u>2,882,421</u>

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

	2022	2022	2022	2022	2022
	May	Year To Date	Approved Budget	Uncollected	% Uncol/Col
<b>Operating Revenue</b>					
Sewer User Fees	556,195	2,736,277	6,650,000	3,913,723	59
Tap Inspection Fees	1,000	1,600	4,000	2,400	60
Miscellaneous Revenue	1,000	1,000	5,000	4,000	80
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	1,482	1,822	20,000	18,178	91
Late Fees	478	3,502	15,000	11,498	77
Line Extension Fees	0	12,542	50,000	37,458	75
Rental Income	5,450	28,100	57,000	28,900	51
<b>Total Operating Revenue</b>	<b>565,605</b>	<b>2,784,843</b>	<b>6,801,000</b>	<b>4,016,157</b>	<b>59</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	73	2,653	4,000	1,347	34
Plant Investment Fees	364,433	834,890	1,500,000	665,110	44
Inclusion Fees	0	8,271	50,000	41,729	83
Interest on Investments	16,707	32,812	50,000	17,188	34
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>381,213</b>	<b>878,626</b>	<b>1,604,000</b>	<b>724,027</b>	<b>45</b>
<b>Total Revenue</b>	<b>946,818</b>	<b>3,663,469</b>	<b>8,405,000</b>	<b>4,741,531</b>	<b>56</b>

Administration Expense	2022 May	2022 Year to Date	2022 Approved Budget	2022 Available	2022 % Available
<b>Payroll &amp; Employee Benefits</b>					
Salaries	110,754	545,739	1,675,000	1,129,261	67
Overtime	3,685	10,886	45,000	34,114	76
FICA-Admn	6,996	34,140	106,640	72,500	68
Medicare-Admin	1,636	7,984	24,940	16,956	68
401K Contributions	8,196	40,193	129,000	88,807	69
Worker's Compensation Insurance	930	7,796	20,000	12,204	61
Health Insurance	22,177	115,467	355,000	239,533	67
<b>Total</b>	<b>154,374</b>	<b>762,205</b>	<b>2,355,580</b>	<b>1,593,375</b>	<b>68</b>
Office Supplies	0	0	5,000	5,000	100
Telephone	582	4,376	25,000	20,624	82
Business Expenses	0	13,242	50,000	36,758	74
Bank Service Fees - Admin	0	4,083	17,000	12,917	76
Legal Counsel	0	27,199	75,000	47,801	64
Education	677	2,414	25,000	22,586	90
Audit & Accounting	7,800	7,800	10,500	2,700	26
Legal Publications	0	1,812	5,000	3,188	64
Board Members	500	2,000	6,000	4,000	67
Elections	0	0	5,000	5,000	100
Computer Expenses	0	4,303	40,000	35,697	89
Copy Machine & Supply	375	500	1,000	500	50
Postage & Meter Rent	0	5,770	14,000	8,230	59
Insurance - General	11,267	56,337	163,000	106,663	65
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	1,120	9,546	75,000	65,454	87
Tools	0	167	2,500	2,333	93
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	1,610	9,000	7,390	82
Safety	95	4,642	5,000	358	7
Summit Water Quality	0	18,531	18,000	(531)	(3)
Building Maintenance	1,657	12,656	27,000	14,344	53
Employee Housing Maintenance	0	2,192	15,000	12,808	85
Employee Housing Utilities	385	2,691	3,000	309	10
<b>Total Administration</b>	<b>178,832</b>	<b>944,076</b>	<b>2,953,080</b>	<b>2,009,004</b>	<b>68</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	1,555	7,407	25,000	17,593	70
Electric	685	3,273	75,000	71,727	96
Freight	0	430	3,000	2,570	86
Equipment Repairs	0	5,032	30,000	24,968	83
Chemicals	0	0	10,000	10,000	100
Supplies	0	2,538	10,000	7,462	75
Contracted Repairs	1,365	8,505	60,000	51,495	86
Laboratory Supplies	0	4,157	15,000	10,843	72
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	1,858	6,781	9,000	2,219	25
Site Monitoring	2,072	2,561	5,000	2,439	49
<b>Total Iowa Hill</b>	<b>7,535</b>	<b>40,684</b>	<b>242,000</b>	<b>201,316</b>	<b>83</b>

May Financial Statement Cont.

	2022 May	2022 Year to Date	2022 Approved Budget	2022 Available	2022 % Available
<b>Farmers Korner Expenses</b>					
Utilities					
Gas	0	42,521	95,000	52,479	55
Electric	40,793	225,109	545,000	319,891	59
Freight	0	17,523	45,000	27,477	61
Equipment Repairs	0	28,062	65,000	36,938	57
Chemicals	0	147,657	550,000	402,343	73
Supplies	0	3,288	10,500	7,212	69
Contracted Repairs	0	27,589	100,000	72,411	72
Dumpster Charges	0	4,400	15,000	10,600	71
Biomonitoring	0	1,651	7,800	6,149	79
Discharge Permit	0	0	20,000	20,000	100
Composting	0	58,077	125,000	66,923	54
Site Monitoring	0	4,466	23,000	18,534	81
Sludge Hauling Costs	0	45,675	80,000	34,325	43
State Health Fees	0	1,537	2,500	963	39
<b>Total Farmers Korner</b>	<b>40,793</b>	<b>607,555</b>	<b>1,683,800</b>	<b>1,076,245</b>	<b>64</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	1,406	6,417	12,000	5,583	47
Electric	3,584	17,439	50,000	32,561	65
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	0	2,705	10,000	7,295	73
<b>Total South Blue</b>	<b>4,990</b>	<b>26,898</b>	<b>88,800</b>	<b>61,902</b>	<b>70</b>
<b>Collection Expenses</b>					
Utilities	1,217	5,484	20,000	14,516	73
Vehicle Expense	2,437	10,830	54,000	43,170	80
Line Cleaner Expenses	0	405	10,000	9,595	96
Manhole Repairs/Line Repairs	140	14,846	140,000	125,154	89
Equipment Repairs	0	2,213	15,000	12,787	85
CCTV Expense	0	4,665	5,000	335	7
<b>Total Collection</b>	<b>3,794</b>	<b>38,443</b>	<b>244,000</b>	<b>205,557</b>	<b>84</b>
<b>Total Operating Expenditures</b>	<b>235,944</b>	<b>1,657,656</b>	<b>5,211,680</b>	<b>3,554,024</b>	<b>68</b>
<b>Net Cash from Operations</b>	<b>329,661</b>	<b>1,127,187</b>	<b>1,589,320</b>	<b>462,133</b>	<b>29</b>
<b>Replacement Capital</b>					
Administration	0	0	25,000	25,000	100
Employee Housing	0	0	70,000		
Plant:					
IH	0	65,564	4,050,000	3,984,436	98
FK	125,000	475,592	1,621,000	1,145,408	71
South Blue	0	4,354	50,000	45,646	91
Collection					
Misc.	45,918	56,100	1,015,000	958,900	94
Vehicle	0	0	120,000	120,000	100
<b>Total Replacement Capital</b>	<b>170,918</b>	<b>601,610</b>	<b>6,951,000</b>	<b>6,279,390</b>	<b>90</b>
<b>Non Operating Expenses</b>					
Bond Principal	0	52,327	97,129	44,802	46
Bond Interest	0	9,644	26,813	17,169	64
<b>Total Non Operating</b>	<b>0</b>	<b>61,971</b>	<b>123,942</b>	<b>61,971</b>	<b>50</b>

May Financial Statement Cont.

	<u>2022</u> <u>May</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>
<b>Capital Outlay</b>					
Plant:					
IH	0	65,564	4,050,000	3,984,436	98
FK	0	0	470,000	470,000	100
South Blue	0	0	100,000	100,000	0
Employee Housing	1,047	(926,545)	2,500,000	3,426,545	137
Collection	0	14,630	1,625,000	1,610,370	99
Land	0	0			
Administration	0	0	25,000	25,000	100
<b>Total Capital Outlay</b>	<b>1,047</b>	<b>(846,351)</b>	<b>8,770,000</b>	<b>9,616,351</b>	<b>110</b>
<b>Total Expenses</b>	<b>407,909</b>	<b>1,474,886</b>	<b>21,056,622</b>	<b>19,581,736</b>	<b>93</b>
<b>Total Revenue - Total Expenses</b>	<b>538,909</b>	<b>2,188,583</b>			



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

	2022	2021	2022	2021	Increase
	May	May	Year To Date	Year to Date	(Decrease)
<b>Operating Revenue</b>					
Sewer User Fees	556,195	523,780	2,736,277	2,608,049	128,228
Tap Inspection Fees	1,000	300	1,600	2,300	(700)
Miscellaneous Revenue	1,000	0	1,000	0	1,000
CEBT Dividend	0	0	0	0	
Camper Dump Fees	1,482	1,623	1,822	2,826	(1,004)
Late Fees	478	294	3,502	9,378	(5,876)
Line Extension Fees	0	0	12,542	44,146	(31,604)
Rental Income	5,450	4,750	28,100	23,450	4,650
<b>Total Operating Revenue</b>	<b>565,605</b>	<b>530,747</b>	<b>2,784,843</b>	<b>2,690,149</b>	<b>94,694</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	73	0	2,653	2,053	600
Plant Investment Fees	364,433	156,847	834,890	1,905,223	(1,070,333)
Inclusion Fees	0	400	8,271	28,431	(20,160)
Interest on Investments	16,707	840	32,812	5,645	27,167
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>381,213</b>	<b>158,087</b>	<b>878,626</b>	<b>1,941,352</b>	<b>(1,063,326)</b>
<b>Total Revenue</b>	<b>946,818</b>	<b>688,834</b>	<b>3,663,469</b>	<b>4,631,501</b>	<b>(968,032)</b>

May Comparative Statement Cont.

	2022 May	2021 May	2022 Year to Date	2021 Year to Date	Increase (Decrease)
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	110,754	101,432	545,739	526,284	19,455
Overtime	3,685	1,797	10,886	3,676	7,210
FICA-Admn	6,996	6,347	34,140	32,592	1,548
Medicare-Admin	1,636	1,484	7,984	7,622	362
401K Contributions	8,196	7,372	40,193	36,812	3,381
Worker's Compensation Insur	930	778	7,796	3,783	4,013
Health Insurance	22,177	26,936	115,467	134,681	(19,214)
<b>Total</b>	<b>154,374</b>	<b>146,146</b>	<b>762,205</b>	<b>745,450</b>	<b>16,755</b>
Office Supplies	0	672	0	840	(840)
Telephone	582	1,514	4,376	12,243	(7,867)
Business Expenses	0	2,949	13,242	8,581	4,661
Bank Service Fees - Admin	0	1,649	4,083	10,486	(6,403)
Legal Counsel	0	541	27,199	5,845	21,354
Education	677	680	2,414	2,134	280
Audit & Accounting	7,800	0	7,800	0	7,800
Legal Publications	0	33	1,812	1,911	(99)
Board Members	500	500	2,000	2,500	(500)
Elections	0	0	0	0	0
Computer Expenses	0	3,838	4,303	20,424	(16,121)
Copy Machine & Supply	375	388	500	407	93
Postage & Meter Rent	0	875	5,770	6,272	(502)
Insurance - General	11,267	10,298	56,337	51,488	4,849
Insurance - Deductible	0	0	0	1,000	(1,000)
Engineering	1,120	12,473	9,546	15,778	(6,232)
Tools	0	665	167	1,225	(1,058)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	0	1,610	2,292	(682)
Safety	95	200	4,642	1,947	2,695
Summit Water Quality	0	0	18,531	9,356	9,175
Building Maintenance	1,657	3,355	12,656	17,070	(4,414)
Employee Housing Maintenan	0	360	2,192	891	1,301
Employee Housing Utilities	385	0	2,691	620	2,071
<b>Total Administration</b>	<b>178,832</b>	<b>187,136</b>	<b>944,076</b>	<b>918,760</b>	<b>25,316</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	1,555	1,348	7,407	7,610	(203)
Electric	685	632	3,273	3,431	(158)
Freight	0	52	430	178	252
Equipment Repairs	0	0	5,032	4,371	661
Chemicals	0	0	0	0	0
Contracted Repairs	0	4,230	2,538	21,309	(18,771)
Laboratory Supplies	1,365	915	8,505	9,570	(1,065)
Biomonitoring	0	0	4,157	0	4,157
Discharge Permit	0	0	0	0	0
Supplies	1,858	226	6,781	909	5,872
Site Monitoring	2,072	120	2,561	692	1,869
<b>Total Iowa Hill</b>	<b>7,535</b>	<b>7,523</b>	<b>40,684</b>	<b>48,070</b>	<b>(7,386)</b>

May Comparative Statement Cont.

	2022 May	2021 May	2022 Year to Date	2021 Year to Date	Increase (Decrease)
<b>Farmers Korner</b>					
Utilities					
Gas	0	4,278	42,521	43,916	(1,395)
Electric	40,793	65,945	225,109	178,615	46,494
Freight	0	148	17,523	10,165	7,358
Equipment Repairs	0	385	28,062	14,725	13,337
Chemicals	0	24,121	147,657	204,663	(57,006)
Supplies	0	54	3,288	1,672	1,616
Contracted Repairs	0	2,368	27,589	22,274	5,315
Dumpster Charges	0	1,310	4,400	6,549	(2,149)
Biomonitoring	0	1,651	1,651	1,651	-
Discharge Permit	0	0	0	1,728	(1,728)
Composting	0	10,923	58,077	46,549	11,528
Site Monitoring	0	938	4,466	3,489	977
Sludge Hauling Costs	0	6,750	45,675	29,025	16,650
State Health Fees	0	80	1,537	80	1,457
<b>Total Farmers Korner</b>	<b>40,793</b>	<b>118,951</b>	<b>607,555</b>	<b>565,101</b>	<b>42,454</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	1,406	210	6,417	4,848	1,569
Electric	3,584	5,261	17,439	15,088	2,351
Equipment Repairs	0	738	337	3,872	(3,535)
Contracted Repairs	0	0	0	3,029	(3,029)
Supplies	0	0	0	140	(140)
Discharge Permit	0	0	0	0	-
Site Monitoring	0	524	2,705	3,335	(630)
<b>Total South Blue</b>	<b>4,990</b>	<b>6,733</b>	<b>26,898</b>	<b>30,312</b>	<b>(3,414)</b>
<b>Collection Expenses</b>					
Utilities	1,217	1,425	5,484	5,782	(298)
Vehicle Expense	2,437	6,419	10,830	12,551	(1,721)
Line Cleaner Expenses	0	0	405	110	295
Manhole Repairs/Line Repair	140	3,778	14,846	14,982	(136)
Equipment Repairs	0	0	2,213	4,348	(2,135)
CCTV Expense	0	120	4,665	120	4,545
<b>Total Collection</b>	<b>3,794</b>	<b>11,742</b>	<b>38,443</b>	<b>37,893</b>	<b>550</b>
<b>Total Operating Expenditure</b>	<b>235,944</b>	<b>332,085</b>	<b>1,657,656</b>	<b>1,600,136</b>	<b>57,520</b>
<b>Net Cash from Operations</b>	<b>329,661</b>	<b>198,662</b>	<b>1,127,187</b>	<b>1,090,013</b>	<b>37,174</b>
<b>Replacement Capital</b>					
Administration	0	0	0	0	-
Employee Housing	0	0	0	0	-
Plant:					
IH	0	0	65,564	0	65,564
FK	125,000	13,963	475,592	113,101	362,491
South Blue	0	0	4,354	0	4,354
Collection	0	0	0	0	0
Misc.	45,918	78,706	56,100	91,016	(34,916)
Vehicle	0	0	0	0	0
<b>Total Replacement Capital</b>	<b>170,918</b>	<b>92,669</b>	<b>601,610</b>	<b>204,117</b>	<b>397,493</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal	0	0	52,327	51,296	1,031
Loan Interest	0	0	9,644	10,675	(1,031)
<b>Total Non Operating</b>	<b>0</b>	<b>0</b>	<b>61,971</b>	<b>61,971</b>	<b>0</b>

May Comparative Statement Cont.

Pg. 4  
Increase  
(Decrease)

	<u>2022</u> <u>May</u>	<u>2021</u> <u>May</u>	<u>2022</u> <u>Year to Date</u>	<u>2021</u> <u>Year to Date</u>	
<b>Capital Outlay</b>					
Plant-IH-CO	0	14,530	65,564	14,530	51,034
Plant-FK-CO	0	0	0	0	0
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	1,047	131,400	(926,545)	247,874	(1,174,419)
Collection	0	7,415	14,630	58,252	(43,622)
Land	0	0	0	0	0
Administration	0	0	0	0	0
<b>Total Capital Outlay</b>	<u>1,047</u>	<u>153,345</u>	<u>(846,351)</u>	<u>320,656</u>	<u>(1,167,007)</u>
<b>Total Expenses</b>	<u>407,909</u>	<u>578,099</u>	<u>1,474,886</u>	<u>2,186,880</u>	<u>(711,994)</u>
<b>Revenue Less Expenses</b>	<u>538,909</u>	<u>110,735</u>	<u>2,188,583</u>	<u>2,444,621</u>	<u>(256,038)</u>