

Upper Blue Sanitation District
Board of Directors Meeting
Thursday March 10, 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, Mr. Rick Orwig and Mr. Robin Theobald answered "present" at roll call.

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

II. MINUTES:

January 13, 2022 Minutes: Mrs. Stimson made a motion to approve the January 13, 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. Mr. Theobald 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:

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IX. NEW BUSINESS:

C. Short Term Rental Objection:

Mr. Chris Knackstedt was present to address the Board with his objection to the District's Short Term Rental policy.

Mr. Knackstedt obtained a Short-Term Rental Permit from the Town of Breckenridge, in which the permit allows the property owner to rent for a maximum of 21 days per year. Mr. Knackstedt argues that he should not be charged the higher Short-Term Rental Sewer Service Rate because he is limited in use. The District's argument is that even if he chooses to limit the number of Short-Term Rental days, the District must anticipate that the rental would more than likely happen during peak periods (holidays, events, weekends and seasons such as Spring Break). The District's policies are that the District must plan to treat wastewater for those peak periods 100% of the time. The District cannot turn the wastewater treatment process on and off.

Mr. Knackstedt addressed the Board stating that the letter he received from Mr. Mosher (Board President) responding to his Short-Term Rental Sewer Service Rate objection did not address his issues. Mr. Knackstedt said that he is challenging the District's policies as not being "Fair and Equitable" and the District's definition of "Substantial Alterations". Mr. Knackstedt said that he doesn't agree with Short-Term Rental use changing Residential use to Commercial use. Mr. Mosher said that the District use is based on maximum flow. Mr. Knackstedt said that he challenges the maximum flow vs. maximum occupancy definition in the District's Rules and Regulations.

Mr. Knackstedt said that he will not be Short-Term renting his residence during the busy times because he has business that he attends to during those times. Mr. Mosher said that the District cannot monitor which days that a residence is Short-Term rented. Mr. Knackstedt said that his property is still a primary residence, and he is not changing the number of bedrooms and bathrooms. Mr. Knackstedt used an example of the Ski Area expansion and named specific hotels which have a substantially higher use than his Short-Term Rental. Mr. Knackstedt demanded that the District distinguish between residential and commercial use; and address how it is "Fair and Equitable" for anyone Short-Term Renting 21 days or less to be charged a Short-Term Rental Sewer Service Rate because residential rates should prevail. Mr. Knackstedt said that his property is still a primary residence in that when he Short-Term rents his residence the residence is being exchanged from one family to another family. Therefore, how is it "Fair and Equitable" for the Sewer Service Rate to go up 20 times for maximum flow?

Mr. Carlberg said that a user class is as a whole classification, not picking out individual hotels. Also, when a residence is used as a Short-Term Rental the number of occupants exceeds what the occupancy would be when not used as a Short-Term Rental. Therefore, a residence being used as a Short-Term Rental is not exchanging one family for another family because it is not the same size family.

There was discussion about the nightly rate charged by Short-Term Rental properties. Mr. Knackstedt said what does rental income have to do with being charged a higher rate for sewer service. Mr. Theobald responded that when a property is obtaining rental income that makes it a business. Mr. Knackstedt said why does Short-Term renting for 21 days create a "Substantial Alteration" for a property? Mr. Knackstedt went back to the Ski Area change of use and said that he didn't see an increase in the rate the Ski Area is being charged in the minutes. Mr. Carlberg said that service rate assessments are not reflected in the minutes, and the District has repeatedly assessed and adjusted the Ski Area sewer service rate.

Mr. Knackstedt said that it is not a substantial change of use when a single family home is used as a Short-Term Rental. Mr. Knackstedt made a formal request to the Board to examine how the District's Short-Term Rental Policy is "Fair and Equitable" and how it is a "Substantial Change of Use" when a residence is used as a Short-Term Rental.

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D. Release of Retainage – Guildner Pipeling

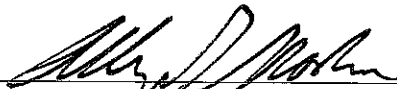
Mr. Carlberg said that Guildner Pipeline has submitted for release of retainage in the amount of \$48,710.62 for the sewer pipe cleaning and TV inspections project completed in 2021. Mr. Carlberg said that Guildner Pipeline has done a very good job and recommended that the Board approve the release of retainage.

Mr. Theobald made a motion to approve Guildner Pipeline release of retainage in the amount of \$48,710.62. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

X. CORRESPONDENCE:

XI. ADJOURN:

Mr. Orwig made a motion to adjourn the meeting at 6:04 PM. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors.


Mr. Alyn Mosher, President


Mrs. Signe Stimson, Secretary

Upper Blue Sanitation District
 Comparative Balance Sheet-UNAUDITED DRAFT
 February 28, 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	17,678,086	18,961,114	(1,283,028)
Colotrust Plus	20,706,056	15,697,170	5,008,886
ColoTrust Prime	3,841,355	3,840,891	464
Total Cash and Equivalents	<u>42,225,697</u>	<u>38,499,375</u>	<u>3,726,322</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	105,310	109,308	(3,998)
Developer/Contractor Escrow	230,973	137,244	93,729
Interest Receivable & Market Adjustments	138	137	1
Notes Receivable	47,510	48,720	(1,210)
Prepaid Expenses	133,743	122,531	11,212
Emp. Loan Assist. Notes Receivable	29,355	30,000	(645)
Total Other Assets	<u>547,029</u>	<u>447,940</u>	<u>99,089</u>
Total Current Assets:	<u>42,772,726</u>	<u>38,947,315</u>	<u>3,825,411</u>
Property Plant and Equipment:			
Land	868,609	868,609	-
Easements	98,254	98,254	-
Sewer Lines	18,460,508	18,460,508	-
Treatment Plants	80,648,260	80,648,260	-
Office Equipment	252,351	252,351	-
Other Machines & Equipment	551,065	551,065	-
Autos & Trucks	1,617,110	1,617,110	-
IH Administration Building	164,045	164,045	-
Upper Blue System Costs	9,294,559	9,294,559	-
Telemetry	440,929	440,929	-
Employee Housing	1,403,596	1,403,596	-
Total Property Plant and Equipment :	<u>113,799,286</u>	<u>113,799,286</u>	<u>-</u>
Less Accumulated Depreciation	<u>(46,792,177)</u>	<u>(46,792,177)</u>	<u>-</u>
Net Property Plant and Equipment :	<u>67,007,109</u>	<u>67,007,109</u>	<u>-</u>
Total Assets:	<u>109,779,835</u>	<u>105,954,424</u>	<u>3,825,411</u>

Liabilities

	<u>2022</u>	<u>2021</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	101,845	159,457	(57,612)
Construction/Developer Escrow	230,973	137,244	93,729
Earned Employee Benefits	166,285	166,285	-
Unearned User Fees	541,238	520,953	20,285
Interest Payable	8,896	8,896	-
Loan Payable (Current Portion)	103,105	103,105	-
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>1,184,092</u>	<u>1,127,690</u>	<u>56,402</u>
Long Term Liabilities:			
Loan Payable	964,411	964,411	-
Total Long Term Liabilities:	<u>964,411</u>	<u>964,411</u>	<u>-</u>
Total Liabilities	<u>2,148,503</u>	<u>2,092,101</u>	<u>56,402</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	65,930,698	65,930,698	-
Unrestricted Net Assets	21,700,634	19,931,625	1,769,009
Unrestricted Net Assets - Nutrient Reserve	20,000,000	18,000,000	2,000,000
Total Contributed Capital	<u>107,631,332</u>	<u>103,862,323</u>	<u>3,769,009</u>
Total Liabilities and Equity	<u>109,779,835</u>	<u>105,954,424</u>	<u>3,825,411</u>

Upper Blue Sanitation District
 Monthly Financial Statement-UNAUDITED DRAFT
 February 28, 2022

	2022 February	2022 Year To Date	2022 Approved Budget	2022 Uncollected	2022 % Uncol/Col
Operating Revenue					
Sewer User Fees	542,518	1,081,750	6,650,000	5,568,250	84
Tap Inspection Fees	100	100	4,000	3,900	98
Miscellaneous Revenue	0	0	5,000	5,000	100
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	0	0	20,000	20,000	100
Late Fees	609	906	15,000	14,094	94
Line Extension Fees	10,542	10,542	50,000	39,458	79
Rental Income	5,350	11,750	57,000	45,250	79
Total Operating Revenue	559,119	1,105,048	6,801,000	5,695,952	84
Miscellaneous Revenue					
Interest on Loan Payments	74	1,714	4,000	2,286	57
Plant Investment Fees	45,302	138,241	1,500,000	1,361,759	91
Inclusion Fees	7,871	7,871	50,000	42,129	84
Interest on Investments	1,673	3,062	50,000	46,938	94
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	54,920	150,888	1,604,000	1,450,826	90
Total Revenue	614,039	1,255,936	8,405,000	7,149,064	85

Administration Expense	2022 February	2022 Year to Date	2022 Approved Budget	2022 Available	2022 % Available
Payroll & Employee Benefits					
Salaries	110,601	216,780	1,675,000	1,458,220	87
Overtime	1,926	2,673	45,000	42,327	94
FICA-Admn	6,909	13,470	106,640	93,170	87
Medicare-Admin	1,616	3,150	24,940	21,790	87
401K Contributions	8,027	15,843	129,000	113,157	88
Worker's Compensation Insurance	2,333	4,350	20,000	15,650	78
Health Insurance	23,277	45,833	355,000	309,167	87
Total	154,689	302,099	2,355,580	2,053,481	87
Office Supplies	0		5,000	5,000	100
Telephone	1,257	2,342	25,000	22,658	91
Business Expenses	32	9,201	50,000	40,799	82
Bank Service Fees - Admin	0	129	17,000	16,871	99
Legal Counsel	0	2,757	75,000	72,243	96
Education	343	1,203	25,000	23,797	95
Audit & Accounting	0	0	10,500	10,500	100
Legal Publications	0	0	5,000	5,000	100
Board Members	500	1,000	6,000	5,000	83
Elections	0	0	5,000	5,000	100
Computer Expenses	0	3,962	40,000	36,038	90
Copy Machine & Supply	61	61	1,000	939	94
Postage & Meter Rent	601	2,883	14,000	11,117	79
Insurance - General	11,267	22,535	163,000	140,465	86
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	7,000	7,000	75,000	68,000	91
Tools	0	47	2,500	2,453	98
Vehicle Expense	0	0	500	500	100
Dues & Memberships	920	1,610	9,000	7,390	82
Safety	300	8,542	5,000	(3,542)	(71)
Summit Water Quality	0	0	18,000	18,000	100
Building Maintenance	4,276	5,945	27,000	21,055	78
Employee Housing Maintenance	853	2,192	15,000	12,808	85
Employee Housing Utilities	786	1,167	3,000	1,833	61
Total Administration	182,885	374,675	2,953,080	2,578,405	87
Iowa Hill Plant Expenses					
Utilities					
Gas	2,004	2,004	25,000	22,996	92
Electric	645	1,292	75,000	73,708	98
Freight	0	324	3,000	2,676	89
Equipment Repairs	2,430	2,638	30,000	27,362	91
Chemicals	0	0	10,000	10,000	100
Supplies	399	849	10,000	9,151	92
Contracted Repairs	1,365	1,740	60,000	58,260	97
Laboratory Supplies	0	599	15,000	14,401	96
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	4,923	4,923	9,000	4,077	45
Site Monitoring	128	233	5,000	4,767	95
Total Iowa Hill	11,894	14,602	242,000	227,398	94

February Financial Statement Cont.

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	2022 February	2022 Year to Date	2022 Approved Budget	2022 Available	2022 % Available
Farmers Korner Expenses					
Utilities					
Gas	0	13,132	95,000	81,868	86
Electric	42,917	88,752	545,000	456,248	84
Freight	1,310	4,954	45,000	40,046	89
Equipment Repairs	2,340	21,227	65,000	43,773	67
Chemicals	37,293	68,628	550,000	481,372	88
Supplies	152	353	10,500	10,147	97
Contracted Repairs	2,069	2,778	100,000	97,222	97
Dumpster Charges	1,100	2,200	15,000	12,800	85
Biomonitoring	0	1,651	7,800	6,149	79
Discharge Permit	0	0	20,000	20,000	100
Composting	13,708	26,850	125,000	98,150	79
Site Monitoring	1,114	1,478	23,000	21,522	94
Sludge Hauling Costs	10,125	20,700	80,000	59,300	74
State Health Fees	0	0	2,500	2,500	100
Total Farmers Korner	112,128	252,703	1,683,800	1,431,097	85
South Blue Expenses					
Utilities					
Gas	1,243	2,462	12,000	9,538	79
Electric	3,287	6,516	50,000	43,484	87
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	588	1,097	10,000	8,903	89
Total South Blue	5,118	10,412	88,800	78,388	88
Collection Expenses					
Utilities	1,101	1,787	20,000	18,213	91
Vehicle Expense	2,944	4,790	54,000	49,210	91
Line Cleaner Expenses	0	405	10,000	9,595	96
Manhole Repairs/Line Repairs	891	1,738	140,000	138,262	99
Equipment Repairs	1,308	2,089	15,000	12,911	86
CCTV Expense	4,665	4,665	5,000	335	7
Total Collection	10,909	15,474	244,000	228,526	94
Total Operating Expenditures	322,934	667,866	5,211,680	4,543,814	87
Net Cash from Operations	236,185	437,182	1,589,320	1,152,138	72
Replacement Capital					
Administration	0	0	25,000	25,000	100
Employee Housing	0	0	70,000		
Plant:					
IH	0	0	4,050,000	4,050,000	100
FK	9,695	61,557	1,621,000	1,559,443	96
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	9,181	9,181	1,015,000	1,005,819	99
Vehicle	0	0	120,000	120,000	100
Total Replacement Capital	18,876	70,738	6,951,000	6,810,262	98
Non Operating Expenses					
Bond Principal	0	0	97,129	97,129	100
Bond Interest	0	0	26,813	26,813	100
Total Non Operating	0	0	123,942	123,942	100

February Financial Statement Cont.

	<u>2022</u> <u>February</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	0	4,050,000	4,050,000	100
FK	0	0	470,000	470,000	100
South Blue	0	0	100,000	100,000	0
Employee Housing	2,871	6,902	2,500,000	2,493,098	100
Collection	0	0	1,625,000	1,625,000	100
Land	0	0			
Administration	0	0	25,000	25,000	100
Total Capital Outlay	<u>2,871</u>	<u>6,902</u>	<u>8,770,000</u>	<u>8,763,098</u>	<u>100</u>
Total Expenses	<u>344,681</u>	<u>745,506</u>	<u>21,056,622</u>	<u>20,311,116</u>	<u>96</u>
Total Revenue - Total Expenses	<u>269,358</u>	<u>510,430</u>			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 February 28, 2022 vs. February 28, 2021

	2022	2021	2022	2021	Increase
	February	February	Year To Date	Year to Date	(Decrease)
Operating Revenue					
Sewer User Fees	542,518	520,953	1,081,750	1,042,917	38,833
Tap Inspection Fees	100	100	100	200	(100)
Miscellaneous Revenue	0	0	0	0	0
CEBT Dividend	0	0	0	0	
Camper Dump Fees	0	0	0	0	-
Late Fees	609	1,557	906	1,732	(826)
Line Extension Fees	10,542	18,693	10,542	18,693	(8,151)
Rental Income	5,350	4,700	11,750	9,250	2,500
Total Operating Revenue	559,119	546,003	1,105,048	1,072,792	32,256
Miscellaneous Revenue					
Interest on Loan Payments	74	0	1,714	1,034	680
Plant Investment Fees	45,302	61,395	138,241	193,497	(55,256)
Inclusion Fees	7,871	10,425	7,871	10,425	(2,554)
Interest on Investments	1,673	1,235	3,062	2,936	126
Transfer from Reserve	0	0	0	v	#VALUE!
Total Miscellaneous Revenue	54,920	73,055	150,888	207,892	#VALUE!
Total Revenue	614,039	619,058	1,255,936	1,280,684	(24,748)

February Comparative Statement Cont.

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	2022 February	2021 February	2022 Year to Date	2021 Year to Date	Increase (Decrease)
Administration Expense					
Payroll & Employee Benefits					
Salaries	110,601	107,143	216,780	210,179	6,601
Overtime	1,926	0	2,673	1,428	1,245
FICA-Admn	6,909	6,590	13,470	13,014	456
Medicare-Admin	1,616	1,541	3,150	3,044	106
401K Contributions	8,027	7,462	15,843	14,750	1,093
Worker's Compensation Insur	2,333	779	4,350	1,557	2,793
Health Insurance	23,277	27,038	45,833	52,664	(6,831)
Total	154,689	150,553	302,099	296,636	5,463
Office Supplies	0	0		0	-
Telephone	1,257	5,164	2,342	6,247	(3,905)
Business Expenses	32	2,364	9,201	3,176	6,025
Bank Service Fees - Admin	0	2,520	129	3,526	(3,397)
Legal Counsel	0	1,208	2,757	2,422	335
Education	343	0	1,203	85	1,118
Audit & Accounting	0	0	0	0	0
Legal Publications	0	0	0	19	(19)
Board Members	500	500	1,000	1,000	0
Elections	0	0	0	0	0
Computer Expenses	0	4,438	3,962	8,818	(4,856)
Copy Machine & Supply	61	19	61	19	42
Postage & Meter Rent	601	790	2,883	790	2,093
Insurance - General	11,267	10,298	22,535	20,595	1,940
Insurance - Deductible	0	0	0	0	0
Engineering	7,000	315	7,000	315	6,685
Tools	0	390	47	390	(343)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	920	1,413	1,610	2,045	(435)
Safety	300	627	8,542	1,005	7,537
Summit Water Quality	0	0	0	0	-
Building Maintenance	4,276	6,570	5,945	9,088	(3,143)
Employee Housing Maintenan	853	0	2,192	90	2,102
Employee Housing Utilities	786	0	1,167	0	1,167
Total Administration	182,885	187,169	374,675	356,266	18,409
Iowa Hill Plant Expenses					
Utilities					
Gas	2,004	1,557	2,004	3,433	(1,429)
Electric	645	716	1,292	1,447	(155)
Freight	0	0	324	73	251
Equipment Repairs	2,430	0	2,638	1,349	1,289
Chemicals	0	0	0	0	0
Contracted Repairs	399	7,041	849	9,145	(8,296)
Laboratory Supplies	1,365	490	1,740	2,255	(515)
Biomonitoring	0	0	599	0	599
Discharge Permit	0	0	0	0	0
Supplies	4,923	65	4,923	436	4,487
Site Monitoring	128	45	233	90	143
Total Iowa Hill	11,894	9,914	14,602	18,228	(3,626)

February Comparative Statement Cont.

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	2022 <u>February</u>	2021 <u>February</u>	2022 <u>Year to Date</u>	2021 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Farmers Korner					
Utilities					
Gas	0	0	13,132	8,548	4,584
Electric	42,917	36,811	88,752	72,867	15,885
Freight	1,310	2,511	4,954	6,693	(1,739)
Equipment Repairs	2,340	6,062	21,227	7,269	13,958
Chemicals	37,293	36,037	68,628	75,214	(6,586)
Supplies	152	1,087	353	1,166	(813)
Contracted Repairs	2,069	4,807	2,778	5,224	(2,446)
Dumpster Charges	1,100	1,310	2,200	2,620	(420)
Biomonitoring	0	0	1,651	0	1,651
Discharge Permit	0	0	0	0	-
Composting	13,708	10,948	26,850	18,415	8,435
Site Monitoring	1,114	1,260	1,478	1,928	(450)
Sludge Hauling Costs	10,125	6,975	20,700	11,475	9,225
State Health Fees	0	0	0	0	-
Total Farmers Korner	112,128	107,808	252,703	211,419	41,284
South Blue Expenses					
Utilities					
Gas	1,243	1,311	2,462	2,200	262
Electric	3,287	2,797	6,516	5,456	1,060
Equipment Repairs	0	103	337	103	234
Contracted Repairs	0	0	0	0	-
Supplies	0	0	0	0	-
Discharge Permit	0	0	0	0	-
Site Monitoring	588	787	1,097	1,808	(711)
Total South Blue	5,118	4,998	10,412	9,567	845
Collection Expenses					
Utilities	1,101	1,241	1,787	2,391	(604)
Vehicle Expense	2,944	1,673	4,790	2,438	2,352
Line Cleaner Expenses	0	0	405	110	295
Manhole Repairs/Line Repair	891	6,139	1,738	9,272	(7,534)
Equipment Repairs	1,308	594	2,089	948	1,141
CCTV Expense	4,665	0	4,665	0	4,665
Total Collection	10,909	9,647	15,474	15,159	315
Total Operating Expenditure	322,934	319,536	667,866	610,639	57,227
Net Cash from Operations	236,185	226,467	437,182	462,153	(24,971)
Replacement Capital					
Administration	0	0	0	0	-
Employee Housing	0	0	0	0	-
Plant:					
IH	0	(2,000)	0	3,733	(3,733)
FK	9,695	0	61,557	35,500	26,057
South Blue	0	0	0	0	0
Collection	0	0	0	0	0
Misc.	9,181	6,415	9,181	6,415	2,766
Vehicle	0	0	0	0	0
Total Replacement Capital	18,876	4,415	70,738	45,648	25,090
Non Operating Expenses					
CWRPDA Loan Principal	0	0	0	51,296	(51,296)
Loan Interest	0	0	0	10,675	(10,675)
Total Non Operating	0	0	0	61,971	(61,971)

February Comparative Statement Cont.

	<u>2022</u> <u>February</u>	<u>2021</u> <u>February</u>	<u>2022</u> <u>Year to Date</u>	<u>2021</u> <u>Year to Date</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	2,871	0	6,902	0	6,902
Collection	0	12,960	0	12,960	(12,960)
Land	0	0	0	0	0
Administration	0	0	0	0	0
Total Capital Outlay	2,871	12,960	6,902	12,960	(6,058)
Total Expenses	344,681	336,911	745,506	731,218	14,288
Revenue Less Expenses	269,358	282,147	510,430	549,466	(39,036)