

Upper Blue Sanitation District
Board of Directors Meeting
Thursday October 13, 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. Jason Hart, Mr. Rick Orwig and Mr. Robin Theobald answered "present" at roll call.

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

II. MINUTES:

September 8, 2022 Minutes: Mrs. Stimson made a motion to approve the September 8, 2022 Board of Directors meeting minutes. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

III. PUBLIC HEARINGS:

-Resolution 11, Series 2022, Inclusion of Lot 41/42 Valley of the Blue Subdivision

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of lot 41/42 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 11, Series 2022 for the Inclusion of lot 41/42 Valley of the Blue Subdivision.

Mr. Theobald made a motion to approve Resolution 11, Series 2022 for the Inclusion of lot 41/42 Valley of the Blue Subdivision. Mr. Hart seconded the motion. The motion was passed unanimously by the Board.

-Resolution 10, Series 2022, Inclusion of Lot 32 Ten Mile Vista Filing #1 Subdivision

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of lot 32 Ten Mile Vista Filing #1 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 10, Series 2022 for the Inclusion of lot 32 Ten Mile Vista Filing #1 Subdivision.

Mr. Orwig made a motion to approve Resolution 10, Series 2022 for the Inclusion of lot 32 Ten Mile Vista Filing #1 Subdivision. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

IV. PUBLIC COMMENT:

V. BILLS:

Mr. Hart made a motion to approve the bills as presented. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

VI. FINANCIAL REPORT:

The Financial Report was reviewed and accepted by the Board of Directors.

Upper Blue Sanitation District
Board of Directors Meeting
Thursday October 13, 2022 @ 5:30 PM

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. Guildner Pipeline Pay request – Collection System Televising

Mr. Carlberg said that the District has not received the Guildner Pipeline Pay Request.

D. Stan Miller, Inc. Pay Request #2 – Highway Crossings

Mr. Carlberg said that Stan Miller, Inc. has been installing Highway 9 sewer crossings in Upper Blue and has submitted Pay Request #2 in the amount of \$525,480.07. Mr. Carlberg said that the project is proceeding well, and he would recommend payment of Stan Miller, Inc. Pay Request #2.

Mr. Orwig made a motion to approve Stan Miller, Inc. Pay Request #2 in the amount of \$525,480.07. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

E. Draft 2023 Budget

Mr. Carlberg said that he is working on fine tuning the 2023 draft budget. Mr. Carlberg recommended that the District increase service fees by \$1 per month and Plant Investment Fees by \$1,000 per sfe in 2023; because the District needs to plan for Farmers Korner Department of Health permit requirements, a sludge treatment facility needed at Farmers Korner, employee housing and a significant increases in expenses. Mr. Carlberg reviewed the capital items in the 2023 draft budget.

X. CORRESPONDENCE:

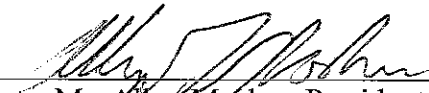
At 6:07 PM Mr. Mosher made a motion for the Board to go into Executive Session per the Open Meetings Law Citation C.R.S. 24-6-402(4)(f) to discuss personnel matters concerning the Manager's review. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

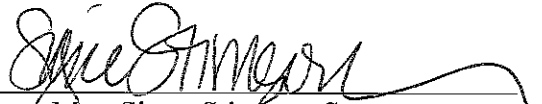
At 6:22 PM Mr. Theobald made a motion for the Board to come out of Executive Session. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

Upper Blue Sanitation District
Board of Directors Meeting
Thursday October 13, 2022 @ 5:30 PM

XI. ADJOURN:

Mr. Orwig made a motion to adjourn the meeting at 6:22 PM. Mr. Theobald 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
 September 30, 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	15,802,084	16,920,159	(1,118,075)
Colotrust Plus	25,899,072	20,701,619	5,197,453
ColoTrust Prime	3,862,761	3,841,051	21,710
Total Cash and Equivalents	<u>45,564,117</u>	<u>41,463,029</u>	<u>4,101,088</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	57,452	24,086	33,366
Developer/Contractor Escrow	230,973	230,973	-
Interest Receivable & Market Adjustments	138	137	1
Notes Receivable	45,278	111,667	(66,389)
Prepaid Expenses	36,592	44,999	(8,407)
Emp. Loan Assist. Notes Receivable	28,700	29,817	(1,117)
Total Other Assets	<u>399,133</u>	<u>441,679</u>	<u>(42,546)</u>
Total Current Assets:	<u>45,963,250</u>	<u>41,904,708</u>	<u>4,058,542</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>
Less Accumulated Depreciation	<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>112,437,344</u>	<u>108,911,817</u>	<u>3,525,527</u>

Liabilities

	<u>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	517,503	224,960	292,543
Construction/Developer Escrow	230,973	230,973	-
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>1,030,622</u>	<u>765,969</u>	<u>264,653</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>1,889,856</u>	<u>1,730,380</u>	<u>159,476</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	65,501,646	65,930,698	(429,052)
Unrestricted Net Assets	25,045,842	23,250,739	1,795,103
Unrestricted Net Assets - Nutrient Reserve	20,000,000	18,000,000	2,000,000
Total Contributed Capital	<u>110,547,488</u>	<u>107,181,437</u>	<u>3,366,051</u>
Total Liabilities and Equity	<u>112,437,344</u>	<u>108,911,817</u>	<u>3,525,527</u>

Upper Blue Sanitation District
 Monthly Financial Statement-UNAUDITED DRAFT
 September 30, 2022

	2022	2022	2022	2022	2022
	<u>September</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
Operating Revenue					
Sewer User Fees	557,807	4,959,967	6,650,000	1,690,033	25
Tap Inspection Fees	500	4,400	4,000	(400)	(10)
Miscellaneous Revenue	8,138	9,138	5,000	(4,138)	(83)
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	8,197	20,839	20,000	(839)	(4)
Late Fees	2,302	9,746	15,000	5,254	35
Line Extension Fees	12,536	100,386	50,000	(50,386)	(101)
Rental Income	6,900	52,100	57,000	4,900	9
Total Operating Revenue	596,380	5,156,576	8,801,000	1,644,424	24
Miscellaneous Revenue					
Interest on Loan Payments	71	3,606	4,000	394	10
Plant Investment Fees	187,484	4,688,251	1,500,000	(3,188,251)	(213)
Inclusion Fees	18,018	66,359	50,000	(16,359)	(33)
Interest on Investments	61,977	217,484	50,000	(167,484)	(335)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	267,550	4,975,700	1,604,000	(3,372,094)	(210)
Total Revenue	863,930	10,132,276	8,405,000	(1,727,276)	(21)

Administration Expense	2022 September	2022 Year to Date	2022 Approved Budget	2022 Available	2022 % Available
Payroll & Employee Benefits					
Salaries	119,467	1,000,672	1,675,000	674,328	40
Overtime	3,868	28,663	45,000	16,437	37
FICA-Admn	6,726	62,349	106,640	44,291	42
Medicare-Admin	1,772	14,781	24,940	10,159	41
401K Contributions	8,279	73,221	129,000	55,779	43
Worker's Compensation Insurance	930	12,205	20,000	7,795	39
Health Insurance	23,355	209,020	355,000	145,980	41
Total	164,397	1,400,811	2,355,580	954,769	41
Office Supplies	0	1,292	5,000	3,708	74
Telephone	583	11,622	25,000	13,378	54
Business Expenses	0	22,235	50,000	27,765	56
Bank Service Fees - Admin	0	6,517	17,000	10,483	62
Legal Counsel	17,840	70,510	75,000	4,490	6
Education	79	9,361	25,000	15,639	63
Audit & Accounting	0	10,400	10,500	100	1
Legal Publications	0	3,900	5,000	1,100	22
Board Members	500	4,500	6,000	1,500	25
Elections	0	0	5,000	5,000	100
Computer Expenses	0	16,772	40,000	23,228	58
Copy Machine & Supply	0	624	1,000	376	38
Postage & Meter Rent	601	10,557	14,000	3,443	25
Insurance - General	11,267	102,201	163,000	60,799	37
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	1,500	60,647	75,000	14,353	19
Tools	0	536	2,500	1,964	79
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	7,727	9,000	1,273	14
Safety	941	10,654	5,000	(5,654)	(113)
Summit Water Quality	0	18,531	18,000	(531)	(3)
Building Maintenance	1,410	20,568	27,000	6,432	24
Employee Housing Maintenance	3,084	14,054	15,000	946	6
Employee Housing Utilities	33	4,572	3,000	(1,572)	(52)
Total Administration	202,235	1,808,591	2,953,080	1,144,489	39
Iowa Hill Plant Expenses					
Utilities					
Gas	361	9,303	25,000	15,697	63
Electric	744	6,174	75,000	68,826	92
Freight	248	1,329	3,000	1,671	56
Equipment Repairs	0	11,436	30,000	18,564	62
Chemicals	0	1,133	10,000	8,867	89
Supplies	155	7,286	10,000	2,714	27
Contracted Repairs	276	29,294	60,000	30,706	51
Laboratory Supplies	1,054	9,247	15,000	5,753	38
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	46,441	9,000	(37,441)	(416)
Site Monitoring	2,570	11,759	5,000	(6,759)	(135)
Total Iowa Hill	5,408	133,402	242,000	108,598	45

	2022 <u>September</u>	2022 <u>Year to Date</u>	2022 <u>Approved Budget</u>	2022 <u>Available</u>	2022 <u>% Available</u>
Farmers Korner Expenses					
Utilities					
Gas	0	53,877	95,000	41,123	43
Electric	47,773	403,233	545,000	141,767	26
Freight	1,379	30,386	45,000	14,614	32
Equipment Repairs	3,457	54,143	65,000	10,857	17
Chemicals	36,642	304,229	550,000	245,771	45
Supplies	594	5,245	10,500	5,255	50
Contracted Repairs	620	59,638	100,000	40,362	40
Dumpster Charges	1,100	9,900	15,000	5,100	34
Biomonitoring	0	3,890	7,800	3,910	50
Discharge Permit	0	14,035	20,000	5,965	30
Composting	5,821	98,660	125,000	26,340	21
Site Monitoring	3,277	14,446	23,000	8,554	37
Sludge Hauling Costs	4,725	77,400	80,000	2,600	3
State Health Fees	0	1,627	2,500	873	35
Total Farmers Korner	105,388	1,130,709	1,683,800	553,091	33
South Blue Expenses					
Utilities					
Gas	178	7,701	12,000	4,299	36
Electric	3,469	30,740	50,000	19,280	39
Equipment Repairs	471	982	4,000	3,018	75
Supplies	0	0	1,000	1,000	100
Contracted Repairs	0	390	8,000	7,610	95
Discharge Permit	0	976	3,800	2,824	74
Site Monitoring	572	5,457	10,000	4,543	45
Total South Blue	4,690	46,246	88,800	42,554	48
Collection Expenses					
Utilities					
Gas	1,716	10,837	20,000	9,163	46
Vehicle Expense	3,476	36,723	54,000	17,277	32
Line Cleaner Expenses	0	9,552	10,000	448	4
Manhole Repairs/Line Repairs	8,687	59,515	140,000	80,485	57
Equipment Repairs	1,552	19,466	15,000	(4,466)	(30)
CCTV Expense	0	4,665	5,000	335	7
Total Collection	15,431	140,758	244,000	103,242	42
Total Operating Expenditures	333,152	3,259,706	5,211,680	1,951,974	37
Net Cash from Operations	263,228	1,896,870	1,589,320	(307,550)	(19)
Replacement Capital					
Administration					
Administration	0	0	25,000	25,000	100
Employee Housing					
Employee Housing	0	2,562	70,000		
Plant:					
IH	0	178,391	4,050,000	3,871,609	96
FK	19,474	654,305	1,621,000	966,695	60
South Blue	0	31,683	50,000	18,317	37
Collection					
Misc.	0	258,775	1,015,000	756,225	75
Vehicle	0	0	120,000	120,000	100
Total Replacement Capital	19,474	1,125,716	6,951,000	5,757,846	83
Non Operating Expenses					
Bond Principal					
Bond Principal	0	105,177	97,129	(8,048)	(8)
Bond Interest					
Bond Interest	0	18,765	26,813	8,048	30
Total Non Operating	0	123,942	123,942	0	0

September Financial Statement Cont.

	<u>2022</u> <u>September</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	178,391	4,050,000	3,871,609	96
FK	0	43,345	470,000	426,655	91
South Blue	0	0	100,000	100,000	0
Employee Housing	125	598,696	2,500,000	1,901,304	76
Collection	530,230	926,808	1,625,000	698,192	43
Land	0	0			
Administration	0	0	25,000	25,000	100
Total Capital Outlay	<u>530,355</u>	<u>1,747,240</u>	<u>8,770,000</u>	<u>7,022,760</u>	<u>80</u>
Total Expenses	<u>882,981</u>	<u>6,256,604</u>	<u>21,056,622</u>	<u>14,800,018</u>	<u>70</u>
Total Revenue - Total Expenses	<u>(19,051)</u>	<u>3,875,672</u>			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 September 30, 2022 vs. September 30, 2021

	2022	2021	2022	2021	Increase
	September	September	Year To Date	Year to Date	(Decrease)
Operating Revenue					
Sewer User Fees	557,807	526,632	4,959,967	4,709,128	250,839
Tap Inspection Fees	500	900	4,400	5,394	(994)
Miscellaneous Revenue	8,138	18,069	9,138	18,069	(8,931)
CEBT Dividend	0	0	0	0	
Camper Dump Fees	8,197	4,211	20,839	24,291	(3,452)
Late Fees	2,302	2,317	9,746	14,105	(4,359)
Line Extension Fees	12,536	(3,455)	100,386	114,372	(13,986)
Rental Income	6,900	4,900	52,100	42,850	9,250
Total Operating Revenue	596,380	553,574	5,156,576	4,928,209	228,367
Miscellaneous Revenue					
Interest on Loan Payments	71	458	3,606	3,488	118
Plant Investment Fees	187,484	305,090	4,688,251	2,988,767	1,699,484
Inclusion Fees	18,018	5,622	66,359	84,173	(17,814)
Interest on Investments	61,977	326	217,484	7,737	209,747
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	267,550	311,496	4,975,700	3,084,165	1,891,417
Total Revenue	863,930	865,070	10,132,276	8,012,374	2,119,902

September Comparative Statement Cont.

Pg. 2

	2022 <u>September</u>	2021 <u>September</u>	2022 <u>Year to Date</u>	2021 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Administration Expense					
Payroll & Employee Benefits					
Salaries	119,467	104,247	1,000,672	939,100	61,572
Overtime	3,868	2,581	28,563	14,288	14,275
FICA-Admn	6,726	6,160	62,349	58,222	4,127
Medicare-Admin	1,772	1,537	14,781	13,712	1,069
401K Contributions	8,279	7,482	73,221	66,898	6,323
Worker's Compensation Insur	930	1,924	12,205	9,191	3,014
Health Insurance	23,355	22,599	209,020	238,089	(29,069)
Total	164,397	146,530	1,400,811	1,339,500	61,311
Office Supplies	0	0	1,292	1,840	(548)
Telephone	583	1,436	11,622	20,520	(8,898)
Business Expenses	0	1,876	22,235	23,438	(1,203)
Bank Service Fees - Admin	0	330	6,517	12,684	(6,167)
Legal Counsel	17,840	2,250	70,510	21,288	49,222
Education	79	784	9,361	5,323	4,038
Audit & Accounting	0	0	10,400	9,950	450
Legal Publications	0	2,638	3,900	10,487	(6,587)
Board Members	500	500	4,500	4,500	0
Elections	0	0	0	0	0
Computer Expenses	0	5,878	16,772	38,379	(21,607)
Copy Machine & Supply	0	0	624	445	179
Postage & Meter Rent	601	662	10,557	9,815	742
Insurance - General	11,267	10,298	102,201	92,678	9,523
Insurance - Deductible	0	0	0	1,000	(1,000)
Engineering	1,500	4,070	60,647	21,152	39,495
Tools	0	853	536	2,079	(1,543)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	0	7,727	5,724	2,003
Safety	941	5,016	10,654	9,778	876
Summit Water Quality	0	0	18,531	9,356	9,175
Building Maintenance	1,410	4,067	20,568	29,735	(9,167)
Employee Housing Maintenan	3,084	1,059	14,054	5,184	8,870
Employee Housing Utilities	33	0	4,572	1,240	3,332
Total Administration	202,235	188,247	1,808,591	1,676,095	132,496
Iowa Hill Plant Expenses					
Utilities					
Gas	361	185	9,303	9,233	70
Electric	744	761	6,174	5,958	216
Freight	248	64	1,329	688	641
Equipment Repairs	0	2,795	11,436	9,772	1,664
Chemicals	0	0	1,133	0	1,133
Contracted Repairs	155	7,187	7,286	36,310	(29,024)
Laboratory Supplies	276	99	29,294	14,098	15,196
Biomonitoring	1,054	0	9,247	0	9,247
Discharge Permit	0	0	0	1,857	(1,857)
Supplies	0	3,964	46,441	7,602	38,839
Site Monitoring	2,570	150	11,759	1,157	10,602
Total Iowa Hill	5,408	15,205	133,402	86,675	46,727

September Comparative Statement Cont.

Pg. 3

	2022 <u>September</u>	2021 <u>September</u>	2022 <u>Year to Date</u>	2021 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Farmers Korner					
Utilities					
Gas	0	2,447	53,877	48,401	5,476
Electric	47,773	40,836	403,233	330,073	73,160
Freight	1,379	15	30,386	10,562	19,824
Equipment Repairs	3,457	1,705	54,143	21,512	32,631
Chemicals	36,642	27,803	304,229	341,683	(37,454)
Supplies	594	3,850	5,245	8,834	(3,589)
Contracted Repairs	620	10,882	59,638	46,354	13,284
Dumpster Charges	1,100	1,100	9,900	11,235	(1,335)
Biomonitoring	0	0	3,890	1,684	2,206
Discharge Permit	0	0	14,035	1,728	12,307
Composting	5,821	7,220	98,660	79,088	19,572
Site Monitoring	3,277	1,496	14,446	6,420	8,026
Sludge Hauling Costs	4,725	4,500	77,400	50,175	27,225
State Health Fees	0	0	1,627	80	1,547
Total Farmers Korner	105,388	101,854	1,130,709	957,829	172,880
South Blue Expenses					
Utilities					
Gas	178	167	7,701	6,087	1,614
Electric	3,469	2,194	30,740	24,768	5,972
Equipment Repairs	471	572	982	6,353	(5,371)
Contracted Repairs	0	150	0	3,179	(3,179)
Supplies	0	0	390	462	(72)
Discharge Permit	0	0	976	0	976
Site Monitoring	572	494	5,457	5,288	169
Total South Blue	4,690	3,577	46,246	46,137	109
Collection Expenses					
Utilities	1,716	1,102	10,837	10,480	357
Vehicle Expense	3,476	2,979	36,723	28,086	8,637
Line Cleaner Expenses	0	0	9,552	1,722	7,830
Manhole Repairs/Line Repair	8,687	24,413	59,515	98,195	(38,680)
Equipment Repairs	1,552	4,683	19,466	26,667	(7,201)
CCTV Expense	0	0	4,665	120	4,545
Total Collection	15,431	33,177	140,758	165,270	(24,512)
Total Operating Expenditures	333,152	342,060	3,259,706	2,932,006	327,700
Net Cash from Operations	263,228	211,514	1,896,870	1,996,203	(99,333)
Replacement Capital					
Administration	0	0	0	0	-
Employee Housing	0	0	2,562	0	2,562
Plant:					
IH	0	0	178,391	0	178,391
FK	19,474	5,515	654,305	166,960	487,345
South Blue	0	0	31,683	0	31,683
Collection	0	0	0	0	0
Misc.	0	375	258,775	454,436	(195,661)
Vehicle	0	17,017	0	17,017	(17,017)
Total Replacement Capital	19,474	22,907	1,125,716	638,413	487,303
Non Operating Expenses					
CWRPDA Loan Principal	0	0	105,177	103,105	2,072
Loan Interest	0	0	18,765	20,837	(2,072)
Total Non Operating	0	0	123,942	123,942	0

September Comparative Statement Cont.

	<u>2022</u> <u>September</u>	<u>2021</u> <u>September</u>	<u>2022</u> <u>Year to Date</u>	<u>2021</u> <u>Year to Date</u>	
Capital Outlay					
Plant-IH-CO	0	18,970	178,391	36,117	142,274
Plant-FK-CO	0	0	43,345	7,871	35,474
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	125	75,744	598,696	389,457	209,239
Collection	530,230	63	926,808	59,767	867,041
Land	0	0	0	0	0
Administration	0	0	0	0	0
Total Capital Outlay	530,355	94,777	1,747,240	493,212	1,254,028
Total Expenses	882,981	459,744	6,256,604	4,187,573	2,069,031
Revenue Less Expenses	(19,051)	405,326	3,875,672	3,824,801	50,871