

Upper Blue Sanitation District
Board of Directors Meeting
Thursday September 8, 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:

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

IV. PUBLIC COMMENT: Moved up on agenda since there was a person present.

Mr. Jim Schwalls introduced himself to the Board of Directors. He purchased 33 Wagon Road, Blue River in 2008. He was in favor of the Blue River Inclusion into the District and has been waiting for 14 years for sewer service to become available at 33 Wagon Road, Blue River so he can abandon the septic tank leach field and build a garage on his property.

Mr. Carlberg said that it is the Upper Blue Sanitation District's intention to extend sewer service to his property. After the Blue River Inclusion, the Farmers Korner plant expansion 1041 requirements stated that the District had to pump water back up to the District's Blue River plant. Mr. Carlberg said that he has been communicating with the Town of Breckenridge concerning water rights issues, so that a sewer main line can be installed on Wagon Road. The Board of Directors told Mr. Schwalls that they are sympathetic to his position, but the District is not able to install a sewer main line on Wagon Road at this time. Mr. Schwalls offered to help open dialog with the Town of Breckenridge. The Board thanked Mr. Schwalls for communicating with the District Board of Directors.

III. PUBLIC HEARINGS:

-Resolution 6, Series 2022, Inclusion of Lot 4 Huron Heights Subdivision

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of lot 4 Huron Heights 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 6, Series 2022 for the Inclusion of lot 4 Huron Heights Subdivision.

-Resolution 7, Series 2022, Inclusion of Lot 54 Breckenridge Park Estates Subdivision

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of lot 54 Breckenridge Park Estates 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 7, Series 2022 for the Inclusion of lot 54 Breckenridge Park Estates Subdivision.

-Resolution 8, Series 2022, Inclusion of Lot 1 Anaconda and Daisy Subdivision

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of lot 1 Anaconda and Daisy 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 8, Series 2022 for the Inclusion of lot 1 Anaconda and Daisy Subdivision.

Upper Blue Sanitation District
Board of Directors Meeting
Thursday September 8, 2022 @ 5:30 PM

-Resolution 9, Series 2022, Inclusion of Parcel L Tordal Estates Subdivision

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of Parcel L Tordal Estates 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 9, Series 2022 for the Inclusion of Parcel L Tordal Estates Subdivision.

Mr. Theobald made a motion to approve

-Resolution 6, Series 2022 for the Inclusion of lot 4 Huron Heights Subdivision.

-Resolution 7, Series 2022 for the Inclusion of lot 54 Breckenridge Park Estates Subdivision.

-Resolution 8, Series 2022 for the Inclusion of lot 1 Anaconda and Daisy Subdivision.

-Resolution 9, Series 2022 for the Inclusion of Parcel L Tordal Estates Subdivision.

Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

IV. PUBLIC COMMENT:

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 of Directors.

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:

Upper Blue Sanitation District
Board of Directors Meeting
Thursday September 8, 2022 @ 5:30 PM

IX. NEW BUSINESS:

C. Guildner Pipeline Pay request – Collection System Cleaning and Televising

Mr. Carlberg said that Guildner Pipeline has submitted Pay Request #3 in the amount of \$90,721.70 and Pay Request #4 in the amount of \$31,315.51 for cleaning and inspection of sewer mainline in the Town of Blue River . Mr. Carlberg said that Guildner Pipeline is doing a great job and he would recommend payment of Pay Request #3 and #4.

Mr. Orwig made a motion to approve Guildner Pipeline Pay Request #3 in the amount of \$90,721.70. Mrs Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

Mrs. Stimson made a motion to approve Guildner Pipeline Pay Request #4 in the amount of \$31,315.51. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

D. Stan Miller, Inc. Pay Request #1 – Highway Crossings

Mr. Carlberg said that Stan Miller, Inc. has been installing Highway 9 sewer crossings in Blue River and has submitted Pay Request #1 in the amount of \$369,599.12. Mr. Carlberg said that the project is proceeding well, and he would recommend payment of Stan Miller, Inc. Pay Request #1.

Mr. Orwig made a motion to approve Stan Miller, Inc. Pay Request #1 in the amount of \$369,599.12. 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 capital project budget for 2023. Mr. Carlberg recommended that the District increase service fees by \$1 per month in 2023 because the District needs to plan for Farmers Korner Department of Health permit requirements, employee housing, significant increases in expenses, an additional operator and a sludge treatment facility needed at Farmers Korner.

X. CORRESPONDENCE:

The Board of Directors discussed an email from Todd Ruelle who wants to be grandfathered in and not pay Short Term Rental fees because he has been short-term renting his property since 2009. The Board of Directors stated that the District does not allow Grandfathering and will not change the existing policy, once the rates or classification changes, that is the rate.

XI. ADJOURN:

Mr. Orwig made a motion to adjourn the meeting at 6:38 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
 August 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	21,882,116	17,164,106	4,718,010
Colotrust Plus	20,794,042	20,700,849	93,193
ColoTrust Prime	3,850,732	3,841,018	9,714
Total Cash and Equivalents	<u>46,527,090</u>	<u>41,706,173</u>	<u>4,820,917</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	31,679	274,159	(242,480)
Developer/Contractor Escrow	230,973	178,494	52,479
Interest Receivable & Market Adjustments	138	137	1
Notes Receivable	45,278	140,626	(95,348)
Prepaid Expenses	48,789	67,151	(18,362)
Emp. Loan Assist. Notes Receivable	28,794	30,000	(1,206)
Total Other Assets	<u>385,651</u>	<u>690,567</u>	<u>(304,916)</u>
Total Current Assets:	<u>46,912,741</u>	<u>42,396,740</u>	<u>4,516,001</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>113,386,835</u>	<u>109,403,849</u>	<u>3,982,986</u>

Liabilities

	<u>2022</u>	<u>2021</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	815,555	473,599	341,956
Construction/Developer Escrow	230,973	178,494	52,479
Earned Employee Benefits	167,182	166,285	897
Unearned User Fees	556,235	525,740	30,495
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>1,884,909</u>	<u>1,487,869</u>	<u>397,040</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>2,744,143</u>	<u>2,452,280</u>	<u>291,863</u>
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	65,501,646	65,930,698	(429,052)
Unrestricted Net Assets	25,141,046	23,020,871	2,120,175
Unrestricted Net Assets - Nutrient Reserve	20,000,000	18,000,000	2,000,000
Total Contributed Capital	<u>110,642,692</u>	<u>106,951,569</u>	<u>3,691,123</u>
Total Liabilities and Equity	<u>113,386,835</u>	<u>109,403,849</u>	<u>3,982,986</u>

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

	2022 August	2022 Year To Date	2022 Approved Budget	2022 Uncollected	2022 % Uncol/Col
Operating Revenue					
Sewer User Fees	556,235	4,402,538	6,650,000	2,247,462	34
Tap Inspection Fees	600	3,900	4,000	100	3
Miscellaneous Revenue	0	1,000	5,000	4,000	80
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	1,855	12,642	20,000	7,358	37
Late Fees	299	7,497	15,000	7,503	50
Line Extension Fees	13,967	87,850	50,000	(37,850)	(76)
Rental Income	5,900	45,200	57,000	11,800	21
Total Operating Revenue	578,856	4,560,627	6,801,000	2,240,373	33
Miscellaneous Revenue					
Interest on Loan Payments	72	3,534	4,000	466	12
Plant Investment Fees	2,608,915	4,500,767	1,500,000	(3,000,767)	(200)
Inclusion Fees	6,422	48,341	50,000	1,659	3
Interest on Investments	27,349	127,775	50,000	(77,775)	(156)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	2,642,758	4,680,417	1,604,000	(3,076,883)	(192)
Total Revenue	3,221,614	9,241,044	8,405,000	(836,044)	(10)

Administration Expense	2022 August	2022 Year to Date	2022 Approved Budget	2022 Available	2022 % Available
Payroll & Employee Benefits					
Salaries	106,073	881,204	1,675,000	793,796	47
Overtime	6,369	24,696	45,000	20,304	45
FICA-Admn	6,903	55,622	106,640	51,018	48
Medicare-Admin	1,615	13,008	24,940	11,932	48
401K Contributions	8,231	64,943	129,000	64,057	50
Worker's Compensation Insurance	930	11,275	20,000	8,725	44
Health Insurance	23,355	185,666	355,000	169,334	48
Total	153,476	1,236,414	2,355,580	1,119,166	48
Office Supplies	311	1,292	5,000	3,708	74
Telephone	583	10,943	25,000	14,057	56
Business Expenses	0	22,235	50,000	27,765	56
Bank Service Fees - Admin	0	4,083	17,000	12,917	76
Legal Counsel	0	51,000	75,000	24,000	32
Education	706	7,587	25,000	17,413	70
Audit & Accounting	0	10,400	10,500	100	1
Legal Publications	0	3,900	5,000	1,100	22
Board Members	500	4,000	6,000	2,000	33
Elections	0	0	5,000	5,000	100
Computer Expenses	0	16,772	40,000	23,228	58
Copy Machine & Supply	123	624	1,000	376	38
Postage & Meter Rent	0	9,956	14,000	4,044	29
Insurance - General	11,267	90,934	163,000	72,066	44
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	4,250	45,851	75,000	29,149	39
Tools		536	2,500	1,964	79
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	7,727	9,000	1,273	14
Safety	371	9,469	5,000	(4,469)	(89)
Summit Water Quality	0	18,531	18,000	(531)	(3)
Building Maintenance	1,414	19,158	27,000	7,842	29
Employee Housing Maintenance	2,500	9,590	15,000	5,410	36
Employee Housing Utilities	381	4,453	3,000	(1,453)	(48)
Total Administration	175,882	1,585,455	2,953,080	1,367,625	46
Iowa Hill Plant Expenses					
Utilities					
Gas	238	8,943	25,000	16,057	64
Electric	724	5,430	75,000	69,570	93
Freight	150	1,082	3,000	1,918	64
Equipment Repairs	0	11,436	30,000	18,564	62
Chemicals	0	1,133	10,000	8,867	89
Supplies	250	7,130	10,000	2,870	29
Contracted Repairs	5,603	26,141	60,000	33,859	56
Laboratory Supplies	1,283	8,192	15,000	6,808	45
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	46,441	9,000	(37,441)	(416)
Site Monitoring	128	9,189	5,000	(4,189)	(84)
Total Iowa Hill	8,376	125,117	242,000	116,883	48

August Financial Statement Cont.

	2022 August	2022 Year to Date	2022 Approved Budget	2022 Available	2022 % Available
Farmers Korner Expenses					
Utilities					
Gas	0	50,854	95,000	44,146	46
Electric	46,036	355,460	545,000	189,540	35
Freight	4,386	28,987	45,000	16,013	36
Equipment Repairs	9,184	49,964	65,000	15,036	23
Chemicals	38,689	267,588	550,000	282,412	51
Supplies	0	4,652	10,500	5,848	56
Contracted Repairs	2,795	59,018	100,000	40,982	41
Dumpster Charges	0	7,700	15,000	7,300	49
Biomonitoring	0	3,890	7,800	3,910	50
Discharge Permit	0	14,035	20,000	5,965	30
Composting	10,754	92,839	125,000	32,161	26
Site Monitoring	2,414	11,169	23,000	11,831	51
Sludge Hauling Costs	0	64,125	80,000	15,875	20
State Health Fees	0	1,627	2,500	873	35
Total Farmers Korner	114,258	1,011,908	1,683,800	671,892	40
South Blue Expenses					
Utilities					
Gas	177	7,523	12,000	4,477	37
Electric	2,817	27,271	50,000	22,729	45
Equipment Repairs	173	510	4,000	3,490	87
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	588	4,885	10,000	5,115	51
Total South Blue	3,755	41,555	88,800	47,245	53
Collection Expenses					
Utilities					
Gas	1,229	9,121	20,000	10,879	54
Vehicle Expense	2,801	33,210	54,000	20,790	39
Line Cleaner Expenses	0	1,301	10,000	8,699	87
Manhole Repairs/Line Repairs	1,207	48,978	140,000	91,022	65
Equipment Repairs	2,421	17,914	15,000	(2,914)	(19)
CCTV Expense	0	4,665	5,000	335	7
Total Collection	7,658	115,189	244,000	128,811	53
Total Operating Expenditures	309,929	2,879,224	5,211,680	2,332,456	45
Net Cash from Operations	268,927	1,681,403	1,589,320	(92,083)	(6)
Replacement Capital					
Administration					
Administration	0	0	25,000	25,000	100
Employee Housing					
Employee Housing	0	2,562	70,000		
Plant:					
IH					
IH	0	148,068	4,050,000	3,901,932	96
FK					
FK	70,045	631,097	1,621,000	989,903	61
South Blue					
South Blue	1,575	14,984	50,000	35,016	70
Collection					
Misc.					
Misc.	17,071	235,711	1,015,000	779,289	77
Vehicle					
Vehicle	0	0	120,000	120,000	100
Total Replacement Capital	88,691	1,032,422	6,951,000	5,851,140	84
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

August Financial Statement Cont.

	<u>2022</u> <u>August</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	148,068	4,050,000	3,901,932	96
FK	18,719	19,020	470,000	450,980	96
South Blue	0	0	100,000	100,000	0
Employee Housing	4,928	599,618	2,500,000	1,900,382	76
Collection	373,849	396,578	1,625,000	1,228,422	76
Land	0	0			
Administration	0	0	25,000	25,000	100
Total Capital Outlay	<u>397,496</u>	<u>1,163,284</u>	<u>8,770,000</u>	<u>7,606,716</u>	<u>87</u>
Total Expenses	<u>796,116</u>	<u>5,198,872</u>	<u>21,056,622</u>	<u>15,857,750</u>	<u>75</u>
Total Revenue - Total Expenses	<u>2,425,498</u>	<u>4,042,172</u>			

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

	2022	2021	2022	2021	Increase
	<u>August</u>	<u>August</u>	<u>Year To Date</u>	<u>Year to Date</u>	<u>(Decrease)</u>
Operating Revenue					
Sewer User Fees	556,235	525,178	4,402,538	4,182,495	220,043
Tap Inspection Fees	600	394	3,900	4,494	(594)
Miscellaneous Revenue	0	0	1,000	0	1,000
CEBT Dividend	0	0	0	0	
Camper Dump Fees	1,855	5,791	12,642	20,080	(7,438)
Late Fees	299	457	7,497	11,789	(4,292)
Line Extension Fees	13,967	20,079	87,850	117,827	(29,977)
Rental Income	5,900	4,990	45,200	37,950	7,250
Total Operating Revenue	578,856	556,889	4,560,627	4,374,635	185,992
Miscellaneous Revenue					
Interest on Loan Payments	72	75	3,534	3,030	504
Plant Investment Fees	2,608,915	138,129	4,500,767	2,683,677	1,817,090
Inclusion Fees	6,422	11,244	48,341	78,551	(30,210)
Interest on Investments	27,349	478	127,775	7,411	120,364
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	2,642,758	149,926	4,680,417	2,772,669	1,907,244
Total Revenue	3,221,614	706,815	9,241,044	7,147,304	2,093,740

August Comparative Statement Cont.

	2022 <u>August</u>	2021 <u>August</u>	2022 <u>Year to Date</u>	2021 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Administration Expense					
Payroll & Employee Benefits					
Salaries	106,073	98,005	881,204	834,853	46,351
Overtime	6,369	4,699	24,696	11,706	12,990
FICA-Admn	6,903	6,314	55,622	52,062	3,560
Medicare-Admin	1,615	1,477	13,008	12,176	832
401K Contributions	8,231	7,415	64,943	59,416	5,527
Worker's Compensation Insur	930	779	11,275	7,267	4,008
Health Insurance	23,355	26,936	185,666	215,490	(29,824)
Total	153,476	145,625	1,236,414	1,192,970	43,444
Office Supplies	311	779	1,292	1,840	(548)
Telephone	583	3,710	10,943	19,085	(8,142)
Business Expenses	0	771	22,235	21,562	673
Bank Service Fees - Admin	0	1,512	4,083	12,354	(8,271)
Legal Counsel	0	7,452	51,000	19,038	31,962
Education	706	350	7,587	4,538	3,049
Audit & Accounting	0	0	10,400	9,950	450
Legal Publications	0	2,474	3,900	7,849	(3,949)
Board Members	500	500	4,000	4,000	0
Elections	0	0	0	0	0
Computer Expenses	0	3,906	16,772	32,501	(15,729)
Copy Machine & Supply	123	39	624	445	179
Postage & Meter Rent	0	274	9,956	9,153	803
Insurance - General	11,267	10,298	90,934	82,380	8,554
Insurance - Deductible	0	0	0	1,000	(1,000)
Engineering	4,250	0	45,851	17,083	28,768
Tools	0	0	536	1,225	(689)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	349	7,727	5,724	2,003
Safety	371	341	9,469	4,762	4,707
Summit Water Quality	0	0	18,531	9,356	9,175
Building Maintenance	1,414	2,602	19,158	25,668	(6,510)
Employee Housing Maintenan	2,500	1,589	9,590	4,125	5,465
Employee Housing Utilities	381	0	4,453	1,240	3,213
Total Administration	175,882	182,571	1,585,455	1,487,848	97,607
Iowa Hill Plant Expenses					
Utilities					
Gas	238	171	8,943	9,048	(105)
Electric	724	606	5,430	5,197	233
Freight	150	191	1,082	624	458
Equipment Repairs	0	1,850	11,436	6,977	4,459
Chemicals	0	0	1,133	0	1,133
Contracted Repairs	250	2,867	7,130	29,123	(21,993)
Laboratory Supplies	5,603	1,018	26,141	13,999	12,142
Biomonitoring	1,283	0	8,192	0	8,192
Discharge Permit	0	0	0	1,857	(1,857)
Supplies	0	1,000	46,441	3,638	42,803
Site Monitoring	128	75	9,189	1,007	8,182
Total Iowa Hill	8,376	7,778	125,117	71,470	53,647

August Comparative Statement Cont.

	2022 <u>August</u>	2021 <u>August</u>	2022 <u>Year to Date</u>	2021 <u>Year to Date</u>	<u>Increase (Decrease)</u>
Farmers Korner					
Utilities					
Gas	0	936	50,854	45,954	4,900
Electric	46,036	44,805	355,460	289,238	66,222
Freight	4,386	126	28,987	10,547	18,440
Equipment Repairs	9,184	3,318	49,964	19,807	30,157
Chemicals	38,689	32,142	267,588	313,880	(46,292)
Supplies	0	702	4,652	4,984	(332)
Contracted Repairs	2,795	6,317	59,018	35,472	23,546
Dumpster Charges	0	1,100	7,700	10,135	(2,435)
Biomonitoring	0	0	3,890	1,685	2,205
Discharge Permit	0	0	14,035	1,728	12,307
Composting	10,754	8,724	92,839	71,867	20,972
Site Monitoring	2,414	707	11,169	4,924	6,245
Sludge Hauling Costs	0	5,400	64,125	45,675	18,450
State Health Fees	0	0	1,627	80	1,547
Total Farmers Korner	114,258	104,277	1,011,908	855,976	155,932
South Blue Expenses					
Utilities					
Gas	177	735	7,523	5,920	1,603
Electric	2,817	1,481	27,271	22,574	4,697
Equipment Repairs	173	0	510	5,781	(5,271)
Contracted Repairs	0	0	0	462	(462)
Supplies	0	0	390	3,029	(2,639)
Discharge Permit	0	0	976	0	976
Site Monitoring	588	411	4,885	4,794	91
Total South Blue	3,755	2,627	41,555	42,560	(1,005)
Collection Expenses					
Utilities	1,229	1,122	9,121	9,378	(257)
Vehicle Expense	2,801	5,356	33,210	25,107	8,103
Line Cleaner Expenses	0	96	1,301	1,722	(421)
Manhole Repairs/Line Repair	1,207	20,866	48,978	73,782	(24,804)
Equipment Repairs	2,421	1,408	17,914	21,984	(4,070)
CCTV Expense	0	0	4,665	120	4,545
Total Collection	7,658	28,848	115,189	132,093	(16,904)
Total Operating Expenditure	309,929	326,101	2,879,224	2,589,947	289,277
Net Cash from Operations	268,927	230,788	1,681,403	1,784,688	(103,285)
Replacement Capital					
Administration	0	0	0	0	-
Employee Housing	0	0	2,562	0	-
Plant:					
IH	0	0	148,068	0	148,068
FK	70,045	28,854	631,097	161,445	469,652
South Blue	1,575	0	14,984	0	14,984
Collection	0	0	0	0	0
Misc.	17,071	7,998	235,711	454,060	(218,349)
Vehicle	0	0	0	0	0
Total Replacement Capital	88,691	36,852	1,032,422	615,505	416,917
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

August Comparative Statement Cont.

	<u>2022</u> <u>August</u>	<u>2021</u> <u>August</u>	<u>2022</u> <u>Year to Date</u>	<u>2021</u> <u>Year to Date</u>	
Capital Outlay					
Plant-IH-CO	0	2,618	148,068	17,148	130,920
Plant-FK-CO	18,719	0	19,020	7,871	11,149
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	4,928	34,334	599,618	313,713	285,905
Collection	373,849	408	396,578	59,704	336,874
Land	0	0	0	0	0
Administration	0	0	0	0	0
Total Capital Outlay	397,496	37,360	1,163,284	398,436	764,848
Total Expenses	796,116	400,313	5,198,872	3,727,830	1,471,042
Revenue Less Expenses	2,425,498	306,502	4,042,172	3,419,474	622,698