

Upper Blue Sanitation District
Board of Directors Meeting
Thursday June 8, 2023 @ 5:30 PM

I. ROLL CALL:

Appointment of New Board Member:

Mrs. Stimson made a motion to appoint Mr. Dan Corwin as a new Board member. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board. Mr. Corwin stated the Oath of Office.

Mr. Carlberg called the meeting of the Upper Blue Sanitation District Board of Directors to order at 5:30 PM. Mrs. Signe Stimson, Mrs. Joyce Mosher, Mr. Rick Orwig and Mr. Dan Corwin answered "present" at roll call.

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

II. MINUTES:

May 11, 2023 minutes: Mrs. Mosher made a motion to approve the May 11, 2023 Board of Directors meeting minutes. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

III. PUBLIC HEARINGS:

-Resolution 4, Series 2023, Inclusion of Lot 53 Breckenridge Park Estates Subdivision

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of lot 53 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 4, Series 2023 for the Inclusion of lot 53 Breckenridge Park Estates Subdivision.

Mrs. Stimson made a motion to approve Resolution 4, Series 2023 for the Inclusion of lot 53 Breckenridge Park Estates Subdivision. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board.

IV. PUBLIC COMMENT: None

V. BILLS:

Mrs. Mosher made a motion to approve the bills as presented, plus the Hydro-Dyne bill added. 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.

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B. Manager Report:

The Manager's report and District employee housing projects were discussed by the Board of Directors during the work session.

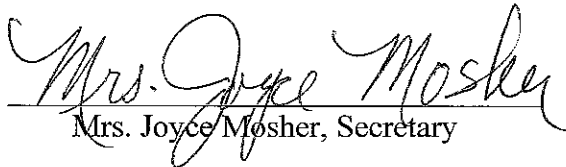
VIII. OLD BUSINESS: None

IX. NEW BUSINESS:

X. CORRESPONDENCE:

XI. ADJOURN:

Mr. Corwin made a motion to adjourn the meeting at 6:00 PM. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.


Mrs. Joyce Mosher, Secretary


Mr. Rick Orwig, President

Upper Blue Sanitation District
 Comparative Balance Sheet-UNAUDITED DRAFT
 May 31, 2023

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>
<u>Current Assets:</u>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	15,665,310	14,438,564	1,226,746
Colotrust Plus	26,678,603	25,733,048	945,555
ColoTrust Prime	3,968,734	3,844,113	124,621
Total Cash and Equivalents	<u>46,312,847</u>	<u>44,015,925</u>	<u>2,296,922</u>
Investments			
Construction In Progress	354,618	-	354,618
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>354,618</u>	<u>-</u>	<u>354,618</u>
Other Current Assets			
Receivables-Utility + Spec. Assessments	40,173	18,456	21,717
Developer/Contractor Escrow	189,723	230,973	(41,250)
Interest Receivable & Market Adjustments	138	138	-
Notes Receivable	35,061	48,798	(13,737)
Prepaid Expenses	100,090	85,381	14,709
Emp. Loan Assist. Notes Receivable	27,936	29,075	(1,139)
Total Other Assets	<u>393,121</u>	<u>412,821</u>	<u>(19,700)</u>
Total Current Assets:	<u>47,060,586</u>	<u>44,428,746</u>	<u>2,631,840</u>
Property Plant and Equipment:			
Land	868,609	868,609	-
Easements	98,254	98,254	-
Sewer Lines	20,778,793	19,069,644	1,709,149
Treatment Plants	83,357,771	81,211,321	2,146,450
Office Equipment	252,351	252,351	-
Other Machines & Equipment	573,511	551,065	22,446
Autos & Trucks	1,634,128	1,634,128	-
IH Administration Building	164,045	164,045	-
Upper Blue System Costs	9,334,400	9,320,991	13,409
Telemetry	440,929	440,929	-
Employee Housing	3,077,864	2,398,975	678,889
Total Property Plant and Equipment :	<u>120,580,655</u>	<u>116,010,312</u>	<u>4,570,343</u>
Less Accumulated Depreciation	<u>(52,211,460)</u>	<u>(49,563,819)</u>	<u>(2,647,641)</u>
Net Property Plant and Equipment :	<u>68,369,195</u>	<u>66,446,493</u>	<u>1,922,702</u>
Total Assets:	<u>115,429,781</u>	<u>110,875,239</u>	<u>4,554,542</u>

Liabilities

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	119,315	357,871	(238,556)
Construction/Developer Escrow	189,723	230,973	(41,250)
Earned Employee Benefits	184,180	167,182	16,998
Unearned User Fees	582,076	555,575	26,501
Interest Payable	7,160	8,037	(877)
Loan Payable (Current Portion)	107,291	105,177	2,114
Retainage Payable-Construction in Progress	19,636	-	19,636
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	1,750	1,750	-
Total Current Liabilities:	<u>1,211,131</u>	<u>1,426,565</u>	<u>(215,434)</u>
Long Term Liabilities:			
Loan Payable	751,942	859,234	(107,292)
Total Long Term Liabilities:	<u>751,942</u>	<u>859,234</u>	<u>(107,292)</u>
Total Liabilities	<u>1,963,073</u>	<u>2,285,799</u>	<u>(322,726)</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	65,501,646	65,501,646	-
Unrestricted Net Assets	27,965,062	23,087,794	4,877,268
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>113,466,708</u>	<u>108,589,440</u>	<u>4,877,268</u>
Total Liabilities and Equity	<u>115,429,781</u>	<u>110,875,239</u>	<u>4,554,542</u>

Upper Blue Sanitation District
 Monthly Financial Statement-UNAUDITED DRAFT
 May 31, 2023

	2023	2023	2023	2023	2023
	May	Year To Date	Approved Budget	Uncollected	% Uncol/Col
Operating Revenue					
Sewer User Fees	581,810	2,907,448	6,964,608	4,057,160	58
Tap Inspection Fees	400	1,300	4,000	2,700	68
Miscellaneous Revenue	0	0	5,000	5,000	100
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	1,951	1,951	20,000	18,049	90
Late Fees	270	5,515	15,000	9,485	63
Line Extension Fees	26,844	56,091	50,000	(6,091)	(12)
Rental Income	8,800	44,000	80,000	36,000	45
Total Operating Revenue	620,075	3,016,305	7,138,608	4,122,303	58
Miscellaneous Revenue					
Interest on Loan Payments	70	1,441	4,000	2,559	64
Plant Investment Fees	170,072	651,201	2,000,000	1,348,799	67
Inclusion Fees	9,395	31,906	100,000	68,094	68
Interest on Investments	132,751	605,134	125,000	(480,134)	(384)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	312,288	1,289,682	2,229,000	936,759	42
Total Revenue	932,363	4,305,987	9,367,608	5,061,621	54

Administration Expense	2023 May	2023 Year to Date	2023 Approved Budget	2023 Available	2023 % Available
Payroll & Employee Benefits					
Salaries	125,595	624,344	1,930,000	1,305,656	68
Overtime	3,138	13,866	45,000	31,134	69
FICA-Admn	7,900	39,181	119,350	80,169	67
Medicare-Admin	1,848	9,163	27,913	18,750	67
401K Contributions	9,316	46,244	144,375	98,131	68
Worker's Compensation Insurance	983	6,825	20,000	13,175	66
Health Insurance	27,432	126,960	375,000	248,040	66
Total	176,212	866,583	2,661,638	1,795,055	67
Office Supplies	0	0	5,000	5,000	100
Telephone	642	3,659	25,000	21,341	85
Business Expenses	5,099	20,792	50,000	29,208	58
Bank Service Fees - Admin	0	0	17,000	17,000	100
Legal Counsel	13,065	89,826	75,000	(14,826)	(20)
Education	357	2,152	25,000	22,848	91
Audit & Accounting	9,000	9,000	12,000	3,000	25
Legal Publications	0	29	5,000	4,971	99
Board Members	400	2,300	6,000	3,700	62
Elections	0	1,611	5,000	3,389	68
Computer Expenses	0	8,222	40,000	31,778	79
Copy Machine & Supply	400	508	1,000	492	49
Postage & Meter Rent	646	8,946	17,000	8,054	47
Insurance - General	13,316	67,195	145,400	78,205	54
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	18,001	41,459	75,000	33,541	45
Tools	0	1,193	2,500	1,307	52
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	2,286	15,000	12,714	85
Safety	1,312	(1,277)	5,000	6,277	126
Summit Water Quality	0	0	22,000	22,000	100
Building Maintenance	4,538	15,045	27,000	11,955	44
Employee Housing Maintenance	1,266	1,266	35,000	33,734	96
Employee Housing Utilities	955	5,559	5,000	(559)	(11)
Total Administration	245,209	1,146,354	3,278,038	2,131,684	65
Iowa Hill Plant Expenses					
Utilities					
Gas	1,410	12,925	40,000	27,075	68
Electric	746	3,701	150,000	146,299	98
Freight	166	596	15,000	14,404	96
Equipment Repairs	0	745	30,000	29,255	98
Chemicals	0	0	100,000	100,000	100
Supplies	413	1,518	10,000	8,482	85
Contracted Repairs	1,413	11,588	60,000	48,412	81
Laboratory Supplies	3,227	5,651	15,000	9,349	62
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	0	10,000	10,000	100
Site Monitoring	128	640	15,000	14,360	96
Total Iowa Hill	7,503	37,364	445,000	407,636	92

	2023 May	2023 Year to Date	2023 Approved Budget	2023 Available	2023 % Available
Farmers Korner Expenses					
Utilities					
Gas	0	43,167	115,000	71,833	62
Electric	40,611	249,079	600,000	350,921	58
Freight	12,013	34,676	60,000	25,324	42
Equipment Repairs	242	19,280	65,000	45,720	70
Chemicals	48,323	223,162	600,000	376,838	63
Supplies	190	2,207	10,500	8,293	79
Contracted Repairs	0	27,058	100,000	72,942	73
Dumpster Charges	2,200	7,730	15,000	7,270	48
Biomonitoring	0	0	7,800	7,800	100
Discharge Permit	1,938	1,938	20,000	18,062	90
Composting	5,204	53,647	165,000	111,353	67
Site Monitoring	1,834	4,650	35,000	30,350	87
Sludge Hauling Costs	13,750	44,000	90,000	46,000	51
State Health Fees	0	0	2,500	2,500	100
Total Farmers Korner	126,305	710,594	1,885,800	1,175,206	62
South Blue Expenses					
Utilities					
Gas	1,203	6,443	17,000	10,557	62
Electric	3,884	19,785	60,000	40,215	67
Equipment Repairs	0	0	4,000	4,000	100
Supplies	0	0	1,000	1,000	100
Contracted Repairs	0	385	8,000	7,615	95
Discharge Permit	0	0	4,500	4,500	100
Site Monitoring	588	2,940	10,000	7,060	71
Total South Blue	5,675	29,553	104,500	74,947	72
Collection Expenses					
Utilities					
Gas	1,329	6,333	25,000	18,667	75
Vehicle Expense	1,960	13,188	54,000	40,812	76
Line Cleaner Expenses	2,426	2,426	12,000	9,574	80
Manhole Repairs/Line Repairs	4,354	22,090	160,000	137,910	86
Equipment Repairs	0	5,707	15,000	9,293	62
CCTV Expense	904	1,091	7,500	6,409	85
Total Collection	10,973	50,835	273,500	222,665	81
Total Operating Expenditures	395,665	1,974,700	5,986,838	4,012,138	67
Net Cash from Operations	224,410	1,041,605	1,151,771	110,166	10
Replacement Capital					
Administration					
Administration	0	0	60,000	60,000	100
Employee Housing					
Employee Housing	0	0	15,000	15,000	100
Plant:					
IH	0	23,003	6,150,000	6,126,997	100
FK	0	129,408	2,075,000	1,945,592	94
South Blue	0	29,991	1,400,000	1,370,009	98
Collection					
Misc.	31,850	40,100	1,225,000	1,184,900	97
Vehicle	0	65,490	160,000	94,510	59
Total Replacement Capital	31,850	287,992	11,085,000	10,797,008	97
Non Operating Expenses					
Bond Principal					
Bond Principal	0	53,379	107,000	53,621	50
Bond Interest					
Bond Interest	0	8,592	26,813	18,221	68
Total Non Operating	0	61,971	133,813	71,842	54

May Financial Statement Cont.

	<u>2023</u> <u>May</u>	<u>2023</u> <u>Year to Date</u>	<u>2023</u> <u>Approved Budget</u>	<u>2023</u> <u>Available</u>	<u>2023</u> <u>% Available</u>
Capital Outlay					
Plant:					
IH	0	23,003	7,150,000	7,126,997	100
FK	0	76,177	2,950,000	2,873,823	97
South Blue	0	0	2,000,000	2,000,000	0
Employee Housing	75,000	81,553	2,500,000	2,418,447	97
Collection	1,155	15,309	1,800,000	1,784,691	99
Land					
Administration	0	0	25,000	25,000	100
Total Capital Outlay	<u>76,155</u>	<u>196,042</u>	<u>16,425,000</u>	<u>16,228,958</u>	<u>99</u>
Total Expenses	<u>503,670</u>	<u>2,520,705</u>	<u>33,630,650</u>	<u>31,109,945</u>	<u>93</u>
Total Revenue - Total Expenses	<u>428,693</u>	<u>1,785,282</u>			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 May 31, 2023 vs. May 31, 2022

	2023	2022	2023	2022	Increase
	<u>May</u>	<u>May</u>	<u>Year To Date</u>	<u>Year to Date</u>	<u>(Decrease)</u>
Operating Revenue					
Sewer User Fees	581,810	555,575	2,907,448	2,733,357	174,091
Tap Inspection Fees	400	1,000	1,300	1,600	(300)
Miscellaneous Revenue	0	1,000	0	1,000	(1,000)
CEBT Dividend	0	0	0	0	
Camper Dump Fees	1,951	1,482	1,951	1,822	129
Late Fees	270	478	5,515	3,502	2,013
Line Extension Fees	26,844	0	56,091	12,542	43,549
Rental Income	8,800	5,450	44,000	28,100	15,900
Total Operating Revenue	620,075	564,985	3,016,305	2,781,923	234,382
Miscellaneous Revenue					
Interest on Loan Payments	70	73	1,441	2,653	(1,212)
Plant Investment Fees	170,072	364,433	651,201	831,415	(180,214)
Inclusion Fees	9,395	0	31,906	8,271	23,635
Interest on Investments	132,751	16,707	605,134	32,812	572,322
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	312,288	381,213	1,289,682	875,151	415,743
Total Revenue	932,363	946,198	4,305,987	3,657,074	648,913

May Comparative Statement Cont.

	2023 May	2022 May	2023 Year to Date	2022 Year to Date	Increase (Decrease)
Administration Expense					
Payroll & Employee Benefits					
Salaries	125,595	110,754	624,344	545,739	78,605
Overtime	3,138	3,685	13,866	10,886	2,980
FICA-Admn	7,900	7,027	39,181	34,171	5,010
Medicare-Admin	1,848	1,643	9,163	7,992	1,171
401K Contributions	9,316	8,196	46,244	40,193	6,051
Worker's Compensation Insur	983	930	6,825	7,796	(971)
Health Insurance	27,432	22,177	126,960	115,467	11,493
Total	176,212	154,412	866,583	762,244	104,339
Office Supplies	0	0	0	981	(981)
Telephone	642	1,431	3,659	7,519	(3,860)
Business Expenses	5,099	959	20,792	19,497	1,295
Bank Service Fees - Admin	0	1,964	0	6,047	(6,047)
Legal Counsel	13,065	2,868	89,826	30,067	59,759
Education	357	2,202	2,152	6,212	(4,060)
Audit & Accounting	9,000	7,800	9,000	7,800	1,200
Legal Publications	0	0	29	3,900	(3,871)
Board Members	400	500	2,300	2,500	(200)
Elections	0	0	1,611	0	1,611
Computer Expenses	0	4,434	8,222	21,205	(12,983)
Copy Machine & Supply	400	375	508	500	8
Postage & Meter Rent	646	274	8,946	6,834	2,112
Insurance - General	13,316	11,267	67,195	56,337	10,858
Insurance - Deductible	0	0	0	0	0
Engineering	18,001	1,120	41,459	29,661	11,798
Tools	0	900	1,193	1,198	(5)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	175	2,286	4,602	(2,316)
Safety	1,312	602	(1,277)	7,966	(9,243)
Summit Water Quality	0	0	0	18,531	(18,531)
Building Maintenance	4,538	2,581	15,045	15,397	(352)
Employee Housing Maintenan	1,266	1,407	1,266	6,415	(5,149)
Employee Housing Utilities	955	385	5,559	2,691	2,868
Total Administration	245,209	195,656	1,146,354	1,018,104	128,250
Iowa Hill Plant Expenses					
Utilities					
Gas	1,410	1,555	12,925	7,407	5,518
Electric	746	685	3,701	3,273	428
Freight	166	39	596	544	52
Equipment Repairs	0	0	745	7,113	(6,368)
Chemicals	0	0	0	0	0
Contracted Repairs	413	1,366	1,518	18,000	(16,482)
Laboratory Supplies	1,413	418	11,588	4,776	6,812
Biomonitoring	3,227	0	5,651	0	5,651
Discharge Permit	0	1,858	0	6,781	(6,781)
Supplies	0	743	0	5,200	(5,200)
Site Monitoring	128	4,414	640	4,903	(4,263)
Total Iowa Hill	7,503	11,078	37,364	57,997	(20,633)

May Comparative Statement Cont.

	2023 May	2022 May	2023 Year to Date	2022 Year to Date	Increase (Decrease)
Farmers Korner					
Utilities					
Gas	0	5,353	43,167	47,875	(4,708)
Electric	40,611	40,793	249,079	225,109	23,970
Freight	12,013	2,159	34,676	19,682	14,994
Equipment Repairs	242	1,738	19,280	32,213	(12,933)
Chemicals	48,323	26,400	223,162	191,085	32,077
Supplies	190	422	2,207	3,710	(1,503)
Contracted Repairs	0	0	27,058	51,818	(24,760)
Dumpster Charges	2,200	1,100	7,730	5,500	2,230
Biomonitoring	0	0	0	1,651	(1,651)
Discharge Permit	1,938	0	1,938	0	1,938
Composting	5,204	0	53,647	58,077	(4,430)
Site Monitoring	1,834	602	4,650	5,068	(418)
Sludge Hauling Costs	13,750	3,600	44,000	49,275	(5,275)
State Health Fees	0	90	0	1,627	(1,627)
Total Farmers Korner	126,305	82,257	710,594	692,690	17,904
South Blue Expenses					
Utilities					
Gas	1,203	1,406	6,443	6,417	26
Electric	3,884	3,584	19,785	17,439	2,346
Equipment Repairs	0	0	0	337	(337)
Contracted Repairs	0	0	0	0	-
Supplies	0	0	385	0	385
Discharge Permit	0	0	0	0	-
Site Monitoring	588	0	2,940	2,705	235
Total South Blue	5,675	4,990	29,553	26,898	2,655
Collection Expenses					
Utilities					
Gas	1,329	1,217	6,333	5,484	849
Vehicle Expense	1,960	3,270	13,188	23,927	(10,739)
Line Cleaner Expenses	2,426	0	2,426	1,236	1,190
Manhole Repairs/Line Repair	4,354	140	22,090	18,656	3,434
Equipment Repairs	0	1,389	5,707	12,287	(6,580)
CCTV Expense	904	0	1,091	4,665	(3,574)
Total Collection	10,973	6,016	50,835	66,255	(15,420)
Total Operating Expenditure	395,665	299,997	1,974,700	1,861,944	112,756
Net Cash from Operations	224,410	264,988	1,041,605	919,979	121,626
Replacement Capital					
Administration	0	0	0	0	-
Employee Housing	0	0	0	2,562	-
Plant:					
IH	0	23,060	23,003	88,625	(65,622)
FK	0	2,035	129,408	352,627	(223,219)
South Blue	0	3,920	29,991	8,274	21,717
Collection				0	0
Misc.	31,850	46,668	40,100	77,448	(37,348)
Vehicle	0	0	65,490	0	65,490
Total Replacement Capital	31,850	75,683	287,992	529,536	(241,544)
Non Operating Expenses					
CWRPDA Loan Principal	0	0	53,379	52,327	1,052
Loan Interest	0	0	8,592	9,644	(1,052)
Total Non Operating	0	0	61,971	61,971	0

May Comparative Statement Cont.

	<u>2023</u> <u>May</u>	<u>2022</u> <u>May</u>	<u>2023</u> <u>Year to Date</u>	<u>2022</u> <u>Year to Date</u>	
Capital Outlay					
Plant-IH-CO	0	23,060	23,003	88,625	(65,622)
Plant-FK-CO	0	0	76,177	17,192	58,985
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	75,000	10,149	81,553	(917,442)	998,995
Collection	1,155	2,563	15,309	0	15,309
Land		0		0	0
Administration	0	0	0	0	0
Total Capital Outlay	76,155	35,772	196,042	(811,625)	1,007,667
Total Expenses	503,670	411,452	2,520,705	1,641,826	878,879
Revenue Less Expenses	428,693	534,746	1,785,282	2,015,248	(229,966)