

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday March 9, 2023 @ 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:**

February 9, 2023 minutes: Mrs. Stimson made a motion to approve the February 9, 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 3, Series 2023, Inclusion of Lot 112 Breckenridge Park Estates Subdivision  
Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of lot 112 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 3, Series 2023 for the Inclusion of lot 112 Breckenridge Park Estates Subdivision.

Mr. Theobald made a motion to approve Resolution 3, Series 2023 for the Inclusion of lot 112 Breckenridge Park Estates Subdivision. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

**IV. PUBLIC COMMENT:** None

**V. BILLS:**

Mr. Orwig made a motion to approve the bills as presented. 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.

B. Manager Report:

The Manager's report was discussed by the Board of Directors during the work session.

**VIII. OLD BUSINESS:** None

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**IX. NEW BUSINESS:**

**C. FIRC – SOL Center PIF Deferral, Promissory Note**

During the work session the Board discussed the request for deferral of Plant Investment Fees that has been made for the new FIRC building at Alta Verde. They are requesting a Promissory Note, approximately in the amount of \$100,000.00, similar to the Promissory Note the District had with Pinewood Village. Mr. Carlberg presented a draft Resolution concerning these types of Promissory Notes, but did not recommend proceeding. Mr. Carlberg felt the portion concerning housing was too broad. Mr. Carlberg recommended proceeding with the FIRC project. The Board discussed the draft Promissory Note and asked that a few clarification changes be made in the Promissory Note.

Mr. Theobald made a motion that the Promissory Note for FIRC to defer Plant Investment Fees be approved with the changes made as outlined in the Board's discussion; and the amended Promissory Note will have the final approval of Mr. Mosher, the Board President. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

**D. FAMLI**

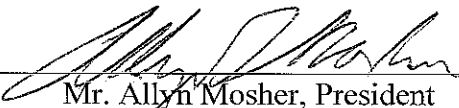
The Colorado Family Medical Leave Insurance Program (FAMLI) has been discussed by the Board of Directors at two Board meetings. The Board discussed opting in vs. opting out of FAMLI. Mr. Carlberg said that he held a staff meeting where information about FAMLI was provided to the staff.


Mr. Theobald made a motion for the District to opt out of the Family Medical Leave Insurance Program. 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 5:58 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  
 February 28, 2023

	2023	2022	Increase (Decrease)
<b>Current Assets:</b>			
Petty Cash	\$200	\$200	
Checking-Wells Fargo Bank	14,960,236	17,594,371	(2,634,135)
ColoTrust Plus	26,343,776	20,706,056	5,637,720
ColoTrust Prime	3,922,325	3,841,355	80,970
Total Cash and Equivalents	45,226,537	42,141,982	3,084,555
Investments	-	-	
FK Construction Retainage Escrow	-	-	
Cert. of Deposit & Treasuries	-	-	
Total Investments	-	-	
Other Current Assets	-	-	
Receivables-Utility + Spec. Assessments	14,590	28,983	(14,393)
Developer/Contractor Escrow	189,723	230,973	(41,250)
Interest Receivable & Market Adjustments	138	136	
Notes Receivable	38,418	54,271	(15,853)
Prepaid Expenses	142,985	121,972	21,013
Emp. Loan Assist. Notes Receivable	28,224	29,356	(1,132)
Total Other Assets	414,078	466,683	(51,615)
<b>Total Current Assets:</b>	<b>45,640,615</b>	<b>42,607,676</b>	<b>3,032,940</b>
Property Plant and Equipment:			
Land	868,609	868,609	
Easements	98,254	98,254	
Sewer Lines	19,089,644	19,089,644	
Treatment Plants	81,211,321	81,211,321	
Office Equipment	262,351	262,351	
Other Machines & Equipment	551,065	551,065	
Autos & Trucks	1,634,128	1,634,128	
IH Administration Building	164,045	164,045	
Upper Blue System Costs	9,320,991	9,320,991	
Telemetry	440,929	440,929	
Employee Housing	2,398,975	2,398,975	
Total Property Plant and Equipment :	116,010,312	116,010,312	
<b>Less Accumulated Depreciation</b>	<b>(49,536,216)</b>	<b>(49,536,216)</b>	
Net Property Plant and Equipment :	66,474,094	66,474,094	
Total Assets:	112,114,709	109,081,769	3,032,940

**Liabilities**

**Current Liabilities:**

	2023	2022	Increase (Decrease)
Accounts Payable	17,852	252,427	(274,575)
Construction/Developer Escrow	189,723	280,973	(41,250)
Earned Employee Benefits	167,182	187,182	-
Unearned User Fees	580,939	541,238	39,701
Interest Payable	8,037	8,037	-
Loan Payable (Current Portion)	105,177	105,177	-
Retainage Payable-Construction in Progress	-	-	-
Retainage Payable-Blue River	1,750	1,750	-
Employee Housing Deposit Payable	-	-	-
<b>Total Current Liabilities:</b>	<b>1,070,660</b>	<b>1,346,784</b>	<b>(276,124)</b>

**Long Term Liabilities:**

<b>Loan Payable</b>	859,234	859,234	-
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**Total Long Term Liabilities:**

	859,234	859,234	-
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**Total Liabilities**

	1,929,894	2,206,018	(276,124)
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**Net Assets**

Invested in Capital Assets, Net of Related Debt	65,501,646	65,501,646	-
Unrestricted Net Assets	24,683,169	21,374,105	3,309,064
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
<b>Total Contributed Capital</b>	<b>110,184,815</b>	<b>106,875,751</b>	<b>3,309,064</b>

**Total Liabilities and Equity**

	112,114,709	109,081,769	3,032,940
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Upper Blue Sanitation District  
 Monthly Financial Statement-UNAUDITED DRAFT  
 February 28, 2023

	2023		2023		2023		2023	
	February	Year To Date	Approved Budget	Uncollected	Uncollected	% Uncol/Co		
<b>Operating Revenue</b>								
Sewer User Fees	582,339	1,162,018	6,964,608	5,802,590	3,700	83		
Tap Inspection Fees	300	300	4,000	5,000	5,000	100		
Miscellaneous Revenue	0	0	5,000	0	0	#DIV/0!		
CEBT Dividend	0	0	0	20,000	20,000	100		
Camper Dump Fees	0	0	15,000	13,929	13,929	93		
Late Fees	396	1,071	50,000	50,000	50,000	100		
Line Extension Fees	0	0	80,000	62,400	62,400	78		
Rental Income	8,800	17,900	80,000	80,000	80,000	100		
<b>Total Operating Revenue</b>	<b>591,835</b>	<b>1,180,989</b>	<b>7,138,608</b>	<b>5,957,619</b>		<b>83</b>		
<b>Miscellaneous Revenue</b>								
Interest on Loan Payments	71	715	4,000	3,285		82		
Plant Investment Fees	108,773	217,493	2,000,000	1,782,507		89		
Inclusion Fees	400	400	100,000	99,600		100		
Interest on Investments	108,557	223,897	125,000	(98,897)		(79)		
Transfer from Reserve	0	0	0	0		0		
<b>Total Miscellaneous Revenue</b>	<b>217,801</b>	<b>442,505</b>	<b>2,229,000</b>	<b>1,783,210</b>		<b>80</b>		
<b>Total Revenue</b>	<b>809,636</b>	<b>1,623,494</b>	<b>9,367,608</b>	<b>7,744,114</b>		<b>83</b>		

	2023		2023		2023		2023	
	February	Year to Date	Approved Budget	Available	% Available	2023	2023	% Available
<b>Administration Expense</b>								
<b>Payroll &amp; Employee Benefits</b>								
Salaries	122,593	243,597	1,930,000	1,686,403	87			
Overtime	3,787	5,036	45,000	39,464	88			
FICA-Admin	7,780	15,296	119,350	104,054	87			
Medicare-Admin	1,815	3,577	27,913	24,936	87			
401K Contributions	9,260	18,306	144,375	126,069	87			
Worker's Compensation Insurance	2,148	3,131	20,000	16,869	84			
Health Insurance	27,385	53,785	375,000	321,215	86			
<b>Total</b>	<b>174,748</b>	<b>343,228</b>	<b>2,661,638</b>	<b>2,318,410</b>	<b>87</b>			
<b>Office Supplies</b>								
Office Supplies	0	0	5,000	5,000	100			
Telephone	658	987	25,000	24,013	96			
Business Expenses	11	5,624	50,000	44,376	89			
Bank Service Fees - Admin	0	0	17,000	17,000	100			
Legal Counsel	5,477	39,570	75,000	35,430	47			
Education	298	533	25,000	24,467	98			
Audit & Accounting	0	0	12,000	12,000	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	0	40,000	40,000	100			
Copy Machine & Supply	0	0	1,000	1,000	100			
Postage & Meter Rent	0	2,524	17,000	14,476	85			
Insurance - General	13,316	26,631	145,400	118,769	82			
Insurance - Deductible	0	0	1,000	1,000	100			
Engineering	0	12,312	75,000	62,688	84			
Tools	0	92	2,500	2,408	96			
Vehicle Expense	0	0	500	500	100			
Dues & Memberships	2,286	2,286	15,000	12,714	85			
Safety	546	1,368	5,000	3,632	73			
Summit Water Quality	0	0	22,000	22,000	100			
Building Maintenance	1,390	2,780	27,000	24,220	90			
Employee Housing Maintenance	0	0	35,000	35,000	100			
Employee Housing Utilities	502	919	5,000	4,081	82			
<b>Total Administration</b>	<b>199,732</b>	<b>499,854</b>	<b>3,278,038</b>	<b>2,838,184</b>	<b>87</b>			
<b>Iowa Hill Plant Expenses</b>								
<b>Utilities</b>								
Gas	3,150	6,787	40,000	33,213	83			
Electric	733	1,485	150,000	148,515	99			
Freight	32	128	15,000	14,872	99			
Equipment Repairs	0	0	30,000	30,000	100			
Chemicals	0	0	100,000	100,000	100			
Supplies	0	215	10,000	9,785	98			
Contracted Repairs	0	2,664	60,000	57,336	96			
Laboratory Supplies	0	1,528	15,000	13,472	90			
Biomonitoring	0	0	0	0	#DIV/0!			
Discharge Permit	0	0	10,000	10,000	100			
Site Monitoring	128	256	15,000	14,744	98			
<b>Total Iowa Hill</b>	<b>4,043</b>	<b>13,063</b>	<b>445,000</b>	<b>431,937</b>	<b>97</b>			

February Financial Statement Cont.

	2023 February	2023 Year to Date	2023 Approved Budget	2023 Available	2023 % Available
<b>Farmers Korner Expenses</b>					
<b>Utilities</b>					
Gas	0	19,388	115,000	95,612	83
Electric	55,472	107,562	600,000	492,438	82
Freight	5,292	10,319	60,000	49,681	83
Equipment Repairs	892	1,313	65,000	63,687	98
Chemicals	64,034	93,135	600,000	506,866	84
Supplies	455	760	10,500	9,740	93
Contracted Repairs	1,413	2,813	100,000	97,187	97
Dumpster Charges	0	3,330	15,000	11,670	78
Blomonitoring	0	0	7,800	7,800	100
Discharge Permit	0	0	20,000	20,000	100
Composting	12,017	23,654	165,000	141,346	86
Site Monitoring	1,686	2,208	35,000	32,792	94
Sludge Hauling Costs	0	10,000	80,000	80,000	89
State Health Fees	0	0	2,500	2,500	100
<b>Total Farmers Korner</b>	<b>141,241</b>	<b>274,482</b>	<b>1,865,600</b>	<b>1,811,318</b>	<b>85</b>

**South Blue Expenses**

<b>Utilities</b>					
Gas	1,563	2,767	17,000	14,243	84
Electric	4,166	7,984	60,000	52,016	87
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	1,176	10,000	8,824	88
<b>Total South Blue</b>	<b>6,297</b>	<b>12,302</b>	<b>104,500</b>	<b>92,198</b>	<b>88</b>

**Collection Expenses**

Utilities	1,206	2,557	25,000	22,443	90
Vehicle Expense	3,208	5,463	54,000	49,637	90
Line Cleaner Expenses	0	0	12,000	12,000	100
Manhole Repairs/Line Repairs	3,426	12,994	160,000	147,006	92
Equipment Repairs	3,544	4,812	15,000	10,188	68
CCTV Expense	0	0	7,500	7,500	100
<b>Total Collection</b>	<b>11,384</b>	<b>25,826</b>	<b>273,500</b>	<b>247,674</b>	<b>91</b>

**Total Operating Expenditures**

	362,697	765,527	5,986,838	5,221,311	87
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**Net Cash from Operations**

	229,138	415,462	1,151,771	736,309	64
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**Replacement Capital**

Administration	0	0	60,000	60,000	100
Employee Housing	0	0	15,000	15,000	100
Plant:					
IH	0	0	6,150,000	6,150,000	100
FK	9,225	10,359	2,075,000	2,064,641	100
South Blue	0	20,863	1,400,000	1,379,137	99
Collection					
Misc.	1,615	7,590	1,225,000	1,217,410	99
Vehicle	0	0	160,000	160,000	100
<b>Total Replacement Capital</b>	<b>11,040</b>	<b>38,812</b>	<b>11,085,000</b>	<b>11,046,188</b>	<b>100</b>

**Non Operating Expenses**

Bond Principal	0	63,379	107,000	53,621	50
Bond Interest	0	8,692	29,813	18,221	68
<b>Total Non Operating</b>	<b>0</b>	<b>61,971</b>	<b>133,813</b>	<b>71,842</b>	<b>54</b>

February Financial Statement Cont.

	2023 February	2023 Year to Date	2023 Approved Budget	2023 Available	2023 % Available
<b>Capital Outlay</b>					
Plant:					
IH	0	0	7,150,000	7,150,000	100
FK	0	35,875	2,950,000	2,914,125	99
South Blue	0	0	2,000,000	2,000,000	0
Employee Housing	1,320	6,019	2,500,000	2,493,981	100
Collection	2,834	5,904	1,800,000	1,794,096	100
Land					
Administration	0	0	25,000	25,000	100
<b>Total Capital Outlay</b>	<b>4,254</b>	<b>47,798</b>	<b>16,425,000</b>	<b>16,377,202</b>	<b>100</b>
<b>Total Expenses</b>	<b>377,891</b>	<b>914,108</b>	<b>33,630,650</b>	<b>32,716,642</b>	<b>97</b>

**Total Revenue - Total Expenses** 431,645 709,386



Upper Blue Sanitation District  
 Comparative Financial Statement-UNAUDITED DRAFT  
 February 28, 2023 vs. February 28, 2022

	2023		2022		2023 Year To Date	2022 Year to Date	Increase (Decrease)
	February	February	February	February			
<b>Operating Revenue</b>							
Sewer User Fees	582,339	540,218	100	100	1,162,018	1,079,450	82,568
Tap Inspection Fees	300	0	0	0	300	0	200
Miscellaneous Revenue	0	0	0	0	0	0	0
CEBT Dividend	0	0	0	0	0	0	0
Camper Dump Fees	0	0	0	0	0	0	0
Late Fees	385	634	634	931	1,071	931	140
Line Extension Fees	0	10,542	10,542	0	17,800	10,542	(10,542)
Rental Income	8,800	5,350	5,350	11,760	17,800	11,760	5,850
<b>Total Operating Revenue</b>	<b>591,835</b>	<b>556,844</b>	<b>556,844</b>	<b>1,102,773</b>	<b>1,180,988</b>	<b>1,102,773</b>	<b>78,216</b>
<b>Miscellaneous Revenue</b>							
Interest on Loan Payments	71	74	74	1,714	715	1,714	(998)
Plant Investment Fees	108,773	41,827	41,827	334,766	217,493	334,766	82,727
Inclusion Fees	400	7,871	7,871	0	400	7,871	(7,471)
Interest on Investments	108,557	1,073	1,073	3,062	223,897	3,062	220,835
Transfer from Reserve	0	0	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>217,801</b>	<b>51,445</b>	<b>51,445</b>	<b>147,413</b>	<b>442,505</b>	<b>147,413</b>	<b>298,091</b>
<b>Total Revenue</b>	<b>809,636</b>	<b>608,289</b>	<b>608,289</b>	<b>1,250,186</b>	<b>1,623,494</b>	<b>1,250,186</b>	<b>373,308</b>

February Comparative Statement Cont.

	2023 February	2022 February	2023 Year to Date	2022 Year to Date	Increase (Decrease)
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	122,553	110,601	243,597	216,780	26,817
Overtime	3,787	1,926	5,536	2,673	2,863
FICA-Admin	7,760	6,908	15,296	13,470	1,826
Medicare-Admin	1,815	1,616	3,577	3,150	427
401K Contributions	9,260	8,027	18,306	15,843	2,463
Worker's Compensation Insur	2,148	2,333	3,131	4,360	(1,219)
Health Insurances	27,385	23,277	53,785	45,833	7,952
<b>Total</b>	<b>174,748</b>	<b>154,689</b>	<b>343,228</b>	<b>302,099</b>	<b>41,129</b>
<b>Office Supplies</b>					
Telephone	0	233	0	233	(233)
Business Expenses	658	2,109	987	3,195	(2,208)
Bank Service Fees - Admin	11	2,814	6,824	12,024	(6,400)
Legal Counsel	0	2,798	0	2,922	(2,922)
Education	5,477	9,295	39,570	12,053	27,517
Audit & Accounting	298	463	533	2,075	(1,542)
Legal Publications	0	0	0	0	0
Board Members	0	41	0	41	(41)
Elections	500	500	1,000	1,000	0
Computer Expenses	0	0	0	0	0
Copy Machine & Supply	0	3,997	0	8,029	(8,029)
Postage & Meter Rent	0	61	0	91	(91)
Insurance - General	13,316	1,391	2,524	3,673	(1,148)
Insurance - Deductible	0	11,267	26,631	22,535	4,096
Engineering	0	0	0	0	0
Tools	0	7,380	12,312	27,496	(15,184)
Vehicle Expense	0	0	92	47	45
Dues & Memberships	2,286	990	2,286	2,180	106
Safety	546	300	1,368	9,776	(8,408)
Summit Water Quality	0	0	0	0	0
Building Maintenance	1,390	5,415	2,780	7,978	(5,198)
Employee Housing Maintenance	0	3,659	0	5,008	(5,008)
Employee Housing Utilities	502	766	919	1,167	(248)
<b>Total Administration</b>	<b>199,732</b>	<b>208,195</b>	<b>439,854</b>	<b>423,692</b>	<b>16,262</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	3,150	0	6,787	2,004	4,783
Electric	733	2,004	1,485	1,292	193
Freight	32	845	128	399	(271)
Equipment Repairs	0	2,430	0	4,719	(4,719)
Chemicals	0	0	0	0	0
Contracted Repairs	0	2,990	215	4,990	(4,775)
Laboratory Supplies	0	200	2,664	799	1,865
Biomonitoring	0	0	1,528	0	1,528
Discharge Permit	0	4,923	0	4,923	(4,923)
Supplies	128	1,115	256	1,874	(1,874)
Site Monitoring	0	128	0	233	233
<b>Total Iowa Hill</b>	<b>4,043</b>	<b>14,435</b>	<b>13,063</b>	<b>21,233</b>	<b>(8,170)</b>

February Comparative Statement Cont.

Fig. 3

	2023		2022		2023 Year to Date	2022 Year to Date	Increase (Decrease)
	February	Year to Date	February	Year to Date			
<b>Farmers Korner</b>							
Utilities							
Gas	0	10,894	19,388	24,026		(4,638)	
Electric	55,472	42,917	107,562	88,752		18,810	
Freight	5,292	5,987	10,319	9,631		688	
Equipment Repairs	862	2,824	1,313	22,172		(20,859)	
Chemicals	64,034	44,853	93,135	76,188		16,947	
Supplies	455	187	780	388		372	
Contracted Repairs	1,413	10,003	2,813	14,662		(11,849)	
Dumpster Charges	0	1,100	3,330	2,200		1,130	
Biomonitoring	0	0	0	1,651		(1,651)	
Discharge Permit	0	0	0	0		0	
Composting	12,017	13,708	23,654	28,850		(3,196)	
Site Monitoring	1,896	1,114	2,208	1,478		730	
Sludge Hauling Costs	0	10,125	10,000	20,700		(10,700)	
State Health Fees	0	0	0	0		0	
<b>Total Farmers Korner</b>	<b>141,241</b>	<b>143,712</b>	<b>274,482</b>	<b>288,698</b>		<b>(14,216)</b>	
<b>South Blue Expenses</b>							
Utilities							
Gas	1,553	1,243	2,757	2,462		295	
Electric	4,156	3,287	7,984	6,515		1,469	
Equipment Repairs	0	0	0	337		(337)	
Contracted Repairs	0	0	0	0		0	
Supplies	0	0	385	0		385	
Discharge Permit	0	0	0	0		0	
Site Monitoring	588	588	1,176	1,097		79	
<b>Total South Blue</b>	<b>6,297</b>	<b>5,118</b>	<b>12,302</b>	<b>10,411</b>		<b>1,891</b>	
<b>Collection Expenses</b>							
Utilities	1,206	1,101	2,557	1,787		770	
Vehicle Expense	3,208	3,821	5,463	5,778		(316)	
Line Cleaner Expenses	0	0	0	478		(478)	
Manhole Repairs/Line Repair	3,426	1,094	12,994	1,942		11,052	
Equipment Repairs	3,544	1,308	4,812	2,089		2,723	
CCTV Expense	0	4,865	0	4,865		(4,865)	
<b>Total Collection</b>	<b>11,384</b>	<b>11,789</b>	<b>25,826</b>	<b>16,740</b>		<b>9,086</b>	
<b>Total Operating Expenditures</b>	<b>962,697</b>	<b>383,249</b>	<b>765,527</b>	<b>760,674</b>		<b>4,853</b>	
<b>Net Cash from Operations</b>	<b>229,138</b>	<b>173,595</b>	<b>415,462</b>	<b>342,090</b>		<b>73,363</b>	
<b>Replacement Capital</b>							
Administration	0	0	0	0		0	
Employee Housing	0	2,562	0	2,562		(2,562)	
Plant:							
IH	0	11,095	0	11,095		(11,095)	
FK	9,225	20,266	10,359	72,127		(61,788)	
South Blue	0	3,339	20,863	3,339		17,524	
Collection	0	0	0	0		0	
Misc.	1,815	9,181	7,590	9,181		(1,591)	
Vehicle	0	0	0	0		0	
<b>Total Replacement Capital</b>	<b>11,040</b>	<b>46,443</b>	<b>38,812</b>	<b>96,304</b>		<b>(59,492)</b>	
<b>Non Operating Expenses</b>							
CWRPDA Loan Principal	0	52,327	53,379	52,327		1,052	
Loan Interest	0	9,644	8,592	9,644		(1,052)	
<b>Total Non Operating</b>	<b>0</b>	<b>61,971</b>	<b>61,971</b>	<b>61,971</b>		<b>0</b>	

February Comparative Statement Cont.

	2023 February	2022 February	2023 Year to Date	2022 Year to Date	Pg. 4 Increase (Decrease)
Capital Outlay					
Plant-IH-CO	0	11,095	0	11,095	(11,095)
Plant-FK-CO	0	0	35,875	0	35,875
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	1,320	2,872	6,019	6,902	(883)
Collection	2,934	0	5,904	0	5,904
Land	0	0	0	0	0
Administration	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>4,254</b>	<b>13,967</b>	<b>47,788</b>	<b>17,997</b>	<b>29,801</b>
<b>Total Expenses</b>	<b>377,991</b>	<b>505,630</b>	<b>914,108</b>	<b>938,946</b>	<b>(24,838)</b>
<b>Revenue Less Expenses</b>	<b>431,645</b>	<b>102,669</b>	<b>709,386</b>	<b>311,240</b>	<b>398,146</b>