

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday May 11, 2023 @ 5:30 PM**

**I. ROLL CALL:**

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

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

**II. MINUTES:**

April 13, 2023 minutes: Mr. Orwig made a motion to approve the April 13, 2023 Board of Directors meeting minutes. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors.

**III. PUBLIC HEARINGS:**

**IV. PUBLIC COMMENT:** None

**V. BILLS:**

Mr. Theobald made a motion to approve the bills as presented. Mr. Orwig 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 and District employee housing projects were discussed by the Board of Directors during the work session.

-The South Blue River leach field legal proceedings were also discussed.

**VIII. OLD BUSINESS:** None

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday May 11, 2023 @ 5:30 PM**

**IX. NEW BUSINESS:**

C. Housing purchase

-Mr. Carlberg said that the offers the District made to purchase employee housing units located at 73 Audrey Circle and 49 Oak Lane were accepted and he had prepared a Resolution authorizing the District Manager to sign all closing documents.

Mr. Orwig made a motion to pass the Resolution authorizing the District Manager to sign the closing documents for purchase of employee housing units located at 73 Audrey Circle and 49 Oak Lane, plus a possible third employee housing unit located at 83 Audrey Circle. Mr. Theobald 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 5:48 PM. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors.

\_\_\_\_\_  
Mr. Robin Theobald, Board Member

  
\_\_\_\_\_  
Mr. Rick Orwig, Board Member

Upper Blue Sanitation District  
 Comparative Balance Sheet-UNAUDITED DRAFT  
 April 30, 2023

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>
<b><u>Current Assets:</u></b>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	15,927,798	19,381,034	(3,453,236)
Colotrust Plus	26,562,220	20,718,140	5,844,080
ColoTrust Prime	3,952,367	3,842,314	110,053
Total Cash and Equivalents	<u>46,442,585</u>	<u>43,941,688</u>	<u>2,500,897</u>
Investments			
Construction In Progress	297,278	-	297,278
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>297,278</u>	<u>-</u>	<u>297,278</u>
Other Current Assets			
<b>Receivables-Utility + Spec. Assessments</b>	248,239	291,393	(43,154)
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	114,388	97,579	16,809
Emp. Loan Assist. Notes Receivable	28,032	29,169	(1,137)
Total Other Assets	<u>615,581</u>	<u>698,050</u>	<u>(82,469)</u>
<b>Total Current Assets:</b>	<u>47,355,444</u>	<u>44,639,738</u>	<u>2,715,706</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>
<b>Less Accumulated Depreciation</b>	<u>(52,235,366)</u>	<u>(49,563,819)</u>	<u>(2,671,547)</u>
Net Property Plant and Equipment :	<u>68,345,289</u>	<u>66,446,493</u>	<u>1,898,796</u>
<b>Total Assets:</b>	<u>115,700,733</u>	<u>111,086,231</u>	<u>4,614,502</u>

**Liabilities**

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	370,509	585,313	(214,804)
Construction/Developer Escrow	189,723	230,973	(41,250)
Earned Employee Benefits	184,180	167,182	16,998
Unearned User Fees	1,164,152	1,111,151	53,001
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>2,044,401</u>	<u>2,209,583</u>	<u>(165,182)</u>
<b>Long Term Liabilities:</b>			
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>2,796,343</u>	<u>3,068,817</u>	<u>(272,474)</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	65,501,646	65,501,646	-
Unrestricted Net Assets	27,402,744	22,515,768	4,886,976
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>112,904,390</u>	<u>108,017,414</u>	<u>4,886,976</u>
Total Liabilities and Equity	<u>115,700,733</u>	<u>111,086,231</u>	<u>4,614,502</u>

Upper Blue Sanitation District  
 Monthly Financial Statement-UNAUDITED DRAFT  
 April 30, 2023

	2023	2023	2023	2023	2023
	<u>April</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
<b>Operating Revenue</b>					
Sewer User Fees	581,476	2,325,639	6,964,608	4,638,969	67
Tap Inspection Fees	300	900	4,000	3,100	78
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	240	5,245	15,000	9,755	65
Line Extension Fees	14,455	29,247	50,000	20,753	42
Rental Income	8,800	35,200	80,000	44,800	56
<b>Total Operating Revenue</b>	<b>605,271</b>	<b>2,396,231</b>	<b>7,138,608</b>	<b>4,742,377</b>	<b>66</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	586	1,371	4,000	2,629	66
Plant Investment Fees	168,325	481,128	2,000,000	1,518,872	76
Inclusion Fees	16,489	22,511	100,000	77,489	77
Interest on Investments	124,680	472,383	125,000	(347,383)	(278)
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>310,080</b>	<b>977,393</b>	<b>2,229,000</b>	<b>1,248,978</b>	<b>56</b>
<b>Total Revenue</b>	<b>915,351</b>	<b>3,373,624</b>	<b>9,367,608</b>	<b>5,993,984</b>	<b>64</b>

Administration Expense	2023 April	2023 Year to Date	2023 Approved Budget	2023 Available	2023 % Available
<b>Payroll &amp; Employee Benefits</b>					
Salaries	130,856	498,749	1,930,000	1,431,251	74
Overtime	1,637	10,728	45,000	34,272	76
FICA-Admn	8,133	31,281	119,350	88,069	74
Medicare-Admin	1,902	7,316	27,913	20,597	74
401K Contributions	9,316	36,928	144,375	107,447	74
Worker's Compensation Insurance	983	5,843	20,000	14,157	71
Health Insurance	18,351	99,527	375,000	275,473	73
<b>Total</b>	<b>171,178</b>	<b>690,372</b>	<b>2,661,638</b>	<b>1,971,266</b>	<b>74</b>
Office Supplies	0	0	5,000	5,000	100
Telephone	554	2,920	25,000	22,080	88
Business Expenses	5,009	15,693	50,000	34,307	69
Bank Service Fees - Admin	0	0	17,000	17,000	100
Legal Counsel	0	72,205	75,000	2,795	4
Education	115	1,795	25,000	23,205	93
Audit & Accounting	0	0	12,000	12,000	100
Legal Publications	0	29	5,000	4,971	99
Board Members	400	1,900	6,000	4,100	68
Elections	1,574	1,611	5,000	3,389	68
Computer Expenses	108	8,222	40,000	31,778	79
Copy Machine & Supply	0	108	1,000	892	89
Postage & Meter Rent	2,360	8,300	17,000	8,700	51
Insurance - General	13,933	53,880	145,400	91,520	63
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	5,948	20,845	75,000	54,155	72
Tools	(37)	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	(3,323)	(2,589)	5,000	7,589	152
Summit Water Quality	0	0	22,000	22,000	100
Building Maintenance	4,050	9,937	27,000	17,063	63
Employee Housing Maintenance	0	0	35,000	35,000	100
Employee Housing Utilities	1,616	4,605	5,000	395	8
<b>Total Administration</b>	<b>203,485</b>	<b>893,312</b>	<b>3,278,038</b>	<b>2,384,726</b>	<b>73</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	2,022	11,515	40,000	28,485	71
Electric	751	2,955	150,000	147,045	98
Freight	303	431	15,000	14,569	97
Equipment Repairs	0	745	30,000	29,255	98
Chemicals	0	0	100,000	100,000	100
Supplies	243	1,105	10,000	8,895	89
Contracted Repairs	1,163	10,175	60,000	49,825	83
Laboratory Supplies	895	2,424	15,000	12,576	84
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	0	10,000	10,000	100
Site Monitoring	128	512	15,000	14,488	97
<b>Total Iowa Hill</b>	<b>5,505</b>	<b>29,862</b>	<b>445,000</b>	<b>415,138</b>	<b>93</b>

	2023 April	2023 Year to Date	2023 Approved Budget	2023 Available	2023 % Available
<b>Farmers Korner Expenses</b>					
Utilities					
Gas	0	38,280	115,000	76,720	67
Electric	47,873	208,467	600,000	391,533	65
Freight	5,057	22,662	60,000	37,338	62
Equipment Repairs	9,871	19,038	65,000	45,962	71
Chemicals	35,623	174,839	600,000	425,161	71
Supplies	318	2,017	10,500	8,483	81
Contracted Repairs	902	27,058	100,000	72,942	73
Dumpster Charges	0	5,530	15,000	9,470	63
Biomonitoring	0	0	7,800	7,800	100
Discharge Permit	0	0	20,000	20,000	100
Composting	11,449	48,443	165,000	116,557	71
Site Monitoring	304	2,816	35,000	32,184	92
Sludge Hauling Costs	0	30,250	90,000	59,750	66
State Health Fees	0	0	2,500	2,500	100
<b>Total Farmers Korner</b>	<b>111,397</b>	<b>579,400</b>	<b>1,885,800</b>	<b>1,306,400</b>	<b>69</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	950	5,239	17,000	11,761	69
Electric	3,615	15,902	60,000	44,098	73
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	2,352	10,000	7,648	76
<b>Total South Blue</b>	<b>5,153</b>	<b>23,878</b>	<b>104,500</b>	<b>80,622</b>	<b>77</b>
<b>Collection Expenses</b>					
Utilities	1,210	5,004	25,000	19,996	80
Vehicle Expense	2,841	11,229	54,000	42,771	79
Line Cleaner Expenses	0	0	12,000	12,000	100
Manhole Repairs/Line Repairs	5,910	17,737	160,000	142,263	89
Equipment Repairs	220	5,707	15,000	9,293	62
CCTV Expense	0	186	7,500	7,314	98
<b>Total Collection</b>	<b>10,181</b>	<b>39,863</b>	<b>273,500</b>	<b>233,637</b>	<b>85</b>
<b>Total Operating Expenditures</b>	<b>335,721</b>	<b>1,566,315</b>	<b>5,986,838</b>	<b>4,420,523</b>	<b>74</b>
<b>Net Cash from Operations</b>	<b>269,550</b>	<b>829,916</b>	<b>1,151,771</b>	<b>321,855</b>	<b>28</b>
<b>Replacement Capital</b>					
Administration	0	0	60,000	60,000	100
Employee Housing	0	0	15,000	15,000	100
Plant:					
IH	0	21,125	6,150,000	6,128,875	100
FK	108,536	129,408	2,075,000	1,945,592	94
South Blue	0	29,991	1,400,000	1,370,009	98
Collection					
Misc.	0	8,250	1,225,000	1,216,750	99
Vehicle	65,490	65,490	160,000	94,510	59
<b>Total Replacement Capital</b>	<b>174,026</b>	<b>254,264</b>	<b>11,085,000</b>	<b>10,830,736</b>	<b>98</b>
<b>Non Operating Expenses</b>					
Bond Principal	0	53,379	107,000	53,621	50
Bond Interest	0	8,592	26,813	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>

April Financial Statement Cont.

	<u>2023</u> <u>April</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>
<b>Capital Outlay</b>					
Plant:					
IH	0	21,125	7,150,000	7,128,875	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	0	6,553	2,500,000	2,493,447	100
Collection	6,600	14,154	1,800,000	1,785,846	99
Land					
Administration	0	0	25,000	25,000	100
<b>Total Capital Outlay</b>	<u>6,600</u>	<u>118,009</u>	<u>16,425,000</u>	<u>16,306,991</u>	<u>99</u>
<b>Total Expenses</b>	<u>516,347</u>	<u>2,000,559</u>	<u>33,630,650</u>	<u>31,630,091</u>	<u>94</u>
<b>Total Revenue - Total Expenses</b>	<u>399,004</u>	<u>1,373,065</u>			



Upper Blue Sanitation District  
 Comparative Financial Statement-UNAUDITED DRAFT  
 April 30, 2023 vs. April 30, 2022

	2023 April	2022 April	2023 Year To Date	2022 Year to Date	Increase (Decrease)
<b>Operating Revenue</b>					
Sewer User Fees	581,476	554,530	2,325,639	2,177,781	147,858
Tap Inspection Fees	300	300	900	600	300
Miscellaneous Revenue	0	0	0	0	0
CEBT Dividend	0	0	0	0	
Camper Dump Fees	0	0	0	340	(340)
Late Fees	240	(557)	5,245	3,024	2,221
Line Extension Fees	14,455	2,000	29,247	12,542	16,705
Rental Income	8,800	5,450	35,200	22,650	12,550
<b>Total Operating Revenue</b>	<b>605,271</b>	<b>561,723</b>	<b>2,396,231</b>	<b>2,216,937</b>	<b>179,294</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	586	793	1,371	2,580	(1,209)
Plant Investment Fees	168,325	225,765	481,128	466,983	14,145
Inclusion Fees	16,489	400	22,511	8,271	14,240
Interest on Investments	124,680	8,280	472,383	16,105	456,278
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>310,080</b>	<b>235,238</b>	<b>977,393</b>	<b>493,939</b>	<b>484,663</b>
<b>Total Revenue</b>	<b>915,351</b>	<b>796,961</b>	<b>3,373,624</b>	<b>2,710,876</b>	<b>662,748</b>

April Comparative Statement Cont.

	2023 <u>April</u>	2022 <u>April</u>	2023 <u>Year to Date</u>	2022 <u>Year to Date</u>	Increase <u>(Decrease)</u>
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	130,856	108,984	498,749	434,985	63,764
Overtime	1,637	1,552	10,728	7,202	3,526
FICA-Admn	8,133	6,785	31,281	27,144	4,137
Medicare-Admin	1,902	1,587	7,316	6,348	968
401K Contributions	9,316	8,095	36,928	31,996	4,932
Worker's Compensation Insur	983	930	5,843	6,867	(1,024)
Health Insurance	18,351	23,324	99,527	93,290	6,237
<b>Total</b>	<b>171,178</b>	<b>151,257</b>	<b>690,372</b>	<b>607,832</b>	<b>82,540</b>
Office Supplies	0	376	0	981	(981)
Telephone	554	1,435	2,920	6,088	(3,168)
Business Expenses	5,009	4,955	15,693	18,539	(2,846)
Bank Service Fees - Admin	0	343	0	4,083	(4,083)
Legal Counsel	0	3,506	72,205	27,199	45,006
Education	115	297	1,795	4,010	(2,215)
Audit & Accounting	0	0	0	0	0
Legal Publications	0	3,858	29	3,900	(3,871)
Board Members	400	500	1,900	2,000	(100)
Elections	1,574	0	1,611	0	1,611
Computer Expenses	108	4,076	8,222	16,772	(8,550)
Copy Machine & Supply	0	64	108	125	(17)
Postage & Meter Rent	2,360	2,286	8,300	6,560	1,740
Insurance - General	13,933	11,267	53,880	45,069	8,811
Insurance - Deductible	0	0	0	0	0
Engineering	5,948	1,045	20,845	28,541	(7,696)
Tools	(37)	132	1,193	298	895
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	597	2,286	4,427	(2,141)
Safety	(3,323)	(195)	(2,589)	7,364	(9,953)
Summit Water Quality	0	0	0	18,531	(18,531)
Building Maintenance	4,050	1,684	9,937	12,815	(2,878)
Employee Housing Maintenan	0	0	0	5,008	(5,008)
Employee Housing Utilities	1,616	1,037	4,605	2,306	2,299
<b>Total Administration</b>	<b>203,485</b>	<b>188,520</b>	<b>893,312</b>	<b>822,448</b>	<b>70,864</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	2,022	1,814	11,515	5,852	5,663
Electric	751	651	2,955	2,588	367
Freight	303	32	431	505	(74)
Equipment Repairs	0	0	745	7,113	(6,368)
Chemicals	0	0	0	0	0
Contracted Repairs	243	7,430	1,105	16,634	(15,529)
Laboratory Supplies	1,163	2,801	10,175	4,357	5,818
Biomonitoring	895	0	2,424	0	2,424
Discharge Permit	0	0	0	4,923	(4,923)
Supplies	0	2,417	0	4,457	(4,457)
Site Monitoring	128	128	512	489	23
<b>Total Iowa Hill</b>	<b>5,505</b>	<b>15,273</b>	<b>29,862</b>	<b>46,918</b>	<b>(17,056)</b>

April Comparative Statement Cont.

	<u>2023</u> <u>April</u>	<u>2022</u> <u>April</u>	<u>2023</u> <u>Year to Date</u>	<u>2022</u> <u>Year to Date</u>	<u>Increase</u> <u>(Decrease)</u>
<b>Farmers Korner</b>					
Utilities					
Gas	0	8,631	38,280	42,521	(4,241)
Electric	47,873	48,194	208,467	184,316	24,151
Freight	5,057	4,574	22,662	17,523	5,139
Equipment Repairs	9,871	4,545	19,038	30,476	(11,438)
Chemicals	35,623	63,014	174,839	164,685	10,154
Supplies	318	1,889	2,017	3,288	(1,271)
Contracted Repairs	902	32,866	27,058	51,818	(24,760)
Dumpster Charges	0	1,100	5,530	4,400	1,130
Biomonitoring	0	0	0	1,651	(1,651)
Discharge Permit	0	0	0	0	-
Composting	11,449	12,483	48,443	58,077	(9,634)
Site Monitoring	304	304	2,816	4,466	(1,650)
Sludge Hauling Costs	0	9,900	30,250	45,675	(15,425)
State Health Fees	0	1,537	0	1,537	(1,537)
<b>Total Farmers Korner</b>	<b>111,397</b>	<b>189,037</b>	<b>579,400</b>	<b>610,433</b>	<b>(31,033)</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	950	1,363	5,239	5,011	228
Electric	3,615	3,583	15,902	13,855	2,047
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	1,004	2,352	2,705	(353)
<b>Total South Blue</b>	<b>5,153</b>	<b>5,950</b>	<b>23,878</b>	<b>21,908</b>	<b>1,970</b>
<b>Collection Expenses</b>					
Utilities	1,210	1,375	5,004	4,266	738
Vehicle Expense	2,841	7,493	11,229	20,657	(9,428)
Line Cleaner Expenses	0	0	0	1,236	(1,236)
Manhole Repairs/Line Repair	5,910	8,282	17,737	18,517	(780)
Equipment Repairs	220	8,252	5,707	10,898	(5,191)
CCTV Expense	0	0	186	4,665	(4,479)
<b>Total Collection</b>	<b>10,181</b>	<b>25,402</b>	<b>39,863</b>	<b>60,239</b>	<b>(20,376)</b>
<b>Total Operating Expenditures</b>	<b>335,721</b>	<b>424,182</b>	<b>1,566,315</b>	<b>1,561,946</b>	<b>4,369</b>
<b>Net Cash from Operations</b>	<b>269,550</b>	<b>137,541</b>	<b>829,916</b>	<b>654,991</b>	<b>174,925</b>
<b>Replacement Capital</b>					
Administration	0	0	0	0	-
Employee Housing	0	0	0	2,562	-
Plant:					
IH	0	38,937	21,125	65,564	(44,439)
FK	108,536	141,190	129,408	350,592	(221,184)
South Blue	0	0	29,991	4,354	25,637
Collection	0	0	0	0	0
Misc.	0	250	8,250	30,779	(22,529)
Vehicle	65,490	0	65,490	0	65,490
<b>Total Replacement Capital</b>	<b>174,026</b>	<b>180,377</b>	<b>254,264</b>	<b>453,851</b>	<b>(199,587)</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal	0	0	53,379	52,327	1,052
Loan Interest	0	0	8,592	9,644	(1,052)
<b>Total Non Operating</b>	<b>0</b>	<b>0</b>	<b>61,971</b>	<b>61,971</b>	<b>0</b>

April Comparative Statement Cont.

	<u>2023</u> <u>April</u>	<u>2022</u> <u>April</u>	<u>2023</u> <u>Year to Date</u>	<u>2022</u> <u>Year to Date</u>	
<b>Capital Outlay</b>					
Plant-IH-CO	0	38,937	21,125	65,564	(44,439)
Plant-FK-CO	0	0	76,177	14,630	61,547
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	0	2,000	6,553	(927,591)	934,144
Collection	6,600	11,380	14,154	0	14,154
Land		0		0	0
Administration	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>6,600</b>	<b>52,317</b>	<b>118,009</b>	<b>(847,397)</b>	<b>965,406</b>
<b>Total Expenses</b>	<b>516,347</b>	<b>656,876</b>	<b>2,000,559</b>	<b>1,230,371</b>	<b>770,188</b>
<b>Revenue Less Expenses</b>	<b>399,004</b>	<b>140,085</b>	<b>1,373,065</b>	<b>1,480,505</b>	<b>(107,440)</b>