

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday November 9, 2023 @ 5:30 PM**

**I. ROLL CALL:**

Mr. Orwig 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. Robin Theobald answered "present" at roll call.

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

**II. MINUTES:**

October 12, 2023 minutes: Mr. Theobald made a motion to approve the October 12, 2023 Board of Directors meeting minutes. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

**III. PUBLIC HEARINGS:**

**IV. PUBLIC COMMENT:** None

**V. BILLS:**

Mrs. Stimson made a motion to approve the bills as presented. Mr. Theobald 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.

Mr. Carlberg stated that this is the third time the Board of Directors has reviewed the 2024 draft budget. Mr. Carlberg proposed \$1/sfe/service fee/month increase and \$1,000/sfe PIF increase due to an increase in expenses and future expansion of facilities. Future capital projects were discussed.

Mr. Carlberg proposed a 5% cost of living increase. The Board approved a 5% cost of living increase for the employees, effective January 1, 2024.

The Board approved a two-week performance bonus for the employees hard work in 2023.

**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 was discussed by the Board of Directors during the work session.

**VIII. OLD BUSINESS:** None

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**IX. NEW BUSINESS:**

**C. | Mueller Construction Services Pay Request #2:**

Mr. Carlberg said that Mueller Construction Services is the contractor installing the new sludge screw press at Farmers Korner. Mueller Construction Services has submitted pay request #2 in the amount of \$69,013.23. Mr. Carlberg said that the project is going well and recommended the Board approve Mueller Construction Services Pay Request #2 in the amount of \$69,013.23.

Mr. Theobald made a motion to approve Mueller Construction Services Pay Request #2 in the amount of \$69,013.23. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board.

**D. Stan Miller, Inc. Pay Request #4:**

Mr. Carlberg said that Stan Miller, Inc. has submitted pay request #4 in the amount of \$586,985.66. Mr. Carlberg said that the 39 Degrees North subdivision sanitary sewer extension project has been completed along with additional stretches of sewer line, so the project will be over the contracted amount. Mr. Carlberg said he recommended the Board approve Stan Miller, Inc. pay request #4 in the amount of \$586,985.66.

Mr. Theobald made a motion to approve Stan Miller, Inc. Pay Request #4 in the amount of \$586,985.66. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board.

**X. CORRESPONDENCE:**

**XI. ADJOURN:**

Mrs. Stimson 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. Rick Orwig, President

  
Mrs. Joyce Mosher, Secretary

Upper Blue Sanitation District  
 Comparative Balance Sheet-UNAUDITED DRAFT  
 October 31, 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	12,534,390	16,307,331	(3,772,941)
Colotrust Plus	27,289,251	25,969,668	1,319,583
ColoTrust Prime	4,054,124	3,871,231	182,893
Total Cash and Equivalents	<u>43,877,965</u>	<u>46,148,430</u>	<u>(2,270,465)</u>
Investments			
Construction In Progress	417,465	-	417,465
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>417,465</u>	<u>-</u>	<u>417,465</u>
Other Current Assets			
<b>Receivables-Utility + Spec. Assessments</b>	225,846	127,644	98,202
Developer/Contractor Escrow	189,723	230,973	(41,250)
Interest Receivable & Market Adjustments	-	138	(138)
Notes Receivable	28,225	41,717	(13,492)
Prepaid Expenses	29,000	24,395	4,605
Emp. Loan Assist. Notes Receivable	27,451	28,605	(1,154)
Total Other Assets	<u>500,245</u>	<u>453,472</u>	<u>46,773</u>
<b>Total Current Assets:</b>	<u>44,795,675</u>	<u>46,601,902</u>	<u>(1,806,227)</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	3,272,447	2,398,975	873,472
Total Property Plant and Equipment :	<u>120,775,238</u>	<u>116,010,312</u>	<u>4,764,926</u>
<b>Less Accumulated Depreciation</b>	<u>(52,229,382)</u>	<u>(49,563,819)</u>	<u>(2,665,563)</u>
Net Property Plant and Equipment :	<u>68,545,856</u>	<u>66,446,493</u>	<u>2,099,363</u>
Total Assets:	<u>113,341,531</u>	<u>113,048,395</u>	<u>293,136</u>

**Liabilities**

	<u>2023</u>	<u>2022</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	650,397	596,903	53,494
Construction/Developer Escrow	189,723	230,973	(41,250)
Earned Employee Benefits	184,180	167,182	16,998
Unearned User Fees	1,164,366	1,115,916	48,450
Interest Payable	7,160	8,037	(877)
Loan Payable (Current Portion)	107,291	105,177	2,114
Retainage Payable-Construction in Progress	-	-	-
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	2,322	1,750	572
Total Current Liabilities:	<u>2,305,439</u>	<u>2,225,938</u>	<u>79,501</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>3,057,381</u>	<u>3,085,172</u>	<u>(27,791)</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	67,938,529	67,938,529	-
Unrestricted Net Assets	22,345,621	22,024,694	320,927
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>110,284,150</u>	<u>109,963,223</u>	<u>320,927</u>
Total Liabilities and Equity	<u>113,341,531</u>	<u>113,048,395</u>	<u>293,136</u>

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

	2023	2023	2023	2023	2023
	<u>October</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
<b>Operating Revenue</b>					
Sewer User Fees	584,378	5,826,588	6,964,608	1,138,020	16
Tap Inspection Fees	700	5,200	4,000	(1,200)	(30)
Miscellaneous Revenue	0	0	5,000	5,000	100
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	1,164	21,299	20,000	(1,299)	(6)
Late Fees	(382)	11,428	15,000	3,572	24
Line Extension Fees	28,118	136,232	50,000	(86,232)	(172)
Rental Income	10,200	92,650	80,000	(12,650)	(16)
<b>Total Operating Revenue</b>	<b>624,178</b>	<b>6,093,397</b>	<b>7,138,608</b>	<b>1,045,211</b>	<b>15</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	502	2,696	4,000	1,304	33
Plant Investment Fees	374,441	2,241,284	2,000,000	(241,284)	(12)
Inclusion Fees	50,661	1,739,433	100,000	(1,639,433)	(1,639)
Interest on Investments	145,660	1,301,171	125,000	(1,176,171)	(941)
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>571,264</b>	<b>5,284,584</b>	<b>2,229,000</b>	<b>(3,056,888)</b>	<b>(137)</b>
<b>Total Revenue</b>	<b>1,195,442</b>	<b>11,377,981</b>	<b>9,367,608</b>	<b>(2,010,373)</b>	<b>(21)</b>

Administration Expense	2023 October	2023 Year to Date	2023 Approved Budget	2023 Available	2023 % Available
<b>Payroll &amp; Employee Benefits</b>					
Salaries	135,799	1,272,141	1,930,000	657,859	34
Overtime	2,955	37,507	45,000	7,493	17
FICA-Admn	7,283	77,892	119,350	41,458	35
Medicare-Admin	1,994	18,811	27,913	9,102	33
401K Contributions	9,607	93,591	144,375	50,784	35
Worker's Compensation Insurance	983	12,513	20,000	7,487	37
Health Insurance	27,596	266,761	375,000	108,239	29
<b>Total</b>	<b>186,217</b>	<b>1,779,216</b>	<b>2,661,638</b>	<b>882,422</b>	<b>33</b>
Office Supplies	0	1,526	5,000	3,474	69
Telephone	653	13,859	25,000	11,141	45
Business Expenses	3,794	40,748	50,000	9,252	19
Bank Service Fees - Admin	0	364	17,000	16,636	98
Legal Counsel	0	147,896	75,000	(72,896)	(97)
Education	1,590	16,149	25,000	8,851	35
Audit & Accounting	0	10,800	12,000	1,200	10
Legal Publications	0	1,819	5,000	3,181	64
Board Members	500	4,800	6,000	1,200	20
Elections	0	1,611	5,000	3,389	68
Computer Expenses	0	36,822	40,000	3,178	8
Copy Machine & Supply	0	572	1,000	428	43
Postage & Meter Rent	3,954	17,228	17,000	(228)	(1)
Insurance - General	13,316	136,802	145,400	8,598	6
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	25,595	97,153	75,000	(22,153)	(30)
Tools	180	4,517	2,500	(2,017)	(81)
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	7,587	15,000	7,413	49
Safety	601	4,470	5,000	530	11
Summit Water Quality	0	18,531	22,000	3,469	16
Building Maintenance	1,404	26,138	27,000	862	3
Employee Housing Maintenance	431	38,684	35,000	(3,684)	(11)
Employee Housing Utilities	1,998	15,346	5,000	(10,346)	(207)
<b>Total Administration</b>	<b>240,233</b>	<b>2,422,638</b>	<b>3,278,038</b>	<b>855,400</b>	<b>26</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	504	14,906	40,000	25,094	63
Electric	1,080	8,866	150,000	141,134	94
Freight	64	1,540	15,000	13,460	90
Equipment Repairs	0	1,459	30,000	28,541	95
Chemicals	0	1,431	100,000	98,569	99
Supplies	130	2,358	10,000	7,642	76
Contracted Repairs	1,751	38,999	60,000	21,001	35
Laboratory Supplies	484	10,266	15,000	4,734	32
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	7,529	10,000	2,471	25
Site Monitoring	128	1,454	15,000	13,546	90
<b>Total Iowa Hill</b>	<b>4,141</b>	<b>88,808</b>	<b>445,000</b>	<b>356,192</b>	<b>80</b>

October Financial Statement Cont.

	2023 <u>October</u>	2023 <u>Year to Date</u>	2023 <u>Approved Budget</u>	2023 <u>Available</u>	2023 <u>% Available</u>
<b>Farmers Korner Expenses</b>					
Utilities					
Gas	0	53,936	115,000	61,064	53
Electric	42,344	460,187	600,000	139,813	23
Freight	1,792	49,708	60,000	10,292	17
Equipment Repairs	1,382	44,063	65,000	20,937	32
Chemicals	50,505	453,251	600,000	146,749	24
Supplies	113	9,069	10,500	1,431	14
Contracted Repairs	1,958	61,275	100,000	38,725	39
Dumpster Charges	1,100	13,230	15,000	1,770	12
Biomonitoring	0	8	7,800	7,792	100
Discharge Permit	0	15,973	20,000	4,027	20
Composting	8,944	97,369	165,000	67,631	41
Site Monitoring	1,163	9,206	35,000	25,794	74
Sludge Hauling Costs	7,250	79,000	90,000	11,000	12
State Health Fees	0	0	2,500	2,500	100
<b>Total Farmers Korner</b>	<b>116,551</b>	<b>1,346,275</b>	<b>1,885,800</b>	<b>539,525</b>	<b>29</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	408	9,360	17,000	7,640	45
Electric	3,276	34,950	60,000	25,050	42
Equipment Repairs	0	1,775	4,000	2,225	56
Supplies	0	0	1,000	1,000	100
Contracted Repairs	0	385	8,000	7,615	95
Discharge Permit	0	976	4,500	3,524	78
Site Monitoring	588	6,080	10,000	3,920	39
<b>Total South Blue</b>	<b>4,272</b>	<b>53,526</b>	<b>104,500</b>	<b>50,974</b>	<b>49</b>
<b>Collection Expenses</b>					
Utilities	1,427	13,682	25,000	11,318	45
Vehicle Expense	3,027	31,345	54,000	22,655	42
Line Cleaner Expenses	465	3,508	12,000	8,492	71
Manhole Repairs/Line Repairs	9,256	65,514	160,000	94,486	59
Equipment Repairs	4,281	18,897	15,000	(3,897)	(26)
CCTV Expense	0	2,170	7,500	5,330	71
<b>Total Collection</b>	<b>18,456</b>	<b>135,116</b>	<b>273,500</b>	<b>138,384</b>	<b>51</b>
<b>Total Operating Expenditures</b>	<b>383,653</b>	<b>4,046,363</b>	<b>5,986,838</b>	<b>1,940,475</b>	<b>32</b>
<b>Net Cash from Operations</b>	<b>240,525</b>	<b>2,047,034</b>	<b>1,151,771</b>	<b>(895,264)</b>	<b>(78)</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	695,428	6,150,000	5,454,572	89
FK	50,266	350,130	2,075,000	1,724,870	83
South Blue	0	29,991	1,400,000	1,370,009	98
Collection					
Misc.	3,960	458,950	1,225,000	766,050	63
Vehicle	0	168,239	160,000	(8,239)	(5)
<b>Total Replacement Capital</b>	<b>54,226</b>	<b>1,702,738</b>	<b>11,085,000</b>	<b>9,382,262</b>	<b>85</b>
<b>Non Operating Expenses</b>					
Bond Principal	0	107,291	107,000	(291)	(0)
Bond Interest	0	16,651	26,813	10,162	38
<b>Total Non Operating</b>	<b>0</b>	<b>123,942</b>	<b>133,813</b>	<b>9,871</b>	<b>7</b>

October Financial Statement Cont.

	<u>2023</u> <u>October</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	1,368,077	7,150,000	5,781,923	81
FK	69,013	421,382	2,950,000	2,528,618	86
South Blue	0	0	2,000,000	2,000,000	0
Employee Housing	0	3,213,692	2,500,000	(713,692)	(29)
Collection	589,626	2,004,606	1,800,000	(204,606)	(11)
Land					
Administration	0	0	25,000	25,000	100
<b>Total Capital Outlay</b>	<u>658,639</u>	<u>7,007,757</u>	<u>16,425,000</u>	<u>9,417,243</u>	<u>57</u>
<b>Total Expenses</b>	<u>1,096,518</u>	<u>12,880,800</u>	<u>33,630,650</u>	<u>20,749,850</u>	<u>62</u>
<b>Total Revenue - Total Expenses</b>	<u>98,924</u>	<u>(1,502,819)</u>			



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

	2023	2022	2023	2022	Increase
	<u>October</u>	<u>October</u>	<u>Year To Date</u>	<u>Year to Date</u>	<u>(Decrease)</u>
<b>Operating Revenue</b>					
Sewer User Fees	584,378	552,878	5,826,588	5,509,672	316,916
Tap Inspection Fees	700	100	5,200	4,500	700
Miscellaneous Revenue	0	5	0	9,223	(9,223)
CEBT Dividend	0	0	0	0	
Camper Dump Fees	1,164	1,316	21,299	22,155	(856)
Late Fees	(382)	12	11,428	9,758	1,670
Line Extension Fees	28,118	12,604	136,232	112,990	23,242
Rental Income	10,200	7,375	92,650	59,475	33,175
<b>Total Operating Revenue</b>	<b>624,178</b>	<b>574,290</b>	<b>6,093,397</b>	<b>5,727,773</b>	<b>365,624</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	502	694	2,696	4,300	(1,604)
Plant Investment Fees	374,441	164,248	2,241,284	4,844,306	(2,603,022)
Inclusion Fees	50,661	8,809	1,739,433	75,168	1,664,265
Interest on Investments	145,660	79,066	1,301,171	296,550	1,004,621
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>571,264</b>	<b>252,817</b>	<b>5,284,584</b>	<b>5,220,324</b>	<b>65,864</b>
<b>Total Revenue</b>	<b>1,195,442</b>	<b>827,107</b>	<b>11,377,981</b>	<b>10,948,097</b>	<b>429,884</b>

October Comparative Statement Cont.

	2023 <u>October</u>	2022 <u>October</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	135,799	109,167	1,272,141	1,109,838	162,303
Overtime	2,955	5,613	37,507	34,177	3,330
FICA-Admn	7,283	5,948	77,892	68,296	9,596
Medicare-Admin	1,994	1,648	18,811	16,429	2,382
401K Contributions	9,607	8,373	93,591	81,594	11,997
Worker's Compensation Insur	983	930	12,513	13,837	(1,324)
Health Insurance	27,596	23,355	266,761	232,375	34,386
<b>Total</b>	<b>186,217</b>	<b>155,034</b>	<b>1,779,216</b>	<b>1,556,546</b>	<b>222,670</b>
Office Supplies	0	1,056	1,526	3,728	(2,202)
Telephone	653	2,280	13,859	17,803	(3,944)
Business Expenses	3,794	8,067	40,748	40,159	589
Bank Service Fees - Admin	0	0	364	6,891	(6,527)
Legal Counsel	0	9,270	147,896	95,890	52,006
Education	1,590	4,316	16,149	21,413	(5,264)
Audit & Accounting	0	0	10,800	10,400	400
Legal Publications	0	47	1,819	8,933	(7,114)
Board Members	500	500	4,800	5,000	(200)
Elections	0	0	1,611	0	1,611
Computer Expenses	0	4,085	36,822	46,400	(9,578)
Copy Machine & Supply	0	107	572	731	(159)
Postage & Meter Rent	3,954	2,301	17,228	13,712	3,516
Insurance - General	13,316	11,267	136,802	113,468	23,334
Insurance - Deductible	0	0	0	0	0
Engineering	25,595	84,138	97,153	149,966	(52,813)
Tools	180	140	4,517	1,632	2,885
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	120	7,587	8,513	(926)
Safety	601	588	4,470	11,978	(7,508)
Summit Water Quality	0	0	18,531	18,531	-
Building Maintenance	1,404	1,696	26,138	27,059	(921)
Employee Housing Maintenan	431	449	38,684	14,503	24,181
Employee Housing Utilities	1,998	67	15,346	4,639	10,707
<b>Total Administration</b>	<b>240,233</b>	<b>285,528</b>	<b>2,422,638</b>	<b>2,177,895</b>	<b>244,743</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	504	965	14,906	10,268	4,638
Electric	1,080	739	8,866	6,912	1,954
Freight	64	65	1,540	1,549	(9)
Equipment Repairs	0	0	1,459	11,436	(9,977)
Chemicals	0	0	1,431	1,133	298
Contracted Repairs	130	3,437	2,358	45,621	(43,263)
Laboratory Supplies	1,751	155	38,999	10,699	28,300
Biomonitoring	484	0	10,266	0	10,266
Discharge Permit	0	0	0	46,441	(46,441)
Supplies	0	329	7,529	8,538	(1,009)
Site Monitoring	128	128	1,454	11,887	(10,433)
<b>Total Iowa Hill</b>	<b>4,141</b>	<b>5,818</b>	<b>88,808</b>	<b>154,484</b>	<b>(65,676)</b>

October Comparative Statement Cont.

	2023 <u>October</u>	2022 <u>October</u>	2023 <u>Year to Date</u>	2022 <u>Year to Date</u>	Increase <u>(Decrease)</u>
<b>Farmers Korner</b>					
Utilities					
Gas	0	8,290	53,936	64,123	(10,187)
Electric	42,344	42,697	460,187	445,930	14,257
Freight	1,792	32	49,708	30,418	19,290
Equipment Repairs	1,382	641	44,063	63,262	(19,199)
Chemicals	50,505	35,002	453,251	386,751	66,500
Supplies	113	229	9,069	8,327	742
Contracted Repairs	1,958	8,379	61,275	104,474	(43,199)
Dumpster Charges	1,100	0	13,230	9,900	3,330
Biomonitoring	0	0	8	3,890	(3,882)
Discharge Permit	0	0	15,973	14,035	1,938
Composting	8,944	5,859	97,369	104,519	(7,150)
Site Monitoring	1,163	321	9,206	14,767	(5,561)
Sludge Hauling Costs	7,250	0	79,000	77,400	1,600
State Health Fees	0	0	0	1,627	(1,627)
<b>Total Farmers Korner</b>	<b>116,551</b>	<b>101,450</b>	<b>1,346,275</b>	<b>1,329,423</b>	<b>16,852</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	408	737	9,360	8,438	922
Electric	3,276	2,690	34,950	33,430	1,520
Equipment Repairs	0	0	1,775	982	793
Contracted Repairs	0	144	0	534	(534)
Supplies	0	0	385	0	385
Discharge Permit	0	0	976	976	-
Site Monitoring	588	588	6,080	6,045	35
<b>Total South Blue</b>	<b>4,272</b>	<b>4,159</b>	<b>53,526</b>	<b>50,405</b>	<b>3,121</b>
<b>Collection Expenses</b>					
Utilities	1,427	1,216	13,682	12,053	1,629
Vehicle Expense	3,027	2,964	31,345	42,283	(10,938)
Line Cleaner Expenses	465	0	3,508	9,552	(6,044)
Manhole Repairs/Line Repair	9,256	19,052	65,514	91,222	(25,708)
Equipment Repairs	4,281	2,210	18,897	32,068	(13,171)
CCTV Expense	0	0	2,170	4,665	(2,495)
<b>Total Collection</b>	<b>18,456</b>	<b>25,442</b>	<b>135,116</b>	<b>191,843</b>	<b>(56,727)</b>
<b>Total Operating Expenditure</b>	<b>383,653</b>	<b>422,397</b>	<b>4,046,363</b>	<b>3,904,050</b>	<b>142,313</b>
<b>Net Cash from Operations</b>	<b>240,525</b>	<b>151,893</b>	<b>2,047,034</b>	<b>1,823,723</b>	<b>223,311</b>
<b>Replacement Capital</b>					
Administration	0	0	0	0	-
Employee Housing	0	0	0	74,375	-
Plant:					
IH	0	0	695,428	178,391	517,037
FK	50,266	13,836	350,130	829,842	(479,712)
South Blue	0	12,871	29,991	64,967	(34,976)
Collection				0	0
Misc.	3,960	0	458,950	258,775	200,175
Vehicle	0	0	168,239	0	168,239
<b>Total Replacement Capital</b>	<b>54,226</b>	<b>26,707</b>	<b>1,702,738</b>	<b>1,406,350</b>	<b>296,388</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal	0	0	107,291	105,177	2,114
Loan Interest	0	0	16,651	18,765	(2,114)
<b>Total Non Operating</b>	<b>0</b>	<b>0</b>	<b>123,942</b>	<b>123,942</b>	<b>0</b>

October Comparative Statement Cont.

	<u>2023</u> <u>October</u>	<u>2022</u> <u>October</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	0	1,368,077	178,391	1,189,686
Plant-FK-CO	69,013	32,886	421,382	118,642	302,740
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	0	0	3,213,692	598,696	2,614,996
Collection	589,626	234,335	2,004,606	1,191,713	812,893
Land		0		0	0
Administration	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>658,639</b>	<b>267,221</b>	<b>7,007,757</b>	<b>2,087,442</b>	<b>4,920,315</b>
<b>Total Expenses</b>	<b>1,096,518</b>	<b>716,325</b>	<b>12,880,800</b>	<b>7,521,784</b>	<b>5,359,016</b>
<b>Revenue Less Expenses</b>	<b>98,924</b>	<b>110,782</b>	<b>(1,502,819)</b>	<b>3,426,313</b>	<b>(4,929,132)</b>