

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday September 14, 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. Dan Corwin, Mr. Rick Orwig and Mr. Robin Theobald answered "present" at roll call.

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

**II. MINUTES:**

August 10, 2023 minutes: Mrs. Mosher made a motion to approve the August 10, 2023 Board of Directors meeting minutes. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

**III. PUBLIC HEARINGS:**

-Resolution 8, Series 2023, Inclusion of Lot 102 Valley of the Blue Subdivision, 51 Sally Circle

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of Lot 102 Valley of the Blue 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 2023 for the Inclusion of Lot 102 Valley of the Blue Subdivision.

Mrs. Stimson made a motion to approve Resolution 8, Series 2023 for the Inclusion of Lot 102 Valley of the Blue Subdivision. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board.

**IV. PUBLIC COMMENT:** None

**V. BILLS:**

Mr. Theobald 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 2022 Audit was presented during the Work session. Mr. Carlberg asked the Auditor for the status of the District's financial position. The Auditor replied that the District is in a very good financial position, with very good cash flow.

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.

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B. Manager Report:

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

**VIII. OLD BUSINESS:** None

**IX. NEW BUSINESS:**

C. Guildner Pipeline Pay Request #3:

Mr. Carlberg said that Guildner Pipeline has submitted pay request #3 in the amount of \$34,675.00. Mr. Carlberg said that Guildner Pipeline is doing a great job and recommended the Board approve Guildner Pipeline Pay Request #3 in the amount of \$34,675.00.

Mr. Theobald made a motion to approve Guildner Pipeline Pay Request #3 in the amount of \$34,675.00. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board.

D. Stan Miller, Inc. Pay Request #2

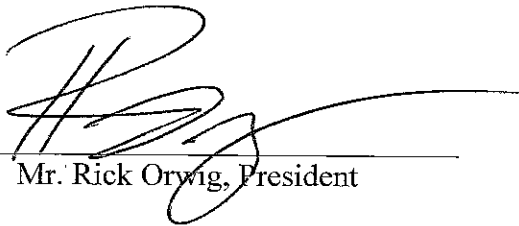
Mr. Carlberg said that Stan Miller, Inc. has submitted pay request #2 in the amount of \$614,649.74. Mr. Carlberg said that the project is going smoothly, and he recommended the Board approve Stan Miller, Inc. pay request #2 in the amount of \$614,649.74.

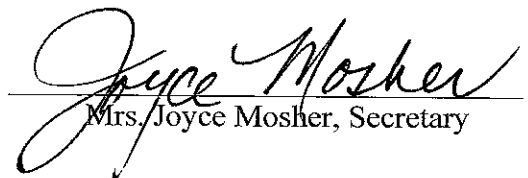
Mr. Theobald made a motion to approve Stan Miller, Inc. Pay Request #2 in the amount of \$614,649.74. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board.

**X. CORRESPONDENCE:**

**XI. ADJOURN:**

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

  
\_\_\_\_\_  
Mr. Rick Orwig, President

  
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Mrs. Joyce Mosher, Secretary

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

	<u>2023</u>	<u>2022</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Assets:</u></b>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	13,348,409	16,720,919	(3,372,510)
Colotrust Plus	27,038,799	25,843,354	1,195,445
ColoTrust Prime	4,019,193	3,856,502	162,691
Total Cash and Equivalents	<u>44,406,601</u>	<u>46,420,975</u>	<u>(2,014,374)</u>
Investments			
Construction In Progress	361,153	-	361,153
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>361,153</u>	<u>-</u>	<u>361,153</u>
Other Current Assets			
<b>Receivables-Utility + Spec. Assessments</b>	5,976	40,630	(34,654)
Developer/Contractor Escrow	189,723	230,973	(41,250)
Interest Receivable & Market Adjustments	-	138	(138)
Notes Receivable	31,664	45,278	(13,614)
Prepaid Expenses	57,194	48,789	8,405
Emp. Loan Assist. Notes Receivable	27,646	28,794	(1,148)
Total Other Assets	<u>312,203</u>	<u>394,602</u>	<u>(82,399)</u>
<b>Total Current Assets:</b>	<u>45,079,957</u>	<u>46,815,577</u>	<u>(1,735,620)</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>113,625,813</u>	<u>113,262,070</u>	<u>363,743</u>

**Liabilities**

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	809,754	1,207,434	(397,680)
Construction/Developer Escrow	189,723	230,973	(41,250)
Earned Employee Benefits	184,180	167,182	16,998
Unearned User Fees	583,479	556,235	27,244
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	1,822	1,750	72
Total Current Liabilities:	<u>1,883,409</u>	<u>2,276,788</u>	<u>(393,379)</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>2,635,351</u>	<u>3,136,022</u>	<u>(500,671)</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	67,938,529	68,797,762	(859,233)
Unrestricted Net Assets	23,051,933	21,328,286	1,723,647
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>110,990,462</u>	<u>110,126,048</u>	<u>864,414</u>
Total Liabilities and Equity	<u>113,625,813</u>	<u>113,262,070</u>	<u>363,743</u>

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

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	2023	2023	2023	2023	2023
	<u>August</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
<b>Operating Revenue</b>					
Sewer User Fees	583,199	4,658,056	6,964,608	2,306,552	33
Tap Inspection Fees	1,900	3,700	4,000	300	8
Miscellaneous Revenue	0	0	5,000	5,000	100
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	4,558	16,283	20,000	3,717	19
Late Fees	460	8,601	15,000	6,399	43
Line Extension Fees	15,000	87,029	50,000	(37,029)	(74)
Rental Income	10,100	72,350	80,000	7,650	10
<b>Total Operating Revenue</b>	<b>615,217</b>	<b>4,846,019</b>	<b>7,138,608</b>	<b>2,292,589</b>	<b>32</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	69	2,125	4,000	1,875	47
Plant Investment Fees	588,187	1,588,611	2,000,000	411,389	21
Inclusion Fees	864,742	909,274	100,000	(809,274)	(809)
Interest on Investments	142,405	1,015,789	125,000	(890,789)	(713)
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>1,595,403</b>	<b>3,515,799</b>	<b>2,229,000</b>	<b>(1,288,674)</b>	<b>(58)</b>
<b>Total Revenue</b>	<b>2,210,620</b>	<b>8,361,818</b>	<b>9,367,608</b>	<b>1,005,790</b>	<b>11</b>

Administration Expense	2023 August	2023 Year to Date	2023 Approved Budget	2023 Available	2023 % Available
<b>Payroll &amp; Employee Benefits</b>					
Salaries	125,667	1,003,710	1,930,000	926,290	48
Overtime	9,653	30,160	45,000	14,840	33
FICA-Admn	8,263	63,434	119,350	55,916	47
Medicare-Admin	1,945	14,847	27,913	13,066	47
401K Contributions	9,521	74,465	144,375	69,910	48
Worker's Compensation Insurance	983	10,547	20,000	9,453	47
Health Insurance	27,767	210,002	375,000	164,998	44
<b>Total</b>	<b>183,799</b>	<b>1,407,165</b>	<b>2,661,638</b>	<b>1,254,473</b>	<b>47</b>
Office Supplies	315	363	5,000	4,637	93
Telephone	556	7,660	25,000	17,340	69
Business Expenses	4,820	29,518	50,000	20,482	41
Bank Service Fees - Admin	0	364	17,000	16,636	98
Legal Counsel	13,688	119,188	75,000	(44,188)	(59)
Education	1,000	4,809	25,000	20,191	81
Audit & Accounting	0	9,000	12,000	3,000	25
Legal Publications	0	57	5,000	4,943	99
Board Members	500	3,800	6,000	2,200	37
Elections	0	1,611	5,000	3,389	68
Computer Expenses	0	8,297	40,000	31,703	79
Copy Machine & Supply	0	508	1,000	492	49
Postage & Meter Rent	0	12,396	17,000	4,604	27
Insurance - General	13,316	109,376	145,400	36,024	25
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	825	66,372	75,000	8,628	12
Tools	773	2,428	2,500	72	3
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	7,354	15,000	7,646	51
Safety	228	785	5,000	4,215	84
Summit Water Quality	18,531	18,531	22,000	3,469	16
Building Maintenance	1,408	19,547	27,000	7,453	28
Employee Housing Maintenance	7,618	28,617	35,000	6,383	18
Employee Housing Utilities	1,165	9,484	5,000	(4,484)	(90)
<b>Total Administration</b>	<b>248,542</b>	<b>1,867,230</b>	<b>3,278,038</b>	<b>1,410,808</b>	<b>43</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	176	14,206	40,000	25,794	64
Electric	1,031	6,750	150,000	143,250	96
Freight	0	753	15,000	14,247	95
Equipment Repairs	0	3,734	30,000	26,266	88
Chemicals	1,431	1,431	100,000	98,569	99
Supplies	72	1,824	10,000	8,176	82
Contracted Repairs	4,555	24,762	60,000	35,238	59
Laboratory Supplies	0	6,281	15,000	8,719	58
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	7,529	10,000	2,471	25
Site Monitoring	(512)	1,198	15,000	13,802	92
<b>Total Iowa Hill</b>	<b>6,753</b>	<b>68,468</b>	<b>445,000</b>	<b>376,532</b>	<b>85</b>

August Financial Statement Cont.

	2023 August	2023 Year to Date	2023 Approved Budget	2023 Available	2023 % Available
<b>Farmers Korner Expenses</b>					
Utilities					
Gas	3,484	50,582	115,000	64,418	56
Electric	48,697	376,050	600,000	223,950	37
Freight	47	38,689	60,000	21,311	36
Equipment Repairs	(298)	26,728	65,000	38,272	59
Chemicals	30,803	342,958	600,000	257,042	43
Supplies	384	4,248	10,500	6,252	60
Contracted Repairs	1,855	37,177	100,000	62,823	63
Dumpster Charges	1,100	11,030	15,000	3,970	26
Biomonitoring	8	8	7,800	7,792	100
Discharge Permit	0	15,973	20,000	4,027	20
Composting	8,031	79,993	165,000	85,007	52
Site Monitoring	370	6,450	35,000	28,550	82
Sludge Hauling Costs	6,500	64,750	90,000	25,250	28
State Health Fees	0	0	2,500	2,500	100
<b>Total Farmers Korner</b>	<b>100,981</b>	<b>1,054,636</b>	<b>1,885,800</b>	<b>831,164</b>	<b>44</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	187	7,879	17,000	9,121	54
Electric	3,040	28,575	60,000	31,425	52
Equipment Repairs	0	1,020	4,000	2,980	75
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	752	4,904	10,000	5,096	51
<b>Total South Blue</b>	<b>3,979</b>	<b>43,739</b>	<b>104,500</b>	<b>60,761</b>	<b>58</b>
<b>Collection Expenses</b>					
Utilities	1,403	10,880	25,000	14,120	56
Vehicle Expense	548	19,510	54,000	34,490	64
Line Cleaner Expenses	423	2,998	12,000	9,002	75
Manhole Repairs/Line Repairs	3,804	45,557	160,000	114,443	72
Equipment Repairs	0	5,983	15,000	9,017	60
CCTV Expense	0	2,170	7,500	5,330	71
<b>Total Collection</b>	<b>6,178</b>	<b>87,098</b>	<b>273,500</b>	<b>186,402</b>	<b>68</b>
<b>Total Operating Expenditures</b>	<b>366,433</b>	<b>3,121,171</b>	<b>5,986,838</b>	<b>2,865,667</b>	<b>48</b>
<b>Net Cash from Operations</b>	<b>248,784</b>	<b>1,724,848</b>	<b>1,151,771</b>	<b>(573,078)</b>	<b>(50)</b>
<b>Replacement Capital</b>					
Administration	0	0	60,000	60,000	100
Employee Housing	0	0	15,000	15,000	100
Plant:					
IH	6,903	33,922	6,150,000	6,116,078	99
FK	176,336	286,108	2,075,000	1,788,892	86
South Blue	0	29,991	1,400,000	1,370,009	98
Collection					
Misc.	2,475	228,062	1,225,000	996,938	81
Vehicle	0	168,239	160,000	(8,239)	(5)
<b>Total Replacement Capital</b>	<b>185,714</b>	<b>746,322</b>	<b>11,085,000</b>	<b>10,338,678</b>	<b>93</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>

August Financial Statement Cont.

	<u>2023</u> <u>August</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	6,903	706,572	7,150,000	6,443,428	90
FK	34,674	352,368	2,950,000	2,597,632	88
South Blue	0	0	2,000,000	2,000,000	0
Employee Housing	0	3,213,692	2,500,000	(713,692)	(29)
Collection	618,280	920,544	1,800,000	879,456	49
Land					
Administration	0	0	25,000	25,000	100
<b>Total Capital Outlay</b>	<u>659,857</u>	<u>5,193,176</u>	<u>16,425,000</u>	<u>11,231,824</u>	<u>68</u>
<b>Total Expenses</b>	<u>1,212,004</u>	<u>9,184,611</u>	<u>33,630,650</u>	<u>24,446,039</u>	<u>73</u>
<b>Total Revenue - Total Expenses</b>	<u>998,616</u>	<u>(822,793)</u>			



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

	2023	2022	2023	2022	Increase
	<u>August</u>	<u>August</u>	<u>Year To Date</u>	<u>Year to Date</u>	<u>(Decrease)</u>
<b>Operating Revenue</b>					
Sewer User Fees	583,199	555,857	4,658,056	4,399,080	258,976
Tap Inspection Fees	1,900	600	3,700	3,900	(200)
Miscellaneous Revenue	0	0	0	1,080	(1,080)
CEBT Dividend	0	0	0	0	
Camper Dump Fees	4,558	1,855	16,283	12,642	3,641
Late Fees	460	245	8,601	7,444	1,157
Line Extension Fees	15,000	13,967	87,029	87,850	(821)
Rental Income	10,100	5,900	72,350	45,200	27,150
<b>Total Operating Revenue</b>	<b>615,217</b>	<b>578,424</b>	<b>4,846,019</b>	<b>4,557,196</b>	<b>288,823</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	69	72	2,125	3,534	(1,409)
Plant Investment Fees	588,187	2,604,281	1,588,611	4,492,659	(2,904,048)
Inclusion Fees	864,742	6,422	909,274	48,341	860,933
Interest on Investments	142,405	55,082	1,015,789	155,507	860,282
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>1,595,403</b>	<b>2,665,857</b>	<b>3,515,799</b>	<b>4,700,041</b>	<b>(1,182,833)</b>
<b>Total Revenue</b>	<b>2,210,620</b>	<b>3,244,281</b>	<b>8,361,818</b>	<b>9,257,237</b>	<b>(895,419)</b>

## August Comparative Statement Cont.

Pg. 2

	2023 <u>August</u>	2022 <u>August</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	125,667	106,073	1,003,710	881,204	122,506
Overtime	9,653	6,369	30,160	24,696	5,464
FICA-Admn	8,263	6,903	63,434	55,622	7,812
Medicare-Admin	1,945	1,615	14,847	13,008	1,839
401K Contributions	9,521	8,231	74,465	64,943	9,522
Worker's Compensation Insur	983	930	10,547	11,275	(728)
Health Insurance	27,767	23,355	210,002	185,666	24,336
<b>Total</b>	<b>183,799</b>	<b>153,476</b>	<b>1,407,165</b>	<b>1,236,414</b>	<b>170,751</b>
Office Supplies	315	311	363	2,672	(2,309)
Telephone	556	1,466	7,660	14,087	(6,427)
Business Expenses	4,820	496	29,518	31,179	(1,661)
Bank Service Fees - Admin	0	0	364	6,517	(6,153)
Legal Counsel	13,688	1,671	119,188	52,671	66,517
Education	1,000	2,436	4,809	15,718	(10,909)
Audit & Accounting	0	0	9,000	10,400	(1,400)
Legal Publications	0	4,746	57	8,782	(8,725)
Board Members	500	500	3,800	4,000	(200)
Elections	0	0	1,611	0	1,611
Computer Expenses	0	4,210	8,297	38,002	(29,705)
Copy Machine & Supply	0	123	508	624	(116)
Postage & Meter Rent	0	580	12,396	10,810	1,586
Insurance - General	13,316	11,267	109,376	90,934	18,442
Insurance - Deductible	0	0	0	0	0
Engineering	825	17,546	66,372	59,147	7,225
Tools	773	0	2,428	1,436	992
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	26	7,354	8,358	(1,004)
Safety	228	837	785	10,449	(9,664)
Summit Water Quality	18,531	0	18,531	18,531	-
Building Maintenance	1,408	1,414	19,547	21,321	(1,774)
Employee Housing Maintenan	7,618	2,833	28,617	10,970	17,647
Employee Housing Utilities	1,165	465	9,484	4,537	4,947
<b>Total Administration</b>	<b>248,542</b>	<b>204,403</b>	<b>1,867,230</b>	<b>1,657,559</b>	<b>209,671</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	176	238	14,206	8,942	5,264
Electric	1,031	725	6,750	5,430	1,320
Freight	0	175	753	1,236	(483)
Equipment Repairs	0	0	3,734	11,436	(7,702)
Chemicals	1,431	0	1,431	1,133	298
Contracted Repairs	72	11,475	1,824	38,003	(36,179)
Laboratory Supplies	4,555	2,492	24,762	9,490	15,272
Biomonitoring	0	0	6,281	0	6,281
Discharge Permit	0	0	0	46,441	(46,441)
Supplies	0	349	7,529	7,356	173
Site Monitoring	(512)	128	1,198	9,189	(7,991)
<b>Total Iowa Hill</b>	<b>6,753</b>	<b>15,582</b>	<b>68,468</b>	<b>138,656</b>	<b>(70,188)</b>

## August Comparative Statement Cont.

Pg. 3

	2023 <u>August</u>	2022 <u>August</u>	2023 <u>Year to Date</u>	2022 <u>Year to Date</u>	Increase <u>(Decrease)</u>
<b>Farmers Korner</b>					
Utilities					
Gas	3,484	3,024	50,582	53,877	(3,295)
Electric	48,697	46,036	376,050	355,460	20,590
Freight	47	4,406	38,689	29,007	9,682
Equipment Repairs	(298)	9,906	26,728	51,320	(24,592)
Chemicals	30,803	38,689	342,958	293,988	48,970
Supplies	384	31	4,248	6,137	(1,889)
Contracted Repairs	1,855	13,029	37,177	84,564	(47,387)
Dumpster Charges	1,100	1,100	11,030	8,800	2,230
Biomonitoring	8	0	8	3,890	(3,882)
Discharge Permit	0	0	15,973	14,035	1,938
Composting	8,031	10,754	79,993	92,839	(12,846)
Site Monitoring	370	2,414	6,450	11,169	(4,719)
Sludge Hauling Costs	6,500	8,550	64,750	72,675	(7,925)
State Health Fees	0	0	0	1,627	(1,627)
<b>Total Farmers Korner</b>	<b>100,981</b>	<b>137,939</b>	<b>1,054,636</b>	<b>1,079,388</b>	<b>(24,752)</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	187	177	7,879	7,523	356
Electric	3,040	2,816	28,575	27,271	1,304
Equipment Repairs	0	173	1,020	510	510
Contracted Repairs	0	0	0	390	(390)
Supplies	0	0	385	0	385
Discharge Permit	0	0	976	976	-
Site Monitoring	752	588	4,904	4,885	19
<b>Total South Blue</b>	<b>3,979</b>	<b>3,754</b>	<b>43,739</b>	<b>41,555</b>	<b>2,184</b>
<b>Collection Expenses</b>					
Utilities	1,403	1,229	10,880	9,121	1,759
Vehicle Expense	548	2,904	19,510	35,709	(16,199)
Line Cleaner Expenses	423	0	2,998	9,552	(6,554)
Manhole Repairs/Line Repair	3,804	9,564	45,557	63,088	(17,531)
Equipment Repairs	0	2,421	5,983	19,303	(13,320)
CCTV Expense	0	0	2,170	4,665	(2,495)
<b>Total Collection</b>	<b>6,178</b>	<b>16,118</b>	<b>87,098</b>	<b>141,438</b>	<b>(54,340)</b>
<b>Total Operating Expenditure</b>	<b>366,433</b>	<b>377,796</b>	<b>3,121,171</b>	<b>3,058,596</b>	<b>62,575</b>
<b>Net Cash from Operations</b>	<b>248,784</b>	<b>200,628</b>	<b>1,724,848</b>	<b>1,498,600</b>	<b>226,248</b>
<b>Replacement Capital</b>					
Administration	0	0	0	0	-
Employee Housing	0	0	0	74,375	-
Plant:					
IH	6,903	30,323	33,922	178,391	(144,469)
FK	176,336	230,862	286,108	796,532	(510,424)
South Blue	0	18,274	29,991	31,683	(1,692)
Collection				0	0
Misc.	2,475	48,386	228,062	258,775	(30,713)
Vehicle	0	0	168,239	0	168,239
<b>Total Replacement Capital</b>	<b>185,714</b>	<b>327,845</b>	<b>746,322</b>	<b>1,339,756</b>	<b>(593,434)</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>

August Comparative Statement Cont.

	<u>2023</u> <u>August</u>	<u>2022</u> <u>August</u>	<u>2023</u> <u>Year to Date</u>	<u>2022</u> <u>Year to Date</u>	
<b>Capital Outlay</b>					
Plant-IH-CO	6,903	30,323	706,572	178,391	528,181
Plant-FK-CO	34,674	43,044	352,368	43,345	309,023
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	0	4,928	3,213,692	598,571	2,615,121
Collection	618,280	373,849	920,544	396,578	523,966
Land		0		0	0
Administration	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>659,857</b>	<b>452,144</b>	<b>5,193,176</b>	<b>1,216,885</b>	<b>3,976,291</b>
<b>Total Expenses</b>	<b>1,212,004</b>	<b>1,157,785</b>	<b>9,184,611</b>	<b>5,739,179</b>	<b>3,445,432</b>
<b>Revenue Less Expenses</b>	<b>998,616</b>	<b>2,086,496</b>	<b>(822,793)</b>	<b>3,518,058</b>	<b>(4,340,851)</b>