

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday December 14, 2023 @ 5:30 PM**

**I. ROLL CALL:**

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

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

**II. MINUTES:**

November 9, 2023 Minutes: Mrs. Mosher made a motion to approve the November 9, 2023 Board of Directors meeting minutes. Mrs. Signe Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

**IV. PUBLIC COMMENT:**

Mr. Orwig recommended to the Board that New Business item (F) on the agenda be moved up on the agenda, so that the parties did not have to wait until after other District business prior to item (F) on the agenda was discussed.

**IX. NEW BUSINESS:**

F. Objection to Determination of Manager, Unit 200 at 67 Peaks View Court  
Lindsey and Tatjana Pahs, owners of 67 Peaks View Court #200 requested in writing to have their PIF assessment appeal heard by the District Board of Directors. The District's determination is that the existing hot tub room being converted into a one bedroom condo is a substantial change of use and one sfe at the 2023 rate of \$13,584.00 plus a \$100.00 connection fee was due. In addition, there was no record of any PIF payment made to the District previously. The owners feel that they would not be making a substantial change in the use of the space and stated their argument. The Board listened to the owners arguments.

Mr. Theobald made a motion that the Board uphold the Managers decision upon reviewing the space and determined that there is a substantial change in use from a hot tub room to a one bedroom condo and one sfe at the 2023 rate of \$13,584.00 is due. The District will waive the \$100 inspection fee. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

**IV. PUBLIC COMMENT:**

Mr. David Agran was present at the Board meeting requesting to be heard by the Board of Directors regarding his short term rental rate. Mr. Agran asked that the District review the 2019 data in the Technical Memorandum due to the fact that the County has changed the short term rental regulations since 2019. Mr. Orwig said that the District has already initiated a new data study because the District has also seen the changes to the County's short term rental regulations. The data study is in the infancy stage so it may be a while before we have the results. Mr. Agran was pleased to hear that the District was already evaluating the 2019 data and thanked the Board of Directors for their time.

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**III. PUBLIC HEARINGS:**

-Resolution 12, Series 2023, Inclusion of Lot 74, 39 Degrees North Subdivision, Filing #2  
Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of Lot 74, 39 Degrees North Subdivision, Filing #2. 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 12, Series 2023 for the Inclusion of Lot 74, 39 Degrees North Subdivision, Filing #2.

Mr. Theobald made a motion to approve Resolution 12, Series 2023 for the Inclusion of Lot 74, 39 Degrees North Subdivision, Filing #2. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

-2024 Budget

Mr. Carlberg said that the Board of Directors has reviewed the 2024 Draft Budget in meetings since September. The 2024 Draft Budget is posted on the District's website, has been advertised at least three times in the Summit Journal and the District has not received any comments from the public.

-Resolution 13, Series 2023, Establishing Mill Levy for 2024

Mr. Theobald made a motion to approve Resolution 13, Series 2023 regarding establishing the Mill Levy for the 2024 budget at zero. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 14, Series 2023, Establish the District as an Enterprise

Mr. Theobald made a motion to approve Resolution 14, Series 2023 regarding Tabor for Amendment 1 purposes, acknowledging that the District meets the definition of an enterprise. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 15, Series 2023, Approval of 2024 Budget:

Mr. Corwin made a motion to approve Resolution 15, Series 2023 regarding establishing the Plant Investment Fee rate at \$14,584.00 per single family equivalent, the monthly service fee of \$29.00 per single family equivalent, the Upper Blue Sanitation District 2024 budget for revenues in the amount of \$33,514,280.29 and expenditures in the amount of \$33,514,280.29. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 16 Series 2023, Appropriation of Funds:

Mr. Corwin made a motion to approve Resolution 16, Series 2023 regarding the approval of the Appropriation of Funds for the Upper Blue Sanitation District 2024 Budget. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

**IV. PUBLIC COMMENT:**

**V. BILLS:**

Mrs. Stimson made a motion to approve the bills as presented. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board of Directors.

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**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 during the work session,

**B. Manager Report:**

-Mr. Carlberg said that he participated in the mediation for the South Blue WWTP failure. The Contractor refused to negotiate, so the court hearing is set for June 17, 2024.

-Now that the Town and the County have solidified their short term rental regulations, the District has retained Merrick and Company to evaluate the 2019 technical data memorandum.

-Valley of the Blue lot has been cleaned up and ready for sale.

-The District's Auditor has informed us they will no longer be able to conduct our audit. Mr. Carlberg has contacted numerous firms. Mr. Carlberg asked the Board to authorize the Manager to sign the Engagement Letter to hire Bill Flynn as the District's Auditor.

Mr. Theobald made a motion to authorize the Manager to sign the Engagement Letter to hire Bill Flynn as the District's Auditor. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board of Directors.

**VIII. OLD BUSINESS:**

**IX. NEW BUSINESS:**

**C. Mueller Construction Pay Request**

Mueller Construction has not yet submitted their pay request.

**D. Guildner Pipeline Pay Request #5**

Mr. Carlberg said that Guildner Pipeline has submitted pay request #5 in the amount of \$49,900.50 for work completed on Peak 7. Mr. Carlberg said that Guildner Pipeline has done an exceptional job and recommended the Board approve Guildner Pipeline Pay Request #5 in the amount of \$49,900.50.

Mr. Corwin made a motion to approve Guildner Pipeline Pay Request #5 in the amount of \$49,900.50. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

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E. Stan Miller, Inc. Pay Request #5

Mr. Carlberg said that Stan Miller, Inc. has completed the installation of mainline in the 39 Degrees North Subdivision. Stan Miller, Inc. has submitted Pay Request #5 in the amount of \$184,994.86. Mr. Carlberg said that there is a punch list that will be worked on in the spring in which \$200,000.00 is being held in retainage for completion. Mr. Carlberg said he recommends the Board approve payment of Stan Miller, Inc. Pay Request #5.

Mr. Corwin made a motion to approve Stan Miller, Inc. Pay Request #5 in the amount of \$184,994.86. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board of Directors.

**X. CORRESPONDENCE:**

**XI. ADJOURN:**

Mrs. Mosher made a motion to adjourn the meeting at 6:50 PM. Mr. Corwin 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  
November 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	11,064,667	15,984,605	(4,919,938)
Colotrust Plus	27,414,230	26,051,537	1,362,693
ColoTrust Prime	4,071,535	3,882,087	189,448
Total Cash and Equivalents	<u>42,550,632</u>	<u>45,918,429</u>	<u>(3,367,797)</u>
<b>Investments</b>			
Construction In Progress	517,683	-	517,683
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>517,683</u>	<u>-</u>	<u>517,683</u>
<b>Other Current Assets</b>			
Receivables-Utility + Spec. Assessments	38,013	12,258	25,755
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	14,702	12,197	2,505
Emp. Loan Assist. Notes Receivable	27,353	28,510	(1,157)
Total Other Assets	<u>298,016</u>	<u>325,793</u>	<u>(27,777)</u>
<b>Total Current Assets:</b>	<u>43,366,331</u>	<u>46,244,222</u>	<u>(2,877,891)</u>
<b>Property Plant and Equipment:</b>			
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>
<b>Total Assets:</b>	<u>111,912,187</u>	<u>112,690,715</u>	<u>(778,528)</u>

**Liabilities**

	<u>2023</u>	<u>2022</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	399,892	553,305	(153,413)
Construction/Developer Escrow	189,723	230,973	(41,250)
Earned Employee Benefits	184,180	167,182	16,998
Unearned User Fees	582,183	557,958	24,225
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:	1,472,751	1,624,382	(151,631)
<b>Long Term Liabilities:</b>			
Loan Payable	751,942	859,234	(107,292)
Total Long Term Liabilities:	751,942	859,234	(107,292)
Total Liabilities	2,224,693	2,483,616	(258,923)
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	67,938,529	67,938,529	-
Unrestricted Net Assets	21,748,965	22,268,570	(519,605)
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	109,687,494	110,207,099	(519,605)
Total Liabilities and Equity	111,912,187	112,690,715	(778,528)

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

	2023	2023	2023	2023	2023
	November	Year To Date	Approved Budget	Uncollected	% Uncol/Col
<b>Operating Revenue</b>					
Sewer User Fees	582,661	6,409,249	6,964,608	555,359	8
Tap Inspection Fees	100	5,300	4,000	(1,300)	(33)
Miscellaneous Revenue	0	0	5,000	5,000	100
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	0	21,289	20,000	(1,289)	(6)
Late Fees	0	11,778	15,000	3,222	21
Line Extension Fees	10,323	146,555	50,000	(96,555)	(193)
Rental Income	10,350	103,000	80,000	(23,000)	(29)
<b>Total Operating Revenue</b>	<b>603,434</b>	<b>6,697,171</b>	<b>7,138,608</b>	<b>441,437</b>	<b>6</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	69	2,764	4,000	1,236	31
Plant Investment Fees	3,322	2,244,607	2,000,000	(244,607)	(12)
Inclusion Fees	19,138	1,758,571	100,000	(1,658,571)	(1,659)
Interest on Investments	142,390	1,443,561	125,000	(1,318,561)	(1,055)
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>164,919</b>	<b>5,449,503</b>	<b>2,229,000</b>	<b>(3,221,739)</b>	<b>(145)</b>
<b>Total Revenue</b>	<b>768,353</b>	<b>12,146,674</b>	<b>9,367,608</b>	<b>(2,779,066)</b>	<b>(30)</b>

Administration Expense	2023 November	2023 Year to Date	2023 Approved Budget	2023 Available	2023 % Available
<b>Payroll &amp; Employee Benefits</b>					
Salaries	125,343	1,397,484	1,930,000	532,516	28
Overtime	8,071	45,578	45,000	(578)	(1)
FICA-Admn	6,952	84,844	119,350	34,506	29
Medicare-Admin	1,917	20,728	27,913	7,185	26
401K Contributions	9,184	102,775	144,375	41,600	29
Worker's Compensation Insurance	1,783	14,296	20,000	5,704	29
Health Insurance	22,560	289,321	375,000	85,679	23
<b>Total</b>	<b>175,810</b>	<b>1,955,026</b>	<b>2,661,638</b>	<b>706,612</b>	<b>27</b>
Office Supplies	0	2,090	5,000	2,910	58
Telephone	772	16,216	25,000	8,784	35
Business Expenses	0	45,845	50,000	4,155	8
Bank Service Fees - Admin	0	364	17,000	16,636	98
Legal Counsel	0	163,993	75,000	(88,993)	(119)
Education	118	21,830	25,000	3,170	13
Audit & Accounting	0	10,800	12,000	1,200	10
Legal Publications	0	1,965	5,000	3,035	61
Board Members	500	5,300	6,000	700	12
Elections	0	1,611	5,000	3,389	68
Computer Expenses	0	45,915	40,000	(5,915)	(15)
Copy Machine & Supply	150	722	1,000	278	28
Postage & Meter Rent	0	17,502	17,000	(502)	(3)
Insurance - General	13,316	150,117	145,400	(4,717)	(3)
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	39	99,514	75,000	(24,514)	(33)
Tools	515	5,317	2,500	(2,817)	(113)
Vehicle Expense	0	0	500	500	100
Dues & Memberships	1,778	9,519	15,000	5,481	37
Safety	644	5,742	5,000	(742)	(15)
Summit Water Quality	0	18,531	22,000	3,469	16
Building Maintenance	1,404	31,003	27,000	(4,003)	(15)
Employee Housing Maintenance	12,351	53,482	35,000	(18,482)	(53)
Employee Housing Utilities	2,000	17,346	5,000	(12,346)	(247)
<b>Total Administration</b>	<b>209,397</b>	<b>2,679,750</b>	<b>3,278,038</b>	<b>598,288</b>	<b>18</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	1,571	16,477	40,000	23,523	59
Electric	1,045	9,911	150,000	140,089	93
Freight	0	1,421	15,000	13,579	91
Equipment Repairs	0	1,459	30,000	28,541	95
Chemicals	0	1,431	100,000	98,569	99
Supplies	198	2,612	10,000	7,388	74
Contracted Repairs	0	48,684	60,000	11,316	19
Laboratory Supplies	514	10,985	15,000	4,015	27
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	7,529	10,000	2,471	25
Site Monitoring	128	1,582	15,000	13,418	89
<b>Total Iowa Hill</b>	<b>3,456</b>	<b>102,091</b>	<b>445,000</b>	<b>342,909</b>	<b>77</b>



## November Financial Statement Cont.

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	2023 November	2023 Year to Date	2023 Approved Budget	2023 Available	2023 % Available
<b>Farmers Korner Expenses</b>					
Utilities					
Gas	0	60,709	115,000	54,291	47
Electric	33,985	494,172	600,000	105,828	18
Freight	495	50,305	60,000	9,695	16
Equipment Repairs	6,606	55,819	65,000	9,181	14
Chemicals	32,307	517,290	600,000	82,710	14
Supplies	701	10,225	10,500	275	3
Contracted Repairs	0	94,187	100,000	5,813	6
Dumpster Charges	1,100	14,330	15,000	670	4
Biomonitoring	0	8	7,800	7,792	100
Discharge Permit	0	15,973	20,000	4,027	20
Composting	7,826	105,195	165,000	59,805	36
Site Monitoring	490	10,259	35,000	24,741	71
Sludge Hauling Costs	6,500	85,500	90,000	4,500	5
State Health Fees	0	0	2,500	2,500	100
<b>Total Farmers Korner</b>	<b>90,010</b>	<b>1,513,972</b>	<b>1,885,800</b>	<b>371,828</b>	<b>20</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	1,099	10,459	17,000	6,541	38
Electric	3,109	39,259	60,000	20,741	35
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	6,668	10,000	3,332	33
<b>Total South Blue</b>	<b>4,796</b>	<b>59,522</b>	<b>104,500</b>	<b>44,978</b>	<b>43</b>
<b>Collection Expenses</b>					
Utilities	1,203	14,886	25,000	10,114	40
Vehicle Expense	2,893	35,962	54,000	18,038	33
Line Cleaner Expenses	0	5,182	12,000	6,818	57
Manhole Repairs/Line Repairs	4,568	77,084	160,000	82,916	52
Equipment Repairs	4,252	23,759	15,000	(8,759)	(58)
CCTV Expense	0	2,170	7,500	5,330	71
<b>Total Collection</b>	<b>12,916</b>	<b>159,043</b>	<b>273,500</b>	<b>114,457</b>	<b>42</b>
<b>Total Operating Expenditures</b>	<b>320,575</b>	<b>4,514,378</b>	<b>5,986,838</b>	<b>1,472,460</b>	<b>25</b>
<b>Net Cash from Operations</b>	<b>282,859</b>	<b>2,182,793</b>	<b>1,151,771</b>	<b>(1,031,023)</b>	<b>(90)</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	697,337	6,150,000	5,452,663	89
FK	0	364,775	2,075,000	1,710,225	82
South Blue	0	29,991	1,400,000	1,370,009	98
Collection					
Misc.	117,186	590,938	1,225,000	634,062	52
Vehicle	0	168,239	160,000	(8,239)	(5)
<b>Total Replacement Capital</b>	<b>117,186</b>	<b>1,851,280</b>	<b>11,085,000</b>	<b>9,233,720</b>	<b>83</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>

November Financial Statement Cont.

	2023 <u>November</u>	2023 <u>Year to Date</u>	2023 <u>Approved Budget</u>	2023 <u>Available</u>	2023 <u>% Available</u>
<b>Capital Outlay</b>					
Plant:					
IH	0	1,369,987	7,150,000	5,780,013	81
FK	599,039	1,020,421	2,950,000	1,929,579	65
South Blue	0	0	2,000,000	2,000,000	0
Employee Housing	0	3,213,692	2,500,000	(713,692)	(29)
Collection	184,995	2,189,601	1,800,000	(389,601)	(22)
Land					
Administration	0	0	25,000	25,000	100
<b>Total Capital Outlay</b>	<u>784,034</u>	<u>7,793,701</u>	<u>16,425,000</u>	<u>8,631,299</u>	<u>53</u>
<b>Total Expenses</b>	<u>1,221,795</u>	<u>14,283,301</u>	<u>33,630,650</u>	<u>19,347,349</u>	<u>58</u>
<b>Total Revenue - Total Expenses</b>	<u>(453,442)</u>	<u>(2,136,627)</u>			

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

	2023	2022	2023	2022	Increase
	November	November	Year To Date	Year to Date	(Decrease)
<b>Operating Revenue</b>					
Sewer User Fees	582,661	557,958	6,409,249	6,067,630	341,619
Tap Inspection Fees	100	200	5,300	4,700	600
Miscellaneous Revenue	0	0	0	9,223	(9,223)
CEBT Dividend	0	0	0	0	
Camper Dump Fees	0	0	21,289	22,155	(866)
Late Fees	0	368	11,778	10,126	1,652
Line Extension Fees	10,323	0	146,555	112,990	33,565
Rental Income	10,350	8,800	103,000	68,275	34,725
<b>Total Operating Revenue</b>	<b>603,434</b>	<b>567,326</b>	<b>6,697,171</b>	<b>6,295,099</b>	<b>402,072</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	69	72	2,764	4,372	(1,608)
Plant Investment Fees	3,322	203,312	2,244,607	5,047,619	(2,803,012)
Inclusion Fees	19,138	6,292	1,758,571	81,460	1,677,111
Interest on Investments	142,390	92,726	1,443,561	389,276	1,054,285
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>164,919</b>	<b>302,402</b>	<b>5,449,503</b>	<b>5,522,727</b>	<b>(71,616)</b>
<b>Total Revenue</b>	<b>768,353</b>	<b>869,728</b>	<b>12,146,674</b>	<b>11,817,826</b>	<b>328,848</b>

## November Comparative Statement Cont.

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	2023 November	2022 November	2023 Year to Date	2022 Year to Date	Increase (Decrease)
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	125,343	108,598	1,397,484	1,218,436	179,048
Overtime	8,071	5,119	45,578	39,296	6,282
FICA-Admin	6,952	5,907	84,844	74,203	10,641
Medicare-Admin	1,917	1,633	20,728	18,062	2,666
401K Contributions	9,184	8,446	102,775	90,040	12,735
Worker's Compensation Insur	1,783	930	14,296	14,767	(471)
Health Insurance	22,560	21,349	289,321	253,724	35,597
<b>Total</b>	<b>175,810</b>	<b>151,982</b>	<b>1,955,026</b>	<b>1,708,528</b>	<b>246,498</b>
Office Supplies	0	0	2,090	3,728	(1,638)
Telephone	772	1,435	16,216	19,238	(3,022)
Business Expenses	0	25,720	45,845	65,879	(20,034)
Bank Service Fees - Admin	0	0	364	6,891	(6,527)
Legal Counsel	0	21,539	163,993	117,429	46,564
Education	118	6,869	21,830	28,282	(6,452)
Audit & Accounting	0	0	10,800	10,400	400
Legal Publications	0	0	1,965	8,933	(6,968)
Board Members	500	500	5,300	5,500	(200)
Elections	0	0	1,611	0	1,611
Computer Expenses	0	4,060	45,915	50,460	(4,545)
Copy Machine & Supply	150	0	722	730	(8)
Postage & Meter Rent	0	875	17,502	14,587	2,915
Insurance - General	13,316	11,267	150,117	124,736	25,381
Insurance - Deductible	0	0	0	0	0
Engineering	39	15,485	99,514	165,451	(65,937)
Tools	515	326	5,317	1,957	3,360
Vehicle Expense	0	0	0	0	0
Dues & Memberships	1,778	245	9,519	8,758	761
Safety	644	2,098	5,742	14,076	(8,334)
Summit Water Quality	0	0	18,531	18,531	-
Building Maintenance	1,404	8,018	31,003	35,077	(4,074)
Employee Housing Maintenan	12,351	0	53,482	14,503	38,979
Employee Housing Utilities	2,000	467	17,346	5,107	12,239
<b>Total Administration</b>	<b>209,397</b>	<b>250,886</b>	<b>2,679,750</b>	<b>2,428,781</b>	<b>250,969</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	1,571	1,887	16,477	12,155	4,322
Electric	1,045	1,986	9,911	8,898	1,013
Freight	0	94	1,421	1,643	(222)
Equipment Repairs	0	4,105	1,459	15,541	(14,082)
Chemicals	0	0	1,431	1,133	298
Contracted Repairs	198	6,250	2,612	51,872	(49,260)
Laboratory Supplies	0	1,599	48,684	12,298	36,386
Biomonitoring	514	0	10,985	0	10,985
Discharge Permit	0	0	0	46,441	(46,441)
Supplies	0	279	7,529	8,816	(1,287)
Site Monitoring	128	128	1,582	12,015	(10,433)
<b>Total Iowa Hill</b>	<b>3,456</b>	<b>16,328</b>	<b>102,091</b>	<b>170,812</b>	<b>(68,721)</b>

## November Comparative Statement Cont.

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	2023 November	2022 November	2023 Year to Date	2022 Year to Date	Increase (Decrease)
<b>Farmers Korner</b>					
<b>Utilities</b>					
Gas	0	10,853	60,709	74,977	(14,268)
Electric	33,985	44,739	494,172	490,669	3,503
Freight	495	9,309	50,305	39,727	10,578
Equipment Repairs	6,606	11,323	55,819	74,585	(18,766)
Chemicals	32,307	30,140	517,290	416,891	100,399
Supplies	701	559	10,225	8,886	1,339
Contracted Repairs	0	25,371	94,187	129,845	(35,658)
Dumpster Charges	1,100	1,100	14,330	11,000	3,330
Biomonitoring	0	0	8	3,890	(3,882)
Discharge Permit	0	0	15,973	14,035	1,938
Composting	7,826	8,278	105,195	112,798	(7,603)
Site Monitoring	490	2,321	10,259	17,088	(6,829)
Sludge Hauling Costs	6,500	4,725	85,500	82,125	3,375
State Health Fees	0	0	0	1,627	(1,627)
<b>Total Farmers Korner</b>	<b>90,010</b>	<b>148,718</b>	<b>1,513,972</b>	<b>1,478,143</b>	<b>35,829</b>
<b>South Blue Expenses</b>					
<b>Utilities</b>					
Gas	1,099	1,008	10,459	9,446	1,013
Electric	3,109	3,492	39,259	36,922	2,337
Equipment Repairs	0	0	1,775	982	793
Contracted Repairs	0	2,263	0	2,797	(2,797)
Supplies	0	0	385	0	385
Discharge Permit	0	0	976	976	-
Site Monitoring	588	588	6,668	6,633	35
<b>Total South Blue</b>	<b>4,796</b>	<b>7,351</b>	<b>59,522</b>	<b>57,756</b>	<b>1,766</b>
<b>Collection Expenses</b>					
Utilities	1,203	1,200	14,886	13,253	1,633
Vehicle Expense	2,893	2,656	35,962	47,101	(11,139)
Line Cleaner Expenses	0	0	5,182	9,552	(4,370)
Manhole Repairs/Line Repair	4,568	25,686	77,084	116,908	(39,824)
Equipment Repairs	4,252	82	23,759	29,988	(6,229)
CCTV Expense	0	0	2,170	4,665	(2,495)
<b>Total Collection</b>	<b>12,916</b>	<b>29,624</b>	<b>159,043</b>	<b>221,467</b>	<b>(62,424)</b>
<b>Total Operating Expenditure</b>	<b>320,575</b>	<b>452,907</b>	<b>4,514,378</b>	<b>4,356,959</b>	<b>157,419</b>
<b>Net Cash from Operations</b>	<b>282,859</b>	<b>114,419</b>	<b>2,182,793</b>	<b>1,938,140</b>	<b>244,653</b>
<b>Replacement Capital</b>					
Administration	0	0	0	0	-
Employee Housing	0	0	0	74,375	-
Plant:					
IH	0	0	697,337	178,391	518,946
FK	0	27,027	364,775	856,869	(492,094)
South Blue	0	8,850	29,991	73,817	(43,826)
Collection				0	0
Misc.	117,186	118,561	590,938	377,335	213,603
Vehicle	0	0	168,239	0	168,239
<b>Total Replacement Capital</b>	<b>117,186</b>	<b>154,438</b>	<b>1,851,280</b>	<b>1,560,787</b>	<b>290,493</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>

November Comparative Statement Cont.

	2023 November	2022 November	2023 Year to Date	2022 Year to Date	
<b>Capital Outlay</b>					
Plant-IH-CO	0	0	1,369,987	178,391	1,191,596
Plant-FK-CO	599,039	13,495	1,020,421	132,137	888,284
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	0	2,285	3,213,692	600,981	2,612,711
Collection	184,995	23,645	2,189,601	1,215,359	974,242
Land		0		0	0
Administration	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>784,034</b>	<b>39,425</b>	<b>7,793,701</b>	<b>2,126,868</b>	<b>5,666,833</b>
<b>Total Expenses</b>	<b>1,221,795</b>	<b>646,770</b>	<b>14,283,301</b>	<b>8,168,556</b>	<b>6,114,745</b>
<b>Revenue Less Expenses</b>	<b>(453,442)</b>	<b>222,958</b>	<b>(2,136,627)</b>	<b>3,649,270</b>	<b>(5,785,897)</b>