

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday August 8, 2024 @ 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. Joyce Mosher, Mr. Dan Corwin and Mr. Rick Orwig answered "present" at roll call.

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

**II. MINUTES:**

July 11, 2024 minutes: Mrs. Mosher made a motion to approve the July 11, 2024 Board of Directors meeting minutes as amended. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

**III. PUBLIC HEARINGS:**

-Resolution 5 Series 2024, Inclusion Lot 71 Breckenridge Park Estates

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of Lot 71 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 that Summit County has a problem with this connection because 300 feet needs to be dug in the road for the service line to get to the sewer main line. Mr. Carlberg said that the property owner needs to get approval for construction of a service line from the County or Town and will be responsible for the cost of all sewer service line connections.

Mrs. Mosher made a motion to accept Resolution 5, Series 2024 for the Inclusion of Lot 71 Breckenridge Park Estates Subdivision pending modifications of the Resolution previously stated. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 6 Series 2024, Inclusion Lot 102 Breckenridge Park Estates

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of Lot 102 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 that Summit County has a problem with this connection because 300 feet needs to be dug in the road in for the service line to get to the sewer main line. Mr. Carlberg said that the property owner needs to get approval for construction of a service line from the County or Town and will be responsible for the cost of all sewer service line connections.

Mr. Orwig made a motion to accept Resolution 6, Series 2024 for the Inclusion of Lot 102 Breckenridge Park Estates Subdivision pending modifications of the Resolution previously stated. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 7 Series 2024, Inclusion Parcel B and South 35 feet of Parcel C Tordal Estates

Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of Parcel B and South 35 feet of Parcel C Tordal 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 that the property owner needs to get approval for construction of a service line from the County or Town and will be responsible for the cost of all sewer service line connections.

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Mrs. Mosher made a motion to accept Resolution 7, Series 2024 for the Inclusion of Parcel B and South 35 feet of Parcel C Tordal Estates Subdivision pending modifications of the Resolution previously stated. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board of Directors.

**IV. PUBLIC COMMENT:** None

**V. BILLS:**

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

**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:

-Iowa Hill modifications: The contract has been signed and the Notice to proceed has been issued. The work has begun and is progressing smoothly.

-The Peak Seven sewer replacement project is progressing and there have not been any issues.

-IWS lawsuit: The Surety will provide their share of the ruling in the amount of \$1,350,000.00 and the remainder will be the responsibility of IWS.

-The 2025 budget process has begun and the first draft will be presented at the September Board meeting.

-The District has hired two new employees.

**VIII. OLD BUSINESS:**

**IX. NEW BUSINESS:**

C. QP Services Pay Request #3:

Mr. Carlberg said that QP Services is the contractor doing the Woodmoor sewer line cleaning and restoration project. QP Services has submitted pay request #3 in the amount of \$44,645.38. Mr. Carlberg said he recommends that the Board approve QP Services Pay Request #3 in the amount of \$44,645.38.

Mrs. Mosher made a motion to approve QP Services Pay Request #3 in the amount of \$44,645.38. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

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**D. Stan Miller Inc. Pay Request #8:**

Mr. Carlberg said that Stan Miller Inc. has submitted pay request #8 in the amount of \$16,621.79. Mr. Carlberg said that this is the closeout for the 39 Degrees North subdivision sanitary sewer extension project which has been completed. Mr. Carlberg said he recommended the Board approve Stan Miller Inc. pay request #8 in the amount of \$16,621.79.

Mrs. Mosher made a motion to approve Stan Miller Inc. pay request #8 in the amount of \$16,621.79. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

**E. Stan Miller Inc. Pay Request #1:**

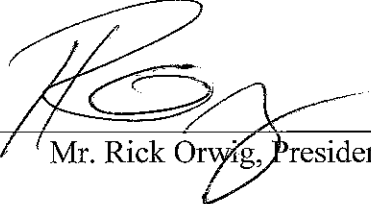
Mr. Carlberg said that Stan Miller Inc. has submitted pay request #1 in the amount of \$208,314.96. Mr. Carlberg said that this is for the Peak 7 subdivision sanitary sewer replacement project. Mr. Carlberg said he recommended the Board approve Stan Miller Inc. pay request #1 in the amount of \$208,314.96.

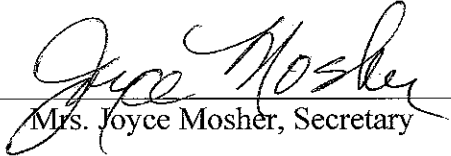
Mrs. Mosher made a motion to approve Stan Miller Inc. pay request #1 in the amount of \$208,314.96. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

**X. CORRESPONDENCE:**

**XI. ADJOURN:**

Mr. Corwin made a motion to adjourn the meeting at 6:28 PM. Mr. Orwig 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  
 July 31, 2024

	<u>2024</u>	<u>2023</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Assets:</u></b>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	12,651,840	12,286,615	365,225
Colotrust Plus	28,432,381	26,913,943	1,518,438
ColoTrust Prime	4,216,524	4,001,645	214,879
Total Cash and Equivalents	<u>45,300,945</u>	<u>43,202,403</u>	<u>2,098,542</u>
Investments			
Construction In Progress	4,205,564	400,703	3,804,861
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>4,205,564</u>	<u>400,703</u>	<u>3,804,861</u>
Other Current Assets			
<b>Receivables-Utility + Spec. Assessments</b>	168,869	344,381	(175,512)
Developer/Contractor Escrow	189,723	189,723	-
Interest Receivable & Market Adjustments	-	-	-
Notes Receivable	15,454	31,664	(16,210)
Prepaid Expenses	79,655	71,492	8,163
Emp. Loan Assist. Notes Receivable	26,562	27,743	(1,181)
Total Other Assets	<u>480,263</u>	<u>665,003</u>	<u>(184,740)</u>
<b>Total Current Assets:</b>	<u>49,986,772</u>	<u>44,268,109</u>	<u>5,718,663</u>
Property Plant and Equipment:			
Land	868,609	868,609	-
Easements	98,254	98,254	-
Sewer Lines	23,848,825	20,778,793	3,070,032
Treatment Plants	84,403,473	83,357,771	1,045,702
Office Equipment	287,825	252,351	35,474
Other Machines & Equipment	573,511	573,511	-
Autos & Trucks	1,802,367	1,634,128	168,239
IH Administration Building	202,359	164,045	38,314
Upper Blue System Costs	9,334,400	9,334,400	-
Telemetry	440,929	440,929	-
Employee Housing	6,479,585	3,272,447	3,207,138
Total Property Plant and Equipment :	<u>128,340,137</u>	<u>120,775,238</u>	<u>7,564,899</u>
<b>Less Accumulated Depreciation</b>	<u>(54,936,313)</u>	<u>(52,256,982)</u>	<u>(2,679,331)</u>
Net Property Plant and Equipment :	<u>73,403,824</u>	<u>68,518,256</u>	<u>4,885,568</u>
Total Assets:	<u>123,390,596</u>	<u>112,786,365</u>	<u>10,604,231</u>

**Liabilities**

	<u>2024</u>	<u>2023</u>	<u>Increase (Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	171,930	592,433	(420,503)
Construction/Developer Escrow	189,723	189,723	-
Earned Employee Benefits	184,426	184,180	246
Unearned User Fees	1,220,853	1,166,959	53,894
Interest Payable	6,266	7,160	(894)
Loan Payable (Current Portion)	109,448	107,291	2,157
Retainage Payable-Construction in Progress	49,625	-	49,625
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	2,822	1,822	1,000
Total Current Liabilities:	<u>1,935,093</u>	<u>2,249,568</u>	<u>(314,475)</u>
<b>Long Term Liabilities:</b>			
Loan Payable	642,494	751,942	(109,448)
Total Long Term Liabilities:	<u>642,494</u>	<u>751,942</u>	<u>(109,448)</u>
Total Liabilities	<u>2,577,587</u>	<u>3,001,510</u>	<u>(423,923)</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	76,429,746	67,938,529	8,491,217
Unrestricted Net Assets	24,383,263	21,846,326	2,536,937
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>120,813,009</u>	<u>109,784,855</u>	<u>11,028,154</u>
Total Liabilities and Equity	<u>123,390,596</u>	<u>112,786,365</u>	<u>10,604,231</u>

Upper Blue Sanitation District  
 Monthly Financial Statement-UNAUDITED DRAFT  
 July 31, 2024

	2024	2024	2024	2024	2024
	<u>July</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
<b>Operating Revenue</b>					
Sewer User Fees	609,898	4,265,933	7,375,000	3,109,067	42
Tap Inspection Fees	3,100	8,400	4,000	(4,400)	(110)
Miscellaneous Revenue	0	0	5,000	5,000	100
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	8,372	10,966	20,000	9,034	45
Late Fees	0	8,622	15,000	6,378	43
Line Extension Fees	75,751	133,062	100,000	(33,062)	(33)
Rental Income	9,800	69,225	116,000	46,775	40
<b>Total Operating Revenue</b>	<b>706,921</b>	<b>4,496,208</b>	<b>7,635,000</b>	<b>3,138,792</b>	<b>41</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	1,209	4,109	4,000	(109)	(3)
Plant Investment Fees	1,126,705	3,149,782	2,027,176	(1,122,606)	(55)
Inclusion Fees	46,199	81,220	100,000	18,780	19
Interest on Investments	149,113	1,015,129	1,200,000	184,871	15
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>1,323,226</b>	<b>4,250,240</b>	<b>3,331,176</b>	<b>(918,955)</b>	<b>(28)</b>
<b>Total Revenue</b>	<b>2,030,147</b>	<b>8,746,448</b>	<b>10,966,176</b>	<b>2,219,728</b>	<b>20</b>

Administration Expense	2024 July	2024 Year to Date	2024 Approved Budget	2024 Available	2024 % Available
<b>Payroll &amp; Employee Benefits</b>					
Salaries	144,134	987,009	1,900,000	912,991	48
Overtime	3,799	18,586	45,000	26,414	59
FICA-Admn	9,145	62,148	120,590	58,442	48
Medicare-Admin	2,139	14,535	28,203	13,668	48
401K Contributions	9,890	69,233	145,875	76,642	53
Worker's Compensation Insurance	1,207	10,157	20,000	9,843	49
Health Insurance	33,770	208,247	375,000	166,753	44
<b>Total</b>	<b>204,084</b>	<b>1,369,915</b>	<b>2,634,668</b>	<b>1,264,753</b>	<b>48</b>
Office Supplies	0	1,773	5,000	3,227	65
Telephone	557	10,825	25,000	14,175	57
Business Expenses	4,713	61,732	50,000	(11,732)	(23)
Bank Service Fees - Admin	0	343	12,000	11,657	97
Legal Counsel	15,813	225,149	100,000	(125,149)	(125)
Education	0	8,910	25,000	16,090	64
Audit & Accounting	0	0	12,000	12,000	100
Legal Publications	0	300	5,000	4,700	94
Board Members	500	3,500	6,000	2,500	42
Elections	0	0	5,000	5,000	100
Computer Expenses	8,916	44,733	40,000	(4,733)	(12)
Copy Machine & Supply	101	1,102	1,000	(102)	(10)
Postage & Meter Rent	2,603	12,655	17,000	4,345	26
Insurance - General	14,724	103,070	175,000	71,930	41
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	2,475	43,856	75,000	31,144	42
Tools	100	2,139	2,500	361	14
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	5,927	15,000	9,073	60
Safety	1,550	8,216	5,000	(3,216)	(64)
Summit Water Quality	0	18,531	22,000	3,469	16
Building Maintenance	1,140	30,608	27,000	(3,608)	(13)
Employee Housing Maintenance	2,588	21,719	35,000	13,281	38
Employee Housing Utilities	2,263	16,240	24,000	7,760	32
<b>Total Administration</b>	<b>262,127</b>	<b>1,991,243</b>	<b>3,319,668</b>	<b>1,328,425</b>	<b>40</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	194	9,805	65,000	55,195	85
Electric	1,300	6,992	170,000	163,008	96
Freight	255	1,799	15,000	13,201	88
Equipment Repairs	130	4,489	30,000	25,511	85
Chemicals	0	0	100,000	100,000	100
Supplies	282	4,796	10,000	5,204	52
Contracted Repairs	3,752	52,408	60,000	7,592	13
Laboratory Supplies	1,317	13,871	15,000	1,129	8
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	0	10,000	10,000	100
Site Monitoring	128	2,695	15,000	12,305	82
<b>Total Iowa Hill</b>	<b>7,358</b>	<b>96,855</b>	<b>490,000</b>	<b>393,145</b>	<b>80</b>

	2024 <u>July</u>	2024 <u>Year to Date</u>	2024 <u>Approved Budget</u>	2024 <u>Available</u>	2024 <u>% Available</u>
<b>Farmers Korner Expenses</b>					
Utilities					
Gas	0	32,200	115,000	82,800	72
Electric	162	240,642	750,000	509,358	68
Freight	170	453	60,000	59,547	99
Equipment Repairs	31	14,377	115,000	100,623	87
Chemicals	34,276	360,981	600,000	239,019	40
Supplies	10	5,299	10,500	5,201	50
Contracted Repairs	16,694	73,595	150,000	76,405	51
Dumpster Charges	0	6,600	18,000	11,400	63
Biomonitoring	2,825	2,825	7,800	4,975	64
Discharge Permit	0	1,797	20,000	18,203	91
Composting	11,214	67,638	165,000	97,362	59
Site Monitoring	314	4,894	40,000	35,106	88
Sludge Hauling Costs	0	45,000	105,000	60,000	57
State Health Fees	0	90	2,500	2,410	96
<b>Total Farmers Korner</b>	<b>65,696</b>	<b>856,391</b>	<b>2,158,800</b>	<b>1,302,409</b>	<b>60</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	230	7,744	17,000	9,256	54
Electric	2,101	23,359	60,000	36,641	61
Equipment Repairs	0	8,228	6,000	(2,228)	(37)
Supplies	131	131	1,000	869	87
Contracted Repairs	0	5,140	8,000	2,860	36
Discharge Permit	0	0	4,500	4,500	100
Site Monitoring	460	4,191	12,000	7,809	65
<b>Total South Blue</b>	<b>2,922</b>	<b>48,793</b>	<b>108,500</b>	<b>59,707</b>	<b>55</b>
<b>Collection Expenses</b>					
Utilities	1,584	11,860	28,000	16,140	58
Vehicle Expense	3,276	24,693	60,000	35,307	59
Line Cleaner Expenses	14,833	15,280	12,000	(3,280)	(27)
Manhole Repairs/Line Repairs	12,480	93,728	160,000	66,272	41
Equipment Repairs	727	15,594	20,000	4,406	22
CCTV Expense	0	0	7,500	7,500	100
<b>Total Collection</b>	<b>32,900</b>	<b>161,155</b>	<b>287,500</b>	<b>126,345</b>	<b>44</b>
<b>Total Operating Expenditures</b>	<b>371,003</b>	<b>3,154,437</b>	<b>6,364,468</b>	<b>3,210,031</b>	<b>50</b>
<b>Net Cash from Operations</b>	<b>335,918</b>	<b>1,341,771</b>	<b>1,270,533</b>	<b>(71,239)</b>	<b>(6)</b>
<b>Replacement Capital</b>					
Administration	0	17,832	50,000	32,168	64
Employee Housing	0	0	0	0	#DIV/0!
Plant:					
IH	5,568	97,427	7,500,000	7,402,573	99
FK	9,850	51,554	935,000	883,446	94
South Blue	0	0	75,000	75,000	100
Collection					
Misc.	50,008	186,571	1,410,000	1,223,429	87
Vehicle	0	0	0	0	#DIV/0!
<b>Total Replacement Capital</b>	<b>65,426</b>	<b>353,384</b>	<b>9,970,000</b>	<b>9,616,616</b>	<b>96</b>
<b>Non Operating Expenses</b>					
Bond Principal	0	54,452	107,000	52,548	49
Bond Interest	0	7,519	26,813	19,294	72
<b>Total Non Operating</b>	<b>0</b>	<b>61,971</b>	<b>133,813</b>	<b>71,842</b>	<b>54</b>



July Financial Statement Cont.

	<u>2024</u> <u>July</u>	<u>2024</u> <u>Year to Date</u>	<u>2024</u> <u>Approved Budget</u>	<u>2024</u> <u>Available</u>	<u>2024</u> <u>% Available</u>
<b>Capital Outlay</b>					
Plant:					
IH	5,568	133,843	7,500,000	7,366,157	98
FK	0	806,199	3,950,000	3,143,801	80
South Blue	0	0	2,000,000	2,000,000	0
Employee Housing	0	0	1,600,000	1,600,000	100
Collection	229,557	271,852	1,950,000	1,678,148	86
Land					
Administration	0	0	50,000	50,000	100
<b>Total Capital Outlay</b>	<u>235,125</u>	<u>1,211,894</u>	<u>17,050,000</u>	<u>15,838,106</u>	<u>93</u>
<b>Total Expenses</b>	<u>671,554</u>	<u>4,781,686</u>	<u>33,518,280</u>	<u>28,736,594</u>	<u>86</u>
<b>Total Revenue - Total Expenses</b>	<u>1,358,593</u>	<u>3,964,762</u>			

Upper Blue Sanitation District  
 Comparative Financial Statement-UNAUDITED DRAFT  
 July 31, 2024 vs. July 31, 2023

	2024 July	2023 July	2024 Year To Date	2023 Year to Date	Increase (Decrease)
<b>Operating Revenue</b>					
Sewer User Fees	609,898	584,138	4,265,933	4,074,268	191,665
Tap Inspection Fees	3,100	100	8,400	1,800	6,600
Miscellaneous Revenue	0	0	0	0	0
CEBT Dividend	0	0	0	0	0
Camper Dump Fees	8,372	7,242	10,966	11,726	(760)
Late Fees	0	350	8,622	8,166	456
Line Extension Fees	75,751	0	133,062	72,029	61,033
Rental Income	9,800	9,450	69,225	62,250	6,975
<b>Total Operating Revenue</b>	<b>706,921</b>	<b>601,280</b>	<b>4,496,208</b>	<b>4,230,239</b>	<b>265,969</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	1,209	545	4,109	2,056	2,053
Plant Investment Fees	1,126,705	206,591	3,149,782	976,855	2,172,927
Inclusion Fees	46,199	400	81,220	44,532	36,688
Interest on Investments	149,113	137,363	1,015,129	873,384	141,745
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>1,323,226</b>	<b>344,899</b>	<b>4,250,240</b>	<b>1,896,827</b>	<b>2,351,360</b>
<b>Total Revenue</b>	<b>2,030,147</b>	<b>946,179</b>	<b>8,746,448</b>	<b>6,127,066</b>	<b>2,619,382</b>

July Comparative Statement Cont.

	2024 <u>July</u>	2023 <u>July</u>	2024 <u>Year to Date</u>	2023 <u>Year to Date</u>	Increase <u>(Decrease)</u>
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	144,134	128,693	987,009	878,043	108,966
Overtime	3,799	2,696	18,586	20,507	(1,921)
FICA-Admn	9,145	8,071	62,148	55,171	6,977
Medicare-Admin	2,139	1,887	14,535	12,903	1,632
401K Contributions	9,890	9,397	69,233	64,943	4,290
Worker's Compensation Insur:	1,207	983	10,157	9,564	593
Health Insurance	33,770	27,893	208,247	182,235	26,012
<b>Total</b>	<b>204,084</b>	<b>179,620</b>	<b>1,369,915</b>	<b>1,223,366</b>	<b>146,549</b>
Office Supplies	0	0	1,773	1,005	768
Telephone	557	819	10,825	11,260	(435)
Business Expenses	4,713	1,527	61,732	30,043	31,689
Bank Service Fees - Admin	0	364	343	364	(21)
Legal Counsel	15,813	1,647	225,149	105,500	119,649
Education	0	1,484	8,910	11,662	(2,752)
Audit & Accounting	0	0	0	9,000	(9,000)
Legal Publications	0	0	300	1,819	(1,519)
Board Members	500	500	3,500	3,300	200
Elections	0	0	0	1,611	(1,611)
Computer Expenses	8,916	4,486	44,733	32,807	11,926
Copy Machine & Supply	101	0	1,102	508	594
Postage & Meter Rent	2,603	2,557	12,655	10,371	2,284
Insurance - General	14,724	13,316	103,070	96,061	7,009
Insurance - Deductible	0	0	0	0	0
Engineering	2,475	165	43,856	61,117	(17,261)
Tools	100	54	2,139	3,161	(1,022)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	0	5,927	7,586	(1,659)
Safety	1,550	311	8,216	1,851	6,365
Summit Water Quality	0	0	18,531	0	18,531
Building Maintenance	1,140	2,047	30,608	20,409	10,199
Employee Housing Maintenan	2,588	11,188	21,719	29,046	(7,327)
Employee Housing Utilities	2,263	1,165	16,240	8,319	7,921
<b>Total Administration</b>	<b>262,127</b>	<b>221,250</b>	<b>1,991,243</b>	<b>1,670,166</b>	<b>321,077</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	194	242	9,805	14,030	(4,225)
Electric	1,300	1,045	6,992	5,719	1,273
Freight	255	35	1,799	946	853
Equipment Repairs	130	0	4,489	3,759	730
Chemicals	0	0	0	0	0
Contracted Repairs	282	5,378	4,796	32,187	(27,391)
Laboratory Supplies	3,752	206	52,408	6,956	45,452
Biomonitoring	1,317	0	13,871	0	13,871
Discharge Permit	0	7,529	0	7,529	(7,529)
Supplies	0	45	0	1,880	(1,880)
Site Monitoring	128	942	2,695	1,710	985
<b>Total Iowa Hill</b>	<b>7,358</b>	<b>15,422</b>	<b>96,855</b>	<b>74,716</b>	<b>22,139</b>

July Comparative Statement Cont.

	2024 <u>July</u>	2023 <u>July</u>	2024 <u>Year to Date</u>	2023 <u>Year to Date</u>	<u>Increase (Decrease)</u>
<b>Farmers Korner</b>					
Utilities					
Gas	0	0	32,200	47,099	(14,899)
Electric	162	43,583	240,642	327,353	(86,711)
Freight	170	324	453	38,670	(38,217)
Equipment Repairs	31	5,320	14,377	34,347	(19,970)
Chemicals	34,276	32,471	360,981	339,743	21,238
Supplies	10	857	5,299	4,761	538
Contracted Repairs	16,694	4,564	73,595	52,936	20,659
Dumpster Charges	0	1,100	6,600	9,930	(3,330)
Biomonitoring	2,825	0	2,825	0	2,825
Discharge Permit	0	14,035	1,797	15,973	(14,176)
Composting	11,214	9,833	67,638	71,962	(4,324)
Site Monitoring	314	1,126	4,894	7,205	(2,311)
Sludge Hauling Costs	0	8,000	45,000	58,250	(13,250)
State Health Fees	0	0	90	0	90
<b>Total Farmers Korner</b>	<b>65,696</b>	<b>121,213</b>	<b>856,391</b>	<b>1,008,229</b>	<b>(151,838)</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	230	0	7,744	7,693	51
Electric	2,101	1,930	23,359	25,535	(2,176)
Equipment Repairs	0	1,020	8,228	1,020	7,208
Contracted Repairs	131	0	131	385	(254)
Supplies	0	0	5,140	0	5,140
Discharge Permit	0	976	0	976	(976)
Site Monitoring	460	624	4,191	4,152	39
<b>Total South Blue</b>	<b>2,922</b>	<b>4,550</b>	<b>48,793</b>	<b>39,761</b>	<b>9,032</b>
<b>Collection Expenses</b>					
Utilities	1,584	1,367	11,860	9,477	2,383
Vehicle Expense	3,276	3,442	24,693	21,224	3,469
Line Cleaner Expenses	14,833	148	15,280	2,574	12,706
Manhole Repairs/Line Repair	12,480	14,497	93,728	47,026	46,702
Equipment Repairs	727	224	15,594	14,062	1,532
CCTV Expense	0	0	0	2,170	(2,170)
<b>Total Collection</b>	<b>32,900</b>	<b>19,678</b>	<b>161,155</b>	<b>96,533</b>	<b>64,622</b>
<b>Total Operating Expenditure</b>	<b>371,003</b>	<b>382,113</b>	<b>3,154,437</b>	<b>2,889,405</b>	<b>265,032</b>
<b>Net Cash from Operations</b>	<b>335,918</b>	<b>219,167</b>	<b>1,341,771</b>	<b>1,340,834</b>	<b>937</b>
<b>Replacement Capital</b>					
Administration	0	0	17,832	0	17,832
Employee Housing	0	0	0	0	
Plant:					
IH	5,568	0	97,427	363,344	(265,917)
FK	9,850	0	51,554	109,772	(58,218)
South Blue	0	0	0	0	0
Collection					
Misc.	50,008	65,807	186,571	256,437	(69,866)
Vehicle	0	102,749	0	168,239	(168,239)
<b>Total Replacement Capital</b>	<b>65,426</b>	<b>168,556</b>	<b>353,384</b>	<b>897,792</b>	<b>(544,408)</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal	0	53,913	54,452	107,291	(52,839)
Loan Interest	0	8,058	7,519	16,651	(9,132)
<b>Total Non Operating</b>	<b>0</b>	<b>61,971</b>	<b>61,971</b>	<b>123,942</b>	<b>(61,971)</b>

July Comparative Statement Cont.

	<u>2024</u> <u>July</u>	<u>2023</u> <u>July</u>	<u>2024</u> <u>Year to Date</u>	<u>2023</u> <u>Year to Date</u>	
<b>Capital Outlay</b>					
Plant-IH-CO	5,568	0	133,843	363,344	(229,501)
Plant-FK-CO	0	0	806,199	317,694	488,505
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	0	0	0	3,207,138	(3,207,138)
Collection	229,557	280,625	271,852	302,264	(30,412)
Land		0		0	0
Administration	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>235,125</b>	<b>280,625</b>	<b>1,211,894</b>	<b>4,190,440</b>	<b>(2,978,546)</b>
<b>Total Expenses</b>	<b>671,554</b>	<b>893,265</b>	<b>4,781,686</b>	<b>8,101,579</b>	<b>(3,319,893)</b>
<b>Revenue Less Expenses</b>	<b>1,358,593</b>	<b>52,914</b>	<b>3,964,762</b>	<b>(1,974,513)</b>	<b>4,785,709</b>