

Upper Blue Sanitation District
Board of Directors Meeting
Thursday December 12, 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. Mr. Dan Corwin, Mr. Rick Orwig and Mr. Robin Theobald answered "present" at roll call.

Ms. Marjorie Covey attended as well.

II. MINUTES:

November 14, 2024 minutes: Mr. Orwig made a motion to approve the November 14, 2024 Board of Directors meeting minutes. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors.

III. PUBLIC HEARINGS:

-2025 Budget

The Board of Directors has reviewed the 2025 Draft Budget in meetings since September. The 2025 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 11, Series 2024, Establishing Mill Levy for 2025

Mr. Corwin made a motion to approve Resolution 11, Series 2024 regarding establishing the Mill Levy for the 2025 budget at zero. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 12, Series 2024, Establish the District as an Enterprise

Mr. Theobald made a motion to approve Resolution 12, Series 2024 regarding Tabor for Amendment 1 purposes, acknowledging that the District meets the definition of an enterprise. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 13, Series 2024, Approval of 2025 Budget:

Mr. Theobald made a motion to approve Resolution 13, Series 2024 regarding establishing the Plant Investment Fee rate at \$15,584.00 per single family equivalent, the monthly service fee of \$30.00 per single family equivalent, the Upper Blue Sanitation District 2025 budget for revenues in the amount of \$25,070,867.00 and expenditures in the amount of \$25,070,867.00. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 14 Series 2024, Appropriation of Funds:

Mr. Theobald made a motion to approve Resolution 14, Series 2024 regarding the approval of the Appropriation of Funds for the Upper Blue Sanitation District 2025 Budget. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 15, Series 2024 – Election Resolution

Mr. Theobald made a motion to approve election Resolution 15, Series 2024 for a polling place election on May 6, 2025. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board.

IV. PUBLIC COMMENT: None

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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 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:

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

VIII. OLD BUSINESS:

IX. NEW BUSINESS:

C. RN Civil Pay Request #3

RN Civil has submitted pay request #3 in the amount of \$764,576.00 for the upgrade project at Iowa Hill. Mr. Carlberg and the Engineer have reviewed the pay request and recommend that the Board approve RN Civil pay request #3 in the amount of \$764,576.00.

Mr. Theobald made a motion to approve RN Civil pay request #3 in the amount of \$764,576.00. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

D. QP Services Pay Request #7

QP Services is the contractor that did the Woodmoor sewer line cleaning and restoration project. QP Services has submitted pay request #7 in the amount of \$39,275.09. The Engineer recommends that the Board approve QP Services Pay Request #7 in the amount of \$39,275.09.

Mr. Theobald made a motion to approve QP Services Pay Request #7 in the amount of \$39,275.09. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

E. Stan Miller Inc. Pay Request #3

Stan Miller Inc. has submitted pay request #3 in the amount of \$379,666.13 for completion of the Peak 7 subdivision sanitary sewer replacement project and Breckenridge Park Estates sewer line extension. Mr. Carlberg and the Engineer have reviewed the pay request and recommend the Board approve Stan Miller Inc. pay request #3 in the amount of \$379,666.13.

Mr. Theobald made a motion to approve Stan Miller Inc. pay request #3 in the amount of \$379,666.13. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

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Mr. Orwig said that an item was discussed after the last meeting regarding employee end of year bonus and a 5% Cost-Of-Living Adjustment (COLA).

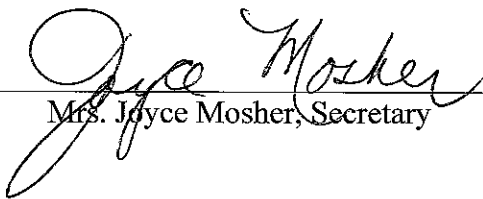
Mr. Orwig made a motion to give all District employees two weeks end of year bonus for their hard work in 2024, plus a 5% Cost-Of-Living Adjustment (COLA) effective January 1, 2025. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors.

X. CORRESPONDENCE:

XI. ADJOURN:

Mr. Orwig made a motion to adjourn the meeting at 5:58 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
11/30//2024

	<u>2024</u>	<u>2023</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Assets:</u>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	9,863,185	10,984,876	(1,121,691)
Colotrust Plus	28,923,769	27,414,230	1,509,539
ColoTrust Prime	4,286,419	4,071,535	214,884
Total Cash and Equivalents	<u>43,073,573</u>	<u>42,470,841</u>	<u>602,732</u>
Investments			
Construction In Progress	4,205,564	568,585	3,636,979
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>4,205,564</u>	<u>568,585</u>	<u>3,636,979</u>
Other Current Assets			
Receivables-Utility + Spec. Assessments	75,411	40,198	35,213
Developer/Contractor Escrow	189,723	189,723	-
Interest Receivable & Market Adjustments	-	-	-
Notes Receivable	13,223	28,225	(15,002)
Prepaid Expenses	48,224	14,702	33,522
Emp. Loan Assist. Notes Receivable	26,158	27,353	(1,195)
Total Other Assets	<u>352,739</u>	<u>300,201</u>	<u>52,538</u>
Total Current Assets:	<u>47,631,876</u>	<u>43,339,627</u>	<u>4,292,249</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>
Less Accumulated Depreciation	<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>121,035,700</u>	<u>111,857,883</u>	<u>9,177,817</u>

Liabilities

	<u>2024</u>	<u>2023</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	1,592,144	504,664	1,087,480
Construction/Developer Escrow	189,723	189,723	-
Earned Employee Benefits	184,426	184,180	246
Unearned User Fees	619,066	582,183	36,883
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	4,100	2,322	1,778
Total Current Liabilities:	<u>2,754,798</u>	<u>1,577,523</u>	<u>1,177,275</u>
Long Term Liabilities:			
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>3,397,292</u>	<u>2,329,465</u>	<u>1,067,827</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	76,429,746	67,938,529	8,491,217
Unrestricted Net Assets	21,208,662	21,589,889	(381,227)
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>117,638,408</u>	<u>109,528,418</u>	<u>8,109,990</u>
Total Liabilities and Equity	<u>121,035,700</u>	<u>111,857,883</u>	<u>9,177,817</u>

Upper Blue Sanitation District
 Monthly Financial Statement-UNAUDITED DRAFT
 11/30//2024

	2024	2024	2024	2024	2024
	November	Year To Date	Approved Budget	Uncollected	% Uncol/Col
Operating Revenue					
Sewer User Fees	619,066	6,732,022	7,375,000	642,978	9
Tap Inspection Fees	200	11,200	4,000	(7,200)	(180)
Miscellaneous Revenue	0	72	5,000	4,928	99
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	0	19,759	20,000	241	1
Late Fees	0	14,847	15,000	153	1
Line Extension Fees	0	190,491	100,000	(90,491)	(90)
Rental Income	9,950	109,325	116,000	6,675	6
Total Operating Revenue	629,216	7,077,716	7,635,000	557,284	7
Miscellaneous Revenue					
Interest on Loan Payments	63	5,456	4,000	(1,456)	(36)
Plant Investment Fees	90,421	4,126,669	2,027,176	(2,099,493)	(104)
Inclusion Fees	0	131,582	100,000	(31,582)	(32)
Interest on Investments	131,297	1,576,413	1,200,000	(376,413)	(31)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	221,781	5,840,120	3,331,176	(2,507,488)	(75)
Total Revenue	850,997	12,917,836	10,966,176	(1,951,660)	(18)

Administration Expense	2024 <u>November</u>	2024 <u>Year to Date</u>	2024 <u>Approved Budget</u>	2024 <u>Available</u>	2024 <u>% Available</u>
Payroll & Employee Benefits					
Salaries	145,703	1,568,127	1,900,000	331,873	17
Overtime	7,178	45,420	45,000	(420)	(1)
FICA-Admn	7,972	94,284	120,590	26,306	22
Medicare-Admin	2,201	23,305	28,203	4,898	17
401K Contributions	10,832	111,267	145,875	34,608	24
Worker's Compensation Insurance	1,207	15,875	20,000	4,125	21
Health Insurance	34,190	336,400	375,000	38,600	10
Total	209,283	2,194,678	2,634,668	439,990	17
Office Supplies	0	2,097	5,000	2,903	58
Telephone	96	18,694	25,000	6,306	25
Business Expenses	25	72,912	50,000	(22,912)	(46)
Bank Service Fees - Admin	0	343	12,000	11,657	97
Legal Counsel	0	274,407	100,000	(174,407)	(174)
Education	326	20,175	25,000	4,825	19
Audit & Accounting	0	11,250	12,000	750	6
Legal Publications	0	12,793	5,000	(7,793)	(156)
Board Members	500	5,500	6,000	500	8
Elections	0	0	5,000	5,000	100
Computer Expenses	0	68,287	40,000	(28,287)	(71)
Copy Machine & Supply	0	1,102	1,000	(102)	(10)
Postage & Meter Rent	604	16,675	17,000	325	2
Insurance - General	14,918	162,433	175,000	12,567	7
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	9,679	70,007	75,000	4,993	7
Tools	0	2,936	2,500	(436)	(17)
Vehicle Expense	0	0	500	500	100
Dues & Memberships	630	8,384	15,000	6,616	44
Safety	241	16,884	5,000	(11,884)	(238)
Summit Water Quality	0	18,531	22,000	3,469	16
Building Maintenance	2,826	50,869	27,000	(23,869)	(88)
Employee Housing Maintenance	0	51,947	35,000	(16,947)	(48)
Employee Housing Utilities	2,063	25,154	24,000	(1,154)	(5)
Total Administration	241,191	3,106,058	3,319,668	213,610	6
Iowa Hill Plant Expenses					
Utilities					
Gas	630	11,094	65,000	53,906	83
Electric	1,139	11,682	170,000	158,318	93
Freight	0	2,460	15,000	12,540	84
Equipment Repairs	130	10,486	30,000	19,514	65
Chemicals	0	0	100,000	100,000	100
Supplies	194	7,532	10,000	2,468	25
Contracted Repairs	4,479	88,349	60,000	(28,349)	(47)
Laboratory Supplies	0	15,024	15,000	(24)	(0)
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	7,529	10,000	2,471	25
Site Monitoring	128	4,470	15,000	10,530	70
Total Iowa Hill	6,700	158,626	490,000	331,374	68

November Financial Statement Cont.

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	2024 November	2024 Year to Date	2024 Approved Budget	2024 Available	2024 % Available
Farmers Korner Expenses					
Utilities					
Gas	3,773	42,288	115,000	72,712	63
Electric	72,308	453,573	750,000	296,427	40
Freight	0	533	60,000	59,467	99
Equipment Repairs	15,909	50,601	115,000	64,399	56
Chemicals	35,669	524,208	600,000	75,792	13
Supplies	0	5,830	10,500	4,670	44
Contracted Repairs	10,285	126,699	150,000	23,301	16
Dumpster Charges	1,100	12,100	18,000	5,900	33
Biomonitoring	0	2,825	7,800	4,975	64
Discharge Permit	0	15,832	20,000	4,168	21
Composting	5,482	94,777	165,000	70,223	43
Site Monitoring	1,010	8,705	40,000	31,295	78
Sludge Hauling Costs	4,500	74,000	105,000	31,000	30
State Health Fees	0	90	2,500	2,410	96
Total Farmers Korner	150,036	1,412,061	2,158,800	746,739	35
South Blue Expenses					
Utilities					
Gas	1,392	10,968	17,000	6,032	35
Electric	2,677	36,174	60,000	23,826	40
Equipment Repairs	0	8,768	6,000	(2,768)	(46)
Supplies	0	228	1,000	772	77
Contracted Repairs	0	15,166	8,000	(7,166)	(90)
Discharge Permit	0	1,769	4,500	2,731	61
Site Monitoring	460	6,237	12,000	5,763	48
Total South Blue	4,529	79,310	108,500	29,190	27
Collection Expenses					
Utilities	2,101	20,467	28,000	7,533	27
Vehicle Expense	0	37,863	60,000	22,137	37
Line Cleaner Expenses	0	44,429	12,000	(32,429)	(270)
Manhole Repairs/Line Repairs	23,866	146,097	160,000	13,903	9
Equipment Repairs	12,091	48,215	20,000	(28,215)	(141)
CCTV Expense	0	0	7,500	7,500	100
Total Collection	38,058	297,071	287,500	(9,571)	(3)
Total Operating Expenditures	440,514	5,053,126	6,364,468	1,311,342	21
Net Cash from Operations	188,702	2,024,590	1,270,533	(754,058)	(59)
Replacement Capital					
Administration	0	6,632	50,000	43,368	87
Employee Housing	0	105,885	0	(105,885)	#DIV/0!
Plant:					
IH	(183,169)	1,209,731	7,500,000	6,290,269	84
FK	354,095	489,815	935,000	445,185	48
South Blue	0	0	75,000	75,000	100
Collection					
Misc.	41,007	779,255	1,410,000	630,745	45
Vehicle	0	53,268	0	(53,268)	#DIV/0!
Total Replacement Capital	211,933	2,644,586	9,970,000	7,325,414	73
Non Operating Expenses					
Bond Principal	0	109,448	107,000	(2,448)	(2)
Bond Interest	0	14,494	26,813	12,319	46
Total Non Operating	0	123,942	133,813	9,871	7

November Financial Statement Cont.

	<u>2024</u> <u>November</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>
Capital Outlay					
Plant:					
IH	(183,169)	1,116,651	7,500,000	6,383,349	85
FK	81,755	1,275,532	3,950,000	2,674,468	68
South Blue	0	0	2,000,000	2,000,000	0
Employee Housing	0	775,000	1,600,000	825,000	52
Collection	380,739	1,138,839	1,950,000	811,161	42
Land					
Administration	0	0	50,000	50,000	100
Total Capital Outlay	<u>279,325</u>	<u>4,306,022</u>	<u>17,050,000</u>	<u>12,743,978</u>	<u>75</u>
Total Expenses	<u>931,772</u>	<u>12,127,676</u>	<u>33,518,280</u>	<u>21,390,604</u>	<u>64</u>
Total Revenue - Total Expenses	<u>(80,775)</u>	<u>790,160</u>			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 November 30, 2024 vs. November 30, 2023

	2024	2023	2024	2023	Increase (Decrease)
	<u>November</u>	<u>November</u>	<u>Year To Date</u>	<u>Year to Date</u>	
Operating Revenue					
Sewer User Fees	619,066	582,412	6,732,022	6,407,928	324,094
Tap Inspection Fees	200	100	11,200	5,300	5,900
Miscellaneous Revenue	0	0	72	0	72
CEBT Dividend	0	0	0	0	
Camper Dump Fees	0	0	19,759	21,289	(1,530)
Late Fees	0	25	14,847	11,803	3,044
Line Extension Fees	0	10,322	190,491	146,555	43,936
Rental Income	9,950	10,350	109,325	103,000	6,325
Total Operating Revenue	<u>629,216</u>	<u>603,209</u>	<u>7,077,716</u>	<u>6,695,875</u>	<u>381,841</u>
Miscellaneous Revenue					
Interest on Loan Payments	63	69	5,456	2,764	2,692
Plant Investment Fees	90,421	3,572	4,126,669	2,207,704	1,918,965
Inclusion Fees	0	19,138	131,582	1,758,571	(1,626,989)
Interest on Investments	131,297	142,390	1,576,413	1,443,561	132,852
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	<u>221,781</u>	<u>165,169</u>	<u>5,840,120</u>	<u>5,412,600</u>	<u>424,828</u>
Total Revenue	<u>850,997</u>	<u>768,378</u>	<u>12,917,836</u>	<u>12,108,475</u>	<u>809,361</u>

November Comparative Statement Cont.

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	2024 November	2023 November	2024 Year to Date	2023 Year to Date	Increase (Decrease)
Administration Expense					
Payroll & Employee Benefits					
Salaries	145,703	125,343	1,568,127	1,397,484	170,643
Overtime	7,178	8,071	45,420	45,578	(158)
FICA-Admn	7,972	6,952	94,284	84,844	9,440
Medicare-Admin	2,201	1,917	23,305	20,728	2,577
401K Contributions	10,832	9,184	111,267	102,775	8,492
Worker's Compensation Insur	1,207	1,783	15,875	14,296	1,579
Health Insurance	34,190	22,560	336,400	289,321	47,079
Total	209,283	175,810	2,194,678	1,955,026	239,652
Office Supplies	0	68	2,097	2,384	(287)
Telephone	96	1,590	18,694	17,758	936
Business Expenses	25	1,352	72,912	47,624	25,288
Bank Service Fees - Admin	0	0	343	364	(21)
Legal Counsel	0	14,852	274,407	178,845	95,562
Education	326	1,154	20,175	23,500	(3,325)
Audit & Accounting	0	0	11,250	10,800	450
Legal Publications	0	29	12,793	1,994	10,799
Board Members	500	500	5,500	5,300	200
Elections	0	0	0	1,611	(1,611)
Computer Expenses	0	4,302	68,287	50,619	17,668
Copy Machine & Supply	0	150	1,102	722	380
Postage & Meter Rent	604	1,117	16,675	16,320	355
Insurance - General	14,918	13,316	162,433	150,117	12,316
Insurance - Deductible	0	0	0	0	0
Engineering	9,679	13,734	70,007	106,439	(36,432)
Tools	0	515	2,936	5,317	(2,381)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	630	2,067	8,384	9,808	(1,424)
Safety	241	2,040	16,884	7,660	9,224
Summit Water Quality	0	0	18,531	18,531	-
Building Maintenance	2,826	2,108	50,869	31,707	19,162
Employee Housing Maintenan	0	12,351	51,947	54,168	(2,221)
Employee Housing Utilities	2,063	2,000	25,154	17,346	7,808
Total Administration	241,191	249,055	3,106,058	2,713,960	392,098
Iowa Hill Plant Expenses					
Utilities					
Gas	630	1,571	11,094	16,477	(5,383)
Electric	1,139	1,045	11,682	9,911	1,771
Freight	0	12	2,460	1,449	1,011
Equipment Repairs	130	508	10,486	1,967	8,519
Chemicals	0	0	0	1,431	(1,431)
Contracted Repairs	194	3,170	7,532	2,612	4,920
Laboratory Supplies	4,479	514	88,349	55,231	33,118
Biomonitoring	0	0	15,024	11,088	3,936
Discharge Permit	0	0	0	7,529	(7,529)
Supplies	0	198	7,529	0	7,529
Site Monitoring	128	128	4,470	1,582	2,888
Total Iowa Hill	6,700	7,146	158,626	109,277	49,349

November Comparative Statement Cont.

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	2024 November	2023 November	2024 Year to Date	2023 Year to Date	Increase (Decrease)
Farmers Korner					
Utilities					
Gas	3,773	6,870	42,288	67,579	(25,291)
Electric	72,308	33,985	453,573	494,172	(40,599)
Freight	0	495	533	50,380	(49,847)
Equipment Repairs	15,909	11,667	50,601	61,400	(10,799)
Chemicals	35,669	32,307	524,208	517,290	6,918
Supplies	0	1,248	5,830	11,389	(5,559)
Contracted Repairs	10,285	3,950	126,699	99,279	27,420
Dumpster Charges	1,100	1,100	12,100	14,330	(2,230)
Biomonitoring	0	0	2,825	8	2,817
Discharge Permit	0	0	15,832	15,973	(141)
Composting	5,482	7,826	94,777	105,195	(10,418)
Site Monitoring	1,010	490	8,705	10,259	(1,554)
Sludge Hauling Costs	4,500	6,500	74,000	85,500	(11,500)
State Health Fees	0	0	90	0	90
Total Farmers Korner	150,036	106,438	1,412,061	1,532,754	(120,693)
South Blue Expenses					
Utilities					
Gas	1,392	1,099	10,968	10,459	509
Electric	2,677	3,109	36,174	39,259	(3,085)
Equipment Repairs	0	0	8,768	1,775	6,993
Contracted Repairs	0	0	228	385	(157)
Supplies	0	0	15,166	0	15,166
Discharge Permit	0	0	1,769	976	793
Site Monitoring	460	588	6,237	6,668	(431)
Total South Blue	4,529	4,796	79,310	59,522	19,788
Collection Expenses					
Utilities	2,101	1,203	20,467	14,886	5,581
Vehicle Expense	0	3,296	37,863	36,609	1,254
Line Cleaner Expenses	0	0	44,429	5,182	39,247
Manhole Repairs/Line Repair	23,866	5,309	146,097	77,825	68,272
Equipment Repairs	12,091	4,663	48,215	24,171	24,044
CCTV Expense	0	0	0	2,170	(2,170)
Total Collection	38,058	14,471	297,071	160,843	136,228
Total Operating Expenditure	440,514	381,906	5,053,126	4,576,356	476,770
Net Cash from Operations	188,702	221,303	2,024,590	2,119,519	(94,929)
Replacement Capital					
Administration	0	35,474	6,632	35,474	(28,842)
Employee Housing	0	0	105,885	0	
Plant:					
IH	(183,169)	0	1,209,731	1,033,662	176,069
FK	354,095	0	489,815	357,188	132,627
South Blue	0	0	0	0	0
Collection					
Misc.	41,007	119,166	779,255	592,918	186,337
Vehicle	0	0	53,268	168,239	(114,971)
Total Replacement Capital	211,933	154,640	2,644,586	2,187,481	457,105
Non Operating Expenses					
CWRPDA Loan Principal	0	0	109,448	107,291	2,157
Loan Interest	0	0	14,494	16,651	(2,157)
Total Non Operating	0	0	123,942	123,942	0

November Comparative Statement Cont.

	<u>2024</u> <u>November</u>	<u>2023</u> <u>November</u>	<u>2024</u> <u>Year to Date</u>	<u>2023</u> <u>Year to Date</u>	<u>Increase</u> <u>(Decrease)</u>
Capital Outlay					
Plant-IH-CO	(183,169)	0	1,116,651	1,033,662	82,989
Plant-FK-CO	81,755	599,039	1,275,532	1,020,421	255,111
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	0	0	775,000	3,207,138	(2,432,138)
Collection	380,739	185,820	1,138,839	2,190,426	(1,051,587)
Land	0	0	0	0	0
Administration	0	0	0	0	0
Total Capital Outlay	<u>279,325</u>	<u>784,859</u>	<u>4,306,022</u>	<u>7,451,647</u>	<u>(3,145,625)</u>
Total Expenses	<u>931,772</u>	<u>1,321,405</u>	<u>12,127,676</u>	<u>14,339,426</u>	<u>(2,211,750)</u>
Revenue Less Expenses	<u>(80,775)</u>	<u>(553,027)</u>	<u>790,160</u>	<u>(2,230,951)</u>	<u>4,785,709</u>