

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday October 10, 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. Signe Stimson, 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:**

September 12, 2024 minutes: Mrs. Stimson made a motion to approve the September 12, 2024 Board of Directors meeting minutes. Mrs. Mosher seconded the motion. The motion was passed unanimously by the Board of Directors.

**III. PUBLIC HEARINGS:**

-Resolution 9, Series 2024, Inclusion of Lot 22 Ten Mile Vista Filing #1 Subdivision  
Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of Lot 22 Ten Mile Vista Filing #1 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 this is an older house, and they have a hot tub. Mr. Carlberg informed them to go to the State Engineer so they could get water hauled in because they couldn't get water anywhere else. Mr. Carlberg recommended that the Board approve Resolution 9, Series 2024 for the Inclusion of Lot 22 Ten Mile Vista Filing #1 Subdivision.

Mrs. Mosher made a motion to approve Resolution 9, Series 2024 for the Inclusion of Lot 22 Ten Mile Vista Filing #1 Subdivision. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

**IV. PUBLIC COMMENT:** None

**V. BILLS:**

Mr. Orwig made a motion to approve the bills as presented. Mrs. Stimson 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:**

-Stan Miller Inc. has completed the Peak Seven sewer replacement project. Stan Miller Inc. is going to install a short line extension in Breckenridge Park Estates.

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- The 2025 budget is in process. We are fine tuning 2025 Capital projects.
- Construction standards and specifications are being updated and should be available by December.
- The District purchased an additional employee house at 108 Reliance Drive.

**VIII. OLD BUSINESS:**

**IX. NEW BUSINESS:**

C. RN Civil Pay Request #1

Mr. Carlberg said that RN Civil has submitted pay request #1 in the amount of \$711,385.00 for the upgrade project at Iowa Hill. Mr. Carlberg said that both he and the Engineer have reviewed the pay request, and he recommends that the Board approve RN Civil pay request #1 in the amount of \$711,385.00.

In addition, RN Civil has requested that they be allowed to execute an Escrow Agreement in lieu of the District withholding retainage. The amount of retainage to be withheld by the District would be placed in CD's with an FDIC insured qualified bank. Mr. Carlberg added that the District has done this before and has not had any problems.

Mrs. Mosher made a motion to approve RN Civil pay request #1 and RN Civil's request to execute an Escrow Agreement for the District to place their retainage in CD's with an FDIC insured qualified bank, in lieu of the District withholding retainage. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

D. Mueller Construction Services Pay Request #10:

Mr. Carlberg said that Mueller Construction Services is the contractor installing the new sludge screw press at Farmers Korner. Mueller Construction Services has submitted pay request #10 in the amount of \$90,949.96. Mr. Carlberg said that Mueller Construction Services has done exceptional work, and he recommended the Board approve Mueller Construction Services Pay Request #10 in the amount of \$90,949.96.

Mrs. Mosher made a motion to approve Mueller Construction Services Pay Request #10 in the amount of \$90,949.96. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board.

E. 2025 Draft Budget

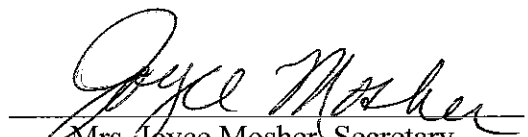
The 2025 draft Budget was discussed by the Board of Directors during the work session.

**X. CORRESPONDENCE:**

**XI. ADJOURN:**

Mr. Corwin made a motion to adjourn the meeting at 6:10 PM. Mrs. Mosher 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  
 September 30, 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	11,394,676	11,741,968	(347,292)
Colotrust Plus	28,686,425	27,161,417	1,525,008
ColoTrust Prime	4,253,164	4,036,299	216,865
Total Cash and Equivalents	<u>44,334,465</u>	<u>42,939,884</u>	<u>1,394,581</u>
<b>Investments</b>			
Construction In Progress	4,205,564	465,591	3,739,973
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>4,205,564</u>	<u>465,591</u>	<u>3,739,973</u>
<b>Other Current Assets</b>			
<b>Receivables-Utility + Spec. Assessments</b>	7,405	29,165	(21,760)
Developer/Contractor Escrow	189,723	189,723	-
Interest Receivable & Market Adjustments	-	-	-
Notes Receivable	15,454	31,664	(16,210)
Prepaid Expenses	47,793	42,895	4,898
Emp. Loan Assist. Notes Receivable	26,362	27,548	(1,186)
Total Other Assets	<u>286,737</u>	<u>320,995</u>	<u>(34,258)</u>
<b>Total Current Assets:</b>	<u>48,826,766</u>	<u>43,726,470</u>	<u>5,100,296</u>
<b>Property Plant and Equipment:</b>			
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>122,230,590</u>	<u>112,244,726</u>	<u>9,985,864</u>

**Liabilities**

	<u>2024</u>	<u>2023</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	1,281,178	878,019	403,159
Construction/Developer Escrow	189,723	189,723	-
Earned Employee Benefits	184,426	184,180	246
Unearned User Fees	-	-	-
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	2,000	2,322	(322)
Total Current Liabilities:	<u>1,822,666</u>	<u>1,368,695</u>	<u>453,971</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>2,465,160</u>	<u>2,120,637</u>	<u>344,523</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	23,335,684	22,185,560	1,150,124
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>119,765,430</u>	<u>110,124,089</u>	<u>9,641,341</u>
Total Liabilities and Equity	<u>122,230,590</u>	<u>112,244,726</u>	<u>9,985,864</u>

Upper Blue Sanitation District  
 Monthly Financial Statement-UNAUDITED DRAFT  
 September 30, 2024

	2024	2024	2024	2024	2024
	September	Year To Date	Approved Budget	Uncollected	% Uncol/Col
<b>Operating Revenue</b>					
Sewer User Fees	617,508	5,493,890	7,375,000	1,881,110	26
Tap Inspection Fees	200	9,600	4,000	(5,600)	(140)
Miscellaneous Revenue	0	72	5,000	4,928	99
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	4,016	19,385	20,000	615	3
Late Fees	4,850	14,272	15,000	728	5
Line Extension Fees	14,623	174,601	100,000	(74,601)	(75)
Rental Income	9,850	88,925	116,000	27,075	23
<b>Total Operating Revenue</b>	<b>651,047</b>	<b>5,800,745</b>	<b>7,635,000</b>	<b>1,834,255</b>	<b>24</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	66	4,241	4,000	(241)	(6)
Plant Investment Fees	89,551	3,541,258	2,027,176	(1,514,082)	(75)
Inclusion Fees	12,067	113,682	100,000	(13,682)	(14)
Interest on Investments	141,277	1,305,814	1,200,000	(105,814)	(9)
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>242,961</b>	<b>4,964,995</b>	<b>3,331,176</b>	<b>(1,633,578)</b>	<b>(49)</b>
<b>Total Revenue</b>	<b>894,008</b>	<b>10,765,740</b>	<b>10,966,176</b>	<b>200,436</b>	<b>2</b>

Administration Expense	2024 September	2024 Year to Date	2024 Approved Budget	2024 Available	2024 % Available
<b>Payroll &amp; Employee Benefits</b>					
Salaries	139,465	1,270,020	1,900,000	629,980	33
Overtime	9,654	34,468	45,000	10,532	23
FICA-Admn	7,780	78,135	120,590	42,455	35
Medicare-Admin	2,156	18,856	28,203	9,347	33
401K Contributions	10,348	89,586	145,875	56,289	39
Worker's Compensation Insurance	1,207	12,571	20,000	7,429	37
Health Insurance	30,697	269,634	375,000	105,366	28
<b>Total</b>	<b>201,307</b>	<b>1,773,270</b>	<b>2,634,668</b>	<b>861,398</b>	<b>33</b>
Office Supplies	0	1,965	5,000	3,035	61
Telephone	4,672	17,682	25,000	7,318	29
Business Expenses	3,511	61,082	50,000	(11,082)	(22)
Bank Service Fees - Admin	0	343	12,000	11,657	97
Legal Counsel	0	264,760	100,000	(164,760)	(165)
Education	1,683	15,704	25,000	9,296	37
Audit & Accounting	0	11,250	12,000	750	6
Legal Publications	0	12,758	5,000	(7,758)	(155)
Board Members	500	4,500	6,000	1,500	25
Elections	0	0	5,000	5,000	100
Computer Expenses	0	63,665	40,000	(23,665)	(59)
Copy Machine & Supply	0	1,102	1,000	(102)	(10)
Postage & Meter Rent	807	13,462	17,000	3,538	21
Insurance - General	14,724	132,519	175,000	42,481	24
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	3,383	48,760	75,000	26,240	35
Tools	174	2,603	2,500	(103)	(4)
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	5,927	15,000	9,073	60
Safety	850	14,823	5,000	(9,823)	(196)
Summit Water Quality	0	18,531	22,000	3,469	16
Building Maintenance	4,936	43,917	27,000	(16,917)	(63)
Employee Housing Maintenance	17,947	40,384	35,000	(5,384)	(15)
Employee Housing Utilities	2,088	20,034	24,000	3,966	17
<b>Total Administration</b>	<b>256,582</b>	<b>2,569,041</b>	<b>3,319,668</b>	<b>750,627</b>	<b>23</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	216	10,202	65,000	54,798	84
Electric	1,162	9,335	170,000	160,665	95
Freight	0	1,952	15,000	13,048	87
Equipment Repairs	93	10,356	30,000	19,644	65
Chemicals	0	0	100,000	100,000	100
Supplies	557	5,684	10,000	4,316	43
Contracted Repairs	5,222	70,953	60,000	(10,953)	(18)
Laboratory Supplies	0	13,956	15,000	1,044	7
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	7,529	10,000	2,471	25
Site Monitoring	128	2,951	15,000	12,049	80
<b>Total Iowa Hill</b>	<b>7,378</b>	<b>132,918</b>	<b>490,000</b>	<b>357,082</b>	<b>73</b>

## September Financial Statement Cont.

Pg. 3

	2024 <u>September</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	36,915	115,000	78,085	68
Electric	45,086	380,604	750,000	369,396	49
Freight	0	534	60,000	59,466	99
Equipment Repairs	259	28,030	115,000	86,970	76
Chemicals	37,660	440,351	600,000	159,649	27
Supplies	12	5,741	10,500	4,759	45
Contracted Repairs	16,027	95,027	150,000	54,973	37
Dumpster Charges	1,100	9,900	18,000	8,100	45
Biomonitoring	0	2,825	7,800	4,975	64
Discharge Permit	0	15,832	20,000	4,168	21
Composting	6,005	81,943	165,000	83,057	50
Site Monitoring	925	6,829	40,000	33,171	83
Sludge Hauling Costs	4,750	64,000	105,000	41,000	39
State Health Fees	0	90	2,500	2,410	96
<b>Total Farmers Korner</b>	<b>111,824</b>	<b>1,168,621</b>	<b>2,158,800</b>	<b>990,179</b>	<b>46</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	1,025	8,991	17,000	8,009	47
Electric	3,131	30,656	60,000	29,344	49
Equipment Repairs	257	8,768	6,000	(2,768)	(46)
Supplies	0	131	1,000	869	87
Contracted Repairs	5,618	12,189	8,000	(4,189)	(52)
Discharge Permit	0	1,769	4,500	2,731	61
Site Monitoring	667	5,318	12,000	6,682	56
<b>Total South Blue</b>	<b>10,698</b>	<b>67,822</b>	<b>108,500</b>	<b>40,678</b>	<b>37</b>
<b>Collection Expenses</b>					
Utilities	1,902	16,928	28,000	11,072	40
Vehicle Expense	3,646	33,648	60,000	26,352	44
Line Cleaner Expenses	24,085	40,413	12,000	(28,413)	(237)
Manhole Repairs/Line Repairs	4,636	111,020	160,000	48,980	31
Equipment Repairs	1,739	34,649	20,000	(14,649)	(73)
CCTV Expense	0	0	7,500	7,500	100
<b>Total Collection</b>	<b>36,008</b>	<b>236,658</b>	<b>287,500</b>	<b>50,842</b>	<b>18</b>
<b>Total Operating Expenditures</b>	<b>422,490</b>	<b>4,175,060</b>	<b>6,364,468</b>	<b>2,189,408</b>	<b>34</b>
<b>Net Cash from Operations</b>	<b>228,557</b>	<b>1,625,685</b>	<b>1,270,533</b>	<b>(355,153)</b>	<b>(28)</b>
<b>Replacement Capital</b>					
Administration	0	17,832	50,000	32,168	64
Employee Housing	26,212	42,087	0	(42,087)	#DIV/0!
Plant:					
IH	0	511,558	7,500,000	6,988,442	93
FK	72,801	151,297	935,000	783,703	84
South Blue	0	0	75,000	75,000	100
Collection					
Misc.	171,636	372,732	1,410,000	1,037,268	74
Vehicle	53,268	53,268	0	(53,268)	#DIV/0!
<b>Total Replacement Capital</b>	<b>323,917</b>	<b>1,148,774</b>	<b>9,970,000</b>	<b>8,821,226</b>	<b>88</b>
<b>Non Operating Expenses</b>					
Bond Principal	0	109,448	107,000	(2,448)	(2)
Bond Interest	0	14,494	26,813	12,319	46
<b>Total Non Operating</b>	<b>0</b>	<b>123,942</b>	<b>133,813</b>	<b>9,871</b>	<b>7</b>

September Financial Statement Cont.

	<u>2024</u> <u>September</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	0	513,388	7,500,000	6,986,612	93
FK	236,960	1,084,049	3,950,000	2,865,951	73
South Blue	0	0	2,000,000	2,000,000	0
Employee Housing	25,000	25,000	1,600,000	1,575,000	98
Collection	10,455	734,612	1,950,000	1,215,388	62
Land					
Administration	0	0	50,000	50,000	100
<b>Total Capital Outlay</b>	<u>272,415</u>	<u>2,357,049</u>	<u>17,050,000</u>	<u>14,692,951</u>	<u>86</u>
<b>Total Expenses</b>	<u>1,018,822</u>	<u>7,804,825</u>	<u>33,518,280</u>	<u>25,713,455</u>	<u>77</u>
<b>Total Revenue - Total Expenses</b>	<u>(124,814)</u>	<u>2,960,915</u>			



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

	2024	2023	2024	2023	Increase
	September	September	Year To Date	Year to Date	(Decrease)
<b>Operating Revenue</b>					
Sewer User Fees	617,508	584,416	5,493,890	4,657,277	836,613
Tap Inspection Fees	200	800	9,600	3,700	5,900
Miscellaneous Revenue	0	0	72	0	72
CEBT Dividend	0	0	0	0	
Camper Dump Fees	4,016	3,832	19,385	16,303	3,082
Late Fees	4,850	3,185	14,272	8,626	5,646
Line Extension Fees	14,623	21,085	174,601	87,029	87,572
Rental Income	9,850	10,100	88,925	72,350	16,575
<b>Total Operating Revenue</b>	<b>651,047</b>	<b>623,418</b>	<b>5,800,745</b>	<b>4,845,285</b>	<b>955,460</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	66	69	4,241	2,125	2,116
Plant Investment Fees	89,551	278,230	3,541,258	1,562,326	1,978,932
Inclusion Fees	12,067	15,417	113,682	1,673,355	(1,559,673)
Interest on Investments	141,277	139,723	1,305,814	1,015,788	290,026
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>242,961</b>	<b>433,439</b>	<b>4,964,995</b>	<b>4,253,594</b>	<b>709,285</b>
<b>Total Revenue</b>	<b>894,008</b>	<b>1,056,857</b>	<b>10,765,740</b>	<b>9,098,879</b>	<b>1,666,861</b>

## September Comparative Statement Cont.

Pg. 2

	2024 September	2023 September	2024 Year to Date	2023 Year to Date	Increase (Decrease)
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	139,465	132,631	1,270,020	1,136,341	133,679
Overtime	9,654	4,393	34,468	34,553	(85)
FICA-Admn	7,780	7,175	78,135	70,610	7,525
Medicare-Admin	2,156	1,969	18,856	16,817	2,039
401K Contributions	10,348	9,520	89,586	83,985	5,601
Worker's Compensation Insur	1,207	983	12,571	11,530	1,041
Health Insurance	30,697	27,681	269,634	239,165	30,469
<b>Total</b>	<b>201,307</b>	<b>184,352</b>	<b>1,773,270</b>	<b>1,593,001</b>	<b>180,269</b>
Office Supplies	0	243	1,965	2,090	(125)
Telephone	4,672	1,370	17,682	14,790	2,892
Business Expenses	3,511	992	61,082	41,277	19,805
Bank Service Fees - Admin	0	0	343	364	(21)
Legal Counsel	0	12,266	264,760	147,896	116,864
Education	1,683	3,241	15,704	16,878	(1,174)
Audit & Accounting	0	1,800	11,250	10,800	450
Legal Publications	0	58	12,758	1,935	10,823
Board Members	500	500	4,500	4,300	200
Elections	0	0	0	1,611	(1,611)
Computer Expenses	0	4,701	63,665	41,835	21,830
Copy Machine & Supply	0	0	1,102	572	530
Postage & Meter Rent	807	604	13,462	11,249	2,213
Insurance - General	14,724	14,110	132,519	123,486	9,033
Insurance - Deductible	0	0	0	0	0
Engineering	3,383	2,880	48,760	66,347	(17,587)
Tools	174	393	2,603	4,622	(2,019)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	35	5,927	7,621	(1,694)
Safety	850	551	14,823	4,497	10,326
Summit Water Quality	0	0	18,531	18,531	-
Building Maintenance	4,936	2,857	43,917	26,379	17,538
Employee Housing Maintenan	17,947	1,287	40,384	40,700	(316)
Employee Housing Utilities	2,088	1,939	20,034	13,348	6,686
<b>Total Administration</b>	<b>256,582</b>	<b>234,179</b>	<b>2,569,041</b>	<b>2,194,129</b>	<b>374,912</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	216	196	10,202	14,402	(4,200)
Electric	1,162	1,036	9,335	7,786	1,549
Freight	0	225	1,952	1,357	595
Equipment Repairs	93	0	10,356	3,759	6,597
Chemicals	0	0	0	1,431	(1,431)
Contracted Repairs	557	2,995	5,684	2,285	3,399
Laboratory Supplies	5,222	2,266	70,953	43,238	27,715
Biomonitoring	0	0	13,956	9,988	3,968
Discharge Permit	0	0	0	7,529	(7,529)
Supplies	0	253	7,529	0	7,529
Site Monitoring	128	128	2,951	1,326	1,625
<b>Total Iowa Hill</b>	<b>7,378</b>	<b>7,099</b>	<b>132,918</b>	<b>93,101</b>	<b>39,817</b>

## September Comparative Statement Cont.

Pg. 3

	2024 September	2023 September	2024 Year to Date	2023 Year to Date	Increase (Decrease)
<b>Farmers Korner</b>					
Utilities					
Gas	0	333	36,915	55,838	(18,923)
Electric	45,086	41,794	380,604	417,844	(37,240)
Freight	0	194	534	48,018	(47,484)
Equipment Repairs	259	6,533	28,030	47,605	(19,575)
Chemicals	37,660	53,320	440,351	434,478	5,873
Supplies	12	1,074	5,741	9,319	(3,578)
Contracted Repairs	16,027	11,914	95,027	84,084	10,943
Dumpster Charges	1,100	1,100	9,900	12,130	(2,230)
Biomonitoring	0	0	2,825	8	2,817
Discharge Permit	0	0	15,832	15,973	(141)
Composting	6,005	8,432	81,943	88,425	(6,482)
Site Monitoring	925	468	6,829	8,606	(1,777)
Sludge Hauling Costs	4,750	7,000	64,000	71,750	(7,750)
State Health Fees	0	0	90	0	90
<b>Total Farmers Korner</b>	<b>111,824</b>	<b>132,162</b>	<b>1,168,621</b>	<b>1,294,078</b>	<b>(125,457)</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	1,025	333	8,991	8,952	39
Electric	3,131	3,080	30,656	32,874	(2,218)
Equipment Repairs	257	755	8,768	1,775	6,993
Contracted Repairs	0	0	131	385	(254)
Supplies	5,618	0	12,189	0	12,189
Discharge Permit	0	0	1,769	976	793
Site Monitoring	667	588	5,318	5,492	(174)
<b>Total South Blue</b>	<b>10,698</b>	<b>4,756</b>	<b>67,822</b>	<b>50,454</b>	<b>17,368</b>
<b>Collection Expenses</b>					
Utilities	1,902	1,354	16,928	12,255	4,673
Vehicle Expense	3,646	1,058	33,648	29,314	4,334
Line Cleaner Expenses	24,085	1,720	40,413	4,717	35,696
Manhole Repairs/Line Repair	4,636	5,170	111,020	56,429	54,591
Equipment Repairs	1,739	1,165	34,649	15,227	19,422
CCTV Expense	0	0	0	2,170	(2,170)
<b>Total Collection</b>	<b>36,008</b>	<b>10,467</b>	<b>236,658</b>	<b>120,112</b>	<b>116,546</b>
<b>Total Operating Expenditure</b>	<b>422,490</b>	<b>388,663</b>	<b>4,175,060</b>	<b>3,751,874</b>	<b>423,186</b>
<b>Net Cash from Operations</b>	<b>228,557</b>	<b>234,755</b>	<b>1,625,685</b>	<b>1,093,411</b>	<b>532,274</b>
<b>Replacement Capital</b>					
Administration	0	0	17,832	0	17,832
Employee Housing	26,212	0	42,087	0	
Plant:					
IH	0	660,310	511,558	1,031,752	(520,194)
FK	72,801	14,645	151,297	306,922	(155,625)
South Blue	0	0	0	0	0
Collection					
Misc.	171,636	31,240	372,732	454,990	(82,258)
Vehicle	53,268	0	53,268	168,239	(114,971)
<b>Total Replacement Capital</b>	<b>323,917</b>	<b>706,195</b>	<b>1,148,774</b>	<b>1,961,903</b>	<b>(813,129)</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal	0	0	109,448	107,291	2,157
Loan Interest	0	0	14,494	16,651	(2,157)
<b>Total Non Operating</b>	<b>0</b>	<b>0</b>	<b>123,942</b>	<b>123,942</b>	<b>0</b>

September Comparative Statement Cont.

	<u>2024</u> <u>September</u>	<u>2023</u> <u>September</u>	<u>2024</u> <u>Year to Date</u>	<u>2023</u> <u>Year to Date</u>	
<b>Capital Outlay</b>					
Plant-IH-CO	0	660,310	513,388	1,031,752	(518,364)
Plant-FK-CO	236,960	0	1,084,049	352,369	731,680
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	25,000	0	25,000	3,207,138	(3,182,138)
Collection	10,455	494,437	734,612	1,414,981	(680,369)
Land		0		0	0
Administration	0	0	0	0	0
<b>Total Capital Outlay</b>	<u>272,415</u>	<u>1,154,747</u>	<u>2,357,049</u>	<u>6,006,240</u>	<u>(3,649,191)</u>
<b>Total Expenses</b>	<u>1,018,822</u>	<u>2,249,605</u>	<u>7,804,825</u>	<u>11,843,959</u>	<u>(4,039,134)</u>
<b>Revenue Less Expenses</b>	<u>(124,814)</u>	<u>(1,192,748)</u>	<u>2,960,915</u>	<u>(2,745,080)</u>	<u>4,785,709</u>