

Upper Blue Sanitation District
Board of Directors Meeting
Thursday December 11, 2025 @ 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. Barrie Stimson, Mrs. Joyce Mosher, Mr. Rick Orwig, and Mr. Robin Theobald answered "present" at roll call. Mr. Dan Corwin was not present at this meeting

Mr. Andrew Carlberg, Mrs. Abigail Wagner and Ms. Marjorie Covey attended as well.

II. MINUTES:

November 13, 2025 Board meeting minutes:

Mrs. Mosher made a motion to approve the November 13, 2025 Board of Directors meeting minutes. Mr. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

III. PUBLIC HEARINGS:

-2026 Budget

The Board of Directors has reviewed the 2026 Draft Budget in meetings since September. The 2026 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 5, Series 2025, Establish the District as an Enterprise

Mr. Theobald made a motion to approve Resolution 5, Series 2025 regarding Tabor for Amendment 1 purposes, acknowledging that the District meets the definition of an enterprise. Mr. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 6, Series 2025, Establishing Mill Levy for 2026

Mrs. Mosher made a motion to approve Resolution 6, Series 2025 regarding establishing the Mill Levy for the 2026 budget at zero. Mr. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 7, Series 2025, Approval of 2026 Budget

Mr. Theobald made a motion to approve Resolution 7, Series 2025 regarding establishing the Plant Investment Fee rate at \$16,584.00 per single family equivalent, the monthly service fee of \$31.00 per single family equivalent, the Upper Blue Sanitation District 2026 budget for revenues in the amount of \$16,123,163.00 and expenditures in the amount of \$16,123,163.00. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 8 Series 2025, Appropriation of Funds

Mrs. Mosher made a motion to approve Resolution 8, Series 2025 regarding the approval of the Appropriation of Funds for the Upper Blue Sanitation District 2026 Budget. Mr. Theobald 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. 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 report was discussed by the Board of Directors.

B. Manager Report:

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

Longevity Recognition Program

The Board of Directors came to an agreement on creating a Longevity Recognition Program for the District. This program is to recognize employees that have worked for the District for 15 years or more, when they leave the District in good standing. When an employee leaves the District in good standing after working at the District for 15 through 19 years, they will receive a bonus of 5% of their salary. When an employee leaves the District in good standing after working at the District for 20 or more years, they will receive a bonus of 10% of their salary.

Mr. Orwig made a motion to create a Longevity Recognition Program for the District as stated above. Mr. Stimson seconded the motion. Mr. Theobald made an amendment to the motion to include giving a plaque to employees when leaving the District in good standing after working at the District 10 through 14 years. The motion was passed unanimously by the Board of Directors.

VIII. OLD BUSINESS: None

IX. NEW BUSINESS:

C. District Manager Contract between the Board of Directors and Abigail Wagner. The details of the Contract were discussed during the work session.

Mr. Stimson made the motion to approve the Employee Contract. Mr. Orwig Seconded the motion. The motion was passed unanimously by the Board of Directors.

The Board of Directors discussed and agreed to make a contract with Andrew Carlberg to be an independent contractor for the District.

D. Snowbridge Inc. Pay Request #8

Snowbridge Inc. has submitted pay request #8 in the amount of \$84,380.02 for work completed on the Sanitary Sewer Cleaning & Rehabilitation Project. Mr. Carlberg said that Snowbridge has done a great job! Mr. Carlberg and the Engineer have reviewed the pay request and recommend the Board approve Snowbridge Inc. pay request #8 in the amount of \$84,380.02.

Mr. Stimson made a motion to approve Snowbridge Inc. pay request #8 in the amount of \$84,380.02. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors

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E. RN Civil Pay Application #11

RN Civil has submitted pay application #11 in the amount of \$103,546.00 for work completed on the Iowa Hill IFAS Project. Mr. Carlberg said that RN Civil is close to completion on the project. Mr. Carlberg and the Engineer have reviewed the pay request and recommend the Board approve RN Civil pay application #11 in the amount of \$103,546.00.


Mr. Orwig made a motion to approve RN Civil pay application #11 in the amount of \$103,546.00. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors

The Board discussed end-of-year bonuses and Cost-Of-Living Adjustment (COLA). Mrs. Mosher made a motion to give all District employees two weeks end-of-year bonus for their hard work in 2025, plus a 3% Cost-Of-Living Adjustment (COLA) effective January 1, 2026. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors

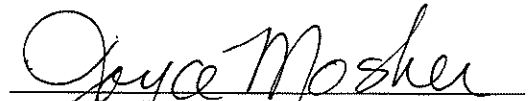
X. CORRESPONDENCE:

XI. ADJOURN:

Mr. Stimson made a motion to adjourn the meeting at 6:50PM. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.



Mr. Rick Orwig, President



Mrs. Joyce Mosher, Secretary

FINANCIAL REPORT

Upper Blue Sanitation District
Comparative Balance Sheet-UNAUDITED DRAFT
November 30, 2025

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>
Current Assets:			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	8,379,229	9,761,237	(1,382,008)
Colotrust Plus	30,219,918	28,923,769	1,296,149
ColoTrust Prime	4,470,252	4,286,419	183,833
Total Cash and Equivalents	<u>43,069,599</u>	<u>42,971,625</u>	<u>97,974</u>
Investments			
Construction In Progress	4,627,921	4,205,564	422,357
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>4,627,921</u>	<u>4,205,564</u>	<u>422,357</u>
Other Current Assets			
Receivables-Utility + Spec. Assessments	102,410	84,770	17,640
Developer/Contractor Escrow	241,025	189,723	51,302
Interest Receivable & Market Adjustments	-	-	-
Notes Receivable	39,598	13,223	26,375
Prepaid Expenses	23,654	48,224	(24,570)
Emp. Loan Assist. Notes Receivable	24,929	26,158	(1,229)
Total Other Assets	<u>431,616</u>	<u>362,098</u>	<u>69,518</u>
Total Current Assets:	<u>48,129,136</u>	<u>47,539,287</u>	<u>589,849</u>
Property Plant and Equipment:			
Land	868,609	868,609	-
Easements	98,254	98,254	-
Sewer Lines	25,981,029	23,848,825	2,132,204
Treatment Plants	88,288,218	84,403,473	3,884,745
Office Equipment	294,457	287,825	6,632
Other Machines & Equipment	573,511	573,511	-
Autos & Trucks	1,855,634	1,802,367	53,267
IH Administration Building	202,359	202,359	-
Upper Blue System Costs	9,713,492	9,334,400	379,092
Telemetry	440,929	440,929	-
Employee Housing	7,376,946	6,479,585	897,361
Total Property Plant and Equipment :	<u>135,693,438</u>	<u>128,340,137</u>	<u>7,353,301</u>
Less Accumulated Depreciation	<u>(58,810,978)</u>	<u>(54,936,313)</u>	<u>(3,874,665)</u>
Net Property Plant and Equipment :	<u>76,882,460</u>	<u>73,403,824</u>	<u>3,478,636</u>
Total Assets:	<u>125,011,596</u>	<u>120,943,111</u>	<u>4,068,485</u>

Liabilities

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	420,981	1,925,115	(1,504,134)
Construction/Developer Escrow	241,025	189,723	51,302
Earned Employee Benefits	198,999	184,426	14,573
Unearned User Fees	644,901	619,066	25,835
Interest Payable	5,354	6,266	(912)
Loan Payable (Current Portion)	111,648	109,448	2,200
Retainage Payable-Construction in Progress	25,331	-	25,331
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	4,100	4,100	-
Total Current Liabilities:	<u>1,652,339</u>	<u>3,038,144</u>	<u>(1,385,805)</u>
Long Term Liabilities:			
Loan Payable	530,846	642,494	(111,648)
Total Long Term Liabilities:	<u>530,846</u>	<u>642,494</u>	<u>(111,648)</u>
Total Liabilities	<u>2,183,185</u>	<u>3,680,638</u>	<u>(1,497,453)</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	80,426,959	80,426,959	-
Unrestricted Net Assets	22,401,452	16,835,514	5,565,938
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>122,828,411</u>	<u>117,262,473</u>	<u>5,565,938</u>
Total Liabilities and Equity	<u>125,011,596</u>	<u>120,943,111</u>	<u>4,068,485</u>

Upper Blue Sanitation District
Monthly Financial Statement-UNAUDITED DRAFT
November 30, 2025

	2025	2025	2025	2025	2025
	<u>November</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
Operating Revenue					
Sewer User Fees	644,901	7,052,370	7,649,640	597,270	8
Tap Inspection Fees	300	5,400	4,000	(1,400)	(35)
Miscellaneous Revenue	4,355	2,979,763	5,000	(2,974,763)	(59,495)
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	0	19,427	20,000	573	3
Late Fees	860	17,321	15,000	(2,321)	(15)
Line Extension Fees	0	157,328	100,000	(57,328)	(57)
Rental Income	10,700	111,471	116,000	4,529	4
Total Operating Revenue	<u>661,116</u>	<u>10,343,080</u>	<u>7,909,640</u>	<u>(2,433,440)</u>	<u>(31)</u>
Miscellaneous Revenue					
Interest on Loan Payments	63	4,620	4,000	(620)	(16)
Plant Investment Fees	748,967	4,022,530	2,000,000	(2,022,530)	(101)
Inclusion Fees	0	110,001	75,000	(35,001)	(47)
Interest on Investments	115,460	1,348,616	1,200,000	(148,616)	(12)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	<u>864,490</u>	<u>5,485,767</u>	<u>3,279,000</u>	<u>(2,206,147)</u>	<u>(67)</u>
Total Revenue	<u>1,525,606</u>	<u>15,828,847</u>	<u>11,188,640</u>	<u>(4,640,207)</u>	<u>(41)</u>

Administration Expense	2025 November	2025 Year to Date	2025 Approved Budget	2025 Available	2025 % Available
Payroll & Employee Benefits					
Salaries	162,761	1,777,306	2,200,000	422,694	19
Overtime	6,322	38,486	50,000	11,514	23
FICA-Admn	8,832	104,688	139,500	34,812	25
Medicare-Admin	2,426	26,018	32,625	6,607	20
401K Contributions	11,660	124,312	165,000	40,688	25
Worker's Compensation Insurance	1,485	19,251	20,000	749	4
Health Insurance	38,317	416,316	425,000	8,684	2
Total	231,803	2,506,377	3,032,125	525,748	17
Office Supplies	0	745	5,000	4,255	85
Telephone	437	8,112	60,000	51,888	86
Business Expenses	19,549	50,697	65,000	14,303	22
Bank Service Fees - Admin	0	425	8,000	7,575	95
Legal Counsel	5,861	66,585	100,000	33,415	33
Education	189	14,501	25,000	10,499	42
Audit & Accounting	0	11,250	12,000	750	6
Legal Publications	0	115	5,000	4,885	98
Board Members	500	5,400	6,000	600	10
Elections	0	0	5,000	5,000	100
Computer Expenses	0	25,141	40,000	14,859	37
Copy Machine & Supply	287	4,492	1,000	(3,492)	(349)
Postage & Meter Rent	0	14,421	17,000	2,579	15
Insurance - General	15,771	175,678	190,000	14,322	8
Insurance - Deductible	0	440	1,000	560	56
Engineering	2,828	53,655	80,000	26,345	33
Tools	0	2,086	2,500	414	17
Vehicle Expense	0	0	500	500	100
Dues & Memberships	120	7,311	15,000	7,689	51
Safety	2,955	9,959	5,000	(4,959)	(99)
Summit Water Quality	0	16,698	22,000	5,302	24
Building Maintenance	2,164	47,650	27,000	(20,650)	(76)
Employee Housing Maintenance	230	127,234	35,000	(92,234)	(264)
Employee Housing Utilities	2,518	29,497	26,000	(3,497)	(13)
Total Administration	285,212	3,178,469	3,785,125	606,656	16
Iowa Hill Plant Expenses					
Utilities					
Gas	601	11,053	65,000	53,947	83
Electric	10,094	31,902	170,000	138,098	81
Freight	324	3,219	15,000	11,781	79
Equipment Repairs	1,027	12,211	30,000	17,789	59
Chemicals	1,176	1,176	100,000	98,824	99
Supplies	325	4,264	10,000	5,736	57
Contracted Repairs	7,738	60,373	60,000	(373)	(1)
Laboratory Supplies	7,371	15,963	15,000	(963)	(6)
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	99	7,529	10,000	2,471	25
Site Monitoring	933	2,209	15,000	12,791	85
Total Iowa Hill	29,688	149,899	490,000	340,101	69

	2025 November	2025 Year to Date	2025 Approved Budget	2025 Available	2025 % Available
Farmers Korner Expenses					
Utilities					
Gas	0	57,097	110,000	52,903	48
Electric	41,930	524,114	650,000	125,886	19
Freight	152	1,256	60,000	58,744	98
Equipment Repairs	1,296	48,151	115,000	66,849	58
Chemicals	53,542	524,601	680,000	155,399	23
Supplies	64	4,130	10,500	6,370	61
Contracted Repairs	9,812	96,348	160,000	63,652	40
Dumpster Charges	1,232	12,496	18,000	5,504	31
Biomonitoring	3,106	6,219	7,800	1,581	20
Discharge Permit	13,920	15,262	20,000	4,738	24
Composting	7,584	107,987	165,000	57,013	35
Site Monitoring	1,010	7,497	30,000	22,503	75
Sludge Hauling Costs	4,750	73,250	105,000	31,750	30
State Health Fees	0	90	2,500	2,410	96
Total Farmers Korner	138,398	1,478,498	2,133,800	655,302	31
South Blue Expenses					
Utilities					
Gas	0	13,575	20,000	6,425	32
Electric	3,699	38,474	60,000	21,526	36
Equipment Repairs	0	0	6,000	6,000	100
Supplies	0	182	1,000	818	82
Contracted Repairs	0	0	8,000	8,000	100
Discharge Permit	0	976	4,500	3,524	78
Site Monitoring	460	5,124	12,000	6,876	57
Total South Blue	4,159	58,331	111,500	53,169	48
Collection Expenses					
Utilities	1,421	15,815	28,000	12,185	44
Vehicle Expense	2,392	34,849	80,000	45,151	56
Line Cleaner Expenses	0	48,227	60,000	11,773	20
Manhole Repairs/Line Repairs	400	64,739	160,000	95,261	60
Equipment Repairs	0	14,722	60,000	45,278	75
CCTV Expense	0	2,475	7,500	5,025	67
Total Collection	4,213	180,827	395,500	214,673	54
Total Operating Expenditures	461,670	5,046,024	6,915,925	1,869,901	27
Net Cash from Operations	199,446	5,297,056	993,715	(4,303,341)	(433)
Replacement Capital					
Administration	0	34,536	105,000	70,464	67
Employee Housing	0	24,416	100,000	75,584	76
Plant:					
IH	92,620	2,307,412	3,261,000	953,588	29
FK	0	978,610	2,915,000	1,936,390	66
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	174,122	1,905,634	1,840,000	(65,634)	(4)
Vehicle	0	52,684	60,000	7,316	12
Total Replacement Capital	266,742	5,303,292	8,331,000	3,027,708	36
Non Operating Expenses					
Bond Principal	0	111,648	111,648	0	0
Bond Interest	0	12,294	12,294	0	0
Total Non Operating	0	123,942	123,942	0	0

November Financial Statement Cont.

	<u>2025</u> <u>November</u>	<u>2025</u> <u>Year to Date</u>	<u>2025</u> <u>Approved Budget</u>	<u>2025</u> <u>Available</u>	<u>2025</u> <u>% Available</u>
Capital Outlay					
Plant:					
IH	17,439	2,089,469	4,000,000	1,910,531	48
FK	9,718	733,499	1,000,000	266,501	27
South Blue	0	41,600	500,000	458,400	0
Employee Housing	770,000	785,000	1,300,000	515,000	40
Collection	0	0	2,850,000	2,850,000	100
Land					
Administration	0	0	50,000	50,000	100
Total Capital Outlay	<u>797,157</u>	<u>3,649,568</u>	<u>9,700,000</u>	<u>6,050,432</u>	<u>62</u>
Total Expenses	<u>1,525,569</u>	<u>14,122,826</u>	<u>25,070,867</u>	<u>10,948,041</u>	<u>44</u>
Total Revenue - Total Expenses	<u>37</u>	<u>1,706,021</u>			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 November 30, 2025 vs. November 30, 2024

	2025	2024	2025	2024	Increase
	November	November	Year To Date	Year to Date	(Decrease)
Operating Revenue					
Sewer User Fees	644,901	619,066	7,052,370	6,723,670	328,700
Tap Inspection Fees	300	200	5,400	11,000	(5,600)
Miscellaneous Revenue	4,355	0	2,979,763	72	2,979,691
CEBT Dividend	0	0	0	0	
Camper Dump Fees	0	0	19,427	19,759	(332)
Late Fees	860	0	17,321	14,847	2,474
Line Extension Fees	0	0	157,328	190,491	(33,163)
Rental Income	10,700	9,950	111,471	109,325	2,146
Total Operating Revenue	661,116	629,216	10,343,080	7,069,164	3,273,916
Miscellaneous Revenue					
Interest on Loan Payments	63	63	4,620	5,456	(836)
Plant Investment Fees	748,967	90,421	4,022,530	4,036,542	(14,012)
Inclusion Fees	0	0	110,001	131,582	(21,581)
Interest on Investments	115,460	131,297	1,348,616	1,576,413	(227,797)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	864,490	221,781	5,485,767	5,749,993	(263,390)
Total Revenue	1,525,606	850,997	15,828,847	12,819,157	3,009,690

	2025 <u>November</u>	2024 <u>November</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Administration Expense					
Payroll & Employee Benefits					
Salaries	162,761	145,703	1,777,306	1,568,127	209,179
Overtime	6,322	7,177	38,486	45,420	(6,934)
FICA-Admn	8,832	7,972	104,688	94,284	10,404
Medicare-Admin	2,426	2,201	26,018	23,305	2,713
401K Contributions	11,660	10,832	124,312	111,267	13,045
Worker's Compensation Insur	1,485	1,207	19,251	15,875	3,376
Health Insurance	38,317	34,190	416,316	336,400	79,916
Total	231,803	209,282	2,506,377	2,194,678	311,699
Office Supplies	0	0	745	2,774	(2,029)
Telephone	437	831	8,112	20,925	(12,813)
Business Expenses	19,549	4,238	50,697	80,160	(29,463)
Bank Service Fees - Admin	0	0	425	343	82
Legal Counsel	5,861	20,061	66,585	323,412	(256,827)
Education	189	326	14,501	25,010	(10,509)
Audit & Accounting	0	0	11,250	11,250	0
Legal Publications	0	0	115	12,935	(12,820)
Board Members	500	500	5,400	5,500	(100)
Elections	0	0	0	0	0
Computer Expenses	0	4,662	25,141	78,295	(53,154)
Copy Machine & Supply	287	178	4,492	1,280	3,212
Postage & Meter Rent	0	604	14,421	16,756	(2,335)
Insurance - General	15,771	14,918	175,678	162,433	13,245
Insurance - Deductible	0	0	440	0	440
Engineering	2,828	9,679	53,655	73,631	(19,976)
Tools	0	0	2,086	2,936	(850)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	120	630	7,311	8,599	(1,288)
Safety	2,955	952	9,959	20,030	(10,071)
Summit Water Quality	0	0	16,698	18,531	(1,833)
Building Maintenance	2,164	3,470	47,650	51,513	(3,863)
Employee Housing Maintenan	230	1,040	127,234	62,266	64,968
Employee Housing Utilities	2,518	2,063	29,497	25,154	4,343
Total Administration	285,212	273,434	3,178,469	3,198,411	(19,942)
Iowa Hill Plant Expenses					
Utilities					
Gas	601	630	11,053	12,406	(1,353)
Electric	10,094	1,139	31,902	13,532	18,370
Freight	324	72	3,219	2,682	537
Equipment Repairs	1,027	684	12,211	11,040	1,171
Chemicals	1,176	0	1,176	0	1,176
Contracted Repairs	325	4,479	4,264	88,349	(84,085)
Laboratory Supplies	7,738	0	60,373	15,024	45,349
Biomonitoring	7,371	0	15,963	0	15,963
Discharge Permit	0	0	0	7,529	(7,529)
Supplies	99	434	7,529	7,772	(243)
Site Monitoring	933	128	2,209	4,470	(2,261)
Total Iowa Hill	29,688	7,566	149,899	162,804	(12,905)

	2025 November	2024 November	2025 Year to Date	2024 Year to Date	Increase (Decrease)
Farmers Korner					
Utilities					
Gas	0	11,363	57,097	49,878	7,219
Electric	41,930	72,308	524,114	488,531	35,583
Freight	152	0	1,256	563	693
Equipment Repairs	1,296	17,672	48,151	52,300	(4,149)
Chemicals	53,542	49,837	524,601	538,755	(14,154)
Supplies	64	84	4,130	6,437	(2,307)
Contracted Repairs	9,812	10,285	96,348	126,699	(30,351)
Dumpster Charges	1,232	1,100	12,496	12,100	396
Biomonitoring	3,106	0	6,219	2,825	3,394
Discharge Permit	13,920	0	15,262	15,832	(570)
Composting	7,584	5,482	107,987	94,777	13,210
Site Monitoring	1,010	1,010	7,497	8,705	(1,208)
Sludge Hauling Costs	4,750	4,500	73,250	74,000	(750)
State Health Fees	0	0	90	90	-
Total Farmers Korner	138,398	173,641	1,478,498	1,471,492	7,006
South Blue Expenses					
Utilities					
Gas	0	1,392	13,575	10,968	2,607
Electric	3,699	2,677	38,474	38,059	415
Equipment Repairs	0	3,750	0	12,518	(12,518)
Contracted Repairs	0	0	182	15,166	(14,984)
Supplies	0	0	0	228	(228)
Discharge Permit	0	0	976	1,769	(793)
Site Monitoring	460	460	5,124	6,238	(1,114)
Total South Blue	4,159	8,279	58,331	84,946	(26,615)
Collection Expenses					
Utilities	1,421	2,101	15,815	21,531	(5,716)
Vehicle Expense	2,392	49	34,849	38,499	(3,650)
Line Cleaner Expenses	0	0	48,227	45,517	2,710
Manhole Repairs/Line Repair	400	24,220	64,739	149,770	(85,031)
Equipment Repairs	0	13,320	14,722	53,907	(39,185)
CCTV Expense	0	0	2,475	0	2,475
Total Collection	4,213	39,690	180,827	309,224	(128,397)
Total Operating Expenditures	461,670	502,610	5,046,024	5,226,877	(180,853)
Net Cash from Operations	199,446	126,606	5,297,056	1,842,287	3,454,769
Replacement Capital					
Administration	0	0	34,536	6,632	27,904
Employee Housing	0	0	24,416	105,885	
Plant:					
IH	92,620	457,713	2,307,412	1,248,825	1,058,587
FK	0	354,095	978,610	489,816	488,794
South Blue	0	0	0	0	0
Collection					0
Misc.	174,122	41,007	1,905,634	732,356	1,173,278
Vehicle	0	0	52,684	53,268	(584)
Total Replacement Capital	266,742	852,815	5,303,292	2,636,782	2,666,510
Non Operating Expenses					
CWRPDA Loan Principal	0	0	111,648	109,448	2,200
Loan Interest	0	0	12,294	14,494	(2,200)
Total Non Operating	0	0	123,942	123,942	0

November Comparative Statement Cont.

	2025 <u>November</u>	2024 <u>November</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	Pg. 4 Increase (Decrease)
Capital Outlay					
Plant-IH-CO	17,439	423,251	2,089,469	1,088,691	1,000,778
Plant-FK-CO	9,718	133,581	733,499	1,327,357	(593,858)
Plant-South Blue-CO	0	0	41,600	0	41,600
Employee Housing	770,000	0	785,000	775,000	10,000
Collection	0	380,739	0	1,136,113	(1,136,113)
Land	0	0	0	0	0
Administration	0	0	0	0	0
Total Capital Outlay	<u>797,157</u>	<u>937,571</u>	<u>3,649,568</u>	<u>4,327,161</u>	<u>(677,593)</u>
Total Expenses	<u>1,525,569</u>	<u>2,292,996</u>	<u>14,122,826</u>	<u>12,314,762</u>	<u>1,808,064</u>
Revenue Less Expenses	<u>37</u>	<u>(1,441,999)</u>	<u>1,706,021</u>	<u>504,395</u>	<u>1,201,626</u>