

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday May 8, 2025 @ 5:30 PM**

Mr. Dan Corwin stated the Oath of Office during the work session.

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

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

**II. MINUTES:**

February 13, 2025 minutes:

Mr. Orwig made a motion to approve the February 13, 2025 Board of Directors meeting minutes. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors.

**III. PUBLIC HEARINGS:**

-Resolution 2, Series 2025, Inclusion of Winter Season Guest Service Building, Peak 9  
Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of Winter Season Guest Service Building, Peak 9. Mr. Carlberg said that there are not any water rights issues; the Notice of Public Hearing has been published in the newspaper and to date the District has not received any comments. Mr. Carlberg recommended that the Board approve Resolution 2, Series 2025 for the Inclusion of Winter Season Guest Service Building, Peak 9.

Mr. Theobald made a motion to approve Resolution 2, Series 2025 for the Inclusion of Winter Season Guest Service Building, Peak 9. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

-Resolution 3, Series 2025, Inclusion of Lot 40, 39 Degrees North Subdivision #2  
Mr. Carlberg said that the property owner requested sewer service and has submitted a petition for Inclusion of Lot 40, 39 Degrees North Subdivision #2. Mr. Carlberg said that there are not any water rights issues; the Notice of Public Hearing has been published in the newspaper and to date the District has not received any comments. Mr. Carlberg recommended that the Board approve Resolution 3, Series 2025 for the Inclusion of Lot 40, 39 Degrees North Subdivision #2.

Mrs. Mosher made a motion to approve Resolution 3, Series 2025 for the Inclusion of Lot 40, 39 Degrees North Subdivision #2. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors.

**IV. PUBLIC COMMENT:** None

**V. BILLS:**

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

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday May 8, 2025 @ 5:30 PM**

**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. Moltz Construction, Inc. Pay Request #1

Moltz Construction, Inc. has submitted pay request #1 in the amount of \$101,833.35 for work completed on the upgrades to the Farmers Korner North Plant Blowers. Mr. Carlberg and the Engineer have reviewed the pay request and recommend the Board approve Moltz Construction, Inc. pay request #1 in the amount of \$101,833.35.

Mrs. Mosher made a motion to approve Moltz Construction, Inc. pay request #1 in the amount of \$101,833.35. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

D. Moltz Construction, Inc. Pay Request #2

Moltz Construction, Inc. has submitted pay request #2 in the amount of \$256,207.93 for work completed on the upgrades to the Farmers Korner South Plant Blowers. Mr. Carlberg and the Engineer have reviewed the pay request and recommend the Board approve Moltz Construction, Inc. pay request #2 in the amount of \$256,207.93.

Mrs. Mosher made a motion to approve Moltz Construction, Inc. pay request #2 in the amount of \$256,207.93. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

E. Snowbridge Inc. Pay Request #1

Snowbridge Inc. has submitted pay request #1 in the amount of \$51,117.88 for work completed on the Sanitary Sewer Cleaning & Rehabilitation Project. Mr. Carlberg and the Engineer have reviewed the pay request and recommend the Board approve Snowbridge Inc. pay request #1 in the amount of \$51,117.88.

Mr. Theobald made a motion to approve Snowbridge Inc. pay request #1 in the amount of \$51,117.88. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday May 8, 2025 @ 5:30 PM**

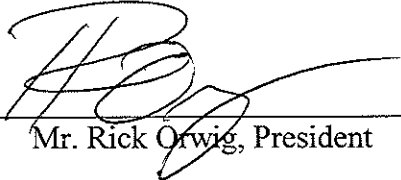
F. STR Claim

Mr. Carlberg said that the STR Claim regarding the class action suit from a person who feels that the District's STR charges are unfair was discussed during the work session. The Board discussed Jeffrey Rose, who is the District's new attorney handling the STR case. There will be further discussion as the court case move forward.

**X. CORRESPONDENCE:**

**XI. ADJOURN:**

Mr. Corwin made a motion to adjourn the meeting at 6:08 PM. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.



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Mr. Rick Orwig, President



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Mrs. Joyce Mosher, Secretary

# FINANCIAL REPORT

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

	<u>2025</u>	<u>2024</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Assets:</u></b>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	11,002,318	11,130,091	(127,773)
Colotrust Plus	29,466,827	28,048,351	1,418,476
ColoTrust Prime	4,362,934	4,161,132	201,802
Total Cash and Equivalents	<u>44,832,279</u>	<u>43,339,774</u>	<u>1,492,505</u>
Investments			
Construction In Progress	4,205,564	4,205,564	-
Cert. of Deposit & Treasuries	-	-	-
Total Investments	<u>4,205,564</u>	<u>4,205,564</u>	<u>-</u>
Other Current Assets			
Receivables-Utility + Spec. Assessments	174,387	105,785	68,602
Developer/Contractor Escrow	189,723	189,723	-
Interest Receivable & Market Adjustments	-	-	-
Notes Receivable	8,622	19,774	(11,152)
Prepaid Expenses	139,149	127,448	11,701
Emp. Loan Assist. Notes Receivable	25,650	26,860	(1,210)
Total Other Assets	<u>537,531</u>	<u>469,590</u>	<u>67,941</u>
<b>Total Current Assets:</b>	<u>49,575,374</u>	<u>48,014,928</u>	<u>1,560,446</u>
Property Plant and Equipment:			
Land	868,609	868,609	-
Easements	98,254	98,254	-
Sewer Lines	23,848,825	23,848,825	-
Treatment Plants	84,403,473	84,403,473	-
Office Equipment	287,825	287,825	-
Other Machines & Equipment	573,511	573,511	-
Autos & Trucks	1,802,367	1,802,367	-
IH Administration Building	202,359	202,359	-
Upper Blue System Costs	9,334,400	9,334,400	-
Telemetry	440,929	440,929	-
Employee Housing	6,479,585	6,479,585	-
Total Property Plant and Equipment :	<u>128,340,137</u>	<u>128,340,137</u>	<u>-</u>
Less Accumulated Depreciation	<u>(54,936,313)</u>	<u>(54,936,313)</u>	<u>-</u>
Net Property Plant and Equipment :	<u>73,403,824</u>	<u>73,403,824</u>	<u>-</u>
Total Assets:	<u>122,979,198</u>	<u>121,418,752</u>	<u>1,560,446</u>

**Liabilities**

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	351,588	441,762	(90,174)
Construction/Developer Escrow	189,723	189,723	-
Earned Employee Benefits	184,426	184,426	-
Unearned User Fees	1,284,692	1,217,511	67,181
Interest Payable	6,266	6,266	-
Loan Payable (Current Portion)	109,448	109,448	-
Retainage Payable-Construction in Progress	49,625	49,625	(0)
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	4,100	1,000	3,100
Total Current Liabilities:	<u>2,179,868</u>	<u>2,199,761</u>	<u>(19,893)</u>
<b>Long Term Liabilities:</b>			
Loan Payable	642,494	642,494	-
Total Long Term Liabilities:	<u>642,494</u>	<u>642,494</u>	<u>-</u>
Total Liabilities	<u>2,822,362</u>	<u>2,842,255</u>	<u>(19,893)</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	76,429,746	76,429,746	-
Unrestricted Net Assets	23,727,090	22,146,751	1,580,339
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>120,156,836</u>	<u>118,576,497</u>	<u>1,580,339</u>
Total Liabilities and Equity	<u>122,979,198</u>	<u>121,418,752</u>	<u>1,560,446</u>

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

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	2025	2025	2025	2025	2025
	<u>April</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
<b>Operating Revenue</b>					
Sewer User Fees	640,922	2,566,068	7,649,640	5,083,572	66
Tap Inspection Fees	400	1,700	4,000	2,300	58
Miscellaneous Revenue	0	2,959,308	5,000	(2,954,308)	(59,086)
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	564	564	20,000	19,436	97
Late Fees	230	4,877	15,000	10,123	67
Line Extension Fees	0	24,720	100,000	75,280	75
Rental Income	10,000	38,350	116,000	77,650	67
<b>Total Operating Revenue</b>	<b>652,116</b>	<b>5,595,587</b>	<b>7,909,640</b>	<b>2,314,053</b>	<b>29</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	1,052	2,292	4,000	1,708	43
Plant Investment Fees	329,374	1,102,813	2,000,000	897,187	45
Inclusion Fees	0	800	75,000	74,200	99
Interest on Investments	121,446	488,208	1,200,000	711,792	59
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>451,872</b>	<b>1,594,113</b>	<b>3,279,000</b>	<b>1,683,179</b>	<b>51</b>
<b>Total Revenue</b>	<b>1,103,988</b>	<b>7,189,700</b>	<b>11,188,640</b>	<b>3,998,940</b>	<b>36</b>

Administration Expense	2025 <u>April</u>	2025 <u>Year to Date</u>	2025 <u>Approved Budget</u>	2025 <u>Available</u>	2025 <u>% Available</u>
<b>Payroll &amp; Employee Benefits</b>					
Salaries	152,892	626,171	2,200,000	1,573,829	72
Overtime	2,853	10,900	50,000	39,100	78
FICA-Admn	9,544	39,014	139,500	100,486	72
Medicare-Admin	2,232	9,124	32,625	23,501	72
401K Contributions	11,090	44,301	165,000	120,699	73
Worker's Compensation Insurance	1,485	6,892	20,000	13,108	66
Health Insurance	37,247	151,204	425,000	273,796	64
<b>Total</b>	<b>217,343</b>	<b>887,606</b>	<b>3,032,125</b>	<b>2,144,519</b>	<b>71</b>
Office Supplies	0	477	5,000	4,523	90
Telephone	356	3,411	60,000	56,589	94
Business Expenses	2,046	7,564	65,000	57,436	88
Bank Service Fees - Admin	0	0	8,000	8,000	100
Legal Counsel	0	11,692	100,000	88,308	88
Education	0	2,615	25,000	22,385	90
Audit & Accounting	0	0	12,000	12,000	100
Legal Publications	0	33	5,000	4,967	99
Board Members	500	1,500	6,000	4,500	75
Elections	0	0	5,000	5,000	100
Computer Expenses	0	18,905	40,000	21,095	53
Copy Machine & Supply	80	196	1,000	804	80
Postage & Meter Rent	3,236	6,600	17,000	10,400	61
Insurance - General	15,908	64,495	190,000	125,505	66
Insurance - Deductible	11,700	0	1,000	1,000	100
Engineering	0	22,846	80,000	57,154	71
Tools	0	524	2,500	1,976	79
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	1,237	15,000	13,763	92
Safety	967	(665)	5,000	5,665	113
Summit Water Quality	0	0	22,000	22,000	100
Building Maintenance	1,476	6,931	27,000	20,069	74
Employee Housing Maintenance	5,428	51,308	35,000	(16,308)	(47)
Employee Housing Utilities	2,469	10,469	26,000	15,531	60
<b>Total Administration</b>	<b>261,509</b>	<b>1,097,744</b>	<b>3,785,125</b>	<b>2,687,381</b>	<b>71</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	0	6,479	65,000	58,521	90
Electric	0	4,649	170,000	165,351	97
Freight	212	1,004	15,000	13,996	93
Equipment Repairs	0	0	30,000	30,000	100
Chemicals	0	0	100,000	100,000	100
Supplies	482	2,473	10,000	7,527	75
Contracted Repairs	4,771	21,311	60,000	38,689	64
Laboratory Supplies	202	3,708	15,000	11,292	75
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	0	10,000	10,000	100
Site Monitoring	128	494	15,000	14,506	97
<b>Total Iowa Hill</b>	<b>5,795</b>	<b>40,118</b>	<b>490,000</b>	<b>449,882</b>	<b>92</b>

	2025 <u>April</u>	2025 <u>Year to Date</u>	2025 <u>Approved Budget</u>	2025 <u>Available</u>	2025 <u>% Available</u>
<b>Farmers Korner Expenses</b>					
<b>Utilities</b>					
Gas	0	31,320	110,000	78,680	72
Electric	0	113,075	650,000	536,925	83
Freight	149	641	60,000	59,359	99
Equipment Repairs	14,505	21,517	115,000	93,483	81
Chemicals	52,781	199,241	680,000	480,759	71
Supplies	0	2,112	10,500	8,388	80
Contracted Repairs	9,160	35,772	160,000	124,228	78
Dumpster Charges	1,100	4,400	18,000	13,600	76
Biomonitoring	0	0	7,800	7,800	100
Discharge Permit	0	0	20,000	20,000	100
Composting	7,235	41,537	165,000	123,463	75
Site Monitoring	384	2,575	30,000	27,425	91
Sludge Hauling Costs	5,750	31,500	105,000	73,500	70
State Health Fees	0	0	2,500	2,500	100
<b>Total Farmers Korner</b>	<b>91,064</b>	<b>483,690</b>	<b>2,133,800</b>	<b>1,650,110</b>	<b>77</b>
<b>South Blue Expenses</b>					
<b>Utilities</b>					
Gas	1,461	5,462	20,000	14,538	73
Electric	985	10,364	60,000	49,636	83
Equipment Repairs	0	0	6,000	6,000	100
Supplies	0	122	1,000	878	88
Contracted Repairs	0	0	8,000	8,000	100
Discharge Permit	0	0	4,500	4,500	100
Site Monitoring	534	1,904	12,000	10,096	84
<b>Total South Blue</b>	<b>2,980</b>	<b>17,852</b>	<b>111,500</b>	<b>93,648</b>	<b>84</b>
<b>Collection Expenses</b>					
Utilities	61	3,668	28,000	24,332	87
Vehicle Expense	127	7,146	80,000	72,854	91
Line Cleaner Expenses	0	0	60,000	60,000	100
Manhole Repairs/Line Repairs	4,353	16,203	160,000	143,797	90
Equipment Repairs	409	1,772	60,000	58,228	97
CCTV Expense	0	0	7,500	7,500	100
<b>Total Collection</b>	<b>4,950</b>	<b>28,789</b>	<b>395,500</b>	<b>366,711</b>	<b>93</b>
<b>Total Operating Expenditures</b>	<b>366,298</b>	<b>1,668,193</b>	<b>6,915,925</b>	<b>5,247,732</b>	<b>76</b>
<b>Net Cash from Operations</b>	<b>285,818</b>	<b>3,927,394</b>	<b>993,715</b>	<b>(2,933,679)</b>	<b>(295)</b>
<b>Replacement Capital</b>					
Administration	0	0	105,000	105,000	100
Employee Housing	0	24,416	100,000	75,584	76
Plant:					
IH	7,652	900,728	3,261,000	2,360,272	72
FK	34,750	49,994	2,915,000	2,865,006	98
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	53,653	64,670	1,900,000	1,835,330	97
Vehicle	0	52,684	0	(52,684)	#DIV/0!
<b>Total Replacement Capital</b>	<b>96,055</b>	<b>1,092,492</b>	<b>8,331,000</b>	<b>7,238,508</b>	<b>87</b>
<b>Non Operating Expenses</b>					
Bond Principal	0	55,546	111,648	56,102	50
Bond Interest	0	6,425	12,294	5,869	48
<b>Total Non Operating</b>	<b>0</b>	<b>61,971</b>	<b>123,942</b>	<b>61,971</b>	<b>50</b>

April Financial Statement Cont.

	<u>2025</u> <u>April</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>
<b>Capital Outlay</b>					
Plant:					
IH	0	893,076	4,000,000	3,106,924	78
FK	358,041	405,185	1,000,000	594,815	59
South Blue	0	0	500,000	500,000	0
Employee Housing	0	0	1,300,000	1,300,000	100
Collection	0	135,256	2,850,000	2,714,744	95
Land					
Administration	0	0	50,000	50,000	100
<b>Total Capital Outlay</b>	<u>358,041</u>	<u>1,433,517</u>	<u>9,700,000</u>	<u>8,266,483</u>	<u>85</u>
<b>Total Expenses</b>	<u>820,394</u>	<u>4,256,173</u>	<u>25,070,867</u>	<u>20,814,694</u>	<u>83</u>
<b>Total Revenue - Total Expenses</b>	<u>283,594</u>	<u>2,933,527</u>			

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

	2025	2024	2025	2024	Increase
	<u>April</u>	<u>April</u>	<u>Year To Date</u>	<u>Year to Date</u>	<u>(Decrease)</u>
<b>Operating Revenue</b>					
Sewer User Fees	640,922	614,986	2,566,068	2,436,266	129,802
Tap Inspection Fees	400	400	1,700	4,000	(2,300)
Miscellaneous Revenue	0	0	2,959,308	72	2,959,236
CEBT Dividend	0	0	0	0	
Camper Dump Fees	564	355	564	355	209
Late Fees	230	475	4,877	4,030	847
Line Extension Fees	0	16,333	24,720	16,333	8,387
Rental Income	10,000	10,350	38,350	41,400	(3,050)
<b>Total Operating Revenue</b>	<b>652,116</b>	<b>642,899</b>	<b>5,595,587</b>	<b>2,502,456</b>	<b>3,093,131</b>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	1,052	1,278	2,292	2,766	(474)
Plant Investment Fees	329,374	272,145	1,102,813	1,527,012	(424,199)
Inclusion Fees	0	6,022	800	6,422	(5,622)
Interest on Investments	121,446	142,338	488,208	575,707	(87,499)
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>451,872</b>	<b>421,783</b>	<b>1,594,113</b>	<b>2,111,907</b>	<b>(517,320)</b>
<b>Total Revenue</b>	<b>1,103,988</b>	<b>1,064,682</b>	<b>7,189,700</b>	<b>4,614,363</b>	<b>2,575,337</b>

April Comparative Statement Cont.

	2025 April	2024 April	2025 Year to Date	2024 Year to Date	Increase (Decrease)
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	152,892	134,506	626,171	553,245	72,926
Overtime	2,853	319	10,900	5,360	5,540
FICA-Admn	9,544	8,332	39,014	34,517	4,497
Medicare-Admin	2,232	1,949	9,124	8,072	1,052
401K Contributions	11,090	9,574	44,301	39,191	5,110
Worker's Compensation Insur	1,485	1,206	6,892	5,672	1,220
Health Insurance	37,247	37,646	151,204	120,200	31,004
<b>Total</b>	<b>217,343</b>	<b>193,532</b>	<b>887,606</b>	<b>766,257</b>	<b>121,349</b>
Office Supplies	0	0	477	916	(439)
Telephone	356	3,240	3,411	7,101	(3,690)
Business Expenses	2,046	10,825	7,564	38,185	(30,621)
Bank Service Fees - Admin	0	0	0	343	(343)
Legal Counsel	0	20,129	11,692	41,738	(30,046)
Education	0	620	2,615	7,077	(4,462)
Audit & Accounting	0	0	0	0	0
Legal Publications	0	3,484	33	11,503	(11,470)
Board Members	500	500	1,500	2,000	(500)
Elections	0	0	0	0	0
Computer Expenses	0	13,096	18,905	27,542	(8,637)
Copy Machine & Supply	80	0	196	78	118
Postage & Meter Rent	3,236	3,284	6,600	8,759	(2,159)
Insurance - General	15,908	14,724	64,495	58,897	5,598
Insurance - Deductible	11,700	0	0	0	0
Engineering	0	2,790	22,846	33,188	(10,342)
Tools	0	464	524	1,423	(899)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	889	1,237	2,127	(890)
Safety	967	499	(665)	3,083	(3,748)
Summit Water Quality	0	0	0	18,531	(18,531)
Building Maintenance	1,476	2,896	6,931	16,084	(9,153)
Employee Housing Maintena	5,428	0	51,308	1,160	50,148
Employee Housing Utilities	2,469	3,196	10,469	10,888	(419)
<b>Total Administration</b>	<b>261,509</b>	<b>274,168</b>	<b>1,097,744</b>	<b>1,056,880</b>	<b>40,864</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	0	1,700	6,479	8,093	(1,614)
Electric	0	1,075	4,649	5,341	(692)
Freight	212	58	1,004	1,240	(236)
Equipment Repairs	0	0	0	941	(941)
Chemicals	0	0	0	0	0
Contracted Repairs	482	11,919	2,473	41,007	(38,534)
Laboratory Supplies	4,771	150	21,311	5,564	15,747
Biomonitoring	202	0	3,708	0	3,708
Discharge Permit	0	0	0	0	0
Supplies	0	745	0	3,258	(3,258)
Site Monitoring	128	128	494	715	(221)
<b>Total Iowa Hill</b>	<b>5,795</b>	<b>15,775</b>	<b>40,118</b>	<b>66,159</b>	<b>(26,041)</b>

	2025 <u>April</u>	2024 <u>April</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	Increase <u>(Decrease)</u>
<b>Farmers Korner</b>					
Utilities					
Gas	0	4,435	31,320	26,759	4,561
Electric	0	44,788	113,075	188,226	(75,151)
Freight	149	61	641	150	491
Equipment Repairs	14,505	1,368	21,517	9,139	12,378
Chemicals	52,781	82,633	199,241	259,390	(60,149)
Supplies	0	98	2,112	2,456	(344)
Contracted Repairs	9,160	8,662	35,772	42,628	(6,856)
Dumpster Charges	1,100	1,100	4,400	4,400	-
Biomonitoring	0	0	0	0	-
Discharge Permit	0	0	0	0	-
Composting	7,235	10,144	41,537	40,704	833
Site Monitoring	384	304	2,575	2,691	(116)
Sludge Hauling Costs	5,750	8,000	31,500	32,750	(1,250)
State Health Fees	0	0	0	0	-
<b>Total Farmers Korner</b>	<b>91,064</b>	<b>161,593</b>	<b>483,690</b>	<b>609,293</b>	<b>(125,603)</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	1,461	0	5,462	5,743	(281)
Electric	985	4,369	10,364	16,067	(5,703)
Equipment Repairs	0	0	0	676	(676)
Contracted Repairs	0	0	122	1,940	(1,818)
Supplies	0	0	0	0	-
Discharge Permit	0	0	0	0	-
Site Monitoring	534	588	1,904	2,555	(651)
<b>Total South Blue</b>	<b>2,980</b>	<b>4,957</b>	<b>17,852</b>	<b>26,981</b>	<b>(9,129)</b>
<b>Collection Expenses</b>					
Utilities					
Gas	61	1,827	3,668	7,845	(4,177)
Vehicle Expense	127	3,728	7,146	13,601	(6,455)
Line Cleaner Expenses	0	0	0	10	(10)
Manhole Repairs/Line Repair	4,353	3,063	16,203	26,708	(10,505)
Equipment Repairs	409	9,550	1,772	15,561	(13,789)
CCTV Expense	0	0	0	0	-
<b>Total Collection</b>	<b>4,950</b>	<b>18,168</b>	<b>28,789</b>	<b>63,725</b>	<b>(34,936)</b>
<b>Total Operating Expenditur</b>	<b>366,298</b>	<b>474,661</b>	<b>1,668,193</b>	<b>1,823,038</b>	<b>(154,845)</b>
<b>Net Cash from Operations</b>	<b>285,818</b>	<b>168,238</b>	<b>3,927,394</b>	<b>679,418</b>	<b>3,247,976</b>
<b>Replacement Capital</b>					
Administration					
Administration	0	0	0	6,632	(6,632)
Employee Housing					
Employee Housing	0	0	24,416	0	24,416
Plant:					
IH	7,652	30,064	900,728	83,162	817,566
FK	34,750	9,900	49,994	16,973	33,021
South Blue	0	0	0	0	0
Collection	0	0	0	0	0
Misc.	53,653	61,980	64,670	65,280	(610)
Vehicle	0	0	52,684	0	52,684
<b>Total Replacement Capital</b>	<b>96,055</b>	<b>101,944</b>	<b>1,092,492</b>	<b>172,047</b>	<b>920,445</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal					
CWRPDA Loan Principal	0	0	55,546	54,452	1,094
Loan Interest					
Loan Interest	0	0	6,425	7,519	(1,094)
<b>Total Non Operating</b>	<b>0</b>	<b>0</b>	<b>61,971</b>	<b>61,971</b>	<b>0</b>

April Comparative Statement Cont.

	<u>2025</u> <u>April</u>	<u>2024</u> <u>April</u>	<u>2025</u> <u>Year to Date</u>	<u>2024</u> <u>Year to Date</u>	
<b>Capital Outlay</b>					
Plant-IH-CO	0	30,064	893,076	70,094	822,982
Plant-FK-CO	358,041	100,471	405,185	664,753	(259,568)
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	0	0	0	0	0
Collection	0	1,980	135,256	4,042	131,214
Land	0	0	0	0	0
Administration	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>358,041</b>	<b>132,515</b>	<b>1,433,517</b>	<b>738,889</b>	<b>694,628</b>
<b>Total Expenses</b>	<b>820,394</b>	<b>709,120</b>	<b>4,256,173</b>	<b>2,795,945</b>	<b>1,460,228</b>
<b>Revenue Less Expenses</b>	<b>283,594</b>	<b>355,562</b>	<b>2,933,527</b>	<b>1,818,418</b>	<b>1,115,109</b>