

**Upper Blue Sanitation District**  
**Board of Directors Meeting**  
**Thursday October 9, 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. Dan Corwin, Mr. Rick Orwig and Mr. Robin Theobald answered "present" at roll call.

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

**II. MINUTES:**

September 11, 2025 Board meeting minutes:

Mrs. Mosher made a motion to approve the September 11, 2025 Board of Directors meeting minutes. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors.

**III. PUBLIC HEARINGS:** None

**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.

**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. Employee housing was discussed.

**VIII. OLD BUSINESS:**

**IX. NEW BUSINESS:**

C. Snowbridge Inc. Pay Request #6

Snowbridge Inc. has submitted pay request #6 in the amount of \$37,526.90 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 #6 in the amount of \$37,526.90.

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Mr. Theobald made a motion to approve Snowbridge Inc. pay request #6 in the amount of \$37,526.90. Mr. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors

**D. RN Civil Pay Request #10**

RN Civil has submitted pay request #10 in the amount of \$243,411.00 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 #10 in the amount of \$243,411.00.

Mr. Corwin made a motion to approve RN Civil pay request #10 in the amount of \$243,411.00. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

**E. 2026 Draft Budget**

The 2026 Draft Budget was discussed in detail during the work session. Mr. Carlberg mentioned the highlights of the 2026 Draft Budget and said that the 2026 Draft Budget has been advertised in the newspaper and posted on the UBSD website.

**F. Breckenridge Grand Vacations Agreement**

Mr. Carlberg recommended that the Board approve the Breckenridge Grand Vacations (BGV) Plant Investment Fee deferment agreement which would give BGV the ability to pay their Plant Investment Fees for the Peak 8 project in phases, under one building permit.

Mr. Theobald made a motion to approve the Breckenridge Grand Vacations Plant Investment Fee deferment agreement. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

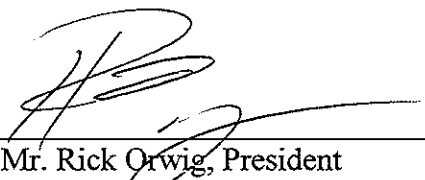
**X. CORRESPONDENCE:**

At 6:06 PM Mr. Theobald made a motion for the Board to go into Executive Session per the Open Meetings Law Citation C.R.S. 24-6-402(4)(f) to discuss personnel matters. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

At 7:05 PM Mr. Orwig made a motion for the Board to come out of Executive Session. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

**XI. ADJOURN:**

Mr. Orwig made a motion to adjourn the meeting at 7:06 PM. Mr. Theobald 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

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Upper Blue Sanitation District  
Comparative Balance Sheet-UNAUDITED DRAFT  
September 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	7,892,574	11,353,537	(3,460,963)
Colotrust Plus	29,903,894	28,686,425	1,217,469
ColoTrust Prime	4,425,504	4,253,164	172,340
Total Cash and Equivalents	<u>42,222,172</u>	<u>44,293,326</u>	<u>(2,071,154)</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	5,639	60,522	(54,883)
Developer/Contractor Escrow	241,025	189,723	51,302
Interest Receivable & Market Adjustments	-	-	-
Notes Receivable	41,300	15,454	25,846
Prepaid Expenses	52,181	47,793	4,388
Emp. Loan Assist. Notes Receivable	25,136	26,362	(1,226)
Total Other Assets	<u>365,281</u>	<u>339,854</u>	<u>25,427</u>
<b>Total Current Assets:</b>	<u>47,215,374</u>	<u>48,838,744</u>	<u>(1,623,370)</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>124,097,834</u>	<u>122,242,568</u>	<u>1,855,266</u>

**Liabilities**

	<u>2025</u>	<u>2024</u>	<u>Increase</u> <u>(Decrease)</u>
<b><u>Current Liabilities:</u></b>			
Accounts Payable	247,945	1,560,082	(1,312,137)
Construction/Developer Escrow	241,025	189,723	51,302
Earned Employee Benefits	198,999	184,426	14,573
Unearned User Fees	641,753	-	641,753
Interest Payable	5,354	6,266	(912)
Loan Payable (Current Portion)	111,648	109,448	2,200
Retainage Payable-Construction in Progress	25,331	46,899	(21,568)
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	4,100	2,000	2,100
Total Current Liabilities:	<u>1,476,155</u>	<u>2,098,844</u>	<u>(622,689)</u>
<b>Long Term Liabilities:</b>			
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>2,007,001</u>	<u>2,741,338</u>	<u>(734,337)</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	80,426,959	80,426,959	-
Unrestricted Net Assets	21,663,874	19,074,271	2,589,603
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>122,090,833</u>	<u>119,501,230</u>	<u>2,589,603</u>
Total Liabilities and Equity	<u>124,097,834</u>	<u>122,242,568</u>	<u>1,855,266</u>

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

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	2025	2025	2025	2025	2025
	<u>September</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
<b>Operating Revenue</b>					
Sewer User Fees	643,484	5,762,148	7,649,640	1,887,492	25
Tap Inspection Fees	500	4,700	4,000	(700)	(18)
Miscellaneous Revenue	4,000	2,971,809	5,000	(2,966,809)	(59,336)
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	4,456	18,953	20,000	1,047	5
Late Fees	4,943	16,061	15,000	(1,061)	(7)
Line Extension Fees	21,082	124,021	100,000	(24,021)	(24)
Rental Income	10,600	90,071	116,000	25,929	22
<b>Total Operating Revenue</b>	<u>689,065</u>	<u>8,987,763</u>	<u>7,909,640</u>	<u>(1,078,123)</u>	<u>(14)</u>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	63	3,563	4,000	437	11
Plant Investment Fees	217,986	2,960,511	2,000,000	(960,511)	(48)
Inclusion Fees	13,493	92,089	75,000	(17,089)	(23)
Interest on Investments	0	987,845	1,200,000	212,155	18
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<u>231,542</u>	<u>4,044,008</u>	<u>3,279,000</u>	<u>(765,445)</u>	<u>(23)</u>
<b>Total Revenue</b>	<u>920,607</u>	<u>13,031,771</u>	<u>11,188,640</u>	<u>(1,843,131)</u>	<u>(16)</u>

Administration Expense	2025 <u>September</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	167,698	1,446,789	2,200,000	753,211	34
Overtime	2,848	27,029	50,000	22,971	46
FICA-Admn	8,923	86,789	139,500	52,711	38
Medicare-Admin	2,447	21,112	32,625	11,513	35
401K Contributions	11,660	100,972	165,000	64,028	39
Worker's Compensation Insurance	1,485	15,272	20,000	4,728	24
Health Insurance	41,749	339,597	425,000	85,403	20
<b>Total</b>	<b>236,810</b>	<b>2,037,560</b>	<b>3,032,125</b>	<b>994,565</b>	<b>33</b>
Office Supplies	0	476	5,000	4,524	90
Telephone	437	5,739	60,000	54,261	90
Business Expenses	119	25,672	65,000	39,328	61
Bank Service Fees - Admin	0	425	8,000	7,575	95
Legal Counsel	0	53,951	100,000	46,049	46
Education	991	7,031	25,000	17,969	72
Audit & Accounting	11,250	11,250	12,000	750	6
Legal Publications	0	33	5,000	4,967	99
Board Members	500	4,400	6,000	1,600	27
Elections	0	0	5,000	5,000	100
Computer Expenses	0	18,905	40,000	21,095	53
Copy Machine & Supply	3,899	4,205	1,000	(3,205)	(321)
Postage & Meter Rent	0	11,762	17,000	5,238	31
Insurance - General	16,055	143,861	190,000	46,139	24
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	10,796	44,579	80,000	35,421	44
Tools	811	1,891	2,500	609	24
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	5,284	15,000	9,716	65
Safety	2,188	5,771	5,000	(771)	(15)
Summit Water Quality	0	16,698	22,000	5,302	24
Building Maintenance	2,146	41,984	27,000	(14,984)	(55)
Employee Housing Maintenance	7,451	117,519	35,000	(82,519)	(236)
Employee Housing Utilities	2,395	23,152	26,000	2,848	11
<b>Total Administration</b>	<b>295,848</b>	<b>2,582,148</b>	<b>3,785,125</b>	<b>1,202,977</b>	<b>32</b>
<b>Iowa Hill Plant Expenses</b>					
Utilities					
Gas	216	9,923	65,000	55,077	85
Electric	2,974	18,517	170,000	151,483	89
Freight	151	1,437	15,000	13,563	90
Equipment Repairs	0	285	30,000	29,715	99
Chemicals	0	0	100,000	100,000	100
Supplies	342	3,915	10,000	6,085	61
Contracted Repairs	2,995	49,013	60,000	10,987	18
Laboratory Supplies	1,242	7,649	15,000	7,351	49
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	7,430	10,000	2,570	26
Site Monitoring	128	1,134	15,000	13,866	92
<b>Total Iowa Hill</b>	<b>8,048</b>	<b>99,303</b>	<b>490,000</b>	<b>390,697</b>	<b>80</b>

	2025 September	2025 Year to Date	2025 Approved Budget	2025 Available	2025 % Available
<b>Farmers Korner Expenses</b>					
Utilities					
Gas	0	47,597	110,000	62,403	57
Electric	41,729	434,092	650,000	215,908	33
Freight	73	1,103	60,000	58,897	98
Equipment Repairs	426	39,579	115,000	75,421	66
Chemicals	33,168	433,435	680,000	246,565	36
Supplies	330	3,659	10,500	6,841	65
Contracted Repairs	8,319	70,981	160,000	89,019	56
Dumpster Charges	1,232	10,032	18,000	7,968	44
Biomonitoring	0	3,113	7,800	4,687	60
Discharge Permit	0	1,342	20,000	18,658	93
Composting	7,839	92,732	165,000	72,268	44
Site Monitoring	304	5,507	30,000	24,493	82
Sludge Hauling Costs	4,750	63,750	105,000	41,250	39
State Health Fees	0	90	2,500	2,410	96
<b>Total Farmers Korner</b>	<b>98,170</b>	<b>1,207,012</b>	<b>2,133,800</b>	<b>926,788</b>	<b>43</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	0	11,738	20,000	8,262	41
Electric	3,250	30,722	60,000	29,278	49
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	0	4,500	4,500	100
Site Monitoring	460	4,204	12,000	7,796	65
<b>Total South Blue</b>	<b>3,710</b>	<b>46,846</b>	<b>111,500</b>	<b>64,654</b>	<b>58</b>
<b>Collection Expenses</b>					
Utilities	1,629	12,882	28,000	15,118	54
Vehicle Expense	2,519	26,248	80,000	53,752	67
Line Cleaner Expenses	0	48,220	60,000	11,780	20
Manhole Repairs/Line Repairs	727	63,198	160,000	96,802	61
Equipment Repairs	8,417	14,606	60,000	45,394	76
CCTV Expense	0	2,475	7,500	5,025	67
<b>Total Collection</b>	<b>13,292</b>	<b>167,629</b>	<b>395,500</b>	<b>227,871</b>	<b>58</b>
<b>Total Operating Expenditures</b>	<b>419,068</b>	<b>4,102,938</b>	<b>6,915,925</b>	<b>2,812,987</b>	<b>41</b>
<b>Net Cash from Operations</b>	<b>269,997</b>	<b>4,884,825</b>	<b>993,715</b>	<b>(3,891,110)</b>	<b>(392)</b>
<b>Replacement Capital</b>					
Administration	34,536	34,536	105,000	70,464	67
Employee Housing	0	24,416	100,000	75,584	76
Plant:					
IH	137,155	2,161,561	3,261,000	1,099,439	34
FK	624,265	892,330	2,915,000	2,022,670	69
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	41,427	1,384,528	1,840,000	455,472	25
Vehicle	0	52,684	60,000	7,316	12
<b>Total Replacement Capital</b>	<b>837,383</b>	<b>4,550,055</b>	<b>8,331,000</b>	<b>3,780,945</b>	<b>45</b>
<b>Non Operating Expenses</b>					
Bond Principal	0	111,648	111,648	0	0
Bond Interest	0	12,294	12,294	0	0
<b>Total Non Operating</b>	<b>0</b>	<b>123,942</b>	<b>123,942</b>	<b>0</b>	<b>0</b>

September Financial Statement Cont.

	<u>2025</u> <u>September</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	121,706	1,990,073	4,000,000	2,009,927	50
FK	137,692	680,681	1,000,000	319,319	32
South Blue	0	0	500,000	500,000	0
Employee Housing	15,000	15,000	1,300,000	1,285,000	99
Collection	0	0	2,850,000	2,850,000	100
Land					
Administration	0	0	50,000	50,000	100
<b>Total Capital Outlay</b>	<u>274,398</u>	<u>2,685,754</u>	<u>9,700,000</u>	<u>7,014,246</u>	<u>72</u>
<b>Total Expenses</b>	<u>1,530,849</u>	<u>11,462,689</u>	<u>25,070,867</u>	<u>13,608,178</u>	<u>54</u>
<b>Total Revenue - Total Expenses</b>	<u>(610,242)</u>	<u>1,569,082</u>			

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

	2025	2024	2025	2024	Increase (Decrease)
	<u>September</u>	<u>September</u>	<u>Year To Date</u>	<u>Year to Date</u>	
<b>Operating Revenue</b>					
Sewer User Fees	643,484	617,507	5,762,148	5,485,408	276,740
Tap Inspection Fees	500	200	4,700	9,400	(4,700)
Miscellaneous Revenue	4,000	0	2,971,809	72	2,971,737
CEBT Dividend	0	0	0	0	
Camper Dump Fees	4,456	4,016	18,953	19,385	(432)
Late Fees	4,943	4,850	16,061	14,272	1,789
Line Extension Fees	21,082	14,623	124,021	174,601	(50,580)
Rental Income	10,600	9,850	90,071	88,925	1,146
<b>Total Operating Revenue</b>	<u>689,065</u>	<u>651,046</u>	<u>8,987,763</u>	<u>5,792,063</u>	<u>3,195,700</u>
<b>Miscellaneous Revenue</b>					
Interest on Loan Payments	63	66	3,563	4,242	(679)
Plant Investment Fees	217,986	89,551	2,960,511	3,451,287	(490,776)
Inclusion Fees	13,493	12,067	92,089	113,682	(21,593)
Interest on Investments	0	141,278	987,845	1,305,814	(317,969)
Transfer from Reserve	0	0	0	0	0
<b>Total Miscellaneous Revenue</b>	<u>231,542</u>	<u>242,962</u>	<u>4,044,008</u>	<u>4,875,025</u>	<u>(830,338)</u>
<b>Total Revenue</b>	<u>920,607</u>	<u>894,008</u>	<u>13,031,771</u>	<u>10,667,088</u>	<u>2,364,683</u>

## September Comparative Statement Cont.

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	2025 <u>September</u>	2024 <u>September</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	Increase <u>(Decrease)</u>
<b>Administration Expense</b>					
<b>Payroll &amp; Employee Benefits</b>					
Salaries	167,698	139,465	1,446,789	1,270,020	176,769
Overtime	2,848	9,654	27,029	34,468	(7,439)
FICA-Admn	8,923	7,780	86,789	78,135	8,654
Medicare-Admin	2,447	2,156	21,112	18,856	2,256
401K Contributions	11,660	10,348	100,972	89,586	11,386
Worker's Compensation Insur	1,485	2,098	15,272	13,462	1,810
Health Insurance	41,749	30,697	339,597	269,634	69,963
<b>Total</b>	<b>236,810</b>	<b>202,198</b>	<b>2,037,560</b>	<b>1,774,161</b>	<b>263,399</b>
Office Supplies	0	132	476	2,661	(2,185)
Telephone	437	5,491	5,739	19,264	(13,525)
Business Expenses	119	6,316	25,672	64,701	(39,029)
Bank Service Fees - Admin	0	0	425	343	82
Legal Counsel	0	2,101	53,951	295,405	(241,454)
Education	991	3,228	7,031	20,539	(13,508)
Audit & Accounting	11,250	0	11,250	11,250	0
Legal Publications	0	35	33	12,792	(12,759)
Board Members	500	500	4,400	4,500	(100)
Elections	0	0	0	0	0
Computer Expenses	0	4,677	18,905	68,763	(49,858)
Copy Machine & Supply	3,899	0	4,205	1,102	3,103
Postage & Meter Rent	0	807	11,762	13,462	(1,700)
Insurance - General	16,055	14,724	143,861	132,519	11,342
Insurance - Deductible	0	0	0	0	0
Engineering	10,796	3,382	44,579	54,349	(9,770)
Tools	811	174	1,891	2,603	(712)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	50	5,284	6,107	(823)
Safety	2,188	928	5,771	15,547	(9,776)
Summit Water Quality	0	0	16,698	18,531	(1,833)
Building Maintenance	2,146	5,927	41,984	44,908	(2,924)
Employee Housing Maintenan	7,451	19,779	117,519	42,217	75,302
Employee Housing Utilities	2,395	2,088	23,152	20,034	3,118
<b>Total Administration</b>	<b>295,848</b>	<b>272,537</b>	<b>2,582,148</b>	<b>2,625,758</b>	<b>(43,610)</b>
<b>Iowa Hill Plant Expenses</b>					
<b>Utilities</b>					
Gas	216	216	9,923	11,514	(1,591)
Electric	2,974	1,162	18,517	11,184	7,333
Freight	151	194	1,437	2,146	(709)
Equipment Repairs	0	93	285	10,356	(10,071)
Chemicals	0	0	0	0	0
Contracted Repairs	342	5,222	3,915	70,953	(67,038)
Laboratory Supplies	2,995	0	49,013	13,956	35,057
Biomonitoring	1,242	0	7,649	0	7,649
Discharge Permit	0	0	0	7,529	(7,529)
Supplies	0	1,492	7,430	6,618	812
Site Monitoring	128	128	1,134	2,951	(1,817)
<b>Total Iowa Hill</b>	<b>8,048</b>	<b>8,507</b>	<b>99,303</b>	<b>137,207</b>	<b>(37,904)</b>

	2025 <u>September</u>	2024 <u>September</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	Increase <u>(Decrease)</u>
<b>Farmers Korner</b>					
Utilities					
Gas	0	1,599	47,597	38,515	9,082
Electric	41,729	45,086	434,092	415,562	18,530
Freight	73	0	1,103	534	569
Equipment Repairs	426	556	39,579	28,254	11,325
Chemicals	33,168	37,660	433,435	440,351	(6,916)
Supplies	330	72	3,659	5,801	(2,142)
Contracted Repairs	8,319	17,252	70,981	96,252	(25,271)
Dumpster Charges	1,232	1,100	10,032	9,900	132
Biomonitoring	0	0	3,113	2,825	288
Discharge Permit	0	0	1,342	15,832	(14,490)
Composting	7,839	6,005	92,732	81,943	10,789
Site Monitoring	304	925	5,507	6,829	(1,322)
Sludge Hauling Costs	4,750	4,750	63,750	64,000	(250)
State Health Fees	0	0	90	90	-
<b>Total Farmers Korner</b>	<b>98,170</b>	<b>115,005</b>	<b>1,207,012</b>	<b>1,206,688</b>	<b>324</b>
<b>South Blue Expenses</b>					
Utilities					
Gas	0	1,025	11,738	8,991	2,747
Electric	3,250	3,131	30,722	32,542	(1,820)
Equipment Repairs	0	257	0	8,768	(8,768)
Contracted Repairs	0	5,618	182	12,189	(12,007)
Supplies	0	0	0	131	(131)
Discharge Permit	0	0	0	1,769	(1,769)
Site Monitoring	460	667	4,204	5,318	(1,114)
<b>Total South Blue</b>	<b>3,710</b>	<b>10,698</b>	<b>46,846</b>	<b>69,708</b>	<b>(22,862)</b>
<b>Collection Expenses</b>					
Utilities	1,629	1,902	12,882	17,992	(5,110)
Vehicle Expense	2,519	4,463	26,248	34,513	(8,265)
Line Cleaner Expenses	0	27,607	48,220	43,935	4,285
Manhole Repairs/Line Repair	727	4,636	63,198	111,102	(47,904)
Equipment Repairs	8,417	2,971	14,606	36,508	(21,902)
CCTV Expense	0	0	2,475	0	2,475
<b>Total Collection</b>	<b>13,292</b>	<b>41,579</b>	<b>167,629</b>	<b>244,050</b>	<b>(76,421)</b>
<b>Total Operating Expenditure</b>	<b>419,068</b>	<b>448,326</b>	<b>4,102,938</b>	<b>4,283,411</b>	<b>(180,473)</b>
<b>Net Cash from Operations</b>	<b>269,997</b>	<b>202,720</b>	<b>4,884,825</b>	<b>1,508,652</b>	<b>3,376,173</b>
<b>Replacement Capital</b>					
Administration	34,536	0	34,536	6,632	27,904
Employee Housing	0	26,746	24,416	42,621	
Plant:					
IH	137,155	0	2,161,561	561,762	1,599,799
FK	624,265	34,566	892,330	113,062	779,268
South Blue	0	0	0	0	0
Collection					
Misc.	41,427	181,789	1,384,528	419,405	965,123
Vehicle	0	53,268	52,684	53,268	(584)
<b>Total Replacement Capital</b>	<b>837,383</b>	<b>296,369</b>	<b>4,550,055</b>	<b>1,196,750</b>	<b>3,353,305</b>
<b>Non Operating Expenses</b>					
CWRPDA Loan Principal	0	0	111,648	109,448	2,200
Loan Interest	0	0	12,294	14,494	(2,200)
<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.

	2025 <u>September</u>	2024 <u>September</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	
<b>Capital Outlay</b>					
Plant-IH-CO	121,706	0	1,990,073	470,551	1,519,522
Plant-FK-CO	137,692	281,825	680,681	1,128,915	(448,234)
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	15,000	25,000	15,000	25,000	(10,000)
Collection	0	10,455	0	695,366	(695,366)
Land	0	0	0	0	0
Administration	0	0	0	0	0
<b>Total Capital Outlay</b>	<u>274,398</u>	<u>317,280</u>	<u>2,685,754</u>	<u>2,319,832</u>	<u>365,922</u>
<b>Total Expenses</b>	<u>1,530,849</u>	<u>1,061,975</u>	<u>11,462,689</u>	<u>7,923,935</u>	<u>3,538,754</u>
<b>Revenue Less Expenses</b>	<u>(610,242)</u>	<u>(167,967)</u>	<u>1,569,082</u>	<u>2,743,153</u>	<u>(1,174,071)</u>