

Upper Blue Sanitation District
Board of Directors Meeting
Thursday August 14, 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 and Mr. Rick Orwig answered "present" at roll call.

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

II. MINUTES:

July 10, 2025 Board meeting minutes:

Mr. Stimson made a motion to approve the July 10, 2025 Board of Directors meeting minutes. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

III. PUBLIC HEARINGS: None

IV. PUBLIC COMMENT: None

V. BILLS:

Mr. Corwin 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:

Upper Blue Sanitation District
Board of Directors Meeting
Thursday August 14, 2025 @ 5:30 PM

IX. NEW BUSINESS:

C. RN Civil Pay Request #8

RN Civil has submitted pay request #8 in the amount of \$504,701.00 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 #8 in the amount of \$504,701.00.

Mr. Corwin made a motion to approve RN Civil pay request #8 in the amount of \$504,701.00. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

D. Snowbridge Inc. Pay Request #4

Snowbridge Inc. has submitted pay request #4 in the amount of \$44,244.43 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 #4 in the amount of \$44,244.43.

Mrs. Mosher made a motion to approve Snowbridge Inc. pay request #4 in the amount of \$44,244.43. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

E. Line Extension South Gold Rush Lot 1, Gondola Lots Subdivision, Filing #1

F. Line Extension Victory Ridge, Parcel 6, Peak 8 Subdivision

G. Line Extension North Gold Rush Lot 1B, Block 4, Parkway Center Subdivision #1

Mr. Carlberg said that the three line extension agreements are a typical agreement, the plans have been reviewed, the line inspection fees and developer escrow have been paid and he recommended that the Board approve the line extension agreements.

Mrs. Mosher made a motion to approve Line Extension agreement for South Gold Rush Lot 1, Gondola Lots Subdivision, Filing #1; Line Extension agreement for Victory Ridge, Parcel 6, Peak 8 Subdivision and Line Extension agreement for North Gold Rush Lot 1B, Block 4, Parkway Center Subdivision #1. Mr. Orwig seconded the motion. The motion was passed unanimously by the Board of Directors.

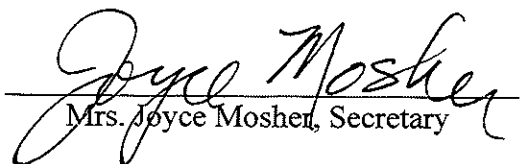
X. CORRESPONDENCE:

XI. ADJOURN:

Mr. Corwin made a motion to adjourn the meeting at 6:44 PM. Mr. Stimson 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
July 31, 2025

	<u>2025</u>	<u>2024</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Assets:</u>			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	10,186,408	12,584,948	(2,398,540)
Colotrust Plus	29,793,158	28,432,381	1,360,777
ColoTrust Prime	4,409,617	4,216,523	193,094
Total Cash and Equivalents	44,389,383	45,234,052	(844,669)
Investments			
Construction In Progress	4,627,921	4,205,564	422,357
Cert. of Deposit & Treasuries	-	-	-
Total Investments	4,627,921	4,205,564	422,357
Other Current Assets			
Receivables-Utility + Spec. Assessments	83,975	157,800	(73,825)
Developer/Contractor Escrow	189,723	189,723	-
Interest Receivable & Market Adjustments	-	-	-
Notes Receivable	41,300	15,454	25,846
Prepaid Expenses	86,968	79,655	7,313
Emp. Loan Assist. Notes Receivable	25,343	26,562	(1,219)
Total Other Assets	427,309	469,194	(41,885)
Total Current Assets:	49,444,613	49,908,810	(464,197)
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 :	135,693,438	128,340,137	7,353,301
Less Accumulated Depreciation	(58,810,978)	(54,936,313)	(3,874,665)
Net Property Plant and Equipment :	76,882,460	73,403,824	3,478,636
Total Assets:	126,327,073	123,312,634	3,014,439

Liabilities

	<u>2025</u>	<u>2024</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	781,435	574,080	207,355
Construction/Developer Escrow	189,723	189,723	-
Eamed Employee Benefits	198,999	184,426	14,573
Unearned User Fees	-	1,220,853	(1,220,853)
Interest Payable	5,354	6,266	(912)
Loan Payable (Current Portion)	111,648	109,448	2,200
Retainage Payable-Construction in Progress	25,331	49,625	(24,294)
Retainage Payable-Blue River	-	-	-
Employee Housing Deposit Payable	4,100	1,500	2,600
Total Current Liabilities:	<u>1,316,590</u>	<u>2,335,921</u>	<u>(1,019,331)</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>1,847,436</u>	<u>2,978,415</u>	<u>(1,130,979)</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	76,429,746	76,429,746	-
Unrestricted Net Assets	28,049,891	23,904,473	4,145,418
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>124,479,637</u>	<u>120,334,219</u>	<u>4,145,418</u>
Total Liabilities and Equity	<u>126,327,073</u>	<u>123,312,634</u>	<u>3,014,439</u>

Upper Blue Sanitation District
 Monthly Financial Statement-UNAUDITED DRAFT
 July 31, 2025

	2025	2025	2025	2025	2025
	<u>July</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
Operating Revenue					
Sewer User Fees	646,132	5,034,819	7,649,640	2,614,821	34
Tap Inspection Fees	900	3,300	4,000	700	18
Miscellaneous Revenue	0	2,967,809	5,000	(2,962,809)	(59,256)
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	5,310	11,242	20,000	8,758	44
Late Fees	292	11,118	15,000	3,882	26
Line Extension Fees	15,843	77,441	100,000	22,559	23
Rental Income	10,471	68,871	116,000	47,129	41
Total Operating Revenue	678,948	8,174,600	7,909,640	(264,960)	(3)
Miscellaneous Revenue					
Interest on Loan Payments	1,017	3,437	4,000	563	14
Plant Investment Fees	438,390	1,721,773	2,000,000	278,227	14
Inclusion Fees	6,022	49,214	75,000	25,786	34
Interest on Investments	126,236	861,222	1,200,000	338,778	28
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	571,665	2,635,646	3,279,000	642,791	20
Total Revenue	1,250,613	10,810,246	11,188,640	378,394	3

Administration Expense	2025 July	2025 Year to Date	2025 Approved Budget	2025 Available	2025 % Available
Payroll & Employee Benefits					
Salaries	164,484	1,114,318	2,200,000	1,085,682	49
Overtime	6,347	20,082	50,000	29,918	60
FICA-Admn	10,045	69,072	139,500	70,428	50
Medicare-Admin	2,444	16,248	32,625	16,377	50
401K Contributions	11,219	77,734	165,000	87,266	53
Worker's Compensation Insurance	1,485	12,302	20,000	7,698	38
Health Insurance	34,809	260,591	425,000	164,409	39
Total	230,833	1,570,347	3,032,125	1,461,778	48
Office Supplies	0	476	5,000	4,524	90
Telephone	452	4,864	60,000	55,136	92
Business Expenses	5,255	24,387	65,000	40,613	62
Bank Service Fees - Admin	0	0	8,000	8,000	100
Legal Counsel	9,051	49,418	100,000	50,582	51
Education	362	3,243	25,000	21,757	87
Audit & Accounting	0	0	12,000	12,000	100
Legal Publications	0	33	5,000	4,967	99
Board Members	500	2,900	6,000	3,100	52
Elections	0	0	5,000	5,000	100
Computer Expenses	0	18,905	40,000	21,095	53
Copy Machine & Supply	111	306	1,000	694	69
Postage & Meter Rent	3,291	10,494	17,000	6,506	38
Insurance - General	15,586	111,898	190,000	78,102	41
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	0	31,931	80,000	48,069	60
Tools	0	1,081	2,500	1,419	57
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	5,284	15,000	9,716	65
Safety	2,181	2,384	5,000	2,616	52
Summit Water Quality	0	16,698	22,000	5,302	24
Building Maintenance	2,454	33,091	27,000	(6,091)	(23)
Employee Housing Maintenance	11,815	89,875	35,000	(54,875)	(157)
Employee Housing Utilities	2,885	18,363	26,000	7,637	29
Total Administration	284,776	1,995,978	3,785,125	1,789,147	47
Iowa Hill Plant Expenses					
Utilities					
Gas	233	9,497	65,000	55,503	85
Electric	5,628	12,674	170,000	157,326	93
Freight	159	1,274	15,000	13,726	92
Equipment Repairs	249	285	30,000	29,715	99
Chemicals	0	0	100,000	100,000	100
Supplies	0	2,921	10,000	7,079	71
Contracted Repairs	3,622	32,509	60,000	27,491	46
Laboratory Supplies	702	6,407	15,000	8,593	57
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	0	10,000	10,000	100
Site Monitoring	128	878	15,000	14,122	94
Total Iowa Hill	10,721	66,445	490,000	423,555	86

	2025 <u>July</u>	2025 <u>Year to Date</u>	2025 <u>Approved Budget</u>	2025 <u>Available</u>	2025 <u>% Available</u>
Farmers Korner Expenses					
Utilities					
Gas	0	41,494	110,000	68,506	62
Electric	54,483	324,351	650,000	325,649	50
Freight	390	1,030	60,000	58,970	98
Equipment Repairs	7,816	38,600	115,000	76,400	66
Chemicals	31,984	348,625	680,000	331,375	49
Supplies	623	3,294	10,500	7,206	69
Contracted Repairs	10,163	58,712	160,000	101,288	63
Dumpster Charges	1,100	7,700	18,000	10,300	57
Biomonitoring	3,106	3,113	7,800	4,687	60
Discharge Permit	0	1,342	20,000	18,658	93
Composting	12,174	74,037	165,000	90,963	55
Site Monitoring	304	4,193	30,000	25,807	86
Sludge Hauling Costs	7,750	52,500	105,000	52,500	50
State Health Fees	0	90	2,500	2,410	96
Total Farmers Korner	129,893	959,081	2,133,800	1,174,719	55
South Blue Expenses					
Utilities					
Gas	396	11,550	20,000	8,450	42
Electric	2,959	24,008	60,000	35,992	60
Equipment Repairs	0	0	6,000	6,000	100
Supplies	44	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	3,284	12,000	8,716	73
Total South Blue	3,859	39,024	111,500	72,476	65
Collection Expenses					
Utilities	1,727	9,685	28,000	18,315	65
Vehicle Expense	3,632	18,504	80,000	61,496	77
Line Cleaner Expenses	0	47,706	60,000	12,294	20
Manhole Repairs/Line Repairs	7,574	43,029	160,000	116,971	73
Equipment Repairs	2,235	5,768	60,000	54,232	90
CCTV Expense	0	0	7,500	7,500	100
Total Collection	15,168	124,692	395,500	270,808	68
Total Operating Expenditures	444,417	3,185,220	6,915,925	3,730,705	54
Net Cash from Operations	234,531	4,989,380	993,715	(3,995,665)	(402)
Replacement Capital					
Administration	0	0	105,000	105,000	100
Employee Housing	0	24,416	100,000	75,584	76
Plant:					
IH	327,338	1,741,755	3,261,000	1,519,245	47
FK	0	210,255	2,915,000	2,704,745	93
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	165,550	1,251,576	1,840,000	588,424	32
Vehicle	0	52,684	60,000	7,316	12
Total Replacement Capital	492,888	3,280,686	8,331,000	5,050,314	61
Non Operating Expenses					
Bond Principal	56,102	111,648	111,648	0	0
Bond Interest	5,869	12,294	12,294	0	0
Total Non Operating	61,971	123,942	123,942	0	0

July Financial Statement Cont.

	<u>2025</u> <u>July</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	252,350	1,649,779	4,000,000	2,350,221	59
FK	0	542,989	1,000,000	457,011	46
South Blue	0	0	500,000	500,000	0
Employee Housing	0	0	1,300,000	1,300,000	100
Collection	0	0	2,850,000	2,850,000	100
Land					
Administration	0	0	50,000	50,000	100
Total Capital Outlay	<u>252,350</u>	<u>2,192,768</u>	<u>9,700,000</u>	<u>7,507,232</u>	<u>77</u>
Total Expenses	<u>1,251,626</u>	<u>8,782,616</u>	<u>25,070,867</u>	<u>16,288,251</u>	<u>65</u>
Total Revenue - Total Expenses	<u>(1,013)</u>	<u>2,027,630</u>			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 July 31, 2025 vs. July 31, 2024

	2025	2024	2025	2024	Increase
	<u>July</u>	<u>July</u>	<u>Year To Date</u>	<u>Year to Date</u>	<u>(Decrease)</u>
Operating Revenue					
Sewer User Fees	646,132	609,876	5,034,819	4,257,452	777,367
Tap Inspection Fees	900	3,100	3,300	8,200	(4,900)
Miscellaneous Revenue	0	0	2,967,809	72	2,967,737
CEBT Dividend	0	0	0	0	
Camper Dump Fees	5,310	8,399	11,242	10,966	276
Late Fees	292	298	11,118	8,947	2,171
Line Extension Fees	15,843	75,751	77,441	133,062	(55,621)
Rental Income	10,471	9,800	68,871	69,225	(354)
Total Operating Revenue	678,948	707,224	8,174,600	4,487,924	3,686,676
Miscellaneous Revenue					
Interest on Loan Payments	1,017	1,209	3,437	4,109	(672)
Plant Investment Fees	438,390	1,122,072	1,721,773	3,059,810	(1,338,037)
Inclusion Fees	6,022	46,199	49,214	81,220	(32,006)
Interest on Investments	126,236	149,113	861,222	1,015,130	(153,908)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	571,665	1,318,593	2,635,646	4,160,269	(1,523,951)
Total Revenue	1,250,613	2,025,817	10,810,246	8,648,193	2,162,053

July Comparative Statement Cont.

	2025 <u>July</u>	2024 <u>July</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Administration Expense					
Payroll & Employee Benefits					
Salaries	164,484	144,134	1,114,318	987,009	127,309
Overtime	6,347	3,800	20,082	18,586	1,496
FICA-Admn	10,045	9,145	69,072	62,148	6,924
Medicare-Admin	2,444	2,139	16,248	14,535	1,713
401K Contributions	11,219	9,890	77,734	69,233	8,501
Worker's Compensation Insur	1,485	1,207	12,302	10,157	2,145
Health Insurance	34,809	33,770	260,591	208,247	52,344
Total	230,833	204,085	1,570,347	1,369,915	200,432
Office Supplies	0	192	476	1,965	(1,489)
Telephone	452	1,993	4,864	12,261	(7,397)
Business Expenses	5,255	9,291	24,387	57,220	(32,833)
Bank Service Fees - Admin	0	0	0	343	(343)
Legal Counsel	9,051	72,710	49,418	282,046	(232,628)
Education	362	500	3,243	9,730	(6,487)
Audit & Accounting	0	11,250	0	11,250	(11,250)
Legal Publications	0	108	33	11,734	(11,701)
Board Members	500	500	2,900	3,500	(600)
Elections	0	0	0	0	0
Computer Expenses	0	16,880	18,905	52,909	(34,004)
Copy Machine & Supply	111	101	306	1,102	(796)
Postage & Meter Rent	3,291	2,602	10,494	12,655	(2,161)
Insurance - General	15,586	14,724	111,898	103,070	8,828
Insurance - Deductible	0	0	0	0	0
Engineering	0	3,090	31,931	48,304	(16,373)
Tools	0	391	1,081	2,429	(1,348)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	0	5,284	5,927	(643)
Safety	2,181	4,943	2,384	12,040	(9,656)
Summit Water Quality	0	0	16,698	18,531	(1,833)
Building Maintenance	2,454	3,960	33,091	33,477	(386)
Employee Housing Maintenan	11,815	3,187	89,875	21,213	68,662
Employee Housing Utilities	2,885	2,263	18,363	16,240	2,123
Total Administration	284,776	352,770	1,995,978	2,087,861	(91,883)
Iowa Hill Plant Expenses					
Utilities					
Gas	233	194	9,497	11,118	(1,621)
Electric	5,628	1,300	12,674	8,841	3,833
Freight	159	310	1,274	1,824	(550)
Equipment Repairs	249	482	285	10,019	(9,734)
Chemicals	0	0	0	0	0
Contracted Repairs	0	7,717	2,921	56,374	(53,453)
Laboratory Supplies	3,622	1,317	32,509	13,871	18,638
Biomonitoring	702	0	6,407	0	6,407
Discharge Permit	0	0	0	0	0
Supplies	0	411	0	4,926	(4,926)
Site Monitoring	128	128	878	2,695	(1,817)
Total Iowa Hill	10,721	11,859	66,445	109,668	(43,223)

July Comparative Statement Cont.

	2025 <u>July</u>	2024 <u>July</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Farmers Korner					
Utilities					
Gas	0	0	41,494	32,200	9,294
Electric	54,483	162	324,351	275,599	48,752
Freight	390	207	1,030	491	539
Equipment Repairs	7,816	3,426	38,600	17,772	20,828
Chemicals	31,984	34,276	348,625	360,981	(12,356)
Supplies	623	410	3,294	5,698	(2,404)
Contracted Repairs	10,163	16,694	58,712	73,595	(14,883)
Dumpster Charges	1,100	0	7,700	6,600	1,100
Biomonitoring	3,106	2,825	3,113	2,825	288
Discharge Permit	0	0	1,342	1,797	(455)
Composting	12,174	11,214	74,037	67,638	6,399
Site Monitoring	304	314	4,193	4,894	(701)
Sludge Hauling Costs	7,750	0	52,500	45,000	7,500
State Health Fees	0	0	90	90	-
Total Farmers Korner	129,893	69,528	959,081	895,180	63,901
South Blue Expenses					
Utilities					
Gas	396	230	11,550	7,744	3,806
Electric	2,959	4,011	24,008	27,155	(3,147)
Equipment Repairs	0	283	0	8,511	(8,511)
Contracted Repairs	44	1,431	182	6,571	(6,389)
Supplies	0	131	0	131	(131)
Discharge Permit	0	0	0	0	-
Site Monitoring	460	460	3,284	4,191	(907)
Total South Blue	3,859	6,546	39,024	54,303	(15,279)
Collection Expenses					
Utilities	1,727	1,585	9,685	12,925	(3,240)
Vehicle Expense	3,632	3,320	18,504	24,762	(6,258)
Line Cleaner Expenses	0	14,833	47,706	15,280	32,426
Manhole Repairs/Line Repair	7,574	20,368	43,029	101,616	(58,587)
Equipment Repairs	2,235	14,210	5,768	30,527	(24,759)
CCTV Expense	0	0	0	0	-
Total Collection	15,168	54,316	124,692	185,110	(60,418)
Total Operating Expenditur	444,417	495,019	3,185,220	3,332,122	(146,902)
Net Cash from Operations	234,531	212,205	4,989,380	1,155,802	3,833,578
Replacement Capital					
Administration	0	0	0	6,632	(6,632)
Employee Housing	0	0	24,416	0	24,416
Plant:					
IH	327,338	12,248	1,741,755	154,309	1,587,446
FK	0	11,460	210,255	53,164	157,091
South Blue	0	0	0	0	0
Collection	0	0	0	0	0
Misc.	165,550	50,008	1,251,576	223,092	1,028,484
Vehicle	0	0	52,684	0	52,684
Total Replacement Capital	492,888	73,716	3,280,686	437,197	2,843,489
Non Operating Expenses					
CWRPDA Loan Principal	56,102	54,996	111,648	109,448	2,200
Loan Interest	5,869	6,975	12,294	14,494	(2,200)
Total Non Operating	61,971	61,971	123,942	123,942	0

July Comparative Statement Cont.

	2025 <u>July</u>	2024 <u>July</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Capital Outlay					
Plant-IH-CO	252,350	12,248	1,649,779	97,685	1,552,094
Plant-FK-CO	0	485	542,989	845,772	(302,783)
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	0	0	0	0	0
Collection	0	229,557	0	235,332	(235,332)
Land	0	0	0	0	0
Administration	0	0	0	0	0
Total Capital Outlay	<u>252,350</u>	<u>242,290</u>	<u>2,192,768</u>	<u>1,178,789</u>	<u>1,013,979</u>
Total Expenses	<u>1,251,626</u>	<u>872,996</u>	<u>8,782,616</u>	<u>5,072,050</u>	<u>3,710,566</u>
Revenue Less Expenses	<u>(1,013)</u>	<u>1,152,821</u>	<u>2,027,630</u>	<u>3,576,143</u>	<u>(1,548,513)</u>