

Upper Blue Sanitation District
Board of Directors Meeting
Thursday February 13, 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. Mrs. Signe Stimson, Mrs. Joyce Mosher and Mr. Rick Orwig answered "present" at roll call.

Mr. Robin Theobald was present during the work session.

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

II. MINUTES:

December 12, 2024 minutes: Mr. Orwig made a motion to approve the December 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: 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.

VIII. OLD BUSINESS:

Upper Blue Sanitation District
Board of Directors Meeting
Thursday February 13, 2025 @ 5:30 PM

IX. NEW BUSINESS:

C. Stan Miller Inc. Pay Request #5

Stan Miller Inc. has submitted pay request #5 in the amount of \$126,828.65 for completion of the Peak 7 subdivision sanitary sewer replacement project and Breckenridge Park Estates sewer line extension. Mr. Carlberg and the Engineer have reviewed the pay request and recommend the Board approve Stan Miller Inc. pay request #5 in the amount of \$126,828.65.

Mrs. Mosher made a motion to approve Stan Miller Inc. pay request #5 in the amount of \$126,828.65. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

D. RN Civil Pay Request #4

RN Civil has submitted pay request #4 in the amount of \$809,713.00 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 #4 in the amount of \$809,713.00.

Mrs. Mosher made a motion to approve RN Civil pay request #4 in the amount of \$809,713.00. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

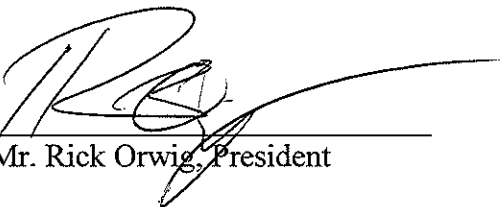
E. Resolution 1, Series 2025 – Establishing the Time and Place for Meetings

Mr. Orwig made a motion to approve Resolution 1, Series 2025 establishing the time and place for meetings of the Upper Blue Sanitation District Board of Directors. Mrs. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

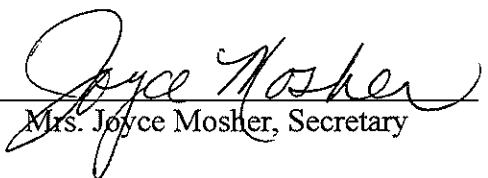
X. CORRESPONDENCE:

XI. ADJOURN:

Mr. Orwig made a motion to adjourn the meeting at 5:53 PM. Mrs. Mosher 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
January 31, 2025

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>
Current Assets:			
Petty Cash	\$200	\$200	-
Checking-Wells Fargo Bank	8,962,998	10,409,284	(1,446,286)
Colotrust Plus	29,150,888	27,674,021	1,476,867
ColoTrust Prime	4,317,866	4,107,852	210,014
Total Cash and Equivalents	<u>42,431,952</u>	<u>42,191,357</u>	<u>240,595</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	201,515	122,887	78,628
Developer/Contractor Escrow	189,723	189,723	-
Interest Receivable & Market Adjustments	-	-	-
Notes Receivable	10,951	24,036	(13,085)
Prepaid Expenses	191,329	175,242	16,087
Emp. Loan Assist. Notes Receivable	25,956	27,157	(1,201)
Total Other Assets	<u>619,474</u>	<u>539,045</u>	<u>80,429</u>
Total Current Assets:	<u>47,256,990</u>	<u>46,935,966</u>	<u>321,024</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>120,660,814</u>	<u>120,339,790</u>	<u>321,024</u>

Liabilities

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	1,177,448	883,866	293,582
Construction/Developer Escrow	189,723	189,723	-
Earned Employee Benefits	184,426	184,426	-
Unearned User Fees	1,281,866	1,215,028	66,838
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>3,002,902</u>	<u>2,639,382</u>	<u>363,520</u>
Long Term Liabilities:			
Loan Payable	642,494	642,494	-
Total Long Term Liabilities:	<u>642,494</u>	<u>642,494</u>	<u>-</u>
Total Liabilities	<u>3,645,396</u>	<u>3,281,876</u>	<u>363,520</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	76,429,746	76,429,746	-
Unrestricted Net Assets	20,585,672	23,910,044	(3,324,372)
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>117,015,418</u>	<u>120,339,790</u>	<u>(3,324,372)</u>
Total Liabilities and Equity	<u>120,660,814</u>	<u>123,621,666</u>	<u>(2,960,852)</u>

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

	2025	2025	2025	2025	2025
	<u>January</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
Operating Revenue					
Sewer User Fees	640,091	640,091	7,649,640	7,009,549	92
Tap Inspection Fees	100	100	4,000	3,900	98
Miscellaneous Revenue	0	0	5,000	5,000	100
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	0	0	20,000	20,000	100
Late Fees	(35)	(35)	15,000	15,035	100
Line Extension Fees	13,895	13,895	100,000	86,105	86
Rental Income	9,450	9,450	116,000	106,550	92
Total Operating Revenue	663,501	663,501	7,909,640	7,246,139	92
Miscellaneous Revenue					
Interest on Loan Payments	1,111	1,111	4,000	2,889	72
Plant Investment Fees	191,513	191,513	2,000,000	1,808,487	90
Inclusion Fees	0	0	75,000	75,000	100
Interest on Investments	127,200	127,200	1,200,000	1,072,800	89
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	319,824	319,824	3,279,000	2,956,287	90
Total Revenue	983,325	983,325	11,188,640	10,205,315	91

Administration Expense	2025 January	2025 Year to Date	2025 Approved Budget	2025 Available	2025 % Available
Payroll & Employee Benefits					
Salaries	153,575	153,575	2,200,000	2,046,425	93
Overtime	1,883	1,883	50,000	48,117	96
FICA-Admn	9,527	9,527	139,500	129,973	93
Medicare-Admin	2,228	2,228	32,625	30,397	93
401K Contributions	11,060	11,060	165,000	153,940	93
Worker's Compensation Insurance	1,485	1,485	20,000	18,515	93
Health Insurance	38,276	38,276	425,000	386,724	91
Total	218,034	218,034	3,032,125	2,814,091	93
Office Supplies	0	0	5,000	5,000	100
Telephone	276	276	60,000	59,724	100
Business Expenses	2,500	2,500	65,000	62,500	96
Bank Service Fees - Admin	0	0	8,000	8,000	100
Legal Counsel	3,350	3,350	100,000	96,650	97
Education	478	478	25,000	24,522	98
Audit & Accounting	0	0	12,000	12,000	100
Legal Publications	0	0	5,000	5,000	100
Board Members	500	500	6,000	5,500	92
Elections	0	0	5,000	5,000	100
Computer Expenses	14,469	14,469	40,000	25,531	64
Copy Machine & Supply	0	0	1,000	1,000	100
Postage & Meter Rent	2,624	2,624	17,000	14,376	85
Insurance - General	15,908	15,908	190,000	174,092	92
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	3,145	3,145	80,000	76,855	96
Tools	0	0	2,500	2,500	100
Vehicle Expense	0	0	500	500	100
Dues & Memberships	0	0	15,000	15,000	100
Safety	1,741	1,741	5,000	3,259	65
Summit Water Quality	0	0	22,000	22,000	100
Building Maintenance	1,443	1,443	27,000	25,557	95
Employee Housing Maintenance	12,369	12,369	35,000	22,631	65
Employee Housing Utilities	2,815	2,815	26,000	23,185	89
Total Administration	279,652	279,652	3,785,125	3,505,473	93
Iowa Hill Plant Expenses					
Utilities					
Gas	537	537	65,000	64,463	99
Electric	498	498	170,000	169,502	100
Freight	551	551	15,000	14,449	96
Equipment Repairs	0	0	30,000	30,000	100
Chemicals	0	0	100,000	100,000	100
Supplies	361	361	10,000	9,639	96
Contracted Repairs	3,605	3,605	60,000	56,395	94
Laboratory Supplies	1,498	1,498	15,000	13,502	90
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	0	10,000	10,000	100
Site Monitoring	64	64	15,000	14,936	100
Total Iowa Hill	7,114	7,114	490,000	482,886	99

	2025 January	2025 Year to Date	2025 Approved Budget	2025 Available	2025 % Available
Farmers Korner Expenses					
Utilities					
Gas	0	0	110,000	110,000	100
Electric	7,434	7,434	650,000	642,566	99
Freight	362	362	60,000	59,638	99
Equipment Repairs	2,450	2,450	115,000	112,550	98
Chemicals	52,951	52,951	680,000	627,049	92
Supplies	0	0	10,500	10,500	100
Contracted Repairs	9,310	9,310	160,000	150,690	94
Dumpster Charges	1,100	1,100	18,000	16,900	94
Biomonitoring	0	0	7,800	7,800	100
Discharge Permit	0	0	20,000	20,000	100
Composting	12,637	12,637	165,000	152,363	92
Site Monitoring	304	304	30,000	29,696	99
Sludge Hauling Costs	9,750	9,750	105,000	95,250	91
State Health Fees	0	0	2,500	2,500	100
Total Farmers Korner	96,298	96,298	2,133,800	2,037,502	95
South Blue Expenses					
Utilities					
Gas	1,351	1,351	20,000	18,649	93
Electric	1,226	1,226	60,000	58,774	98
Equipment Repairs	0	0	6,000	6,000	100
Supplies	122	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	460	460	12,000	11,540	96
Total South Blue	3,159	3,159	111,500	108,341	97
Collection Expenses					
Utilities					
Gas	525	525	28,000	27,475	98
Vehicle Expense	2,343	2,343	80,000	77,657	97
Line Cleaner Expenses	0	0	60,000	60,000	100
Manhole Repairs/Line Repairs	5,380	5,380	160,000	154,620	97
Equipment Repairs	580	580	60,000	59,420	99
CCTV Expense	0	0	7,500	7,500	100
Total Collection	8,828	8,828	395,500	386,672	98
Total Operating Expenditures	395,051	395,051	6,915,925	6,520,874	94
Net Cash from Operations	268,450	268,450	993,715	725,265	73
Replacement Capital					
Administration					
Administration	0	0	105,000	105,000	100
Employee Housing					
Employee Housing	0	0	100,000	100,000	100
Plant:					
IH	524,800	524,800	3,261,000	2,736,200	84
FK	0	0	2,915,000	2,915,000	100
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	7,605	7,605	1,900,000	1,892,395	100
Vehicle	0	0	0	0	#DIV/0!
Total Replacement Capital	532,405	532,405	8,331,000	7,798,595	94
Non Operating Expenses					
Bond Principal					
Bond Principal	55,546	55,546	111,648	56,102	50
Bond Interest					
Bond Interest	6,425	6,425	12,294	5,869	48
Total Non Operating	61,971	61,971	123,942	61,971	50

	<u>2025</u> <u>January</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	524,800	524,800	4,000,000	3,475,200	87
FK	0	0	1,000,000	1,000,000	100
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>524,800</u>	<u>524,800</u>	<u>9,700,000</u>	<u>9,175,200</u>	<u>95</u>
Total Expenses	<u>1,514,227</u>	<u>1,514,227</u>	<u>25,070,867</u>	<u>23,556,640</u>	<u>94</u>
Total Revenue - Total Expenses	<u>(530,902)</u>	<u>(530,902)</u>			

Upper Blue Sanitation District
 Comparative Financial Statement-UNAUDITED DRAFT
 January 1, 2025 vs. January 1, 2024

	2025	2024	2025	2024	Increase
	<u>January</u>	<u>January</u>	<u>Year To Date</u>	<u>Year to Date</u>	<u>(Decrease)</u>
Operating Revenue					
Sewer User Fees	640,091	606,806	640,091	606,806	33,285
Tap Inspection Fees	100	200	100	200	(100)
Miscellaneous Revenue	0	72	0	72	(72)
CEBT Dividend	0	0	0	0	
Camper Dump Fees	0	0	0	0	-
Late Fees	(35)	(839)	(35)	(839)	804
Line Extension Fees	13,895	0	13,895	0	13,895
Rental Income	9,450	10,350	9,450	10,350	(900)
Total Operating Revenue	663,501	616,589	663,501	616,589	46,912
Miscellaneous Revenue					
Interest on Loan Payments	1,111	1,352	1,111	1,352	(241)
Plant Investment Fees	191,513	182,583	191,513	182,583	8,930
Inclusion Fees	0	0	0	0	0
Interest on Investments	127,200	148,098	127,200	148,098	(20,898)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	319,824	332,033	319,824	332,033	(11,968)
Total Revenue	983,325	948,622	983,325	948,622	34,703

	2025 <u>January</u>	2024 <u>January</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	Increase (Decrease)
Administration Expense					
Payroll & Employee Benefits					
Salaries	153,575	138,219	153,575	138,219	15,356
Overtime	1,883	1,743	1,883	1,743	140
FICA-Admn	9,527	8,647	9,527	8,647	880
Medicare-Admin	2,228	2,022	2,228	2,022	206
401K Contributions	11,060	9,602	11,060	9,602	1,458
Worker's Compensation Insur	1,485	1,207	1,485	1,207	278
Health Insurance	38,276	27,484	38,276	27,484	10,792
Total	218,034	188,924	218,034	188,924	29,110
Office Supplies	0	852	0	852	(852)
Telephone	276	257	276	257	19
Business Expenses	2,500	23,670	2,500	23,670	(21,170)
Bank Service Fees - Admin	0	0	0	0	-
Legal Counsel	3,350	6,092	3,350	6,092	(2,742)
Education	478	877	478	877	(399)
Audit & Accounting	0	0	0	0	0
Legal Publications	0	4,198	0	4,198	(4,198)
Board Members	500	500	500	500	0
Elections	0	0	0	0	0
Computer Expenses	14,469	4,262	14,469	4,262	10,207
Copy Machine & Supply	0	0	0	0	0
Postage & Meter Rent	2,624	2,573	2,624	2,573	51
Insurance - General	15,908	14,724	15,908	14,724	1,184
Insurance - Deductible	0	0	0	0	0
Engineering	3,145	7,834	3,145	7,834	(4,689)
Tools	0	47	0	47	(47)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	0	0	0	0	0
Safety	1,741	702	1,741	702	1,039
Summit Water Quality	0	0	0	0	-
Building Maintenance	1,443	6,678	1,443	6,678	(5,235)
Employee Housing Maintena	12,369	(734)	12,369	(734)	13,103
Employee Housing Utilities	2,815	2,054	2,815	2,054	761
Total Administration	279,652	263,510	279,652	263,510	16,142
Iowa Hill Plant Expenses					
Utilities					
Gas	537	551	537	551	(14)
Electric	498	257	498	257	241
Freight	551	16	551	16	535
Equipment Repairs	0	63	0	63	(63)
Chemicals	0	0	0	0	0
Contracted Repairs	361	3,670	361	3,670	(3,309)
Laboratory Supplies	3,605	1,071	3,605	1,071	2,534
Biomonitoring	1,498	0	1,498	0	1,498
Discharge Permit	0	0	0	0	0
Supplies	0	398	0	398	(398)
Site Monitoring	64	128	64	128	(64)
Total Iowa Hill	7,114	6,154	7,114	6,154	960

	2025 <u>January</u>	2024 <u>January</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	<u>Increase (Decrease)</u>
Farmers Korner					
Utilities					
Gas	0	8,451	0	8,451	(8,451)
Electric	7,434	9,591	7,434	9,591	(2,157)
Freight	362	28	362	28	334
Equipment Repairs	2,450	2,644	2,450	2,644	(194)
Chemicals	52,951	68,116	52,951	68,116	(15,165)
Supplies	0	282	0	282	(282)
Contracted Repairs	9,310	15,510	9,310	15,510	(6,200)
Dumpster Charges	1,100	1,100	1,100	1,100	-
Biomonitoring	0	0	0	0	-
Discharge Permit	0	0	0	0	-
Composting	12,637	11,278	12,637	11,278	1,359
Site Monitoring	304	304	304	304	-
Sludge Hauling Costs	9,750	9,250	9,750	9,250	500
State Health Fees	0	0	0	0	-
Total Farmers Korner	96,298	126,554	96,298	126,554	(30,256)
South Blue Expenses					
Utilities					
Gas	1,351	1,222	1,351	1,222	129
Electric	1,226	926	1,226	926	300
Equipment Repairs	0	0	0	0	-
Contracted Repairs	122	0	122	0	122
Supplies	0	0	0	0	-
Discharge Permit	0	0	0	0	-
Site Monitoring	460	588	460	588	(128)
Total South Blue	3,159	2,736	3,159	2,736	423
Collection Expenses					
Utilities					
Gas	525	2,107	525	2,107	(1,582)
Vehicle Expense	2,343	3,156	2,343	3,156	(813)
Line Cleaner Expenses	0	0	0	0	0
Manhole Repairs/Line Repair	5,380	12,521	5,380	12,521	(7,141)
Equipment Repairs	580	2,169	580	2,169	(1,589)
CCTV Expense	0	0	0	0	-
Total Collection	8,828	19,953	8,828	19,953	(11,125)
Total Operating Expenditur	395,051	418,907	395,051	418,907	(23,856)
Net Cash from Operations	268,450	197,682	268,450	197,682	70,768
Replacement Capital					
Administration					
Administration	0	6,632	0	6,632	(6,632)
Employee Housing					
Employee Housing	0	0	0	0	0
Plant:					
IH	524,800	3,881	524,800	3,881	520,919
FK	0	0	0	0	0
South Blue	0	0	0	0	0
Collection					
Misc.	7,605	2,145	7,605	2,145	5,460
Vehicle	0	0	0	0	0
Total Replacement Capital	532,405	12,658	532,405	12,658	519,747
Non Operating Expenses					
CWRPDA Loan Principal					
CWRPDA Loan Principal	55,546	54,452	55,546	54,452	1,094
Loan Interest					
Loan Interest	6,425	7,519	6,425	7,519	(1,094)
Total Non Operating	61,971	61,971	61,971	61,971	0

January Comparative Statement Cont.

	<u>2025</u> <u>January</u>	<u>2024</u> <u>January</u>	<u>2025</u> <u>Year to Date</u>	<u>2024</u> <u>Year to Date</u>	<u>Increase</u> <u>(Decrease)</u>
Capital Outlay					
Plant-IH-CO	524,800	3,881	524,800	3,881	520,919
Plant-FK-CO	0	150,048	0	150,048	(150,048)
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	0	0	0	0	0
Collection	0	1,320	0	1,320	(1,320)
Land	0	0	0	0	0
Administration	0	0	0	0	0
Total Capital Outlay	<u>524,800</u>	<u>155,249</u>	<u>524,800</u>	<u>155,249</u>	<u>369,551</u>
Total Expenses	<u>1,514,227</u>	<u>648,785</u>	<u>1,514,227</u>	<u>648,785</u>	<u>865,442</u>
Revenue Less Expenses	<u>(530,902)</u>	<u>299,837</u>	<u>(530,902)</u>	<u>299,837</u>	<u>4,785,709</u>