

Upper Blue Sanitation District
Board of Directors Meeting
Thursday July 10, 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, Mr. Dan Corwin, Mr. Rick Orwig and Mr. Robin Theobald answered "present" at roll call.

Ms. Abigail Wagner and Ms. Marjorie Covey attended as well.

II. MINUTES:

June 12, 2025 minutes and June 30th Special meeting minutes:

Mr. Orwig made a motion to approve the June 12, 2025 Board of Directors meeting minutes and the June 30, 2025 Board of Directors Special meeting minutes. Mr. Corwin seconded the motion. The motion was passed unanimously by the Board of Directors.

III. PUBLIC HEARINGS:

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.

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 July 10, 2025 @ 5:30 PM

IX. NEW BUSINESS:

C. Moltz Construction, Inc. Pay Request #3

Moltz Construction, Inc. has submitted pay request #3 in the amount of \$70,633.39 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 #3 in the amount of \$70,633.39.

Mr. Corwin made a motion to approve Moltz Construction, Inc. pay request #3 in the amount of \$70,633.39. Mr. Theobald seconded the motion. The motion was passed unanimously by the Board of Directors.

D. Snowbridge Inc. Pay Request #3

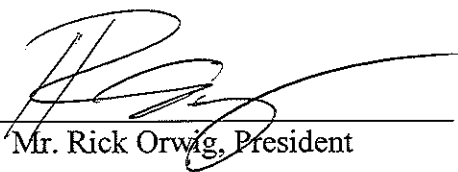
Snowbridge Inc. has submitted pay request #3 in the amount of \$386,270.46 for work completed on the Sanitary Sewer Cleaning & Rehabilitation Project. Mr. Carlberg and the Engineer have reviewed the pay request and recommend the Board approve Snowbridge Inc. pay request #3 in the amount of \$386,270.46.

Mr. Theobald made a motion to approve Snowbridge Inc. pay request #3 in the amount of \$386,270.46. Mr. Stimson seconded the motion. The motion was passed unanimously by the Board of Directors.

X. CORRESPONDENCE:

XI. ADJOURN:

Mr. Theobald made a motion to adjourn the meeting at 6:06 PM. 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
June 30, 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	9,094,562	10,321,613	(1,227,051)
Colotrust Plus	29,682,748	28,302,129	1,380,619
ColoTrust Prime	4,393,791	4,197,662	196,129
Total Cash and Equivalents	<u>43,171,301</u>	<u>42,821,604</u>	<u>349,697</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	9,386	5,416	3,970
Developer/Contractor Escrow	189,723	189,723	-
Interest Receivable & Market Adjustments	-	-	-
Notes Receivable	42,978	19,774	23,204
Prepaid Expenses	104,361	95,586	8,775
Emp. Loan Assist. Notes Receivable	25,446	26,662	(1,216)
Total Other Assets	<u>371,894</u>	<u>337,161</u>	<u>34,733</u>
Total Current Assets:	<u>48,171,116</u>	<u>47,364,329</u>	<u>806,787</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>125,053,576</u>	<u>120,768,153</u>	<u>4,285,423</u>

Liabilities

	<u>2025</u>	<u>2024</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Current Liabilities:</u>			
Accounts Payable	743,377	403,274	340,103
Construction/Developer Escrow	189,723	189,723	-
Earned Employee Benefits	198,999	184,426	14,573
Unearned User Fees	-	-	-
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>1,278,532</u>	<u>944,262</u>	<u>334,270</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>1,809,378</u>	<u>1,586,756</u>	<u>222,622</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	76,429,746	76,429,746	-
Unrestricted Net Assets	26,814,452	22,751,651	4,062,801
Unrestricted Net Assets - Nutrient Reserve	20,000,000	20,000,000	-
Total Contributed Capital	<u>123,244,198</u>	<u>119,181,397</u>	<u>4,062,801</u>
Total Liabilities and Equity	<u>125,053,576</u>	<u>120,768,153</u>	<u>4,285,423</u>

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

	2025	2025	2025	2025	2025
	<u>June</u>	<u>Year To Date</u>	<u>Approved Budget</u>	<u>Uncollected</u>	<u>% Uncol/Col</u>
Operating Revenue					
Sewer User Fees	642,346	3,830,842	7,649,640	3,818,798	50
Tap Inspection Fees	300	2,400	4,000	1,600	40
Miscellaneous Revenue	0	2,967,809	5,000	(2,962,809)	(59,256)
CEBT Dividend	0	0	0	0	#DIV/0!
Camper Dump Fees	4,261	5,932	20,000	14,068	70
Late Fees	5,308	10,826	15,000	4,174	28
Line Extension Fees	0	61,598	100,000	38,402	38
Rental Income	10,050	58,400	116,000	57,600	50
Total Operating Revenue	662,265	6,937,807	7,909,640	971,833	12
Miscellaneous Revenue					
Interest on Loan Payments	64	2,356	4,000	1,644	41
Plant Investment Fees	566,529	1,841,291	2,000,000	158,709	8
Inclusion Fees	10,909	43,192	75,000	31,808	42
Interest on Investments	121,475	734,987	1,200,000	465,013	39
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	698,977	2,621,826	3,279,000	655,530	20
Total Revenue	1,361,242	9,559,633	11,188,640	1,629,007	15

Administration Expense	2025 June	2025 Year to Date	2025 Approved Budget	2025 Available	2025 % Available
Payroll & Employee Benefits					
Salaries	168,959	949,834	2,200,000	1,250,166	57
Overtime	883	13,734	50,000	36,266	73
FICA-Admn	10,412	59,027	139,500	80,473	58
Medicare-Admin	2,435	13,805	32,625	18,820	58
401K Contributions	11,104	66,516	165,000	98,484	60
Worker's Compensation Insurance	1,485	9,863	20,000	10,137	51
Health Insurance	37,289	225,783	425,000	199,217	47
Total	232,567	1,338,562	3,032,125	1,693,563	56
Office Supplies	0	477	5,000	4,523	90
Telephone	452	4,412	60,000	55,588	93
Business Expenses	513	19,132	65,000	45,868	71
Bank Service Fees - Admin	0	0	8,000	8,000	100
Legal Counsel	4,889	39,990	100,000	60,010	60
Education	112	2,881	25,000	22,119	88
Audit & Accounting	0	0	12,000	12,000	100
Legal Publications	0	33	5,000	4,967	99
Board Members	400	2,400	6,000	3,600	60
Elections	0	0	5,000	5,000	100
Computer Expenses	0	18,905	40,000	21,095	53
Copy Machine & Supply	0	196	1,000	804	80
Postage & Meter Rent	604	7,203	17,000	9,797	58
Insurance - General	15,908	96,311	190,000	93,689	49
Insurance - Deductible	0	0	1,000	1,000	100
Engineering	975	31,931	80,000	48,069	60
Tools	104	790	2,500	1,710	68
Vehicle Expense	0	0	500	500	100
Dues & Memberships	52	5,284	15,000	9,716	65
Safety	215	202	5,000	4,798	96
Summit Water Quality	0	16,698	22,000	5,302	24
Building Maintenance	18,055	27,028	27,000	(28)	(0)
Employee Housing Maintenance	5,583	74,555	35,000	(39,555)	(113)
Employee Housing Utilities	2,386	15,374	26,000	10,626	41
Total Administration	282,815	1,702,364	3,785,125	2,082,761	55
Iowa Hill Plant Expenses					
Utilities					
Gas	679	9,264	65,000	55,736	86
Electric	0	7,046	170,000	162,954	96
Freight	0	1,114	15,000	13,886	93
Equipment Repairs	0	36	30,000	29,964	100
Chemicals	0	0	100,000	100,000	100
Supplies	292	2,921	10,000	7,079	71
Contracted Repairs	2,995	28,887	60,000	31,113	52
Laboratory Supplies	0	5,705	15,000	9,295	62
Biomonitoring	0	0	0	0	#DIV/0!
Discharge Permit	0	0	10,000	10,000	100
Site Monitoring	128	750	15,000	14,250	95
Total Iowa Hill	4,094	55,723	490,000	434,277	89

	2025 <u>June</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	61,326	269,869	650,000	380,131	58
Freight	0	641	60,000	59,359	99
Equipment Repairs	5,849	30,490	115,000	84,510	73
Chemicals	69,567	316,641	680,000	363,359	53
Supplies	0	2,672	10,500	7,828	75
Contracted Repairs	4,736	48,548	160,000	111,452	70
Dumpster Charges	1,100	6,600	18,000	11,400	63
Biomonitoring	0	7	7,800	7,793	100
Discharge Permit	0	1,342	20,000	18,658	93
Composting	12,893	61,863	165,000	103,137	63
Site Monitoring	304	3,889	30,000	26,111	87
Sludge Hauling Costs	7,750	44,750	105,000	60,250	57
State Health Fees	0	90	2,500	2,410	96
Total Farmers Korner	163,525	828,896	2,133,800	1,304,904	61
South Blue Expenses					
Utilities					
Gas	1,512	8,466	20,000	11,534	58
Electric	3,814	21,049	60,000	38,951	65
Equipment Repairs	0	0	6,000	6,000	100
Supplies	0	138	1,000	862	86
Contracted Repairs	0	0	8,000	8,000	100
Discharge Permit	0	0	4,500	4,500	100
Site Monitoring	460	2,824	12,000	9,176	76
Total South Blue	5,786	32,477	111,500	79,023	71
Collection Expenses					
Utilities	1,241	7,958	28,000	20,042	72
Vehicle Expense	2,403	14,638	80,000	65,362	82
Line Cleaner Expenses	17,723	17,815	60,000	42,185	70
Manhole Repairs/Line Repairs	327	32,804	160,000	127,196	79
Equipment Repairs	1,572	3,455	60,000	56,545	94
CCTV Expense	0	0	7,500	7,500	100
Total Collection	23,266	76,670	395,500	318,830	81
Total Operating Expenditures	479,486	2,696,130	6,915,925	4,219,795	61
Net Cash from Operations	182,779	4,241,677	993,715	(3,247,962)	(327)
Replacement Capital					
Administration	0	0	105,000	105,000	100
Employee Housing	0	24,416	100,000	75,584	76
Plant:					
IH	0	1,405,778	3,261,000	1,855,222	57
FK	76,292	210,255	2,915,000	2,704,745	93
South Blue	0	0	50,000	50,000	100
Collection					
Misc.	413,558	1,086,026	1,840,000	753,974	41
Vehicle	0	52,684	60,000	7,316	12
Total Replacement Capital	489,850	2,779,159	8,331,000	5,551,841	67
Non Operating Expenses					
Bond Principal	0	55,546	111,648	56,102	50
Bond Interest	0	6,425	12,294	5,869	48
Total Non Operating	0	61,971	123,942	61,971	50

	<u>2025</u> <u>June</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	0	1,388,789	4,000,000	2,611,211	65
FK	70,633	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>70,633</u>	<u>1,931,778</u>	<u>9,700,000</u>	<u>7,768,222</u>	<u>80</u>
Total Expenses	<u>1,039,969</u>	<u>7,469,038</u>	<u>25,070,867</u>	<u>17,601,829</u>	<u>70</u>
Total Revenue - Total Expenses	<u>321,273</u>	<u>2,090,595</u>			

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

	2025	2024	2025	2024	Increase
	<u>June</u>	<u>June</u>	<u>Year To Date</u>	<u>Year to Date</u>	<u>(Decrease)</u>
Operating Revenue					
Sewer User Fees	642,346	610,401	3,830,842	3,647,576	183,266
Tap Inspection Fees	300	200	2,400	5,100	(2,700)
Miscellaneous Revenue	0	0	2,967,809	72	2,967,737
CEBT Dividend	0	0	0	0	
Camper Dump Fees	4,261	1,369	5,932	2,567	3,365
Late Fees	5,308	4,125	10,826	8,647	2,179
Line Extension Fees	0	15,435	61,598	57,311	4,287
Rental Income	10,050	9,750	58,400	59,425	(1,025)
Total Operating Revenue	662,265	641,280	6,937,807	3,780,698	3,157,109
Miscellaneous Revenue					
Interest on Loan Payments	64	67	2,356	2,900	(544)
Plant Investment Fees	566,529	87,878	1,841,291	1,937,739	(96,448)
Inclusion Fees	10,909	12,368	43,192	35,021	8,171
Interest on Investments	121,475	143,154	734,987	866,018	(131,031)
Transfer from Reserve	0	0	0	0	0
Total Miscellaneous Revenue	698,977	243,467	2,621,826	2,841,678	(219,308)
Total Revenue	1,361,242	884,747	9,559,633	6,622,376	2,937,257

	<u>2025</u> <u>June</u>	<u>2024</u> <u>June</u>	<u>2025</u> <u>Year to Date</u>	<u>2024</u> <u>Year to Date</u>	<u>Increase</u> <u>(Decrease)</u>
Administration Expense					
Payroll & Employee Benefits					
Salaries	168,959	144,555	949,834	842,874	106,960
Overtime	883	932	13,734	14,787	(1,053)
FICA-Admn	10,412	8,993	59,027	53,004	6,023
Medicare-Admin	2,435	2,103	13,805	12,396	1,409
401K Contributions	11,104	9,733	66,516	59,343	7,173
Worker's Compensation Insur	1,485	2,072	9,863	8,950	913
Health Insurance	37,289	27,609	225,783	174,477	51,306
Total	232,567	195,997	1,338,562	1,165,831	172,731
Office Supplies	0	0	477	1,773	(1,296)
Telephone	452	653	4,412	10,268	(5,856)
Business Expenses	513	5,582	19,132	47,928	(28,796)
Bank Service Fees - Admin	0	0	0	343	(343)
Legal Counsel	4,889	119,855	39,990	209,336	(169,346)
Education	112	388	2,881	9,230	(6,349)
Audit & Accounting	0	0	0	0	0
Legal Publications	0	52	33	11,627	(11,594)
Board Members	400	500	2,400	3,000	(600)
Elections	0	0	0	0	0
Computer Expenses	0	4,125	18,905	36,029	(17,124)
Copy Machine & Supply	0	0	196	1,001	(805)
Postage & Meter Rent	604	1,294	7,203	10,053	(2,850)
Insurance - General	15,908	14,724	96,311	88,346	7,965
Insurance - Deductible	0	0	0	0	0
Engineering	975	1,980	31,931	45,215	(13,284)
Tools	104	125	790	2,038	(1,248)
Vehicle Expense	0	0	0	0	0
Dues & Memberships	52	3,800	5,284	5,927	(643)
Safety	215	1,974	202	7,098	(6,896)
Summit Water Quality	0	0	16,698	18,531	(1,833)
Building Maintenance	18,055	10,481	27,028	29,516	(2,488)
Employee Housing Maintenan	5,583	2,886	74,555	18,026	56,529
Employee Housing Utilities	2,386	1,063	15,374	13,977	1,397
Total Administration	282,815	365,479	1,702,364	1,735,093	(32,729)
Iowa Hill Plant Expenses					
Utilities					
Gas	679	1,306	9,264	10,924	(1,660)
Electric	0	1,134	7,046	7,541	(495)
Freight	0	161	1,114	1,514	(400)
Equipment Repairs	0	8,535	36	9,537	(9,501)
Chemicals	0	0	0	0	0
Contracted Repairs	292	2,995	2,921	48,656	(45,735)
Laboratory Supplies	2,995	692	28,887	12,554	16,333
Biomonitoring	0	0	5,705	0	5,705
Discharge Permit	0	0	0	0	0
Supplies	0	653	0	4,515	(4,515)
Site Monitoring	128	1,030	750	2,567	(1,817)
Total Iowa Hill	4,094	16,506	55,723	97,808	(42,085)

	2025 <u>June</u>	2024 <u>June</u>	2025 <u>Year to Date</u>	2024 <u>Year to Date</u>	Increase <u>(Decrease)</u>
Farmers Korner					
Utilities					
Gas	0	1,751	41,494	32,200	9,294
Electric	61,326	40,805	269,869	275,437	(5,568)
Freight	0	0	641	284	357
Equipment Repairs	5,849	276	30,490	14,346	16,144
Chemicals	69,567	31,849	316,641	326,706	(10,065)
Supplies	0	0	2,672	5,289	(2,617)
Contracted Repairs	4,736	8,583	48,548	56,902	(8,354)
Dumpster Charges	1,100	1,100	6,600	6,600	-
Biomonitoring	0	0	7	0	7
Discharge Permit	0	0	1,342	1,797	(455)
Composting	12,893	7,253	61,863	56,424	5,439
Site Monitoring	304	316	3,889	4,580	(691)
Sludge Hauling Costs	7,750	5,500	44,750	45,000	(250)
State Health Fees	0	0	90	90	-
Total Farmers Korner	163,525	97,433	828,896	825,655	3,241
South Blue Expenses					
Utilities					
Gas	1,512	426	8,466	7,514	952
Electric	3,814	4,261	21,049	23,144	(2,095)
Equipment Repairs	0	4,357	0	8,228	(8,228)
Contracted Repairs	0	3,200	138	5,140	(5,002)
Supplies	0	0	0	0	-
Discharge Permit	0	0	0	0	-
Site Monitoring	460	588	2,824	3,731	(907)
Total South Blue	5,786	12,832	32,477	47,757	(15,280)
Collection Expenses					
Utilities	1,241	1,898	7,958	11,341	(3,383)
Vehicle Expense	2,403	3,499	14,638	21,442	(6,804)
Line Cleaner Expenses	17,723	375	17,815	446	17,369
Manhole Repairs/Line Repair	327	32,529	32,804	81,247	(48,443)
Equipment Repairs	1,572	1,516	3,455	16,316	(12,861)
CCTV Expense	0	0	0	0	-
Total Collection	23,266	39,817	76,670	130,792	(54,122)
Total Operating Expenditur	479,486	532,067	2,696,130	2,837,105	(140,975)
Net Cash from Operations	182,779	109,213	4,241,677	943,593	3,298,084
Replacement Capital					
Administration	0	0	0	6,632	(6,632)
Employee Housing	0	0	24,416	0	24,416
Plant:					
IH	0	34,504	1,405,778	142,061	1,263,717
FK	76,292	24,731	210,255	41,704	168,551
South Blue	0	0	0	0	0
Collection					
Misc.	413,558	78,971	1,086,026	173,084	912,942
Vehicle	0	0	52,684	0	52,684
Total Replacement Capital	489,850	138,206	2,779,159	363,481	2,415,678
Non Operating Expenses					
CWRPDA Loan Principal	0	0	55,546	54,452	1,094
Loan Interest	0	0	6,425	7,519	(1,094)
Total Non Operating	0	0	61,971	61,971	0

June Comparative Statement Cont.

	<u>2025</u> <u>June</u>	<u>2024</u> <u>June</u>	<u>2025</u> <u>Year to Date</u>	<u>2024</u> <u>Year to Date</u>	
Capital Outlay					
Plant-IH-CO	0	7,995	1,388,789	85,437	1,303,352
Plant-FK-CO	70,633	39,089	542,989	845,287	(302,298)
Plant-South Blue-CO	0	0	0	0	0
Employee Housing	0	0	0	0	0
Collection	0	495	0	5,775	(5,775)
Land		0		0	0
Administration	0	0	0	0	0
Total Capital Outlay	<u>70,633</u>	<u>47,579</u>	<u>1,931,778</u>	<u>936,499</u>	<u>995,279</u>
Total Expenses	<u>1,039,969</u>	<u>717,852</u>	<u>7,469,038</u>	<u>4,199,056</u>	<u>3,269,982</u>
Revenue Less Expenses	<u>321,273</u>	<u>166,895</u>	<u>2,090,595</u>	<u>2,423,320</u>	<u>(332,725)</u>