Jonathan Helstrom
General Manager
Sue Sands
Office Manager, Clerk
Fred Page
Water Superintendent
Derek Dufour
Wastewater Superintendent

Caribou Utilities District
Water & Wastewater
176 Limestone St., Caribou, ME 04736
(207) 496-0911

Caribou Utilities District Board of Trustees Monthly Meeting Agenda

Type: Monthly Meeting, Board of Trustees

When: Wednesday, July 8, 2026 at 5:30 P.M.

Where: City Council Chambers, 25 High Street, Caribou, Maine

Agenda:

1. **Approval of Minutes**
   - Review and approval of the minutes from June 10, 2026 monthly meeting
2. **Financial Reports**
   - Budget and financial reports for period ending June 2026
   - Review and approval of 12-31-2025 Audited Financial Statement
3. **Multi Department Update**
   - Updates on matters related to both water and wastewater
   - Appoint FOAA Public Access Officer
   - Executive Session under 1 M.R.S. § 405(6)(A)
4. **Water Department Update**
   - Updates on water-related matters, projects, and any relevant issues
5. **Wastewater Department Update**
   - Updates on wastewater-related matters, projects, and any relevant issues
6. **Other Business**
   - Confirm next meeting, Wednesday, August 12, 2026

Caribou Utilities District
Water & Wastewater
176 Limestone St., Caribou, ME 04736
(207) 496-0911

Monthly Management Report

Meeting Month: July, 2026

Prepared By: Jonathan Helstrom

Agenda:

Approval of Minutes

No additional comments on the June 13, 2026 monthly meeting minutes.

Financial Report

Profit and Loss Reports
No additional comments on the financials through the end of June.

FY 2025 Audit
The audit has been completed, and copies were distributed to the Board in advance of the July meeting. If amendable, a motion is requested to accept the audit as presented.

Multi-Department Update

Freedom of Access Act (FOAA) Public Access Officer Update
In accordance with FOAA, public bodies are required to designate a Public Access Officer to assist the public in making requests for public records and to help ensure the District complies with the requirements of the law. The Public Access Officer serves as the District's primary point of contact for public records requests and is responsible for coordinating responses, acknowledging requests within the required timeframes, and assisting staff in complying with FOAA requirements.

Historically, the General Manager has served as the District's FOAA Public Access Officer. This recommendation is being brought forward as part of a routine internal update, not in response to any current FOAA requests. I recommend continuing this practice by designating the General Manager to serve in this role. If the Board is agreeable, a sample motion could be worded as follows: Motion t*o appoint the General Manager as the Caribou Utilities District's Freedom of Access Act (FOAA) Public Access Officer, effective immediately, to carry out the duties required under the Maine Freedom of Access Act and to complete any required FOAA training and certification.*

Monthly Board Meeting Location
Although I have not yet fully explored the best video and/or audio option, I am confident that, at a minimum, we can make an audio recording available to the public through a link on the CUD page of the City's website or an alternate method. This approach will continue to provide the public with a greater level of transparency than is required, as Maine law generally requires that public bodies maintain meeting minutes but does not require meetings to be audio or video recorded.

Personnel Policy Review relating to Overtime, Call Response Without Reporting to Work, Holiday Duty, and On-Call Compensation
I reviewing targeted updates to the Personnel Policy related to overtime, call response without reporting to work, weekend duty, holiday duty, on-call assignments, and after-hours call response. These updates are intended to clarify current practices and address areas where the existing policy does not fully reflect operational needs. A formal memo will be provided to the Board early next week for review and discussion.

Executive Session
Pursuant to 1 M.R.S. § 405(6)(A)

Staffing Changes
Two new field employees joined Caribou Utilities District over the past month.

Mike Gudroe started on June 24. Mike recently moved back to the area and brings eight years of experience in the water and wastewater industry.

Lance LaMothe, started on June 25. Lance recently returned to Caribou and joins the District with a Commercial Driver's License (CDL).

Both employees have demonstrated a strong willingness to learn, and we look forward to their contributions and continued growth with the District.

Water Department Update

Water Main River Crossing Project
The first monthly progress meeting and pay application review is scheduled for July 6, 2026.

Construction continues to progress well, and we are pleased with both the pace of the work and the professionalism demonstrated by all parties involved. Dirigo Engineering, Soderberg Construction, and Caribou Utilities District staff have worked collaboratively throughout the first month of construction, resulting in a successful start to the project.

Installation of the new water main along the Limestone Street portion of the project is approximately 50% complete. At this time, the project remains on schedule and is anticipated to be substantially completed, including final pay requisition and project closeout activities, by December 28, 2026.

<u>Leak Detection Equipment</u>
To comply with the SRF procurement requirements, the District issued a Request for Proposals (RFP) for hydrant-mounted leak detection devices. The proposal submission period closed on June 26, 2026, with one proposal received.

A single proposal was submitted by Ti Sales for the leak detection system that has been discussed during several recent Trustee meetings. Dirigo Engineering is currently reviewing the proposal to confirm that it complies with all applicable SRF procurement requirements. If the proposal is determined to be compliant, the District anticipates awarding the contract in the near future.

As previously discussed, the Drinking Water Program has determined that these leak detection improvements are eligible expenses under the SRF program and may be included within the available "stretch" funding associated with the Water Main River Crossing Project. As a result, approximately 35% of the project cost would be covered through SRF principal forgiveness, allowing the District to maximize the value of the funding currently available while improving its ability to proactively identify and reduce water loss throughout the distribution system.

Wastewater Department Update

<u>Grimes Generator Replacement Project</u>
The project remains on schedule, and the goal continues to be substantial completion of construction and administrative closeout by the end of 2026. Staff has continued working closely with Dirigo Engineering to finalize the project design. Dirigo will conduct one final site visit on July 6 to verify a few remaining field details. Following that visit, the design is expected to be complete and the project will be ready to advertise for bids.

<u>FFY 2025 Maine Clean Water State Revolving Fund Loan (CWSRF)</u>
As approved by the Board last month, the next step in securing up to $1.7 million in CWSRF financing is to submit a loan application to the Maine Municipal Bond Bank (MMBB). As part of this process, MMBB staff will evaluate the District's financial condition, creditworthiness, and repayment capacity before making a recommendation to the MMBB Board on whether to approve the loan.

The review and approval process typically takes several months, depending on staff review time and the MMBB Board meeting schedule, as the Board meets only once per month. Staff will continue working with MMBB to complete the application and provide any additional information needed to keep the financing process moving forward.

FY 2026 Congressionally Directed Spending Grant
As I continue to work through the federal grant requirements, it has become increasingly apparent that engineering services are needed early in the process to better define the project scope, develop preliminary designs, and establish reliable construction cost estimates. These items are necessary to support both grant administration and long-term project planning.

The District's $1.7 million CWSRF loan, approved by the Board last month, is eligible to fund engineering services. However, after further discussions with the Maine Drinking Water State Revolving Fund Program, EPA Region 1, and Dirigo Engineering, it became clear that relying solely on CWSRF funding for engineering could make it difficult to demonstrate sufficient eligible matching funds outside of qualifications-based engineering services to satisfy the federal cost-share requirements. Under the current funding strategy, the available match would be very close to the minimum required.

After careful consideration, I have determined that the most prudent long-term approach is to procure engineering services for the entire project through a qualifications-based Request for Qualifications (RFQ) process. While this requires additional effort upfront, it provides the greatest flexibility by allowing engineering costs to be funded by any applicable grant source or applied toward matching requirements, significantly simplifying grant administration throughout the life of the project.

The RFQ was advertised beginning June 30, 2026, with Statements of Qualifications due on July 31, 2026. I anticipate bringing a recommendation for engineering services to the Board for consideration at the August meeting following completion of the qualifications-based evaluation process.

FY 2027 Congressionally Directed Spending Grant Application
There have been no new developments regarding the FY 2027 Congressionally Directed Spending (CDS) request.

Other Business

No additional matters have been identified for discussion under Other Business at this time.

Schedule Next Meeting

The next meeting is scheduled for August 12, 2026.

The monthly meeting of the Caribou Utilities District was held Wednesday, June 10, 2026 in the City Council Chambers located at 25 High Street, Caribou, Maine.

Trustees Present	Others Present
Jay Kamm, President	Jonathan Helstrom, General Manager
David Martin, Treasurer	Danielle, Brissette, City Clerk
David Belyea, Trustee	
Matthew Till, Trustee	Absent, Sue T Sands, Clerk
Mark Draper, Trustee	

President Jay Kamm called the meeting to order at 5:30 PM. After reviewing the minutes of the May 13, 2026 meeting, David Martin moved and Matthew Till seconded the motion to approve the minutes as presented. All Trustees except Jay Kamm who abstained from voting were in favor of approving the minutes of the May 13, 2026 meeting. The Financial and Budget reports were reviewed by the Trustees. Trustee Draper questioned Account # 615.50, Purchased Power, (Transmission & Distribution) and President Kamm questioned account # 620.26 which has a zero balance. Manager Helstrom informed the Trustees that the power accounts had been restructured by Chuck Kelley, and also noted that since we are in the off season, fewer solar credits are distributed monthly. Account # 620.26, Contractual Services, Engineering & Technical, is used only for minor technical services needed during the year, and all amounts for Engineering, etc. for the projects are capitalized and the District is reimbursed through loan requisitions. After discussion, David Martin moved and Matthew Till seconded the motion to acc ept the reports as presented. UNANIMOUSLY VOTED.

Manager Helstrom reported the 12-31-25 audit is nearing completion. President Kamm questioned if guidelines had to be followed regarding dates of submission, etc., and the District did file for an extension with the PUC for the annual report which is due 04-01-26. The total Revenue for the year was obtained from the auditor in order for the State to invoice the District for their annual regulatory assessment in the amount of $4,675.00. As far as financial documents necessary for the audit, everything was completed inhouse in February, but the final adjusting entries were not received until late May. Since the meeting on the 10th, the Financial Statements were received and mailed to the appropriate individuals.

Manager Helstrom reported that the District had been awarded a $3,000 safety grant through Maine Municipal Association Worker's Compensation Fund's Ed MacDonald Safety Grant Program. Each year the District can apply for (2) $3,000.00 grants, (1) application is for safety-related equipment and materials that help reduce workplace injuries and improve employee safety, and the second grant can be used to purchase materials that would help members address specific risk exposures and support the implementation of effective risk management and loss control techniques for property and casualty concerns.

The District will be moving forward with the hiring process for two field positions. Mr. Larry Markle will be leaving employment with the District June 12, 2026 and will be relocating elsewhere. The District would like to thank Larry for his service and contributions to the District and wish him the best of luck. Two summer interns also will be working for the District during the summer. Ty Hunter started work on June 8th, and Brayden Caldwell will be starting on the 15th. They both will be assisting with various operational and maintenance activities throughout the summer.

Soderberg Construction moved equipment to the River Crossing Project on Tuesday and work will begin soon. Dirigo Engineering has retained Andy Till to serve as the Resident Project Representative (RPR) during the construction phase of the project. Mr. Till will be coordinating between the contractor, engineer, and the District. The District is looking for an anticipated closeout of the project by December 28, 2026.

In 2023, The District submitted approximately $72,000 in engineering, design, and permitting costs for reimbursement through the Drinking Water Program for the River Crossing Project. Unfortunately, only $36,987.69 of those costs were paid in full. This figure represented approximately one-half of the submitted engineering and permitting costs, with the remaining balance representing CUD's local share. Sue recently compiled the original invoices that were not paid, along with reimbursement request documentation, and associated Drinking Water Program forms and correspondence from the 2023 reimbursement effort to the Drinking Water Program for review. The request was approved, and the District recently received payment of $35,012.31 through the current SRF loan and will also benefit from the project's 35% principal forgiveness. As a result, approximately 35% of the reimbursement will effectively be converted to grant funding which will further reduce the overall cost of the river crossing project.

The field employees continue to move forward with the development of a comprehensive leak detection program aimed at identifying non-surfacing leaks, reducing water loss, and proactively locating leaks before they become larger system failures. The Drinking Water Program has determined that these leak detection improvements are eligible expenses under the SRF program and may be included as part of the river crossing project's available "stretch" funding capacity, and also eligible for the project's 35% principal forgiveness.

The inspection of the District's North Main storage tank was recently completed. The inspection was a recommendation identified during the 2025 Drinking Water Program sanitary survey. The diver disinfected the tank, cleaned silt from around the tank, and stated that the tank was spotless. Manager Helstrom expressed that the wells produce great water with very low sediment.

The Grimes generator replacement project is moving forward. Dirigo has begun design and engineering associated with the installation of the new generator system. The goal of the project is to have substantial completion of construction and administrative closeout by the end of 2026.

June 3, 2026, Manager Helstrom participated in an initial project kickoff meeting with EPA regarding the District's FY 2026 Congressionally Directed Spending (CDS) award. The meeting primarily focused on program administration, EPA points of contact, grant application requirements, and the overall process for moving the project toward a formal grant award. The District staff and Dirigo Engineering have scheduled a project engineering kickoff meeting for June 16, 2026. The purpose of the meeting is to review the project scope, discuss design priorities, establish a preliminary project schedule, and identify next steps needed to advance engineering and grant application activities.

August 6, 2025 CWSRF offered the District a loan of $1,700,000 in Clean Water State Revolving Fund financing through the FFY2025 Intended Use Plan. These funds are anticipated to be used to satisfy required local match obligations associated with the federal grants and to fund eligible project costs not covered by the grant program. In order to maintain momentum and avoid delays in project development and funding eligibility, Manager Helstrom is recommending that the Trustees of Caribou Utilities District authorize submission of the CWSRF application to the Maine Municipal Bond Bank in the amount of $1,700,000. The following motion was made;
I, Mark Draper, Trustee of Caribou Utilities District move to authorize the General Manager, Jonathan Helstrom to submit an application to the Maine Municipal Bond Bank for $1,700,000 in Clean Water State Revolving Fund financing and to execute all documents necessary to complete the application process, subject to final Board approval of any loan closing documents and financing agreements. This vote was seconded by David Belyea, Trustee. UNANIMOUSLY VOTED BY Jay Kamm, President, David Martin, Treasurer, David Belyea, Matthew Till, and Mark Draper, all Trustees of Caribou Utilities District.

Several items were discussed in other business.

1, Trustee Martin suggested offering the field employees the option of working (4) 10 hour days during the summer rather than the regular (5) 8 hour days similar to the schedule of the Public Works Department. Manager Helstrom will review the request, but stated that daily rounds are necessary at all of our facilities and someone would need to be on duty regardless five days a week.

2, Trustee Martin questioned the method of how over-time pay is administered to employees during the week in regards to a Holiday or scheduled Paid Time Off occurring during the same week. Manager Helstrom explained to the Trustees that the current policy states that District employees must actually work 40 hours during a regular week before any over-time pay is allowed. Mr. Martin would like to have the current policy amended in order for the employee to benefit over-time wages if this should happen during a regular work week when a holiday and/or scheduled PTO is taken, and then working 16 straight hours on a main break. Mr. Helstrom explained regardless, the employee needs to work 40 hours before the over-time would be allowed. The policy will be reviewed by Mr. Helstrom.

3, President Kamm discussed the possibility of changing the location of the monthly Trustees meetings to the conference room of the District located at 176 Limestone Street. The District appreciates all of the extra time that the City Clerk does at the end of her work day in order to set up all of the audio equipment, etc. for the Trustees meeting that night, when, at times, the meeting will only last 15 minutes. Trustee Martin is opposed of moving the location unless full meeting coverage would be available for the citizens of Caribou. The item will be tabled for the time being.

Trustee Martin signed (1) lien discharge for the District. Trustee Draper questioned the fluoride issue which has been discussed in earlier meetings. Manager Helstrom recently reached out to a neighboring District who will be placing the water fluoridation question on the November 2026 ballot, as well as speaking to a local attorney asking for his assistance to help ensure that the District is complying with all applicable legal and procedural requirements necessary for the District to have this item included on the November election. Once information has been outlined by the Attorney, the Trustees will be notified of the progress and steps necessary for the District to move forward.

The 2023 Case Backhoe purchased by the District was delivered on June 9th. The staff appreciated the fact that they didn't need to travel downstate to pick the machine up. It was delivered to Beauregard

Equipment in Presque Isle and then Fred and Derek were able to do a small change order before it was delivered to the garage.

The next scheduled meeting will be Wednesday, July 8, 2026 at 5:30 P.M. in the City Council Chamber located at 25 High Street.   Mark Draper moved and David Martin seconded the motion to adjourn the meeting at 6:20 P.M. UNANIMOUSLY VOTED.

June 2026 Profit & Loss

Caribou Utilities District Water Department

REVENUE	Account	2026 Budget	2026 Cumulative Total	2025 Cumulative Total	% of Budget
Metered	461.0	$900,000.00	$422,798.83	$420,701.71	47%
Public Fire Protection	463.0	$357,600.00	$177,933.72	$176,172.00	50%
Lien Fees	476	$500.00	$0.00	$0.00	0%
Miscellaneous Customer Service and Fees	0.00	$16,000.00	$9,362.61	$9,314.01	59%
Other Income	474	$15,000.00	$21,695.22	$6,864.09	145%
Earned Interest	419	$6,000.00	$5,683.12	$4,559.70	95%
Lease Agreements	421	$33,000.00	$17,392.26	$17,392.26	53%
TOTAL REVENUE		$1,328,100.00	$654,865.76	$635,003.77	49%

EXPENSE	Account	2026 Budget	2026 Cumulative Total	2025 Cumulative Total	% of Budget
Administration Wages	601.80	$217,000.00	$98,478.34	$104,948.01	45%
Field Wages	601.20	$206,000.00	$97,120.54	$96,539.13	47%
Admin & General Expenses (Outsourcing)	620.70	$15,000.00	$5,647.24	$6,626.65	38%
Admin & General Expenses (Office Supplies)	620.75	$7,500.00	$5,059.38	$5,520.27	67%
Admin & General Expenses (Communication & Maintenance)	620.78	$4,000.00	$2,825.14	$1,979.28	71%
Admin & General Expenses (Advertising)	620.79	$1,000.00	$180.75	$206.52	18%
Admin & General Expenses (Travel, Education & License)	620.71	$8,000.00	$486.90	$3,271.27	6%
Retirement (401a)	604.82	$17,000.00	$7,781.40	$8,235.10	46%
Health Insurance & Stipend	604.81	$88,000.00	$27,799.51	$36,200.67	32%
Payroll Tax	604.00	$37,000.00	$15,751.38	$16,326.58	43%
Purchased Power (Plant Production)	615.10	$66,000.00	$20,754.32	$23,847.04	31%
Purchased Power (Transmission & Distribution)	615.50	$12,000.00	$7,517.35	$2,357.75	63%
Communication	616.00	$4,500.00	$2,069.41	$1,905.09	46%
Chemicals	618.30	$30,000.00	$15,699.36	$12,765.88	52%
Operations & Maintenance (Treatment)	620.20	$9,000.00	$2,250.61	$2,771.34	25%
Operations & Maintenance (Transmission & Distribution)	620.60	$31,000.00	$33,709.79	$28,062.47	109%
Laboratory Supplies & Testing	620.30	$9,000.00	$1,849.77	$2,138.45	21%
Operation Tools and Equipment	620.50	$7,500.00	$2,452.38	$2,444.91	33%
Contractual Services Engineering & Technical	620.26	$5,000.00	$0.00	$775.00	0%
Contractual Services Accounting	632.00	$6,500.00	$6,475.00	$11,375.00	100%
Contractual Services Legal	633.00	$1,000.00	$322.50	$152.00	32%
Transportation	650.30	$23,000.00	$3,954.85	$12,585.80	17%
Insurance (General Liability)	657.00	$15,000.00	$7,835.73	$7,343.44	52%
Insurance (Workers Compensation & Unemployment)	658.00	$5,000.00	$3,448.15	$107.15	69%
Bad Debt	670.00	$500.00	$0.00	$0.00	0%
Heating	615.55	$4,500.00	$718.70	$3,804.49	16%
Miscellaneous, Subscriptions, Dues & Regulatory Fees	675.50	$25,000.00	$13,146.84	$9,602.92	53%
Utility Regulator Assessment Fees	408.10	$8,000.00	$4,675.00	$4,513.00	58%
Tank Maintenance Fund	600.20	$6,000.00	$2,500.00	$3,500.00	42%
Asset Replacement Reserve	341.10	$33,000.00	$8,000.00	$16,000.00	24%
Garage & Office Roof Loan Payment	641.50	$7,000.00	$3,458.68	$2,228.52	49%
SUBTOTAL EXPENSE		$909,000.00	$401,969.02	$428,133.73	44%
Principal Payment (Long Term Debt Payments)	600.10	$393,300.00	$175,638.31	$174,177.74	45%
TOTAL EXPENSE		$1,302,300.00	$577,607.33	$602,311.47	44%
PROFIT (LOSS)		$25,800.00	$77,258.43	$32,692.30	

Capital Reserve Accounts

Caribou Utilities District Water Department

Account Name	Account	March 2026	June 2027
Jet Truck	136-02	$ 3,000.00	$ 6,000.00
South Main Street	136-03	$ 17,666.97	$ 17,669.00
Well Project	136-05	$ 14,316.10	$ 21,479.25
USDA RD Refinance	136-06	$ 28,305.51	$ 41,964.72
High St	136-07	$ 1,967.41	$ 4,997.92
Coolidge Ave	136-08	$ 720.77	$ 1,226.48
North Main St and South Main St	136-09	$ 68,252.82	$ 81,597.24
Sincock St	136-14	$ 23,692.81	$ 24,316.39
Tank Project	136-22	$ 14,741.26	$ 17,617.66
Booster Station	136-24	$ 8,820.86	$ 10,366.78
Katahdin Trust Reserve	136-01	$ 84,524.52	$ 29,970.45
Katahdin Trust Reserve	136-02	$ 92,744.11	$ 97,990.00
Contingency	136-04	$ 92,081.67	$ 95,019.47
Short Lived Assets	136-15	$ 17,532.60	$ 19,619.33
CFCU CD	136-18	$ 64,346.38	$ 65,626.70
Account for Future Project	136-20	$ 25.00	$ 25.00
TOTAL		$ 532,738.79	$ 535,486.39

June 2026 Profit & Loss

Caribou Utilities District Wastewater Department

REVENUE	Account	2026 Budget	2026 Cumulative Total	2025 Cumulative Total	% of Budget
Treatment	401.0	$785,000.00	$392,139.06	$387,772.72	50%
AWS Leachate	405.0	$213,000.00	$132,717.32	$141,744.37	62%
Trucked Septage & Wastewater	405.1	$4,000.00	$0.00	$0.00	0%
Stormwater	401.5	$4,000.00	$2,044.32	$2,038.65	51%
Miscellaneous Service & Fees	425 & 413	$15,000.00	$26,286.92	$32,044.07	175%
Earned Interest	415.0	$10,000.00	$4,374.77	$3,999.61	44%
Garage & Office Roof Loan Payment	430.0	$9,800.00	$4,824.48	$4,824.48	49%
Lease Agreements	404.0	$25,000.00	$25,000.00	$25,000.00	100%
TOTAL REVENUE		$1,065,800.00	$587,386.87	$597,423.90	56%

EXPENSE	Account	2026 Budget	2026 Cumulative Total	2025 Cumulative Total	% of Budget
Administration Wages	701.00	$147,000.00	$66,783.82	$71,272.44	45%
Field Wages	501.00	$176,000.00	$65,715.31	$95,814.44	37%
Admin & General Expenses (Outsourcing)	702.00	$15,000.00	$5,774.95	$5,832.98	38%
Admin & General Expenses (Office Supplies)	702.10	$7,500.00	$4,808.21	$7,277.31	64%
Admin & General Expenses (Communication & Maintenance)	702.20	$4,000.00	$2,805.97	$1,344.62	70%
Admin & General Expenses (Advertising)	702.25	$1,000.00	$180.75	$525.78	18%
Admin & General Expenses (Travel, Education & License)	702.30	$8,000.00	($308.05)	$1,605.05	-4%
Retirement (401a)	701.10	$11,000.00	$4,813.36	$5,151.62	44%
Health Insurance & Stipend	715.00	$88,000.00	$25,786.94	$33,488.25	29%
Payroll Tax	716.00	$26,500.00	$10,561.40	$13,385.52	40%
Purchased Power (Treatment)	513.00	$110,000.00	$49,541.34	$64,361.38	45%
Purchased Power (Pumping)	603.00	$90,000.00	$33,200.02	$37,641.61	37%
Communication	503.00	$5,000.00	$1,507.64	$2,177.02	30%
Chemicals	504.00	$3,500.00	$1,195.90	$2,613.52	34%
Operations & Maintenance (Pumping)	603.10	$15,000.00	$6,329.29	$8,493.50	42%
Operations & Maintenance (Treatment)	508.00	$10,000.00	$3,422.91	($1,250.67)	34%
Operations & Maintenance (Collection)	608.00	$11,000.00	$2,491.61	$10,009.24	23%
Laboratory Supplies & Testing	507.00	$15,000.00	$7,776.51	$8,151.02	52%
Operation Tools and Equipment	510.00	$5,500.00	$4,143.33	($936.11)	75%
Contractual Services Accounting	721.00	$6,400.00	$6,475.00	$6,375.00	101%
Contractual Services Legal	750.00	$2,000.00	$771.00	$437.00	39%
Contractual Services Engineering & Technical	521.00	$10,000.00	$5,384.30	$5,151.47	54%
Transportation	506.00	$23,000.00	$3,821.92	$10,958.86	17%
Insurance General Liability	711.10	$18,500.00	$9,564.77	$8,814.06	52%
Insurance (Workers Compensation & Unemployment)	711.00	$7,000.00	$3,451.35	($886.75)	49%
Heating	509.00	$5,500.00	$4,789.32	$4,210.64	87%
Miscellaneous, Subscriptions, Dues & Regulatory Fees	550.00	$25,000.00	$5,930.46	$6,802.66	24%
Garage & Office Roof Loan Payment	741.50	$2,800.00	$1,365.78	$880.02	49%
Asset Replacement Reserves	341.20	$33,000.00	$8,000.00	$14,000.00	24%
SUBTOTAL EXPENSE		$882,200.00	$346,085.11	$423,701.48	39%
Principal Payment (Long Term Debt Payments)	749.00	$201,800.00	$34,602.20	$34,455.86	17%
TOTAL EXPENSE		$1,084,000.00	$380,687.31	$458,157.34	35%
PROFIT (LOSS)		($18,200.00)	$206,699.56	$139,266.56	

Capital Reserve Accounts

Caribou Utilities District Wastewater Department

Account Name	Account	March 2026	June 2026
Jet Truck	107-60	$ 3,000.00	$ 6,000.00
Grimes Project	107-80	$ 39,877.47	$ 77,862.66
USDA RD Loan Payment Reserve	107-85	$ 80,246.26	$ 81,872.73
CFCU Money Market	104-11	$ 95,326.39	$ 110,837.52
ACFS&L Reserve	107-60	$ 38,280.77	$ 39,966.98
USDA RD Short Lived Asset Reserve	107-90	$ 83,698.13	$ 25,639.30
Katahdin Trust Reserve (Stormwater Account)	103-50	$ 18,396.37	$ 20,492.63
TOTAL		$ 358,825.39	$ 362,671.82