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, August 12, 2026 at 5:30 P.M.

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

Agenda:

1. **Approval of Minutes**

   Review and approve the minutes of the July 8, 2026 meeting

2. **Financial Reports**

   Budget and financial reports for period ending July 2026

3. **Multi Department Update**

   Updates on matters related to both water and wastewater

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**

   Fluoride Discussion

   Discuss Location of Monthly Meetings

   Vote to open a CWSRF "Project Account" for the

   Wastewater Division at Aroostook County Federal Savings and Loan

7. **Executive Session**

   Title 1, Chapter 13, Section 405,6A, Personnel issues

8. **Confirm Next Meeting**, Wednesday, September 9, 2026

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

Caribou Utilities District
Water & Wastewater
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Monthly Management Report

Meeting Month: August, 2026

Prepared By: Jonathan Helstrom

Agenda:

Approval of Minutes

No additional comments on the July 8, 2026 monthly meeting minutes.

Financial Report

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

Multi-Department Update

Monthly Board Meeting Location
Since last month's report, I have further explored options for recording CUD's public meetings. Based on that review, it appears we can implement a relatively simple video and audio recording system with an estimated equipment cost of approximately $1,800.

CUD would create its own YouTube account and upload the recording following each public meeting. A link to the recording would then be provided to the City for posting on the CUD page of the City's website, which is where links to past meeting recordings are currently maintained.

The equipment would also be available for other remote or hybrid meetings, providing CUD with a dedicated conferencing system rather than relying on individual computers, cameras, and microphones.

This approach would provide a consistent and easily accessible archive of CUD's public meetings and continue to provide the public with a greater level of transparency than is required, as Maine law generally requires public bodies to maintain meeting minutes but does not require regular public meetings to be audio or video recorded or posted on the internet.

Cybersecurity Review

Following recent Federal warnings and active security breaches of several of Maine's water and wastewater utilities, CUD has partnered with the Maine Drinking Water Program and cybersecurity specialists with the U.S. Army National Guard to conduct a cybersecurity audit in the coming months. The review will provide an independent assessment of our existing systems and practices, help identify potential vulnerabilities, and provide recommendations for improvements. We will also continue coordinating with our IT provider and regulatory partners as recommendations are developed. The goal is to take a proactive rather than reactive approach to cybersecurity and identify reasonable improvements before a problem occurs, particularly as CUD continues to modernize and expand its SCADA, PLC, remote monitoring, and other digital systems.

Water Department Update

Water Main River Crossing Project

The second monthly progress meeting and pay application review was held on August 3, 2026. Based on work completed to date, the project is approximately 40% complete.

Construction continues to progress very well, and we remain pleased with both the pace of the work and the professionalism demonstrated by all parties involved. The Limestone Street portion of the project is now substantially complete, with the exception of disinfection and final surface restoration. Work completed during this period included approximately 805 feet of new water main, 823 cubic yards of ledge excavation, 1,600 feet of trench insulation, three trench relief drains, one hydrant, and three gate valves. The installed main has successfully passed leakage testing.

The contractor is expected to return in force around August 17, with approximately three weeks of construction remaining. The next major phase will be installation of the new water main across the Aroostook River. The pipe will be fused on the River Road side, fitted with concrete anchors, and pulled into position as the river crossing is excavated.

Overall, the project continues to progress well and remains on schedule. Dirigo Engineering, Soderberg Construction, and CUD staff continue to work collaboratively to keep the project moving toward completion.

Leak Detection Equipment

The District has completed the procurement process for the hydrant-mounted leak detection system. Following review by Dirigo to confirm compliance with applicable SRF procurement requirements, the contract with Ti-SALES was executed and the equipment was ordered.

The equipment has since arrived and been installed throughout the distribution system. The sensors are now actively monitoring for potential leaks and collecting data. After allowing sufficient time to establish baseline information, the initial results will be reviewed in the coming weeks to identify potential leaks that may warrant further investigation.

As previously discussed, the Drinking Water Program 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 will be covered through SRF principal forgiveness, allowing the District to maximize the available funding while improving our ability to proactively identify leaks, reduce water loss, and help CUD identify areas of the distribution system where aging or problematic water mains should be prioritized for future replacement.

Fluoridation Discussion

Over the past month, we continued researching the process required to discontinue fluoridation of the municipal water supply. The process has proven to be more involved than initially anticipated, and we have been working with legal counsel and the City to better understand the applicable State requirements and municipal election process.

Based on our discussions to date, CUD does not have the authority to independently place the fluoridation question on the municipal ballot. The matter would first need to be presented to the Caribou City Council, which would need to take formal action to place the question before the voters.

We had initially hoped that the question could potentially be included on the November 2026 ballot. However, after discussions with the City Clerk, we have confirmed that we have missed the practical deadline for this year's election. The City must have all ballot information by September 4 in order to have ballots printed and meet absentee and other election requirements. Because the City Council would first need to authorize the referendum and its September meeting occurs after the City's ballot-production deadline, there is not sufficient time to complete the required process for November.

Legal counsel is currently consulting with the Maine Municipal Association to further clarify the statutory and procedural requirements for moving the issue forward. This should help ensure that CUD, the City, and the Board have a clear understanding of the required public hearings, notices, Council action, ballot language, and applicable timelines before proceeding.

While the November 2026 election is no longer feasible, we will continue working with legal counsel and the City to establish a definitive process and timeline. Once that information is available, it will be brought back to the Board for further discussion and direction, including whether the Board wishes to pursue a stand-alone referendum at an earlier date or place the question before voters as part of the regular 2027 election cycle.

Wastewater Department Update

<u>Grimes Generator Replacement Project</u>
The project continues to move forward. MEMA has completed its review of the draft design documents, and its comments have been incorporated into the plans and specifications. Maine SRF has also assigned a project manager, who is scheduled to review the draft documents during the week of August 10, 2026. Following completion of the SRF review and incorporation of any necessary comments, the project is expected to be advertised for construction.

The first reimbursement/pay application has also been submitted to FEMA for costs incurred to date. Our goal remains to keep the project moving as quickly as the required funding-agency reviews allow.

In addition, FEMA has awarded CUD $12,612.50 to cover eligible grant administration expenses at 100% federal funding with no local match required. This increased the total federal award from $285,468.75 to $298,081.25.

<u>FFY 2025 Maine Clean Water State Revolving Fund Loan (CWSRF)</u>
As approved by the Board, the District submitted its application to the Maine Municipal Bond Bank (MMBB) for up to $1.7 million in CWSRF financing.

We recently received an update from MMBB confirming that the application is in their queue for underwriting review. MMBB has completed a preliminary review of the documentation submitted and indicated that it appears to be in order. They will contact CUD if any additional information or clarification is needed as they complete the underwriting process.

Once underwriting is complete, MMBB staff will make a recommendation to the MMBB Board regarding approval of the loan. Staff will continue working with MMBB and responding promptly to any requests for information to keep the financing process moving forward.

<u>Project Account</u>
Staff is recommending that the Board authorize the opening of a dedicated Project Account for the Wastewater Division at Aroostook County Federal Savings and Loan.

This is particularly important because the District's wastewater improvements are expected to be completed in multiple phases and funded through several different sources, including FEMA, CWSRF, the FY2026 EPA Community Grant, and hopefully additional FY2027 federal appropriations.

Maintaining a dedicated project account will allow CUD to better segregate project-related funds and provide cleaner accounting throughout the life of these projects. Using the account exclusively for project-related deposits and expenditures will make it easier to track the various grant and loan proceeds, local contributions, reimbursements, and eligible expenses associated with each funding source. This should also provide a much clearer financial record for reimbursement requests, grant reporting, audits, and final project closeout, particularly where individual project components may involve more than one funding source.

Wastewater Upgrade Project

As previously reported, the District received a $3.288 million FY2026 EPA Community Grant for wastewater infrastructure improvements. Over the past several months, considerable effort has gone into understanding the federal grant requirements and determining the best approach for procuring and funding engineering services.

Initially, the District planned to use the $1.7 million CWSRF financing for engineering services. However, after discussions with the funding agencies and Dirigo Engineering, it became apparent that doing so could limit our ability to count those engineering costs toward the required EPA non-federal match. With the available match potentially being very close to the minimum required, the decision was made to procure engineering services for the entire project through a qualifications-based RFQ process. This approach preserved the greatest flexibility for using engineering costs under the various funding sources and, if necessary, toward the EPA matching requirement.

The RFQ was subsequently advertised, and a total of four engineering firms obtained the RFQ package; however, Dirigo Engineering was the only firm to submit a Statement of Qualifications. Dirigo's qualifications package was reviewed and scored in accordance with the RFQ requirements and was determined to be compliant. Dirigo was subsequently selected to provide engineering and design services for the project.

Since beginning that procurement process, we have continued working through the EPA requirements. After meeting with EPA and further reviewing the grant requirements, it was determined that CUD appears to qualify for a waiver of the non-federal cost-share requirement. EPA allows a waiver when a community's median household income is less than 80% of the statewide median. Current Census data shows Caribou's median household income at approximately 71.9% of Maine's median household income, which appears to meet the eligibility criterion.

A formal cost-share waiver request and supporting Census documentation have now been submitted to EPA. If approved, the waiver would eliminate the local match requirement associated with the $3.288 million federal award. Although the potential waiver may ultimately eliminate the matching concern that originally led us down the qualifications-based engineering procurement path, completing the RFQ process still provides CUD with maximum flexibility in how engineering and other project costs are funded as the project progresses.

During the week of August 17, 2026, CUD and Dirigo will hold a project kickoff meeting to establish the project scope, priorities, schedule, and next steps. The meeting will also allow

Dirigo to better define the anticipated engineering effort and develop a detailed scope of services and fee proposal for the District's review.

Following the kickoff meeting, work will begin on the preliminary design and information necessary to complete the required environmental review and prepare the District's formal grant application for submission to EPA.

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 September 9, 2026.

The monthly meeting of the Caribou Utilities District was held Wednesday, July 8, 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	Sue T Sands, Office Manager, City Clerk
Matthew Till, Trustee	
Mark Draper, Trustee	

President Jay Kamm called the meeting to order at 5:30 PM. After reviewing the minutes of the June 10, 2026 meeting, Mark Draper moved and David Martin seconded the motion to approve the minutes as presented. UNANIMOUSLY VOTED. The Financial and Budget reports were reviewed by the Trustees. David Martin moved and David Belyea seconded the motion to accept the reports as presented. UNANIMOUSLY VOTED.

Sue reported that our auditor was pleased to report no disagreements or difficulties dealing with the management arose during the course of the audit, and no significant issues were discussed regarding performance. Therefore, the audit was classified as a clean audit with no findings. David Martin moved and Mark Draper seconded the motion to accept the financial statement for Caribou Utilities District for 12-31-25 as presented. UNANIMOUSLY VOTED.

Manager Helstrom reported that 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 requirement of the law. The Public Access Officer serves as the District's primary point of contact for public record requests. David Martin moved and Mark Draper seconded the motion to appoint General Manager Jonathan Helstrom as the Caribou Utilities District's Freedom of Access Act, FOAA, Public Access Officer, effective immediately. (July 8, 2026.) UNANIMOUSLY VOTED.

Manager Helstrom discussed the change of location for the monthly board meetings. Mr. Helstrom has not yet fully explored the best video and/or audio options for the meetings which now are recorded on U Tube. Maine law generally requires that public bodies maintain meeting minutes, but does not require meetings to be audio or video recorded. Different options were discussed and Trustee Belyea suggested to Manager Helstrom that he obtain the cost of different equipment before moving forward with a purchase and bring this information to the August 12th meeting.

Manager Helstrom is in the process of updating the personnel policy so it accurately provides consistency in administration, and ensures employees clearly understand employment expectations.

The first item discussed was Overtime;

In the current Personnel policy overtime is not covered unless employee actually works over 40 hours per week. Paid Leave, Holiday and other approved absences do not count toward the forty- hour threshold, therefore employees who work beyond their normal schedule during a week in which they utilize an approved Holiday or Paid Leave may not qualify for overtime compensation. Manager Helstrom recommends revising the policy to provide employees compensation at one and one-half times their regular hourly rate for all hours worked in excess of forty hours in a workweek. Approved leave, including PTO, District Holidays, and other approved paid absences shall be counted toward an employee's normal (40) hour workweek. After much discussion, David Martin moved and Matthew Till Seconded the motion to authorize Manager Helstrom to revise the CUD Personnel Policy to provide employees over-time, (1 ½) times their regular hourly rate for all hours worked in excess of 40 hours per workweek, and PTO, District Holidays and other approved paid absences shall be **counted** toward the employee's normal (40) hour week. Trustee Martin, Draper, Belyea and Till voted in favor for the revision of the overtime section with one Trustee, Jay Kamm, opposed.

Second Item discussed; Call Response without reporting to work

In the current Personnel Policy this item is not addressed where an employee is required to respond to a work-related issue outside of normal working hours, but is able to resolve the matter remotely without physically reporting to work. Such examples would include responding to customer emergencies by telephone, communicating with the Caribou Police Department, reviewing and responding to SCADA auto-dialer alarms that require employee's time and attention but do not require travel to a District facility. Manager Helstrom recommended adding a new policy providing that an employee who responds to work-related calls outside their normal work schedule and not required to physically report to work, shall receive a minimum of (1) hour credited time for each qualifying incident at one and one-half their regular hourly rate. Mark Draper moved and David Martin seconded this motion to authorize Manager Helstrom to add the above item to the CUD personnel policy. UNANIMOUSLY VOTED.

Third item, Weekend Duty;

Current practice requires the employee assigned weekend duty to perform scheduled operational checks on Saturday and Sunday. Employees receive a minimum of two (2) hours of credited work time for each weekend visit. Employees currently are expected to reduce their regular work schedule by (4) hours weekly, and currently employees desire to take Friday afternoon off as their (4) hours of credit. Manager Helstrom is recommending if weekend duties require more than (4) hours of work during the assigned weekend, the employee will be compensated at one and one-half the employee's regular hourly rate. David Belyea moved and Mark Draper seconded the motion to allow the employees a minimum of (2) hours of credited work for each weekend visit, (Saturday and Sunday) and currently employees are opting to take four hours of work off on Friday afternoons. If more than four hours is actually worked on weekend duty, the employee will be compensated at one and one-half the employee's regular pay. Trustee Belyea, Draper, Kamm, and Till all voted in favor of this recommendation and Trustee Martin was opposed.

Fourth item, Holiday Duty

Current practice differs from the written policy regarding holiday coverage. Employees assigned to holiday duty typically report to complete required operational checks and other assigned duties. The employees currently receive holiday pay and are provided eight (8) hours of compensatory time to use at a later date. Mark Draper moved and David Martin seconded the motion authorizing Manager Helstrom to revise the current personnel policy as follows; employees assigned holiday duty shall perform the required operational checks and other assigned duties on District-recognized holidays, and shall reduce their regular work schedule by four (4) hours of credited work time, in the same week, for each required holiday assignment, subject to supervisory approval to maintain a standard forty (40) hour workweek regardless of the actual time worked. If Holiday duties require more than four (4) hours of work, all additional hours shall be compensated at one and one-half their regular hourly rate. Employees shall no longer receive eight (8) hours of compensatory time for performing holiday duty. UNANIMOUSLY VOTED.

Fifth item, On-Call Duty;

Currently each week one employee is assigned as the District's primary on-call operator. This employee is responsible for performing any required weekend and District recognized holiday operational checks that occur during this assigned week. In addition, this employee serves as the first point of contact for all after-hours operational issues Including; auto-dialer alarms, water and wastewater emergencies, customer service emergencies, equipment failures, and other operational incidents requiring an after-hour response.

Unlike scheduled weekend and holiday assignments, on-call duty requires the employee to remain continuously available throughout the entire assignment period. The on-call employee shall be expected to answer all work-related telephone calls at any time, day or night, respond to emergencies as required, remain fit for duty, and remain within approximately thirty (30) minutes of the City of Caribou to ensure a timely response to emergency situations. Currently, these employees receive compensation only when they are actually called to respond to an emergency. There is no compensation simply for accepting the responsibility of being on call, despite the significant restrictions placed on the employee's personal time and activities throughout the assigned week.

Manager Helstrom is recommending establishing a formal on-call compensation program providing a weekly on-call stipend of $130.00 for the employees assigned primary on-call duty. This stipend would compensate employees for accepting the responsibility of remaining continuously available to respond to the District's after-hours operational needs and would be separate from any compensation received for weekend duty, holiday duty, call-ins, or overtime. David Martin moved and Mark Draper seconded the motion to provide an on-call stipend to selected employees for accepting the responsibility of remaining continuously available to respond to the District's after-hours operational needs during their seven (7) day on-call duty in the amount of $140.00 rather than $130.00 which would represent $20.00 per day for on-call duty, subject to annual adjustments which would correspond with an end of the year approved COLA. UNANIMOUSLY VOTED.

The River Road Crossing project continues to progress well, and is anticipated for a final pay requisition and project close-out activities scheduled by December 28,2026.

To comply with all SRF procurement requirements, the District issued a Request for Proposals (RFP) for hydrant-mounted leak detection devices which closed on June 26, 2026. The single proposal received was submitted by Ti-Sales for the leak detection system. Dirigo

Engineering is reviewing the proposal to confirm that it complies with all applicable SRF procurement requirements. 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 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.

Dirigo Engineering has been on site finalizing the project design for the Grimes Generator Replacement Project. Only a few remaining field details need to be completed, then the project will be ready to advertise for bids.

A loan application was submitted 06/24/2026 for FFY2025 Maine Clean Water State Revolving Fund Loan (CWSRF) for $1,700,000.00 for Upgrades for the Wastewater Headworks, Pump Station #1, Pump Station #2, Treatment Plant and Scada, Remote PSs and second force main River Crossing. 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. This review could take several months. The $1,700,000 loan application would be eligible to fund engineering services, however, after further discussion with the Maine Drinking Water State Revolving Fund Program, EPA Region 1, and Dirigo Engineering, it became very 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, Manager Helstrom has determined that the most prudent long-term approach to procure engineering services for the entire project woud be through a qualification-based request for Qualifications, (RFQ). This request was advertised June 30, 2026 with a reply due by July 30, 2026.

There have been no new developments regarding the FY 2027, Congressionally Directed Spending (CDS) request. It appears that possibly the FY2026 and FY2027 could be combined at the proper time.

Jay Kamm moved and David Martin seconded the motion to go into Executive Session , Title 1, Chapter 13, Section 405, 6A, Personnel Issues at 6:30 P.M. UNANIMOUSLY VOTED. David Belyea moved and Mark Draper seconded the motion to move out of Executive Session, Title 1, Chapter 13, Section 405, 6A, Personnel Issues at 6:45 P.M. UNANIMOUSLY VOTED.

David Martin moved and Matthew Till seconded the motion to adjourn the meeting at 6:50 P.M. UNANIMOUSLY VOTED. The next scheduled meeting will be Wednesday, August 12, 2026 at 25 High Street, Caribou Maine beginning at 5:30 P.M.

Sue T. Sands, Office Manager, District Clerk

July 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	$500,159.15	$498,610.14	56%
Public Fire Protection	463.0	$357,600.00	$207,736.15	$205,534.00	58%
Lien Fees	476	$500.00	$0.00	$0.00	0%
Miscellaneous Customer Service and Fees	0.00	$16,000.00	$10,932.61	$10,827.45	68%
Other Income	474	$15,000.00	$24,503.60	$9,543.20	163%
Earned Interest	419	$6,000.00	$6,819.89	$6,271.79	114%
Lease Agreements	421	$33,000.00	$20,290.97	$20,290.97	61%
TOTAL REVENUE		$1,328,100.00	$770,442.37	$751,077.55	58%

EXPENSE	Account	2026 Budget	2026 Cumulative Total	2025 Cumulative Total	% of Budget
Administration Wages	601.80	$217,000.00	$123,790.58	$128,163.71	57%
Field Wages	601.20	$206,000.00	$122,283.38	$119,034.99	59%
Admin & General Expenses (Outsourcing)	620.70	$15,000.00	$6,773.86	$7,709.93	45%
Admin & General Expenses (Office Supplies)	620.75	$7,500.00	$6,033.71	$5,819.14	80%
Admin & General Expenses (Communication & Maintenance)	620.78	$4,000.00	$3,405.99	$2,248.36	85%
Admin & General Expenses (Advertising)	620.79	$1,000.00	$304.25	$236.27	30%
Admin & General Expenses (Travel, Education & License)	620.71	$8,000.00	$486.90	$3,271.27	6%
Retirement (401a)	604.82	$17,000.00	$9,726.76	$10,074.97	57%
Health Insurance & Stipend	604.81	$88,000.00	$32,432.07	$40,006.47	37%
Payroll Tax	604.00	$37,000.00	$19,850.38	$19,980.44	54%
Purchased Power (Plant Production)	615.10	$66,000.00	$35,105.55	$37,902.38	53%
Purchased Power (Transmission & Distribution)	615.50	$12,000.00	$9,289.13	$4,060.87	77%
Communication	616.00	$4,500.00	$2,718.39	$2,328.70	60%
Chemicals	618.30	$30,000.00	$22,545.72	$15,750.16	75%
Operations & Maintenance (Treatment)	620.20	$9,000.00	$2,521.95	$2,847.00	28%
Operations & Maintenance (Transmission & Distribution)	620.60	$31,000.00	$36,493.40	$29,667.69	118%
Laboratory Supplies & Testing	620.30	$9,000.00	$1,849.77	$2,308.45	21%
Operation Tools and Equipment	620.50	$7,500.00	$3,125.70	$2,722.59	42%
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	$5,072.44	$14,841.08	22%
Insurance (General Liability)	657.00	$15,000.00	$17,262.60	$15,169.17	115%
Insurance (Workers Compensation & Unemployment)	658.00	$5,000.00	$3,448.15	$766.31	69%
Bad Debt	670.00	$500.00	$0.00	$772.38	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	$9,772.93	53%
Utility Regulator Assessment Fees	408.10	$8,000.00	$8,598.10	$7,868.00	107%
Tank Maintenance Fund	600.20	$6,000.00	$3,000.00	$4,000.00	50%
Asset Replacement Reserve	341.10	$33,000.00	$10,000.00	$14,000.00	30%
Garage & Office Roof Loan Payment	641.50	$7,000.00	$3,458.68	$2,228.52	49%
SUBTOTAL EXPENSE		$909,000.00	$510,240.50	$519,658.27	56%
Principal Payment (Long Term Debt Payments)	600.10	$393,300.00	$269,833.16	$267,932.44	69%
TOTAL EXPENSE		$1,302,300.00	$780,073.66	$787,590.71	60%
PROFIT (LOSS)		$25,800.00	($9,631.29)	($36,513.16)	

July 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	$458,903.46	$453,508.47	58%
AWS Leachate	405.0	$213,000.00	$132,717.32	$154,526.50	62%
Trucked Septage & Wastewater	405.1	$4,000.00	$0.00	$0.00	0%
Stormwater	401.5	$4,000.00	$2,385.04	$2,376.22	60%
Miscellaneous Service & Fees	425 & 413	$15,000.00	$26,840.12	$35,242.82	179%
Earned Interest	415.0	$10,000.00	$5,306.44	$5,620.69	53%
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	$655,976.86	$681,099.18	62%

EXPENSE	Account	2026 Budget	2026 Cumulative Total	2025 Cumulative Total	% of Budget
Administration Wages	701.00	$147,000.00	$84,661.87	$86,637.09	58%
Field Wages	501.00	$176,000.00	$88,363.22	$113,038.80	50%
Admin & General Expenses (Outsourcing)	702.00	$15,000.00	$6,901.57	$6,916.26	46%
Admin & General Expenses (Office Supplies)	702.10	$7,500.00	$5,808.68	$7,550.21	77%
Admin & General Expenses (Communication & Maintenance)	702.20	$4,000.00	$3,365.81	$1,532.69	84%
Admin & General Expenses (Advertising)	702.25	$1,000.00	$240.25	$555.53	24%
Admin & General Expenses (Travel, Education & License)	702.30	$8,000.00	($308.05)	$1,605.05	-4%
Retirement (401a)	701.10	$11,000.00	$5,713.63	$6,294.63	52%
Health Insurance & Stipend	715.00	$88,000.00	$30,147.61	$36,866.03	34%
Payroll Tax	716.00	$26,500.00	$13,786.80	$16,044.04	52%
Purchased Power (Treatment)	513.00	$110,000.00	$58,293.01	$75,523.14	53%
Purchased Power (Pumping)	603.00	$90,000.00	$44,387.11	$51,538.91	49%
Communication	503.00	$5,000.00	$1,922.40	$2,534.51	38%
Chemicals	504.00	$3,500.00	$2,510.80	$2,613.52	72%
Operations & Maintenance (Pumping)	603.10	$15,000.00	$7,607.36	$8,493.50	51%
Operations & Maintenance (Treatment)	508.00	$10,000.00	$3,731.43	($327.67)	37%
Operations & Maintenance (Collection)	608.00	$11,000.00	$4,217.49	$11,548.98	38%
Laboratory Supplies & Testing	507.00	$15,000.00	$8,211.47	$8,697.73	55%
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	$5,671.68	$5,151.47	57%
Transportation	506.00	$23,000.00	$5,004.40	$12,846.78	22%
Insurance General Liability	711.10	$18,500.00	$19,376.40	$18,195.33	105%
Insurance (Workers Compensation & Unemployment)	711.00	$7,000.00	$3,451.35	$207.04	49%
Heating	509.00	$5,500.00	$4,789.32	$4,210.64	87%
Miscellaneous, Subscriptions, Dues & Regulatory Fees	550.00	$25,000.00	$7,035.56	$6,927.66	28%
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	$435,646.28	$505,957.78	49%
Principal Payment (Long Term Debt Payments)	749.00	$201,800.00	$34,602.20	$34,463.53	17%
TOTAL EXPENSE		$1,084,000.00	$470,248.48	$540,421.31	43%
PROFIT (LOSS)		($18,200.00)	$185,728.38	$140,677.87	