

**HARTSTENE POINTE WATER-SEWER DISTRICT
REGULAR MEETING
DISTRICT OFFICE 119 E LIBERTY RD SHELTON WA 98584
October 2, 2025 9:00 A.M.**

AGENDA

1. Call to Order
2. Roll Call
3. Subscriber Remarks
4. Correspondence
5. Present Agenda
6. Minutes of the September 18, 2025 Regular Meeting (2-3)

REPORTS:

7. Commissioner Reports
8. Review Water Board Bible: Chapter Three (3)
9. Financial/Administrative Report:
 - Bills to Be Authorized:
 - Voucher 2025-42
 - Bills to Be Reviewed:
 - Voucher 2025-41
 - Monthly Financial Report: August 2025 (4-15)
10. General Manager's Report (16)

ITEMS REQUIRING BOARD ACTION:

11. Report on Ecology Commitment to Board-Approved Bluff Sewer Main Abandonment Alternative
12. Review New Customer Packet & Related Policies
13. Discuss Plans for Post-WIRP Ground Restoration
14. Discuss Paving Plan for District Office
15. Discuss Paving Restoration Plan Associated with WIRP
16. Discuss Need for Grinder Pump Policy & Winterizing

ANY OTHER BUSINESS (for new or overlooked items not included in the agenda)

**HARTSTENE POINTE WATER-SEWER DISTRICT
REGULAR MEETING of the BOARD OF COMMISSIONERS
September 18, 2025
DISTRICT OFFICE 119 E LIBERTY RD SHELTON WA 98584**

MINUTES

PRESENT: President S. Swart, Secretary C. Anderson (attended via teleconference), Audit Commissioner S. Birgh, General Manager (GM) J. Palmer, Project & Accounts Manager (PM) J. Sartori

CALL TO ORDER: The meeting was called to order at 9:13 am

SUBSCRIBER REMARKS: No subscribers present

CORRESPONDENCE: PM received a letter from WA State Auditor's Office regarding the upcoming accountability audit, PM replied informing of staff availability during the scope of time conveyed

PRESENT AGENDA: *Commissioner Birgh moved to adopt the agenda. Commissioner Swart seconded. Hearing 3 aye votes and 0 nay votes, the agenda was adopted as presented.*

MINUTES:

The minutes of the September 4, 2025 regular meeting were presented. *Commissioner Birgh moved to approve the minutes. Commissioner Swart seconded. Hearing 3 aye votes and 0 nay votes, the minutes were approved as presented.*

REPORTS:

Commissioner Reports:

- Commissioner Swart reported on the benefits of District operator participation with the newly-formed *Mason Water Group* after attending its second meeting on September 9
- Commissioner Swart asked about GM's added comments in an email with an accompanying letter to HPMa
- Commissioner Anderson plans to attend the HPMa Board of Director's meeting regarding asphalt repairs on Pointes Drive East

Financial/Administrative Report:

- Bills to Be Authorized:
 - Voucher 2025-39 in the amount of \$118,369.51 was presented. *Commissioner Birgh moved to approve voucher 2025-39 in the amount of \$118,369.51. Commissioner Anderson seconded. Hearing 3 aye votes and 0 nay votes, the voucher was approved.*
 - Voucher 2025-40 in the amount of \$895,146.06 was presented. *Commissioner Anderson moved to approve voucher 2025-40 in the amount of \$895,146.06. Commissioner Swart seconded. Hearing 3 aye votes and 0 nay votes, the voucher was approved.*
- Bills to Be Reviewed:
 - PM presented Voucher 2025-38 for review

General Manager's Report (Part I):

- GM presented his report on the current state of the District operations

- *Commissioner Birgh moved to authorize up to \$8,000 for the GM to purchase a ramp for ADA installation project. Commissioner Swart seconded. Hearing 3 aye votes and 0 nay votes, the funds are approved.*
- Midco Diving to schedule follow-up work on the reservoir
- GM to locate needed information in preparation for going out to bid for Jet Pump replacements
- GM provided an update regarding the newly hired operator; BOC directed GM to pursue a background check and generate an employment application for this and all future candidates

ITEMS REQUIRING BOARD ACTION:

Review Water Board Bible, Chapter Three (3): Tabled due to the length of the meeting

Report on Ecology Commitment to Board-Approved Bluff Sewer Main Abandonment Alternative: Waiting on Ecology for response

Discuss Future Pump Requirements for Vacant Bluff Lots on Pointes Drive East: Commissioners discussed, determined new select lots will inherently need to install pumps when developing

Review Preliminary 2026 Budget: PM presented the annotated preliminary budget for 2026, conveyed that certain line items (mostly in the CIP section) still need to be developed; PM fielded questions from commissioners and Commissioner Birgh informed how reserve study will aid in the process

Review New Service Packet & Related Policies: Tabled due to the length of the meeting

Emergency & Anticipated Outage Communication with Ratepayers, Formats, Training & Duty Coverage: Commissioner Anderson would like to meet with PM for review of process; District volunteer to review OnSolve platform procedures; GM to consider adding the District’s Lead Operator to authorized outage communications list

Commissioner Anderson was excused for the rest of the meeting

General Managers Report (Part II):

- GM requested to send the District’s Lead Operator to a King County Subsection CEU symposium on corrosion in infrastructure on 10/16/25
 - *Commissioner Swart moved to approve expenses to send an operator to the symposium. Commissioner Birgh seconded. Hearing 2 aye votes and 0 nay votes, the motion passes.*
- GM conveyed that Association Reserves is scheduled for on-site facility visits on 9/30/25

Commissioner Anderson moved to adjourn the meeting. Commissioner Birgh seconded. Hearing 3 aye votes and 0 nay votes, the meeting adjourned at 12:08 pm.

Meeting Minutes Drafted By: PM

Respectfully Submitted By:

Signature

Carl Anderson, Secretary, Commissioner #1

Name and Title

Approved at the Regular Meeting of the Board on: 10-2-2025

Hartstene Pointe Water Sewer District Monthly Financial Report - Fund Activity

August 2025

	Beginning Balances	Payments & Transfers Out	Deposits & Transfers In	Ending Balances	Fund Balance Change
Reserve Funds					
030 - Ecology Reserve	46,375.51	-	163.75	46,539.26	163.75
050 - DWSRF Loan Reserve	65,905.98	-	6,493.81	72,399.79	6,493.81
060 - Bond Fund	0.00	-	-	0.00	-
070 - USDA Revenue Bond Reserve	48,393.87	-	170.88	48,564.75	170.88
Total Reserve Funds	160,675.36	-	6,828.44	167,503.80	6,828.44
Unreserved Funds					
EFT Account - Umpqua Bank	43,078.13	(72,683.32)	73,310.43	43,705.24	627.11
Petty Cash Account	2,638.72	(1,186.38)	1,354.48	2,806.82	168.10
Xpress Deposit Account	4,392.62	(52,424.10)	49,341.56	1,310.08	(3,082.54)
010 - Operating Fund					
<i>Operating Investment Fund</i>	200,000.00	-	-	200,000.00	-
<i>010 - Operating Fund - Other</i>	295,392.09	(2,204,564.34)	2,227,433.92	318,261.67	22,869.58
Total 010 - Operating Fund	495,392.09	(2,204,564.34)	2,227,433.92	518,261.67	22,869.58
065 - Capital Project Account	0.00	-	-	0.00	-
Total Unreserved Funds	545,501.56	(2,330,858.14)	2,351,440.39	566,083.81	20,582.25
Committed Funds					
020 - Water/Sewer Committed Fund					
Asset Replacement Fund	45,344.37	-	-	45,344.37	-
Capital Improvement Fund					
<i>I&I Repair</i>	115,917.33	-	290.00	116,207.33	290.00
<i>Reservoir Repair</i>	123,347.13	-	-	123,347.13	-
Total Capital Improvement Fund	239,264.46	-	290.00	239,554.46	290.00
Risk Management Fund	228,724.22	-	1,857.64	230,581.86	1,857.64
Total 020 - Water/Sewer Committed Fund	513,333.05	-	2,147.64	515,480.69	2,147.64
Total Committed Funds	513,333.05	-	2,147.64	515,480.69	2,147.64
Total Funds	1,219,509.97	(2,330,858.14)	2,360,416.47	1,249,068.30	29,558.33

I hereby certify that the above statement is true.

Project & Accounts Manager

Date

Audit Commissioner

Date

Hartstene Pointe Water Sewer District

Balance Sheet

As of August 31, 2025

Aug 31, 25

ASSETS

Current Assets

Checking/Savings

Reserve Funds

030 · Ecology Reserve	46,539.26
050 · DWSRF Loan Reserve	72,399.79
070 · USDA Revenue Bond Reserve	48,564.75

Total Reserve Funds 167,503.80

Unreserved Funds

EFT Account - Umpqua Bank	43,705.24
Petty Cash Account	2,806.82
Xpress Account	1,310.08

010 · Operating Fund

Operating Investment Fund	200,000.00
010 · Operating Fund - Other	318,261.67

Total 010 · Operating Fund 518,261.67

020 · Water/Sewer Committed Fund

Asset Replacement Fund	45,344.37
Capital Improvement Fund	
I&I Repair	116,207.33
Reservoir Repair	123,347.13

Total Capital Improvement Fund 239,554.46

Risk Management Fund 230,581.86

Total 020 · Water/Sewer Committed Fund 515,480.69

Total Unreserved Funds 1,081,564.50

Total Checking/Savings 1,249,068.30

Total Current Assets 1,249,068.30

Fixed Assets

13000

DWSRF Improvements	943,361.12
Ecology Outfall Extension	152,445.57
USDA Bond Improvements	353,026.09

Total 13000 1,448,832.78

535.594 · WIRP WW Infrastructure Rehab

1. WIRP Engineering Phase	1,301,895.72
2. WIRP Construction Phase	6,124,779.30

Total 535.594 · WIRP WW Infrastructure Rehab 7,426,675.02

Total Fixed Assets 8,875,507.80

TOTAL ASSETS 10,124,576.10

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 895,146.06

Total Accounts Payable 895,146.06

Hartstene Pointe Water Sewer District

Balance Sheet

As of August 31, 2025

Aug 31, 25

Other Current Liabilities	
24000 - Payroll Liabilities	
FICA	3,184.81
Long Term Insurance	214.73
WA Family Sick Leave	352.43
Total 24000 - Payroll Liabilities	<u>3,751.97</u>
Total Other Current Liabilities	<u>3,751.97</u>
Total Current Liabilities	<u>898,898.03</u>
Long Term Liabilities	
25000 - Long Term Debt Service	
DWSRF	943,361.12
Ecology	152,445.57
USDA Bond	353,026.09
Total 25000 - Long Term Debt Service	<u>1,448,832.78</u>
391.80 - Intergovernmental Loan Proceeds	<u>6,403,263.17</u>
Total Long Term Liabilities	<u>7,852,095.95</u>
Total Liabilities	<u>8,750,993.98</u>
Equity	
30000 - Opening Balance Equity	566,435.91
32000 - Unrestricted Net Assets	-1,480,423.45
Net Income	<u>2,287,569.66</u>
Total Equity	<u>1,373,582.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>10,124,576.10</u></u>

Hartstene Pointe Water Sewer District Profit & Loss Budget vs. Actual Summary January through August 2025

	Profit & Loss	Budget v Actual			
	Aug 25	Jan - Aug '25 (66.7% of Yr)	Total 2025 Budget	\$ Over (Under) Budget	% of Total Budget
Ordinary Income/Expense					
Income					
10 - Operating Revenue	93,355.56	754,626.71	1,125,409.00	-370,782.29	67.05%
20 - Non-Operating Revenue	792,186.31	2,047,027.09	42,695.00	2,004,332.09	4,794.54%
Total Income	<u>885,541.87</u>	<u>2,801,653.80</u>	<u>1,168,104.00</u>	<u>1,633,549.80</u>	<u>239.85%</u>
Gross Profit	885,541.87	2,801,653.80	1,168,104.00	1,633,549.80	239.85%
Expense					
534 - Water Expenditures	13,531.77	143,093.64	399,328.00	-256,234.36	35.83%
535 - WW Treatment Expenditures	31,070.09	145,068.47	339,524.00	-194,455.53	42.73%
538 - Combined W/S Expenditures	25,162.72	217,922.03	406,777.00	-188,854.97	53.57%
591.38 - Leases	1,000.00	8,000.00	12,300.00	-4,300.00	65.04%
Total Expense	<u>70,764.58</u>	<u>514,084.14</u>	<u>1,157,929.00</u>	<u>-643,844.86</u>	<u>44.4%</u>
Net Ordinary Income	<u>814,777.29</u>	<u>2,287,569.66</u>	<u>10,175.00</u>		
Net Income	<u><u>814,777.29</u></u>	<u><u>2,287,569.66</u></u>	<u><u>10,175.00</u></u>		

Hartstene Pointe Water Sewer District Profit & Loss Budget vs. Actual Detailed January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	
Ordinary Income/Expense					
Income					
10 - Operating Revenue					
343.40 - Water Sales and Services					
343.42 - Metered Water Charges	2,385.00	6,158.00	-3,773.00	38.73%	
343.40 - Water Sales and Services - Other	375,884.98	559,491.00	-183,606.02	67.18%	
Total 343.40 - Water Sales and Services	378,269.98	565,649.00	-187,379.02	66.87%	
343.50 - Sewer Sales and Services	371,727.58	553,034.00	-181,306.42	67.22%	
359.90 - Penalties and Fees	4,018.82	6,726.00	-2,707.18	59.75%	
369.91 - Miscellaneous Revenues	610.33	0.00	610.33	100.0%	*Refund from previos fiscal period
Total 10 - Operating Revenue	754,626.71	1,125,409.00	-370,782.29	67.05%	
20 - Non-Operating Revenue					
333 - Indirect Federal Grants	6,890.00				
334.03 - 334.03.10 State Grant-Ecology	2,016,366.61	8,735.00	2,007,631.61	23,083.76%	
361.11 - Interest earned					
010	5,603.96				
020	14,379.21				
030	1,278.42				
050	1,174.84				
070	1,334.05				
361.11 - Interest earned - Other	0.00	10,000.00	-10,000.00	0.0%	*Interest rates more favorable this year
Total 361.11 - Interest earned	23,770.48	10,000.00	13,770.48	237.71%	
367.40 - Contributions - Nongov't - DW	0.00	9,310.00	-9,310.00	0.0%	*No new service connections this year
367.50 - Contributions - Nongov't - WW	0.00	14,650.00	-14,650.00	0.0%	
Total 20 - Non-Operating Revenue	2,047,027.09	42,695.00	2,004,332.09	4,794.54%	
Total Income	2,801,653.80	1,168,104.00	1,633,549.80	239.85%	
Gross Profit	2,801,653.80	1,168,104.00	1,633,549.80	239.85%	
Expense					
534 - Water Expenditures					
534.10 - Salaries - Water					
Apprentice/Trainee	24,405.00	57,283.00	-32,878.00	42.6%	
Water Distribution Manager	5,490.00				

Hartstene Pointe Water Sewer District Profit & Loss Budget vs. Actual Detailed January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	
Total 534.10 · Salaries - Water	29,895.00	57,283.00	-27,388.00	52.19%	
534.20 · Personnel Benefits, Payroll Tax					
FICA/Medicare - Water	447.80				
HRA VEBA - Water	3,248.73				
Insurance	2,525.42				
L&I expense - Water	1,274.08				
Retirement Contribution	2,391.60				
SUTA - Water	88.77				
534.20 · Personnel Benefits, Payroll Tax - Other	<u>0.00</u>	<u>22,023.00</u>	<u>-22,023.00</u>	<u>0.0%</u>	
Total 534.20 · Personnel Benefits, Payroll Tax	9,976.40	22,023.00	-12,046.60	45.3%	
534.30 · Supplies - Water					
31 1010 · Supplies - Water					
35 1010 · Tools/Equip - Water	3,167.66				
31 1010 · Supplies - Water - Other	<u>13,077.72</u>	<u>8,000.00</u>	<u>5,077.72</u>	<u>163.47%</u>	*Expensive parts for repairs due to WIRP
Total 31 1010 · Supplies - Water	16,245.38	8,000.00	8,245.38	203.07%	
31 1011 · Chemicals - Water					
Sodium Hypochlorite	3,557.42				
31 1011 · Chemicals - Water - Other	<u>0.00</u>	<u>8,000.00</u>	<u>-8,000.00</u>	<u>0.0%</u>	
Total 31 1011 · Chemicals - Water	3,557.42	8,000.00	-4,442.58	44.47%	
Total 534.30 · Supplies - Water	19,802.80	16,000.00	3,802.80	123.77%	
534.40 · Services - Water					
Intergov					
53 1010 - Excise Tax - Water	19,099.96	29,969.00	-10,869.04	63.73%	
53 1020 - Permit Fees - Water	809.20	850.00	-40.80	95.2%	
Total Intergov	<u>19,909.16</u>	<u>30,819.00</u>	<u>-10,909.84</u>	<u>64.6%</u>	
Other Services					
Software Subscriptions	2,422.77				
Other Services - Other	<u>0.00</u>	<u>2,474.00</u>	<u>-2,474.00</u>	<u>0.0%</u>	
Total Other Services	2,422.77	2,474.00	-51.23	97.93%	*Annual water meter reading subscription, no more expected this FY
Professional Services - Water					
41 1050 · Lab Testing - Water	1,402.00	1,628.00	-226.00	86.12%	*IOC tests every nine years not budgeted
Total Professional Services - Water	<u>1,402.00</u>	<u>1,628.00</u>	<u>-226.00</u>	<u>86.12%</u>	

Hartstene Pointe Water Sewer District Profit & Loss Budget vs. Actual Detailed January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	
Water Repair and Maint.					
48 1020 - SCADA - Water	0.00	2,500.00	-2,500.00	0.0%	
48 1030 - Repair & Maintenance - Water					
Other	12,399.27				
48 1030 - Repair & Maintenance - Water - Other	0.00	22,395.00	-22,395.00	0.0%	*Budgeted for emergency leak repair, none yet this FY
Total 48 1030 - Repair & Maintenance - Water	<u>12,399.27</u>	<u>22,395.00</u>	<u>-9,995.73</u>	<u>55.37%</u>	
Total Water Repair and Maint.	<u>12,399.27</u>	<u>24,895.00</u>	<u>-12,495.73</u>	<u>49.81%</u>	
47 1010 - Electric - Water	6,650.69	12,384.00	-5,733.31	53.7%	
Total 534.40 - Services - Water	<u>42,783.89</u>	<u>72,200.00</u>	<u>-29,416.11</u>	<u>59.26%</u>	
594.34 - Capital Expenditures - Water					
Pressure Reducing Valve Rehabs Reservoir	11,863.47				
Painting/Repair	662.53	10,000.00	-9,337.47	6.63%	*To be expensed once project completed
Total Reservoir	<u>662.53</u>	<u>10,000.00</u>	<u>-9,337.47</u>	<u>6.63%</u>	
Test Pump Well #3	0.00	20,000.00	-20,000.00	0.0%	
Water SCADA Upgrade	0.00	15,000.00	-15,000.00	0.0%	
Well #2 Rehab	8,444.55	70,000.00	-61,555.45	12.06%	
Total 594.34 - Capital Expenditures - Water	<u>20,970.55</u>	<u>115,000.00</u>	<u>-94,029.45</u>	<u>18.24%</u>	
59X.34 - Debt Service - Water					
5913470 - Debt Service Principal - Water					
DWSRF Loan Principal	0.00	65,671.00	-65,671.00	0.0%	
78 1010 - USDA Loan Principal	15,815.73	31,849.00	-16,033.27	49.66%	
Total 5913470 - Debt Service Principal - Water	<u>15,815.73</u>	<u>97,520.00</u>	<u>-81,704.27</u>	<u>16.22%</u>	
5923480 - Debt Service Interest - Water					
DWSRF Loan Interest	0.00	11,821.00	-11,821.00	0.0%	
83 1010 - USDA Loan - Interest	3,849.27	7,481.00	-3,631.73	51.45%	
Total 5923480 - Debt Service Interest - Water	<u>3,849.27</u>	<u>19,302.00</u>	<u>-15,452.73</u>	<u>19.94%</u>	
Total 59X.34 - Debt Service - Water	<u>19,665.00</u>	<u>116,822.00</u>	<u>-97,157.00</u>	<u>16.83%</u>	
Total 534 - Water Expenditures	<u>143,093.64</u>	<u>399,328.00</u>	<u>-256,234.36</u>	<u>35.83%</u>	
535 - WW Treatment Expenditures					
535.10 - Salaries/Wages-WWT					
Wastewater Treatment Plant Oper	40,552.30	73,195.00	-32,642.70	55.4%	

Hartstene Pointe Water Sewer District Profit & Loss Budget vs. Actual Detailed January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 535.10 - Salaries/Wages-WWT	40,552.30	73,195.00	-32,642.70	55.4%
535.20 - Personnel Benefits - WW				
Employment Security	136.96			
FICA Expense	447.37			
Insurance - WW	8,158.22			
L&I - WW	1,333.44			
Retirement - WW	3,244.18			
535.20 - Personnel Benefits - WW - Other	<u>0.00</u>	<u>23,570.00</u>	<u>-23,570.00</u>	<u>0.0%</u>
Total 535.20 - Personnel Benefits - WW	13,320.17	23,570.00	-10,249.83	56.51%
535.30 - Supplies - WW Treatment				
31 3010 - Supplies - WW Treatment				
31 3010 - Supplies - WW Treatment - Other	2,025.98	10,000.00	-7,974.02	20.26%
Total 31 3010 - Supplies - WW Treatment	<u>2,025.98</u>	<u>10,000.00</u>	<u>-7,974.02</u>	<u>20.26%</u>
31 3011 - Chemicals - WW Treatment	1,939.62	3,000.00	-1,060.38	64.65%
35 3010 - Tools/Equip - WW Treatment	217.88			
Total 535.30 - Supplies - WW Treatment	<u>4,183.48</u>	<u>13,000.00</u>	<u>-8,816.52</u>	<u>32.18%</u>
535.40 - Services - WW Treatment				
Intergov				
B&O/Excise Tax				
B&O Tax - Wastewater Treatment	5,346.16			
Excise Tax - Sewer	496.28			
B&O/Excise Tax - Other	<u>0.00</u>	<u>8,259.00</u>	<u>-8,259.00</u>	<u>0.0%</u>
Total B&O/Excise Tax	5,842.44	8,259.00	-2,416.56	70.74%
Other	67.00			
Permit Fees - WW Treatment	<u>3,229.05</u>	<u>3,521.00</u>	<u>-291.95</u>	<u>91.71%</u>
Total Intergov	9,138.49	11,780.00	-2,641.51	77.58%
Professional Services - WWT				
41 3010 - Attorney Fees - WW Treatment	523.13			
41 3050 - Lab Testing - WW Treatment				
WA Ecology Nutrient Lab Testing	5,917.82			
41 3050 - Lab Testing - WW Treatment - Other	<u>9,525.03</u>	<u>17,380.00</u>	<u>-7,854.97</u>	<u>54.81%</u>
Total 41 3050 - Lab Testing - WW Treatment	<u>15,442.85</u>	<u>17,380.00</u>	<u>-1,937.15</u>	<u>88.85%</u>

Hartstene Pointe Water Sewer District Profit & Loss Budget vs. Actual Detailed January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	
Total Professional Services - WWT	15,965.98	17,380.00	-1,414.02	91.86%	*On budget, Ecology grant offsets
WW Treatment Maint. and Repair					
48 3010 - Biosolids Disposal	13,351.21	20,000.00	-6,648.79	66.76%	
48 3020 - SCADA - WW Treatment	603.00	3,000.00	-2,397.00	20.1%	
48 3030 - Repair & Maint. - WW Treatment					
Other	727.41	7,500.00	-6,772.59	9.7%	
Sewer Collection	8,445.94	10,000.00	-1,554.06	84.46%	*Emergency sewer repair
Total 48 3030 - Repair & Maint. - WW Treatment	<u>9,173.35</u>	<u>17,500.00</u>	<u>-8,326.65</u>	<u>52.42%</u>	
Total WW Treatment Maint. and Repair	23,127.56	40,500.00	-17,372.44	57.11%	
47 3010 - Electric - WW Treatment	<u>10,243.01</u>	<u>17,000.00</u>	<u>-6,756.99</u>	<u>60.25%</u>	
Total 535.40 - Services - WW Treatment	58,475.04	86,660.00	-28,184.96	67.48%	
594.35 - Capital Expenditures - WWT					
Grinder Pumps	9,481.78				
WAS Pump Station Improvements	0.00	50,000.00	-50,000.00	0.0%	
WW SCADA/Telemetry Upgrade	0.00	17,500.00	-17,500.00	0.0%	
Total 594.35 - Capital Expenditures - WWT	<u>9,481.78</u>	<u>67,500.00</u>	<u>-58,018.22</u>	<u>14.05%</u>	
59X.35 - Debt Service - WW Treatment					
5913570 - Debt Service Principal - WWT					
78 3010 - Ecology Loan Principal	18,217.71	36,572.00	-18,354.29	49.81%	
78 3020 - WIRP Engineer Principal	0.00	21,545.00	-21,545.00	0.0%	
Total 5913570 - Debt Service Principal - WWT	<u>18,217.71</u>	<u>58,117.00</u>	<u>-39,899.29</u>	<u>31.35%</u>	
5923580 - Debt Service Interest - WWT					
83 3010 - Ecology Loan - Interest	837.99	1,539.00	-701.01	54.45%	
83 3020 - WIRP Engineer Interest	0.00	15,943.00	-15,943.00	0.0%	
Total 5923580 - Debt Service Interest - WWT	<u>837.99</u>	<u>17,482.00</u>	<u>-16,644.01</u>	<u>4.79%</u>	
Total 59X.35 - Debt Service - WW Treatment	<u>19,055.70</u>	<u>75,599.00</u>	<u>-56,543.30</u>	<u>25.21%</u>	
Total 535 - WW Treatment Expenditures	145,068.47	339,524.00	-194,455.53	42.73%	
538 - Combined W/S Expenditures					
538.10 - Salaries & Wages					
Elected Officials					
10 0010 - Commissioner 1	240.00	5,573.00	-5,333.00	4.31%	
10 0020 - Commissioner 2	5,474.00	5,221.00	253.00	104.85%	

Hartstene Pointe Water Sewer District Profit & Loss Budget vs. Actual Detailed January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
10 0030 - Commissioner 3	4,175.00	5,956.00	-1,781.00	70.1%
Total Elected Officials	9,889.00	16,750.00	-6,861.00	59.04%
Employees				
Clerk	56,271.86	84,864.00	-28,592.14	66.31%
General Manager	64,280.00	96,420.00	-32,140.00	66.67%
Total Employees	120,551.86	181,284.00	-60,732.14	66.5%
Total 538.10 - Salaries & Wages	130,440.86	198,034.00	-67,593.14	65.87%
538.20 - Personnel Benefits, Payroll Tax				
HRA VEBA - Admin	618.14			
L&I Expense	2,902.75			
Retirement Expense - Admin	9,644.17			
SUTA Expense	261.26			
20 0010 - FICA/Medicare				
20 0010 - FICA/Medicare - Other	2,481.56			
Total 20 0010 - FICA/Medicare	2,481.56			
20 0020 - Insurance	24,741.36			
538.20 - Personnel Benefits, Payroll Tax - Other	0.00	60,727.00	-60,727.00	0.0%
Total 538.20 - Personnel Benefits, Payroll Tax	40,649.24	60,727.00	-20,077.76	66.94%
538.30 - Supplies - Combined W/S				
Tools/Equip/Supplies	5,239.34	12,365.00	-7,125.66	42.37%
31 4010 - Office Supplies	790.98	4,000.00	-3,209.02	19.78%
Total 538.30 - Supplies - Combined W/S	6,030.32	16,365.00	-10,334.68	36.85%
538.40 - Services - Combined W/S				
Intergov				
B&O Tax - Fees/Penalties	67.19	103.00	-35.81	65.23%
County Election Costs	0.00	400.00	-400.00	0.0%
Other	0.00	210.00	-210.00	0.0%
State Audit	0.00	10,248.00	-10,248.00	0.0% *To be invoiced later in the year
Total Intergov	67.19	10,961.00	-10,893.81	0.61%
Other Services - Combined W/S				
Accounting Consultant Fees	1,330.78	1,761.00	-430.22	75.57% *No more expense expected
Attorney Fees - Combined W/S	285.00	4,500.00	-4,215.00	6.33% *Combined budget between W/WW

Hartstene Pointe Water Sewer District Profit & Loss Budget vs. Actual Detailed January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Bank Fees	100.00	150.00	-50.00	66.67%
Cleaning Services	2,890.00	3,960.00	-1,070.00	72.98%
Information Technology	7,730.82	10,000.00	-2,269.18	77.31% *Bulk expensed earlier in FY
Lockbox	696.52	901.00	-204.48	77.31% *Bulk lockbox expensed earlier in FY
Online Payment System				
Monthly Fees	800.00			
Transaction Fees	2,665.35			
Online Payment System - Other	0.00	5,090.00	-5,090.00	0.0%
Total Online Payment System	<u>3,465.35</u>	<u>5,090.00</u>	<u>-1,624.65</u>	<u>68.08%</u>
Payroll Services	2,441.04	3,997.00	-1,555.96	61.07%
Reserve Studies	1,495.00			
361.19 · Investment Service Fees	3,197.54	5,491.00	-2,293.46	58.23%
42 0010 · Postage	2,889.70	3,840.00	-950.30	75.25% *USPS increased postage rates
42 0020 · Telephones	6,791.62	10,932.00	-4,140.38	62.13%
44 0010 · Legal Notices & Publications	0.00	3,000.00	-3,000.00	0.0%
46 0010 · Liability Insurance	88.00	45,323.00	-45,235.00	0.19%
49 0010 · Professional Dues	1,076.15	2,600.00	-1,523.85	41.39%
49 0020 · Printing to Subscribers	1,233.77	2,145.00	-911.23	57.52%
Other Services - Combined W/S - Other	386.77	2,000.00	-1,613.23	19.34%
Total Other Services - Combined W/S	<u>36,098.06</u>	<u>105,690.00</u>	<u>-69,591.94</u>	<u>34.16%</u>
43 · Travel/Mileage/Training				
Employee Training	3,590.59			
43 0040 · Operations Mileage	1,045.77			
43 · Travel/Mileage/Training - Other	0.00	15,000.00	-15,000.00	0.0%
Total 43 · Travel/Mileage/Training	<u>4,636.36</u>	<u>15,000.00</u>	<u>-10,363.64</u>	<u>30.91%</u>
Total 538.40 · Services - Combined W/S	<u>40,801.61</u>	<u>131,651.00</u>	<u>-90,849.39</u>	<u>30.99%</u>
Total 538 · Combined W/S Expenditures	<u>217,922.03</u>	<u>406,777.00</u>	<u>-188,854.97</u>	<u>53.57%</u>
591.38 · Leases				
Office Rent	8,000.00	12,300.00	-4,300.00	65.04%
Total 591.38 · Leases	<u>8,000.00</u>	<u>12,300.00</u>	<u>-4,300.00</u>	<u>65.04%</u>
Total Expense	<u>514,084.14</u>	<u>1,157,929.00</u>	<u>-643,844.86</u>	<u>44.4%</u>
Net Ordinary Income	2,287,569.66	10,175.00	2,277,394.66	22,482.26%

Hartstene Pointe Water Sewer District
Profit & Loss Budget vs. Actual Detailed
January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>2,287,569.66</u>	<u>10,175.00</u>	<u>2,277,394.66</u>	<u>22,482.26%</u>

GM REPORT FOR BOC MEETING ON 10/2

- For the WIRP project, there is a manhole at the N Beach parking lot that will be having a bypass pump set up. This will require the eastern entrance to the parking lot to be blocked off for the duration of the work between Lagoon and LS 5.
- The new hire, Kelly Brown, will be starting on Oct 13, and Ethan will be here until Oct 31.
- While the bypass pump is still in use at PDE/Portage, efforts are still made each night to prevent the wells from backwashing overnight, in order to keep the bypass pump from running, thus keeping the noise down.
- Over the last 2 weeks, there have been a couple of small water leak repairs, and a sewer lateral blockage that is being addressed on 9/30.
- With the rain this week, it should be the first time we see how much of an impact it has, given the CIPP work that has been done so far.

PROJECT LIST

- Well 2 work is waiting on Rognlin's to schedule.
- We are also waiting on a schedule from Midco Diving for the reservoir work. They are based out of South Dakota, so the work gets scheduled based upon when they have a crew again in this area.
- Matt is working on a list for our lift stations on needs/wants.
- Association Reserves is scheduled to be on-site on 9/30. I will provide details from that visit during the BOC meeting.