

**ISLAND CITY AREA SANITATION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING AGENDA
Wednesday, December 10, 2025, 1:00 pm Island City, City Hall**

- A. Call Meeting to Order**
- B. Welcome Visitors**
- C. Minutes of Previous Meeting (action)**
- D. Financial Statements (action)**
- E. System Upgrade Update**
- F. System Report**
- G. New and Unfinished Business**
 - i. Any topics from Board Members and/or Public
- H. Adjournment**

*****Next Board Meeting Wednesday, January 14, 2026, 1:00pm Island City, City Hall*****

Island City Area Sanitation District
STAFF REPORT

Date: December 5, 2025

For Board Meeting of: December 10, 2025

Agenda Item #: __ C __

To: Board Chairman and Members

From: Karen Howton – Sanitation District Secretary

Issue: Minutes of Previous Minutes

Minutes for the last meetings of

October 8, 2025

November 12, 2025

The regular meeting of the Island City Area Sanitation District was held October 8, 2025, at 1:00 pm, in the Island City City Hall.

Present were: Board Chairman: Lowell Beeman, Board Members: Carole Hewitt and Mike Lincoln, District Secretary Karen Howton, and District Finance Officer Mark Rhodes.

Board Chairman Beeman called the regular meeting to order and welcomed all in attendance.

SECRETARY

The minutes of the previous meetings of August 13, 2025 and September 10, 2025, were reviewed. **Board Member Hewitt moved to approve minutes as presented. Member Lincoln seconded the motion.** Board Chairman Beeman asked for any discussion, hearing none, **Beeman called for the vote, motion passed with three (3) yes votes.**

FINANCE OFFICER

Financial reports were presented in written form for the month of August, 2025 by Finance Officer Mark Rhodes. Board reviewed the financial reports, questions about various lines were discussed. **Board Member Hewitt made a motion to approve the Financial Reports of the District for August, 2025, as presented. Member Lincoln seconded the motion.** Board Chairman Beeman asked for any discussion, hearing none, **Beeman called for the vote, motion passed with three (3) yes votes.**

SYSTEM UPGRADE PROGRESS REPORT

Finalizing reports and project

SYSTEM UPATE

Howton reported that the system is working great, and everyone is looking forward to the finalization of the project.

NEW BUSINESS

Board Member Lincoln took the initiative to come up with a rough concept design for a sewage treatment plant in Island City. He distributed copies of the concept and figures to members to review. In total, the treatment plant would cost an estimated \$13.6 million to have a sewage treatment plant in Island City.

Board thanked Member Lincoln for his work on this estimate.

With no further business to be discussed before the board, the meeting was declared adjourned.

Karen Howton, Secretary for Island City Area Sanitation District

The regular meeting of the Island City Area Sanitation District was held November 12, 2025, at 1:00 pm, in the Island City City Hall.

Present were: Board Chairman: Lowell Beeman, Board Members: Alan Keffer, Robert Beck, Carole Hewitt and Mike Lincoln, District Secretary Karen Howton, and District Finance Officer Mark Rhodes.

Board Chairman Beeman called the regular meeting to order and welcomed all in attendance.

SECRETARY

The Minutes for the previous meetings will be available in the next meeting

FINANCE OFFICER

Financial reports were presented in written form for the month of September, 2025 by Finance Officer Mark Rhodes. Board reviewed the financial reports, questions about various lines were discussed.

Board Member Hewitt made a motion to approve the Financial Reports of the District for September, 2025, as presented. Member Beck seconded the motion. Board Chairman Beeman asked for any discussion, hearing none, Beeman called for the vote, motion passed with three (3) yes votes.

SYSTEM UPGRADE PROGRESS REPORT

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NEW BUSINESS

With no further business to be discussed before the board, the meeting was declared adjourned.

Karen Howton, Secretary for Island City Area Sanitation District

Island City Area Sanitation District
STAFF REPORT

Date: December 5, 2025

For Board Meeting of: December 10, 2025

Agenda Item #: ___D___

To: Board Chairman and Members

From: Mark Rhodes – Sanitation District Finance Officer

Issue: Financial Reports

Please see following pages for the financial reports for
October, 2025

MEMO:

TO: ICASD Board Members
FROM: Mark Rhodes, Finance Officer
SUBJECT: Financial Reports – October 2025
DATE: December 2, 2025

Please see the following Financial Reports for the Month of October 2025.

- 1) *Profit and Loss Budget Performance* reports by fund
- 2) an *Account Balances Report* showing current cash balances and how these balances changed during the month
- 3) an *Expenses by Vendor Summary* report showing total spent by vendor for the current month.

Any feedback on the reports or suggestions for improvement are welcome. Please let me know if you have any questions.

Mark Rhodes, CPA
Finance Officer
541-963-5017
mark@islandcityoregon.gov

Island City Area Sanitation District
Profit & Loss Budget Performance - Utility Fund
 October 2025

	<u>Oct 25</u>	<u>Jul - Oct 25</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
6000.01 · Union County Taxes Current UF	10,239	10,239	105,000
6001.01 · Union County Taxes Previous UF	223	223	2,000
6010.01 · Sewer User Fees UF	53,258	216,763	646,610
6011.01 · Sewer Connection Fees UF	8,000	8,000	
6020.01 · Public Works Service Fees UF	12,817	51,730	174,657
6300.01 · Miscellaneous Income UF	218	218	400
Total Income	84,755	287,173	928,667
Gross Profit	84,755	287,173	928,667
Expense			
8000.01 · Payroll Expenses UF			
8025.01 · Sewer Operators UF	16,401	66,587	210,800
Total 8000.01 · Payroll Expenses UF	16,401	66,587	210,800
8100.01 · Payroll Taxes UF			
8101.01 · Social Security Taxes UF	1,050	4,260	
8102.01 · Medicare Taxes UF	246	996	
8103.01 · Oregon Unemployment UF	100	544	
8104.01 · Oregon Workers Comp UF	4	19	
8100.01 · Payroll Taxes UF - Other	0	0	18,125
Total 8100.01 · Payroll Taxes UF	1,400	5,819	18,125
8150.01 · Health Insurance UF	7,178	28,043	106,120
8160.01 · Retirement UF	828	3,290	14,270
8200.01 · Office Expense UF	363	5,649	17,800
8215.01 · General Expense UF	0	10	500
8220.01 · Minor Equipment UF	17	2,183	5,000
8250.01 · Repairs & Maintenance UF	1,787	4,791	20,000
8260.01 · Treatment Costs UF	25,654	102,616	307,853
8265.01 · Vehicle Expenses UF	1,220	4,743	19,000
8300.01 · Legal Services UF	0	305	1,000
8305.01 · Accounting Services UF	0	470	2,500
8310.01 · Auditing Fees UF	11,095	11,095	16,480
8320.01 · Engineering UF	0	3,411	5,000
8325.01 · Contract Services UF	565	3,855	7,500
8340.01 · Administrative Services UF	5,940	24,689	75,195
8400.01 · Insurance and Bonds UF	0	9,797	18,450
8450.01 · Education & Travel UF	0	0	3,000
8500.01 · Advertising UF	0	0	500
8505.01 · Bank Charges UF	13	50	200
8520.01 · Board Meeting Expense UF	0	0	2,400
8526.01 · Licenses & Fees UF	0	0	1,000
8530.01 · Elections UF	0	0	500
8700.01 · Utilities UF	1,082	4,018	18,000
8710.01 · Telephone UF	119	476	1,400
8799.01 · Contingency UF	0	0	10,000
8800.01 · Bad Debt Expense UF	0	0	1,320
Total Expense	73,662	281,897	883,913
Net Ordinary Income	11,093	5,276	44,754

Island City Area Sanitation District
Profit & Loss Budget Performance - Utility Fund
 October 2025

	<u>Oct 25</u>	<u>Jul - Oct 25</u>	<u>Annual Budget</u>
Other Income/Expense			
Other Income			
9000.01 · Interest Income UF			
9001.01 · Utility Checking Interest UF	5	20	30
9005.01 · LGIP Interest UF	1,206	6,128	6,000
Total 9000.01 · Interest Income UF	<u>1,211</u>	<u>6,148</u>	<u>6,030</u>
9300.01 · Proceeds from DEQ Loan UF	0	0	170,647
Total Other Income	<u>1,211</u>	<u>6,148</u>	<u>176,677</u>
Other Expense			
9500.01 · Interest Expense UF			
9501.01 · State Loan Interest UF	0	0	5,200
9502.01 · Finance Charges UF	0	0	9,031
9503.01 · DEQ Loan Interest UF	0	0	17,032
Total 9500.01 · Interest Expense UF	<u>0</u>	<u>0</u>	<u>31,263</u>
9550.01 · Loan Principal Payments UF			
9551.01 · State Loan Principal UF	0	0	48,000
9553.01 · DEQ Loan Principal UF	0	0	53,316
Total 9550.01 · Loan Principal Payments UF	<u>0</u>	<u>0</u>	<u>101,316</u>
9600.01 · Capital Outlay UF	0	11,568	173,504
9904.01 · Transfers to Loan Reserve UF	0	0	45,000
Total Other Expense	<u>0</u>	<u>11,568</u>	<u>351,083</u>
Net Other Income	<u>1,211</u>	<u>(5,420)</u>	<u>(174,406)</u>
Net change in fund balance	<u><u>12,304</u></u>	<u><u>(144)</u></u>	<u><u>(129,652)</u></u>
Fund balance, July 1, 2025		370,909	261,283
Fund balance, October 31, 2025		<u><u>370,765</u></u>	
Fund balance, June 30, 2026			<u><u>131,631</u></u>

Island City Area Sanitation District
Profit & Loss Budget Performance - Reserve Fund
 October 2025

	<u>Oct 25</u>	<u>Jul - Oct 25</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Expense			
8505.03 · Bank Charges RF	0	0	50
Total Expense	<u>0</u>	<u>0</u>	<u>50</u>
Net Ordinary Income	0	0	(50)
Other Income/Expense			
Other Income			
9000.03 · Interest Income RF			
9001.03 · Reserve Checking Interest RF	4	16	30
Total 9000.03 · Interest Income RF	<u>4</u>	<u>16</u>	<u>30</u>
Total Other Income	4	16	30
Other Expense			
9600.03 · Capital Outlay RF	0	0	50,000
Total Other Expense	<u>0</u>	<u>0</u>	<u>50,000</u>
Net Other Income	<u>4</u>	<u>16</u>	<u>(49,970)</u>
Net change in fund balance	<u>4</u>	<u>16</u>	<u>(50,020)</u>
Fund balance, July 1, 2025		<u>54,379</u>	<u>54,374</u>
Fund balance, October 31, 2025		<u>54,395</u>	
Fund balance, June 30, 2026			<u>4,354</u>

Island City Area Sanitation District
Profit & Loss Budget Performance - Loan Reserve Fund
 October 2025

	<u>Oct 25</u>	<u>Jul - Oct 25</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Expense			
8505.04 · Bank Charges LR	0	0	50
Total Expense	<u>0</u>	<u>0</u>	<u>50</u>
Net Ordinary Income	0	0	(50)
Other Income/Expense			
Other Income			
9000.04 · Interest Income LR			
9001.04 · Loan Reserve Interest LR	0	0	30
Total 9000.04 · Interest Income LR	<u>0</u>	<u>0</u>	<u>30</u>
9404.04 · Transfers from Utility Fund LR	<u>0</u>	<u>0</u>	45,000
Total Other Income	<u>0</u>	<u>0</u>	<u>45,030</u>
Net Other Income	<u>0</u>	<u>0</u>	<u>45,030</u>
Net change in fund balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>44,980</u></u>
Fund balance, July 1, 2025		<u>0</u>	<u>0</u>
Fund balance, October 31, 2025		<u><u>0</u></u>	
Fund balance, June 30, 2026			<u><u>44,980</u></u>

Island City Area Sanitation District
Account Balances Report
As of 12/2/2025

	09/30/25 Balances	10/31/25 Balances	Monthly Increase (Decrease)	12/02/25 Balances
Utility Fund Accounts:				
Utility Fund Checking	40,799.65	46,725.32	\$ 5,925.67	\$ 85,627.58
LGIP	306,089.99	356,257.89	\$ 50,167.90	391,971.50
Total Utility Fund Accounts	\$ 346,889.64	\$ 402,983.21	56,093.57	\$ 477,599.08
Reserve Accounts:				
Reserve Money Market	54,391.15	54,395.17	\$ 4.02	54,395.17
	-	-	-	-
Total Reserve Accounts	54,391.15	54,395.17	4.02	54,395.17
Total Bank Accounts	95,190.80	101,120.49	5,929.69	140,022.75
Total LGIP	306,089.99	356,257.89	50,167.90	391,971.50
Total District Account Balances	\$ 401,280.79	\$ 457,378.38	\$ 56,097.59	\$ 531,994.25

LGIP #1 Balance 9/30/2025	\$ 306,089.99	\$2,331.47 Tax Revenue - 10/24 \$38,500 from UF checking 10/29 \$8,130.64 Tax Revenue - 10/31
Deposits	48,962.11	
Withdrawals	-	
Fees	(0.05)	
Monthly Distribution Yield 4.57%	Interest Earned	
	<u>1,205.84</u>	
Total LGIP #1 Balance 10/31/2025	<u>\$ 356,257.89</u>	

Island City Area Sanitation District
Expenses by Vendor Detail
October 2025

	Type	Date	Num	Memo	Account	Amount
Avista	Bill	10/31/2025	2632000000 Oct 25		8700.01 · Utilities UF	<u>62.24</u>
Total Avista						62.24
City of Island City	General Journal	10/31/2025	523	To accrue A/P split transactions - Oct 25	8200.01 · Office Expense UF	261.89
	General Journal	10/31/2025	523	To accrue A/P split transactions - Oct 25	8220.01 · Minor Equipment UF	17.06
	General Journal	10/31/2025	523	To accrue A/P split transactions - Oct 25	8250.01 · Repairs & Maintenance UF	1,758.00
	General Journal	10/31/2025	523	To accrue A/P split transactions - Oct 25	8265.01 · Vehicle Expenses UF	124.27
	General Journal	10/31/2025	523	To accrue A/P split transactions - Oct 25	8325.01 · Contract Services UF	564.50
	Bill	10/20/2025	431	Island City Area Sanitation Districts portion of City administrative employees payroll costs - PPE 10/20/25	8340.01 · Administrative Services UF	5,940.29
	General Journal	10/31/2025	523	To accrue A/P split transactions - Oct 25	8525.01 · Dues & Publications UF	65.00
	General Journal	10/31/2025	523	To accrue A/P split transactions - Oct 25	8700.01 · Utilities UF	<u>519.55</u>
Total City of Island City						9,250.56
City of La Grande	Bill	10/22/2025	004413-000 Oct 25		8700.01 · Utilities UF	<u>47.18</u>
Total City of La Grande						47.18
City of La Grande Public Works	General Journal	10/01/2025	508	To accrue estimated treatment costs for October 2025	8260.01 · Treatment Costs UF	<u>25,654.00</u>
Total City of La Grande Public Works						25,654.00
Connected Professional Accountants LLC	Bill	10/30/2025	AEI01 2025	2024-25 Audit (70% of contract \$15,850)	8310.01 · Auditing Fees UF	<u>11,095.00</u>
Total Connected Professional Accountants LLC						11,095.00
Gas Co Fuel	Bill	10/15/2025	033490		8265.01 · Vehicle Expenses UF	123.49
	Bill	10/31/2025	033963		8265.01 · Vehicle Expenses UF	<u>221.89</u>
Total Gas Co Fuel						345.38
Health Equity	Bill	10/03/2025	3q67wev	Cheyl Evers	8150.01 · Health Insurance UF	9.33
	Bill	10/06/2025	yspv4wj		8150.01 · Health Insurance UF	8.85
	Bill	10/17/2025	jhv2rw2	Matt Gillum	8150.01 · Health Insurance UF	40.00
	Bill	10/24/2025	uf6b7jm	Cheryl Evers	8150.01 · Health Insurance UF	33.18
	Bill	10/31/2025	c0xbinw	Matt Gillum	8150.01 · Health Insurance UF	<u>245.39</u>
Total Health Equity						336.75
Island City State Street Fund	Check	10/07/2025	6392	Vehicle Rent - 2018 Chevy Silverado - Oct 25	8265.01 · Vehicle Expenses UF	375.00
	Check	10/07/2025	6393	Vehicle Rent - 2022 Chevy Silverado - Oct 25	8265.01 · Vehicle Expenses UF	<u>375.00</u>
Total Island City State Street Fund						750.00
One Call Concepts, Inc.	Bill	10/31/2025	5100765		8250.01 · Repairs & Maintenance UF	<u>29.26</u>
Total One Call Concepts, Inc.						29.26
OTEC	Bill	10/31/2025	9564002 Oct 25		8700.01 · Utilities UF	62.30
	Bill	10/31/2025	9564003 Oct 25		8700.01 · Utilities UF	69.97
	Bill	10/31/2025	9564004 Oct 25		8700.01 · Utilities UF	152.05
	Bill	10/31/2025	9564005 Oct 25		8700.01 · Utilities UF	51.64
	Bill	10/31/2025	9564006 Oct 25		8700.01 · Utilities UF	51.19
	Bill	10/31/2025	9564001 Oct 25		8700.01 · Utilities UF	<u>65.65</u>
Total OTEC						452.80
SDIS	Bill	10/01/2025	03-0058277 Oct 25		8150.01 · Health Insurance UF	<u>6,841.31</u>
Total SDIS						6,841.31
US Bank/Elan Financial Services (Credit Cards)	Bill	10/31/2025	Oct 25	CC - Uattend Timeclock software	8200.01 · Office Expense UF	27.49
	Bill	10/31/2025	Oct 25	CC - Amazon Prime Membership	8200.01 · Office Expense UF	7.49
	Bill	10/31/2025	Oct 25	CC - WalMart Supplies for Shop	8200.01 · Office Expense UF	<u>20.22</u>
Total US Bank/Elan Financial Services (Credit Cards)						55.20
Verizon	Bill	10/01/2025	6124854985		8200.01 · Office Expense UF	<u>45.93</u>
Total Verizon						45.93
ZiPLY Fiber	Bill	10/22/2025	963-9821 Oct 25		8710.01 · Telephone UF	<u>118.51</u>
Total ZiPLY Fiber						118.51
						<u><u>55,084.12</u></u>

Island City Area Sanitation District
STAFF REPORT

Date: December 5, 2025

For Board Meeting of: December 10, 2025

Agenda Item #: __E__

To: Board Chairman and Members

From: Karen Howton – Sanitation District Secretary

Issue: System Report

All lift stations are running well.

Maintaining log of air quality readings for Lift Station 3 each day