

DOVER EYOTA ST. CHARLES AREA SANITARY DISTRICT
Minutes of Board of Directors Regular Meeting

June 17, 2025

Members Present:

Wayne Getz
Eric Tyler
Tyrel Clark
Cheryle Ihrke
Ray Schuchard
David Kramer

Staff:

John Brogan
Todd Tesch

Guest:

Sterling Shatek, CLA

Absent:

Tony Nelson

1. Call to Order:

Chairperson Wayne Getz called the meeting to order at 7:00 p.m.

2. Set Agenda:

Eric Tyler made a motion to set the agenda as presented. Seconded by Ray Schuchard. All voted in favor. Motion carried.

3. CliftonLarsonAllen to present the 2024 audit report:

Sterling Shatek reviewed the following items in the 2024 audit report:

- a) Page 2 – it is their opinion that it was a clean audit
- b) Page 6 – no significant change in cash/CD's with a balance at 12/31/2023 of \$1.748 million versus a balance of \$1.730 million on 12/31/2024. Between the 12/31/2024 and 12/31/2023 accounts receivable balances there was a difference of \$51,000 due mostly to a delayed payment from the City of St. Charles. Under liabilities the accounts payable balance was \$31,187 at the end of 2023 versus a 12/31/2024 balance of \$51,593 due to outstanding invoice payable to B and C Plumbing & Heating in the amount of \$30,000. The Net Position remained relatively stable.
- c) Page 7 – There was an \$11,687 decrease in operating revenue and a decrease in operating expenses of \$13,220. Under operating expenses, the decrease in payroll expense is a result of the pension calculation entry. Tyrel Clark asked what this pension entry will look like for 2025 and Mr. Shatek replied that it is all dependent on the actuarial numbers provided by the State. He also noted that interest income was up significantly due to higher interest rates.
- d) Page 8 – The Statement of Cash Flows shows where the cash went in and out.
- e) Page 10 – under Capital Assets the District currently defines an asset as having a cost of more than \$1,000. Mr. Shatek suggested that with the increased cost of everything these days the District might want to consider increasing the dollar amount of what defines an asset.

- f) Page 11 – the Governmental Accounting Standards Board issued a new statement regarding Compensated Absences and the implementation of GASB Statement No. 101 does not materially affect the financial statements.
- g) Page 13 – He reviewed the assets purchased in 2024 and stated that depreciation was slightly higher than 2023 but stable.
- h) Page 15 – Regarding Note 7 he stated that according to the District's Rules and Regulations the Capital Improvement Fund must maintain a balance of \$100,000.
- i) Page 29 – The Budget to Actual Expenses table shows that expenses were below budget.

4. Approve Minutes of the May 20, 2025 Regular Meeting:

Motion made by Ray Schuchard, seconded by Cheryle Ihrke to approve the regular meeting minutes of May 20, 2025. All voted in favor. Motion carried.

5. Approval of Receipts & Disbursements and Summary of Assets:

Motion made by Tyrel Clark to approve Receipts and Disbursements and Summary of Assets. Seconded by David Kramer. All voted in favor. Motion carried.

6. Approve MSA Professional Service's Proposal to amend the current fee limit for General Services:

Motion made by Tyrel Clark to approve the amendment to the current fee limit for general services provided by MSA Professional Services. Seconded by Cheryle Ihrke. All voted in favor. Motion carried.

7. Plant Update:

- a) No violations this month.
- b) Kronebusch Waste Haulers were here on May 12th and 13th to apply biosolids.
- c) With the lagoon empty we were able to install new decant valves.
- d) John has been in contact with Empire Pipe and every time they try to schedule the liner installation it rains.

8. Other Business:

- a) A \$104,000 Certificate of Deposit matured 6/2/2025, reinvested \$118,000.00 at 4% for 2 years.

There being no further business a motion was made by Cheryle Ihrke, seconded by Eric Tyler, to adjourn the meeting at 7:22 pm. All voted in favor. Motion carried.

Respectfully Submitted,

Cathy Kennedy

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