

Lisbon Sanitary District # 1
Regular Meeting
January 19, 2022
6:30 PM
Lisbon Town Hall
W234N8676 Woodside Rd,
Sussex, WI 53089

Dennis Golner called the meeting to order at 6:30 P.M.

ROLL CALL

Dennis Golner, Mark Vesley, and Linda Beal present.

**APPROVAL OF THE MINUTES FROM THE DECEMBER 15, 2021,
REGULAR MEETING**

Dennis Golner presented the minutes from the December 15, 2021, regularly scheduled meeting (Attachment A). Linda Beal made a motion to approve the regular meeting minutes as presented. Seconded by Mark Vesley. All commissioners present voted Aye. The motion passed.

CITIZENS COMMENTS

Jim Evans was in attendance.

ENGINEERING REPORT

Engineer was not in attendance but emailed in the report. (Attachment B)

- a) Richmond School
 - a. The reason there was no reading for the first few days in December were due to the SCADA being down and needing to be reconnected to the new control panel. This has been taken care of and is functioning properly.
- b) Sewage flow as measured at the Jeanine metering station.
 - a. The flows are all looking normal.
- c) Leid's Property
 - a. The trucking company will be breaking ground soon.
- d) Grinder Pump
 - a. By the time that Don Neitzel got to Joe DeBelak Plumbing and Heating they had already gotten rid of the grinder pump.
- e) Other
 - a. Nothing else to report.

**DISCUSSION AND POSSIBLE ACTION REGARDING THE HOOK UP OF
THE PROPERTY LOCATED AT N71W22339 GOOD HOPE ROAD**

Don Neitzel of Kunkel Engineering is currently working on the SEWRPC boundary amendment. Should have at the February meeting for review.

DISCUSSION AND POSSIBLE ACTION REGARDING THE HOOK UP OF

THE PROPERTY LOCATED AT N60W22684 SILVER SPRING DRIVE

This property is already in the SEWRPC boundary.

DISCUSSION OF VILLAGE OF SUSSEX AND TOWN OF LISBON IMPACT FEES ON NEW OR POTENTIAL CUSTOMERS OF LISBON SANITARY DISTRICT IN THE LEID'S TIF DISTRICT

Michael Sargent talked to Jeremy of Sussex and found out that in the impact fees are in the new agreement between the Village of Sussex and Town of Lisbon. The impact fees are not the same as hookup fees.

Michael Sargent talked to Wikoff and explained that the impact fees are not the same as hook up fees. Wikoff as since paid the sewer hookup fees.

Linda Beal to look into the impact fees further.

DISCUSSION AND POSSIBLE ACTION REGARDING GRINDER PUMPS

The current procedure is that when a grinder pump fails Joe DeBelak Plumbing and Heating responds to the call, pulls the pump, stores it at DeBelak for 30 days to give the District's engineer time to go review the pump, and then the pump is disposed of. This procedure is not working very well. Don Neitzel talked to DeBelak about how they determine what caused the pump to fail while the pump is still installed and what is in the crock or pit. Once the pump is removed from the crock or pit it is hard to determine what lead to the failure.

The board directed Dennis Golner to tell DeBelak that the policy has been changed and they no longer need to hold onto the pumps for 30 days. The board is requesting that DeBelak give a more detailed report on what they saw and why the pump failed. If any part of the failure is the responsibility of the homeowner the board requests that DeBelak call Michael Sargent and give him notification so he can reach out to the homeowner.

Michael Sargent to reach out to Don Neitzel about the lead time on replacement grinder pumps and the cost of replacing the crocks for the grinder pumps to be able to accommodate other pumps in the future.

REPORT BY BOARD REPRESENTATIVE

Leid's is going well, two commercial and two industrial properties left to sell. Have another offer for commercial that should be starting in summer.

The Town is getting a new treasurer, the current treasurer is leaving.

CORRESPONDENCE (DISCUSSION ONLY)

Study of Sewer Treatment charges from the Sussex Treatment Plant

Study of Electrical Use at lift stations

Correspondence on property located at W220N8219 Town Line Rd

Correspondence on property located at W227N8213 Tamarack Rd

Correspondence on property located at W226N8168 Rolling Hills Drive

Correspondence on Golf View Lot 10 property

APPROVAL OF CURRENT INVOICES

Invoices totaling \$32,471.98 were presented to be paid. (Attachment C)

Linda Beal made a motion to approve the current invoices totaling \$32,471.98 as presented, seconded by Mark Vesley. All commissioners present voted Aye. The motion passed.

APPROVAL OF THE DECEMBER 2021 FINANCIAL STATEMENT

The amount of cash the District has increased 2020 versus 2021. This allowed the District to rebuild its reserves. The board will need to decide if some of the unrestricted reserve should move into the restricted reserve for plant replacement. Linda Beal made a motion to approve the December 2021 financial statements as presented (Attachment D), seconded by Mark Vesley. All commissioners present voted Aye. The motion passed.

ITEMS TO BE PLACED ON FUTURE AGENDA

- a) Engineering report
 - a. Richmond School
 - b. Sewage flow as measured at the metering Station
 - c. Leid's Property
 - d. Other
- b) Hook up of N71W22339 Good Hope Road
- c) Hook up of N60W22684 Silver Spring

CONFIRM THE DATE FOR THE FEBRUARY MEETING CURRENTLY SET FOR FEBRUARY 16, 2022

The February regular meeting was confirmed for Wednesday February 16, 2022, at 6:30 PM.

ADJOURNMENT OF MEETING

Linda Beal made a motion to adjourn the meeting at 7:28 P.M., Mark Vesley seconded the motion. All commissioners present voted Aye. The motion passed.

Respectfully submitted,

Kimberly Wenzel
Lisbon Sanitary District #1 Accountant

Lisbon Sanitary District # 1
Regular Meeting
December 15, 2021
6:30 PM
Lisbon Town Hall
W234N8676 Woodside Rd,
Sussex, WI 53089

Dennis Golner called the meeting to order at 6:30 P.M.

ROLL CALL

Dennis Golner, Mark Vesley, and Linda Beal present.

**APPROVAL OF THE MINUTES FROM THE NOVEMBER 17, 2021,
REGULAR MEETING**

Dennis Golner presented the minutes from the November 17, 2021, regularly scheduled meeting (Attachment A). Linda Beal made a motion to approve the regular meeting minutes as presented. Seconded by Mark Vesley. All commissioners present voted Aye. The motion passed.

CITIZENS COMMENTS

None.

ENGINEERING REPORT

- a) Richmond School
 - a. The new control panel and two new pumps have been installed and are functioning properly.
 - b. Wondra Construction Inc. has been told that their quote was accepted. Right now, Kunkel Engineering is working on scheduling the work.
- b) Sewage flow as measured at the Jeanine metering station.
 - a. The flows are all looking normal.
- c) Leid's Property
 - a. Wicoff received an invoice from the Village of Sussex billing them for impact fee. Michael Sargent and Linda Beal to look into what the impact fees are.
 - b. There are a few developments pending at the time.
- d) Other
 - a. Joe Debelak Plumbing and Heating has a grinder pump waiting to be reviewed.
 - i. Kunkel Engineering going to go look at it this week.
 - b. Kunkel Engineering has sent out the information for the commissioners and district account to have access to the GIS mapping system.

**DISCUSSION AND POSSIBLE ACTION REGARDING THE HOOK UP OF
THE PROPERTY LOCATED AT N71W22339 GOOD HOPE ROAD**

Nothing new to report.

DISCUSSION AND POSSIBLE ACTION REGARDING THE HOOK UP OF THE PROPERTY LOCATED AT N60W22684 SILVER SPRING DRIVE

Nothing new to report.

DISCUSSION AND POSSIBLE ACTION FOR LOT 10 GOLF VIEW

The lot had a perk test completed and it did not perk out.

DISCUSSION AND POSSIBLE ACTION ON CALENDAR OF REGULAR MEETINGS FOR 2022

Mark Vesley made a motion to approve the proposed regular meeting schedule for 2022 (Attachment B) as presented. Seconded by Linda Beal. All commissioners voted Aye. The motion passed.

REPORT BY BOARD REPRESENTATIVE

The Town closed on another property in Lied's this morning. There are a few companies looking at parcels.

CORRESPONDENCE (DISCUSSION ONLY)

Study of Sewer Treatment charges from the Sussex Treatment Plant

Study of Electrical Use at lift stations

Correspondence on property located at W227N8066 Tamarack Rd

APPROVAL OF CURRENT INVOICES

Invoices totaling \$37,044.11 were presented to be paid. (Attachment C)

Linda Beal made a motion to approve the current invoices totaling \$37,044.11 as presented, seconded by Mark Vesley. All commissioners present voted Aye. The motion passed.

APPROVAL OF THE NOVEMBER 2021 FINANCIAL STATEMENT

There was a net operating income in the month of November therefore, cash increased.

Mark Vesley made a motion to approve the Noember 2021 financial statements as presented (Attachment D), seconded by Linda Beal. All commissioners present voted Aye. The motion passed.

ITEMS TO BE PLACED ON FUTURE AGENDA

- a) Engineering report
 - a. Richmond School
 - b. Sewage flow as measured at the metering Station
 - c. Leid's Property
 - d. Grinder Pump
 - e. Other
- b) Hook up of N71W22339 Good Hope Road
- c) Hook up of N60W22684 Silver Spring

**CONFIRM THE DATE FOR THE JANUARY MEETING CURRENTLY
SET FOR JANUARY 19, 2022**

The January regular meeting was confirmed for Wednesday January 19, 2022, at 6:30 PM.

ADJOURNMENT OF MEETING

Linda Beal made a motion to adjourn the meeting at 6:58 P.M., Mark Vesley seconded the motion. All commissioners present voted Aye. The motion passed.

Respectfully submitted,

Kimberly Wenzel
Lisbon Sanitary District #1 Accountant

NOTICE: It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this note



FINANCIAL HORIZONS
&
TAX MANAGEMENT

Michael Sargent <michael.sargent@managedtaxes.com>

Tonight's meeting

Neitzel, Donald <dneitzel@geo-logic.com>

To: "michael.sargent@managedtaxes.com" <michael.sargent@managedtaxes.com>, "Dennis Golner (dgolner@wi.rr.com)" <dgolner@wi.rr.com>, "linda@list2sellwi.com" <linda@list2sellwi.com>, "mvesely@wi.rr.com" <mvesely@wi.rr.com>, Wed, Jan 19, 2022 at 2:42 PM

Good Afternoon,

Hope all of you had a great holiday season! Over the course of the last two weeks our office has had a number of people out sick, both with and without Covid. I've begun to feel a little under the weather starting last night. Still working today, just avoiding contact with people. That being said, if it's alright with you I will not be attending tonight's meeting in person. I can call into the meeting if you'd like me to do that as I know there is a discussion on here about the grinder pumps. I plan on trying to call both Mike and Dennis after a conference call I have at 2:45pm to discuss this item, but as I said I can be available by phone as well. In terms of a report it is as follows:

- 4 a.) I have attached the flows for the month of December as received from Sussex for all of the lift stations. Everything appears to be in check with the flows at all of the stations, including Richmond School. Please remember the reason for the no reading on the Richmond School for the first few days in December was due to the SCADA being down and needing to be reconnected to the new control panel correctly. Everything appears to be operating correctly with it now.
- 4 b.) Same as above.
- 4 c.) Nothing new to report at this time.
- 4 d.) I went down to DeBelak shop between Christmas and New Year's and by that point in time the had gotten rid of the pump. I spoke with one of the managers and apologized that I was unable to make it down there sooner. We discussed this process and how they really make their determination on what caused the pump failure by looking at the pump while it is still installed and what they see while in the crock or pit. Once the pump is out, it's tough to determine anything about what led to the failure. I told him that I would discuss this with the Board.
- 6.) Currently working on SEWRPC boundary amendment. Shooting for submittal in late February.
- 7.) Same as #6.
- 9.) Would be happy to call-in and discuss this if needed.

Attachment B

Sorry for the inconvenience, but I don't want to be spreading anything or putting others at risk.

Thanks,

Don Neitzel

General Manager



Kunkel Engineering Group

a Geo-Logic Company

107 Parallel Street

Beaver Dam, WI 53916

Office: (920)356-9447 | Direct: (920)210-6335

dneitzel@kunkelengineering.com or dneitzel@geo-logic.com

www.kunkelengineering.com | www.geo-logic.com

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2 attachments

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1/18/2022 12:54 PM

Reprint Check Register - Full Report - ALL

Page: 1
ACCT

TOWN BANK CHECKING ACCOUNT

ALL Checks

Posted From: 12/29/2021
Thru: 1/18/2022From Account:
Thru Account:

Check Nbr	Check Date	Payee	Amount
122	12/29/2021	TERRY & DOROTHY TREUDEN REIMBURE FOR PAYMENT MADE TO DEBELAK FOR 100-00-55000-000-000 MAINTENANCE & REPAIRS REIMBURE FOR GRINFER PUMP	5,279.40
Total			5,279.40
123	1/18/2022	Diggers Hotline 100-00-57000-000-000 MISCELLANEOUS EXPENSE	27.20
Total			27.20
124	1/18/2022	KUNKEL ENGINEERING GROUP 100-00-55500-000-000 ENGINEERING FEES	3,545.88
Total			3,545.88
125	1/18/2022	TAX MANAGEMENT & FINANCIAL HORIZONS 100-00-50500-000-000 DEPUTY SECRETARY & BOOKKEPPIN 100-00-53500-000-000 POSTAGE	2,006.35 8.35
Total			2,014.70
126	1/18/2022	Village of Sussex 100-00-60100-000-000 SEWAGE TREATMENT EXPENSE 100-00-55000-000-000 MAINTENANCE & REPAIRS 100-00-55000-000-000 MAINTENANCE & REPAIRS 100-00-54100-000-000 UTILITIES 100-00-60100-000-000 SEWAGE TREATMENT EXPENSE	12,641.70 200.00 887.40 67.29 -526.38
Total			13,270.01
127	1/18/2022	WE Energies	
Total			

TOWN BANK CHECKING ACCOUNT

ALL Checks

Posted From: 12/29/2021 From Account:
Thru: 1/18/2022 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-54100-000-000		UTILITIES	304.79
			Total 304.79
128 1/18/2022 Town of Lisbon HOOK UP FEES PAYABLE FOR WIKOFF			
100-00-21000-000-000		ACCOUNTS PAYABLE	2,385.00
			Total 2,385.00
129 1/18/2022 Village of Sussex HOOK UP FEES PAYABLE FOR WIKOFF			
100-00-21000-000-000		ACCOUNTS PAYABLE	5,645.00
			Total 5,645.00
			Grand Total 32,471.98

TOWN BANK CHECKING ACCOUNT

ALL Checks

Posted From: 12/29/2021 From Account:
Thru: 1/18/2022 Thru Account:

Amount

Total Expenditure from Fund # 100 - GENERAL FUND	32,471.98
Total Expenditure from all Funds	32,471.98

LIBSON SANITARY DISTRICT
COMPARATIVE HISTORY
RESTRICTED VS UNRESTRICTED CASH
RESTRICTED VS UNRESTRICTED RESERVE
MONTH END

Account Number	Account Description	11/30/2020	12/31/2020	01/31/2021	02/28/2021	03/31/2021	04/30/2021	05/31/2021
100-00-10100-000-000	CHECKING	\$89,653.83	\$0.00	\$0.00	-\$168.04	\$0.00	\$0.00	\$0.00
100-00-10200-000-000	MONEY MARKET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	\$68,305.21	\$145,736.16	\$212,465.03	\$69,498.06	\$69,191.07	\$15,381.43	\$11,456.53
100-00-10400-000-000	TOWN BANK MONEY MARKET	\$400,071.67	\$400,111.13	\$400,146.43	\$550,179.20	\$550,217.03	\$625,247.38	\$625,274.96
100-00-12000-000-000	REPLACEMENT CASH	\$118,684.19	\$118,706.67	\$118,716.01	\$118,722.94	\$118,728.64	\$118,733.20	\$118,738.06
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	\$30,642.52	\$30,645.61	\$30,648.03	\$30,649.81	\$30,651.28	\$30,652.46	\$30,653.72
	TOTAL CASH	\$707,357.42	\$695,199.57	\$761,975.50	\$768,881.97	\$768,788.02	\$790,014.47	\$786,123.27
	LESS: RESTRICTED ASSETS	-\$322,898.67	-\$326,232.00	-\$329,565.33	-\$332,898.67	-\$336,232.00	-\$339,565.33	-\$342,898.67
	UNRESTRICTED CASH	\$384,458.75	\$368,967.57	\$432,410.17	\$435,983.30	\$432,556.02	\$450,449.14	\$443,224.60

INVESTMENT IN CAPITAL ASSETS	\$2,806,308.21	\$2,801,474.88	\$2,796,574.88	\$2,791,674.88	\$2,794,032.88	\$2,789,132.88	\$2,784,232.88
RESTRICTED FOR EQUIPMENT REPLACEMENT	\$322,898.67	\$326,232.00	\$329,565.33	\$332,898.67	\$336,232.00	\$339,565.33	\$342,898.67
UNRESTRICTED	\$341,173.80	\$319,660.45	\$392,257.38	\$380,392.40	\$356,887.41	\$393,543.99	\$372,640.90
TOTAL NET POSITION	\$3,470,380.68	\$3,447,367.33	\$3,518,397.59	\$3,504,965.95	\$3,487,152.29	\$3,522,242.20	\$3,499,772.45

OPERATING INCOME OR (LOSS) YEAR TO DATE
OPERATING INCOME OR (LOSS) MONTH

OPERATING INCOME OR (LOSS) YEAR TO DATE	\$129,472.68	\$169,469.98	\$70,983.20	\$57,510.08	\$39,651.42	\$74,705.24	\$52,201.79
OPERATING INCOME OR (LOSS) MONTH	-\$30,704.09	\$39,997.30	\$70,983.20	-\$13,473.12	-\$17,858.66	\$35,053.82	-\$22,503.45

Account Number	Account Description	06/30/2021	07/31/2021	08/31/2021	09/30/2021	10/31/2021	11/30/2021	12/31/2021	CHANGE 2021
100-00-10100-000-000	CHECKING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-00-10200-000-000	MONEY MARKET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	\$19,744.29	\$46,054.14	\$53,906.52	\$11,103.35	\$32,998.42	\$22,390.77	\$10,678.76	-\$135,057.40
100-00-10400-000-000	TOWN BANK MONEY MARKET	\$605,300.22	\$620,321.99	\$620,347.49	\$640,373.45	\$660,400.97	\$675,428.58	\$665,471.31	\$265,360.18
100-00-12000-000-000	REPLACEMENT CASH	\$118,742.33	\$118,746.92	\$118,751.64	\$118,756.85	\$118,762.13	\$118,769.52	\$118,775.57	\$68.90
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	\$30,654.83	\$30,656.02	\$30,657.24	\$30,658.59	\$30,659.95	\$30,659.15	\$30,666.13	\$20.52
	TOTAL CASH	\$774,441.67	\$815,779.07	\$823,662.89	\$800,892.24	\$842,821.47	\$847,248.02	\$825,591.77	\$130,392.20
	LESS: RESTRICTED ASSETS	-\$347,648.00	-\$350,981.33	-\$354,314.67	-\$357,648.00	-\$360,981.33	-\$364,314.67	-\$367,648.00	-\$41,416.00
	UNRESTRICTED CASH	\$426,793.67	\$464,797.74	\$469,348.22	\$443,244.24	\$481,840.14	\$482,933.35	\$457,943.77	\$88,976.20

INVESTMENT IN CAPITAL ASSETS
RESTRICTED FOR EQUIPMENT REPLACEMENT
UNRESTRICTED

INVESTMENT IN CAPITAL ASSETS	\$2,779,332.88	\$2,774,432.88	\$2,769,532.88	\$2,764,632.88	\$2,759,732.88	\$2,754,832.88	\$2,749,932.88	-\$51,542.00
RESTRICTED FOR EQUIPMENT REPLACEMENT	\$347,648.00	\$350,981.33	\$354,314.67	\$357,648.00	\$360,981.33	\$364,314.67	\$367,648.00	\$41,416.00
UNRESTRICTED	\$349,703.31	\$401,801.03	\$389,139.57	\$370,415.34	\$432,047.62	\$419,300.33	\$432,634.30	\$112,973.85
TOTAL NET POSITION	\$3,476,684.19	\$3,527,215.24	\$3,512,987.12	\$3,492,696.22	\$3,552,761.83	\$3,538,447.88	\$3,550,215.18	\$102,847.85

OPERATING INCOME OR (LOSS) YEAR TO DATE
OPERATING INCOME OR (LOSS) MONTH

OPERATING INCOME OR (LOSS) YEAR TO DATE	\$29,082.89	\$79,586.39	\$65,326.83	\$45,003.41	\$105,104.86	\$90,756.71	\$102,468.25
OPERATING INCOME OR (LOSS) MONTH	-\$23,118.90	\$50,503.50	-\$14,259.56	-\$34,582.98	\$25,518.47	\$11,170.32	\$22,881.86

Attachment D

LISBON SANITARY DISTRICT NO 1
BALANCE SHEETS
AS OF NOVEMBER 30, 2021 VS NOVEMBER 30, 2020

Account Number	Account Description	12/31/2021	12/31/2020	Change	Change %
100-00-10100-000-000	CHECKING	\$ -	\$ -	\$ -	
100-00-10200-000-000	MONEY MARKET	-	-	-	
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	10,678.76	145,736.16	(135,057.40)	-92.67%
100-00-10400-000-000	TOWN BANK MONEY MARKET	665,471.31	400,111.13	265,360.18	66.32%
100-00-12000-000-000	REPLACEMENT CASH	118,775.57	118,706.67	68.90	0.06%
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	30,666.13	30,645.61	20.52	0.07%
	TOTAL CASH	825,591.77	695,199.57	130,392.20	18.76%
100-00-12200-000-000	SEWER USER FEES RECEIVABLE	18,239.54	17,651.96	587.58	3.33%
100-00-12220-000-000	COMMERCIAL	14,971.99	87.18	14,884.81	17073.65%
100-00-12300-000-000	ACCTS REC- INTEREST	-	-	-	
100-00-12400-000-000	REC RELATED TO REIMB FROM TOWN	-	-	-	
100-00-12500-000-000	ACCOUNT RECL DEFERRED BILLING	3,210.00	8,280.00	(5,070.00)	-61.23%
100-00-12600-000-000	RECEIVABLE CAPCITY BILLING	(149.41)	-	(149.41)	
100-00-12700-000-000	ENGN ADMIN BILL CUSTOMER REC	-	-	-	
100-00-13600-000-000	SEWER CONNECTION REC	-	2,522.00	(2,522.00)	-100.00%
100-00-14000-000-000	TAXES RECEIVABLE	81,426.44	74,803.72	6,622.72	8.85%
100-00-15500-000-000	CLAIM RECEIVABLE	-	-	-	
	TOTAL RECEIVABLE	117,698.56	103,344.86	14,353.70	13.89%
100-00-16000-000-000	UTILITY PLANT	4,358,713.00	4,351,455.00	7,258.00	0.17%
100-00-16500-000-000	ACCUMULATED DEPR. NET PLANT	(1,608,780.12)	(1,549,980.12)	(58,800.00)	3.79%
		2,749,932.88	2,801,474.88	(51,542.00)	-1.84%
100-00-16999-000-000	PREPAID EXPENSE	-	2,000.00	(2,000.00)	-100.00%
	TOTAL ASSETS	\$ 3,693,223.21	\$ 3,602,019.31	\$ 91,203.90	2.53%
100-00-21000-000-000	ACCOUNTS PAYABLE	\$ 44,763.25	\$ 59,352.17	\$ (14,588.92)	-24.58%
100-00-25000-000-000	DEFERRED REVENUE/TAXES	50,000.00	50,000.00	-	0.00%
	TOTAL LIABILITY AND DEFERRED REV	94,763.25	109,352.17	(14,588.92)	-13.34%
100-00-30000-000-000	FUND BALANCE	3,492,667.14	3,322,042.12	170,625.02	5.14%
	CURRENT YEAR CHANGE	105,792.82	170,625.02	(64,832.20)	-38.00%
	TOTAL FUND BALANCE	3,598,459.96	3,492,667.14	105,792.82	3.03%
	TOTAL LIABILITIES AND FUND BALANC	\$ 3,693,223.21	\$ 3,602,019.31	\$ 91,203.90	2.53%

800
0.05
40
10
30

LISBON SANITARY DISTRICT NO 1
INCOME STATEMENT
AS OF DECEMBER 31, 2021 VS DECEMBER 31, 2020

Account Number	Account Description	12/31/2021	12/31/2020	Change	Change %
100-00-40000-000-000	USER FEES	\$ 371,290.75	\$ 522,985.41	\$ (151,694.66)	-29.01%
100-00-40020-000-000	COMMERCIAL	946.12	1,003.75	(57.63)	-5.74%
100-00-40100-000-000	SUSSEX PLANT PASSTHRU	-	-	-	
100-00-41000-000-000	TAXES REVENUE	50,000.00	91,050.61	(41,050.61)	-45.09%
100-00-42000-000-000	CAPITAL CONTRIBUTION	-	-	-	
100-00-43000-000-000	INTEREST INCOME	379.60	1,155.04	(775.44)	-67.14%
100-00-45000-000-000	FINANCE CHARGE	3,911.20	2,232.33	1,678.87	75.21%
100-00-48000-000-000	MISCELLANEOUS REVENUES	3,077.03	19,081.71	(16,004.68)	-83.87%
100-00-48002-000-000	CREDIT CARD FEES	51.14	-	51.14	0.00%
	TOTAL REVENUE	429,655.84	637,508.85	(207,853.01)	-32.60%
100-00-50000-000-000	COMMISSIONERS FEES	3,320.00	3,320.00	-	
100-00-50500-000-000	DEPUTY SECRETARY & BOOKKEEPIN	19,219.50	16,239.15	2,980.35	18.35%
100-00-51000-000-000	TRAVEL	-	-	-	
100-00-52100-000-000	LEGAL FEES	-	1,575.00	(1,575.00)	-100.00%
100-00-52200-000-000	AUDIT & ACCOUNTING FEES	10,000.00	10,000.00	-	0.00%
100-00-52500-000-000	BANK CHARGES	(337.56)	489.56	(827.12)	-168.95%
100-00-52600-000-000	SQUARE FEES	132.06		132.06	
100-00-53000-000-000	PUBLICATION FEES	275.94	266.14	9.80	3.68%
100-00-53500-000-000	POSTAGE	1,236.07	768.55	467.52	60.83%
100-00-53700-000-000	INSURANCE	3,071.00	2,901.00	170.00	5.86%
100-00-54000-000-000	SUPPLIES	69.98	460.10	(390.12)	-84.79%
100-00-54100-000-000	UTILITIES	4,037.13	3,533.51	503.62	14.25%
100-00-54500-000-000	REPLACEMENT	-	-	-	
100-00-55000-000-000	MAINTENANCE & REPAIRS	27,458.44	65,166.65	(37,708.21)	-57.86%
100-00-55100-000-000	MAINT AND REPAIR BILLED TO CUS	2,000.00	(1,206.00)	3,206.00	-265.84%
100-00-55500-000-000	ENGINEERING FEES	38,192.99	42,894.92	(4,701.93)	-10.96%
100-00-55700-000-000	ENGN ADMIN EXP BILL CUSTOMER	-	-	-	
100-00-56000-000-000	DEPRECIATION EXPENSE	58,800.00	57,999.96	800.04	1.38%
100-00-57000-000-000	MISCELLANEOUS EXPENSE	4,366.00	6,312.00	(1,946.00)	-30.83%
100-00-60100-000-000	SEWAGE TREATMENT EXPENSE	152,021.47	256,163.29	(104,141.82)	-40.65%
	TOTAL EXPENSES	323,863.02	466,883.83	(143,020.81)	-30.63%
100-00-60200-000-000	CLAIM REVENUE				
	REVENUE OVER (UNDER) EXPENSES	105,792.82	170,625.02	(64,832.20)	-38.00%

LISBON SANITARY DISTRICT NO 1
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2021 VS DECEMBER 31, 2020

Account Number	Account Description	12/31/2021	12/31/2020	Change	Change %
ASSETS					
100-00-10100-000-000	CHECKING	\$ -	\$ -	\$ -	#DIV/0!
100-00-10200-000-000	MONEY MARKET	\$ -	\$ -	\$ -	
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	\$ 10,678.76	\$ 145,736.16	(135,057.40)	-92.67%
100-00-10400-000-000	TOWN BANK MONEY MARKET	\$ 665,471.31	\$ 400,111.13	265,360.18	66.32%
100-00-12000-000-000	REPLACEMENT CASH	\$ 118,775.57	\$ 118,706.67	68.90	0.06%
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	\$ 30,666.13	\$ 30,645.61	20.52	0.07%
	LESS: RESTRICTED ASSETS	(367,648.00)	(326,232.00)	(41,416.00)	12.70%
	TOTAL UNRESTRICTED CASH	457,943.77	368,967.57	88,976.20	24.11%
100-00-12200-000-000	SEWER USER FEES RECEIVABLE	18,239.54	17,651.96	587.58	3.33%
100-00-12220-000-000	COMMERCIAL	14,971.99	87.18	14,884.81	#####
100-00-12300-000-000	ACCTS REC- INTEREST	-	-	-	
100-00-12400-000-000	REC RELATED TO REIMB FROM TOWN	-	-	-	
100-00-12500-000-000	ACCOUNT RECL DEFERRED BILLING	3,210.00	8,280.00	(5,070.00)	-61.23%
100-00-12600-000-000	RECEIVABLE CAPCITY BILLING	(149.41)	-	(149.41)	
100-00-12700-000-000	ENGN ADMIN BILL CUSTOMER REC	-	-	-	
100-00-13600-000-000	SEWER CONNECTION REC	-	2,522.00	(2,522.00)	-100.00%
100-00-14000-000-000	TAXES REVEIVABLE	81,426.44	74,803.72	6,622.72	8.85%
100-00-15500-000-000	CLAIM RECEIVABLE	-	-	-	
	TOTAL RECEIVABLE	117,698.56	103,344.86	14,353.70	13.89%
100-00-16999-000-000	PREPAID EXPENSE	-	2,000.00	(2,000.00)	-100.00%
	TOTAL CURRENT ASSETS	575,642.33	474,312.43	101,329.90	21.36%
NON CURRENT ASSETS					
	RESTRICTED ASSETS	367,648.00	326,232.00	41,416.00	12.70%
100-00-16000-000-000	UTILITY PLANT	4,358,713.00	4,351,455.00	7,258.00	0.17%
100-00-16500-000-000	ACCUMULATED DEPR.	(1,608,780.12)	(1,549,980.12)	(58,800.00)	3.79%
	TOTAL NON CURRENT ASSETS	2,749,932.88	2,801,474.88	(51,542.00)	-1.84%
	TOTAL ASSETS	\$ 4,151,166.98	\$ 3,970,986.88	\$ 180,180.10	4.54%
LIABILITIES					
100-00-21000-000-000	ACCOUNTS PAYABLE	\$ 44,763.25	\$ 59,352.17	\$ (14,588.92)	-24.58%
DEFERRED INFLOW OF RESOURCES					
100-00-25000-000-000	DEFERRED REVENUE TAXES	50,000.00	50,000.00	-	0.00%
	TOTAL LIABILITY AND DEFERRED REVENUE	94,763.25	109,352.17	(14,588.92)	-13.34%
NET POSITION					
	INVESTMENT IN CAPITAL ASSETS	\$ 2,749,932.88	\$ 2,801,474.88	\$ (51,542.00)	-1.84%
	RESTRICTED FOR EQUIPMENT REPLACEMENT	367,648.00	326,232.00	41,416.00	12.70%
	UNRESTRICTED	432,634.30	300,578.74	132,055.56	43.93%
	TOTAL NET POSITION	3,550,215.18	3,428,285.62	122,705.00	3.58%

LISBON SANITARY DISTRICT NO 1
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2021 VS DECEMBER 2020

Account Number	Account Description	12/31/2021	12/31/2020	Change	Change %
100-00-40000-000-000	USER FEES	\$ 371,290.75	\$ 522,985.41	\$ (151,694.66)	-29.01%
100-00-40020-000-000	COMMERCIAL	\$ 946.12	\$ 1,003.75	(57.63)	-5.74%
100-00-40100-000-000	SUSSEX PLANT PASSTHRU	\$ -	\$ -	-	
100-00-41000-000-000	TAXES REVENUE	\$ 50,000.00	\$ 91,050.61	(41,050.61)	-45.09%
100-00-42000-000-000	CAPITAL CONTRIBUTION	\$ -	\$ -	-	
	CHARGES FOR SERVICES AND SALES	422,236.87	615,039.77	(192,802.90)	-31.35%
100-00-45000-000-000	FINANCE CHARGE	3,911.20	2,232.33	1,678.87	75.21%
100-00-48000-000-000	MISCELLANEOUS REVENUES	51.14	-	51.14	
	OTHER OPERATING EXPENSES	3,962.34	2,232.33	1,730.01	77.50%
	TOTAL OPERATING REVEUE	426,199.21	617,272.10	(191,072.89)	-30.95%
100-00-50000-000-000	COMMISSIONERS FEES	3,320.00	3,320.00	-	0.00%
100-00-50500-000-000	DEPUTY SECRECTARY & BOOKKEEPING	19,219.50	16,239.15	2,980.35	18.35%
100-00-51000-000-000	TRAVEL	-	-	-	
100-00-52100-000-000	LEGAL FEES	-	1,575.00	(1,575.00)	-100.00%
100-00-52200-000-000	AUDIT & ACCOUNTING FEES	10,000.00	10,000.00	-	0.00%
100-00-52500-000-000	BANK CHARGES	(337.56)	489.56	(827.12)	-168.95%
100-00-53000-000-000	PUBLICATION FEES	275.94	266.14	9.80	3.68%
100-00-53500-000-000	POSTAGE	1,236.07	768.55	467.52	60.83%
100-00-53700-000-000	INSURANCE	3,071.00	2,901.00	170.00	5.86%
100-00-54000-000-000	SUPPLIES	69.98	460.10	(390.12)	-84.79%
100-00-54100-000-000	UTILITIES	4,037.13	3,533.51	503.62	14.25%
100-00-54500-000-000	REPLACEMENT	-	-	-	
100-00-55000-000-000	MAINTENANCE & REPAIRS	27,458.44	65,166.65	(37,708.21)	-57.86%
100-00-55100-000-000	MAINT AND REPAIR BILLED TO CUS	2,000.00	(1,206.00)	3,206.00	-265.84%
100-00-55500-000-000	ENGINEERING FEES	38,192.99	42,894.92	(4,701.93)	-10.96%
100-00-55700-000-000	ENGN ADMIN EXP BILL CUSTOMER	-	-	-	
100-00-57000-000-000	MISCELLANEOUS EXPENSE	4,366.00	6,312.00	(1,946.00)	-30.83%
100-00-60100-000-000	SEWAGE TREATMENT EXPENSE	152,021.47	256,163.29	(104,141.82)	-40.65%
	TOTAL OPERATING AND MAINTENANCE	264,930.96	408,883.87	(143,952.91)	-35.21%
100-00-56000-000-000	DEPRECIATION EXPENSE	58,800.00	57,999.96	800.04	1.38%
	TOTAL OPERATING EXPENSES	323,730.96	466,883.83	(143,152.87)	-30.66%
	OPERATING INCOME OR (LOSS)	102,468.25	150,388.27	(47,920.02)	-31.86%
	TAX LEVY				
100-00-43000-000-000	INTEREST INCOME	379.60	1,155.04	(775.44)	-67.14%
100-00-60200-000-000	CLAIM REVENUE	-	-	-	
	TOTAL ONE OPERATING REVENUE	379.60	1,155.04	(775.44)	-67.14%
	CHANGE IN FINANCIAL POSITION	102,847.85	151,543.31	(47,920.02)	-31.62%
	NET POSITION BEGINNING OF YEAR	3,447,367.33	3,276,742.31	170,625.02	5.21%
	NET POSITION	3,550,215.18	3,428,285.62	122,705.00	3.58%