

Lisbon Sanitary District # 1
Regular Meeting
February 16, 2022
6:30 P.M.
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 and Linda Beal present. Mark Vesley excused.

APPROVAL OF THE MINUTES FROM THE JANUARY 19, 2022 REGULAR MEETING

Dennis Golner presented the minutes from the January 19, 2022 regularly scheduled meeting (Attachment A). Linda Beal made a motion to approve the regular meeting minutes as presented. Seconded by Dennis Golner. All commissioners present voted Aye. The motion passed.

CITIZENS COMMENTS

No citizens in attendance.

ENGINEERING REPORT (Attachment B)

- a) Richmond School
 - a. Pump number 2 quit working but is back up and running now.
 - b. There is an intermittent alarm going off. Brabazon went and looked and the pumps are not performing at the right levels. There has to be something in the force main. There are two options recommended, the first be check the air relief valves, the second be to jet out the force main.
- b) Sewage flow as measured at the Jeanine metering station.
 - a. The flows are inline with what is expected.
- c) Leid's Property
 - a. The traffic impact analysis is complete and the design for the road is in progress.
- d) Other
 - a. Nothing else at this time.

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

Kunkel has started working on the SEWERPC boundary agreement. There are a few extra properties potentially being added at the same time.

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

Same as above.

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

The fees from Sussex are not really impact fees, The fees are laid out in the agreement and are legal for Sussex to charge.

We should potentially get out ahead of this for future hook ups in the Leid's district.

REPORT BY BOARD REPRESENTATIVE

Another offer for a lot in the industrial side was received. There are about 3 lots left for sale in the commercial side.

The Town is going through everything needed for the process to incorporate the Town.

CORRESPONDENCE (DISCUSSION ONLY)

Study of Sewer Treatment charges from the Sussex Treatment Plant

Study of Electrical Use at lift stations

APPROVAL OF CURRENT INVOICES

Invoices totaling \$26,762.27 were presented to be paid. (Attachment C)

Linda Beal made a motion to approve the current invoices totaling \$26,762.27 as presented, seconded by Dennis Golner. All commissioners present voted Aye. The motion passed.

APPROVAL OF THE JANUARY 2022 FINANCIAL STATEMENT

Linda Beal made a motion to approve the January 2022 financial statements as presented (Attachment D), seconded by Dennis Golner. 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 Jeanine Lift Station
 - c. Leid's Property
 - d. Other
- b) Hook up of N71W22339 Good Hope Road
- c) Hook up of N60W22684 Silver Spring
- d) Village of Sussex and Town of Lisbon Impact Fees on new or potential customers of the Lisbon Sanitary District in the Leid's TIF District
- e) 2021 Audit

CONFIRM THE DATE FOR MARCH MEETING CURRENTLY SET FOR MARCH 23, 2022

The March regular meeting was confirmed for Wednesday March 23, 2022 at 6:30 PM.

ADJOURNMENT OF MEETING

Linda Beal made a motion to adjourn the meeting at 7:13 P.M., Dennis Golner seconded the motion. All commissioners present voted Aye. The motion passed.

Respectfully submitted,

Michael Sargent
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

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

Richmond School Flows & Runtimes

Sussex RWPCF

January 2022

	Richmond Road LS Pump 1 RT	Richmond Road LS Pump 2 RT	Richmond Road LS Pump 1 ST	Richmond Road LS Pump 2 ST	Richmond Road LS Total Flow Daily
Date	Hours	Hours	Starts	Starts	kGals
Jan 01, Sat	0.3	0.3	4	4	18.600
Jan 02, Sun	0.2	0.2	3	4	4.200
Jan 03, Mon	1.8	1.7	13	12	14.400
Jan 04, Tue	2.1	1.7	13	15	29.400
Jan 05, Wed	1.9	1.3	13	13	16.200
Jan 06, Thu	2.2	1.9	14	13	23.400
Jan 07, Fri	1.2	1.3	11	12	19.200
Jan 08, Sat	0.7	0.6	5	5	5.400
Jan 09, Sun	0.6	0.7	5	5	4.800
Jan 10, Mon	1.3	1.5	11	14	21.600
Jan 11, Tue	1.8	1.4	12	12	16.800
Jan 12, Wed	2.7	1.8	16	14	25.200
Jan 13, Thu	1.6	1.2	13	10	16.800
Jan 14, Fri	2.2	2.3	13	14	20.400
Jan 15, Sat	1.5	0.0	6	1	15.000
Jan 16, Sun	1.0	0.0	5	0	9.600
Jan 17, Mon	3.0	0.0	13	0	16.200
Jan 18, Tue	4.2	0.0	16	0	23.400
Jan 19, Wed	3.3	0.0	14	0	22.800
Jan 20, Thu	4.3	0.0	15	0	24.600
Jan 21, Fri	2.7	0.0	11	0	14.400
Jan 22, Sat	1.3	0.0	6	0	9.600
Jan 23, Sun	1.7	0.0	8	0	10.200
Jan 24, Mon	2.7	0.0	11	0	12.000
Jan 25, Tue	2.9	0.0	13	0	22.800
Jan 26, Wed	3.7	0.0	11	0	22.200
Jan 27, Thu	3.7	0.0	15	0	18.600
Jan 28, Fri	3.1	0.0	13	0	19.800
Jan 29, Sat	1.9	0.0	6	0	11.400
Jan 30, Sun	1.7	0.0	6	0	10.800
Jan 31, Mon	3.4	0.0	12	0	23.400
Minimum	0.2	0.0	3	0	4.200
Maximum	4.3	2.3	16	15	29.400
Total	66.7	17.9	327	148	523.200
Average	2.2	0.6	11	5	16.877

Lisbon SD Monthly Flow Report

January 2022

Date	Jeanine Mtr Stn Flow Avg	Jeanine Mtr Stn Flow DTotal	Plainview Mtr Stn Flow Avg	Plainview Mtr Stn Flow DTotal	Combined Flow Total	Jeanine Mtr Stn Flow DTotal	Plainview Mtr Stn Flow DTotal	Willow Springs Mtr Stn Flow DTotal	Combined plus Willow Springs
	GPM	Kgals	GPM	Kgals	Kgals	Kgals	Kgals	Kgals	Kgals
1/1/2022	20	26	27	39	65	26	39	32	97
1/2/2022	24	33	28	41	74	33	41	31	105
1/3/2022	21	29	25	36	65	29	36	30	95
1/4/2022	20	26	23	33	59	26	33	34	93
1/5/2022	21	28	24	35	63	28	35	32	95
1/6/2022	21	28	23	34	62	28	34	32	94
1/7/2022	18	24	22	32	56	24	32	35	91
1/8/2022	22	30	23	32	62	30	32	33	95
1/9/2022	26	34	28	41	75	34	41	36	111
1/10/2022	21	28	24	35	63	28	35	33	96
1/11/2022	20	26	23	32	58	26	32	35	93
1/12/2022	21	29	24	35	64	29	35	33	97
1/13/2022	21	28	22	32	60	28	32	31	91
1/14/2022	19	26	22	31	57	26	31	31	88
1/15/2022	22	30	25	36	66	30	36	32	98
1/16/2022	22	30	27	38	68	30	38	35	103
1/17/2022	22	29	24	35	64	29	35	33	97
1/18/2022	21	29	22	31	60	29	31	32	92
1/19/2022	20	27	24	34	61	27	34	32	93
1/20/2022	18	24	23	32	56	24	32	34	90
1/21/2022	19	24	22	32	56	24	32	34	90
1/22/2022	20	27	24	34	61	27	34	33	94
1/23/2022	23	31	26	38	69	31	38	33	102
1/24/2022	20	27	24	34	61	27	34	35	96
1/25/2022	19	25	24	35	60	25	35	35	95
1/26/2022	20	27	24	34	61	27	34	37	98
1/27/2022	20	26	23	34	60	26	34	39	99
1/28/2022	17	23	22	31	54	23	31	37	91
1/29/2022	22	29	25	37	66	29	37	37	103
1/30/2022	23	30	29	40	70	30	40	34	104
1/31/2022	20	26	25	34	60	26	34	33	93
Minimum	17	23	22	31	54	23	31	30	88
Maximum	26	34	29	41	75	34	41	39	111
Total	643	859	751	1,077	1,936	859	1,077	1,043	2,979
Average	21	28	24	35	62	28	35	34	96

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Check Register - Full Report - ALL

ALL Checks

ACCT

TOWN BANK CHECKING ACCOUNT

Dated From: 2/16/2022

From Account:

Thru: 2/16/2022

Thru Account:

Check Nbr	Check Date	Payee	Amount
130 5225034	2/16/2022	Brabazon	
100-00-55000-000-000 5225034		MAINTENANCE & REPAIRS	214.03
100-00-55000-000-000 5224024		MAINTENANCE & REPAIRS	213.96
100-00-55000-000-000 5224807		MAINTENANCE & REPAIRS	1,373.70
		Total	1,801.69
131	2/16/2022	DeBelak, Jon Plumbing & Heating, Inc.	
100-00-55000-000-000		MAINTENANCE & REPAIRS	2,528.97
		127740	
		Total	2,528.97
132	2/16/2022	Diggers Hotline	
100-00-57000-000-000		MISCELLANEOUS EXPENSE	492.80
		210250701PP1	
100-00-57000-000-000		MISCELLANEOUS EXPENSE	17.60
		220150701	
		Total	510.40
133	2/16/2022	KUNKEL ENGINEERING GROUP	
100-00-55500-000-000		ENGINEERING FEES	3,630.00
		0252695	
		Total	3,630.00
134	2/16/2022	NEXT ELECTRIV	
100-00-55000-000-000		MAINTENANCE & REPAIRS	1,500.00
		15935	
		Total	1,500.00
135	2/16/2022	TAX MANAGEMENT & FINANCIAL HORIZONS	
100-00-53500-000-000		POSTAGE	244.33
		7648	

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ALL Checks

ACCT

TOWN BANK CHECKING ACCOUNT

Dated From: 2/16/2022

From Account:

Thru: 2/16/2022

Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-50500-000-000		DEPUTY SECRECTARY & BOOKKEPPIN 7648	2,146.25
		Total	2,390.58
<hr/>			
136	2/16/2022	Town of Lisbon	
20200620			
100-00-52100-000-000		LEGAL FEES	125.00
20200620			
		Total	125.00
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137	2/16/2022	Village of Sussex	
100-00-60100-000-000		SEWAGE TREATMENT EXPENSE	12,718.61
100-00-55000-000-000		MAINTENANCE & REPAIRS	280.00
100-00-55000-000-000		MAINTENANCE & REPAIRS	857.77
100-00-54100-000-000		UTILITIES	30.16
100-00-55000-000-000		MAINTENANCE & REPAIRS	558.19
100-00-60100-000-000		SEWAGE TREATMENT EXPENSE	-438.90
		Total	14,005.83
<hr/>			
138	2/16/2022	WE Energies	
100-00-54100-000-000		UTILITIES	269.80
		Total	269.80
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		Grand Total	26,762.27

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ALL Checks

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ACCT

TOWN BANK CHECKING ACCOUNT

Dated From: 2/16/2022 From Account:
Thru: 2/16/2022 Thru Account:

	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	26,762.27
Total Expenditure from all Funds	26,762.27

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

Account Number	Account Description	11/30/2021	12/31/2021	01/31/2022
100-00-10100-000-000	CHECKING	\$0.00	\$0.00	\$0.00
100-00-10200-000-000	MONEY MARKET	\$0.00	\$0.00	\$0.00
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	\$22,390.77	\$10,678.76	\$93,484.54
100-00-10400-000-000	TOWN BANK MONEY MARKET	\$675,428.58	\$665,471.31	\$665,507.04
100-00-12000-000-000	REPLACEMENT CASH	\$118,769.52	\$118,775.57	\$118,782.40
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	\$30,659.15	\$30,666.13	\$30,667.90
	TOTAL CASH	\$847,248.02	\$825,591.77	\$908,441.88
	LESS: RESTRICTED ASSETS	-\$364,314.67	-\$367,648.00	-\$372,648.00
	UNRESTRICTED CASH	\$482,933.35	\$457,943.77	\$535,793.88

INVESTMENT IN CAPITAL ASSETS	\$2,754,832.88	\$2,749,932.88	\$2,744,932.88
RESTRICTED FOR EQUIPMENT REPLACEMENT	\$364,314.67	\$367,648.00	\$372,648.00
UNRESTRICTED	\$419,300.33	\$445,834.33	\$488,271.53
TOTAL NET POSITION	\$3,538,447.88	\$3,563,415.21	\$3,605,852.41

OPERATING INCOME OR (LOSS) YEAR TO DATE	\$90,756.71	\$115,668.28	\$42,392.87
OPERATING INCOME OR (LOSS) MONTH	\$11,170.32	\$36,081.89	\$42,392.87

LISBON SANITARY DISTRICT NO 1
BALANCE SHEETS
AS OF JAN 31, 2022 VS JAN 31, 2021

Account Number	Account Description	01/31/2022	01/31/2021	Change	Change %
100-00-10100-000-000	CHECKING	\$ -	\$ -	\$ -	
100-00-10200-000-000	MONEY MARKET	-	-	-	
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	93,484.54	212,465.03	(118,980.49)	-56.00%
100-00-10400-000-000	TOWN BANK MONEY MARKET	665,507.04	400,146.43	265,360.61	66.32%
100-00-12000-000-000	REPLACEMENT CASH	118,782.40	118,716.01	66.39	0.06%
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	30,667.90	30,648.03	19.87	0.06%
	TOTAL CASH	908,441.88	761,975.50	146,466.38	19.22%
100-00-12200-000-000	SEWER USER FEES RECEIVABLE	18,816.24	31,515.65	(12,699.41)	-40.30%
100-00-12220-000-000	COMMERCIAL	84.17	162.88	(78.71)	-48.32%
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	56,104.67	40,317.47	15,787.20	39.16%
100-00-15500-000-000	CLAIM RECEIVABLE	-	-	-	
	TOTAL RECEIVABLE	78,065.67	82,798.00	(4,732.33)	-5.72%
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.	(1,613,780.12)	(1,554,880.12)	(58,900.00)	3.79%
	NET PLANT	2,744,932.88	2,796,574.88	(51,642.00)	-1.85%
100-00-16999-000-000	PREPAID EXPENSE	-	2,000.00	(2,000.00)	-100.00%
	TOTAL ASSETS	\$ 3,731,440.43	\$ 3,643,348.38	\$ 88,092.05	2.42%
100-00-21000-000-000	ACCOUNTS PAYABLE	\$ 27,415.99	\$ 29,650.98	\$ (2,234.99)	-7.54%
100-00-25000-000-000	DEFERRED REVENUE/TAXES	50,000.00	50,000.00	-	0.00%
	TOTAL LIABILITY AND DEFERRED REVENUE	77,415.99	79,650.98	(2,234.99)	-2.81%
100-00-30000-000-000	FUND BALANCE	3,611,659.99	3,492,667.14	118,992.85	3.41%
	CURRENT YEAR CHANGE	42,364.45	71,030.26	(28,665.81)	-40.36%
	TOTAL FUND BALANCE	3,654,024.44	3,563,697.40	90,327.04	2.53%
	TOTAL LIABILITIES AND FUND BALANCE	\$ 3,731,440.43	\$ 3,643,348.38	\$ 88,092.05	2.42%

LISBON SANITARY DISTRICT NO 1
INCOME STATEMENT
AS OF JANUARY 31, 2022 VS JANUARY 31, 2021

Account Number	Account Description	01/31/2022	01/31/2021	Change	Change %
100-00-40000-000-000	USER FEES	\$ 74,581.45	\$ 75,342.59	\$ (761.14)	-1.01%
100-00-40020-000-000	COMMERCIAL	84.17	75.70	8.47	11.19%
100-00-40100-000-000	SUSSEX PLANT PASSTHRU	-	-	-	
100-00-41000-000-000	TAXES REVENUE	352.00	-	352.00	
100-00-42000-000-000	CAPITAL CONTRIBUTION	-	-	-	
100-00-43000-000-000	INTEREST INCOME	44.33	47.06	(2.73)	-5.80%
100-00-45000-000-000	FINANCE CHARGE	690.00	1,040.00	(350.00)	-33.65%
100-00-48000-000-000	MISCELLANEOUS REVENUES	(32.00)	-	(32.00)	
100-00-48002-000-000	CREDIT CARD FEES	10.00	-	10.00	
	TOTAL REVENUE	75,729.95	76,505.35	(775.40)	-1.01%
100-00-50000-000-000	COMMISSIONERS FEES	-	-	-	
100-00-50500-000-000	DEPUTY SECRETARY & BOOKKEEPING	1,717.35	266.30	1,451.05	544.89%
100-00-51000-000-000	TRAVEL	-	-	-	
100-00-52100-000-000	LEGAL FEES	-	-	-	
100-00-52200-000-000	AUDIT & ACCOUNTING FEES	-	-	-	
100-00-52500-000-000	BANK CHARGES	-	84.29	(84.29)	-100.00%
100-00-52600-000-000	SQUARE FEES	40.75	-	40.75	
100-00-53000-000-000	PUBLICATION FEES	-	-	-	
100-00-53500-000-000	POSTAGE	288.00	224.50	63.50	28.29%
100-00-53700-000-000	INSURANCE	-	-	-	
100-00-54000-000-000	SUPPLIES	-	-	-	
100-00-54100-000-000	UTILITIES	300.00	-	300.00	
100-00-54500-000-000	REPLACEMENT	-	-	-	
100-00-55000-000-000	MAINTENANCE & REPAIRS	7,279.40	-	7,279.40	
100-00-55100-000-000	MAINT AND REPAIR BILLED TO CUS	-	-	-	
100-00-55500-000-000	ENGINEERING FEES	3,500.00	-	3,500.00	
100-00-55700-000-000	ENGN ADMIN EXP BILL CUSTOMER	-	-	-	
100-00-56000-000-000	DEPRECIATION EXPENSE	5,000.00	4,900.00	100.00	2.04%
100-00-57000-000-000	MISCELLANEOUS EXPENSE	160.00	-	160.00	
100-00-60100-000-000	SEWAGE TREATMENT EXPENSE	15,080.00	-	15,080.00	
	TOTAL EXPENSES	33,365.50	5,475.09	27,890.41	509.41%
100-00-60200-000-000	CLAIM REVENUE	-	-	-	
	REVENUE OVER (UNDER) EXPENSES	42,364.45	71,030.26	(28,665.81)	-40.36%

LISBON SANITARY DISTRICT NO 1
STATEMENT OF NET POSITION
AS OF JANUARY 31, 2022 VS DJANUARY 31, 2021

Account Number	Account Description	01/31/2022	01/31/2021	Change	Change %
ASSETS					
100-00-10100-000-000	CHECKING	\$ -	\$ -	\$ -	
100-00-10200-000-000	MONEY MARKET	\$ -	\$ -	\$ -	
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	\$ 93,484.54	\$ 212,465.03	(118,980.49)	-56.00%
100-00-10400-000-000	TOWN BANK MONEY MARKET	\$ 665,507.04	\$ 400,146.43	265,360.61	66.32%
100-00-12000-000-000	REPLACEMENT CASH	\$ 118,782.40	\$ 118,716.01	66.39	0.06%
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	\$ 30,667.90	\$ 30,648.03	19.87	0.06%
	LESS: RESTRICTED ASSETS	(372,648.00)	(329,565.33)	(43,082.67)	13.07%
	TOTAL UNRESTRICTED CASH	535,793.88	432,410.17	103,383.71	23.91%
100-00-12200-000-000	SEWER USER FEES RECEIVABLE	18,816.24	31,515.65	(12,699.41)	-40.30%
100-00-12220-000-000	COMMERCIAL	84.17	162.88	(78.71)	-48.32%
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	56,104.67	40,317.47	15,787.20	39.16%
100-00-15500-000-000	CLAIM RECEIVABLE	-	-	-	
	TOTAL RECEIVABLE	78,065.67	82,798.00	(4,732.33)	-5.72%
100-00-16999-000-000	PREPAID EXPENSE	-	2,000.00	(2,000.00)	-100.00%
	TOTAL CURRENT ASSETS	613,859.55	517,208.17	96,651.38	18.69%
NON CURRENT ASSETS					
	RESTRICTED ASSETS	372,648.00	329,565.33	43,082.67	13.07%
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.	(1,613,780.12)	(1,554,880.12)	(58,900.00)	3.79%
	TOTAL NON CURRENT ASSETS	2,744,932.88	2,796,574.88	(51,642.00)	-1.85%
	TOTAL ASSETS	\$ 4,267,234.31	\$ 4,075,758.55	\$ 191,475.76	4.70%
LIABILITIES					
100-00-21000-000-000	ACCOUNTS PAYABLE	\$ 27,415.99	\$ 29,650.98	\$ (2,234.99)	-7.54%
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	77,415.99	79,650.98	(2,234.99)	-2.81%
NET POSITION					
	INVESTMENT IN CAPITAL ASSETS	\$ 2,744,932.88	\$ 2,796,574.88	\$ (51,642.00)	-1.85%
	RESTRICTED FOR EQUIPMENT REPLACEMENT	372,648.00	329,565.33	43,082.67	13.07%
	UNRESTRICTED	488,271.53	373,175.67	115,095.86	30.84%
	TOTAL NET POSITION	3,605,852.41	3,499,315.88	106,539.26	3.04%

LISBON SANITARY DISTRICT NO 1
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JANUARY 2022 VS JANUARY 2021

Account Number	Account Description	01/31/2022	01/31/2021	Change	Change %
100-00-40000-000-000	USER FEES	\$ 74,581.45	\$ 75,342.59	\$ (761.14)	-1.01%
100-00-40020-000-000	COMMERCIAL	\$ 84.17	\$ 75.70	8.47	11.19%
100-00-40100-000-000	SUSSEX PLANT PASSTHRU	\$ -	\$ -	-	
100-00-41000-000-000	TAXES REVENUE	\$ 352.00	\$ -	352.00	
100-00-42000-000-000	CAPITAL CONTRIBUTION	\$ -	\$ -	-	
	CHARGES FOR SERVICES AND SALES	75,017.62	75,418.29	(400.67)	-0.53%
100-00-45000-000-000	FINANCE CHARGE	690.00	1,040.00	(350.00)	-33.65%
100-00-48000-000-000	MISCELLANEOUS REVENUES	10.00	-	10.00	
	OTHER OPERATING EXPENES	700.00	1,040.00	(340.00)	-32.69%
	TOTAL OPERATING REVEUE	75,717.62	76,458.29	(740.67)	-0.97%
100-00-50000-000-000	COMMISSIONERS FEES	-	-	-	
100-00-50500-000-000	DEPUTY SECRECTARY & BOOKKEEPING	1,717.35	266.30	1,451.05	544.89%
100-00-51000-000-000	TRAVEL	-	-	-	
100-00-52100-000-000	LEGAL FEES	-	-	-	
100-00-52200-000-000	AUDIT & ACCOUNTING FEES	-	-	-	
100-00-52500-000-000	BANK CHARGES	-	84.29	(84.29)	-100.00%
100-00-53000-000-000	PUBLICATION FEES	-	-	-	
100-00-53500-000-000	POSTAGE	288.00	224.50	63.50	28.29%
100-00-53700-000-000	INSURANCE	-	-	-	
100-00-54000-000-000	SUPPLIES	-	-	-	
100-00-54100-000-000	UTILITIES	300.00	-	300.00	
100-00-54500-000-000	REPLACEMENT	-	-	-	
100-00-55000-000-000	MAINTENANCE & REPAIRS	7,279.40	-	7,279.40	
100-00-55100-000-000	MAINT AND REPAIR BILLED TO CUS	-	-	-	
100-00-55500-000-000	ENGINEERING FEES	3,500.00	-	3,500.00	
100-00-55700-000-000	ENGN ADMIN EXP BILL CUSTOMER	-	-	-	
100-00-57000-000-000	MISCELLANEOUS EXPENSE	160.00	-	160.00	
100-00-60100-000-000	SEWAGE TREATMENT EXPENSE	15,080.00	-	15,080.00	
	TOTAL OPERATING AND MAINTENANCE	28,324.75	575.09	27,749.66	4825.27%
100-00-56000-000-000	DEPRECIATION EXPENSE	5,000.00	4,900.00	100.00	2.04%
	TOTAL OPERATING EXPENSES	33,324.75	5,475.09	27,849.66	508.66%
	OPERATING INCOME OR (LOSS)	42,392.87	70,983.20	(28,590.33)	-40.28%
	TAX LEVY				
100-00-43000-000-000	INTEREST INCOME	44.33	47.06	(2.73)	-5.80%
100-00-60200-000-000	CLAIM REVENUE	-	-	-	
	TOTAL ONE OPERATING REVENUE	44.33	47.06	(2.73)	-5.80%
	CHANGE IN FINANCIAL POSITION	42,437.20	71,030.26	(28,590.33)	-40.25%
	NET POSITION BEGINNING OF YEAR	3,563,415.21	3,428,285.62	135,129.59	3.94%
	NET POSITION	3,605,852.41	3,499,315.88	106,539.26	3.04%