

Lisbon Sanitary District # 1
Regular Meeting
March 23, 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 Mark Vesley present. Linda Beal excused to arrive late.

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

Dennis Golner presented the minutes from the February 16, 2022 regularly scheduled meeting (Attachment A). Mark Vesley 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. The pump was still not functioning properly on February 1st but it has been fixed with no new issues. The air release valves were checked and they were fine with no issues.
 - i. There is still a flow restriction happening. Expeditors cannot clean the restriction out of the pipe. Kunkel is on a mission to find a company that can clean the force main. Kunkel will have a quote for next meeting.
 - b. Wondra has not come to do the repairs. Kunkel is going to follow up to get the work scheduled.
- 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 open bidding for the water main extension has started.
 - b. The commercial sites have some interest with another company breaking ground soon.
- d) Other
 - a. Televising
 - i. The televising for 2022 has been completed. They completed the 18,000 feet that was quoted and only had a few streets left so they finished the rest of the area.

- ii. The results of the televising:
 - 1. 3 man holes need grouting at an estimated cost of \$800 per manhole.
 - 2. There is a gas line/fiber optic line going through a pipe. The exact nature of this will need to be figured out, Kunkel will call to get it located.
 - 3. 6 man holes have corrosion and need to be repaired at an estimated cost of \$335 per vertical foot. This would be an estimated \$16,000 to repair all six.
- iii. Mark Vesley made a motion to approve the quotes from Expeditors for the grouting and other repair work with a total not to exceed \$25,000. Dennis Golner seconded. All commissioners present voted Aye. The motion passed.
 - 1. Kunkel is to get a firm quote on the six man holes for next month's meeting.
- b. Sussex bill for February included an invoice for the repair of a heater that went out in the control panel.
- c. Development on south side of Hwy 164
 - i. There is a potential to hook up to a new discharge pipe for gravity sewer. There are no plans yet.

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. The final submittal has not been made yet.

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

Sussex returned the check we sent to them for the hook up fees for Wikoff. The board directed Michael Sargent to write a formal letter to Jeremy of Sussex for clarification on how to handle in the future.

Linda Beal arrived to the meeting.

REPORT BY BOARD REPRESENTATIVE

The Town has hired a new person to work in the office. The Leid's property is going well.

DISCUSSION AND POSSIBLE ACTION ON THE 2021 AUDIT

Baker Tilly is working on completing the 2021 audit.

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 \$26,348.05 were presented to be paid. (Attachment C)
Linda Beal made a motion to approve the current invoices totaling \$26,348.05 as presented, seconded by Mark Vesley. All commissioners present voted Aye. The motion passed.

APPROVAL OF THE FEBRUARY 2022 FINANCIAL STATEMENT

Mark Vesley made a motion to approve the February 2022 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 Jeanine Lift Station
 - c. Leid's Property
 - d. Cherry Hill Sewer Repair
 - e. Televising Repairs
 - f. 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

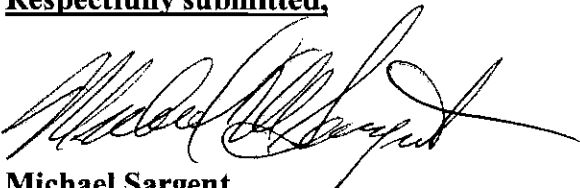
CONFIRM THE DATE FOR MARCH MEETING CURRENTLY SET FOR MARCH 23, 2022

The April regular meeting was confirmed for Wednesday April 20, 2022 at 6:30 PM.

ADJOURNMENT OF MEETING

Linda Beal made a motion to adjourn the meeting at 7:16 P.M., Mark Vesley 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

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February 16, 2022
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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

Richmond School Flows & Runtimes

Sussex RWPCF

February 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
Feb 01, Tue	4.1	0.0	17	0	22,800
Feb 02, Wed	5.2	1.8	30	12	39,000
Feb 03, Thu	1.8	1.0	12	12	22,200
Feb 04, Fri	1.2	1.4	11	12	15,600
Feb 05, Sat	0.9	1.1	5	6	6,600
Feb 06, Sun	0.9	0.6	5	5	15,000
Feb 07, Mon	1.4	1.6	11	14	16,200
Feb 08, Tue	1.7	2.4	13	13	18,600
Feb 09, Wed	3.5	3.6	18	17	48,000
Feb 10, Thu	1.5	1.3	13	11	19,200
Feb 11, Fri	2.0	1.7	5	6	3,000
Feb 12, Sat	1.0	0.6	6	5	24,600
Feb 13, Sun	0.4	0.3	5	4	7,200
Feb 14, Mon	0.7	0.9	5	6	4,800
Feb 15, Tue	1.3	1.6	14	12	22,200
Feb 16, Wed	2.0	1.9	14	15	23,400
Feb 17, Thu	2.0	2.1	16	14	15,000
Feb 18, Fri	1.5	1.2	11	12	25,800
Feb 19, Sat	0.3	0.2	5	4	4,200
Feb 20, Sun	1.4	1.2	6	7	8,400
Feb 21, Mon	1.1	1.4	10	12	21,600
Feb 22, Tue	0.5	0.4	4	3	6,000
Feb 23, Wed	1.8	1.9	12	13	16,800
Feb 24, Thu	1.9	1.7	16	17	24,600
Feb 25, Fri	1.5	1.3	12	11	16,800
Feb 26, Sat	1.0	1.1	6	5	10,200
Feb 27, Sun	0.5	0.8	7	7	13,800
Feb 28, Mon	1.9	1.9	12	15	23,400
Minimum	0.3	0.0	4	0	3,000
Maximum	5.2	3.6	30	17	48,000
Total	45.0	37.0	301	270	495,000
Average	1.6	1.3	11	10	17,679

The Expeditors, Inc.

QUOTATION

CUSTOMER: Lisbon Sanitary District 1

QUOTE DATE: 3-22-22

CONTACT: Don Neitzel

PROJECT: 2022 Manhole Grouting


WORK DESCRIPTION: Grout 3 Manholes as Required. MH-164, MH-185, MH-157.

QUOTE: \$800.00 X 3 = \$2,400.00

***Please note this quote is good for 30 Days.**

Thank you for the opportunity to bid this work. If you have any questions, please feel free to call us at 1-800-657-0879.

Sincerely,
The Expeditors, Inc.



Peter J. Muchka

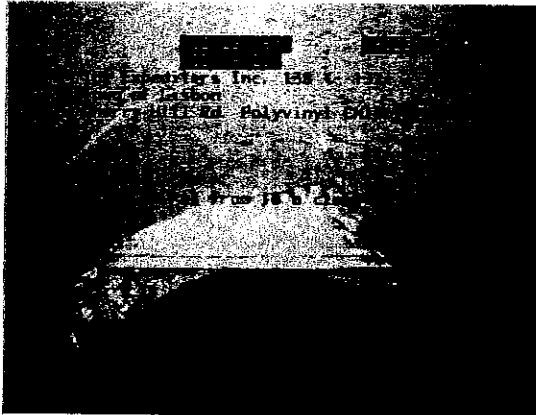
CUSTOMER SIGNATURE:

139 N. Main St. Dousman, WI. 53118
Phone 800-657-0879 Fax 800-261-3582
theexpeditors@aol.com

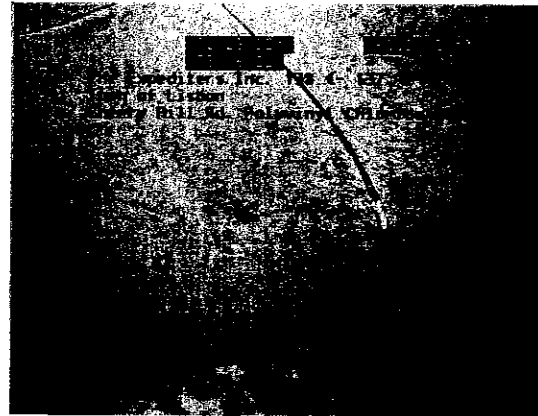


Section Pictures - 3/16/2022 - 123

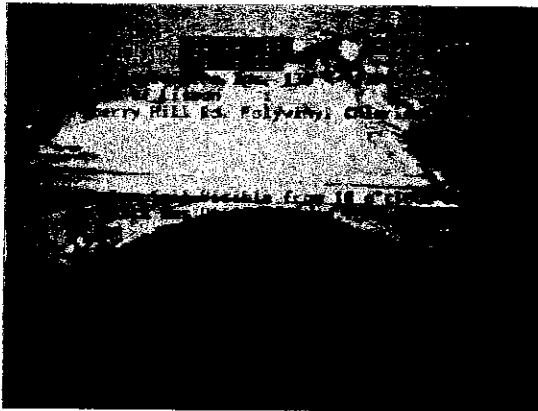
City	Street	Date	Pipe Segment Reference	Section No.
Town of Lisbon	Cherry Hill Rd.	3/16/2022	123	60



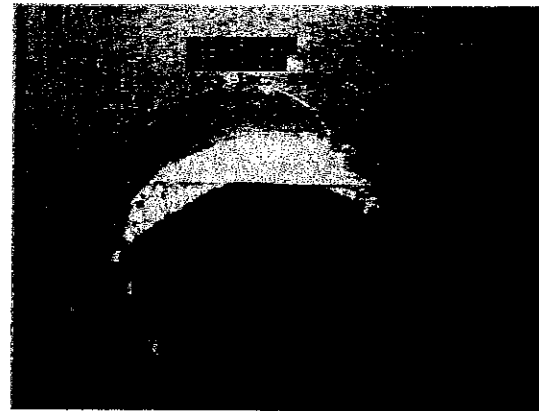
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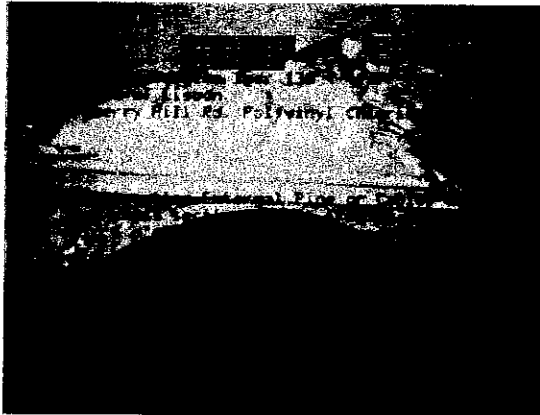
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 Crack Spiral from 10 o'clock to 1 o'clock



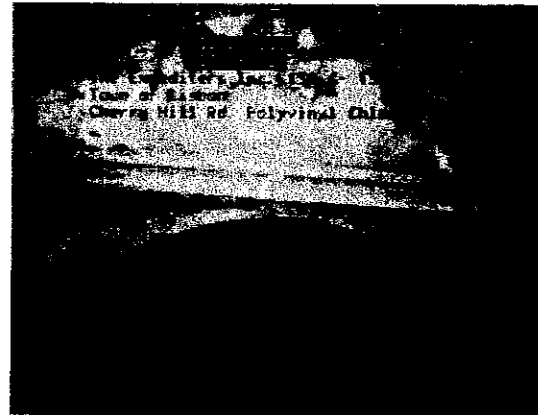
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 Broken Soil Visible from 10 o'clock to 2 o'clock / Gas Utility



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 Broken Soil Visible from 10 o'clock to 2 o'clock / Gas Utility



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 Obstruction External Pipe or Cable, 10% of cross sectional



123_947e9977-fcc0-4fcf-9a0f-04e6efacab4b_20220316_164106_592.jpg, 00:01:31, 31.00ft
 Obstruction External Pipe or Cable, 10% of cross sectional

The Expeditors, Inc.

QUOTATION

CUSTOMER: Lisbon Sanitary District 1

QUOTE DATE: 3-22-22

CONTACT: Don Neitzel

PROJECT: 2022 Manhole Lining

WORK DESCRIPTION: Line 6 Manholes with 1" of ML-72 Concrete & 90 Mills of DS-5 Epoxy. MH-110, MH-112, MH-113, MH-121, MH-111, MH-106

QUOTE: Line 6 manholes with cement and epoxy @ \$335.00 Per Vertical Foot. This price includes manhole bench.

*Please note this quote is good for 30 Days.

Thank you for the opportunity to bid this work. If you have any questions, please feel free to call us at 1-800-657-0879.

Sincerely,
The Expeditors, Inc.


Peter J. Muchka

CUSTOMER SIGNATURE:

139 N. Main St. Dousman, WI. 53118
Phone 800-657-0879 Fax 800-261-3582
theexpeditors@aol.com

Neitzel, Donald

From: Dennis Wolf <dwolf@villagesussex.org>
Sent: Thursday, February 24, 2022 2:57 PM
To: Neitzel, Donald
Subject: FW: Scanned image from Village of Sussex - 33865
Attachments: sharpcc@villagesussex.org_20220224_150312.pdf

Don,

Just an FYI - We had to call SJE (LW Allen) out in the middle of February to fix a problem at the Good Hope lift station- a bad heater was blowing fuses, causing the station not to run. Find attached a copy of the invoice, the Village will pay and bill the Town.

Dennis Wolf
Assistant Director of Public Works

dwolf@villagesussex.org
262-820-3129

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-----Original Message-----

From: sharpcc@villagesussex.org <sharpcc@villagesussex.org>
Sent: Thursday, February 24, 2022 3:03 PM
To: Dennis Wolf <dwolf@villagesussex.org>
Subject: Scanned image from Village of Sussex - 33865

Reply to: sharpcc@villagesussex.org <sharpcc@villagesussex.org> Device Name: Village of Sussex - 33865 Device Model: MX-3050N
Location: Village of Sussex - 33865

File Format: PDF MMR(G4)
Resolution: 200dpi x 200dpi

Attached file is scanned image in PDF format.

Use Acrobat(R)Reader(R) or Adobe(R)Reader(R) of Adobe Systems Incorporated to view the document.

Adobe(R)Reader(R) can be downloaded from the following URL:

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<http://www.adobe.com/>

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Invoice

Original

Invoice Date:
2/17/22

Invoice Number:
CD99422535

Order Date:
2/17/22

Order Number:
W100762

Our Reference:
Dave Melsner

Tax Identity:

Customer Number:
21390

Reference:
3739-Sussex - Good Hope L

Invoice Address:
Sussex Sewer Village of
N64 W23760 Main St
Sussex, WI 53089
US - UNITED STATES

Delivery Address:
Sussex Sewer Village of
N64 W23760 Main St
Sussex, WI 53089
US - UNITED STATES

Ship Via:
Best Way

Terms of Delivery:
FOB Origin

Due Date:
3/19/22

PLEASE REMIT PAYMENT TO:
22650 County Hwy 6, Detroit Lakes, MN 56501

Terms of Payment:
Net 30 Days

Pos	Part Number Description Customer Part No	Sales Quantity	Price	Net Amount in USD
1	ELEC SENIOR SERVICE Electrical Senior Service Labor	2.75	135.00	371.25
2	MILEAGE mileage	118.00	0.92	108.56
3	1084441 200W Fan Heater with PTC Heating Element w/Thermostat (plastic housing), PFH-T200 115V	1.00	320.29	320.29

Sub Total:	800.10
Total Excluding Tax:	800.10
Total Tax:	0.00
Invoice Amount to Pay:	800.10

Past due balances may be subject to a finance charge of 1.5% per month; 18% per annum.





Invoice

Original

Invoice Date:
2/17/22

Invoice Number:
CD99422535

Order Date:
2/17/22

Order Number:
W100762

Our Reference:
Dave Meisner

Tax Identity:

Customer Number:
21390

Reference:
3739-Sussex - Good Hope L

WORK DESCRIPTION

1. They are unable to run the pumps at the Good Hope LS in hand or Auto.

WORK PERFORMED

1. There was 2 blown fuses. One fed the RTU and one was for the heater. The one for the heater blew again, but the RTU fuse held.

I left a new phannenburg 200 watt heater for them to install later. 12/27/2022 MATTT



CSI Controls.



LWALLEN
PUMP SYSTEMS



PRIMEX.



SJE RHOMBUS.

3/23/2022 2:37 PM

Check Register - Full Report - ALL
ALL Checks

TOWN BANK CHECKING ACCOUNT

Dated From: 3/23/2022 From Account:
Thru: 3/23/2022 Thru Account:

Check Nbr	Check Date	Payee	Amount
140	3/23/2022	BAKER TILLY VIRCHOW KRAUSE LLP BT2007779	
100-00-52200-000-000		AUDIT & ACCOUNTING FEES BT2007779	3,350.00
		Total	3,350.00
141	3/23/2022	Brabazon 5225666	
100-00-55000-000-000		MAINTENANCE & REPAIRS 5225666	398.70
		Total	398.70
142	3/23/2022	DeBelak, Joe Plumbing & Heating Company Inc.	
100-00-55000-000-000		MAINTENANCE & REPAIRS 127919	1,698.00
		Total	1,698.00
143	3/23/2022	Golner, Dennis	
100-00-50000-000-000		COMMISSIONERS FEES	465.00
		Total	465.00
144	3/23/2022	KUNKEL ENGINEERING GROUP	
100-00-55500-000-000		ENGINEERING FEES 0253212	3,566.25
		Total	3,566.25
145	3/23/2022	TAX MANAGEMENT & FINANCIAL HORIZONS	
100-00-50500-000-000		DEPUTY SECRECTARY & BOOKKEPPIN 8120	802.35
100-00-53500-000-000		POSTAGE 8120	10.14
		Total	812.49
146	3/23/2022	Vesley, Mark	
100-00-50000-000-000		COMMISSIONERS FEES	365.00

3/23/2022 2:37 PM

Check Register - Full Report - ALL

Page: 2

ALL Checks

ACCT

TOWN BANK CHECKING ACCOUNT

Dated From: 3/23/2022

From Account:

Thru: 3/23/2022

Thru Account:

Check Nbr	Check Date	Payee	Amount
			Total 365.00
147	3/23/2022	Village of Lannon	
100-00-60100-000-000		SEWAGE TREATMENT EXPENSE	1,651.09
		2021-6	
			Total 1,651.09
148	3/23/2022	Village of Sussex	
100-00-60100-000-000		SEWAGE TREATMENT EXPENSE	12,512.34
100-00-55000-000-000		MAINTENANCE & REPAIRS	180.00
100-00-55000-000-000		MAINTENANCE & REPAIRS	709.84
100-00-54100-000-000		UTILITIES	29.34
100-00-55000-000-000		MAINTENANCE & REPAIRS	800.10
100-00-60100-000-000		SEWAGE TREATMENT EXPENSE	-456.96
			Total 13,774.66
149	3/23/2022	WE Energies	
100-00-54100-000-000		UTILITIES	266.86
			Total 266.86
VOID 129	3/23/2022	Village of Sussex	
		RETURNED CHECK FOR HOOK UP FEES	
			Manual Check
100-00-21000-000-000		ACCOUNTS PAYABLE	-5,645.00
		RETURNED CHECK FOR HOOK UP FEES	
			Total -5,645.00
			Grand Total 20,703.05

3/23/2022 2:37 PM

Check Register - Full Report - ALL

Page: 3

ALL Checks

ACCT

TOWN BANK CHECKING ACCOUNT

Dated From: 3/23/2022

From Account:

Thru: 3/23/2022

Thru Account:

Amount

Total Expenditure from Fund # 100 - GENERAL FUND

20,703.05

Total Expenditure from all Funds

20,703.05

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	02/28/2022
100-00-10100-000-000	CHECKING	\$0.00	\$0.00	\$0.00	\$0.00
100-00-10200-000-000	MONEY MARKET	\$0.00	\$0.00	\$0.00	\$0.00
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	\$22,390.77	\$10,678.76	\$93,484.54	\$42,170.99
100-00-10400-000-000	TOWN BANK MONEY MARKET	\$675,428.58	\$665,471.31	\$665,507.04	\$725,544.51
100-00-12000-000-000	REPLACEMENT CASH	\$118,769.52	\$118,775.57	\$118,782.40	\$118,790.35
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	\$30,659.15	\$30,666.13	\$30,667.90	\$30,669.95
	TOTAL CASH	\$847,248.02	\$825,591.77	\$908,441.88	\$917,175.80
	LESS: RESTRICTED ASSETS	-\$364,314.67	-\$367,648.00	-\$372,648.00	-\$377,648.00
	UNRESTRICTED CASH	\$482,933.35	\$457,943.77	\$535,793.88	\$539,527.80

INVESTMENT IN CAPITAL ASSETS	\$2,754,832.88	\$2,749,932.88	\$2,744,932.88	\$2,739,932.88
RESTRICTED FOR EQUIPMENT REPLACEMENT	\$364,314.67	\$367,648.00	\$372,648.00	\$377,648.00
UNRESTRICTED	\$419,300.33	\$445,834.33	\$488,271.53	\$469,531.75
TOTAL NET POSITION	\$3,538,447.88	\$3,563,415.21	\$3,605,852.41	\$3,587,112.63

OPERATING INCOME OR (LOSS) YEAR TO DATE	\$90,756.71	\$115,668.28	\$42,392.87	\$23,605.62
OPERATING INCOME OR (LOSS) MONTH	\$11,170.32	\$36,081.89	\$42,392.87	\$23,605.62

Attachment D

LISBON SANITARY DISTRICT NO 1
BALANCE SHEETS
AS OF FEB 28, 2022 VS FEB 28, 2021

Account Number	Account Description	02/28/2022	02/28/2021	Change	Change %
100-00-10100-000-000	CHECKING	\$ -	\$ -	\$ -	
100-00-10200-000-000	MONEY MARKET	-	-	-	
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	42,170.99	69,330.02	(27,159.03)	-39.17%
100-00-10400-000-000	TOWN BANK MONEY MARKET	725,544.51	550,179.20	175,365.31	31.87%
100-00-12000-000-000	REPLACEMENT CASH	118,790.35	118,722.94	67.41	0.06%
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	30,669.95	30,649.81	20.14	0.07%
	TOTAL CASH	917,175.80	768,881.97	148,293.83	19.29%
100-00-12200-000-000	SEWER USER FEES RECEIVABLE	21,190.54	16,255.56	4,934.98	30.36%
100-00-12220-000-000	COMMERCIAL	2,173.30	(15.14)	2,188.44	-14454.69%
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	27,289.54	40,317.47	(13,027.93)	-32.31%
100-00-15500-000-000	CLAIM RECEIVABLE	-	-	-	
	TOTAL RECEIVABLE	53,713.97	67,359.89	(13,645.92)	-20.26%
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.	(1,618,780.12)	(1,559,780.12)	(59,000.00)	3.78%
	NET PLANT	2,739,932.88	2,791,674.88	(51,742.00)	-1.85%
100-00-16999-000-000	PREPAID EXPENSE	-	2,000.00	(2,000.00)	-100.00%
	TOTAL ASSETS	\$ 3,710,822.65	\$ 3,629,916.74	\$ 80,905.91	2.23%
100-00-21000-000-000	ACCOUNTS PAYABLE	\$ 25,487.99	\$ 29,650.98	\$ (4,162.99)	-14.04%
100-00-25000-000-000	DEFERRED REVENUE/TAXES	50,000.00	50,000.00	-	0.00%
	TOTAL LIABILITY AND DEFERRED REV	75,487.99	79,650.98	(4,162.99)	-5.23%
100-00-30000-000-000	FUND BALANCE	3,611,659.99	3,492,667.14	118,992.85	3.41%
	CURRENT YEAR CHANGE	23,674.67	57,598.62	(33,923.95)	-58.90%
	TOTAL FUND BALANCE	3,635,334.66	3,550,265.76	85,068.90	2.40%
	TOTAL LIABILITIES AND FUND BALANCE	\$ 3,710,822.65	\$ 3,629,916.74	\$ 80,905.91	2.23%

LISBON SANITARY DISTRICT NO 1
INCOME STATEMENT
AS OF FEBRUARY 28, 2022 VS FEBRUARY 28, 2021

Account Number	Account Description	02/28/2022	02/28/2021	Change	Change %
100-00-40000-000-000	USER FEES	\$ 81,839.60	\$ 83,364.08	\$ (1,524.48)	-1.83%
100-00-40020-000-000	COMMERCIAL	571.35	147.74	423.61	286.73%
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	91.80	88.54	3.26	3.68%
100-00-45000-000-000	FINANCE CHARGE	690.00	1,065.00	(375.00)	-35.21%
100-00-48000-000-000	MISCELLANEOUS REVENUES	53.00	120.00	(67.00)	-55.83%
100-00-48002-000-000	CREDIT CARD FEES	10.00	-	10.00	
	TOTAL REVENUE	83,607.75	84,785.36	(1,177.61)	-1.39%
100-00-50000-000-000	COMMISSIONERS FEES	-	-	-	
100-00-50500-000-000	DEPUTY SECRETARY & BOOKKEEPING	3,863.60	1,422.50	2,441.10	171.61%
100-00-51000-000-000	TRAVEL	-	-	-	
100-00-52100-000-000	LEGAL FEES	125.00	-	125.00	
100-00-52200-000-000	AUDIT & ACCOUNTING FEES	-	-	-	
100-00-52500-000-000	BANK CHARGES	-	252.33	(252.33)	-100.00%
100-00-52600-000-000	SQUARE FEES	75.75	-	75.75	
100-00-53000-000-000	PUBLICATION FEES	-	-	-	
100-00-53500-000-000	POSTAGE	244.33	232.50	11.83	5.09%
100-00-53700-000-000	INSURANCE	-	-	-	
100-00-54000-000-000	SUPPLIES	-	-	-	
100-00-54100-000-000	UTILITIES	599.96	259.13	340.83	131.53%
100-00-54500-000-000	REPLACEMENT	-	-	-	
100-00-55000-000-000	MAINTENANCE & REPAIRS	9,504.33	845.38	8,658.95	1024.27%
100-00-55100-000-000	MAINT AND REPAIR BILLED TO CUS	-	-	-	
100-00-55500-000-000	ENGINEERING FEES	7,130.00	-	7,130.00	
100-00-55700-000-000	ENGN ADMIN EXP BILL CUSTOMER	-	-	-	
100-00-56000-000-000	DEPRECIATION EXPENSE	10,000.00	9,800.00	200.00	2.04%
100-00-57000-000-000	MISCELLANEOUS EXPENSE	510.40	369.60	140.80	38.10%
100-00-60100-000-000	SEWAGE TREATMENT EXPENSE	27,879.71	14,005.30	13,874.41	99.07%
	TOTAL EXPENSES	59,933.08	27,186.74	32,746.34	120.45%
100-00-60200-000-000	CLAIM REVENUE	-	-	-	
	REVENUE OVER (UNDER) EXPENSES	23,674.67	57,598.62	(33,923.95)	-58.90%

LISBON SANITARY DISTRICT NO 1
STATEMENT OF NET POSITION
AS OF FEBRUARY 28, 2022 VS FEBRUARY 28, 2021

Account Number	Account Description	02/28/2022	02/28/2021	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	\$ 42,170.99	\$ 69,330.02	(27,159.03)	-39.17%
100-00-10400-000-000	TOWN BANK MONEY MARKET	\$ 725,544.51	\$ 550,179.20	175,365.31	31.87%
100-00-12000-000-000	REPLACEMENT CASH	\$ 118,790.35	\$ 118,722.94	67.41	0.06%
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	\$ 30,669.95	\$ 30,649.81	20.14	0.07%
	LESS: RESTRICTED ASSETS	(377,648.00)	(332,898.67)	(44,749.33)	13.44%
	TOTAL UNRESTRICTED CASH	539,527.80	435,983.30	103,544.50	23.75%
100-00-12200-000-000	SEWER USER FEES RECEIVABLE	21,190.54	16,255.56	4,934.98	30.36%
100-00-12220-000-000	COMMERCIAL	2,173.30	(15.14)	2,188.44	-14454.69%
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	27,289.54	40,317.47	(13,027.93)	-32.31%
100-00-15500-000-000	CLAIM RECEIVABLE	-	-	-	
	TOTAL RECEIVABLE	53,713.97	67,359.89	(13,645.92)	-20.26%
100-00-16999-000-000	PREPAID EXPENSE	-	2,000.00	(2,000.00)	-100.00%
	TOTAL CURRENT ASSETS	593,241.77	505,343.19	87,898.58	17.39%
NON CURRENT ASSETS					
	RESTRICTED ASSETS	377,648.00	332,898.67	44,749.33	13.44%
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.	(1,618,780.12)	(1,559,780.12)	(59,000.00)	3.78%
	TOTAL NON CURRENT ASSETS	2,739,932.88	2,791,674.88	(51,742.00)	-1.85%
	TOTAL ASSETS	\$ 4,250,350.45	\$ 4,065,900.04	\$ 184,450.41	4.54%
LIABILITIES					
100-00-21000-000-000	ACCOUNTS PAYABLE	\$ 25,487.99	\$ 29,650.98	\$ (4,162.99)	-14.04%
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	75,487.99	79,650.98	(4,162.99)	-5.23%
NET POSITION					
	INVESTMENT IN CAPITAL ASSETS	\$ 2,739,932.88	\$ 2,791,674.88	\$ (51,742.00)	-1.85%
	RESTRICTED FOR EQUIPMENT REPLACEMENT	377,648.00	332,898.67	44,749.33	13.44%
	UNRESTRICTED	469,531.75	361,190.69	108,341.06	30.00%
	TOTAL NET POSITION	3,587,112.63	3,485,764.24	101,348.39	2.91%

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

Account Number	Account Description	02/28/2022	02/28/2021	Change	Change %
100-00-40000-000-000	USER FEES	\$ 81,839.60	\$ 83,364.08	\$ (1,524.48)	-1.83%
100-00-40020-000-000	COMMERCIAL	\$ 571.35	\$ 147.74	423.61	286.73%
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	82,762.95	83,511.82	(748.87)	-0.90%
100-00-45000-000-000	FINANCE CHARGE	690.00	1,065.00	(375.00)	-35.21%
100-00-48000-000-000	MISCELLANEOUS REVENUES	10.00	-	10.00	
	OTHER OPERATING EXPENES	700.00	1,065.00	(365.00)	-34.27%
	TOTAL OPERATING REVEUE	83,462.95	84,576.82	(1,113.87)	-1.32%
100-00-50000-000-000	COMMISSIONERS FEES	-	-	-	
100-00-50500-000-000	DEPUTY SECRECTARY & BOOKKEEPING	3,863.60	1,422.50	2,441.10	171.61%
100-00-51000-000-000	TRAVEL	-	-	-	
100-00-52100-000-000	LEGAL FEES	125.00	-	125.00	
100-00-52200-000-000	AUDIT & ACCOUNTING FEES	-	-	-	
100-00-52500-000-000	BANK CHARGES	-	252.33	(252.33)	-100.00%
100-00-53000-000-000	PUBLICATION FEES	-	-	-	
100-00-53500-000-000	POSTAGE	244.33	232.50	11.83	5.09%
100-00-53700-000-000	INSURANCE	-	-	-	
100-00-54000-000-000	SUPPLIES	-	-	-	
100-00-54100-000-000	UTILITIES	599.96	259.13	340.83	131.53%
100-00-54500-000-000	REPLACEMENT	-	-	-	
100-00-55000-000-000	MAINTENANCE & REPAIRS	9,504.33	845.38	8,658.95	1024.27%
100-00-55100-000-000	MAINT AND REPAIR BILLED TO CUS	-	-	-	
100-00-55500-000-000	ENGINEERING FEES	7,130.00	-	7,130.00	
100-00-55700-000-000	ENGN ADMIN EXP BILL CUSTOMER	-	-	-	
100-00-57000-000-000	MISCELLANEOUS EXPENSE	510.40	369.60	140.80	38.10%
100-00-60100-000-000	SEWAGE TREATMENT EXPENSE	27,879.71	14,005.30	13,874.41	99.07%
	TOTAL OPERATING AND MAINTENACE	49,857.33	17,386.74	32,470.59	186.75%
100-00-56000-000-000	DEPRECIATION EXPENSE	10,000.00	9,800.00	200.00	2.04%
	TOTAL OPERATING EXPENSES	59,857.33	27,186.74	32,670.59	120.17%
	OPERATING INCOME OR (LOSS)	23,605.62	57,390.08	(33,784.46)	-58.87%
	TAX LEVY				
100-00-43000-000-000	INTEREST INCOME	91.80	88.54	3.26	3.68%
100-00-60200-000-000	CLAIM REVENUE	-	-	-	
	TOTAL ONE OPERATING REVENUE	91.80	88.54	3.26	3.68%
	CHANGE IN FINANCIAL POSITION	23,697.42	57,478.62	(33,784.46)	-58.78%
	NET POSITION BEGINNING OF YEAR	3,563,415.21	3,428,285.62	135,129.59	3.94%
	NET POSITION	3,587,112.63	3,485,764.24	101,345.13	2.91%