

Lisbon Sanitary District # 1
Regular Meeting
June 15, 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

Linda Beal \, Dennis Golner and Mark Vesley present.

APPROVAL OF THE MINUTES FROM THE APRIL 20, 2022 REGULAR MEETING

Dennis Golner presented the minutes from the May 18, 2022, regularly scheduled meeting (Attachment A). Mark Vesley made a motion to approve the regular meeting minutes as presented. Seconded by Linda Beal. All commissioners voted Aye. The motion passed.

CITIZENS COMMENTS

No citizens in attendance.

ENGINEERING REPORT (Attachment B)

The District Engineer was unable to attend and emailed in his report.

- a) Richmond School
 - a. Brabazon is going to prepare a quote to clean the force main. Don Neitzel to follow up with Brabazon.
- b) Sewage flow as measured at the Jeanine metering station.
 - a. The flows look normal, they are higher due to the amount of rain.
- c) Leid's Property
 - a. Working through permits for the intersection and storm water.
- d) Cherry Hill Sewer Repair
 - a. Bill for engineering work on this project to be sent to responsible party. Don Neitzel will send contact information to Michael Sargent who will in turn create invoice,
- e) Televising Reports
 - a. Nothing to report
- f) Other
 - a. Brabazon did lift station review at Plainview.

REVIEW AND ACTION ON QUOTES FOR FLUSHING/CLEANING OF THE FORCE MAIN LOCATED AT RICHMOND SCHOOL

Don Neitzel to solicit quote.

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

There seems to be no interest in the parcel on the north side of the district that is not in the sewer service area. Efforts on the original plan for SEWRPAC are being worked on.

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

Same as above.

REPORT BY BOARD REPRESENTATIVE

There was a special meeting regarding the Lied property concerning the removal of the berm

DISCUSSION AND POSSIBLE ACTION ON THE 2021 AUDIT

There has been no change on the status of the audit.

CORRESPONDENCE (DISCUSSION ONLY)

Study of Electrical Use at lift stations

Study of lift station flows

APPROVAL OF CURRENT INVOICES

Invoices totaling \$27,212.15 were presented to be paid. (Attachment C)

Ind Beal made a motion to approve the current invoices totaling \$27,212.15 as presented, seconded by Mark Vesley, All commissioners voted Aye. The motion passed.

APPROVAL OF THE MAY 2022 FINANCIAL STATEMENT

Mark Vesley made a motion to approve the May 2022 financial statements as presented (Attachment F), seconded by Linda Beal. All commissioners voted Aye. The motion passed.

ITEMS TO BE PLACED ON FUTURE AGENDA

- a) Engineering report
 - a. Richmond School
 - b. Leid's Property
 - c. Cherry Hill Sewer Repair
 - d. Televising Reports
 - e. Other
- b) Quote for flushing/cleaning of Force main at Richmond School
- c) Hook up of N71W22339 Good Hope Road
- d) Hook up of N60W22684 Silver Spring
- e) 2021 Audit

CONFIRM THE DATE FOR JUNE MEETING CURRENTLY SET FOR JULY 20, 2022

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

ADJOURNMENT OF MEETING

Mark Vesley made a motion to adjourn the meeting at 7:05 P.M., Linda Beal seconded the motion. All commissioners voted Aye. The motion passed.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Michael Sargent", with a long horizontal flourish extending to the right.

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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Regular Meeting
May 18, 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.

APPROVAL OF THE MINUTES FROM THE APRIL 20, 2022 REGULAR MEETING

Dennis Golner presented the minutes from the April 20, 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)

The District Engineer was unable to attend and emailed in his report.

- a) Richmond School
 - a. The high-level alarm keeps going off but the pumps are running and flow seem to be normal. Brabazon is going to come and check it out. There may be an issue with the float.
- b) Sewage flow as measured at the Jeanine metering station.
 - a. The flows look normal, they are higher due to the amount of rain.
 - b. The Plainview lift station had a few telemetry problems, LW Allen fixed this issue.
- c) Leid's Property
 - a. Working through permits for the intersection and storm water.
- d) Cherry Hill Sewer Repair
 - a. Mead Construction, a subcontractor for WE Energies, has made the repair to the sewer pipe related to the intrusion of gas pipes into the sewer pipe.
- e) Televising Reports
 - a. Expeditors will complete the work on the six manholes later this summer.
- f) Other
 - a. Brabazon contacted Kunkel Engineering about coming to do the first inspection of all the lift stations. Brabazon is looking to do this May 23-

REVIEW AND ACTION ON QUOTES FOR FLUSHING/CLEANING OF THE FORCE MAIN LOCATED AT RICHMOND SCHOOL

Kunkel Engineering has not found anyone that can complete the work.
An option to put in another manhole/cleanout to make the run shorter.
Kunkel to investigate who could do the work with the size pipe that is in the ground and what is the maximum length that can be done.

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

There is another parcel on the north side of the district that is not in the sewer service area at this time. Need to coordinate with Sussex about adding this to the boundary. Submittal of the SEWRPAC is on hold till this gets figured out. Kunkel is going to follow up with Newman to make sure they are interested and see if Sussex will allow this addition. Mike Sargent to forward information provided Newman to Don Neitzel.

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

No new information.

REPORT BY BOARD REPRESENTATIVE

The board representative was excused from the meeting.

DISCUSSION AND POSSIBLE ACTION ON RESOLUTION NO. 2022-1 TO APPROVE THE CMAR REPORT (ATTACHMENT C)

The CMAR is all entered and just waiting on Board Approval. Mark Vesley made a motion to approve Resolution No. 2022-1 to accept the CMAR as presented. Seconded by Dennis Golner. All commissioners present voted Aye. The motion passed.

DISCUSSION AND POSSIBLE ACTION ON THE 2021 AUDIT

There has been no change on the status of the audit.

CORRESPONDENCE (DISCUSSION ONLY)

Study of Sewer Treatment charges from the Sussex Treatment Plant
Study of Electrical Use at lift stations
Digger's Hotline Annual Meeting
Email on Sewage Deduction Meter
Village of Sussex Audit Report
ADD IN MISSING INFORMATION

APPROVAL OF CURRENT INVOICES

Invoices totaling \$43,083.31 were presented to be paid. (Attachment D)

Mark Vesley made a motion to approve the current invoices totaling \$43,083.31 as presented, seconded by Dennis Golner. All commissioners present voted Aye. The motion passed.

APPROVAL OF THE APRIL 2022 FINANCIAL STATEMENT

Mark Vesley made a motion to approve the April 2022 financial statements as presented (Attachment E), 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. Cherry Hill Sewer Repair
 - e. Televising Reports
 - f. Other
- b) Flushing/cleaning of Force main at Richmond School
- c) Hook up of N71W22339 Good Hope Road
- d) Hook up of N60W22684 Silver Spring
- e) 2021 Audit

CONFIRM THE DATE FOR JUNE MEETING CURRENTLY SET FOR JUNE 15, 2022

The June regular meeting was confirmed for Wednesday June 15, 2022 at 6:30 PM.

ADJOURNMENT OF MEETING

Mark Vesley made a motion to adjourn the meeting at 7:00 P.M., Dennis Golner seconded the motion. All commissioners present voted Aye. The motion passed.

Respectfully submitted,

Michael Sargent
Lisbon Sanitary District #1 Accountant

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Lisbon SD Monthly Flow Report

May 2022

ATTACHMENT B

Date	Jeanine Mtr Stn Flow Avg	Jeanine Mtr Stn Flow DTotal	Plainview Mtr Stn Flow Avg	Plainview Mtr Stn Flow DTotal	Combined Flow Total	Willow Springs Mtr Stn Flow Avg	Willow Springs Mtr Stn Flow DTotal	Combined plus Willow Springs
	GPM	Kgals	GPM	Kgals	Kgals	GPM	Kgals	Kgals
5/1/2022	43	61	38	55	116	44	65	181
5/2/2022	33	46	32	46	92	40	58	150
5/3/2022	45	62	40	57	119	50	73	192
5/4/2022	42	59	35	50	109	48	69	178
5/5/2022	37	52	32	47	99	47	68	167
5/6/2022	35	47	30	42	89	44	64	153
5/7/2022	32	44	33	48	92	44	64	156
5/8/2022	35	48	33	48	96	43	62	158
5/9/2022	29	40	31	44	84	40	58	142
5/10/2022	26	36	29	42	78	37	55	133
5/11/2022	23	30	27	39	69	34	49	118
5/12/2022	24	33	29	42	75	31	46	121
5/13/2022	21	28	25	36	64	30	45	109
5/14/2022	22	29	28	40	69	28	41	110
5/15/2022	23	32	32	46	78	28	41	119
5/16/2022	20	27	27	38	65	25	36	101
5/17/2022	22	30	26	36	66	25	38	104
5/18/2022	22	30	25	37	67	23	34	101
5/19/2022	19	25	26	35	60	27	40	100
5/20/2022	19	25	23	34	59	29	43	102
5/21/2022	20	26	26	37	63	28	41	104
5/22/2022	23	32	28	41	73	29	43	116
5/23/2022	19	25	26	37	62	28	40	102
5/24/2022	20	28	24	34	62	23	35	97
5/25/2022	22	29	27	39	68	24	35	103
5/26/2022	20	27	26	37	64	22	33	97
5/27/2022	19	24	23	34	58	22	33	91
5/28/2022	19	25	23	33	58	23	34	92
5/29/2022	20	25	22	31	56	21	30	86
5/30/2022	24	31	29	40	71	23	33	104
5/31/2022	18	22	24	32	54	22	30	84
Minimum	18	22	22	31	54	21	30	84
Maximum	45	62	40	57	119	50	73	192
Total	796	1,078	877	1,257	2,335	982	1,436	3,771
Average	26	35	28	41	75	32	46	122

Richmond School Flows & Runtimes

Sussex RWPCF

May 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
May 01, Sun	0.1	0.0	1	0	8.400
May 02, Mon	1.3	1.1	7	7	14.400
May 03, Tue	1.6	1.4	10	10	10.200
May 04, Wed	0.7	0.6	7	7	15.600
May 05, Thu	0.6	0.6	7	6	7.200
May 06, Fri	2.4	1.8	11	10	12.000
May 07, Sat	0.5	0.5	3	4	18.000
May 08, Sun	0.5	0.4	3	3	2.400
May 09, Mon	1.1	1.3	8	7	9.600
May 10, Tue	0.4	0.5	4	5	14.400
May 11, Wed	1.5	1.5	7	7	17.400
May 12, Thu	1.3	1.4	7	8	8.400
May 13, Fri	0.7	0.6	5	6	16.200
May 14, Sat	2.0	2.0	1	1	24.000
May 15, Sun	0.9	1.0	3	3	3.600
May 16, Mon	2.1	1.9	7	7	31.800
May 17, Tue	1.2	1.2	1,640	3,286	13.800
May 18, Wed	1.5	1.8	8,379	6,732	12.000
May 19, Thu	1.9	1.4	8	10	27.600
May 20, Fri	1.9	1.8	10	9	15.600
May 21, Sat	0.7	0.5	2	2	7.200
May 22, Sun	0.4	0.4	2	2	12.000
May 23, Mon	1.3	1.4	9	9	12.000
May 24, Tue	1.6	1.7	10	11	15.600
May 25, Wed	1.6	1.6	8	9	27.600
May 26, Thu	1.9	1.8	11	10	16.800
May 27, Fri	1.5	1.3	8	8	14.400
May 28, Sat	0.1	0.0	1	0	8.400
May 29, Sun	0.2	0.2	0	0	2.400
May 30, Mon	0.8	0.7	3	3	0.600
May 31, Tue	1.1	0.9	9	9	24.600
Minimum	0.1	0.0	0	0	0.600
Maximum	2.4	2.0	8,379	6,732	31.800
Total	35.4	33.3	10,191	10,191	424.200
Average	1.1	1.1	329	329	13.684

6/15/2022 11:56 AM

Check Register - Full Report - ALL
ALL ChecksPage: 1
ACCT

TOWN BANK CHECKING ACCOUNT

Dated From: 6/01/2022 From Account:

Thru: 6/15/2022 Thru Account:

Check Nbr	Check Date	Payee	Amount
168	6/15/2022	DeBelak, Joe Plumbing & Heating Company Inc. TOWN LINE ROAD AIR RELIEF PROBLEM	
100-00-55000-000-000		MAINTENANCE & REPAIRS TOWN LINE ROAD AIR RELIEF PROBLEM	2,263.00
		128788	
		Total	2,263.00
169	6/15/2022	Golner, Dennis 2ND QTR FEE 2022	
100-00-50000-000-000		COMMISSIONERS FEES 2ND QTR FEE 2022	465.00
		Total	465.00
170	6/15/2022	KUNKEL ENGINEERING GROUP MAY 2022 INVOICE 0254647	
100-00-55500-000-000		ENGINEERING FEES MAY 2022 INVOICE 0254647	3,617.50
		254647	
		Total	3,617.50
171	6/15/2022	TAX MANAGEMENT & FINANCIAL HORIZONS billing to 6/12/2022	
100-00-50500-000-000		DEPUTY SECRETARY & BOOKKEPPIN billing to 6/12/2022	2,022.95
		8850	
100-00-53500-000-000		POSTAGE BILLING TO 6/12/2022	9.54
		8850	
		Total	2,032.49
172	6/15/2022	Town of Lisbon INVOICE 20200770 5/31/2022	
100-00-52100-000-000		LEGAL FEES 20200770	30.00
		Total	30.00
173	6/15/2022	Vesley, Mark 2ND QTR 2022 FEE	
100-00-50000-000-000		COMMISSIONERS FEES 2ND QTR 2022 FEE	365.00
		Total	365.00
174	6/15/2022	Village of Sussex MAY 2022 INVOICE 6407	

6/15/2022 11:56 AM

Check Register - Full Report - ALL
ALL Checks

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ACCT

TOWN BANK CHECKING ACCOUNT

Dated From: 6/01/2022 From Account:
Thru: 6/15/2022 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-60100-000-000		SEWAGE TREATMENT EXPENSE	16,838.23
		MAY 2022 INVOICE 6407	
100-00-55000-000-000		MAINTENANCE & REPAIRS	1,243.82
		MAY 2022 INVOICE 6407	
100-00-54100-000-000		UTILITIES	26.34
		MAY 2022 INVOICE 6407	
		Total	18,108.39
<hr/>			
	175	6/15/2022 WE Energies	
		6/3/2022 BILLING	
100-00-54100-000-000		UTILITIES	48.90
		0712583118-00004	
100-00-54100-000-000		UTILITIES	19.55
		0712583118-00005	
100-00-54100-000-000		UTILITIES	78.37
		0712583118-00001	
100-00-54100-000-000		UTILITIES	157.90
		0712583118-00002	
100-00-54100-000-000		UTILITIES	26.05
		0712583118-00003	
		Total	330.77
		Grand Total	27,212.15

6/15/2022 11:56 AM

Check Register - Full Report - ALL

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ALL Checks

ACCT

TOWN BANK CHECKING ACCOUNT

Dated From: 6/01/2022

From Account:

Thru: 6/15/2022

Thru Account:

Amount

Total Expenditure from Fund # 100 - GENERAL FUND

27,212.15

Total Expenditure from all Funds

27,212.15

6/15/2022 11:58 AM

Check Posting Control Report

Page: 1

ALL Checks

ACCT

Posting Date: 6/15/2022

TOWN BANK CHECKING ACCOUNT

Dated From: 6/01/2022

Thru: 6/15/2022

<u>Account Number</u>	<u>Account Code Description</u>	<u>Debit</u>	<u>Credit</u>
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT		27,212.15
	Total Expenditure - Fund # 100	27,212.15	
	Total	27,212.15	27,212.15

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	03/31/2022	04/30/2022	05/31/2021
100-00-10100-000-000	CHECKING	\$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
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	\$22,390.77	\$10,678.76	\$93,484.54	\$42,170.99	\$9,299.47	\$22,237.15	\$23,502.00
100-00-10400-000-000	TOWN BANK MONEY MARKET	\$675,428.58	\$665,471.31	\$665,507.04	\$725,544.51	\$750,599.13	\$750,690.64	\$730,854.57
100-00-12000-000-000	REPLACEMENT CASH	\$118,769.52	\$118,775.57	\$118,782.40	\$118,790.35	\$118,806.77	\$118,835.64	\$118,897.98
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	\$30,659.15	\$30,666.13	\$30,667.90	\$30,669.95	\$30,674.19	\$30,681.64	\$30,697.73
	TOTAL CASH	\$847,248.02	\$825,591.77	\$908,441.88	\$917,175.80	\$909,379.56	\$922,445.07	\$903,952.28
	LESS: RESTRICTED ASSETS	-\$364,314.67	-\$367,648.00	-\$372,648.00	-\$377,648.00	-\$382,648.00	-\$387,648.00	-\$392,648.00
	UNRESTRICTED CASH	\$482,933.35	\$457,943.77	\$535,793.88	\$539,527.80	\$526,731.56	\$534,797.07	\$511,304.28

INVESTMENT IN CAPITAL ASSETS	\$2,754,832.88	\$2,749,932.88	\$2,744,932.88	\$2,739,932.88	\$2,734,932.88	\$2,729,932.88	\$2,724,932.88
RESTRICTED FOR EQUIPMENT REPLACEMENT	\$364,314.67	\$367,648.00	\$372,648.00	\$377,648.00	\$382,648.00	\$387,648.00	\$392,648.00
UNRESTRICTED	\$419,300.33	\$445,834.33	\$488,271.53	\$469,531.75	\$447,888.98	\$473,066.48	\$439,349.04
TOTAL NET POSITION	\$3,538,447.88	\$3,563,415.21	\$3,605,852.41	\$3,587,112.63	\$3,565,469.86	\$3,590,647.36	\$3,556,929.92

OPERATING INCOME OR (LOSS) YEAR TO DATE	\$90,756.71	\$115,668.28	\$42,392.87	\$23,605.62	\$1,887.57	\$26,937.24	-\$7,022.56
OPERATING INCOME OR (LOSS) MONTH	\$11,170.32	\$36,081.89	\$42,392.87	-\$18,787.25	-\$21,718.05	\$25,049.67	-\$33,959.80

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

Account Number	Account Description	05/31/2022	05/31/2021	Change	Change %
100-00-10100-000-000	CHECKING	\$ -		\$ -	
100-00-10200-000-000	MONEY MARKET	-	-	-	
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	23,502.00	11,456.53	12,045.47	105.14%
100-00-10400-000-000	TOWN BANK MONEY MARKET	730,854.57	625,274.96	105,579.61	16.89%
100-00-12000-000-000	REPLACEMENT CASH	118,897.98	118,738.06	159.92	0.13%
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	30,697.73	30,653.72	44.01	0.14%
	TOTAL CASH	903,952.28	786,123.27	117,829.01	14.99%
100-00-12200-000-000	SEWER USER FEES RECEIVABLE	20,739.26	17,436.05	3,303.21	18.94%
100-00-12220-000-000	COMMERCIAL	767.08	74.82	692.26	925.23%
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	24,765.06	24,054.22	710.84	2.96%
100-00-15500-000-000	CLAIM RECEIVABLE	-	-	-	
	TOTAL RECEIVABLE	49,331.99	52,367.09	(3,035.10)	-5.80%
100-00-16000-000-000	UTILITY PLANT	4,358,713.00	4,358,713.00	-	0.00%
100-00-16500-000-000	ACCUMULATED DEPR.	(1,633,780.12)	(1,574,480.12)	(59,300.00)	3.77%
	NET PLANT	2,724,932.88	2,784,232.88	(59,300.00)	-2.13%
100-00-16999-000-000	PREPAID EXPENSE	-	2,000.00	(2,000.00)	-100.00%
	TOTAL ASSETS	\$ 3,678,217.15	\$ 3,624,723.24	\$ 53,493.91	1.48%
100-00-21000-000-000	ACCOUNTS PAYABLE	\$ 22,289.99	\$ 29,650.98	\$ (7,360.99)	-24.83%
100-00-25000-000-000	DEFERRED REVENUE/TAXES	50,000.00	50,000.00	-	0.00%
	TOTAL LIABILITY AND DEFERRED REV	72,289.99	79,650.98	(7,360.99)	-9.24%
100-00-30000-000-000	FUND BALANCE	3,611,659.99	3,492,667.14	118,992.85	3.41%
	CURRENT YEAR CHANGE	(5,732.83)	52,405.12	(58,137.95)	-110.94%
	TOTAL FUND BALANCE	3,605,927.16	3,545,072.26	60,854.90	1.72%
	TOTAL LIABILITIES AND FUND BALANCE	\$ 3,678,217.15	\$ 3,624,723.24	\$ 53,493.91	1.48%

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

Account Number	Account Description	05/31/2022	05/31/2021	Change	Change %
100-00-40000-000-000	USER FEES	\$ 178,476.44	\$ 175,490.39	\$ 2,986.05	1.70%
100-00-40020-000-000	COMMERCIAL	2,515.19	360.54	2,154.65	597.62%
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	537.27	203.33	333.94	164.24%
100-00-45000-000-000	FINANCE CHARGE	1,490.00	1,835.00	(345.00)	-18.80%
100-00-48000-000-000	MISCELLANEOUS REVENUES	950.16	560.00	390.16	69.67%
100-00-48002-000-000	CREDIT CARD FEES	30.00	-	30.00	
	TOTAL REVENUE	184,351.06	178,449.26	5,901.80	3.31%
100-00-50000-000-000	COMMISSIONERS FEES	830.00	830.00	-	
100-00-50500-000-000	DEPUTY SECRETARY & BOOKKEEPIN	7,378.75	4,500.30	2,878.45	63.96%
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	10,937.50	5,975.00	4,962.50	83.05%
100-00-52500-000-000	BANK CHARGES	-	592.53	(592.53)	-100.00%
100-00-52600-000-000	SQUARE FEES	197.70	-	197.70	
100-00-53000-000-000	PUBLICATION FEES	-	-	-	
100-00-53500-000-000	POSTAGE	508.61	477.10	31.51	6.60%
100-00-53700-000-000	INSURANCE	-	100.00	(100.00)	-100.00%
100-00-54000-000-000	SUPPLIES	-	-	-	
100-00-54100-000-000	UTILITIES	1,626.02	1,149.09	476.93	41.51%
100-00-54500-000-000	REPLACEMENT	-	-	-	
100-00-55000-000-000	MAINTENANCE & REPAIRS	48,615.46	15,936.20	32,679.26	205.06%
100-00-55100-000-000	MAINT AND REPAIR BILLED TO CUS	-	-	-	
100-00-55500-000-000	ENGINEERING FEES	17,896.25	9,435.86	8,460.39	89.66%
100-00-55700-000-000	ENGN ADMIN EXP BILL CUSTOMER	-	-	-	
100-00-56000-000-000	DEPRECIATION EXPENSE	25,000.00	24,500.00	500.00	2.04%
100-00-57000-000-000	MISCELLANEOUS EXPENSE	510.40	529.60	(19.20)	-3.63%
100-00-60100-000-000	SEWAGE TREATMENT EXPENSE	76,458.20	62,018.46	14,439.74	23.28%
	TOTAL EXPENSES	190,083.89	126,044.14	64,039.75	50.81%
100-00-60200-000-000	CLAIM REVENUE	-	-	-	
	REVENUE OVER (UNDER) EXPENSES	(5,732.83)	52,405.12	(58,137.95)	-110.94%

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

Account Number	Account Description	05/31/2022	05/31/2021	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	\$ 23,502.00	\$ 11,456.53	12,045.47	105.14%
100-00-10400-000-000	TOWN BANK MONEY MARKET	\$ 730,854.57	\$ 625,274.96	105,579.61	16.89%
100-00-12000-000-000	REPLACEMENT CASH	\$ 118,897.98	\$ 118,738.06	159.92	0.13%
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	\$ 30,697.73	\$ 30,653.72	44.01	0.14%
	LESS: RESTRICTED ASSETS	(392,648.00)	(342,898.67)	(49,749.33)	14.51%
	TOTAL UNRESTRICTED CASH	511,304.28	443,224.60	68,079.68	15.36%
100-00-12200-000-000	SEWER USER FEES RECEIVABLE	20,739.26	17,436.05	3,303.21	18.94%
100-00-12220-000-000	COMMERCIAL	767.08	74.82	692.26	925.23%
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	24,765.06	24,054.22	710.84	2.96%
100-00-15500-000-000	CLAIM RECEIVABLE	-	-	-	
	TOTAL RECEIVABLE	49,331.99	52,367.09	(3,035.10)	-5.80%
100-00-16999-000-000	PREPAID EXPENSE	-	2,000.00	(2,000.00)	-100.00%
	TOTAL CURRENT ASSETS	560,636.27	497,591.69	63,044.58	12.67%
NON CURRENT ASSETS					
	RESTRICTED ASSETS	392,648.00	342,898.67	49,749.33	14.51%
100-00-16000-000-000	UTILITY PLANT	4,358,713.00	4,358,713.00	-	0.00%
100-00-16500-000-000	ACCUMULATED DEPR.	(1,633,780.12)	(1,574,480.12)	(59,300.00)	3.77%
	TOTAL NON CURRENT ASSETS	2,724,932.88	2,784,232.88	(59,300.00)	-2.13%
	TOTAL ASSETS	\$ 4,189,521.43	\$ 4,067,947.84	\$ 121,573.59	2.99%
LIABILITIES					
100-00-21000-000-000	ACCOUNTS PAYABLE	\$ 22,289.99	\$ 29,650.98	\$ (7,360.99)	-24.83%
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	72,289.99	79,650.98	(7,360.99)	-9.24%
NET POSITION					
	INVESTMENT IN CAPITAL ASSETS	\$ 2,724,932.88	\$ 2,784,232.88	\$ (59,300.00)	-2.13%
	RESTRICTED FOR EQUIPMENT REPLACEMENT	392,648.00	342,898.67	49,749.33	14.51%
	UNRESTRICTED	439,349.04	352,999.19	86,349.85	24.46%
	TOTAL NET POSITION	3,556,929.92	3,480,130.74	76,665.24	2.20%

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

Account Number	Account Description	05/31/2022	05/31/2021	Change	Change %
100-00-40000-000-000	USER FEES	\$ 178,476.44	\$ 175,490.39	\$ 2,986.05	1.70%
100-00-40020-000-000	COMMERCIAL	\$ 2,515.19	\$ 360.54	2,154.65	597.62%
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	181,343.63	175,850.93	5,492.70	3.12%
100-00-45000-000-000	FINANCE CHARGE	1,490.00	1,835.00	(345.00)	-18.80%
100-00-48000-000-000	MISCELLANEOUS REVENUES	30.00	-	30.00	
	OTHER OPERATING EXPENES	1,520.00	1,835.00	(315.00)	-17.17%
	TOTAL OPERATING REVEUE	182,863.63	177,685.93	5,177.70	2.91%
100-00-50000-000-000	COMMISSIONERS FEES	830.00	830.00	-	0.00%
100-00-50500-000-000	DEPUTY SECRETARY & BOOKKEEPING	7,378.75	4,500.30	2,878.45	63.96%
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	10,937.50	5,975.00	4,962.50	83.05%
100-00-52500-000-000	BANK CHARGES	-	592.53	(592.53)	-100.00%
100-00-53000-000-000	PUBLICATION FEES	-	-	-	
100-00-53500-000-000	POSTAGE	508.61	477.10	31.51	6.60%
100-00-53700-000-000	INSURANCE	-	100.00	(100.00)	-100.00%
100-00-54000-000-000	SUPPLIES	-	-	-	
100-00-54100-000-000	UTILITIES	1,626.02	1,149.09	476.93	41.51%
100-00-54500-000-000	REPLACEMENT	-	-	-	
100-00-55000-000-000	MAINTENANCE & REPAIRS	48,615.46	15,936.20	32,679.26	205.06%
100-00-55100-000-000	MAINT AND REPAIR BILLED TO CUS	-	-	-	
100-00-55500-000-000	ENGINEERING FEES	17,896.25	9,435.86	8,460.39	89.66%
100-00-55700-000-000	ENGN ADMIN EXP BILL CUSTOMER	-	-	-	
100-00-57000-000-000	MISCELLANEOUS EXPENSE	510.40	529.60	(19.20)	-3.63%
100-00-60100-000-000	SEWAGE TREATMENT EXPENSE	76,458.20	62,018.46	14,439.74	23.28%
	TOTAL OPERATING AND MAINTENACE	164,886.19	101,544.14	63,342.05	62.38%
100-00-56000-000-000	DEPRECIATION EXPENSE	25,000.00	24,500.00	500.00	2.04%
	TOTAL OPERATING EXPENSES	189,886.19	126,044.14	63,842.05	50.65%
	OPERATING INCOME OR (LOSS)	(7,022.56)	51,641.79	(58,664.35)	-113.60%
	TAX LEVY				
100-00-43000-000-000	INTEREST INCOME	537.27	203.33	333.94	164.24%
100-00-60200-000-000	CLAIM REVENUE	-	-	-	
	TOTAL ONE OPERATING REVENUE	537.27	203.33	333.94	164.24%
	CHANGE IN FINANCIAL POSITION	(6,485.29)	51,845.12	(58,664.35)	-113.15%
	NET POSITION BEGINNING OF YEAR	3,563,415.21	3,428,285.62	135,129.59	3.94%
	NET POSITION	3,556,929.92	3,480,130.74	76,465.24	2.20%