

Lisbon Sanitary District # I
Regular Meeting Minutes
October 19, 2022, 6:38P.M.
Lisbon Town Hall W234N8676 Woodside Rd,
Sussex, WI 53089

Dennis Golner called the meeting to order at 6:38 P.M.

1. **ROLL CALL**

Mark Vesley, Linda Beal and Dennis Golner present

2. **APPROVAL OF THE MINUTES FROM THE SEPT 21, 2022 REGULAR MEETING**

Dennis Golner presented the minutes from the September 21, 2022, regularly scheduled meeting (Attachment A). Linda Beal made a motion to approve the regular meeting minutes as presented. Seconded by Mark Vesley All commissioners voted Aye.
The motion passed.

3. **CITIZENS COMMENTS**

Several citizens interested in the annual budget were in attendance

4. **ENGINEERING REPORT (Attachment B)**

The District Engineer made his report.

a) Richmond School

There is a quote to remove the air relief valves to allow inspection at intervals as recommended by commission Golner

b) Sewage flows

The flows look normal except for the unusual rain event in September.

c) Business Park East

No update

d) Cherry Hill Sewer Repair

Kunkel Engineering left messages with WE Energies to determine if WE Energy would like to verify that no additional damage was done to the District's mains while No response to date

e) Televising Reports

Nothing to report. Discussion regarding 2023 televising followed. Kunkel Engineering is to obtain quotes on two alternatives.

f) Other

Nothing to report

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

Don Neitzel presented a quote from Sabel Mechanical to remove three air release valves to allow inspection of the force main condition at various locations Attachment C Linda Beal made a motion to go forward with the project at a not to exceed amount of \$ 3,000.00. Mark Vesley 2nd the motion. All present voted Aye, Motion passed.

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

Nothing to report

7. DISCUSSION AND POSSIBLE ACTION REGARDING VENDOR QUOTES FOR 2023 SERVICES

Mike Sargent reported no new quotes had been received.

8. DISCUSSION AND POSSIBLE ACTION REGARDING FEE CHARGED TO TITLE COMPANIES TO RESEARCH PROPERTY DETAILS AND BILLING CUT OFF STATEMENTS.

Mike Sargent presented a recommendation (Attachment D). Linda Beal made a motion to increase the fee charged from \$ 20.00 to 40.00 Mark Vesley 2nd the motion. All present voted Aye, Motion passed.

9. DISCUSSION AND POSSIBLE ACTION REGARDING 2023 BUDGET

Mike Sargent reported that the public hearing on the budget was held earlier in the evening and that there were no public comments regarding the budget as published in the local papers. This budget Attachment E included a unmetered quarterly sewer charge of \$ 150.00 and a tax levy of \$ 50,000.00. Mark Vesley made a motion to approve the 2023 budget as published. Linda Beal 2nd the motion. All present voted Aye, the motion passed,

10. REPORT BY BOARD REPRESENTATIVE

Linda Beal reported the Town is continuing the budget review for the 2023 budget. Updated commissioners that Business Part East is filling up.

11. DISCUSSION AND POSSIBLE ACTION ON THE 2021 AUDIT

Nothing to report

CORRESPONDENCE (DISCUSSION ONLY)

Correspondence regarding publishing the 2023 proposed budget
WI DOR Special District Apportionment Report
Workers Comp Audit Report
Notice of Exempt Computer Aid – 2023 Estimate
Correspondence regarding the property located at W22N8295 Tamarack Rd
Letter sent to owners of property located at N79W25727 Plainview Rd
Study of electrical use at lift stations

APPROVAL OF CURRENT INVOICES

Invoices totaling \$46,353.64 were presented to be paid. (Attachment F)
Linda Beal made a motion to approve the current invoices totaling \$46,353.64 as presented, seconded by Mark Vesley, All commissioners voted Aye. The motion passed.

APPROVAL OF THE SEPT 2022 FINANCIAL STATEMENT

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

ITEMS TO BE PLACED ON FUTURE AGENDA

- a) Engineering report
 1. Richmond School
 2. Flow study

3. Business Park East
 4. Cherry Hill Sewer Televising
 5. Televising Reports
 6. Other
- b) Hook up of N71W22339 Good Hope Road
 - c) Review of vendor quotes for 2023 service
 - d) Discussion and possible action regarding properties located in the district potentially utilizing sanitary service and not being invoiced.

**CONFIRM THE DATE FOR NOV MEETING CURRENTLY SET FOR
NOVEMBER 16, 2022**

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

ADJOURNMENT OF MEETING

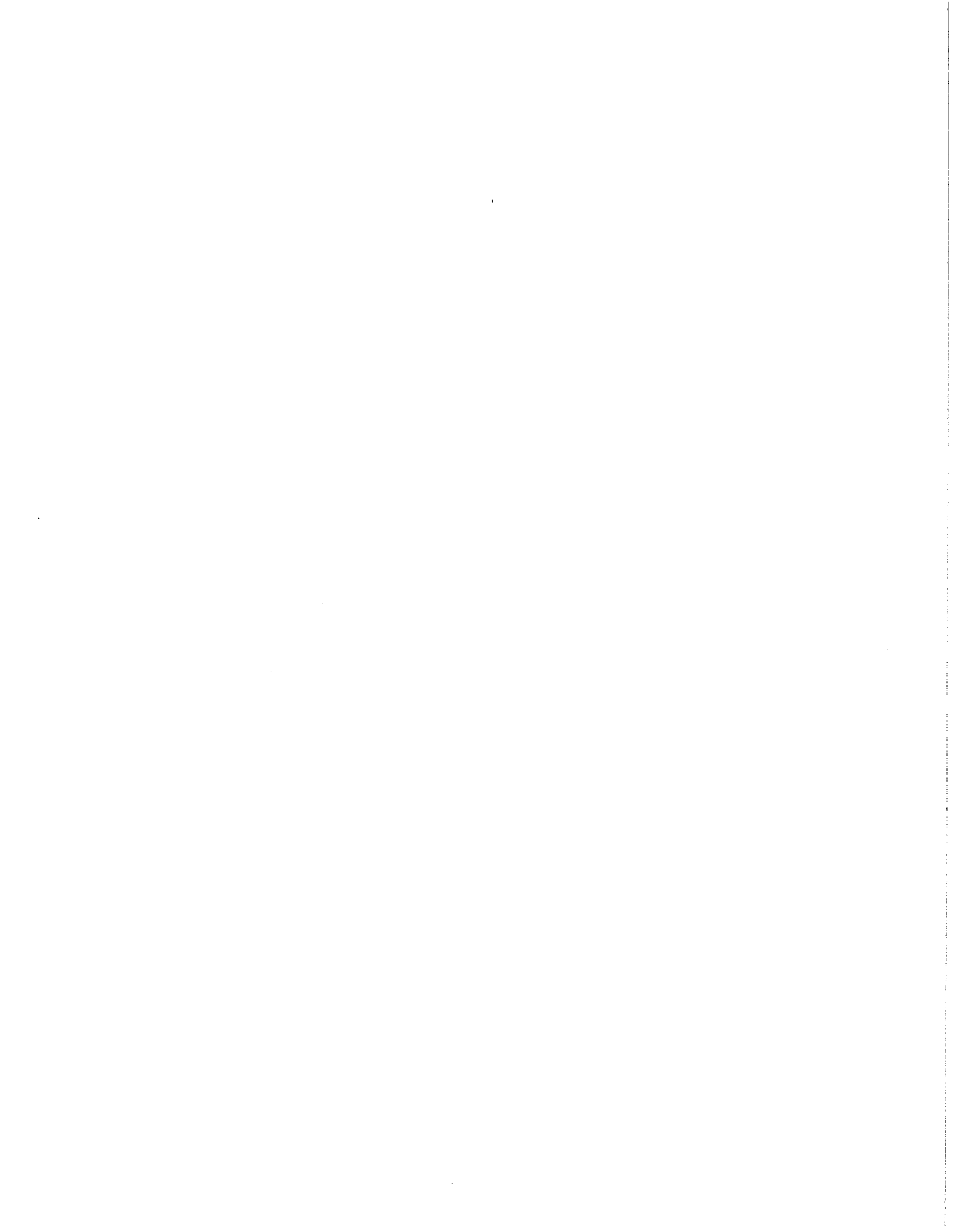
Linda Beal made a motion to adjourn the meeting at 8:10 P.M., Mark Vesley seconded the motion. All commissioners voted Aye. The motion passed.

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



Lisbon Sanitary District # 1
Regular Meeting Minutes
September 21, 2022, 6:30P.M.
Lisbon Town Hall W234N8676 Woodside Rd, Sussex, WI
53089

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

1. **ROLL CALL**

Mark Vesley, Linda Beal and Dennis Golner present

2. **APPROVAL OF THE MINUTES FROM THE AUGUST 17, 2022
REGULAR MEETING**

Dennis Golner presented the minutes from the August 21, 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.

3. **CITIZENS COMMENTS**

Robert Tomke & Cheryl Tomke spoke regarding the property located at W222N7455 Willow View Dr

4. **ENGINEERING REPORT (Attachment B)**

The District Engineer made his report.

- a) Richmond School
Expediter competed televising the lateral at the school. No breaks were detected. However, during the last rain episode large volumes of clear water were entering the lift station from the lateral. It is speculated that unusual ground water levels during and following the rain entered the lateral under the slab.
Great Lakes TV Seal Inc has provided a quote to clean the force main. The process would require the temporary removal of clean outs and air releases. The proposal for a new subdivision in Sussex may allow a reduction in the length of the force main.
Kunkel engineering is to investigate alternative approaches to find a more cost-effective way to clean the force main
- b) Sewage flows
The flows look normal
- c) Business Park East
No update
- d) Cherry Hill Sewer Repair
Kunkel engineering will contact WE Energies to determine if WE Energy would like to verify that no additional damage was done to the District's mains while We Energy updated the gas service in the area.
- e) Televising Reports
The televising of the Richmond School lateral was completed
- f) Other
Nothing to report

5. **REVIEW AND ACTION ON QUOTES FOR FLUSHING/CLEANING OF THE FORCE MAIN LOCATED AT RICHMOND SCHOOL**
Quotes were obtained from Great Lakes TV Seal Inc and Sabel. Kunkel is to investigate alternatives.
6. **DISCUSSION AND POSSIBLE ACTION REGARDING THE HOOK UP OF THE PROPERTY LOCATED AT N71W22339 GOOD HOPE ROAD**
Nothing to report
7. **DISCUSSION AND POSSIBLE ACTION REGARDING PROPERTY LOCATED AT N79W25727 PLAINVIEW RD REQUEST TO BE REMOVED FROM THE DISTRICT'S TAX BASE AND SEWER SERVICE AREA**
The request was discussed, and it was concluded that the District would not remove the property located at N79W25727 Plainview Rd from the sanitary district. Michael Sargent was Directed to send a letter to the property owners to inform them of the decision.
8. **DISCUSSION AND POSSIBLE ACTION REGARDING INSURANCE COVERATE FOR THE 2022 – 2023 YEAR**
The insurance coverage was reviewed. Linda Beal moved that the insurance be bound for 2022-2023, Mark Velsey 2nd the motion. All commissioners voted Aye. The motion passed.
9. **DISCUSSION AND POSSIBLE ACTION REGARDING VENDOR QUOTES FOR 2023 SERVICES**
Michael Sargent presented a schedule of various services including the vendors to which requests for quotes were sent and the responses received. The commissioners directed that the discussion and decision regarding accepted quoted be deferred until the October meeting. (Attachment C)
10. **DISCUSSION AND POSSIBLE ACTION REGARDING PROPERTIES LOCATED IN THE DISTRICT POTENTIALLY UTILIZING SANITARY SERVICE AND NOT BEING INVOICED AND /OR BEING REQUIRED TO CONNECT TO THE SYSTEM MAINS.**
Michael Sargent presented a schedule listing various properties that have sewer pipes adjacent to the properties that are not connected to the sewer main as required by the Sanitary Service Code or that are connected to the sewer main and have not been properly invoiced for connection fees and sewer service. After discussion Michael Sargent was directed to prepare letters to the property owners indicating action that the property owner needs to take and include an invoice for required hookup fees and past sewer service if applicable, (Attachment D)
11. **DISCUSSION AND POSSIBLE ACTION REGARDING PROPERTIES LOCATED IN THE DISTRICT NOT IN COMPLIANCE WITH THE WAUKESHA COUNTY ORDINANCE FOR SEPTIC AND HOLDING TANK INSPECTIONS.**
Michael Sargent presented a schedule listing property that potentially are not complying with the Waukesha County Ordinance concerning septic system and

holding tank inspection. The commissioners directed Michael Sargent to share the results with the Waukesha County Health Department (Attachment E)

12. DISCUSSION AND POSSIBLE ACTION REGARDING 2023 BUDGET

The commissioners reviewed the budget and direct Michael Sargent to publish the proposed budget in the required newspapers and schedule a public meeting for Oct 19, 2022, to review the proposed budget. (Attachment F)

13. DISCUSSION AND POSSIBLE ACTION REGARDING 2023 RATES

The rates as present were approved (Attachment G)

14. REPORT BY BOARD REPRESENTATIVE

Linda Beal reported the Town is starting the budget for 2023.

15. DISCUSSION AND POSSIBLE ACTION ON THE 2021 AUDIT

The final audit report was present It was moved by Linda Beal and 2nd by Mark Vesley to accept the audit report. All commissioners voted Aye. The motion passed.

16. CORRESPONDENCE (DISCUSSION ONLY)

Study of lift station flows
Study of electrical use at lift stations
Presentation of accounts payable accrual
Grinder Pump Schedule updated

17. APPROVAL OF CURRENT INVOICES

A schedule listing invoices totaling \$30,162.19 was presented to be paid. (Attachment H)

Linda Beal made a motion to approve the current invoices totaling \$30,162.19 as presented, seconded by Mark Vesley, Lind Beal pointed out that the commissioners' checks were not included. The motion was amended to approve payment of invoices totaling \$ 30,992.19. (Attachment I) All commissioners voted Aye. The motion passed.

18. APPROVAL OF THE AUGUST 2022 FINANCIAL STATEMENT

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

19. ITEMS TO BE PLACED ON FUTURE AGENDA

- a) Engineering report
 - 1. Richmond School
 - 2. Flow study
 - 3. Business Park East
 - 4. WE Energy response to request to check for damage
 - 5. Other

- b) Quote for flushing/cleaning of Force main at Richmond School
- c) Hook up of N71W22339 Good Hope Road
- d) Review of vendor quotes for 2023 service
- e) 2023 Budget
- f) 2023 Billing Rates for Title Companies

20. **CONFIRM THE DATE FOR OCTOBER MEETING CURRENTLY SET FOR OCTOBER 19, 2022**

The October regular meeting was confirmed for Wednesday October 19, 2022, following the public meeting to review the 2023 budget

21. **ADJOURNMENT OF MEETING**

Linda Beal made a motion to adjourn the meeting at 8:10 P.M., Mark Vesley seconded the motion. All commissioners voted Aye. The motion passed.

Respectfully submitted,

Michael Sargent
Lisbon Sanitary District #1 Accountant

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Richmond School Flows & Runtimes

Sussex RWPCF

September 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
Sep 01, Thu	1.1	1.0	6	7	23,400
Sep 02, Fri	1.2	1.2	10	10	13,800
Sep 03, Sat	1.0	1.0	4	3	3,600
Sep 04, Sun	0.3	0.4	1	1	13,200
Sep 05, Mon	0.0	0.0	1	0	0,000
Sep 06, Tue	2.0	1.9	9	11	15,600
Sep 07, Wed	1.4	1.3	10	8	24,000
Sep 08, Thu	1.2	0.7	9	8	10,800
Sep 09, Fri	2.8	2.8	10	11	15,000
Sep 10, Sat	0.1	0.0	1	0	19,200
Sep 11, Sun	6.9	5.4	8	10	10,800
Sep 12, Mon	8.1	8.5	12	13	155,400
Sep 13, Tue	1.5	1.4	9	9	24,600
Sep 14, Wed	1.2	1.2	9	10	14,400
Sep 15, Thu	2.1	1.9	12	12	15,600
Sep 16, Fri	1.1	1.1	7	8	22,200
Sep 17, Sat	0.3	0.3	1	1	3,600
Sep 18, Sun	1.0	1.2	4	5	4,800
Sep 19, Mon	1.4	1.2	10	8	19,800
Sep 20, Tue	1.1	0.9	10	9	15,600
Sep 21, Wed	2.6	2.1	9	10	21,600
Sep 22, Thu	1.3	1.3	9	8	22,800
Sep 23, Fri	1.5	1.9	9	11	13,800
Sep 24, Sat	0.6	0.7	2	2	6,600
Sep 25, Sun	0.5	0.4	3	2	9,000
Sep 26, Mon					4,200
Sep 27, Tue					
Sep 28, Wed					
Sep 29, Thu					
Sep 30, Fri					
Minimum	0.0	0.0	1	0	0.000
Maximum	8.1	8.5	12	13	155,400
Total	42.3	39.8	175	177	503,400
Average	1.7	1.6	7	7	19,362



Quote No. Q10243
Date: Oct 4, 2022

W 3150 Co Rd H, Fond du Lac, WI 54937
920-251-7694
www.sabelmechanical.com
Sabel Contact: Mark Grebe
Email: mark@sabelmechanical.com

Sabel Mechanical LLC

Customer Billing Information	Job Site Information	Contact and Other Information
TOWN OF LISBON SANITARY DIST #1 TOWN OF LISBON SANITARY DIST #1 , P.O. BOX 278, MENOMONEE FALLS, WI. 53051	3 Clean Outs Richmond rd N58W26262 Richmond Rd, Sussex, WI. 53089	Contact: Phone: Email:

Sabel Mechanical is pleased to submit this proposal for:

Scope of Work

- 1. Provide labor, confine space equipment, clear water pump if needed to remove three clean out flanges on force main at owners direction to look at interior of pipe. Need to drain back force main and turn off pumps while locking at interior of pipe, will provide new gaskets. If new hardware is needed will be added to invoice \$2,584.31

Quote Total: \$2,584.31
Estimate valid until: Nov 3, 2022

Customer Signature: _____ Date: _____

Customer Name (Print) _____

P.O. #: _____

Due to the fluctuating material pricing and availability, quote is valid thru end of today's business day. Pricing may have to be adjusted at time of purchase and will be reflected when project is invoiced

LISBONS SANITARY DISTRICT NO 1

PROPOSED RATE INCREASE

TITLE COMPANY SEARCH

The Lisbon Sanitary District No 1 currently charges \$ 20.00 per each account search for a title company or realtor. Recently more and more requests are being sent email requesting expedited response. This increases the amount of time it takes to completely research respond and process billing and invoices for the service.

It is therefore proposed to increase the title search fee to \$ 40.00 per request.

LISBON SANITARY DISTRICT NO 1
SUMMARY BUDGET WORKSHEET
2033 BUDGET

2024 PRELIMINARY BUDGET

AUDITED STATEMENTS

	2016	2017	2018	2019	2020	2021	FINAL BUDGET 2022	PROJECTED 2022	PROPOSED BUDGET 2023	PRELIMINARY BUDGET 2024
CHARGES FOR SERVICE AND SALES	\$ 239,326	\$ 313,898	\$ 272,912	\$ 331,963	\$ 523,989	\$ 386,160	\$ 410,633	\$ 370,903	\$ 373,910	\$ 417,467
OTHER OPERATING REVENUE	1,106	2,274	2,354	9,961	2,232	946	7,600	11,959	15,710	8,800
TOTAL OPERATING REVENUES	\$ 240,432	\$ 316,172	\$ 275,266	\$ 341,924	\$ 526,221	\$ 387,106	\$ 418,233	\$ 382,862	\$ 389,620	\$ 426,267

OPERATING AND MAINTENANCE EXPENSES

WAGE TREATMENT	\$ 154,396	\$ 270,985	\$ 302,576	\$ 289,507	\$ 256,163	\$ 139,021	\$ 280,000	\$ 190,629	\$ 240,545	\$ 286,385
PAIR AND MAINTENANCE	50,961	62,020	86,999	72,653	63,961	44,328	65,000	69,137	50,200	65,000
PLACEMENT	-	2,320	-	-	-	-	-	-	-	-
ILITIES	4,180	4,281	4,338	4,265	334	3,837	4,000	4,004	4,200	4,500
GINEERING	30,800	22,980	23,255	58,198	42,895	39,193	30,000	36,234	36,000	38,000
NERAL AND ADMINISTRATIVE										
OMMISSIONERS COMPENSATION	3,495	4,020	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320
STRICT ADMINISTRATION FEE	20,040	20,116	17,713	20,225	16,239	18,380	16,000	21,781	17,170	18,000
GAL AND PROFESSIONAL	7,665	385	5,287	15,990	1,575	-	5,000	155	-	5,000
OUNTING AND AUDIT	12,550	9,950	11,250	10,000	10,000	10,000	12,000	11,938	12,010	13,000
SURANCE	3,408	3,435	931	3,019	2,901	3,071	3,000	3,000	3,000	3,800
UBLIC NOTICES	118	250	394	177	266	276	300	350	350	400
UNK CHARGES	342	195	(45)	276	480	(338)	100	-	-	-
EDIT CARD FEES										
IPPLIES	3,373	377	122	221	460	132	-	448	420	1,000
STAGE	1,038	1,078	965	1,451	768	70	550	279	3,020	3,010
CELLANEOUS	372	1,238	11,757	6,048	632	1,236	1,100	1,131	1,220	14,000
TEREST						4,206	3,500	2,296	1,800	3,500
TOTAL OPERATING AND MAINTENANCE EXPENSES	\$ 292,438	\$ 403,630	\$ 468,862	\$ 485,350	\$ 399,994	\$ 266,732	\$ 423,870	\$ 345,013	\$ 373,255	\$ 458,915
RECRIATION	\$ 58,128	\$ 57,578	\$ 57,269	\$ 59,058	\$ 58,000	\$ 58,800	\$ 61,000	\$ 60,000	\$ 72,000	\$ 72,000
TOTAL OPERATING EXPENSES	\$ 350,566	\$ 461,208	\$ 526,131	\$ 544,408	\$ 457,994	\$ 325,532	\$ 484,870	\$ 405,013	\$ 445,255	\$ 530,915

OPERATING AND MAINTENANCE EXPENSES

RATING	\$ (110,134)	\$ (145,036)	\$ (250,865)	\$ (202,484)	\$ 68,227	\$ 61,574	\$ (66,637)	\$ (22,151)	\$ (55,635)	\$ (104,648)
LEVY	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300	\$ 91,051	\$ 50,000	\$ 50,000	\$ 50,352	\$ 50,000	\$ 50,000
DENTAL QUARTERLY RATE	\$ 90.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 220.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 170.00

ATTACHMENT E

10/18/2022 10:06 AM

In Progress Checks - Full Report - ALL
 ALL Checks by Payee
 TOWN BANK CHECKING ACCOUNT

Page: 1
 ACCT

Dated From: 10/01/2022 From Account:
 Thru: 10/18/2022 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
<hr/>			
	10/18/2022	Horton Group, Inc.	
SEPT 2022 INVOICE			
100-00-53700-000-000		INSURANCE	
		SEPT 2022 INVOICE	2,457.00
			Total
			2,457.00
<hr/>			
	10/15/2022	KUNKEL ENGINEERING GROUP	
AUGUST WORK			
100-00-55500-000-000		ENGINEERING FEES	
		AUGUST WORK	3,480.00
		0257174	
			Total
			3,480.00
<hr/>			
	10/15/2022	TAX MANAGEMENT & FINANCIAL HORIZONS	
to 10-16-2022			
100-00-50500-000-000		DEPUTY SECRETARY & BOOKKEPPIN	
		to 10-16-2022	2,557.00
		9105	
100-00-53500-000-000		POSTAGE	
		to 10-16-2022	297.64
		9105	
			Total
			2,854.64
<hr/>			
	10/15/2022	THE EXPEDITERS INC	
MANOLES			
100-00-55000-000-000		MAINTENANCE & REPAIRS	
		MANOLES	18,676.25
		3394	
			Total
			18,676.25
<hr/>			
	10/15/2022	Town of Lisbon	
MAY 2022 SERVICES OF MUNICIPAL LAW			
100-00-52100-000-000		LEGAL FEES	
		MAY 2022 SERVICES OF MUNICIPAL LAW	164.80
		20200921	
			Total
			164.80
<hr/>			
	10/15/2022	Village of Sussex	
SEPT 2022			
100-00-60100-000-000		SEWAGE TREATMENT EXPENSE	
		SEPT 2022	17,368.36
		6611	
100-00-55000-000-000		MAINTENANCE & REPAIRS	
		SEPT 2022	1,018.53
		6611	
100-00-54100-000-000		UTILITIES	
		SEPT 2022	26.55
		6611	

10/18/2022 10:06 AM

In Progress Checks - Full Report - ALL

Page: 2

ALL Checks by Payee

ACCT

TOWN BANK CHECKING ACCOUNT

Dated From: 10/01/2022

From Account:

Thru: 10/18/2022

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
		Total	18,413.44
	10/18/2022	WE Energies	
		SEPT INVOCIE	
100-00-54100-000-000		UTILITIES	307.51
		SEPT 2022 INVOICE	
		Total	307.51
		Grand Total	46,353.64

10/18/2022 10:06 AM

In Progress Checks - Full Report - ALL

Page: 3

ALL Checks by Payee

ACCT

TOWN BANK CHECKING ACCOUNT

Dated From: 10/01/2022

From Account:

Thru: 10/18/2022

Thru Account:

Amount

Total Expenditure from Fund # 100 - GENERAL FUND

46,353.64

Total Expenditure from all Funds

46,353.64

LIBBON 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	06/30/2021
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	\$22,390.77	\$10,678.76	\$93,484.54	\$42,170.99	\$9,299.47	\$22,237.15	\$29,502.00	\$26,145.01
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	\$761,205.67
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	\$118,993.53
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	\$30,722.40
	TOTAL CASH	\$847,248.02	\$825,591.77	\$908,441.88	\$917,175.80	\$909,379.56	\$922,445.07	\$903,952.28	\$884,776.59
	LESS: RESTRICTED ASSETS	-\$364,314.67	-\$367,648.00	-\$372,648.00	-\$377,648.00	-\$382,648.00	-\$387,648.00	-\$392,648.00	-\$397,648.00
	UNRESTRICTED CASH	\$482,933.35	\$457,943.77	\$535,793.88	\$539,527.80	\$526,731.56	\$534,797.07	\$511,304.28	\$487,128.59

INVESTMENT IN CAPITAL ASSETS
RESTRICTED FOR EQUIPMENT REPLACEMENT
UNRESTRICTED

\$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	\$2,719,932.88	\$2,714,932.88	\$2,709,932.88
\$364,314.67	\$367,648.00	\$372,648.00	\$377,648.00	\$382,648.00	\$387,648.00	\$392,648.00	\$397,648.00	\$402,648.00	\$407,648.00
\$419,300.33	\$445,834.33	\$488,271.53	\$469,531.75	\$447,888.98	\$473,066.48	\$439,349.04	\$418,812.20	\$418,812.20	\$418,812.20
\$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	\$3,536,393.08	\$3,536,393.08	\$3,536,393.08

TOTAL NET POSITION

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

\$90,756.71	\$115,668.28	\$42,392.87	\$23,605.62	\$1,887.57	\$26,937.24	-\$7,022.56	-\$28,030.72	-\$7,022.56	-\$28,030.72
\$11,170.32	\$36,081.89	\$42,392.87	-\$18,787.25	-\$21,718.05	\$25,049.67	-\$33,959.80	-\$54,967.96	-\$33,959.80	-\$54,967.96

Account Number	Account Description	07/31/2021	08/31/2021	09/30/2022
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	\$54,789.33	\$52,164.64	\$11,817.41
100-00-10400-000-000	TOWN BANK MONEY MARKET	\$721,758.87	\$722,675.21	\$748,898.66
100-00-12000-000-000	REPLACEMENT CASH	\$119,149.94	\$119,367.48	\$119,604.65
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	\$30,762.78	\$30,818.95	\$30,880.18
	TOTAL CASH	\$926,460.92	\$925,026.28	\$931,200.90
	LESS: RESTRICTED ASSETS	-\$402,648.00	-\$407,648.00	-\$412,648.00
	UNRESTRICTED CASH	\$523,812.92	\$517,378.28	\$518,552.90

INVESTMENT IN CAPITAL ASSETS
RESTRICTED FOR EQUIPMENT REPLACEMENT
UNRESTRICTED

\$2,714,932.88	\$2,709,932.88	\$2,711,958.88	\$2,711,958.88	\$2,711,958.88
\$402,648.00	\$407,648.00	\$412,648.00	\$412,648.00	\$412,648.00
\$504,260.95	\$504,441.42	\$486,930.78	\$486,930.78	\$486,930.78
\$3,621,841.83	\$3,622,022.30	\$3,561,537.66	\$3,561,537.66	\$3,561,537.66

TOTAL NET POSITION

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

\$8,423.25	\$4,863.31	-\$54,592.82	-\$54,592.82	-\$54,592.82
-\$18,513.99	-\$22,073.93	-\$76,666.75	-\$76,666.75	-\$76,666.75

LISBON SANITARY DISTRICT NO 1
BALANCE SHEETS
AS OF SEPT 30, 2022 VS SEPT 30, 2021

Account Number	Account Description	09/30/2022	09/30/2021	Change	Change %
100-00-10100-000-000	CHECKING	\$ -	\$ -		
100-00-10200-000-000	MONEY MARKET	-	-		
100-00-10300-000-000	TOWN BANK CHECKING ACCOUNT	11,817.41	11,103.35	714.06	6.43%
100-00-10400-000-000	TOWN BANK MONEY MARKET	748,898.66	640,373.45	108,525.21	16.95%
100-00-12000-000-000	REPLACEMENT CASH	119,604.65	118,756.85	847.80	0.71%
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	30,880.18	30,658.59	221.59	0.72%
	TOTAL CASH	911,200.90	800,892.24	110,308.66	13.77%
100-00-12200-000-000	SEWER USER FEES RECEIVABLE	25,955.24	26,898.19	(942.95)	-3.51%
100-00-12220-000-000	COMMERCIAL	(883.30)	76.16	(959.46)	-1259.80%
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	-	950.00	(950.00)	
100-00-13600-000-000	SEWER CONNECTION REC	-	-		
100-00-14000-000-000	TAXES RECEIVABLE	15,010.73	13,917.54	1,093.19	#DIV/0!
100-00-15500-000-000	CLAIM RECEIVABLE	-	-		
	TOTAL RECEIVABLE	43,143.26	50,121.89	(6,978.63)	-13.92%
100-00-16000-000-000	UTILITY PLANT	4,365,739.00	4,358,713.00	7,026.00	0.16%
100-00-16500-000-000	ACCUMULATED DEPR. NET PLANT	(1,653,780.12)	(1,594,080.12)	(59,700.00)	3.75%
		2,711,958.88	2,764,632.88	(52,674.00)	-1.91%
100-00-16999-000-000	PREPAID EXPENSE	-	2,000.00	(2,000.00)	-100.00%
	TOTAL ASSETS	\$ 3,666,303.04	\$ 3,617,647.01	\$ 48,656.03	1.34%
100-00-21000-000-000	ACCOUNTS PAYABLE	\$ 53,012.66	\$ 29,650.98	\$ 23,361.68	78.79%
100-00-25000-000-000	DEFERRED REVENUE/TAXES	50,000.00	50,000.00	-	0.00%
	TOTAL LIABILITY AND DEFERRED REV	103,012.66	79,650.98	23,361.68	29.33%
100-00-30000-000-000	FUND BALANCE	3,611,659.99	3,492,667.14	118,992.85	3.41%
	CURRENT YEAR CHANGE	(48,369.61)	45,328.89	(93,698.50)	-206.71%
	TOTAL FUND BALANCE	3,563,290.38	3,537,996.03	25,294.35	0.71%
	TOTAL LIABILITIES AND FUND BALANCE	\$ 3,666,303.04	\$ 3,617,647.01	\$ 48,656.03	1.34%

LISBON SANITARY DISTRICT NO 1
INCOME STATEMENT
AS OF SEPT 30, 2022 VS SEPT 30, 2021

Account Number	Account Description	09/30/2021	09/30/2022	Change	Change %
100-00-40000-000-000	USER FEES	\$ 279,268.40	\$ 276,867.11	\$ 2,401.29	0.8%
100-00-40020-000-000	COMMERCIAL	3,092.57	679.51	2,413.06	355.1%
100-00-40100-000-000	SUSSEX PLANT PASSTHRU				
100-00-41000-000-000	TAXES REVENUE	371.75	-	371.75	
100-00-42000-000-000	CAPITAL CONTRIBUTION	1,552.50	(2,522.00)	4,074.50	-161.5%
100-00-43000-000-000	INTEREST INCOME	4,470.48	325.48	4,145.00	1273.5%
100-00-45000-000-000	FINANCE CHARGE	2,350.00	3,025.00	(675.00)	-22.3%
100-00-48000-000-000	MISCELLANEOUS REVENUES	2,095.43	1,284.86	810.57	63.0%
100-00-48002-000-000	CREDIT CARD FEES	30.00	-	30.00	
	TOTAL REVENUE	293,231.13	279,659.96	13,571.17	4.8%
100-00-50000-000-000	COMMISSIONERS FEES	2,490.00	2,490.00	-	
100-00-50500-000-000	DEPUTY SECRETARY & BOOKKEEPIN	19,670.98	10,228.20	9,442.78	92.3%
100-00-51000-000-000	TRAVEL				
100-00-52100-000-000	LEGAL FEES	319.80	-	319.80	
100-00-52200-000-000	AUDIT & ACCOUNTING FEES	10,937.50	10,000.00	937.50	9.3%
100-00-52500-000-000	BANK CHARGES		(337.56)	337.56	-100.0%
100-00-52600-000-000	SQUARE FEES	342.70		342.70	
100-00-53000-000-000	PUBLICATION FEES				
100-00-53500-000-000	POSTAGE	1,137.25	720.95	416.30	57.7%
100-00-53700-000-000	INSURANCE	2,991.00	2,557.00	434.00	16.9%
100-00-54000-000-000	SUPPLIES	203.95		203.95	
100-00-54100-000-000	UTILITIES	2,660.26	2,161.39	498.87	23.0%
100-00-54500-000-000	REPLACEMENT				
100-00-55000-000-000	MAINTENANCE & REPAIRS	81,813.10	21,779.46	60,033.64	275.6%
100-00-55100-000-000	MAINT AND REPAIR BILLED TO CUS	565.27		565.27	
100-00-55500-000-000	ENGINEERING FEES	31,713.75	22,844.61	8,869.14	38.8%
100-00-55700-000-000	ENGN ADMIN EXP BILL CUSTOMER				
100-00-56000-000-000	DEPRECIATION EXPENSE	45,000.00	44,100.00	900.00	2.0%
100-00-57000-000-000	MISCELLANEOUS EXPENSE	1,053.20	880.00	173.20	19.6%
100-00-58500-000-000	INTEREST AND FISCAL CHARGES				
100-00-60100-000-000	SEWAGE TREATMENT EXPENSE	140,701.98	116,907.02	23,794.96	20.3%
	TOTAL EXPENSES	341,600.74	234,331.07	107,269.67	45.7%
100-00-60200-000-000	CLAIM REVENUE				
	REVENUE OVER (UNDER) EXPENSES	(48,369.61)	45,328.89	(93,698.50)	-206.71%

LISBON SANITARY DISTRICT NO 1
STATEMENT OF NET POSITION
AS OF SEPT 30, 2022 VS SEPT 30, 2021

Account Number	Account Description	09/30/2022	09/30/2022	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	\$ -	\$ -	\$ -	
100-00-10400-000-000	TOWN BANK MONEY MARKET	\$ 11,817.41	\$ 11,103.35	714.06	6.4%
100-00-12000-000-000	REPLACEMENT CASH	\$ 748,898.66	\$ 640,373.45	108,525.21	16.9%
100-00-12100-000-000	INVESTMENTS POOLED ACCOUNT	\$ 119,604.65	\$ 118,756.85	847.80	0.7%
	LESS: RESTRICTED ASSETS	\$ 30,880.18	\$ 30,658.59	221.59	0.7%
	TOTAL UNRESTRICTED CASH	<u>(412,648.00)</u>	<u>(356,232.00)</u>	<u>(56,416.00)</u>	<u>15.8%</u>
		498,552.90	444,660.24	53,892.66	12.1%
100-00-12200-000-000	SEWER USER FEES RECEIVABLE	25,955.24	26,898.19	(942.95)	-3.5%
100-00-12220-000-000	COMMERCIAL	(883.30)	76.16	(959.46)	-1259.8%
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	-	-	-	
100-00-12600-000-000	RECEIVABLE CAPCITY BILLING	3,210.00	8,280.00	(5,070.00)	-61.2%
100-00-12700-000-000	ENGN ADMIN BILL CUSTOMER REC	(149.41)	-	(149.41)	
100-00-13600-000-000	SEWER CONNECTION REC	-	950.00	(950.00)	
100-00-14000-000-000	TAXES RECEIVABLE	-	-	-	#DIV/0!
100-00-15500-000-000	CLAIM RECEIVABLE	15,010.73	13,917.54	1,093.19	7.8%
	TOTAL RECEIVABLE	<u>43,143.26</u>	<u>50,121.89</u>	<u>(6,978.63)</u>	<u>-13.9%</u>
100-00-16999-000-000	PREPAID EXPENSE	-	2,000.00	(2,000.00)	-100.0%
	TOTAL CURRENT ASSETS	<u>541,696.16</u>	<u>496,782.13</u>	<u>44,914.03</u>	<u>9.0%</u>
NON CURRENT ASSETS					
	RESTRICTED ASSETS	412,648.00	356,232.00	56,416.00	15.8%
100-00-16000-000-000	UTILITY PLANT	4,365,739.00	4,358,713.00	7,026.00	0.16%
100-00-16500-000-000	ACCUMULATED DEPR.	(1,653,780.12)	(1,594,080.12)	(59,700.00)	3.75%
	TOTAL NON CURRENT ASSETS	<u>3,124,606.88</u>	<u>3,120,864.88</u>	<u>3,742.00</u>	<u>0.12%</u>
	TOTAL ASSETS	<u>\$ 4,577,503.94</u>	<u>\$ 4,418,539.25</u>	<u>\$ 158,964.69</u>	<u>3.60%</u>
LIABILITIES					
100-00-21000-000-000	ACCOUNTS PAYABLE	\$ 53,012.66	\$ 29,650.98	\$ 23,361.68	78.79%
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	<u>103,012.66</u>	<u>79,650.98</u>	<u>23,361.68</u>	<u>29.33%</u>
NET POSITION					
	INVESTMENT IN CAPITAL ASSETS	\$ 2,711,958.88	\$ 2,764,632.88	\$ (52,674.00)	-1.91%
	RESTRICTED FOR EQUIPMENT REPLACEMENT	412,648.00	356,232.00	56,416.00	15.84%
	UNRESTRICTED	436,930.78	351,464.77	85,466.01	24.32%
	TOTAL NET POSITION	<u>3,561,537.66</u>	<u>3,472,329.65</u>	<u>85,063.01</u>	<u>2.45%</u>

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

Account Number	Account Description	09/30/2022	09/30/2021	Change	Change %
100-00-40000-000-000	USER FEES	\$ 279,268.40	\$ 276,867.11	\$ 2,401.29	0.87%
100-00-40020-000-000	COMMERCIAL	\$ 3,092.57	\$ 679.51	2,413.06	355.12%
100-00-40100-000-000	SUSSEX PLANT PASSTHRU	\$ -	\$ -	-	
100-00-41000-000-000	TAXES REVENUE	\$ 371.75	\$ -	371.75	
100-00-42000-000-000	CAPITAL CONTRIBUTION	\$ 1,552.50	\$ (2,522.00)	4,074.50	-161.56%
	CHARGES FOR SERVICES AND SALES	284,285.22	275,024.62	9,260.60	3.37%
100-00-45000-000-000	FINANCE CHARGE	2,350.00	3,025.00	(675.00)	-22.31%
100-00-48000-000-000	MISCELLANEOUS REVENUES	30.00	-	30.00	
	OTHER OPERATING EXPENSES	2,380.00	3,025.00	(645.00)	-21.32%
	TOTAL OPERATING REVEUE	286,665.22	278,049.62	8,615.60	3.10%
100-00-50000-000-000	COMMISSIONERS FEES	2,490.00	2,490.00	-	0.00%
100-00-50500-000-000	DEPUTY SECRETARY & BOOKKEEPING	19,670.98	10,228.20	9,442.78	92.32%
100-00-51000-000-000	TRAVEL	-	-	-	
100-00-52100-000-000	LEGAL FEES	319.80	-	319.80	
100-00-52200-000-000	AUDIT & ACCOUNTING FEES	10,937.50	10,000.00	937.50	9.38%
100-00-52500-000-000	BANK CHARGES	-	(337.56)	337.56	-100.00%
100-00-53000-000-000	PUBLICATION FEES	-	-	-	
100-00-53500-000-000	POSTAGE	1,137.25	720.95	416.30	57.74%
100-00-53700-000-000	INSURANCE	2,991.00	2,557.00	434.00	16.97%
100-00-54000-000-000	SUPPLIES	203.95	-	203.95	
100-00-54100-000-000	UTILITIES	2,660.26	2,161.39	498.87	23.08%
100-00-54500-000-000	REPLACEMENT	-	-	-	
100-00-55000-000-000	MAINTENANCE & REPAIRS	81,813.10	21,779.46	60,033.64	275.64%
100-00-55100-000-000	MAINT AND REPAIR BILLED TO CUS	565.27	-	565.27	
100-00-55500-000-000	ENGINEERING FEES	31,713.75	22,844.61	8,869.14	38.82%
100-00-55700-000-000	ENGN ADMIN EXP BILL CUSTOMER	-	-	-	
100-00-57000-000-000	MISCELLANEOUS EXPENSE	1,053.20	880.00	173.20	19.68%
100-00-57500-000-000	INTEREST AND FISCAL CHARGES	-	-	-	
100-00-60100-000-000	SEWAGE TREATMENT EXPENSE	140,701.98	116,907.02	23,794.96	20.35%
	TOTAL OPERATING AND MAINTENACE	296,258.04	190,231.07	106,026.97	55.74%
100-00-56000-000-000	DEPRECIATION EXPENSE	45,000.00	44,100.00	900.00	2.04%
	TOTAL OPERATING EXPENSES	341,258.04	234,331.07	106,926.97	45.63%
	OPERATING INCOME OR (LOSS)	(54,592.82)	43,718.55	(98,311.37)	-224.87%
	TAX LEVY				
100-00-43000-000-000	INTEREST INCOME	4,470.48	325.48	4,145.00	1273.50%
100-00-60200-000-000	CLAIM REVENUE	-	-	-	
	TOTAL ONE OPERATING REVENUE	4,470.48	325.48	4,145.00	1273.50%
	CHANGE IN FINANCIAL POSITION	(50,122.34)	44,044.03	(98,311.37)	-223.21%
	NET POSITION BEGINNING OF YEAR	3,611,660.00	3,428,285.62	183,374.38	5.35%
	NET POSITION	3,561,537.66	3,472,329.65	89,208.01	2.45%