

Lisbon Sanitary District # 1
Regular Meeting
June 17 2020 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, Linda Beal, and Mark Vesley present.

**APPROVAL OF THE MINUTES FROM THE MARCH, APRIL AND MAY 2020
REGULAR MEETINGS**

Dennis Golner presented the minutes from the March, April and May 2020 regularly scheduled meetings. Linda Beal made a motion to approve the March, April and May 2020 regular meeting minutes as presented. Seconded by Mark Vesley. All commissioners voted Aye. The motion passed.

CITIZENS COMMENTS

Christine Cole – When the sewer was originally put in their request to hook up was denied. The septic system at the house is now failing and she wants to hook up to the sewer. She has received the letter from the District Accountant explaining the costs and is willing to pay the costs. Property owner requests that the process move forward in requesting from Sussex that the property be able to hook up to the sewer service.

Matthew Laedtke – Is also interested in hooking up to the sewer and will require the same process as his neighbor.

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

Mark Vesley made a motion to officially make the request to Sussex to hook up the property located at N71W22339 Good Hope Road and N71W22395 Good Hope Road once a letter of acknowledgment for costs of hook up is received from home owner. Seconded by Linda Beal. All commissioners voted Aye. The motion passed.

Michael Sargent to send a formal letter of agreement to the property owners.

ENGINEERING REPORT

The District Engineer was not present, report given by Michael Sargent.

- a) Richmond School
- b) Water flow as measured at the Jeanine metering station
 - a. Question of how long to leave the rented flow meter in the system. It was agreed upon to leave till the claim and billing is all settled and back to normal.
 - b. The 1989 agreement states that Sussex is supposed to maintain the meters however, the District has been doing it. The District now has an agreement with L.W. Allen to check the meters more thoroughly.
- c) Resolution of Claim made against Sussex Sewer Utility
 - a. The negotiations have moved forward and are currently going for approval in front of the Sussex Village Board.
- d) Plainview Telemetry Station
 - a. This has been installed and is completed.
- e) Casey's Development
- f) Leid's Property
- g) GIS Mapping
- h) Sussex Preserve Addition No. 2 Subdivision
 - a. Received a copy of the 1989 Boarder agreement between Sussex and Lisbon

explaining this. This does not have an impact on the Lisbon Sanitary District.

i) Other

DISCUSSION AND POSSIBLE ACTION REGARDING SANITARY SERVICE CODE AND NEW CONNECTIONS TO THE LISBON SANIARY DISTRICT SYSTEM

Board members discussed if a change to the Sanitary District Service Code should be considered which would require new installation of grinder pumps be the responsibility of the homeowner and not then District. Current grinder pumps would be grandfathered for the District being responsible for the maintenance and repair. Michael Sargent to reach out to the District's Attorney Hammes to draft the requested changes with a current listing of grinder pumps.

DISCUSS THE REQUIREMENT FOR PICTURES TO ACCOMPANY ALL REPAIR INVOICES FROM JOE DEBELAK PLUMING AND HEATING

The requirement for pictures for preventative maintenance of grinder pumps is causing some issues with the pumps requiring repair work. The commissioners decided that pictures only need to be provided for repair or replacement invoices. The picture requirement for preventative maintenance will be deleted on next year's bid letters.

DISCUSSION AND POSSIBLE ACTIONS REGARDING THE INSTALLATION AT THE DUPLEX AT W220N7438 CHERRY HILL

There seems to be high dollar expenses coming from this property every year and the grinder pump is being replaced more often than the life span suggests. The commissioners requested the District's Engineer to look into the issues and what the best solution would be for this property to reduce the repair expenses coming from this location.

UPDATE ON LEID'S TIF DISTRICT

There is a hold on the project to develop a well on the Leid's property. This is due to the possibility of water coming from Sussex.

REPORT BY BOARD REPRESENTATIVE

The Town has a temporary Treasurer right now.

The potential candidates for the Town Administrator position are currently being reviewed.

DISCUSSION AND POSSIBLE ACTION REGARDING BANKING SERVICES

Michael Sargent presented a resolution (Attachment A) to change from PNC Bank to Town Bank for Banking services.

Linda Beal made a motion to approve the banking resolution as presented by Michael Sargent.

Seconded by Mark Vesley. All commissioners voted Aye. The motion passed.

Michael Sargent presented the documents that need to be signed in order to open a new checking and savings account at Town Bank. Michael Sargent was instructed to go ahead with the process to change banks.

REVIEW AND DISCUSSION OF 2019 ANNUAL AUDIT REPORT

Nothing to report at this time.

CORRESPONDENCE (DISCUSSION ONLY)

Insurance Renewal Questionnaire

Energy Study

APPROVAL OF CURRENT INVOICES

Invoices totaling \$23,744.37 were presented to be paid. (Attachment B)

Linda Beal made a motion to approve the current invoices totaling \$23,744.37 as presented, seconded by Mark Vesley. All commissioners voted Aye. The motion passed.

APPROVAL OF THE MAY 2020 FINANCIAL STATEMENT

Michael Sargent pointed out that the financials have a little different look, trying to give a

more current year to prior year view. Currently, the District looks healthy however, this is due to not paying the Sussex invoices.

Mark Vesley made a motion to approve the May 2020 financial statements as presented (Attachment C), 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. Water flow as measured at the Jeanine Lift Station
 - c. Resolution of claim made against Sussex Sewer Utility
 - d. Leid's Property
 - e. Reconfiguration of grinder pump located at W220N7438 Cherry Hill
 - f. CMAR
 - g. Other
- b) Sewer Service Code and new connections to the Lisbon Sanitary District System
- c) Hook Up of N71W22339 Good Hope Road and N71W22335 Good Hope Road
- d) Update on Leid's Tif District
- e) 2019 Annual Audit Report

SET DATE FOR NEXT MEETING

The July regular meeting was set for Wednesday July 15, 2020 at 6:30 P.M.

ADJOURNMENT OF MEETING

Linda Beal made a motion to adjourn the meeting at 8:07 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 note

Lisbon Sanitary District #1

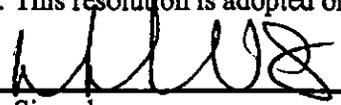
Bank Resolution

WHEREAS, the Lisbon Sanitary District #1 (District) is legally organized in and pursuant to the laws of Wisconsin.

WHEREAS, the of Commissions of the District in accordance with its bylaws, Sanitary Service Code and all applicable law, have determined that opening one or more bank accounts is in the district's best interest

NOW, THEREFORE, THE FOLLOWING IS RESOLVED:

1. The District is authorized to establish one or more accounts with Town Bank (Bank), which includes, but is not limited to, maintaining and funding savings, checking, and other financial accounts.
2. The attached list of personnel (Agents) are authorized to endorse and make deposits, sign checks, withdraw funds, and otherwise operate such account on behalf of the District:
3. The Agents may not borrow money or obtain credit on the Districts behalf. However, such authority may be granted to the Agents by resolution at a later date..
4. This resolution may be executed in counterparts. Facsimile or scanned signatures are binding and are considered to be original signatures.
5. This resolution is adopted on June 17, 2020.



Signed

6-17-20

Date

CUSTOMER DUE DILIGENCE ENTITY WORKSHEET

TOWN BANK

A WINTHROP COMMUNITY BANK

ENTITY NEW To Town Bank EXISTING To Town Bank

Name of Business(s)	LISBON SANITARY DISTRICT #1
Physical Address:	N84W145787 MENOMONEE AVE STE 5, MENOMONEE FALLS, WI 53051
Mailing Address:	PO BOX 278, MENOMONEE FALLS, WI 53052
EIN(s):	39-1613525
General Business Phone:	262 923-8100 EXT 0
Main Contact Person:	MICHAEL M SARGENT
Line of Business:	COMMUNITY SANITARY SEWER

The CDD Rule: The U.S. Department of the Treasury's Financial Crimes Enforcement Network (FinCEN) has put a new customer due diligence (CDD) rule in place that requires financial institutions to collect additional information to verify the identity of certain types of owners, and top level officials, of legal entities opening or making changes to accounts. Legal entities include corporations, limited liability companies, or other organizations that are filed with a Secretary of State or similar office. This excludes: any sole proprietorships, unincorporated associations, or individuals opening accounts on their own behalf. The CDD Rule requires that we identify, verify, and keep records of beneficial owners and/ or controlling party information for our legal entity customers regardless of signer status at the time of account opening or at the point of a significant change to an account.

What does this mean?

Account signer(s) who own(s) 25% or more of the equity interest and or an individual who has significant managerial control over the entity, will need to provide full due diligence (fill-in all items below) along with the total percentage of equity interest in the company /ies.

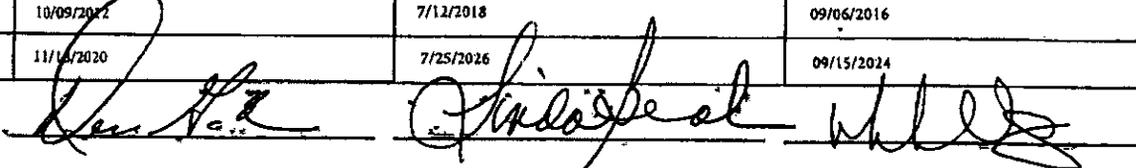
Non-Account-Signer(s) who own 25% or more of equity interest and / or an individual who has significant managerial control over the entity will need to provide the following information only: name, D.O.B., address, Social Security and a valid U.S. government-issued ID (i.e. driver's license, state ID, alien registration card, U.S. passport, or a matricula card) along with the percentage of equity interest in the company /ies.

* Fill out the below due diligence completely and sign.

CLIENT INFORMATION	<input checked="" type="checkbox"/> NEW To Town Bank <input type="checkbox"/> EXISTING To Town Bank <input checked="" type="checkbox"/> Authorized Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____ <input type="checkbox"/> Non-Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____ <input checked="" type="checkbox"/> Inquiry & Transfer <input type="checkbox"/> Inquiry <input checked="" type="checkbox"/> Primary Signer On Account Doc <input checked="" type="checkbox"/> Primary Signer On TM Agreements	<input checked="" type="checkbox"/> NEW To Town Bank <input type="checkbox"/> EXISTING To Town Bank <input checked="" type="checkbox"/> Authorized Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____ <input type="checkbox"/> Non-Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____ <input checked="" type="checkbox"/> Inquiry & Transfer <input type="checkbox"/> Inquiry <input checked="" type="checkbox"/> Primary Signer On Account Doc <input checked="" type="checkbox"/> Primary Signer On TM Agreements	<input checked="" type="checkbox"/> NEW To Town Bank <input type="checkbox"/> EXISTING To Town Bank <input checked="" type="checkbox"/> Authorized Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____ <input type="checkbox"/> Non-Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____ <input checked="" type="checkbox"/> Inquiry & Transfer <input type="checkbox"/> Inquiry <input type="checkbox"/> Primary Signer On Account Doc <input type="checkbox"/> Primary Signer On TM Agreements
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NAME	DENNIS GOLNER	LINDA BEAL	MARK VESLEY
Residential Address	W225N8064 ROLLING HILLS DR	N82 W22663 SUSAN PLACE	N78W22365 FOREST HILL LA
City, State, Zip	LISBON, WI 53089	LISBON, WI 53089	LISBON, WI 53089
Business Phone	262 255-3660	262 617-8125	262 442-6071
Mobile Phone	262 255-3660	262 617-8125	262 442-6071
Primary E-mail	DGOLNER@wlrr.com	lbeal@townoflisbonwi.com	mvesely@wlrr.com
SSN	394-54-6651	395-46-5022	395-70-0414
Date of Birth	11-18-1949	07-25-1947	09/15/1965
Mother's Maiden Name or Password for the account	JOECKS	DUBERKE	CASTONA
Employer	RETIRED	TOWN OF LISBON	ARGO INDUSTRIES
Occupation	RETIRED	TOWN SUPERVISOR	OWNER
Proof of Citizenship	<input checked="" type="checkbox"/> US Citizen <input type="checkbox"/> Non US <input type="checkbox"/> Resident of U.S.	<input checked="" type="checkbox"/> US Citizen <input type="checkbox"/> Non US <input type="checkbox"/> Resident of U.S.	<input checked="" type="checkbox"/> US Citizen <input type="checkbox"/> Non US <input type="checkbox"/> Resident of U.S.

IDENTIFICATION	<input checked="" type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula	<input checked="" type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula	<input checked="" type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula
Primary ID Type	<input checked="" type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula	<input checked="" type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula	<input checked="" type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula
ID #	G456-1734-9418-02	B400-5314-7765-02	V240-5456-5335-02
Place of Issue	WISCONSIN	WISCONSIN	WISCONSIN
Issue Date	10/09/2012	7/12/2018	09/06/2016
Expiration Date	11/16/2020	7/25/2026	09/15/2024

Signatures: 

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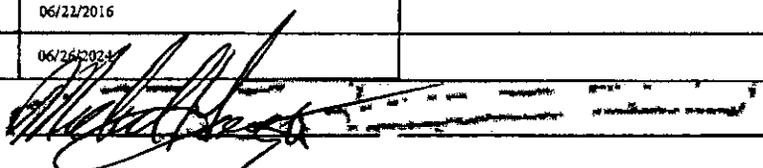
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	<input checked="" type="checkbox"/> Authorized Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____	<input type="checkbox"/> Authorized Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____	<input type="checkbox"/> Authorized Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____
	<input type="checkbox"/> Non-Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____	<input type="checkbox"/> Non-Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____	<input type="checkbox"/> Non-Signer <input type="checkbox"/> Beneficiary Owner Percentage: _____
	<input checked="" type="checkbox"/> Inquiry & Transfer <input type="checkbox"/> Inquiry <input type="checkbox"/> Primary Signer On Account Doc <input type="checkbox"/> Primary Signer On TM Agreements	<input type="checkbox"/> Inquiry & Transfer <input type="checkbox"/> Inquiry <input type="checkbox"/> Primary Signer On Account Doc <input type="checkbox"/> Primary Signer On TM Agreements	<input type="checkbox"/> Inquiry & Transfer <input type="checkbox"/> Inquiry <input type="checkbox"/> Primary Signer On Account Doc <input type="checkbox"/> Primary Signer On TM Agreements

Name	MICHAEL M SARGENT		
Residential Address	W145N7377 NORTHWOOD DR		
City, State, Zip	MENOMONEE FALLS, WI 53051		
Business Phone	262 923-8100 EXT 1		
Mobile Phone	414 803-3164		
Primary E-mail	MICHAEL.SARGENT@MANAGEDTAXES.COM		
SSN	394-42-2992		
Date of Birth	06/26/1945		
Mother's Maiden Name	KONOP		
Password for the account			
Employee	TAX MANAGEMENT & FINANCIAL HORIZONS		
Occupation	OWNER		
Proof of Citizenship	<input checked="" type="checkbox"/> US Citizen <input type="checkbox"/> Non US <input type="checkbox"/> Resident of U.S.	<input type="checkbox"/> US Citizen <input type="checkbox"/> Non US <input type="checkbox"/> Resident of U.S.	<input type="checkbox"/> US Citizen <input type="checkbox"/> Non US <input type="checkbox"/> Resident of U.S.

IDENTIFICATION	<input checked="" type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula	<input type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula	<input type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula
Primary ID Type	<input checked="" type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula	<input type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula	<input type="checkbox"/> DL <input type="checkbox"/> State ID <input type="checkbox"/> Passport <input type="checkbox"/> Matricula
ID #	S625-5534-5226-02		
Place of Issue	WISCONSIN		
Issue Date	06/22/2016		
Expiration Date	06/26/2024		

Signatures:



Check Nbr	Check Date	Payee	Check Amount	Memo	APPROVED	DENIED
2906	6/17/2020	Brabazon	\$ 6,813.83	INV 5190523	\$ 6,813.83	
2907	6/17/2020	Cramer, Multhauf & Hammes, LLP	\$ 367.50		\$ 367.50	
2908	6/17/2020	DeBelak, Joe Plumbing & Heating Company Inc.	\$ 2,496.86		\$ 2,496.86	
2909	6/17/2020	Golner, Dennis	\$ 465.00		\$ 465.00	
2910	6/17/2020	TAX MANAGEMENT & FINANCIAL HORIZONS	\$ 1,106.40		\$ 1,106.40	
2911	6/17/2020	Vesley, Mark	\$ 365.00		\$ 365.00	
2912	6/17/2020	Village of Lannon	\$ 11,853.08		\$ 11,853.08	
2913	6/17/2020	WE Energies	\$ 276.70		\$ 276.70	
			\$ 23,744.37		\$ 23,744.37	

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Check Register - Full Report - ALL
ALL Checks
CHECKING

Page: 1
ACCT

Dated From: 6/17/2020 From Account:
Thru: 6/17/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
2906	6/17/2020	Brabazon INV 5190523	
100-00-55000-000-000		MAINTENANCE & REPAIRS INV 5190523	3,757.00
100-00-55000-000-000		MAINTENANCE & REPAIRS INV 5190522	3,056.83
		Total	6,813.83
2907	6/17/2020	Cramer, Multhauf & Hammes, LLP	
100-00-52100-000-000		LEGAL FEES	367.50
		Total	367.50
2908	6/17/2020	DeBelak, Joe Plumbing & Heating Company Inc.	
100-00-55000-000-000		MAINTENANCE & REPAIRS 121846	396.00
100-00-55000-000-000		MAINTENANCE & REPAIRS 121847	2,100.86
		Total	2,496.86
2909	6/17/2020	Golner, Dennis	
100-00-50000-000-000		COMMISSIONERS FEES	465.00
		Total	465.00
2910	6/17/2020	TAX MANAGEMENT & FINANCIAL HORIZONS	
100-00-53500-000-000		POSTAGE 5043	7.00
100-00-50500-000-000		DEPUTY SECRETARY & BOOKKEPPIN 5043	1,099.40
		Total	1,106.40
2911	6/17/2020	Vesley, Mark	
100-00-50000-000-000		COMMISSIONERS FEES	365.00
		Total	365.00

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Check Register - Full Report - ALL
ALL Checks
CHECKING

Page: 2
ACCT

Dated From: 6/17/2020 From Account:
Thru: 6/17/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
2912	6/17/2020	Village of Lannon	
100-00-60100-000-000		SEWAGE TREATMENT EXPENSE	11,853.08
		2020-3	
		Total	11,853.08
2913	6/17/2020	WE Energies	
100-00-54100-000-000		UTILITIES	276.70
		Total	276.70
		Grand Total	23,744.37

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Check Register - Full Report - ALL
ALL Checks
CHECKING

Page: 3
ACCT

Dated From: 6/17/2020 From Account:
Thru: 6/17/2020 Thru Account:

Amount

Total Expenditure from Fund # 100 - GENERAL FUND 23,744.37

Total Expenditure from all Funds 23,744.37

**LISBON SANITARY DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND
CHANGE IN FINANCIAL POSITION**

	AUDITED STATEMENTS			PROJECTED	PROPOSED
	2016	2017	2018	2019	BUDGET 2020
OPERATING REVENUE					
CHARGES FOR SERVICE AND SALES	\$ 239,326	\$ 313,898	\$ 272,912	\$ 310,685	\$ 551,798
OTHER OPERATING REVENUE	1,106	2,274	2,354	2,474	3,680
TOTAL OPERATING REVENUES	<u>\$ 240,432</u>	<u>\$ 316,172</u>	<u>\$ 275,266</u>	<u>\$ 313,159</u>	<u>\$ 555,478</u>
OPERATING EXPENSES					
OPERATING AND MAINTENANCE	\$ 292,438	\$ 403,630	\$ 468,862	\$ 659,568	\$ 489,812
DEPRECIATION	58,128	57,578	57,269	58,000	58,000
TOTAL OPERATING EXPENSES	<u>350,566</u>	<u>461,208</u>	<u>526,131</u>	<u>717,568</u>	<u>547,812</u>
OPERATING GAIN (LOSS)	<u>(110,134)</u>	<u>(145,036)</u>	<u>(250,865)</u>	<u>(404,409)</u>	<u>7,665</u>
NON-OPERATING REVENUE (EXPENSES)					
TAX LEVY	44,000	44,000	44,000	45,300	90,000
INVESTMENT INCOME	2,009	3,948	9,410	7,463	5,181
GAIN (LOSS) ON SALE OF ASSETS			(4,538)	-	-
TOTAL NON-OPERATING REVENUE (EXPENSES)	<u>46,009</u>	<u>47,948</u>	<u>48,872</u>	<u>52,763</u>	<u>95,181</u>
LOSS BEFORE ECONTRIBUTIONS	<u>(64,125)</u>	<u>(97,088)</u>	<u>(201,993)</u>	<u>(351,647)</u>	<u>102,846</u>
CAPITAL CONTRIBUTIONS	13,454	-	15,859	-	-
CHANGE IN NET POSITION	<u>(50,671)</u>	<u>(97,088)</u>	<u>(186,134)</u>	<u>(351,647)</u>	<u>102,846</u>
NET POSITION - BEGINNING OF THE YEAR	3694993	\$ 3,644,322	3,547,234	\$ 3,361,100	\$ 3,009,453
NET POSITION - END OF YEAR	<u>\$ 3,644,322</u>	<u>\$ 3,547,234</u>	<u>\$ 3,361,100</u>	<u>\$ 3,009,453</u>	<u>\$ 3,112,300</u>

Attachment C

LISBON SANITARY DISTRICT #1
 STATEMENT OF REVENUE AND EXPENSE
 MAY 2020 VS MAY 2019

Account Number	Short Description	5/31/2020 Balance	5/31/2019 Balance	Difference	% Change
100-00-40000-000-000	USER FEES	\$ 250,563.99	\$ 139,582.61	\$ 110,981.38	79.51%
100-00-40020-000-000	COMMERCIAL SEWER SERV REVENUE	\$ 371.59	\$ -	\$ 371.59	0.00%
100-00-40100-000-000	PLANT CAPASITY CHARGE	\$ -	\$ -	\$ -	0.00%
100-00-41000-000-000	TAXES REVENUE	\$ 50.61	\$ -	\$ 50.61	0.00%
100-00-43000-000-000	INTEREST INCOME	\$ 627.21	\$ 4,295.63	\$ (3,668.42)	-85.40%
100-00-45000-000-000	FINANCE CHARGE	\$ 1,020.00	\$ 513.54	\$ 506.46	98.62%
100-00-48000-000-000	MISCELLANEOUS REVENUES	\$ 520.44	\$ 530.37	\$ (9.93)	-1.87%
	TOTAL REVENUE	\$ 253,153.84	\$ 144,922.15	\$ 108,231.69	90.86%

100-00-50000-000-000	COMMISSIONERS FEES	\$ 830.00	\$ 830.00	\$ -	0.00%
100-00-50500-000-000	DEPUTY SECRETARY & BOOKKEPPIN	\$ 4,937.30	\$ 8,093.20	\$ (3,155.90)	-38.99%
100-00-52100-000-000	LEGAL FEES	\$ 630.00	\$ 5,985.00	\$ (5,355.00)	-89.47%
100-00-52200-000-000	AUDIT & ACCOUNTING FEES	\$ 4,700.00	\$ -	\$ 4,700.00	0.00%
100-00-52500-000-000	BANK CHARGES	\$ 125.00	\$ 92.50	\$ 32.50	35.14%
100-00-53500-000-000	POSTAGE	\$ 246.40	\$ 454.75	\$ (208.35)	-45.82%
100-00-53700-000-000	INSURANCE	\$ -	\$ 100.00	\$ (100.00)	-100.00%
100-00-54000-000-000	SUPPLIES	\$ -	\$ 89.42	\$ (89.42)	-100.00%
100-00-54100-000-000	UTILITIES	\$ 1,362.36	\$ 1,657.78	\$ (295.42)	-17.82%
100-00-55000-000-000	MAINTENANCE & REPAIRS	\$ 33,474.80	\$ 46,148.16	\$ (12,673.36)	-27.46%
100-00-55100-000-000	MAINT AND REPAIR BILLED TO CUS	\$ -	\$ (10,000.00)	\$ 10,000.00	-100.00%
100-00-55500-000-000	ENGINEERING FEES	\$ 14,012.50	\$ 17,612.19	\$ (3,599.69)	-20.44%
100-00-57000-000-000	MISCELLANEOUS EXPENSE	\$ 2,900.80	\$ 284.20	\$ 2,616.60	920.69%
100-00-60100-000-000	SEWAGE TREATMENT EXPENSE	\$ 5,654.56	\$ 249,374.56	\$ (243,720.00)	-97.73%
	TOTAL EXPENSIDITURES	\$ 68,873.72	\$ 320,721.76	\$ (251,848.04)	318%

	REVENUE OVER (UNDER) EXPENSES	\$ 184,280.12	\$ (175,799.61)	\$ 360,079.73	-204.82%
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LISBON SANITARY DISTRICT #1
 BALANCE SHEET
 AS ON MAY 31,

	5/31/2020	5/31/2019	Difference	% Change
Account Number	Balance	Balance		
100-00-10100-000-000	\$ 42,259.71	\$ (27,674.25)	\$ 69,933.96	-252.70%
CHECKING				
100-00-10200-000-000	\$ 220,031.80	\$ 2,458.06	\$ 217,573.74	8851.44%
MONEY MARKET				
100-00-12000-000-000	\$ 160,479.59	\$ 208,933.79	\$ (48,454.20)	-23.19%
REPLACEMENT CASH				
100-00-12100-000-000	\$ (11,233.61)	\$ 116,876.91	\$ (128,110.52)	-109.61%
INVESTMENTS POOLED ACCT				
100-00-12200-000-000	\$ 25,302.04	\$ 11,627.99	\$ 13,674.05	117.60%
SEWER USER FEES RECEIVABLE				
100-00-12220-000-000	\$ 371.59	\$ -	\$ 371.59	0.00%
COMMERCIAL SEWER SER REC				
100-00-12500-000-000	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
ACCOUNT RECL DEFERRED BILLING				
100-00-12600-000-000	\$ 5,341.00	\$ -	\$ 5,341.00	0.00%
DUE FROM CUSTOMER FOR CAP CHAR				
100-00-13600-000-000	\$ 2,522.00	\$ 2,522.00	\$ -	0.00%
SEWER CONNECTION REC				
100-00-14000-000-000	\$ 20,113.09	\$ 9,954.23	\$ 10,158.86	102.06%
TAXES RECEIVABLE				
100-00-16000-000-000	\$ 4,350,174.71	\$ 4,357,503.71	\$ (7,329.00)	-0.17%
UTILITY PLANT				
100-00-16500-000-000	\$ (1,491,980.16)	\$ (1,440,251.16)	\$ (51,729.00)	3.59%
ACCUMULATED DEPR.				
100-00-16999-000-000	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
PREPAID EXPENSE				
TOTAL ASSETS	\$ 3,333,381.76	\$ 3,251,951.28	\$ 81,430.48	2.50%
100-00-21000-000-000	\$ 31,650.49	\$ 31,650.49	\$ -	0.00%
ACCOUNTS PAYABLE				
100-00-25000-000-000	\$ 92,300.00	\$ 45,300.00	\$ 47,000.00	103.75%
DEFERRED REVENUE TAXES				
100-00-30000-000-000	\$ 3,025,151.15	\$ 3,350,800.40	\$ (325,649.25)	-9.72%
FUND BALANCE				
CURRENT YEAR REVENUE OVER UNDER EXF	\$ 184,280.12	\$ (175,799.61)	\$ 360,079.73	-204.82%
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,333,381.76	\$ 3,251,951.28	\$ (278,649.25)	-8.57%