

# *South Berwick Sewer District*

## *South Berwick, Maine*

### **AGENDA**

7 PM Monday, June 7, 2021  
Council chambers  
180 Main street

### **Regular Monthly Meeting**

#### **CALL TO ORDER**

#### **ROLL CALL**

#### **MINUTES OF MEETINGS:**

- May 3, 2021 Rate Hearing
- May 3, 2021 Regular Monthly Meeting

#### **PUBLIC AUDIENCE**

#### **COMMUNICATIONS**

- May 14, 2021 SBSD to Brattle Street residents (8)
- June 3, 2021 SBSD follow up to Brattle Street residents.

#### **OLD BUSINESS**

- Discussion of Brattle Street Sewer Extension

#### **NEW BUSINESS**

#### **OPERATIONS**

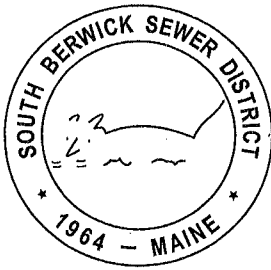
- Odor Control
- Septic Billing Accounts
- Operations Reports
- Treatment Plant Repair Projects

#### **PAYING OF BILLS**

#### **OTHER**

- Next meeting July 11, 2021

#### **ADJOURNMENT**



## South Berwick Sewer District

293C Main Street

P.O. Box 320

South Berwick, ME 03908-0320

207-384-2760

### Minutes

#### **2021 Rate Hearing (Zoom)**

7 PM Monday, May 3, 2021

#### **OPEN RATE HEARING**

Kevin Emery trustees chairman opened the Zoom meeting at 7:03 pm.

#### **PRESENTATION OF NEW RATE SCHEDULE**

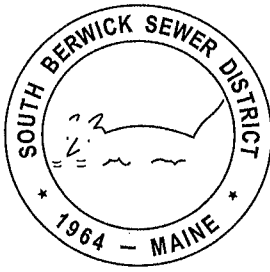
Emery gave a brief review of the rate schedule and the proposed changes which were addition of a subdistrict at Grant and Webster Streets for the purpose of construction assessment payment over a seven year term.

#### **DISTRICT MEMBER COMMENTS**

There were no district members in attendance.

#### **CLOSE RATE HEARING**

Emery closed rate hearing at 7:09



## South Berwick Sewer District

293C Main Street  
P.O. Box 320  
South Berwick, ME 03908-0320  
207-384-2760

### Minutes

#### Regular Monthly Meeting

7 PM Monday, May 3, 2021

#### CALL TO ORDER

Kevin Emery called the meeting to order at 7:10 pm

#### ROLL CALL

Kevin Emery, Ken Holmes, Paul Hussey and Jim Smith trustees, present; Jim Flynn absent. Scott Perry' Superintendent ; Tom Harmon, Admin.

#### MINUTES OF MEETINGS:

Ken Holmes moved to approve the April 5, 2021 Regular Monthly Meeting Minutes as presented, Jim Smith seconds. All in favor.

PUBLIC AUDIENCE None

COMMUNICATIONS None

OLD BUSINESS

NEW BUSINESS

#### OPERATIONS

- Odor Control. *No known issues.*
- Septic Billing Accounts. *Not available due to timing.*
- Operations Report. *See agenda items. Discussion regarding progress of Motor control center replacement.*
- Treatment Plant Repair Projects. *Discussion of MCC and Agamenticus manholes.*
- Brattle Street. Draft letter reviewed and approved to be sent to impacted parties.
- Financial Review. Meeting to be set up with Bill Hall to review the financials.

## PAYING OF BILLS

Kevin motions to pay the bills in the amount of \$51,475.17' Jim Smith seconds, all in favor.

## EXECUTIVE SESSION

Ken moves to go to Executive Session at 7:45, second by Jim. All approve at 7:45.

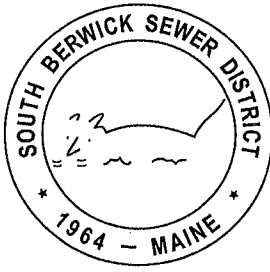
Adjourned from executive session at 8:05 pm.

## OTHER

- Ken makes a motion to approve the 2021 rates as presented at the public hearing. Paul seconds. All in favor.
- 
- Next meeting June 7, 2021

## ADJOURNMENT

Paul moves to adjourn at 8:10pm. Jim seconds. All in favor.



## South Berwick Sewer District

293C Main Street  
P.O. Box 320  
South Berwick, ME 03908-0320  
207-384-2760

May 14 ,2021

XXXXXXXXXXXXXXXXXXXX

xx Brattle Street

South Berwick, ME 03908

Re: Sewer Service Extension

Dear Member,

At the request of several Brattle Street residents the sewer district has been investigating extending sewer service westerly along Brattle Street. The trustees have discussed estimated construction costs, district funding, and fees and associated costs that would be the responsibility of benefitted properties.

Current understanding is as follows:

9 properties would be benefitted.

580 feet of 8-inch sewer would be installed.

No town participation would be available.

Construction cost would be \$120,000.

Sewer District would assume 50% of construction cost.

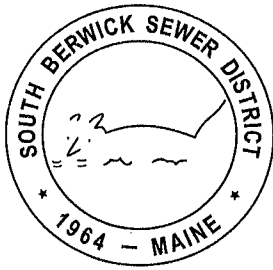
Nine new services would be provided.

Cost to district members would be \$120,000 divided by 18 (60,000/9) plus an impact fee of 3,000 when connected. Members are also responsible for connection from the street right of way line to their home.

The trustees will discuss this matter further at their June 7 regular meeting. A reminder notice will be provided to impacted property owners prior to the meeting with a determination whether the meeting will be open in place or a "Zoom" meeting.

District members may of course contact the district office with questions prior to that meeting.

Very truly yours,  
District Trustees



**South Berwick Sewer District**

293C Main Street

P.O. Box 320

South Berwick, ME 03908-0320

207-384-2760

June 3, 2021

Brattle Street Sewer District Member

Re: Meeting Sewer Service Extension

Dear Member

We will plan on meeting in the council chambers at town hall at 7pm on Monday the 7<sup>th</sup>.

We anticipate approximately 15 people will participate allowing us to keep reasonably separated. Masks will be required as a precaution.

\Tom Harmon

Admin Assistant

## May 2021 Operations report

- Easter Pipe Services started cleaning and TV our sewer lines. They found some lines on Willow Dr. with very bad sags in the line. The worst line so far is between Buttonwood road. Video shows the pipe joint separated and it has a sever sag (completely underwater) for 83' , they hauled a lot of gravel and grease from the line. Civil Consultants are getting elevations on manholes to see if we have enough pitch to take the sag out.
- Electrical project is moving along slowly, temporary wires are being run.
- Manhole work has started on Agie /Highland/Paul. Been trying to keep the gravel in them. Supposed to start grinding June 1. TJ and Rob are going to work nights ( 7pm – 8am) with Value Rooter to get 13 MH on Agamenticus road raised.
- Plant is running good; DEP inspection went well.
- The staff is working hard to stay on top of the operation, A lot going on.

Scott

**SBSD EFFLUENT RESULTS AND LIMITS/MONITORING REQUIREMENTS  
MAY 2021**

PARAMETER	LOADING (LBS/DAY)	LOADING (LBS/DAY)	LOADING (LBS/DAY)	CONCENTRATION (mg/L)	CONCENTRATION (mg/L)	CONCENTRATION (mg/L)
<b>BOD</b>	Mo. AVG	Wkly.Avg.	Daily Max	Mo. AVG	Wkly.Avg.	Daily Max
	7.0	7.0	8.0	3.0	3.0	3.0
Limit June - Sep/Oct - May	63/142	95/213	106/236	14/30	20/45	22/50
<b>pH</b>				Min.		Max
				7.00		7.54
Limit				6.0		9.0
<b>TSS</b>	Mo. AVG	Wkly.Avg.	Daily Max	Mo. AVG	Wkly.Avg.	Daily Max
	3.0	3.0	5.0	1.0	1.0	5.0
Limit June - Sep/Oct - May	63/142	95/213	106/236	14/30	20/45	22/50
<b>Settle.Solids</b>						Daily Max
						<0.1
Limit						0.3
<b>Total Phosphorus</b>	Mo. AVG			Mo. AVG		
	0.08			0.12		
Limit May 1st - September 30th	4.8			1.0		
<b>FLOW - M.G.D.</b>	Mo. AVG					
	0.278					
Limit	0.567					
<b>Total Residual CL2</b>						Daily Max
						0.01
Limit						0.10
<b>COLIFORM , FECAL</b>				Geo.Mean		Daily Max
				2.0		12.0
Limit (MPN)				15/100		50/100
<b>BOD, % REMOVAL</b>				Mo. AVG.		
				99.6		
Limit (%)				85		
<b>TSS - % REMOVAL</b>				Mo. AVG.		
				99.7		
Limit (%)				85		

\* Red Denotes SBSB results.



<b>SBSD</b>		
<b>SEPTAGE RECIEVING AND SLUDGE DISPOSAL SUMMARY</b>		
<b>MAY 2021</b>		
<b>Parameter</b>	<b>May 2020</b>	<b>May 2021</b>
<b>Total Septage Received Gallons</b>	<b>816,359</b>	<b>782,095</b>
<b>Total Sludge DeWatered Tons</b>	<b>151.51</b>	<b>160.08</b>
<b>Total Sludge Cans Shipped</b>	<b>10</b>	<b>9</b>
<b>Sludge Tons/Can Average</b>	<b>15.15</b>	<b>17.79</b>
<b>Waste Sludge Gallons</b>	<b>407,217</b>	<b>388,835</b>

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 06/03/21  
 Accrual Basis

**SOUTH BERWICK SEWER DISTRICT**  
**Expenses by Vendor Summary**  
 May 2021

	May 21	Apr 21
A-1 Environmental Services	105.00	105.00
Absolute Resource Associates	1,636.42	180.00
Alert Scientific Incorporated	1,410.00	0.00
Amco Instrument Group	0.00	318.00
Atlas Copco Compressors LLC	0.00	1,359.63
Business Card Services	2,395.32	1,727.88
Central Maine Power Co.	5,173.84	5,592.43
Civil Consultants	3,150.00	0.00
Comcast	998.44	235.10
Dept of Environmental Protection	1,061.58	0.00
F.W. Webb Co.	0.00	497.40
Group Dynamic Inc.	30.00	85.00
Harcros Chemicals Inc.	4,087.70	1,795.66
Harmon, Thomas	750.00	750.00
Ken Holmes	0.00	150.00
Kevin Emery	0.00	250.00
Laviolette Controls	18,872.50	855.00
Maine Municipal Association	808.11	4,476.60
Maine Municipal Employees Health Trust	9,406.30	8,278.36
Maine Oxy	0.00	70.64
Maine PERS	0.00	5,478.23
Maine Rural Water Assoc.	0.00	0.00
Maine Water Environment Association	0.00	40.00
Maltz Sales Co., Inc.	271.24	0.00
Monson Companies LLC	21,135.88	0.00
Odorite Company Inc.	708.40	0.00
Omni Services, Inc.	786.63	0.00
Partners Bank	498.42	527.41
Paul Hussey	0.00	150.00
People's United Bank - Safety Bx	65.00	0.00
Phenova Inc	407.15	0.00
Postmaster - South Berwick Maine	245.00	1,000.00
Power Products Systems, LLC	1,791.70	0.00
Red's Shoe Barn	180.00	0.00
Registry of Deeds	0.00	250.00
RHR Smith & Company	1,500.00	2,500.00
Robert Maclean Jr.	120.96	0.00
Scott Perry	0.00	160.16
So. Berwick Water District	0.00	5,000.21
Solenis LLC	8,931.00	0.00
Unifirst Corporation	330.85	271.10
Unifil	69.18	68.68
USA Bluebook	1,753.11	1,260.83
Verizon Wireless	508.10	519.69
W.B. Mason Inc.	0.00	43.90
Waste Management	14,234.10	7,813.40
WexBank	217.83	227.11
<b>TOTAL</b>	<b><u>103,639.76</u></b>	<b><u>52,037.42</u></b>

**SOUTH BERWICK SEWER DISTRICT**  
**A/R Aging Summary**  
 As of May 31, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
A-1 Septic	13,645.09	10,970.51	0.00	0.00	0.00	24,615.60
Abbot Brothers, Inc.	139.52	0.00	0.00	0.00	0.00	139.52
Action King Septic Services	637.14	0.00	0.00	0.00	0.00	637.14
Boraczek	0.00	376.88	267.12	0.00	0.00	644.00
Cameron Septic Services LLC	13,667.66	0.00	0.00	0.00	0.00	13,667.66
Chandler Septic Service	0.00	0.00	0.00	0.00	-0.10	-0.10
Chris-Co./Philbrick Septic Co.	997.44	0.00	0.00	0.00	0.00	997.44
DJ'S Septic Pumping Services, Inc.	1,790.84	0.00	0.00	0.00	0.00	1,790.84
Hunts Septic	4,769.12	4,917.04	0.00	0.00	0.00	9,686.16
Hussey Septic Inc.	139.84	0.00	0.00	0.00	0.00	139.84
L.W. Morgridge & Sons, Inc.	6,616.34	5,622.90	200.00	0.00	0.00	12,439.24
Lakes Reigon Septic Service, Inc.	236.88	0.00	0.00	0.00	0.00	236.88
M2 Facility Solutions	0.00	1,193.32	0.00	0.00	0.00	1,193.32
McKenna, Mike Septic	3,085.68	0.00	0.00	0.00	0.00	3,085.68
Nest & Sons	0.00	1,540.42	0.00	0.00	0.00	1,540.42
Northeast Sewer & Drain	0.00	0.00	0.00	0.00	0.00	0.00
Potty's R Us	309.64	0.00	0.00	0.00	0.00	309.64
Redding Septic Service	0.00	166.32	566.02	0.00	0.00	732.34
Rollinsford Water & Sewer District	2,544.00	0.00	0.00	0.00	0.00	2,544.00
Sebastian Septic Service	914.88	-1,187.04	0.00	0.00	0.00	-272.16
Stoney Road Septic	1,125.88	536.64	0.00	0.00	0.00	1,662.52
Taylor Egg Products Inc	3,694.35	4,011.21	0.00	0.00	0.00	7,705.56
Value Rooter/Grover & Fallon	1,973.12	1,997.68	0.00	0.00	0.00	3,970.80
Waltz, Richard P.	0.00	96.32	0.00	0.00	0.00	96.32
<b>TOTAL</b>	<b><u>56,287.42</u></b>	<b><u>30,242.20</u></b>	<b><u>1,033.14</u></b>	<b><u>0.00</u></b>	<b><u>-0.10</u></b>	<b><u>87,562.66</u></b>

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06/03/21  
Accrual Basis

**SOUTH BERWICK SEWER DISTRICT**  
**Balance Sheet**  
**As of May 31, 2021**

	May 31, 21	Apr 30, 21	May 31, 20
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1000 · Total Cash in Banks			
1001 · People's United Bank Ck -4386	527,055.91	502,271.10	315,845.10
1060 · People's United Bank 8925	13,797.50	13,797.50	13,786.53
1080 · Northeast Credit Union-Savings	100.22	100.22	100.22
1081 · Northeast Credit Union - CD 02	113,613.63	113,613.63	113,212.09
1082 · Northeast Credit Union-CD 03	131,745.19	131,745.19	131,239.12
S04 · Northeast Credit Union S04	60,483.83	60,483.83	59,885.62
<b>Total 1000 · Total Cash in Banks</b>	<b>846,796.28</b>	<b>822,011.47</b>	<b>634,068.68</b>
<b>Total Checking/Savings</b>	<b>846,796.28</b>	<b>822,011.47</b>	<b>634,068.68</b>
<b>Accounts Receivable</b>			
1200 · Accounts Receivable			
1201 · Sewer Summary CBSW			
1210 · A/R Sewer Usage CBSW	147,554.43	117,101.90	209,151.46
1211 · A/R Debt Service CBSW	81,306.82	69,205.41	99,740.48
1231 · A/R Assessment CBSW	-18,520.61	-15,970.61	-8,700.00
1240 · A/R Connections CBSW	5,905.60	5,905.60	8,200.00
1245 · A/R Inspection Fees CBSW	400.00	400.00	400.00
1260 · A/R Misc/Lien Fees CBSW	2,335.34	2,478.99	2,059.41
1260 · A/R Deduct Meter CBSW	2,497.00	2,735.00	3,193.00
1270 · A/R Interest Late Fee CBSW	14,438.47	14,475.13	18,121.36
<b>Total 1201 · Sewer Summary CBSW</b>	<b>235,917.05</b>	<b>195,331.42</b>	<b>332,165.71</b>
1220 · A/R Septic QB	87,562.66	60,357.06	69,840.66
1225 · A/R Restitution QB	1,581.87	1,681.87	3,981.87
1230 · A/R Mortgage QB	734.91	734.91	839.76
1310 · A/R Cummings Mill Note QB	6,337.73	6,337.73	14,149.11
<b>Total 1200 · Accounts Receivable</b>	<b>332,134.22</b>	<b>264,442.99</b>	<b>420,977.11</b>
<b>Total Accounts Receivable</b>	<b>332,134.22</b>	<b>264,442.99</b>	<b>420,977.11</b>
<b>Other Current Assets</b>			
1400 · Prepaid Expense			
1430 · Prepaid Ins - Prop/Casualty	9,473.50	9,473.50	9,473.50
<b>Total 1400 · Prepaid Expense</b>	<b>9,473.50</b>	<b>9,473.50</b>	<b>9,473.50</b>
<b>Total Other Current Assets</b>	<b>9,473.50</b>	<b>9,473.50</b>	<b>9,473.50</b>
<b>Total Current Assets</b>	<b>1,188,404.00</b>	<b>1,095,927.96</b>	<b>1,064,519.29</b>
<b>Fixed Assets</b>			
1700 · Fixed Assets			
1710 · Office Equipment	47,028.31	47,028.31	47,028.31
1720 · Plant & Equipment	6,574,303.07	6,574,303.07	6,575,503.07
1725 · Sewerage Treatment Plant	1,750,309.07	1,750,309.07	1,750,309.07
1730 · Pump Stations	2,152,196.17	2,152,196.17	2,147,216.75
1740 · Intercorr/Lateral Lines Old/New	2,688,235.00	2,688,235.00	2,688,235.00
1760 · Vehicles	26,000.00	26,000.00	26,000.00
1799 · Accumulated Depreciation	-10,066,545.00	-10,066,545.00	-10,066,545.00
<b>Total 1700 · Fixed Assets</b>	<b>3,171,526.62</b>	<b>3,171,526.62</b>	<b>3,167,747.20</b>
<b>Total Fixed Assets</b>	<b>3,171,526.62</b>	<b>3,171,526.62</b>	<b>3,167,747.20</b>
<b>TOTAL ASSETS</b>	<b>4,359,930.62</b>	<b>4,267,454.58</b>	<b>4,232,266.49</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable Operating	19,819.47	8,197.07	15,147.88
<b>Total Accounts Payable</b>	<b>19,819.47</b>	<b>8,197.07</b>	<b>15,147.88</b>
<b>Other Current Liabilities</b>			
2200 · Accrued Liabilities			
2210 · Accrued Interest - Bonds	769.15	769.15	769.15
<b>Total 2200 · Accrued Liabilities</b>	<b>769.15</b>	<b>769.15</b>	<b>769.15</b>
2300 · Payroll Liabilities			
2323 · W/H MSRS - Employee	767.98	-1,668.03	955.57
2324 · W/H Dental Insurance	13,026.15	13,109.10	8,516.78
<b>Total 2300 · Payroll Liabilities</b>	<b>13,794.13</b>	<b>11,441.07</b>	<b>9,472.35</b>
<b>Total Other Current Liabilities</b>	<b>14,563.28</b>	<b>12,210.22</b>	<b>10,241.50</b>
<b>Total Current Liabilities</b>	<b>34,382.75</b>	<b>20,407.29</b>	<b>25,389.38</b>
<b>Long Term Liabilities</b>			
2400-01 · Truck- GM	-10,679.68	-10,679.68	0.00
2600 · Partners Bank- Loan	175,301.24	179,339.43	222,932.54

2:19 PM

06/03/21

Accrual Basis

SOUTH BERWICK SEWER DISTRICT

Balance Sheet

As of May 31, 2021

	May 31, 21	Apr 30, 21	May 31, 20
2700 · Bonds Payable			
2799 · Bond Payble - Beaver Dam Pump S	276,885.00	276,885.00	307,650.00
Total 2700 · Bonds Payable	276,885.00	276,885.00	307,650.00
Total Long Term Liabilities	441,506.56	445,544.75	630,582.54
Total Liabilities	475,889.31	465,952.04	555,971.92
Equity			
3000 · Equity - Net Assets			
3199 · Inv in Cap Assets, net of Debt	2,859,272.20	2,859,272.20	2,859,272.20
3399 · Restricted for Capital Projects	449,652.00	449,652.00	449,652.00
3499 · Restricted for Debt Service	87,792.00	87,792.00	87,792.00
Total 3000 · Equity - Net Assets	3,396,716.20	3,396,716.20	3,396,716.20
3900 · Unrestricted Funds	423,889.80	423,889.80	276,803.68
Net Income	63,435.31	-19,103.46	2,774.69
Total Equity	3,884,041.31	3,801,502.54	3,676,294.57
TOTAL LIABILITIES & EQUITY	4,359,930.62	4,267,454.58	4,232,266.49

**SOUTH BERWICK SEWER DISTRICT  
Profit & Loss**

May 2021

	May 21	Apr 21	May 20	Jan - May 21
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Income				
4010 · Sewer Fee Revenue				
4014 · Sewer Usage Revenue	115,731.00	37,633.04	101,772.29	335,914.13
4016 · Debt Svc. Revenue	53,581.88	15,412.67	53,313.89	151,349.54
4050 · Lien Fees Revenue	0.00	796.90	0.00	880.80
4055 · Misc Revenue	60.00	20.00	140.00	340.00
4080 · Interest Late Fee Revenue	337.21	1,972.48	486.93	3,277.79
<b>Total 4010 · Sewer Fee Revenue</b>	<b>169,710.09</b>	<b>55,835.09</b>	<b>155,713.11</b>	<b>491,762.26</b>
4020 · Septic Revenue	57,066.84	52,065.94	59,803.14	195,785.36
4030 · Mtg & Assessment Revenue	-1,950.00	0.00	-1,050.00	-3,450.00
4040 · Connection Fee Revenue	0.00	0.00	9,000.00	3,000.00
4045 · Inspection Fee Revenue	0.00	0.00	600.00	200.00
4060 · Sale of Deduct Meters	238.00	687.00	458.00	1,154.00
<b>Total 4000 · Income</b>	<b>225,064.93</b>	<b>108,588.03</b>	<b>224,524.25</b>	<b>688,451.62</b>
4070 · Interest Income	0.00	0.00	300.54	55.52
5210 · Membership Dues	-1,061.58	0.00	0.00	-1,686.58
<b>Total Income</b>	<b>224,003.35</b>	<b>108,588.03</b>	<b>224,824.79</b>	<b>686,820.56</b>
<b>Gross Profit</b>	<b>224,003.35</b>	<b>108,588.03</b>	<b>224,824.79</b>	<b>686,820.56</b>
<b>Expense</b>				
5000 · Operating Expense				
5050 · Lien/Mtg. Expenses	57.00	-272.00	35.00	-259.00
5080 · Deduct Meter Purchase	0.00	0.00	0.00	104.17
5100 · Treatment Plant Operations	16,721.40	7,958.95	15,933.95	88,289.31
5101 · Treatment Plant Utilities	5,842.46	8,069.48	4,823.93	37,097.81
5102 · Sewer Lines	0.00	0.00	1,450.00	495.00
5103 · Sludge	44,061.90	7,813.40	28,058.15	126,712.71
5104 · Truck Expense				
5104.1 · Mileage Reimbursement	362.88	160.16	0.00	1,421.91
5104 · Truck Expense - Other	217.83	227.11	133.32	921.84
<b>Total 5104 · Truck Expense</b>	<b>580.71</b>	<b>387.27</b>	<b>133.32</b>	<b>2,343.85</b>
5200 · Pump Stations				
5202 · Marshwood Pump Station	69.18	68.68	67.54	352.84
5205 · Beaver Dam Pump Station	0.00	0.00	342.77	0.00
<b>Total 5200 · Pump Stations</b>	<b>69.18</b>	<b>68.68</b>	<b>410.31</b>	<b>352.84</b>
5207 · Pump Station Utilities	711.19	748.96	498.85	3,966.94
5300 · Office Expenses/Utilities	750.43	1,656.19	620.48	7,167.05
5301 · Office Rental	750.00	750.00	750.00	3,750.00
5303 · Meter Readings	0.00	2,398.89	0.00	5,625.60
5305 · Bond Interest & fees	0.00	0.00	0.00	1,453.70
5400 · Outside Service/Administrative	3,150.00	0.00	0.00	8,868.75
5401 · License, Training, Membership	0.00	40.00	0.00	40.00
5402 · Legal & Accounting	1,500.00	2,500.00	0.00	5,500.00
5403 · Trustees Fees	0.00	1,050.00	0.00	1,050.00
5404 · Misc. Expenses	65.00	0.00	0.00	65.00
5600 · Insurance Expense	838.11	85.00	492.99	1,791.22
5601 · Insurance-Property & Casualty	0.00	0.00	0.00	9,297.00
5602 · Insurance-Wks Comp.	0.00	4,476.60	0.00	4,594.60
5603 · Health Insurance Expense	9,406.30	8,278.36	12,550.17	52,742.17
5604 · Dental Ins. Expense	0.00	0.00	454.13	1,436.34
5606 · Interest Expense	498.42	527.41	632.17	2,622.24
6000 · Capital Expense	0.00	0.00	0.00	4,500.00
6300 · Capital Improvements				
6310 · Sludge Equipment/ Screw Press	0.00	0.00	385.00	379.69
6300 · Capital Improvements - Other	17,875.00	0.00	0.00	68,530.67
<b>Total 6300 · Capital Improvements</b>	<b>17,875.00</b>	<b>0.00</b>	<b>385.00</b>	<b>68,910.36</b>
<b>Total 5000 · Operating Expense</b>	<b>102,877.10</b>	<b>46,537.19</b>	<b>67,228.45</b>	<b>438,517.66</b>
66900 · Reconciliation Discrepancies	0.00	0.00	85.16	0.05
7005 · Payroll - Office	3,927.52	4,909.40	4,422.85	20,608.80
7010 · Payroll - Pump Station	2,704.70	1,690.35	1,672.00	8,448.22
7011 · Payroll - Sludge	0.00	0.00	3,782.30	0.00
7015 · Payroll - Treatment Plant	29,058.03	27,683.11	25,623.88	125,098.99
7020 · Payroll - Service Fees	167.00	207.50	217.00	848.00
7030 · Payroll - ER retirement	0.00	5,478.23	2,415.61	12,819.38
7050 · Payroll Tax - FICA	2,212.71	2,124.29	2,201.05	9,557.67
7055 · Payroll - Medicare	517.52	496.81	514.77	2,235.30
<b>Total Expense</b>	<b>141,464.58</b>	<b>89,106.68</b>	<b>108,163.07</b>	<b>618,134.07</b>
<b>Net Ordinary Income</b>	<b>82,538.77</b>	<b>19,481.15</b>	<b>116,661.72</b>	<b>68,686.49</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
8000 · Other Income				
8010 · Interest Income	0.00	8.18	0.00	16.82
8000 · Other Income - Other	0.00	0.00	0.00	-268.00
<b>Total 8000 · Other Income</b>	<b>0.00</b>	<b>8.18</b>	<b>0.00</b>	<b>-251.18</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>8.18</b>	<b>0.00</b>	<b>-251.18</b>

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06/03/21

Accrual Basis

SOUTH BERWICK SEWER DISTRICT  
Profit & Loss

May 2021

	May 21	Apr 21	May 20	Jan - May 21
* Other Expense				
9000 - Other Expense	0.00	0.00	560.28	5,000.00
Total Other Expense	0.00	0.00	560.28	5,000.00
Net Other Income	0.00	8.18	-560.28	-5,251.18
Net Income	82,538.77	19,489.33	118,101.44	63,435.31