



**LINCOLN-SMD 1 WASTEWATER AUTHORITY  
MEETING AGENDA**

Regular Meeting of the Board of Directors

Lincoln City Hall, Third Floor Council Chambers  
600 Sixth Street, Lincoln, CA 95648

April 11, 2025 at 10:00 a.m.

The public may also observe and participate in the meeting via Zoom at the following videoconferencing link:

[https://us06web.zoom.us/webinar/register/WN\\_L2bYfOdARYiQxL2vDwckAQ](https://us06web.zoom.us/webinar/register/WN_L2bYfOdARYiQxL2vDwckAQ)

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**Board of Directors**

CITY OF LINCOLN

Holly Andreatta, Chair  
John Reedy

COUNTY OF PLACER

Shanti Landon, Vice-Chair  
Cindy Gustafson

**General Manager and Secretary**

Jim Mulligan

**Legal Counsel**

Wes Miliband

**PRELIMINARY MATTERS**

- A. CALL TO ORDER
- B. PLEDGE OF ALLEGIANCE
- C. ROLL CALL
- D. PUBLIC COMMENT ON NON-AGENDA ITEMS

*Any member of the public wishing to address the Board of Directors regarding items not on the Agenda within the Authority's subject matter jurisdiction should do so at this time. With respect to items on the Agenda, the Board will receive public comments at the time the item is opened for discussions, prior to any vote or other Board action. A three-minute time limit is requested. Please complete a speaker card and submit it to the General Manager at the meeting.*

**ACTION CALENDAR**

- 1. CONSENT ITEMS



*It is recommended by the General Manager that these items, which are expected to be routine in nature and without controversy, be received and acted upon by the Board without discussion. If any Board member or interested party requests that an item be removed from the Consent Calendar for discussion, it will be considered separately. The consent calendar may be approved by a single motion to approve, followed by a second and then a call for vote.*

- 1.1 Approval of Minutes – 03/21/25 Special Meeting
- 1.2 Receive LiSWA Independent Auditor’s Report and basic Financial Statements for Inception through June 2024
2. GENERAL MANAGER'S REPORT AND UPDATE (Discussion, No Action) – A PowerPoint and verbal report will be provided to include the following:
  - GM Work in Progress
  - February Operations Fund Income Statement
3. FIRST DRAFT OF LISWA FISCAL YEAR 2025-2026 BUDGET (Discussion, No Action)
4. OPERATIONS REPORT (Discussion, No Action) – A PowerPoint and verbal report will be provided.
5. LEGAL REPORT – A verbal report from General Counsel pertaining to relevant legislative, case, or related developments that have occurred.
6. DIRECTOR'S COMMENTS
7. CLOSED SESSION MATTERS - CONVENE TO CLOSED SESSION FOR MATTER(S) LISTED ON THE AGENDA

Public Employee Evaluation  
(Government Code § 54957(b)(1))  
Title: General Manager, Board Secretary, Authority Engineer

### **ADJOURNMENT**

THE FOLLOWING INFORMATION IS PROVIDED TO ASSIST WITH PUBLIC PARTICIPATION:

Americans with Disabilities Act (ADA): In compliance with the ADA, if you need special assistance to participate in this meeting or other services in conjunction with this meeting, please contact the Lincoln City Clerk’s Office at (916) 434-2490. The meeting room is wheelchair accessible and disabled parking is available. Notification at least 24 hours prior to the meeting or time when services are needed will assist staff in assuring reasonable arrangements can be made to provide accessibility to the meeting or service.

Agenda Availability: The main posting location of the LiSWA Agenda is on the public kiosk outside the entrance of Lincoln City Hall, 600 6th Street, Lincoln, California. Agenda Packets are available for review at the Lincoln City Clerk’s Office, 600 6th Street, Lincoln, California.



**LINCOLN-SMD 1 WASTEWATER AUTHORITY  
MEETING MINUTES**

Special Meeting of the Board of Directors

March 21, 2025 at 10:00 a.m.

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**Board of Directors**

CITY OF LINCOLN

Holly Andreatta, Chair  
John Reedy

COUNTY OF PLACER

Shanti Landon, Vice-Chair  
Cindy Gustafson

**General Manager and Secretary**

Jim Mulligan

**Legal Counsel**

Wes Miliband

**PRELIMINARY MATTERS**

A. CALL TO ORDER

The meeting was called to order at 10:07 am.

B. PLEDGE OF ALLEGIANCE

The pledge was led by Chair Andreatta.

C. ROLL CALL

Directors Present:

Holly Andreatta, Chair  
Shanti Landon, Vice Chair  
John Reedy, Director

Directors Absent:

Cindy Gustafson, Director (excused absence)

Staff present:

Jim Mulligan, General Manager and Board Secretary  
Wes Miliband, Legal Counsel  
Kelye McKinney, Authority Engineer

D. PUBLIC COMMENT ON NON-AGENDA ITEMS

There were no public comments on non-agenda items.

**ACTION CALENDAR**



1. CONSENT ITEMS

1.1 Approval of Minutes – 02/14/25 Meeting

1.2 Approval of Minutes – 03/11/25 Special Meeting

Motion to approve by Director Landon, Second by Director Reedy Approved 3-0

2. GENERAL MANAGER'S REPORT AND UPDATE (Discussion, No Action) – A PowerPoint and verbal report will be provided to include the following:

A PowerPoint and verbal report were provided discussing financial report and work in progress.

- GM Work in Progress

Director Reedy has questions about County WWTRU data and its inclusion into the City data Dashboard.

Robin Mahoney – Placer County Utilities Manager: Discussed the County's approach and that 45% of the data is available for use and the remainder is in progress.

- January Operations Income Statement

Director Landon has question about IT expenses in the budget.

3. LISWA INDEPENDENT AUDITORS' REPORT AND BASIC FINANCIAL STATEMENTS for INCEPTION THROUGH JUNE 2024 (Discussion, No Action) – A verbal report from the County of Placer Auditor-Controller will be provided.

Andy Sisk, Placer County Auditor Controller, shared information regarding the annual audit, shared and reduced costs, and independent audit report for FY2425.

4. OPERATIONS REPORT (Discussion, No Action) – A PowerPoint and verbal report will be provided to include the following:

A PowerPoint and verbal report were provided by Gary Hengst, Plant Manager, Jacobs.

- Monthly Operations Report
- Optimization Studies Progress

Chair Andreatta asked a question about the site lab.

Vice Chair Landon asked a question about the WWTRF Influent BOD Pounds/Day report.

Chair Andreatta and Vice Chair Landon appreciate the new Work Order Report by Jacobs.

5. LEGAL REPORT – A verbal report from General Counsel pertaining to relevant legislative, case, or related developments that have occurred.

No Legal comments

6. DIRECTOR'S COMMENTS

Director Landon provided comments that the General Manager contract is up in June. Closed session discussion to be agendized for the April 2025 Board Meeting.



7. CLOSED SESSION MATTERS – None

**ADJOURNMENT**

The meeting was adjourned at 10:48 am.



January 24, 2025

To the Board of Directors  
Lincoln-Sewer Maintenance District 1 Wastewater Authority  
Lincoln, CA 95648

We have audited the financial statements of the Lincoln-Sewer Maintenance District 1 Wastewater Authority (LiSWA) as of and for the period from inception through June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 13, 2024. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the LiSWA are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the LiSWA during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We are pleased to report that no such misstatements were identified during the course of our audit.

##### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.



To the Board of Directors  
Lincoln-Sewer Maintenance District 1 Wastewater Authority  
Lincoln, CA

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 24, 2025.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the LiSWA’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the LiSWA’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to management’s discussion and analysis, which is required supplementary information (“RSI”) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### Future GASB Pronouncements and Projects

The following Government Accounting Standards Board (GASB) pronouncements will be effective for the following fiscal years’ audits and should be reviewed for proper implementation by management:

Fiscal Year 2024-2025

GASB Statement No. 102, *Certain Risk Disclosures*.

Fiscal Year 2025-2026

GASB Statement No. 103, *Financial Reporting Model Improvements*.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*.



To the Board of Directors  
Lincoln-Sewer Maintenance District 1 Wastewater Authority  
Lincoln, CA

The following are GASB projects that are ongoing and will be implemented as applicable in future fiscal years.

Comprehensive Project, *Revenue and Expense Recognition.*

Major Project, *Going Concern Uncertainties and Severe Financial Stress.*

Major Project, *Infrastructure Assets.*

Practice Issue, *Classification of Nonfinancial Assets.*

Practice Issue, *Risks and Uncertainties Disclosures.*

Practice Issue, *Subsequent Events.*

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the LiSWA and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*LSL, LLP*

LSL, LLP



**Lincoln-Sewer Maintenance District 1 Wastewater Authority**

Independent Auditors' Report and Basic Financial Statements

For the Period from Inception through June 30, 2024



**LINCOLN-SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**For the Period from Inception through June 30, 2024**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Lincoln-Sewer Maintenance District 1 Wastewater Authority  
Lincoln, CA 95648

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of the Lincoln-Sewer Maintenance District 1 Wastewater Authority (LiSWA) as of and for the period from inception through June 30, 2024, and the related notes to the financial statements, which collectively comprise the LiSWA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the LiSWA, as of June 30, 2024, and the changes in financial position, and cash flows thereof for the period from inception through June 30, 2024 in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Standards for California Special Districts. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the LiSWA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the LiSWA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



To the Board of Directors  
Lincoln-Sewer Maintenance District 1 Wastewater Authority  
Lincoln, CA

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Controller's Minimum Audit Standards for California Special Districts will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Controller's Minimum Audit Standards for California Special Districts, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the LiSWA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the LiSWA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed on the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



To the Board of Directors  
Lincoln-Sewer Maintenance District 1 Wastewater Authority  
Lincoln, CA

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2025, on our consideration of the LiSWA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the LiSWA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the LiSWA's internal control over financial reporting and compliance.

*LSL, LLP*

Sacramento, California  
January 24, 2025

**LINCOLN-SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Management's Discussion and Analysis**  
**For the Period from Inception through June 30, 2024**

This section of the Lincoln-Sewer Maintenance District 1 Wastewater Authority (LiSWA) financial statements presents a discussion and analysis of LiSWA's financial performance for the period from inception through June 30, 2024. It should be read in conjunction with the basic financial statements following this section.

**Financial Highlights**

- Total assets of LiSWA exceeded total liabilities as of June 30, 2024, by approximately \$233.5 million (net position), which comprised of \$213.1 million in restricted net investment in capital assets, \$11.9 million in restricted net position for capital improvements/expansion of sewer capacity, and \$8.5 million in unrestricted net position.
- Total charges for services of approximately \$18.1 million represented sewer service fees received from the City of Lincoln and the County of Placer (the Members).
- Total nonoperating revenue of approximately \$12.2 million represented sewer connection fees and the capital component of sewer service fees received from the Members.
- Total capital contributions of approximately \$220.4 million represented appraised values of capital assets transferred from the City of Lincoln at the inception of LiSWA.

**Overview of the Financial Statements**

The discussion and analysis in this section are intended to serve as an introduction to LiSWA's basic financial statements. LiSWA's basic financial statements are comprised of two parts:

- 1) Financial statements, and
- 2) Notes to the basic financial statements.

The basic financial statements are designed to provide readers with a broad overview of LiSWA's finances, using accounting methods similar to those of a private-section business. These statements provide both long-term and short-term information about LiSWA's overall financial status.

The *Statement of Net Position* presents information on all LiSWA's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator as to whether the financial position of LiSWA is improving or deteriorating.

The *Statement of Revenues, Expenses and Changes in Net Position* presents information showing how LiSWA's net position changed from inception through the fiscal year ended June 30, 2024. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future periods (e.g., sewer service fees receivable).

The financial statements can be found on pages 9 through 11 of this report.



**LINCOLN-SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Management’s Discussion and Analysis**  
**For the Period from Inception through June 30, 2024**

**Financial Statements**

As noted earlier, net position, over time, may serve as a useful indicator as to whether LiSWA’s financial position is improving or deteriorating. In the case of LiSWA, assets exceeded liabilities by approximately \$233.5 million as of June 30, 2024.

The following table summarizes the condensed statement of net position as of June 30, 2024:

**Statement of Net Position**  
**June 30, 2024**

<b>Assets</b>	
Current assets	\$ 21,866,868
Capital assets, net	<u>215,506,595</u>
Total assets	<u>237,373,463</u>
 <b>Liabilities</b>	
Current liabilities	2,089,505
Noncurrent liabilities	<u>1,740,829</u>
Total liabilities	<u>3,830,334</u>
 <b>Net Position</b>	
Net investment in capital assets	213,053,306
Restricted	11,939,056
Unrestricted	<u>8,550,767</u>
Total net position	<u>\$ 233,543,129</u>

Total current assets of \$21.9 million mainly comprised of cash and investments held in the County Treasurer’s Investment Pool of approximately \$14.6 million and receivables of approximately \$7.2 million related to sewer service fees from the Members. Net capital assets of approximately \$215.5 million represented the appraised values of capital assets transferred from the City of Lincoln at the inception of LiSWA, net of depreciation expense through the period ended June 30, 2024.

Total current liabilities of \$2.1 million mainly comprised of current portion of loan payable and accounts payable to the operator Stantec Consulting Services for professional services, for the Wastewater Treatment and Reclamation Facility (WWTRF) Improvement Project, and to Tesco Controls related to the WWTRF’s network upgrades and cybersecurity hardening project. Total noncurrent liabilities of approximately \$1.7 million comprised of loan payable to Pacific Gas & Electric (PG&E).

**LINCOLN-SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Management's Discussion and Analysis**  
**For the Period from Inception through June 30, 2024**

The following table summarizes the changes in net position for the period from inception through June 30, 2024:

**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Period from Inception through June 30, 2024**

Operating revenues	
Charges for services	\$ 18,073,437
Miscellaneous revenue	34,075
Total operating revenues	18,107,512
Operating expenses	
Professional services	10,606,570
Depreciation	3,755,565
Utilities	2,268,097
Insurance	421,039
Rentals	61,591
Taxes and assessments	61,614
Other expenses	18,369
Total operating expenses	17,192,845
Operating income	914,667
Nonoperating revenues (expenses)	
Capital sewer service and connection fees	11,939,056
Rental	69,090
Investment earnings	230,462
Total nonoperating revenues	12,238,608
Capital contributions	220,389,854
Change in net position	233,543,129
Net position, inception	-
Net position, end of year	\$ 233,543,129

LiSWA's operations from inception through June 30, 2024, resulted in a net position increase by \$233.5 million. The increase was primarily due to receiving capital contributions of approximately \$220.4 million from the City of Lincoln, charges for services related to sewer service fees of approximately \$18.1 million, capital sewer and connection fees of approximately \$11.9 million for improvements and expansion of the WWTRF, and investment earnings of approximately \$230.5 thousand, offset by total operating expenses of approximately \$17.2 million.

**LINCOLN-SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Management’s Discussion and Analysis**  
**For the Period from Inception through June 30, 2024**

**Capital Assets**

As of June 30, 2024, LiSWA’s net investment in capital assets was approximately \$213.1 million (net of accumulated depreciation, loan and accounts payable related to the capital assets). At LiSWA’s inception, the City of Lincoln transferred land, land easement, equipment, buildings and improvements, and infrastructure to LiSWA. LiSWA engaged two appraisal firms to value the capital assets, which amounted to approximately \$218.6 million. In addition, LiSWA had two capital projects related to the WWTRF improvement project and network upgrades and cybersecurity hardening project, which resulted in a construction in progress addition of \$654,306. The following table presents a summary of capital assets as of June 30, 2024:

Land	\$ 7,020,000
Intangible assets (easement)	162,000
Construction in progress	654,306
Total capital assets not being depreciated	7,836,306
Equipment	12,602,688
Buildings and improvements	23,300,571
Infrastructure	175,522,595
Total capital assets being depreciated	211,425,854
Less: total accumulated depreciation	(3,755,565)
Total depreciable capital assets, net	207,670,289
Total capital assets, net	\$ 215,506,595

More detailed information about LiSWA’s capital assets is presented in Note 4 to the basic financial statements.

**Long-Term Liabilities**

LiSWA received loan proceeds from Pacific Gas and Electric (PG&E) for approximately \$2.1 million with a 0% interest rate and a loan term of 120 months. The loan proceeds are to be used for provision of energy efficiency/demand response equipment and services as part of PG&E’s incentive program. As of June 30, 2024, the total outstanding loan balance, including the current loan payable balance, was approximately \$2.0 million.

More detailed information about LiSWA’s long-term liabilities is presented in Note 5 to the basic financial statements.

**LINCOLN-SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Management's Discussion and Analysis**  
**For the Period from Inception through June 30, 2024**

**Economic Factors and Next Year's Budget**

The main economic factor that can affect LiSWA is the growth of the community it serves. The customer base has a history of steady growth, and LiSWA is monitoring this to ensure adequate capacity is available at the WWTRF; capacity-increasing capital projects are scheduled with this in consideration. Next year's budget is not expected to have significant changes for operations as LiSWA just entered into a five-year agreement for the operations of the facility with a fixed price contract. The biggest exposure to larger expenses is the new operator finding improvements needed to bring the facility up to standards. One additional likely difference would be budgeting appropriately for the borrowing and disbursement of funds for the upcoming WWTRF Improvement Project.

**Requests for Information**

This financial report is designed to provide a general overview of LiSWA's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Lincoln-Sewer Maintenance District 1 Wastewater Authority, Jim Mulligan, 1245 Fiddymont Road, Lincoln, California 95648.

## Basic Financial Statements

**LINCOLN SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Statement of Net Position**  
**June 30, 2024**

**Assets**

Current assets:

Cash and investments	\$	14,587,345
Accounts receivable		7,233,624
Interest receivable		45,899
Total current assets		21,866,868

Noncurrent assets:

Non-depreciable capital assets		7,836,306
Depreciable capital assets, net		207,670,289
Total noncurrent assets		215,506,595
Total assets		237,373,463

**Liabilities**

Current liabilities:

Accounts payable		1,884,702
Loan payable		204,803
Total current liabilities		2,089,505

Noncurrent liabilities:

Loan payable		1,740,829
Total liabilities		3,830,334

**Net Position**

Net investment in capital assets		213,053,306
Restricted for capital improvements and expansion		11,939,056
Unrestricted		8,550,767
Total net position		\$ 233,543,129

The notes to the financial statements are an integral part of this statement.

**LINCOLN SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Period from Inception through June 30, 2024**

<b>Operating Revenues</b>	
Charges for services	\$ 18,073,437
Miscellaneous revenue	34,075
Total operating revenues	18,107,512
 <b>Operating Expenses</b>	
Professional services	10,606,570
Depreciation	3,755,565
Utilities	2,268,097
Insurance	421,039
Rentals	61,591
Taxes and assessments	61,614
Other	18,369
Total operating expenses	17,192,845
Operating income	914,667
 <b>Nonoperating Revenues</b>	
Capital sewer service and connection fees	11,939,056
Rental	69,090
Investment earnings	230,462
Total nonoperating revenues	12,238,608
Income before capital contributions	13,153,275
Capital contributions	220,389,854
Changes in net position	233,543,129
Net position, inception	-
Net position, end of year	\$ 233,543,129

The notes to the financial statements are an integral part of this statement.

**LINCOLN SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Statement of Cash Flows**  
**For the Period from Inception through June 30, 2024**

<b>Cash Flows from Operating Activities:</b>	
Cash receipts from customers	\$ 10,873,888
Cash paid to suppliers for goods and services	(12,060,235)
Net cash used for operating activities	<u>(1,186,347)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>	
Lease revenue received	69,090
Net cash provided by noncapital financing activities	<u>69,090</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Acquisition of capital assets	(146,649)
Proceeds from note payable	2,048,034
Principal paid on long-term debt	(102,402)
Cash receipt from contribution of easement sale	1,782,000
Cash receipts from capital sewer and connection fees	11,939,056
Net cash provided by capital and related financing activities	<u>15,520,039</u>
<b>Cash Flows from Investing Activities:</b>	
Interest received and fair value adjustment	184,563
Net cash provided by investing activities	<u>184,563</u>
<b>Net Increase in Cash and Cash Equivalents</b>	14,587,345
<b>Cash and Cash Equivalents - at Inception</b>	-
<b>Cash and Cash Equivalents - End of Period</b>	<u><u>\$ 14,587,345</u></u>
<b>Reconciliation of Operating Income to Net Cash Used for Operating Activities:</b>	
Operating income	\$ 914,667
Adjustments to reconcile operating income to net cash used for operating activities:	
Depreciation	3,755,565
(Increase) in accounts receivable	(7,233,624)
Increase in accounts payable	1,377,045
Net cash used for operating activities	<u><u>\$ (1,186,347)</u></u>
<b>Schedule of Non-Cash Investing and Capital and Related Financing Activities:</b>	
Investment fair value adjustment	\$ 230,462
Capital asset purchased payable	507,657

The notes to the financial statements are an integral part of this statement.



**LINCOLN-SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Notes to the Basic Financial Statements**  
**For the Period of Inception through June 30, 2024**

**Note 1 – Reporting Entity**

Organization

Lincoln-Sewer Maintenance District 1 Wastewater Authority (LiSWA) was formed by a Joint Exercise of Powers Agreement (JPA) on November 30, 2022, by two local agencies; the City of Lincoln and the County of Placer (Members). LiSWA is a separate and distinct entity from both the Members. The period ended June 30, 2024, represented the first period of operations for LiSWA.

The purpose of LiSWA is to exercise the common powers of the Members to own, acquire, expand, manage, maintain, operate, and control facilities for the collection and transmission, treatment, reclamation, recycling, reuse, sale and disposal of water, wastewater, and recycled water, and any related byproducts to provide the essential public service of wastewater conveyance, treatment, and disposal for properties located within the City of Lincoln and the County of Placer.

LiSWA is governed by a four-member Board of Directors made up of two Directors from each Member. One of the Directors from the County of Placer must be a Supervisor whose district includes the City of Lincoln.

**Note 2 – Summary of Significant Accounting Policies**

Measurement Focus and Basis of Accounting

LiSWA follows the County of Placer’s financial policies and procedures, where applicable. LiSWA uses the accounting principles applicable to enterprise funds, the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized in the period in which liabilities are incurred, regardless of the timing of related cash flows.

LiSWA distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with LiSWA’s operations. The principal operating revenues of LiSWA are sewer service fees and connection fees. The principal operating expenses of LiSWA are related to professional services, depreciation, utilities and insurance. Nonoperating revenues and expenses consist of those revenues and expenses that are related to capital, financing and investing activities. Nonoperating revenues include connection fees, the capital component of the sewer service fees, short-term rental income, and interest revenue. When both restricted and unrestricted resources are available for use, it is LiSWA’s policy to use restricted resources first.

Cash and Investments

Pursuant to the JPA, LiSWA maintains cash in the Placer County Treasury where it is pooled with other County funds, certain special districts and all public school districts. The County Treasurer’s Investment Pool is subject to oversight by the Placer County Treasurer’s Review Panel. LiSWA’s share of the pooled cash account is separately accounted for and interest earned, net of related expenses, is apportioned at the end of each month based upon the relationship of its average daily cash balance of the total of the pooled account.

**LINCOLN-SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Notes to the Basic Financial Statements**  
**For the Period of Inception through June 30, 2024**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

The County's pooled investments are stated at fair value. The value of LiSWA's pool shares that may be withdrawn is determined on an amortized cost basis, which approximates fair value. Cash and cash equivalents include investments with original maturities of three months or less. For purposes of the statement of cash flows, LiSWA's cash and investments held in the County Treasurer's Investment Pool is considered cash and cash equivalents. The County's Annual Comprehensive Financial Report (ACFR), containing information relating to the County's cash and investments by risk category, can be obtained from the County Auditor-Controller's Office.

Receivables

Accounts receivable are mainly comprised of sewer service fees from the Members. LiSWA does not record an allowance for doubtful accounts for sewer service fees as LiSWA expects to collect 100% of the fees.

Capital Assets

Capital assets, which includes land, intangible assets in the form of land conservation easements, construction in progress, equipment, building and improvements, and infrastructure, are reported in the statement of net position. Purchased capital assets are recorded at cost. Donated capital assets are recorded at acquisition value on the date of donation. LiSWA follows Placer County's capital asset capitalization policy. All land and non-depreciable intangible asset (i.e., easement) acquisitions are capitalized regardless of value. Capitalization thresholds are \$5,000 for equipment, \$100,000 for buildings and improvements and infrastructure.

Depreciation on capital assets is based on the straight-line method. The estimated useful lives are 2 to 25 years for equipment, 10 to 50 years for buildings and improvements, and 10 to 65 years for infrastructure.

Noncurrent Liabilities

LiSWA reports a loan payable to PG&E as a noncurrent liability in the statement of net position.

Net Position

The statement of net position reports the following types of net position:

- Net Investment in Capital Assets – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.
- Restricted – Restricted net position consists of restricted assets reduced by liabilities related to those assets. This category represents external restrictions imposed by grantors, contributors, law or regulations of other governments. LiSWA's restricted net position represents connection fees and the capital component of the sewer service fees set aside for capital purposes.
- Unrestricted – This category represents resources of LiSWA not restricted for any project or other purpose.

**LINCOLN-SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Notes to the Basic Financial Statements**  
**For the Period of Inception through June 30, 2024**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

Use of Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Note 3 – Cash and Investments**

Cash and investments shown on the statement of net position represents LiSWA's share in the County Treasurer's Investment Pool, which is not rated by the credit rating agencies. The weighted average to maturity of the County Treasurer's Investment Pool was 582 days as of June 30, 2024. Additional information regarding the County Pool, including the investment portfolio and related interest rate risk, credit risk, custodial credit risk, and concentration of credit risk, is presented in Note 2 of the County's ACFR. LiSWA has not formally adopted an investment policy that addresses any of the risks previously noted as LiSWA follows the County's investment policy.

The County Pool is subject to regulatory oversight by the Placer County Treasurer's Review Panel, as required by Section 27134 of the California Government Code. The County Pool is not registered with the U.S. Securities and Exchange Commission (SEC) as an investment company.

Fair Value Measurement

The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. As LiSWA participates in the County Pool, an external investment pool, it is not subject to the fair value hierarchy. Deposits and withdrawals from the County Pool are made on an amortized cost basis, which approximates fair value. Accordingly, LiSWA's proportionate share of cash and investments in the County Pool as of June 30, 2024, which totaled \$14,587,345, is valued at net asset value and is not defined as a Level 1, Level 2, or Level 3 input.

**LINCOLN-SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Notes to the Basic Financial Statements**  
**For the Period of Inception through June 30, 2024**

**Note 4 – Capital Assets**

The changes in capital assets for the fiscal year ended June 30, 2024 were as follows:

	<u>Balance</u> <u>Inception</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2024</u>
<b>Capital Assets, Not Being Depreciated</b>				
Land	\$ -	\$ 7,020,000	\$ -	\$ 7,020,000
Intangible assets	-	162,000	-	162,000
Construction in progress	-	654,306	-	654,306
Total capital assets not being depreciated	<u>-</u>	<u>7,836,306</u>	<u>-</u>	<u>7,836,306</u>
<b>Capital Assets, Being Depreciated</b>				
Equipment	-	12,602,688	-	12,602,688
Buildings and improvements	-	23,300,571	-	23,300,571
Infrastructure	-	175,522,595	-	175,522,595
Total capital assets being depreciated	<u>-</u>	<u>211,425,854</u>	<u>-</u>	<u>211,425,854</u>
Less accumulated depreciation for:				
Equipment	-	(490,686)	-	(490,686)
Buildings and improvements	-	(408,223)	-	(408,223)
Infrastructure	-	(2,856,656)	-	(2,856,656)
Total accumulated depreciation	<u>-</u>	<u>(3,755,565)</u>	<u>-</u>	<u>(3,755,565)</u>
Total capital assets, being depreciated, net	<u>-</u>	<u>207,670,289</u>	<u>-</u>	<u>207,670,289</u>
Total capital assets, net	<u>\$ -</u>	<u>\$ 215,506,595</u>	<u>\$ -</u>	<u>\$ 215,506,595</u>

**Note 5 – Long-Term Liabilities**

In November 2023, LiSWA was granted a loan from PG&E for \$2,048,034 with a 0% interest rate and a loan term of 120 months. The loan proceeds were to be used for provision of energy efficiency/demand response equipment and services as part of PG&E’s incentive program. The energy efficient improvements were completed by the City of Lincoln prior to the creation of LiSWA, and the related capital asset was transferred to LiSWA.

A summary of changes in long-term debt for the fiscal year ended June 30, 2024, for LiSWA is as follows:

	<u>Balance</u> <u>Inception</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2024</u>	<u>Due Within</u> <u>One Year</u>
Loan payable	\$ -	\$ 2,048,034	\$ (102,402)	\$ 1,945,632	\$ 204,803

**LINCOLN-SEWER MAINTENANCE DISTRICT 1 WASTEWATER AUTHORITY**  
**Notes to the Basic Financial Statements**  
**For the Period of Inception through June 30, 2024**

**Note 5 – Long-Term Liabilities (Continued)**

The following is a schedule of total debt service requirements to maturity as of June 30, 2024:

<b>Fiscal Year</b>	<b>Principal</b>
<u>Ending June 30,</u>	
2025	\$ 204,803
2026	204,803
2027	204,803
2028	204,803
2029	204,803
2030-2034	<u>921,617</u>
<b>Total</b>	<b>\$ 1,945,632</b>

**Note 6 – Risk Management**

LiSWA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; pollution; and natural disasters. Purchasing insurance is one of the tools LiSWA uses to mitigate risk. LiSWA’s deductibles and maximum coverage is as follows:

<u>Coverage</u>	<u>Deductible</u>	<u>Maximum per Occurrence</u>
Commercial and professional general liability:		
Aggregate	\$ 25,000	\$ 3,000,000
Each occurrence	25,000	1,000,000
Property	100,000	1,000,000,000
Solar panels	250,000	5,000,000
Public officials and management liability	25,000	1,000,000
Business auto	1,000	1,000,000
Boiler and machinery	100,000	100,000,000
Pollution liability	250,000	2,000,000

**Note 7 – Concentration of Volume of Business**

The County of Placer and the City of Lincoln, related parties, are the major customers of LiSWA and constitute over 99% of the total outstanding accounts receivable balance and 100% of charges for services and capital sewer service and connection fees revenues for the period of inception through June 30, 2024.

**Note 8 – Related Party Transactions**

LiSWA uses the County of Placer and City of Lincoln for services, such as engineering, accounting, information technology, etc. Expenses paid to the County and City of Lincoln for the period of inception through June 30, 2024, totaled \$3,908,684.

**Note 9 – Commitments and Contingencies**

LiSWA may be involved in various legal proceedings from time to time in the normal course of business. In management’s opinion, LiSWA is not involved in any legal proceeding that will have a material adverse effect on the financial position or the changes in financial position of LiSWA.

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## **Other Report**



## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
Lincoln-Sewer Maintenance District 1 Wastewater Authority  
Lincoln, CA 95648

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Lincoln-Sewer Maintenance District 1 Wastewater Authority (the LiSWA) as of and for the period from inception through June 30, 2024, and the related notes to the financial statements, which collectively comprise the LiSWA's basic financial statements, and have issued our report thereon dated January 24, 2025.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the LiSWA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the LiSWA's internal control. Accordingly, we do not express an opinion on the effectiveness of the LiSWA's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the LiSWA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.





To the Board of Directors  
Lincoln-Sewer Maintenance District 1 Wastewater Authority  
Lincoln, CA

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the LiSWA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the LiSWA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*LSL, LLP*

Sacramento, California  
January 24, 2025



# GENERAL MANAGER'S REPORT

**LiSWA Regular Board Meeting  
April 11, 2025**





# Agenda

- GM Work in Progress
- LiSWA February Operations Income Statement



## General Manager's Report (Cont.)

### GM Work in Progress

- FY 2025-2026 Budget Preparation
- WWTRF Improvement Project
  - CEQA Addendum – Completion July/August
  - Filter Alternatives Evaluation – Completion by May
  - RFP for Revenue Requirements Model/Proforma
    - Under review by TAG and County
- WWTRU Policy Changes



## General Manager's Report (Cont.)

### Other GM/Secretary/Authority Engineer Work in Progress

- Pipeline condition assessment RFP preparation
- Coordinate CIP list budget with plant operator
- WWTRU evaluation coordination with member agencies
- Industrial Pretreatment Program support
- Coordination with development projects in Lincoln
- Truck sewer CCTV coordination with developer
- TAG meetings
- FPPC filings
- Meetings with Funding consultant
- Updating Schutzhund lease terms and insurance
- Purchase order and standard contract development
- Coordinate with project design engineer on contract amendment for CEQA and disc filter analysis
- WWTRF Phase I project check in meetings, design and constructability review coordination
- Internal QA/QC on draft standard consultant agreement
- Internal meetings on disc filter pros/cons
- Internal staff meetings and action item list updates
- Billing, Payables, audit responses and preparation of financial reports
- Meetings with General Counsel
- Meetings and coordination with contract plant operator

**Lincoln-Sewer Maintenance District 1 Wastewater Authority**  
**Operations Fund Income Statement**  
July 2024 through February 2025

	<u>Jul '24 - Feb 25</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>	<u>Notes</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>42005 - Fair Market Value ADJ</b>	\$ 178,508.53				
<b>42010 - Investment Income</b>					
RC0560 - Investment Income	\$ 453,604.18				Interest Apportionment
<b>Total 42010 - Investment Income</b>	\$ 453,604.18				
<b>42030 - Short Term Rents</b>					
RC0600 Short Term Rents	\$ 59,060.00	\$ 69,090.00	\$ (10,030.00)	85.48%	Lease Revenue
<b>Total 42030 - Short Term Rents</b>	\$ 59,060.00	\$ 69,090.00	\$ (10,030.00)	85.48%	
<b>46230 - Sanitation Services</b>					
RC2230 San Services-Operations	\$ 6,036,776.16	\$ 9,052,992.00	\$ (3,016,215.84)	66.68%	Operational Revenues
<b>Total 46230 - Sanitation Services</b>	\$ 6,036,776.16	\$ 9,052,992.00	\$ (3,016,215.84)	66.68%	
<b>46240 - Sanitation Serv Other</b>					
RC2190 - Capital / Debt	\$ 2,851,115.92	\$ 4,275,648.00	\$ (1,424,532.08)	66.68%	Capital Project Revenues
RC2190 - Sewer Connection Fees	\$ 1,333,042.72				Connection Fees
<b>Total 46240 - Sanitation Serv Other</b>	\$ 4,184,158.64	\$ 4,275,648.00	\$ (91,489.36)	97.86%	
<b>46360 - General Reimbursement</b>					
RC2680 - Other	\$ 38,058.59				Reimbursements
<b>Total 46360 - General Reimbursement</b>	\$ 38,058.59				IE Shared Chemical Costs
<b>48030 - Miscellaneous</b>					
RC3010 Other Sales - Reclaimed	\$ 16,045.83	\$ 30,000.00	\$ (13,954.17)	53.49%	Reclaimed Water Revenue
<b>Total 48030 - Miscellaneous</b>	\$ 16,045.83	\$ 30,000.00	\$ (13,954.17)	53.49%	
<b>Total Income</b>	<u>\$10,966,211.93</u>	<u>\$13,427,730.00</u>	<u>\$ (2,461,518.07)</u>	<u>81.67%</u>	
<b>Gross Profit</b>	\$10,966,211.93	\$13,427,730.00	\$ (2,461,518.07)	81.67%	
<b>Expense</b>					
<b>52020 - Goods</b>					
SC2029 Chemicals	\$ 348,434.01	\$ 500,000.00	\$ (151,565.99)	69.69%	Chemical Expenses
<b>Total 52020 - Goods</b>	\$ 348,434.01	\$ 500,000.00	\$ (151,565.99)	69.69%	

**Lincoln-Sewer Maintenance District 1 Wastewater Authority**  
**Operations Fund Income Statement**  
July 2024 through February 2025

	<u>Jul '24 - Feb 25</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>	<u>Notes</u>
<b>52040 - Communication Services</b>					
SC2085 - Telephone	\$ 3,005.68	\$ 2,000.00	\$ 1,005.68	150.28%	Communication Expense
<b>Total 52040 - Communication Services</b>	<u>\$ 3,005.68</u>	<u>\$ 2,000.00</u>	<u>\$ 1,005.68</u>	<u>150.28%</u>	
<b>52080 - Insurance Services</b>					
SC2140 - Insurance Services	\$ 224,813.07	\$ 250,000.00	\$ (25,186.93)	89.93%	Insurance Expense
<b>Total 52080 - Insurance Services</b>	<u>\$ 224,813.07</u>	<u>\$ 250,000.00</u>	<u>\$ (25,186.93)</u>	<u>89.93%</u>	
<b>52160 - Maintenance - Service</b>					
SC2270 - Equip Main WWTRF	\$ 66,104.75	\$ 626,000.00	\$ (559,895.25)	10.56%	Maintenance Expense
SC2270 - Equipment Maintenance	\$ 32,483.03	\$ 64,068.00	\$ (31,584.97)	50.7%	
<b>Total 52160 - Maintenance - Service</b>	<u>\$ 98,587.78</u>	<u>\$ 690,068.00</u>	<u>\$ (591,480.22)</u>	<u>14.29%</u>	
<b>52240 - Member, Reg, Warr</b>					
SC2550 - Prof Membership		\$ 1,000.00	\$ (1,000.00)		Memberships
<b>Total 52240 - Member, Reg, Warr</b>		<u>\$ 1,000.00</u>	<u>\$ (1,000.00)</u>		
<b>52360 - Prof/Special Services</b>					
SC2810 - Financial		\$ 110,000.00	\$ (110,000.00)		
SC2940 - Consulting	\$ 324,686.22	\$ 759,480.00	\$ (434,793.78)	42.75%	Consulting Services
SC2940 - Consulting WWTRF	\$ 7,530.00	\$ 15,000.00	\$ (7,470.00)	50.2%	
SC2950 - Engineering WWTRF	\$ 654,607.68	\$ 2,400,000.00	\$ (1,745,392.32)	27.28%	
<b>Total 52360 - Prof/Special Services</b>	<u>\$ 986,823.90</u>	<u>\$ 3,284,480.00</u>	<u>\$ (2,297,656.10)</u>	<u>30.05%</u>	
<b>52370 - Prof/Special Services</b>					
SC3130 - Legal	\$ 32,886.50	\$ 100,000.00	\$ (67,113.50)	32.89%	Legal Services
SC3130 - Legal WWTRF	\$ 15,366.50				
<b>Total 52370 - Prof/Special Services</b>	<u>\$ 48,253.00</u>	<u>\$ 100,000.00</u>	<u>\$ (51,747.00)</u>	<u>48.25%</u>	
<b>52380 - Prof/Special Services</b>					
SC3310 - Water & Sewage	\$ 1,604,507.50	\$ 3,365,033.00	\$ (1,760,525.50)	47.68%	Operational Services
SC3320 - Environ, Ecological	\$ 1,918.00				Permit
<b>Total 52380 - Prof/Special Services</b>	<u>\$ 1,606,425.50</u>	<u>\$ 3,365,033.00</u>	<u>\$ (1,758,607.50)</u>	<u>47.74%</u>	
<b>52390 - Prof/Special Services</b>					

**Lincoln-Sewer Maintenance District 1 Wastewater Authority**  
**Operations Fund Income Statement**  
July 2024 through February 2025

	<u>Jul '24 - Feb 25</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>	<u>Notes</u>
SC4705 - Internal Services	\$ 50,000.00				Auditor-Controller MOU FY24/25
<b>Total 52390 - Prof/Special Services</b>	<b>\$ 50,000.00</b>				
<b>52400 - Information Technology</b>					
SC3360 - IT Services	\$ 72,180.32	\$ 100,000.00	\$ (27,819.68)	72.18%	IT Services
<b>Total 52400 - Information Technology</b>	<b>\$ 72,180.32</b>	<b>\$ 100,000.00</b>	<b>\$ (27,819.68)</b>	<b>72.18%</b>	
<b>52450 - Prof/Special Services</b>					
SC3480 - Short Term Rental	\$ 41,240.73	\$ 64,000.00	\$ (22,759.27)	64.44%	Lease Payment
<b>Total 52450 - Prof/Special Services</b>	<b>\$ 41,240.73</b>	<b>\$ 64,000.00</b>	<b>\$ (22,759.27)</b>	<b>64.44%</b>	
<b>52510 - Commissioner's Fees</b>		\$ 9,600.00	\$ (9,600.00)		Commissioner's Fees
<b>52570 - Advertising</b>		\$ 7,500.00	\$ (7,500.00)		Advertising
<b>52800 - Utilities</b>					
SC4340 - Utilities	\$ 1,119,529.44	\$ 1,882,000.00	\$ (762,470.56)	59.49%	Utilities
<b>Total 52800 - Utilities</b>	<b>\$ 1,119,529.44</b>	<b>\$ 1,882,000.00</b>	<b>\$ (762,470.56)</b>	<b>59.49%</b>	
<b>52810 - Goods</b>					
SC4456 - Sewage Treatment	\$ 534,499.56	\$ 916,285.00	\$ (381,785.44)	58.33%	Sewage Treatment
<b>Total 52810 - Goods</b>	<b>\$ 534,499.56</b>	<b>\$ 916,285.00</b>	<b>\$ (381,785.44)</b>	<b>58.33%</b>	
<b>53190 - Taxes and Assessments</b>					
SC4870 - Taxes and Assessments	\$ 59,870.60	\$ 90,000.00	\$ (30,129.40)	66.52%	Taxes
<b>Total 53190 - Taxes and Assessments</b>	<b>\$ 59,870.60</b>	<b>\$ 90,000.00</b>	<b>\$ (30,129.40)</b>	<b>66.52%</b>	
<b>53390 - Cost Plan Allocation</b>	\$ 122.00				Q1-Q2 County Expense Allocation
<b>59000 - Debt Payments</b>		\$ 2,705,200.00	\$ (2,705,200.00)		
<b>Depreciation Expense</b>	\$ 4,316,032.06				Capital Asset Depreciation
<b>Total Expense</b>	<b>\$ 9,509,817.65</b>	<b>\$ 13,967,166.00</b>	<b>\$ (4,457,348.35)</b>	<b>68.09%</b>	
<b>Net Ordinary Income</b>	<b>\$ 1,456,394.28</b>	<b>\$ (539,436.00)</b>	<b>\$ 1,995,830.28</b>	<b>-269.99%</b>	
<b>Net Income</b>	<b>\$ 1,456,394.28</b>	<b>\$ (539,436.00)</b>	<b>\$ 1,995,830.28</b>	<b>-269.99%</b>	

Footnotes This Income Statement includes June 2024 County Audit Adjustments

022825 ADJ JE to reclass WWTRF Expenses

022825 ADJ JE to reclass expenses to CIP





## MEMORANDUM

### LINCOLN-SMD1 WASTEWATER AUTHORITY

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TO: LISWA BOARD OF DIRECTORS DATE: APRIL 11, 2025  
FROM: JIM MULLIGAN, GENERAL MANAGER  
SUBJECT: FIRST DRAFT – LISWA FISCAL YEAR 2025-2026 BUDGET

#### **RECOMMENDED ACTION**

None. This report is for information purposes only.

#### **BACKGROUND**

The following information accompanies the first draft of the LiSWA fiscal year 2025-2026 budget. A second final draft budget will be included in May Board agenda packet for review prior to final budget adoption at the June 2025 Board meeting. Please note the following as part of review of the draft budget:

- The operations contract (Jacobs) annual base fee and rebate accounts (repair and maintenance, solids handling and chemicals) expenses have been estimated until updated costs are received and negotiated in late April/May 2025.
- This draft budget version reflects no operations or capital member charges increases in years 2029-2031. These charges will be examined in the coming fiscal year for updating.
- General ledger account numbers and spend categories will be finalized for final draft budget.



## March 2025 LWWTRF Operations Report

4-11-25

### Highlights

-198.088 Million Gallons (MG) of influent, 2.311 MG of effluent was sent to reclamation and 286.401 MG of effluent was sent to Auburn Ravine this month.

-Treatment plant tours were provided to LiSWA Board and Adopt-a-Creek organization.

-Oxidation Ditch #2 was taken out of service in February to replace a failed wall pump and for cleaning. The wall pump was replaced with our spare and a crew from Jacob's Regional Maintenance Support was brought in to assist with the cleanup. Their help was critical to complete this work in a week. Unfortunately, we were not able to bring it back online after repairs due to several air leaks that were discovered. We are currently waiting on repair quotes to determine how to proceed. See Photos 1 through 4.

-The SCADA server failed the morning of March 31<sup>st</sup>. Jacobs internal and support IT staff immediately responded and were able to get it running again within a couple hours. Full functionality was restored the following day.

### Compliance

-No Compliance issues

#### Major Equipment Out of Service

Equipment	Failure Date	Redundancy	Problem	Solution	Estimated Repair Cost	Estimated Return to Service Date
Filter Feed Pump #2	3-25-24	1 of 4	Motor windings are broken down. Failed in wet weather.	Spare pump is on order.	\$170,437	TBD
WAS 14" discharge and isolation valves at SHT	11-23-24	N/A	Valves broke when opening to put SHT back in service	Replace original valves. LiSWA to purchase.	\$16,000	TBD
Oxidation Ditch #2	2-19-25	1 of 3	Air leaks throughout diffuser system.	Waiting on repair materials.	TBD	TBD



Photo 1.



Photo 2.

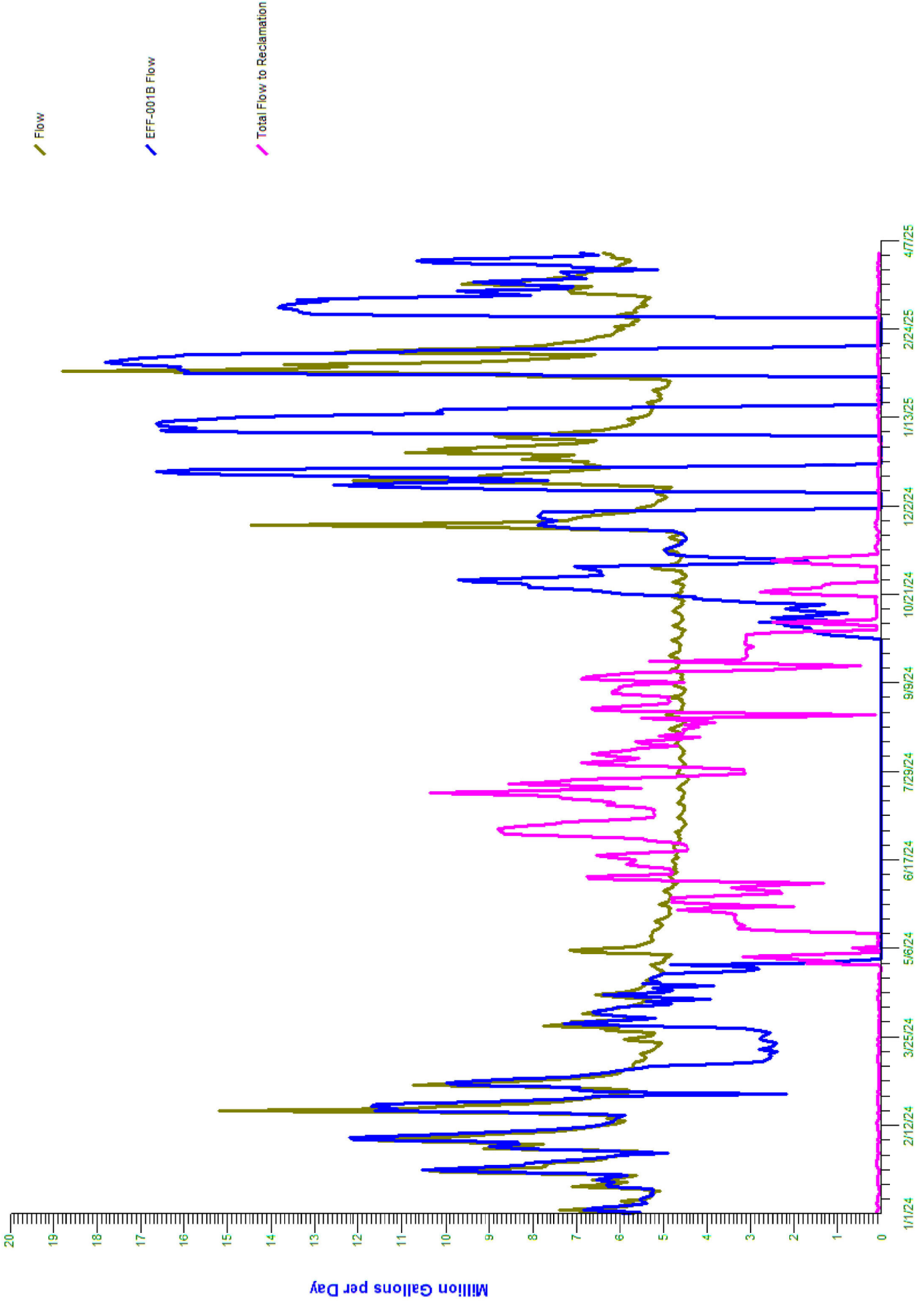


Photo 3.

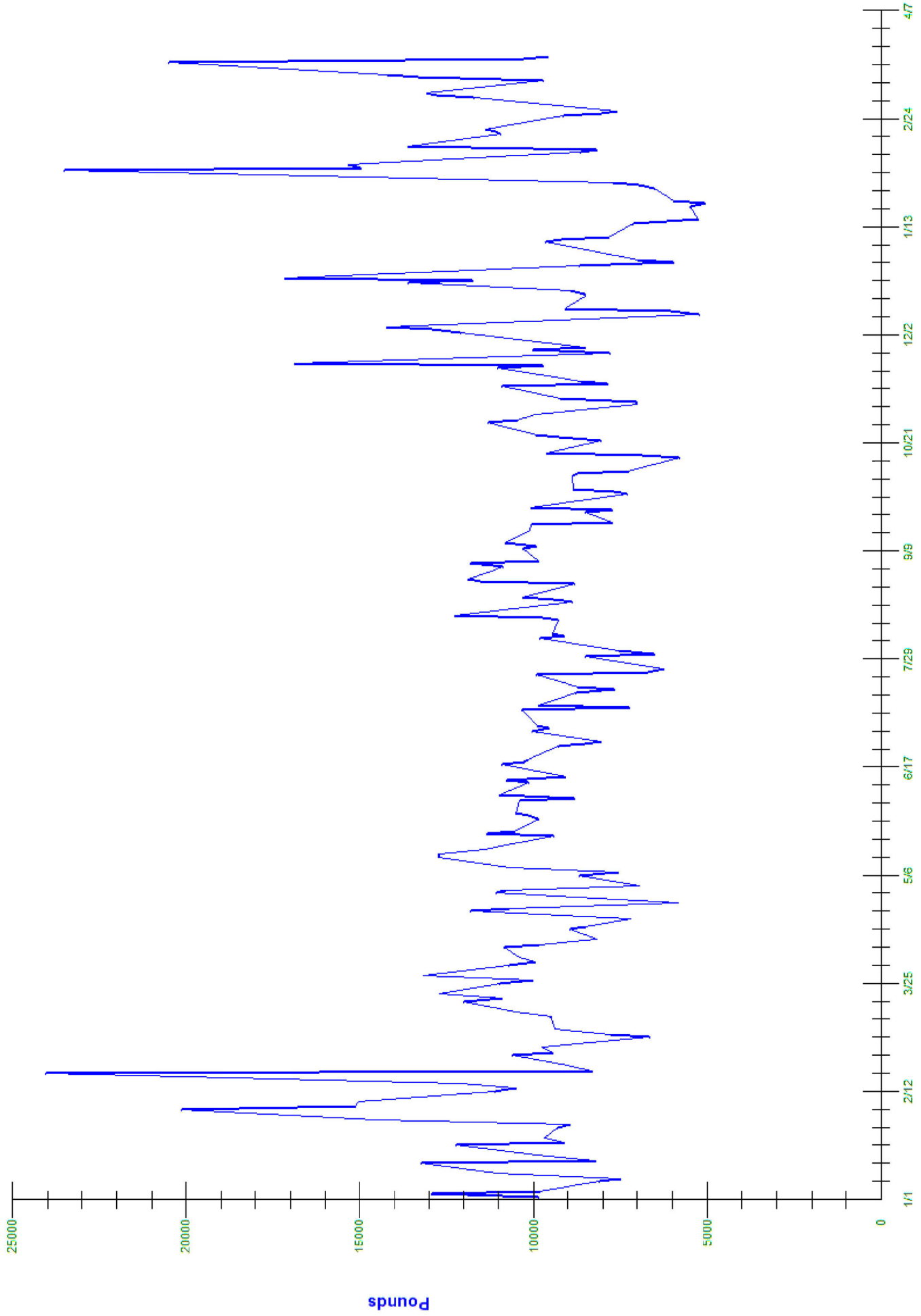


Photo 4.

# Total Treatment Plant Flow



# WWTRF Influent BOD Pounds/Day

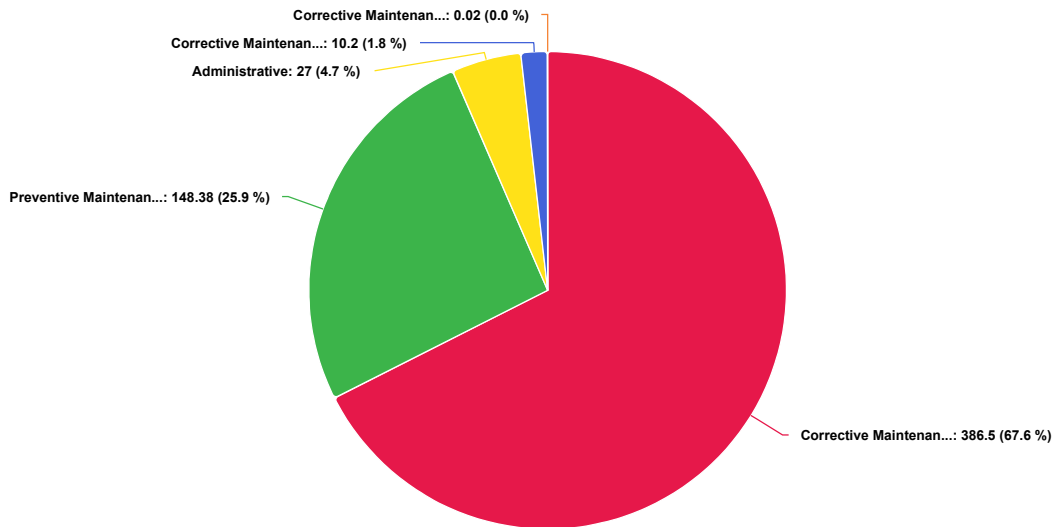


Date ( 1/1/2024 to 4/2/2025 )

BOD5 Load

Influent BOD Pounds

**Work Order Actual Hours by WO Type**



**Report Criteria**

- Complete Date is between '3/1/2025' AND '3/31/2025'
- Repair Center is Lincoln Surface Water Project
- Failed Work Order? No

Work Order Type	Work Order #	Asset ID	Asset Name	Reason	Labor Report	Actual Hours	Cost Labor Actual	Cost Part Actual	Cost Contractor Actual
<b>AD</b>									
AD	LSW-3516560	LSW-Facility	Lincoln Facility	WEEKLY SAFETY MEETING DOCUMENTATION	ATC	9	\$ 508.16	\$ 0.00	\$ 0.00
AD	LSW-3519166	LSW-Facility	Lincoln Facility	WEEKLY SAFETY MEETING DOCUMENTATION	ATC	9	\$ 508.16	\$ 0.00	\$ 0.00
AD	LSW-3522397	LSW-Facility	Lincoln Facility	WEEKLY SAFETY MEETING DOCUMENTATION	Meeting notes attached.	9	\$ 508.16	\$ 0.00	\$ 0.00
<b>AD - 3 Total:</b>						<b>27</b>	<b>\$1,524.48</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>CM-E</b>									
CM-E	LSW-3512218	LSW-ELEC-PANEL-CONTROL-2056	Filter 1 Control Panel	Filter 1 Control Panel (LSW-ELEC-PANEL-CONTROL-2056)  Level sensor is not measuring correctly. Spikes in level.	Replaced digital display and reset parameters Cost and tasks updated-JW	6	\$ 343.62	\$ 809.00	\$ 0.00
CM-E	LSW-3512779	LSW-PUMP-SUB-119	Wilo Recycle Pump Serial Number 650218953	recycle pump 1 in ditch #3 stopped working last night	Pulled pump and removed all rags. operating correctly now back down to 6amps at 100% speed	4	\$ 229.08	\$ 0.00	\$ 0.00
CM-E	LSW-3518344	LSW-TANK-BASIN-1608	Oxidation Ditch 1	Oxidation Ditch 1 (LSW-TANK-BASIN-1608)  Can't find drain pump in system. Adjust floats for Ox Ditch 1&2 drain	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
<b>CM-E - 3 Total:</b>						<b>10.2</b>	<b>\$591.90</b>	<b>\$809.00</b>	<b>\$0.00</b>
<b>CM-NE</b>									
CM-NE	LSW-3430594	LSW-INST-CAMERA-VIDEO-24	Gate Facing Shop CCTV Camera	Gate Camera - Troubleshoot Communications	Completed all tasks as required. Camera is back in Service	40	\$ 2,290.80	\$ 0.00	\$ 0.00
CM-NE	LSW-3483214	LSW-INST-TURBIDITY-51	Filter 1 Turbidity Meter AE-AIT-35181	Filter 1 Turbidity Meter AE-AIT-35181 (LSW-INST-TURBIDITY-51)  Replace with Hach TU5300sc turbidimeter and SC4500 Controller.	ATC	3	\$ 287.94	\$ 47.82	\$ 0.00
CM-NE	LSW-3483215	LSW-INST-TURBIDITY-52	Filter 2 Turbidity Meter AE-AIT-35281	Filter 2 Turbidity Meter AE-AIT-35281 (LSW-INST-TURBIDITY-52)  Replace with Hach TU5300sc turbidimeter and SC4500 Controller.	ATC	3	\$ 287.94	\$ 47.82	\$ 0.00
CM-NE	LSW-3483216	LSW-INST-TURBIDITY-53	Filter 3 Turbidity Meter AE-AIT-35381	Filter 3 Turbidity Meter AE-AIT-35381 (LSW-INST-TURBIDITY-53)  Replace with Hach TU5300sc turbidimeter and SC4500 Controller.	ATC	3	\$ 287.94	\$ 47.82	\$ 0.00
CM-NE	LSW-3483217	LSW-INST-TURBIDITY-54	Filter 4 Turbidity Meter AE-AIT-35481	Filter 4 Turbidity Meter AE-AIT-35481 (LSW-INST-TURBIDITY-54)  Replace with Hach TU5300sc turbidimeter and SC4500 Controller.	ATC	3	\$ 287.94	\$ 47.82	\$ 0.00
CM-NE	LSW-3483218	LSW-INST-TURBIDITY-56	Filter 6 Turbidity Meter AE-AIT-35681	Filter 6 Turbidity Meter AE-AIT-35681 (LSW-INST-TURBIDITY-56)  Replace with Hach TU5300sc turbidimeter and SC4500 Controller.	ATC	4	\$ 383.92	\$ 47.82	\$ 0.00



Work Order Type	Work Order #	Asset ID	Asset Name	Reason	Labor Report	Actual Hours	Cost Labor Actual	Cost Part Actual	Cost Contractor Actual
CM-NE	LSW-3503161	LSW-TANK-BASIN-21232	Oxidation Ditch 2 Recycle Pump 2B PMP-21232 Position	Replace with Hach TU5300sc turbidimeter and SC4500 Controller. Oxidation Ditch 2 Recycle Pump 2B Fail	Installed spare wall pump	19.75	\$ 1,770.15	\$ 0.00	\$ 0.00
CM-NE	LSW-3503923	LSW-INST-RADIO-93	MCC Building 930 Radio Telemetry	Lost communications to Recapture PLC-961	Replace radio and sketchy riser cable.	18	\$ 1,030.86	\$ 0.00	\$ 0.00
CM-NE	LSW-3512450	LSW-BLOWER-PD-L-5	Aeration Blower 3B BLR21312	Aeration Blower 3B BLR21312 VFD Heat Sink over-temp fault	Unit operational - JW	18	\$ 1,503.72	\$ 320.21	\$ 0.00
CM-NE	LSW-3513257	LSW-INST-SAMPLER-217	Composite Sampler C	Effluent sampler and grab are not working. Tried to reset GFI bet wouldn't reset	Replaced Pump and GFCl to ensure no more issues for effluent sampler or sampling procedures	11	\$ 1,055.78	\$ 334.54	\$ 0.00
CM-NE	LSW-3513263	LSW-TANK-BASIN-1615	Oxidation Ditch 2 Anoxic Basin 2B	Can you guys please put the dewatering pump in the Anoxic zone to start the dewatering process of that area	Completed	1	\$ 95.98	\$ 0.00	\$ 0.00
CM-NE	LSW-3515739	LSW-INST-TURBIDITY-66	DAF Unit 2 Effluent Turbidity Probe S/N 1754775	Create and Implement DAF #2 In / Out Turbidity alarms and Transducer Fail Alarms. From Scada Workbook	Completed all tasks as required	6	\$ 368.28	\$ 0.00	\$ 0.00
CM-NE	LSW-3515746	LSW-INST-PLC-M-37	MCC 950A PLC 950	Create and Implement Freeboard Level Alarms for TSB's. Task generated on SCADA Workbook	Performed all tasks as required	8	\$ 458.16	\$ 0.00	\$ 0.00
CM-NE	LSW-3517676	LSW-DEWATERING-CENT-21	Centrifuge 1	Centrifuge 1 (LSW-DEWATERING-CENT-21) torque not reading correctly	ATC New pickup speed sensor installed and working as intended	6	\$ 575.88	\$ 45.00	\$ 0.00
CM-NE	LSW-3517887	LSW-Facility-05	Oxidation Ditch Area	Clean basin by de-raging equipment and removing the grit	Cleaned and de-ragged excessive rags and grit in oxidation ditch #2	229	\$ 18,587.88	\$ 570.56	\$ 0.00
CM-NE	LSW-3518340	LSW-TANK-BASIN-1609-1B	Oxidation Ditch 1 Anoxic Basin 1B Mixer MXR-21322 Seal Fail	Oxidation Ditch 1 Anoxic Basin 1B Mixer MXR-21322 Seal Fail	No issues ATC	4	\$ 383.92	\$ 0.00	\$ 0.00
CM-NE	LSW-3518343	LSW-TANK-BASIN-21131	Oxidation Ditch 1 Recycle Pump 1A PMP-21131 Position	Oxidation Ditch 1 Recycle Pump 1A PMP-21131 Position	ATC	3	\$ 287.94	\$ 0.00	\$ 0.00
CM-NE	LSW-3520346	LSW-ELEC-PANEL-CONTROL-2049	ACD Pump Control Panel	Making noise. Please pull and check. Check / Correct SCADA PID Control Loop Register for DAF ACD Pumps Control	Performed tasks as required	6.5	\$ 372.26	\$ 0.00	\$ 0.00
CM-NE	LSW-3520628	LSW-ODOR-FILTER-BIO-1	Headworks Area Bio Filter	Bio filter fan is making noise.	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
<b>CM-NE - 19 Total:</b>						<b>386.5</b>	<b>\$30,341.29</b>	<b>\$1,509.41</b>	<b>\$0.00</b>
<b>CMP</b>									
CMP	LSW-3497877	LSW-VEHICLES-FORKLIFT-26	Caterpillar Forklift Model GP 30k, Type LP	Follow-up to Work Order #3495818 (SEMI-ANNUAL FORK LIFT INSPECTION). Please see Task(s) for additional information.	ATC Invoice attached	0.01	\$ 0.57	\$ 0.00	\$ 0.00
CMP	LSW-3498176	LSW-VEHICLES-MANLIFT-SELFPPELLED-5	1999 Genie 837 70' Lift Z-45/25 #937	Follow-up to Work Order #3495823 (QUARTERLY GENIE MANLIFT INSPECTION). Please see Task(s) for additional information.	Condemning this equipment- in new budget we will be replacing all together	0.01	\$ 0.57	\$ 0.00	\$ 0.00
<b>CMP - 2 Total:</b>						<b>0.02</b>	<b>\$1.14</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>PM</b>									
PM	LSW-3442132	LSW-PUMP-SUB-149	Maturation Pond Drain Pump PMP-93220	Maturation Pond Drain Pump 2 VFD Fault	Completed VFD config and ran to ensure no issues-JW	60	\$ 5,194.72	\$ 0.00	\$ 0.00
PM	LSW-3495768	LSW-INST-TURBIDITY-51	Filter 1 Turbidity Meter AE-AIT-35181	MONTHLY TURBIDITY METER INSPECTION	ATC ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495769	LSW-INST-TURBIDITY-52	Filter 2 Turbidity Meter AE-AIT-35281	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495770	LSW-INST-TURBIDITY-53	Filter 3 Turbidity Meter AE-AIT-35381	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495771	LSW-INST-TURBIDITY-54	Filter 4 Turbidity Meter AE-AIT-35481	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495772	LSW-INST-TURBIDITY-55	Filter 5 Turbidity Meter AE-AIT-35581	MONTHLY TURBIDITY METER INSPECTION	Hach Tech performed annual probe maintenance.	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495773	LSW-INST-TURBIDITY-56	Filter 6 Turbidity Meter AE-AIT-35681	MONTHLY TURBIDITY METER INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495780	LSW-INST-TURBIDITY-64	DAF Unit 2 Inlet (at splitter box) Turbidity Probe S/N 1814998	MONTHLY TURBIDITY METER INSPECTION	Hach Tech performed annual probe maintenance.	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495781	LSW-INST-TURBIDITY-68	Spare Turbidity Probe S/N 1545147	MONTHLY TURBIDITY METER INSPECTION	Probe is out of process and in storage.	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495916	LSW-INST-PH-85	DAF Unit 1 Inlet pH Probe S/N 2208441904	MONTHLY DO & pH PROBE INSPECTION	ATC ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495918	LSW-INST-PH-87	DAF Unit 2 Inlet (at splitter box) pH Probe S/N 190446497	MONTHLY DO & pH PROBE INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495919	LSW-INST-PH-90	Filter Feed Pump Wet Well pH Probe S/N 2208441906	MONTHLY DO & pH PROBE INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495920	LSW-INST-PH-89	Filter Feed Pump Wet Well pH Probe Clarifiers S/N 230834213284	MONTHLY DO & pH PROBE INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495921	LSW-INST-PH-92	Spare pH Probe S/N 230934214076	MONTHLY DO & pH PROBE INSPECTION	Probe is out of process and is in storage.	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495922	LSW-INST-PH-93	Spare pH Probe S/N 2107441842	MONTHLY DO & pH PROBE INSPECTION	Out of process and in storage	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495923	LSW-INST-TURBIDITY-60	UV Inlet Hach Turbidity Probe S/N 1183274	MONTHLY UV INLET TURBIDITY METER INSPECTION	Hach Tech performed annual probe maintenance.	1.15	\$ 65.86	\$ 0.00	\$ 0.00
PM	LSW-3495924	LSW-INST-TURBIDITY-59	UV Inlet YSI Turbidity Probe S/N 20031066	MONTHLY TRANSMITTANCE PROBE INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00

Work Order Type	Work Order #	Asset ID	Asset Name	Reason	Labor Report	Actual Hours	Cost Labor Actual	Cost Part Actual	Cost Contractor Actual
PM	LSW-3495925	LSW-INST-TURBIDITY-61	UV Inlet Hach Transmittance Probe S/N 1284157	MONTHLY TRANSMITTANCE PROBE INSPECTION	Hach Tech performed annual probe maintenance.	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495926	LSW-INST-TURBIDITY-62	UV Inlet YSI Transmittance Probe S/N 19481139	MONTHLY TRANSMITTANCE PROBE INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3507856	LSW-PUMP-PC-97	Centrifuge 1 Cake Pump PMP-76111	MONTHLY SEEPEX CAKE PUMP IINSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3507857	LSW-PUMP-PC-96	Centrifuge 3 Cake Pump PMP-76113	MONTHLY SEEPEX CAKE PUMP IINSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510677	LSW-BLOWER-PD-L-4	Aeration Blower 3A BLR21311	MONTHLY DITCH 3 BLOWER INSPECTION	ATC 1469 hours	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3510678	LSW-BLOWER-PD-L-5	Aeration Blower 3B BLR21312	MONTHLY DITCH 3 BLOWER INSPECTION	ATC 734 hours	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3510679	LSW-BLOWER-PD-L-6	Aeration Blower 3C BLR21313	MONTHLY DITCH 3 BLOWER INSPECTION	ATC 1842 hours	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3510680	LSW-BLOWER-PD-M-1	Solids Holding Tank 1 Blower BLR-71111	MONTHLY SHT BLOWER INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3510681	LSW-BLOWER-PD-M-2	Solids Holding Tank 1 Blower BLR-71112	MONTHLY SHT BLOWER INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3510682	LSW-BLOWER-PD-M-3	Solids Holding Tank 1 Blower BLR-71113	MONTHLY SHT BLOWER INSPECTION	Blower Offline	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3510683	LSW-PUMP-ROTARY-LOBE-7	Solids Feed Pump 1A PMP-72111	MONTHLY VOGLESANG PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510684	LSW-PUMP-ROTARY-LOBE-6	Solids Feed Pump 1B PMP-72112	MONTHLY VOGLESANG PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510685	LSW-PUMP-ROTARY-LOBE-5	Solids Feed Pump 1C PMP-72113	MONTHLY VOGLESANG PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510690	LSW-INST-SAMPLER-216	Composite Sampler A	MONTHLY SAMPLER INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510691	LSW-INST-SAMPLER-217	Composite Sampler C	MONTHLY SAMPLER INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510692	LSW-INST-SAMPLER-219	Influent Sampler	MONTHLY SAMPLER INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510693	LSW-MIXER-FIXED-10	Wilo Mixer Serial Number 650525913	QUARTERLY OXIDATION DITCH MIXER INSPECTION	ATC-Completed Oil changes as they were overdue	1	\$ 95.98	\$ 48.00	\$ 0.00
PM	LSW-3510694	LSW-MIXER-FIXED-11	Wilo Mixer Serial Number 650525911	QUARTERLY OXIDATION DITCH MIXER INSPECTION	ATC- Completed oil change since it was overdue	1.5	\$ 143.97	\$ 48.00	\$ 0.00
PM	LSW-3510695	LSW-MIXER-FIXED-13	Wilo Mixer Serial Number 650525914	QUARTERLY OXIDATION DITCH MIXER INSPECTION	ATC- Completed oil change since it was overdue	1.5	\$ 143.97	\$ 48.00	\$ 0.00
PM	LSW-3510696	LSW-PUMP-SUB-117	Landia Recycle Pump Serial Number 28682	QUARTERLY OXIDATION DITCH MIXER INSPECTION	ATC	0.5	\$ 47.99	\$ 0.00	\$ 0.00
PM	LSW-3510697	LSW-PUMP-SUB-118	Landia Recycle Pump Serial Number 15862	QUARTERLY OXIDATION DITCH MIXER INSPECTION	ATC	0.5	\$ 47.99	\$ 0.00	\$ 0.00
PM	LSW-3510698	LSW-MIXER-FIXED-S-14	Wilo Mixer Serial Number 15857	QUARTERLY OXIDATION DITCH MIXER INSPECTION	ATC	0.5	\$ 47.99	\$ 0.00	\$ 0.00
PM	LSW-3510699	LSW-MIXER-FIXED-S-15	Wilo Mixer Serial Number 15852	QUARTERLY OXIDATION DITCH MIXER INSPECTION	ATC	0.5	\$ 47.99	\$ 0.00	\$ 0.00
PM	LSW-3510701	LSW-VEHICLES-ATV-25	2018 Polaris GEM Electric Vehicle 4	MONTHLY GEM CAR INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510702	LSW-VEHICLES-ATV-26	2021 Polaris GEM Electric Vehicle 5	MONTHLY GEM CAR INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510703	LSW-VEHICLES-ATV-27	2021 Polaris GEM Electric Vehicle 6	MONTHLY GEM CAR INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510704	LSW-VEHICLES-ATV-28	2024 Polaris GEM Electric Vehicle 7	MONTHLY GEM CAR INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510705	LSW-PUMP-CTV-376	Filter 1 Sample Pump PMP-35121	MONTHLY SAMPLE PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510706	LSW-PUMP-CTV-377	Filter 2 Sample Pump PMP-35221	MONTHLY SAMPLE PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510707	LSW-PUMP-CTV-378	Filter 3 Sample Pump PMP-35321	MONTHLY SAMPLE PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510708	LSW-PUMP-CTV-379	Filter 4 Sample Pump PMP-35421	MONTHLY SAMPLE PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510709	LSW-PUMP-CTV-380	Filter 5 Sample Pump PMP-35521	MONTHLY SAMPLE PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510710	LSW-PUMP-CTV-381	Filter 6 Sample Pump PMP-356421	MONTHLY SAMPLE PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510711	LSW-INST-SCADA-309	Admin Building SCADA System	SCADA SYSTEM PUMP ROTATION	Rotated what was needed.	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510712	LSW-GEN-EM-L-4	Standby Generator 1	MONTHLY GENERATOR INSPECTION	ATC Duplicate WO	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3510713	LSW-GEN-EM-L-4	Standby Generator 1	MONTHLY GENERATOR INSPECTION	ATC 397 hours	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3510714	LSW-PT-GEARBOX-768	DAF Unit 1 Drive Assembly DRV-33111	MONTHLY DAF DRIVE INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3510715	LSW-PT-GEARBOX-769	DAF Unit 2 Drive Assembly DRV-33211	MONTHLY DAF DRIVE INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3510717	LSW-INST-DO-170	Oxidation Ditch 1 Influent D.O Probe S/N 16219000008	MONTHLY D.O. METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510718	LSW-INST-DO-165	Oxidation Ditch 1 Effluent D.O Probe S/N 16218000039	MONTHLY D.O. METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00

Work Order Type	Work Order #	Asset ID	Asset Name	Reason	Labor Report	Actual Hours	Cost Labor Actual	Cost Part Actual	Cost Contractor Actual
PM	LSW-3510719	LSW-INST-DO-166	Oxidation Ditch 2 Effluent D.O. Probe S/N 172310000038	MONTHLY D.O. METER INSPECTION	OX Ditch 2 is Offline	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510720	LSW-INST-DO-171	Oxidation Ditch 2 Influent D.O. Probe S/N 163130000046	MONTHLY D.O. METER INSPECTION	OX Ditch 2 is Offline	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510721	LSW-INST-DO-172	Oxidation Ditch 3 Influent D.O. Probe S/N 172480000057	MONTHLY D.O. METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510722	LSW-INST-DO-167	Oxidation Ditch 3 Effluent D.O. Probe S/N 242690027060	MONTHLY D.O. METER INSPECTION	ATC ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510723	LSW-INST-DO-173	Final Effluent D.O. Probe S/N 172490000012	MONTHLY D.O. METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510724	LSW-FILTER-AIR-28	Tertiary Filter Air Dryer	MONTHLY AIR DRYER INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510725	LSW-VEHICLES-TRUCK-LT-360	2006 Chevrolet Colorado 4WD Crew Cab with camper shell 171	MONTHLY VEHICLE INSPECTION	ATC	0.15	\$ 8.59	\$ 0.00	\$ 0.00
PM	LSW-3510726	LSW-VEHICLES-TRUCK-MDM-40	2018 Ford F550 with IMT crane 875	MONTHLY VEHICLE INSPECTION	ATC	0.15	\$ 8.59	\$ 0.00	\$ 0.00
PM	LSW-3510727	LSW-VEHICLES-TRUCK-LT-361	2020 Chevrolet Silverado 1500 871	MONTHLY VEHICLE INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510728	LSW-VEHICLES-TRUCK-LT-362	2022 Chevrolet Colorado WT Crew Cab 4WD 950	MONTHLY VEHICLE INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510729	LSW-VEHICLES-TRUCK-MDM-39	2005 Autocar/Heil Garbage Truck (converted to a yard tractor) #729	MONTHLY VEHICLE INSPECTION	ATC	0.15	\$ 8.59	\$ 0.00	\$ 0.00
PM	LSW-3510730	LSW-INST-TURBIDITY-51	Filter 1 Turbidity Meter AE-AIT-35181	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510731	LSW-INST-TURBIDITY-52	Filter 2 Turbidity Meter AE-AIT-35281	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510732	LSW-INST-TURBIDITY-53	Filter 3 Turbidity Meter AE-AIT-35381	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510733	LSW-INST-TURBIDITY-54	Filter 4 Turbidity Meter AE-AIT-35481	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510734	LSW-INST-TURBIDITY-55	Filter 5 Turbidity Meter AE-AIT-35581	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510735	LSW-INST-TURBIDITY-56	Filter 6 Turbidity Meter AE-AIT-35681	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510736	LSW-INST-TURBIDITY-49	Tertiary Filter Turbidity Meter	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510737	LSW-INST-PH-91	Filter Feed Pump Wet Well Turbidity Probe Clarifiers S/N 1754772	MONTHLY TURBIDITY METER INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510738	LSW-INST-PH-88	Filter Feed Pump Wet Well Turbidity Probe S/N 1754773	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510739	LSW-INST-TURBIDITY-63	Final Effluent Turbidity Probe S/N 1754776	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510740	LSW-INST-TURBIDITY-65	DAF Unit 1 Inlet (at splitter box) Turbidity Probe S/N 1754789	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510741	LSW-INST-TURBIDITY-66	DAF Unit 2 Effluent Turbidity Probe S/N 1754775	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510742	LSW-INST-TURBIDITY-64	DAF Unit 2 Inlet (at splitter box) Turbidity Probe S/N 1814998	MONTHLY TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510743	LSW-INST-TURBIDITY-68	Spare Turbidity Probe S/N 1545147	MONTHLY TURBIDITY METER INSPECTION	Probe is in storage on a shelf in 300 BLDG	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510744	LSW-CLARIFIER-ROUND-L-2	Secondary Clarifier 1	MONTHLY CLARIFIER INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510745	LSW-CLARIFIER-ROUND-L-3	Secondary Clarifier 2	MONTHLY CLARIFIER INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510746	LSW-CLARIFIER-ROUND-L-4	Secondary Clarifier 3	MONTHLY CLARIFIER INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510747	LSW-BLOWER-PD-S-3	Blower 1A BLR-36011	MONTHLY FILTER BACKWASH BLOWER INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3510748	LSW-BLOWER-PD-S-2	Blower 1B BLR-36012	MONTHLY FILTER BACKWASH BLOWER INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3510749	LSW-BLOWER-PD-S-4	Blower 1C BLR-36013	MONTHLY FILTER BACKWASH BLOWER INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3510750	LSW-VEHICLES-FORKLIFT-26	Caterpillar Forklift Model GP 30k, Type LP	MONTHLY FORK LIFT INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510751	LSW-TANK-SILO-9	Lime Silo	MONTHLY LIME SYSTEM INSPECTION	ATC	0.15	\$ 8.59	\$ 0.00	\$ 0.00
PM	LSW-3510752	LSW-SCREEN-TRAVELING-2	Headworks Screen 1 SCR-13111	MONTHLY STEP SCREEN INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3510753	LSW-SCREEN-TRAVELING-3	Headworks Screen 3 SCR-13311	MONTHLY STEP SCREEN INSPECTION	ATC	1	\$ 96.00	\$ 0.00	\$ 0.00
PM	LSW-3510754	LSW-TANK-CHANNEL-14	UV Channel 1	MONTHLY UV CHANNEL INSPECTION	ATC	2	\$ 114.54	\$ 0.00	\$ 0.00
PM	LSW-3510755	LSW-TANK-CHANNEL-15	UV Channel 2	MONTHLY UV CHANNEL INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00

Work Order Type	Work Order #	Asset ID	Asset Name	Reason	Labor Report	Actual Hours	Cost Labor Actual	Cost Part Actual	Cost Contractor Actual
PM	LSW-3510756	LSW-TANK-CHANNEL-16	UV Channel 3	MONTHLY UV CHANNEL INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510757	LSW-TANK-CHANNEL-17	UV Channel 4	MONTHLY UV CHANNEL INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510759	LSW-VLV-GT-XXL-17	UV Channel 1 Influent Gate Valve MOG-411101	QUARTERLY ROTORK ACTUATOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510760	LSW-VLV-GT-XXL-18	UV Channel 2 Influent Gate Valve MOG-41201	QUARTERLY ROTORK ACTUATOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510761	LSW-VLV-GT-XXL-19	UV Channel 3 Influent Gate Valve MOG-41301	QUARTERLY ROTORK ACTUATOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510762	LSW-VLV-GT-XXL-21	UV Channel 4 Influent Gate Valve MOG-42101	QUARTERLY ROTORK ACTUATOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510763	LSW-VLV-GT-XXL-22	UV Channel 5 Influent Gate Valve MOG-42201	QUARTERLY ROTORK ACTUATOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510764	LSW-PUMP-ROTARY-VANE-1	UV Area Pressure Washer	MONTHLY UV PRESSURE WASHER INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3510765	LSW-GRIT-COMPACTOR-4	Screenings Washer 3 WSH-13322	MONTHLY SCREENINGS WASHER INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3510766	LSW-VEHICLES FOLDER-4	Kubota Utility Vehicle	MONTHLY KUBOTA INSPECTION	ATC	0.25	\$ 14.32	\$ 0.00	\$ 0.00
PM	LSW-3510767	LSW-INST-FLUME-19	Parshall Flume	MONTHLY PARSHALL FLUME INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3510768	LSW-PUMP-TRASH-23	Basin Drain Pump PMP-21411	MONTHLY BASIN DRAIN PUMP INSPECTION	OD 3 back online-pump offline	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3510769	LSW-WELL-WET-323	Influent Pump Wet Well 1	MONTHLY INFLUENT PUMP STATION WET WELL INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510770	LSW-WELL-WET-324	Influent Pump Wet Well 2	MONTHLY INFLUENT PUMP STATION WET WELL INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510771	LSW-GRIT-COMPACTOR-1	Screenings Washer 1 WSH-13121	QUARTERLY SCREENINGS WASHER COMPACTOR INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3510772	LSW-PUMP-M-373	ACD Metering Pump PMP-52611	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510773	LSW-PUMP-M-374	ACD Metering Pump PMP-52612	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510774	LSW-PUMP-M-375	ACD Metering Pump PMP-52613	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510775	LSW-PUMP-M-378	PAC Metering Pump PMP-52111	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510776	LSW-PUMP-M-379	PAC Metering Pump PMP-52112	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510777	LSW-PUMP-M-380	PAC Metering Pump PMP-52113	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510778	LSW-PUMP-M-387	SHX Metering Pump PMP-52812	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510779	LSW-PUMP-M-388	SHX Metering Pump PMP-52813	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510780	LSW-PUMP-M-392	Emulsion Polymer Feed Pump 1 PMP-75111	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510781	LSW-PUMP-M-394	Emulsion Polymer Feed Pump 2 PMP-75112	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510782	LSW-PUMP-M-395	Emulsion Polymer Feed Pump 3 PMP-75113	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510783	LSW-PUMP-M-367	PIR Metering Pump 1 PMP-75131	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.2	\$ 11.45	\$ 0.00	\$ 0.00
PM	LSW-3510784	LSW-PUMP-M-368	PIR Metering Pump 2 PMP-75132	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.2	\$ 11.45	\$ 0.00	\$ 0.00
PM	LSW-3510785	LSW-PUMP-M-369	PIR Metering Pump 3 PMP-75133	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.2	\$ 11.45	\$ 0.00	\$ 0.00
PM	LSW-3510786	LSW-PUMP-M-370	Polymer Feed Pump 1 PMP-75121	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.2	\$ 11.45	\$ 0.00	\$ 0.00
PM	LSW-3510787	LSW-PUMP-M-393	Polymer Feed Pump 2 PMP-75122	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.2	\$ 11.45	\$ 0.00	\$ 0.00
PM	LSW-3510788	LSW-PUMP-M-3915	Polymer Feed Pump 3 PMP-75123	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.2	\$ 11.45	\$ 0.00	\$ 0.00
PM	LSW-3510805	LSW-Facility	Lincoln Facility	MONTHLY FIRE EXTINGUISHER CHECKLIST	ATC	2	\$ 114.54	\$ 0.00	\$ 0.00
PM	LSW-3510806	LSW-Facility	Lincoln Facility	MONTHLY EMERGENCY LIGHT CHECKLIST	ATC	2	\$ 114.54	\$ 0.00	\$ 0.00
PM	LSW-3510807	LSW-INST-PH-85	DAF Unit 1 Inlet pH Probe S/N 2208441904	MONTHLY DO & pH PROBE INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510808	LSW-INST-PH-86	DAF Unit 2 Effluent pH Probe S/N 2208434509	MONTHLY DO & pH PROBE INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510809	LSW-INST-PH-87	DAF Unit 2 Inlet (at splitter box) pH Probe S/N 190446497	MONTHLY DO & pH PROBE INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00

Work Order Type	Work Order #	Asset ID	Asset Name	Reason	Labor Report	Actual Hours	Cost Labor Actual	Cost Part Actual	Cost Contractor Actual
PM	LSW-3510810	LSW-INST-PH-90	Filter Feed Pump Wet Well pH Probe S/N 2208441906	MONTHLY DO & pH PROBE INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510811	LSW-INST-PH-89	Filter Feed Pump Wet Well pH Probe Clarifiers S/N 230834213284	MONTHLY DO & pH PROBE INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510812	LSW-INST-PH-92	Spare pH Probe S/N 230934214076	MONTHLY DO & pH PROBE INSPECTION	in storage	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510813	LSW-INST-PH-93	Spare pH Probe S/N 2107441842	MONTHLY DO & pH PROBE INSPECTION	Probe is removed from process and stored in the Lab.	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3510814	LSW-INST-TURBIDITY-60	UV Inlet Hach Turbidity Probe S/N 1183274	MONTHLY UV INLET TURBIDITY METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510815	LSW-INST-TURBIDITY-59	UV Inlet YSI Turbidity Probe S/N 20031066	MONTHLY TRANSMITTANCE PROBE INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510816	LSW-INST-TURBIDITY-61	UV Inlet Hach Transmittance Probe S/N 1284157	MONTHLY TRANSMITTANCE PROBE INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510817	LSW-INST-TURBIDITY-62	UV Inlet YSI Transmittance Probe S/N 19481139	MONTHLY TRANSMITTANCE PROBE INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3510851	LSW-Facility-Area-1	Area 01 - Headworks and Influent Pump Station	MONTHLY AREA INSPECTION / CLEANING	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510852	LSW-Facility-Area-2	Area 02 - Chemical / MCC 200 / Generator	MONTHLY AREA INSPECTION / CLEANING	ATC	3	\$ 171.81	\$ 0.00	\$ 0.00
PM	LSW-3510853	LSW-Facility-Area-3	Area 03 - Oxidation Ditch 1, 2, 3	MONTHLY AREA INSPECTION / CLEANING	ATC	3	\$ 171.81	\$ 0.00	\$ 0.00
PM	LSW-3510854	LSW-Facility-Area-4	Area 04 - Filters / Clarifiers	MONTHLY AREA INSPECTION / CLEANING	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510855	LSW-Facility-Area-5	Area 05 - Solids Holding Tank / Centrifuge / Greenhouses	MONTHLY AREA INSPECTION / CLEANING	ATC	2	\$ 114.54	\$ 0.00	\$ 0.00
PM	LSW-3510856	LSW-Facility-Area-6	Area 06 - DAF / Mat Pond Pump Station	MONTHLY AREA INSPECTION / CLEANING	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510857	LSW-Facility-Area-7	Area 07 - UV / Plant Water Pump Station	MONTHLY AREA INSPECTION / CLEANING	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510858	LSW-Facility-Area-8	Area 08 - Admin Building / Effluent Pump Station / Reclaim Pump Station	MONTHLY AREA INSPECTION / CLEANING	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510859	LSW-Facility-Area-9	Area 09 - Off-site Buildings	MONTHLY AREA INSPECTION / CLEANING	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3510860	LSW-STRUCT-BLDGS-CONCRETE-BRICK-590-2	Solids Dewatering Building Centrifuge Room	MONTHLY TOTE / POLMER TANK INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3512160	LSW-Facility	Lincoln Facility	WEEKLY EYEWASH CHECKSHEET	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3515044	LSW-Facility	Lincoln Facility	WEEKLY EYEWASH CHECKSHEET	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3517659	LSW-Facility	Lincoln Facility	WEEKLY EYEWASH CHECKSHEET	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3519142	LSW-PT-GEARBOX-755	Secondary Clarifier 1 Gear Reducer	MONTHLY CLARIFIER DRIVE INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3519143	LSW-PT-GEARBOX-756	Secondary Clarifier 2 Gear Reducer	MONTHLY CLARIFIER DRIVE INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3519144	LSW-PT-GEARBOX-757	Secondary Clarifier 3 Gear Reducer	MONTHLY CLARIFIER DRIVE INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3520338	LSW-Facility	Lincoln Facility	WEEKLY EYEWASH CHECKSHEET	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00

PM - 156 Total:

148.38 \$10,843.09 \$144.00 \$0.00

Grand Total (183 Records):

572.1 \$ 43,301.90 \$ 2,462.41 \$ 0.00