



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

Special Meeting of the Board of Directors

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

March 21, 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

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 – 02/14/25 Meeting
- 1.2 Approval of Minutes – 03/11/25 Special Meeting
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
 - January Operations Income Statement
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.
4. OPERATIONS REPORT (Discussion, No Action) – A PowerPoint and verbal report will be provided to include the following:
 - Monthly Operations Report
 - Optimization Studies Progress
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 – None

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**

Regular Meeting of the Board of Directors

February 14, 2025 at 10:00 a.m.

Board of Directors

COUNTY OF PLACER

Cindy Gustafson
Shanti Landon, Vice Chair

CITY OF LINCOLN

Holly Andreatta, Chair
John Reedy

General Manager and Secretary

Jim Mulligan

Legal Counsel

Wes Miliband

PRELIMINARY MATTERS

A. CALL TO ORDER

The meeting was called to order at 10:00 am.

B. OATH OF OFFICE – General Manager and Board Secretary Jim Mulligan will administer the oath of office to incoming Directors: City Council Member Reedy and County Supervisor Gustafson.

John Reedy was sworn in after reciting the Oath of Office, led by GM Jim Mulligan.

Cindy Gustafson was sworn in after reciting the Oath of Office, led by GM Jim Mulligan.

C. PLEDGE OF ALLEGIANCE

The pledge was led by Wes Miliband.

D. ROLL CALL

Holly Andreatta, Director
Shanti Landon, Director
John Reedy, Director
Cindy Gustafson, Director

Staff present:

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



E. SELECTION OF OFFICERS - LiSWA's Joint Powers Agreement requires that the Chair and Vice Chair be appointees of different Members (the City and the County), and the Chair and Vice Chair positions must be held by appointees of alternating Members in alternating years. During 2024, the Chair was held by former County of Placer Director Holmes and the Vice Chair was held by City of Lincoln Director Andreatta. For the selection this year, the Chair must be a City of Lincoln Director and the Vice Chair a County of Placer Director.

1.1 Discussion, Nomination and Selection of Chair

Director Andreatta is nominated for Board Chair by Director Gustafson.

Motion to approve by Director Gustafson, Second by Director Reedy, Approved 4-0

1.2 Discussion, Nomination and Selection of Vice Chair

Director Landon is nominated for Board Vice Chair by Director Gustafson.

Motion to approve by Director Gustafson, Second by Director Reedy, Approved 4-0

F. 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 – 12/13/24 Meeting

Motion to approve by Director Landon, Second by Director Gustafson, Approved 4-0

2. GENERAL MANAGER'S REPORT AND UPDATE – A PowerPoint and verbal report will be provided to include the following:

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

- Financial Report

Director Reedy asked clarifying questions regarding the Income Statement.

- GM Work in Progress

3. REVISIONS TO THE FISCAL YEAR 2024-25 CAPITAL IMPROVEMENTS PROJECT LIST – A request from General Manager Jim Mulligan to approve revisions to the FY 24-25 Capital Project list.

Motion to approve by Director Reedy, Second by Director Landon, Approved 4-0



4. WASTEWATER TREATMENT UNIT (WWTRU) UPDATE (Discussion, No Action) - A presentation will be provided.

Nita Wracker, City of Lincoln gave a PowerPoint and verbal report discussing WWTRU updates.

Vice Chair Landon expresses gratitude to the City of Lincoln for the gravity of WWTRU update, Director Gustafson agrees.

Rob Mahoney, Utility Program Manager, Placer County gives presentation on the proposed fee methodology and WWTRU Study update.

Director Reedy has question regarding the City and County's separate GIS systems.

Rob Mahoney responds; it is possible to join systems and/or share data.

5. JACOBS OPERATIONS REPORT (Discussion, No Action) – A PowerPoint and verbal report will be provided.

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

6. SPECIAL BOARD WORKSHOP (Discussion, No Action) – Information from General Manager regarding a Special Board Meeting Workshop, and request for possible workshop dates.

GM Jim Mulligan proposed new dates for Board of Directors Meetings.

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

No Legal comments

8. DIRECTOR'S COMMENTS

No Director's comments

9. CLOSED SESSION MATTERS

- 9.1 THREAT TO PUBLIC SERVICES OR FACILITIES pursuant to Gov. Code sec. 54957(a) Consultation with: Jim Mulligan, General Manager

ADJOURNMENT

The meeting was adjourned at 11:03 am



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

Special Meeting of the Board of Directors for Workshop

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

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

Board of Directors

COUNTY OF PLACER

Shanti Landon, Vice Chair
Cindy Gustafson

CITY OF LINCOLN

Holly Andreatta, Chair
John Reedy

General Manager and Secretary

Jim Mulligan

Legal Counsel

Wes Miliband

PRELIMINARY MATTERS

A. CALL TO ORDER

The meeting was called to order at 10:00 am.

B. PLEDGE OF ALLEGIANCE

The pledge was led by Chair Andreatta.

C. ROLL CALL

Holly Andreatta, Director
Shanti Landon, Director
John Reedy, Director
Cindy Gustafson, Director

Staff present:

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

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 AND DISCUSSION 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 NONE

2. LiSWA Board of Directors Orientation Workshop (Non-Action Item for Discussion) – A PowerPoint and verbal report will be provided by staff for discussion, including information about LiSWA's background, formation and operations, and current and anticipated projects.

[A PowerPoint and verbal report were presented including information about LiSWA's background, formation and operations, and current and anticipated projects.](#)

ADJOURNMENT

[The meeting was adjourned at 11:15 am.](#)

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GENERAL MANAGER'S REPORT

**LiSWA Special Board Meeting
March 21, 2025**





Agenda

- GM Work in Progress
- LiSWA January Operations Income Statement



General Manager's Report (Cont.)

GM Work in Progress

- Workshop and Plant Tour
 - Plant security discussion
- WWTRF Improvement Project
 - CEQA Addendum Preparation
 - Filter Alternatives Evaluation
 - RFP for Revenue Requirements Model/Reserve Policy Recommendations
 - Under review by County and Del Rio
- WWTRU Policy Changes Draft
- April Board Meeting Agenda
 - WWTRU Policy
 - First draft of FY 25-26 LiSWA Budget

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

	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>	<u>Notes</u>
Ordinary Income/Expense					
Income					
42005 - Fair Market Value ADJ	\$ 178,508.53				
42010 - Investment Income					
RC0560 - Investment Income	\$ 385,581.24				Interest Apportionment
Total 42010 - Investment Income	<u>\$ 385,581.24</u>				
42030 - Short Term Rents					
RC0600 Short Term Rents	\$ 56,990.00	\$ 69,090.00	\$ (12,100.00)	82.49%	Lease Revenue
Total 42030 - Short Term Rents	<u>\$ 56,990.00</u>	<u>\$ 69,090.00</u>	<u>\$ (12,100.00)</u>	<u>82.49%</u>	
46230 - Sanitation Services					
RC2230 San Services-Operations	\$ 5,282,179.14	\$ 9,052,992.00	\$ (3,770,812.86)	58.35%	Operational Revenues
Total 46230 - Sanitation Services	<u>\$ 5,282,179.14</u>	<u>\$ 9,052,992.00</u>	<u>\$ (3,770,812.86)</u>	<u>58.35%</u>	
46240 - Sanitation Serv Other					
RC2190 - Sewer Con Fees - CIP	\$ 3,827,769.15	\$ 4,275,648.00	\$ (447,878.85)	89.53%	Capital Project Revenues Connection Fees
Total 46240 - Sanitation Serv Other	<u>\$ 3,827,769.15</u>	<u>\$ 4,275,648.00</u>	<u>\$ (447,878.85)</u>	<u>89.53%</u>	
46360 - General Reimbursement					
RC2680 - Other	\$ 38,058.59				Reimbursements
Total 46360 - General Reimbursement	<u>\$ 38,058.59</u>				IE Shared Chemical Costs
48030 - Miscellaneous					
RC3010 Other Sales - Reclaimed	\$ 16,045.83	\$ 30,000.00	\$ (13,954.17)	53.49%	Reclaimed Water Revenue
Total 48030 - Miscellaneous	<u>\$ 16,045.83</u>	<u>\$ 30,000.00</u>	<u>\$ (13,954.17)</u>	<u>53.49%</u>	
Total Income	<u>\$ 9,785,132.48</u>	<u>\$ 13,427,730.00</u>	<u>\$ (3,642,597.52)</u>	<u>72.87%</u>	
Gross Profit	<u>\$ 9,785,132.48</u>	<u>\$ 13,427,730.00</u>	<u>\$ (3,642,597.52)</u>	<u>72.87%</u>	
Expense					
52020 - Goods					
SC2029 Chemicals	\$ 306,767.34	\$ 500,000.00	\$ (193,232.66)	61.35%	Chemical Expenses
Total 52020 - Goods	<u>\$ 306,767.34</u>	<u>\$ 500,000.00</u>	<u>\$ (193,232.66)</u>	<u>61.35%</u>	
52040 - Communication Services					
SC2085 - Telephone	\$ 2,762.77	\$ 2,000.00	\$ 762.77	138.14%	Communication Expense
Total 52040 - Communication Services	<u>\$ 2,762.77</u>	<u>\$ 2,000.00</u>	<u>\$ 762.77</u>	<u>138.14%</u>	

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

	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>	<u>Notes</u>
52080 - Insurance Services					
SC2140 - Insurance Services	\$ 224,813.07	\$ 250,000.00	\$ (25,186.93)	89.93%	Insurance Expense
Total 52080 - Insurance Services	<u>\$ 224,813.07</u>	<u>\$ 250,000.00</u>	<u>\$ (25,186.93)</u>	<u>89.93%</u>	
52160 - Maintenance - Service					
SC2270 - Equipment Maintenance	\$ 28,810.74	\$ 64,068.00	\$ (35,257.26)	44.97%	Maintenance Expense
Total 52160 - Maintenance - Service	<u>\$ 28,810.74</u>	<u>\$ 64,068.00</u>	<u>\$ (35,257.26)</u>	<u>44.97%</u>	
52240 - Member, Reg, Warr					
SC2550 - Prof Membership		\$ 1,000.00	\$ (1,000.00)		Memberships
Total 52240 - Member, Reg, Warr		<u>\$ 1,000.00</u>	<u>\$ (1,000.00)</u>		
52360 - Prof/Special Services					
SC2810 - Financial		\$ 110,000.00	\$ (110,000.00)		County Fees
SC2940 - Consulting	\$ 286,619.40	\$ 774,480.00	\$ (487,860.60)	37.01%	Consulting Services
Total 52360 - Prof/Special Services	<u>\$ 286,619.40</u>	<u>\$ 884,480.00</u>	<u>\$ (597,860.60)</u>	<u>32.41%</u>	
52370 - Prof/Special Services					
SC3130 - Legal	\$ 43,909.50	\$ 100,000.00	\$ (56,090.50)	43.91%	Legal Services
Total 52370 - Prof/Special Services	<u>\$ 43,909.50</u>	<u>\$ 100,000.00</u>	<u>\$ (56,090.50)</u>	<u>43.91%</u>	
52380 - Prof/Special Services					
SC3310 Water & Sewage	\$ 2,029,940.26	\$ 3,365,033.00	\$ (1,335,092.74)	60.33%	Operational Services
SC3320 - Environ, Ecological	\$ 1,918.00				Permit
Total 52380 - Prof/Special Services	<u>\$ 2,031,858.26</u>	<u>\$ 3,365,033.00</u>	<u>\$ (1,333,174.74)</u>	<u>60.38%</u>	
52400 - Information Technology					
SC3360 - IT Services	\$ 72,180.32	\$ 100,000.00	\$ (27,819.68)	72.18%	IT Services
Total 52400 - Information Technology	<u>\$ 72,180.32</u>	<u>\$ 100,000.00</u>	<u>\$ (27,819.68)</u>	<u>72.18%</u>	
52450 - Prof/Special Services					
SC3480 - Short Term Rental	\$ 36,108.15	\$ 64,000.00	\$ (27,891.85)	56.42%	Lease Payment
Total 52450 - Prof/Special Services	<u>\$ 36,108.15</u>	<u>\$ 64,000.00</u>	<u>\$ (27,891.85)</u>	<u>56.42%</u>	
52510 - Commissioner's Fees		\$ 9,600.00	\$ (9,600.00)		Commissioner's Fees
52570 - Advertising		\$ 7,500.00	\$ (7,500.00)		Advertising

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

	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>	<u>Notes</u>
52800 - Utilities					
SC4340 - Utilities	\$ 979,871.32	\$ 1,882,000.00	\$ (902,128.68)	52.07%	Utilities
Total 52800 - Utilities	<u>\$ 979,871.32</u>	<u>\$ 1,882,000.00</u>	<u>\$ (902,128.68)</u>	<u>52.07%</u>	
52810 - Goods					
SC4456 - Sewage Treatment	\$ 458,142.48	\$ 916,285.00	\$ (458,142.52)	50.0%	Sewage Treatment
Total 52810 - Goods	<u>\$ 458,142.48</u>	<u>\$ 916,285.00</u>	<u>\$ (458,142.52)</u>	<u>50.0%</u>	
53190 - Taxes and Assessments					
SC4870 - Taxes and Assessments	\$ 59,870.60	\$ 90,000.00	\$ (30,129.40)	66.52%	Taxes
Total 53190 - Taxes and Assessments	<u>\$ 59,870.60</u>	<u>\$ 90,000.00</u>	<u>\$ (30,129.40)</u>	<u>66.52%</u>	
53390 - Cost Plan Allocation	\$ 122.00				Q1-Q2 County Expense Allocation
59000 - Debt Payments		\$ 2,705,200.00	\$ (2,705,200.00)		
Depreciation Expense	\$ 3,755,564.48				Capital Asset Depreciation
Total Expense	<u>\$ 8,287,400.43</u>	<u>\$ 10,941,166.00</u>	<u>\$ (2,653,765.57)</u>	<u>75.75%</u>	
Net Ordinary Income	<u>\$ 1,497,732.05</u>	<u>\$ 2,486,564.00</u>	<u>\$ (988,831.95)</u>	<u>60.23%</u>	
Other Income/Expense					
Other Expense					
Capital Improvement Projects					
PJ02491 - Improvement Project	\$ 115,345.60	\$ 2,400,000.00	\$ (2,284,654.40)	4.81%	WWTRF
PJ02637 - Network/Cybersecurity					
PJ02641 - Maintenance/Repairs		\$ 626,000.00	\$ (626,000.00)		
PJ02642 - Sewer Pipeline Assess					
Total Capital Improvement Projects	<u>\$ 115,345.60</u>	<u>\$ 3,026,000.00</u>	<u>\$ (2,910,654.40)</u>	<u>3.81%</u>	
Total Other Expense	<u>\$ 115,345.60</u>	<u>\$ 3,026,000.00</u>	<u>\$ (2,910,654.40)</u>	<u>3.81%</u>	
Net Other Income	<u>\$ (115,345.60)</u>	<u>\$ (3,026,000.00)</u>	<u>\$ 2,910,654.40</u>	<u>3.81%</u>	
	<u>\$ 1,382,386.45</u>	<u>\$ (539,436.00)</u>	<u>\$ 1,921,822.45</u>	<u>-256.27%</u>	

Footnotes This Income Statement includes June 2024 County Audit Adjustments

013125 ADJ JE to reclass expense to PJ02491

013125 ADJ JE to reclass PJ02491 to Capital Asset



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

Assets	
Current assets	\$ 21,866,868
Capital assets, net	<u>215,506,595</u>
Total assets	<u>237,373,463</u>
 Liabilities	
Current liabilities	2,089,505
Noncurrent liabilities	<u>1,740,829</u>
Total liabilities	<u>3,830,334</u>
 Net Position	
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

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	18,369
Total operating expenses	17,192,845
Operating income	914,667
 Nonoperating Revenues	
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

Cash Flows from Operating Activities:	
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>
Cash Flows from Noncapital Financing Activities:	
Lease revenue received	69,090
Net cash provided by noncapital financing activities	<u>69,090</u>
Cash Flows from Capital and Related Financing Activities:	
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>
Cash Flows from Investing Activities:	
Interest received and fair value adjustment	184,563
Net cash provided by investing activities	<u>184,563</u>
Net Increase in Cash and Cash Equivalents	14,587,345
Cash and Cash Equivalents - at Inception	-
Cash and Cash Equivalents - End of Period	<u><u>\$ 14,587,345</u></u>
Reconciliation of Operating Income to Net Cash Used for Operating Activities:	
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>
Schedule of Non-Cash Investing and Capital and Related Financing Activities:	
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>
Capital Assets, Not Being Depreciated				
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>
Capital Assets, Being Depreciated				
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:

Fiscal Year	Principal
<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>
Total	<u>\$ 1,945,632</u>

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

February 2025 LWWTRF Operations Report

3-21-25

Highlights

- 237.809 Million Gallons (MG) of influent, 2.129 MG of effluent was sent to reclamation and 201.091 MG of effluent flow was sent to Auburn Ravine during February.
- Greenhouse biosolids trial utilizing Magnesium Hydroxide began on February 12th. Initial results were positive but Placer County Air Pollution District enforcement shutdown the trial after 6 days due to odor complaints. Photo 1.
- Treatment plant tours were provided to Phoenix High School and Lincoln City Parks crew on February 5th.
- Maturation pond dewatering pump was put back in service utilizing a spare VFD and all the work was performed by plant staff.
- Oxidation Ditch Wall Pump 2B broke away from its shroud mounts on February 19th. Due to a similar occurrence 5 months prior, we decided to drain Ditch #2 to clean and inspect the wall pump mount. Photo 2 and 3.

Compliance

-SGS, one of our contract labs, missed a couple more nitrate samples due to hold times this month. This is considered a monitoring violation and won't result in a fine. Sampling times have been changed to help prevent this from happening again.

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.	Pump to be replaced with plant upgrade. Spare pump to be purchased ASAP.	\$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

Major Equipment Out of Service

Equipment	Failure Date	Redundancy	Problem	Solution	Estimated Repair Cost	Estimated Return to Service Date
OD #2 Wall Pump 2B	2-19-25	1 of 2	Motor brackets broke away from the shroud.	Replace 20-year-old wall pumps with new Wilo wall pumps.	TBD	April 30.



Photo 1.

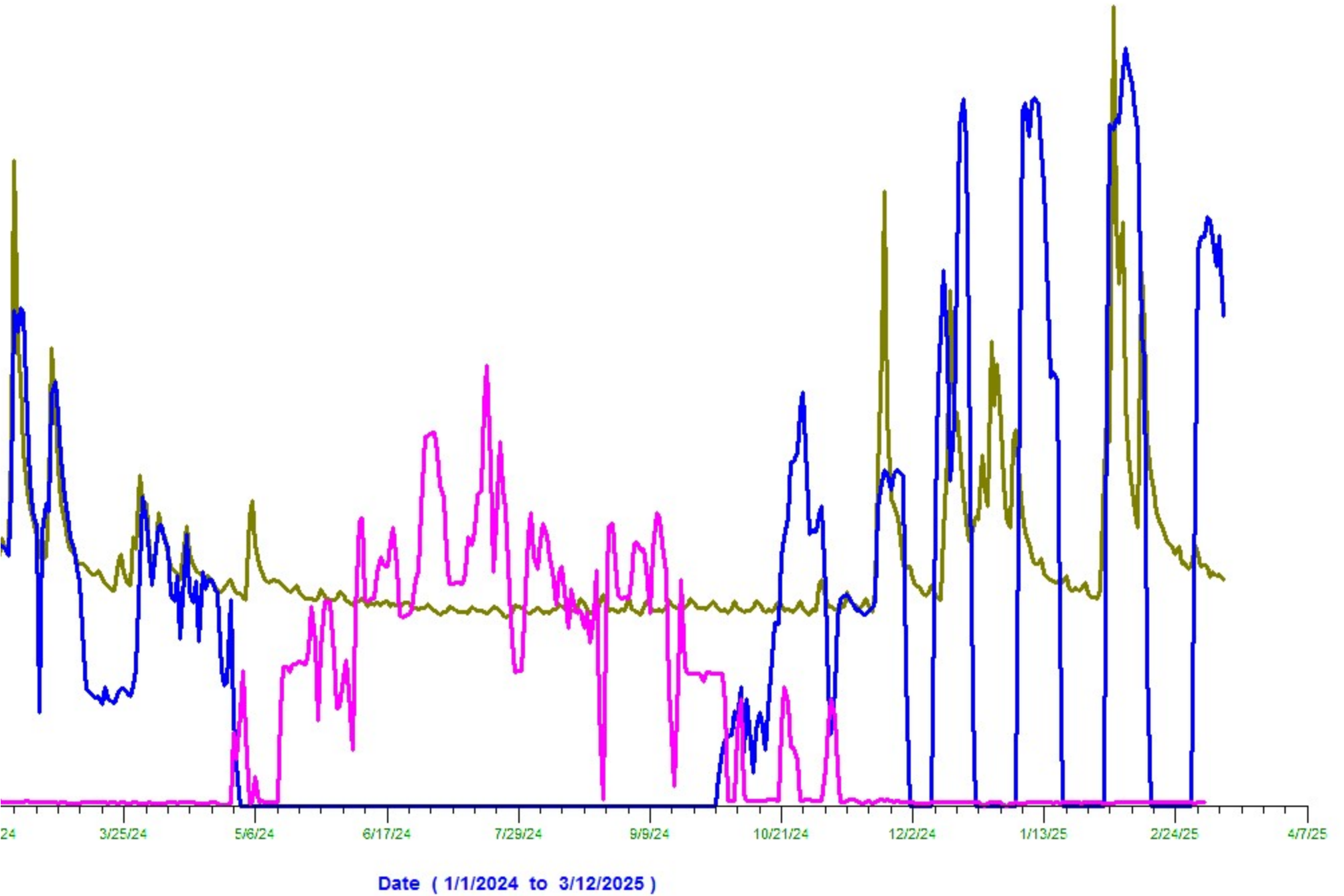


Photo 2.

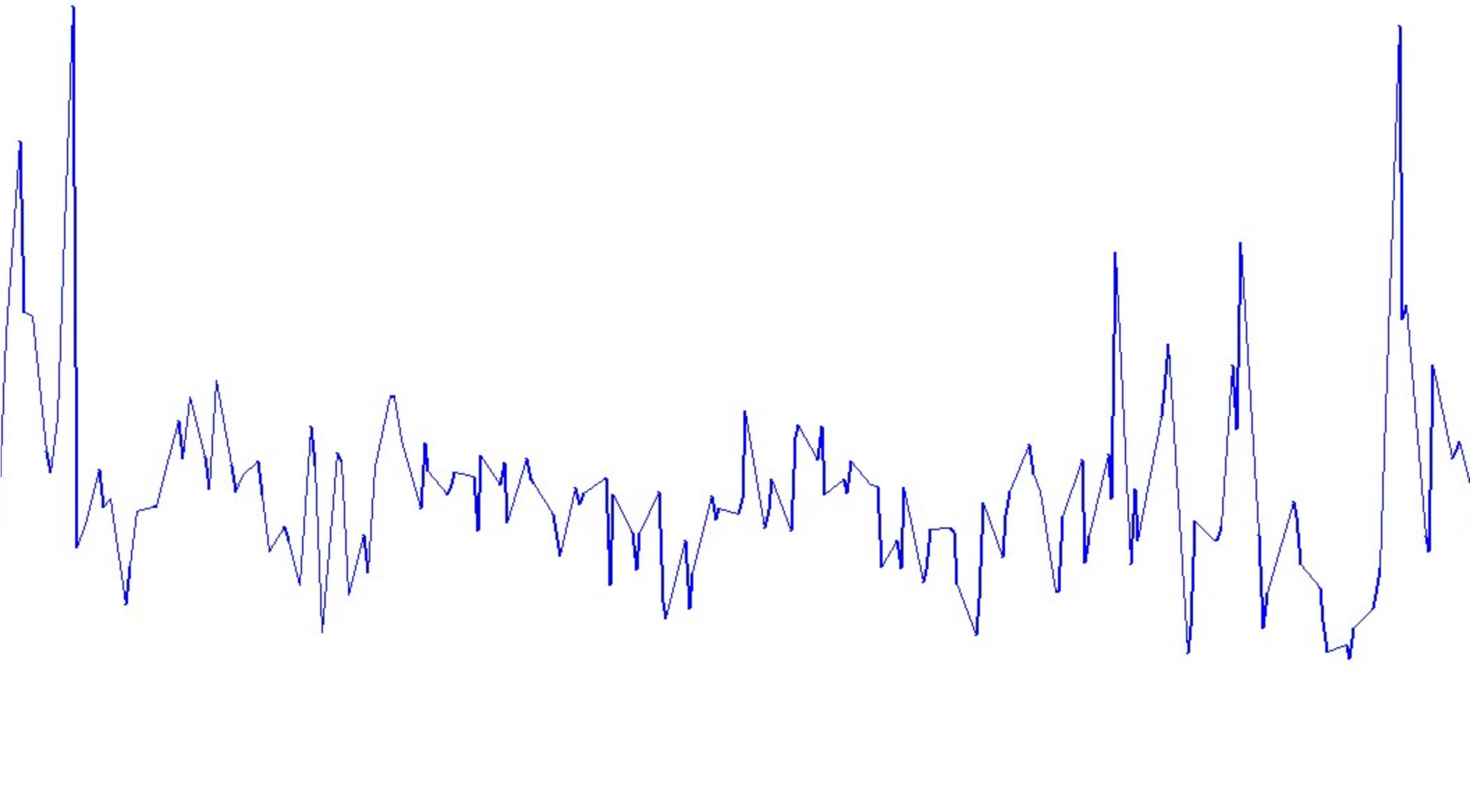


Photo 3.

Total Treatment Plant Flow



WWTRF Influent BOD Pounds/Day



2/12

3/25

5/6

6/17

7/29

9/9

10/21

12/2

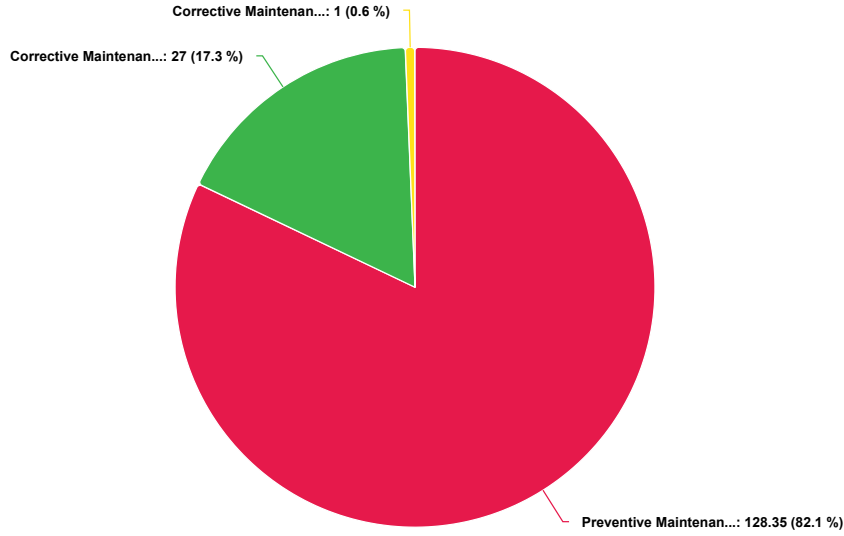
1/13

2/1

Date (1/1/2024 to 3/12/2025)

∕ BOD5 Load

Work Order Actual Hours by WO Type



Report Criteria

- Complete Date is between '2/1/2025' AND '2/28/2025'
- 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
CM-E									
CM-E	LSW-3502477	LSW-ELEC-PANEL-CONTROL-2057	Filter 2 Control Panel	Filter 2 Control Panel (LSW-ELEC-PANEL-CONTROL-2057)	ATC	1	\$ 95.98	\$ 0.00	\$ 0.00
				The level sensor for tertiary filter #2 is intermittently reading incorrectly. Please fix or replace.					
CM-E - 1 Total:						1	\$95.98	\$0.00	\$0.00
CM-NE									
CM-NE	LSW-3491178	LSW-INST-LIT-3291	Standby Generator 1 Fuel Tank LE-LIT-61051	Standby Generator 1 Fuel Tank LE-LIT-61051 (LSW-INST-LIT-3291)	ATC	2	\$ 191.96	\$ 0.00	\$ 0.00
				Replace digital and mechanical level sensors.					
CM-NE	LSW-3497084	LSW-DEWATERING-CENT-21	Centrifuge 1	Centrifuge 1 (LSW-DEWATERING-CENT-21)	equipment operating within spec. problem was with #3. ran, cleaned, tested.	1	\$ 57.28	\$ 0.00	\$ 0.00
				Check and clean centrifuge polymer injection pipe.					
CM-NE	LSW-3497085	LSW-DEWATERING-CENT-22	Centrifuge 3	Centrifuge 3 (LSW-DEWATERING-CENT-22)	Found shop rag stuck inside check valve. removed rag, cleaned and reassembled. tested after. every is operating within spec	4	\$ 229.08	\$ 0.00	\$ 0.00
				Clean and inspect centrifuge polymer injection pipe.					
CM-NE	LSW-3497297	LSW-GRIT-COMPACTOR-3	Screenings Compactor 3 CMP-13321	Screenings Compactor 3 CMP-13321 (LSW-GRIT-COMPACTOR-3) Compactor chute broke off and in bin.	Replaced broken chute	10	\$ 955.28	\$ 0.00	\$ 0.00
CM-NE	LSW-3497299	LSW-BLOWER-PD-M-1	Solids Holding Tank 1 Blower BLR-71111	Solids Holding Tank 1 Blower BLR-71111 (LSW-BLOWER-PD-M-1) Intake filter showing high cfm inches.	ATC	0.25	\$ 24.00	\$ 118.20	\$ 0.00
CM-NE	LSW-3499613	LSW-VEHICLES-TRUCK-MDM-39	2005 Autocar/Heil Garbage Truck (converted to a yard tractor) #729	Yard Goat wouldn't start. Had to jumpstart.	ATC New Batteries	2	\$ 191.96	\$ 0.00	\$ 0.00
CM-NE	LSW-3500709	LSW-STRUCT-BLDGS-METAL-70	Green House Drying System	1 of the exhaust fans on the north greenhouse is not working	Greenhouse solids project abandoned due to county air board- no need to replace at this time or render a fix at the moment	3	\$ 250.62	\$ 0.00	\$ 0.00
CM-NE	LSW-3501064	LSW-FILTER-SAND-40	Tertiary Filter 1 FLT-35100	Tertiary Filter 1 FLT-35100 (LSW-FILTER-SAND-40) Wire new HACH SC4500 Controller with a 3 prong 110 volt plug.	ATC	0.75	\$ 62.66	\$ 0.00	\$ 0.00
CM-NE	LSW-3503891	LSW-STRUCT-BLDGS-METAL-70	Green House Drying System	Need new hose fitting on the northeast end of the green house.	ATC New hose fitting installed	1.5	\$ 155.97	\$ 0.00	\$ 0.00
CM-NE	LSW-3507899	LSW-INST-UPS-313	UPS - Control 800 (Mechanical Room)	UPS - Control 800 (Mechanical Room)	ATC, New UPS unit in position and running as normal	2.5	\$ 208.85	\$ 582.45	\$ 0.00
				Battery Replace					
CM-NE - 10 Total:						27	\$2,327.66	\$700.65	\$0.00
PM									
PM	LSW-3480298	LSW-AERATION GRID-L-10	Solids Holding Tank 1 Aeration Grid	MONTHLY SHT AERATION GRID INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3480336	LSW-TANK-CHANNEL-14	UV Channel 1	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-3486046	LSW-TANK-AST-METAL-S-1	Standby Generator 1 Fuel Tank TNK-61010	ANNUAL DIESEL FUEL TANK INSPECTION	Tank is 3/4 full at the moment. Working on Top off with LiSWA but tank is fully operational	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3493079	LSW-PUMP-PC-97	Centrifuge 1 Cake Pump PMP-76111	MONTHLY SEEPEX CAKE PUMP IINSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3493080	LSW-PUMP-PC-96	Centrifuge 3 Cake Pump PMP-76113	MONTHLY SEEPEX CAKE PUMP IINSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495519	LSW-PUMP-CTV-XL-11	RAS Pump 1A	QUARTERLY RAS PUMP INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495520	LSW-PUMP-CTV-XL-12	RAS Pump 1B	QUARTERLY RAS PUMP INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495521	LSW-PUMP-CTV-XL-13	RAS Pump 1C	QUARTERLY RAS PUMP INSPECTION	ATC ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495522	LSW-PUMP-CTV-XL-8	RAS Pump 2A	QUARTERLY RAS PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495523	LSW-PUMP-CTV-XL-9	RAS Pump 2B	QUARTERLY RAS PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495524	LSW-MOTOR-ACV-XL-46	RBPS Pump 1 PMP-48111 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495525	LSW-MOTOR-ACV-XL-47	RBPS Pump 2 PMP-48112 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.15	\$ 8.59	\$ 0.00	\$ 0.00
PM	LSW-3495526	LSW-MOTOR-ACV-XL-48	RBPS Pump 3 PMP-48113 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495527	LSW-MOTOR-ACV-XL-411	RBPS Pump 4 PMP-48114 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495528	LSW-MOTOR-ACV-XL-49	RBPS Pump 5 PMP-48115 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495529	LSW-MOTOR-ACV-XL-40	Filter Backwash Pump 1A PMP-39111 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495530	LSW-MOTOR-ACV-XL-41	Filter Backwash Pump 1B PMP-39112 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495531	LSW-MOTOR-ACV-XL-42	Plant Water Pump 1A PMP-39121 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495532	LSW-MOTOR-ACV-XL-43	Plant Water Pump 1B PMP-39122 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495533	LSW-MOTOR-ACV-XL-44	Plant Water Pump 1C PMP-39123 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495534	LSW-MOTOR-ACV-XL-45	Plant Water Pump 1D PMP-39124 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495535	LSW-MOTOR-ACV-XL-30	Filter Feed Pump 1 PMP-32111 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495536	LSW-MOTOR-ACV-XL-31	Filter Feed Pump 2 PMP-32112 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	This FF2 pump is not in service at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495537	LSW-MOTOR-ACV-XL-32	Filter Feed Pump 3 PMP-32113 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495538	LSW-MOTOR-ACV-XL-33	Filter Feed Pump 4 PMP-32114 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495539	LSW-MOTOR-ACV-XL-50	Maturation Pond Pump 1 PMP-31111 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495540	LSW-MOTOR-ACV-XL-51	Maturation Pond Pump 2 PMP-31112 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495541	LSW-MOTOR-ACV-XL-52	Maturation Pond Pump 3 PMP-31113 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495542	LSW-MOTOR-ACV-XL-53	Maturation Pond Pump 4 PMP-31114 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495543	LSW-MOTOR-ACV-XL-61	Maturation Pond Pump 5 PMP-31115 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495544	LSW-MOTOR-ACV-XL-37	RAS Pump 1A Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495545	LSW-MOTOR-ACV-XL-38	RAS Pump 1B Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495546	LSW-MOTOR-ACV-XL-39	RAS Pump 1C Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495547	LSW-MOTOR-ACV-XL-34	RAS Pump 2A Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495548	LSW-MOTOR-ACV-XL-35	RAS Pump 2B Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495549	LSW-MOTOR-ACV-XL-54	TSB Return Pump PMP-95011 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.3	\$ 22.99	\$ 0.00	\$ 0.00
PM	LSW-3495550	LSW-MOTOR-ACV-XL-57	DAF Pressurization Pump 1A PMP-33121 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495551	LSW-MOTOR-ACV-XL-56	DAF Pressurization Pump 1B PMP-33122 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495552	LSW-MOTOR-ACV-XL-55	DAF Pressurization Pump 1C PMP-33123 Motor	SEMI-ANNUAL VERTICAL MOTOR INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495553	LSW-PUMP-VT-L-8	RBPS Pump 1 PMP-48111	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495554	LSW-PUMP-VT-L-9	RBPS Pump 2 PMP-48112	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495555	LSW-PUMP-VT-L-10	RBPS Pump 3 PMP-48113	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.4	\$ 38.40	\$ 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-3495556	LSW-PUMP-VT-L-11	RBPS Pump 4 PMP-48114	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495557	LSW-PUMP-VT-L-12	RBPS Pump 5 PMP-48115	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495558	LSW-PUMP-VT-246	Filter Backwash Pump 1A PMP-39111	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495559	LSW-PUMP-VT-247	Filter Backwash Pump 1B PMP-39112	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495560	LSW-PUMP-VT-248	Plant Water Pump 1A PMP-39121	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495561	LSW-PUMP-VT-249	Plant Water Pump 1B PMP-39122	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495562	LSW-PUMP-VT-250	Plant Water Pump 1C PMP-39123	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495563	LSW-PUMP-VT-251	Plant Water Pump 1D PMP-39124	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 22.99	\$ 0.00	\$ 0.00
PM	LSW-3495564	LSW-PUMP-VT-242	Filter Feed Pump 1 PMP-32111	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495565	LSW-PUMP-VT-243	Filter Feed Pump 2 PMP-32112	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495566	LSW-PUMP-VT-244	Filter Feed Pump 3 PMP-32113	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495567	LSW-PUMP-VT-245	Filter Feed Pump 4 PMP-32114	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495568	LSW-PUMP-VT-252	Maturation Pond Pump 1 PMP-31111	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495569	LSW-MOTOR-ACV-XL-50	Maturation Pond Pump 1 PMP-31111 Motor	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495570	LSW-PUMP-VT-254	Maturation Pond Pump 3 PMP-31113	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495571	LSW-PUMP-VT-255	Maturation Pond Pump 4 PMP-31114	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495572	LSW-PUMP-VT-257	Maturation Pond Pump 5 PMP-31115	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495573	LSW-PUMP-VT-L-13	TSB Return Pump PMP-95011	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495574	LSW-PUMP-VT-253	Maturation Pond Pump 2 PMP-31112	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495575	LSW-PUMP-VT-239	DAF Pressurization Pump 1A PMP-33121	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495576	LSW-PUMP-VT-240	DAF Pressurization Pump 1B PMP-33122	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495577	LSW-PUMP-VT-241	DAF Pressurization Pump 1C PMP-33123	QUARTERLY VERTICAL TURBINE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495578	LSW-PUMP-G-S-1	Centrifuge 1 Lube Oil Pump PMP-73131	QUARTERLY LUBE OIL PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495579	LSW-PUMP-G-S-2	Centrifuge 3 Lube Oil Pump PMP-73331	QUARTERLY LUBE OIL PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495580	LSW-BLOWER-PD-L-4	Aeration Blower 3A BLR21311	SEMI ANNUAL DITCH 3 BLOWER INSPECTION	Blower offline at moment	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495581	LSW-BLOWER-PD-L-5	Aeration Blower 3B BLR21312	SEMI ANNUAL DITCH 3 BLOWER INSPECTION	Blower if offline at the moment	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495582	LSW-BLOWER-PD-L-6	Aeration Blower 3C BLR21313	SEMI ANNUAL DITCH 3 BLOWER INSPECTION	Blower Offline	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495583	LSW-BLOWER-PD-M-1	Solids Holding Tank 1 Blower BLR-71111	SEMI ANNUAL DITCH 3 BLOWER INSPECTION	Not in use at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495584	LSW-BLOWER-PD-M-2	Solids Holding Tank 1 Blower BLR-71112	SEMI ANNUAL DITCH 3 BLOWER INSPECTION	Not in use at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495585	LSW-BLOWER-PD-M-3	Solids Holding Tank 1 Blower BLR-71113	SEMI ANNUAL DITCH 3 BLOWER INSPECTION	Not in use at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495586	LSW-PUMP-ROTARY-LOBE-7	Solids Feed Pump 1A PMP-72111	MONTHLY VOGLESANG PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495587	LSW-PUMP-ROTARY-LOBE-6	Solids Feed Pump 1B PMP-72112	MONTHLY VOGLESANG PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495588	LSW-PUMP-ROTARY-LOBE-5	Solids Feed Pump 1C PMP-72113	MONTHLY VOGLESANG PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495589	LSW-MOTOR-ACH-1165	Aeration Blower 3A BLR21311 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	Blower Offline	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495590	LSW-MOTOR-ACH-1166	Aeration Blower 3B BLR21312 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	Blower Offline	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495591	LSW-MOTOR-ACH-1167	Aeration Blower 3CB BLR21313 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	Blower Offline	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495592	LSW-MOTOR-ACH-1174	Aeration Blower BLR-21111 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495593	LSW-MOTOR-ACH-1175	Aeration Blower BLR-21112 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495594	LSW-MOTOR-ACH-1176	Aeration Blower BLR-21113 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	Not due at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495595	LSW-MOTOR-ACH-1177	Aeration Blower BLR-21114 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	Not due at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495596	LSW-MOTOR-ACH-1178	Aeration Blower BLR-21115 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495597	LSW-MOTOR-ACH-1186	Air Compressor 1A CMP-76121 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.15	\$ 8.59	\$ 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-3495598	LSW-MOTOR-ACH-1187	Air Compressor 1B CMP-76122 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495599	LSW-MOTOR-ACH-1183	Basin Drain Pump PMP-21411 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	Not needed at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495600	LSW-MOTOR-ACH-1192	Blower 1A BLR-36011 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495601	LSW-MOTOR-ACH-1189	Blower 1B BLR-36012 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495602	LSW-MOTOR-ACH-1195	Blower 1C BLR-36013 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495603	LSW-MOTOR-ACH-1184	Centrifuge 1 Lube Oil Pump PMP-73131 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495604	LSW-MOTOR-ACH-1185	Centrifuge 1 Lube Oil Pump PMP-73331 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION CENT 3	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495605	LSW-MOTOR-ACH-1179	DAF Air Compressor 1A CMP-331241 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495606	LSW-MOTOR-ACH-1180	DAF Air Compressor 1B CMP-33142 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495607	LSW-MOTOR-ACH-1182	Emergency Storage Basin Aerator AER-92111 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495608	LSW-MOTOR-ACH-1181	Emergency Storage Basin Aerator 1B AER-92112 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495609	LSW-MOTOR-ACH-1210	Emergency Storage Basin Aerator 1C AER-92113 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495610	LSW-MOTOR-ACH-1211	Emergency Storage Basin Aerator 1D AER-92114 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495611	LSW-MOTOR-ACH-1212	Emergency Storage Basin Aerator 1D AER-92114 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC- No Aerators are being used at this time in ESB	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495612	LSW-MOTOR-ACH-1200	Emulsion Polymer Feed Pump 1 PMP-75111 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495613	LSW-MOTOR-ACH-1202	Emulsion Polymer Feed Pump 2 PMP-75112 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495614	LSW-MOTOR-ACH-1205	Emulsion Polymer Feed Pump 3 PMP-75113 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495615	LSW-MOTOR-ACH-1208	Headworks Screen 1 SCR-13111 Brush Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495616	LSW-MOTOR-ACH-1209	Headworks Screen 3 SCR-13311 Brush Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495617	LSW-MOTOR-ACH-1193	IPS Supply Fan FAN-19111 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495618	LSW-MOTOR-ACH-1194	OCB Exhaust Fan 1 FAN-19121 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495619	LSW-MOTOR-ACH-1196	PIR Metering Pump 2 PMP-75132 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495620	LSW-MOTOR-ACH-1197	PIR Metering Pump 3 PMP-75133 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495621	LSW-MOTOR-ACH-1201	Polyblend Unit 1A PLY-75111 Mixer MXR-75111 Motor,	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495622	LSW-MOTOR-ACH-1203	Polyblend Unit 1B PLY-75112 Mixer MXR-75112 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495623	LSW-MOTOR-ACH-1204	Polyblend Unit 1C PLY-75113 Mixer MXR-75113 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495624	LSW-MOTOR-ACH-1198	Polymer Feed Pump 1 PMP-75121 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495625	LSW-MOTOR-ACH-1199	Polymer Feed Pump 2 PMP-75122 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495626	LSW-MOTOR-ACH-1207	Polymer Feed Pump 3 PMP-75123 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 22.99	\$ 0.00	\$ 0.00
PM	LSW-3495627	LSW-MOTOR-ACH-1206	Reclamation Surge Tank Air Compressor CMP-48140 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.5	\$ 47.99	\$ 0.00	\$ 0.00
PM	LSW-3495628	LSW-MOTOR-ACH-1188	Shop Air Compressor CMP-82011 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495629	LSW-MOTOR-ACH-1172	Solids Feed 1B Pump PMP-72112 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495630	LSW-MOTOR-ACH-1173	Solids Feed Pump 1A PMP-72111 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495631	LSW-MOTOR-ACH-1171	Solids Feed Pump 1C PMP-72113 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495632	LSW-MOTOR-ACH-1168	Solids Holding Tank 1 Blower BLR-71111 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495633	LSW-MOTOR-ACH-1169	Solids Holding Tank 1 Blower BLR-71112 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495634	LSW-MOTOR-ACH-1170	Solids Holding Tank 1 Blower BLR-71113 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	Blower offline	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495635	LSW-MOTOR-ACH-1190	Tertiary Filter Air Compressor CMP-36021 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495636	LSW-MOTOR-ACH-1191	Tertiary Filter Air Compressor CMP-36022 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	Not due at this time	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495637	LSW-MOTOR-FOLDER-1039	Centrifuge 1 Bridge Breaker BKR-76141 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495638	LSW-MOTOR-FOLDER-10318	Centrifuge 1 Cake Pump PMP-76111 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495639	LSW-MOTOR-FOLDER-1040	Centrifuge 3 Bridge Breaker BKR-76141 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495640	LSW-MOTOR-FOLDER-1038	Centrifuge 3 Cake Pump PMP-76113 Motor	SEMI-ANNUAL HORIZONTAL MOTOR INSPECTION	ATC	0.15	\$ 14.40	\$ 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-3495641	LSW-MIXER-SUB-55	Solids Holding Tank 1 Mixer MXR-71121	QUARTERLY SHT MIXER INSPECTION	Not pulling at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495642	LSW-MIXER-SUB-56	Solids Holding Tank 1 Mixer MXR-71122	QUARTERLY SHT MIXER INSPECTION	SHT Aerator PM not needed at this time- Aerator is running and needs nothing at the moment.	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495643	LSW-MIXER-SUB-57	Solids Holding Tank 1 Mixer MXR-71123	QUARTERLY SHT MIXER INSPECTION	Not pulling mixer at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495644	LSW-MIXER-SUB-58	Solids Holding Tank 1 Mixer MXR-71124	QUARTERLY SHT MIXER INSPECTION	SHT Aerator PM not needed at this time- Aerator is running and needs nothing at the moment.	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495645	LSW-PUMP-SUMP-123	RAS Pump Station 1 Sump Pump 1A PMP-27241	SEMI-ANNUAL SUMP PUMP INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495646	LSW-PUMP-SUMP-124	RAS Pump Station 1 Sump Pump 1B PMP-27242	SEMI-ANNUAL SUMP PUMP INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495647	LSW-PUMP-SUMP-120	RAS Pump Station 2 Sump Pump 2A PMP-27241	SEMI-ANNUAL SUMP PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495648	LSW-PUMP-SUMP-121	RAS Pump Station 2 Sump Pump 2B PMP-27242	SEMI-ANNUAL SUMP PUMP INSPECTION	ATC	0.5	\$ 38.32	\$ 0.00	\$ 0.00
PM	LSW-3495649	LSW-INST-SAMPLER-216	Composite Sampler A	MONTHLY SAMPLER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495650	LSW-INST-SAMPLER-217	Composite Sampler C	MONTHLY SAMPLER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495651	LSW-INST-SAMPLER-219	Influent Sampler	MONTHLY SAMPLER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495652	LSW-INST-PLC-M-30	Centrifuge 1 Control Panel CP-73110	QUARTERLY PLC INSPECTION	ATC	0.25	\$ 15.35	\$ 0.00	\$ 0.00
PM	LSW-3495653	LSW-INST-PLC-M-31	Centrifuge 3 Control Panel CP-73310 PLC 703	QUARTERLY PLC INSPECTION	ATC	0.25	\$ 14.32	\$ 0.00	\$ 0.00
PM	LSW-3495654	LSW-INST-PLC-M-28	Chemical Building MCC-500A PLC-500	QUARTERLY PLC INSPECTION	ATC	0.15	\$ 9.21	\$ 0.00	\$ 0.00
PM	LSW-3495655	LSW-INST-PLC-M-34	Control Panel 800 PLC 800	QUARTERLY PLC INSPECTION	ATC	0.15	\$ 9.21	\$ 0.00	\$ 0.00
PM	LSW-3495656	LSW-INST-PLC-M-32	Green House Drying System Control Building MCC-780 PLC 780	QUARTERLY PLC INSPECTION	ATC	0.3	\$ 18.42	\$ 0.00	\$ 0.00
PM	LSW-3495657	LSW-INST-PLC-M-33	Green House Drying System Control Building MCC-780 PLC-780	QUARTERLY PLC INSPECTION	ATC	0.3	\$ 18.42	\$ 0.00	\$ 0.00
PM	LSW-3495658	LSW-INST-PLC-M-314	Lincoln Outfall R-1 Control Panel 911 PLC	QUARTERLY PLC INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495659	LSW-INST-PLC-M-35	Lincoln Outfall R-2 Control Panel 912 PLC 912	QUARTERLY PLC INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495660	LSW-INST-PLC-M-19	MCC 200A PLC 200	QUARTERLY PLC INSPECTION	ATC	0.25	\$ 15.35	\$ 0.00	\$ 0.00
PM	LSW-3495661	LSW-INST-PLC-M-21	MCC 202A PLC 202	QUARTERLY PLC INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495662	LSW-INST-PLC-M-27	MCC 480A PLC 480	QUARTERLY PLC INSPECTION	ATC	0.15	\$ 9.21	\$ 0.00	\$ 0.00
PM	LSW-3495663	LSW-INST-PLC-M-36	MCC Building 930 Control Panel 930 PLC-930	QUARTERLY PLC INSPECTION	ATC	0.3	\$ 18.42	\$ 0.00	\$ 0.00
PM	LSW-3495664	LSW-INST-PLC-M-20	MCC-201B PLC 201	QUARTERLY PLC INSPECTION	ATC ATC	0.5	\$ 30.70	\$ 0.00	\$ 0.00
PM	LSW-3495665	LSW-INST-PLC-M-22	MCC-300A PLC 300	QUARTERLY PLC INSPECTION	ATC	0.2	\$ 12.28	\$ 0.00	\$ 0.00
PM	LSW-3495666	LSW-INST-PLC-M-23	MCC-301A PLC-301	QUARTERLY PLC INSPECTION	ATC	0.5	\$ 30.70	\$ 0.00	\$ 0.00
PM	LSW-3495667	LSW-INST-PLC-M-24	MCC-400A PLC-400	QUARTERLY PLC INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495668	LSW-INST-PLC-M-25	MCC-400A PLC-401	QUARTERLY PLC INSPECTION	ATC	0.15	\$ 9.21	\$ 0.00	\$ 0.00
PM	LSW-3495669	LSW-INST-PLC-M-26	MCC-400A PLC-402	QUARTERLY PLC INSPECTION	ATC	0.15	\$ 9.21	\$ 0.00	\$ 0.00
PM	LSW-3495670	LSW-INST-PLC-M-29	MCC-700A PLC-700	QUARTERLY PLC INSPECTION	ATC	0.25	\$ 15.35	\$ 0.00	\$ 0.00
PM	LSW-3495671	LSW-INST-PLC-M-37	MCC 950A PLC 950	QUARTERLY PLC INSPECTION	ATC	0.15	\$ 9.21	\$ 0.00	\$ 0.00
PM	LSW-3495672	LSW-INST-PLC-M-38	Pivot Flow Meter Site Control Panel PLC 970	QUARTERLY PLC INSPECTION	ATC	0.15	\$ 9.21	\$ 0.00	\$ 0.00
PM	LSW-3495673	LSW-MIXER-FIXED-3	Oxidation Ditch 1 Mixer 1A MXR-21141	QUARTERLY OXIDATION DITCH MIXER INSPECTION	Not Performing mixer pulls at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495674	LSW-MIXER-FIXED-4	Wilo Mixer Serial Number 15853	QUARTERLY OXIDATION DITCH MIXER INSPECTION	Not Performing mixer pulls at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495675	LSW-MIXER-FIXED-5	Oxidation Ditch 1 Mixer 1C MXR-21143	QUARTERLY OXIDATION DITCH MIXER INSPECTION	Not Performing mixer pulls at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495676	LSW-MIXER-FIXED-6	Oxidation Ditch 1 Mixer 1D MXR-21144	QUARTERLY OXIDATION DITCH MIXER INSPECTION	Not Performing mixer pulls at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495677	LSW-PUMP-SUB-114	Landia Recycle Pump Serial Number 76509	QUARTERLY OXIDATION DITCH MIXER INSPECTION	Not Performing mixer pulls at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495678	LSW-PUMP-SUB-115	Landia Recycle Pump Serial Number 15860	QUARTERLY OXIDATION DITCH MIXER INSPECTION	Not Performing mixer pulls at this time	0.01	\$ 0.57	\$ 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-3495679	LSW-MIXER-FIXED-S-11	Wilo Mixer Serial Number 15858	QUARTERLY OXIDATION DITCH MIXER INSPECTION	Not Performing mixer pulls at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495680	LSW-MIXER-FIXED-S-12	Wilo Mixer Serial Number 15853	QUARTERLY OXIDATION DITCH MIXER INSPECTION	Not Performing mixer pulls at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495681	LSW-MIXER-FIXED-12	Wilo Mixer Serial Number 650525918	QUARTERLY OXIDATION DITCH MIXER INSPECTION	Not Performing mixer pulls at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495682	LSW-VEHICLES-ATV-24	2018 Polaris GEM Electric Vehicle 3	MONTHLY GEM CAR INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495683	LSW-VEHICLES-ATV-25	2018 Polaris GEM Electric Vehicle 4	MONTHLY GEM CAR INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495684	LSW-VEHICLES-ATV-26	2021 Polaris GEM Electric Vehicle 5	MONTHLY GEM CAR INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495685	LSW-VEHICLES-ATV-27	2021 Polaris GEM Electric Vehicle 6	MONTHLY GEM CAR INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495686	LSW-VEHICLES-ATV-28	2024 Polaris GEM Electric Vehicle 7	MONTHLY GEM CAR INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495687	LSW-PUMP-SUB-136	Plant Drain Pump 1 PMP-43111	SEMI-ANNUAL SUBMERSILBE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495688	LSW-PUMP-SUB-137	Plant Drain Pump 2 PMP-43112	SEMI-ANNUAL SUBMERSILBE PUMP INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495689	LSW-PUMP-SUB-133	Secondary Scum Pump 1A PMP-25121	SEMI-ANNUAL SUBMERSILBE PUMP INSPECTION	ATC	1	\$ 95.98	\$ 0.00	\$ 0.00
PM	LSW-3495690	LSW-PUMP-SUB-134	Secondary Scum Pump 1B PMP-25122	SEMI-ANNUAL SUBMERSILBE PUMP INSPECTION	No pump In 1B place at the moment - N/A to this WO	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495691	LSW-PUMP-SUB-128	Recapture Pump Station Pump 1A PMP-96111	SEMI-ANNUAL SUBMERSILBE PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495692	LSW-PUMP-SUB-1128	Recapture Pump Station Pump 1B PMP-96112	SEMI-ANNUAL SUBMERSILBE PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495693	LSW-PUMP-SUB-147	Recapture Sump 3 Submersible Pump	SEMI-ANNUAL SUBMERSILBE PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495694	LSW-PUMP-SUB-139	DAF Float Pump 1A PMP-33131	SEMI-ANNUAL SUBMERSILBE PUMP INSPECTION	Not servicing at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495695	LSW-PUMP-SUB-140	DAF Float Pump 1B PMP-33132	SEMI-ANNUAL SUBMERSILBE PUMP INSPECTION	Not servicing pump at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495696	LSW-CHEM-FEED-POLY-18	Polyblend Unit 1A PLY-75111	SEMI-ANNUAL POLYBLEND SYSTEM INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495697	LSW-CHEM-FEED-POLY-19	Polyblend Unit 1B PLY-75112	SEMI-ANNUAL POLYBLEND SYSTEM INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495698	LSW-CHEM-FEED-POLY-20	Polyblend Unit 1C PLY-75113	SEMI-ANNUAL POLYBLEND SYSTEM INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495700	LSW-SAFETY-KIT-GAS-CALB-3	Gas Detection Meter #1	QUARTERLY GAS METER INSPECTION	ATC	0.15	\$ 8.59	\$ 0.00	\$ 0.00
PM	LSW-3495701	LSW-SAFETY-KIT-GAS-CALB-4	Gas Detection Meter #2	QUARTERLY GAS METER INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495702	LSW-SAFETY-KIT-GAS-CALB-5	Gas Detection Meter #3	QUARTERLY GAS METER INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495703	LSW-SAFETY-KIT-GAS-CALB-6	Gas Detection Meter #4	QUARTERLY GAS METER INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495704	LSW-BLOWER-PD-XL-1	Aeration Blower BLR-21111	SEMI-ANNUAL AERZEN BLOWER INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495705	LSW-BLOWER-PD-XL-2	Aeration Blower BLR-21112	SEMI-ANNUAL AERZEN BLOWER INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495706	LSW-BLOWER-PD-XL-3	Aeration Blower BLR-21113	SEMI-ANNUAL AERZEN BLOWER INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495707	LSW-BLOWER-PD-XL-4	Aeration Blower BLR-21114	SEMI-ANNUAL AERZEN BLOWER INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495708	LSW-BLOWER-PD-XL-5	Aeration Blower BLR-21115	SEMI-ANNUAL AERZEN BLOWER INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495709	LSW-COMPRESSOR-SCREW-M-1	DAF Air Compressor 1A CMP-33141	QUARTERLY DAF AIR COMPRESSOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495710	LSW-COMPRESSOR-SCREW-M-2	DAF Air Compressor 1B CMP-33142	QUARTERLY DAF AIR COMPRESSOR INSPECTION	Not Performing mixer pulls at this time	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495711	LSW-COMPRESSOR-AIR-252	Shop Building Air Compressor CMP-82011	QUARTERLY AIR COMPRESSOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495712	LSW-COMPRESSOR-AIR-250	Air Compressor 1A CMP-76121	QUARTERLY AIR COMPRESSOR INSPECTION	ATC ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495713	LSW-COMPRESSOR-AIR-251	Air Compressor 1B CMP-76122	QUARTERLY AIR COMPRESSOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495714	LSW-TOOL-CRANE-11	Effluent Pump Station Overhead Crane and Rail System	SEM-ANNUAL RAIL SYSTEM INSPECTION	ATC by contractor- see attachment for details	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495715	LSW-TOOL-CRANE-14	Influent Pump Station Overhead Crane and Rail System	SEM-ANNUAL RAIL SYSTEM INSPECTION	Please see attached doc for contractor notes	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495716	LSW-TOOL-CRANE-10	Centrifuge Room Bridge Crane and Rail System	SEM-ANNUAL RAIL SYSTEM INSPECTION	Please see attached doc for contractor notes	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495717	LSW-TOOL-CRANE-15	Shop Building Overhead Rail and Crane System	SEM-ANNUAL RAIL SYSTEM INSPECTION	Please see attached doc for contractor notes	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495718	LSW-TOOL-CRANE-12	UV Area Overhead Crane and Rail System East	SEM-ANNUAL RAIL SYSTEM INSPECTION	Please see attached doc for contractor notes	0.01	\$ 0.57	\$ 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-3495719	LSW-TOOL-CRANE-13	UV Area Overhead Crane and Rail System West	SEM-ANNUAL RAIL SYSTEM INSPECTION	Please see attached doc for contractor notes	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495720	LSW-HVAC-AHU-71	Admin Building Air Handling Unit 1	QUARTERLY AC UNIT INSPECTION	ATC by contractor AIRCO completed quarterly	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495721	LSW-HVAC-AHU-72	Admin Building Air Handling Unit 2	QUARTERLY AC UNIT INSPECTION	ATC by contractor AIRCO completed quarterly	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495722	LSW-HVAC-AHU-73	Admin Building Air Handling Unit 3	QUARTERLY AC UNIT INSPECTION	ATC AIRCO completed quarterly AIRCO completed quarterly	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495723	LSW-HVAC-AHU-74	Admin Building Air Handling Unit 4	QUARTERLY AC UNIT INSPECTION	ATC by contractor AIRCO completed quarterly AIRCO completed quarterly	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495724	LSW-HVAC-AC-W-S-11	MCC 100 Building AC Unit 1	QUARTERLY AC UNIT INSPECTION	AIRCO completed quarterly	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495725	LSW-HVAC-AC-W-S-14	MCC 100 Building AC Unit 2	QUARTERLY AC UNIT INSPECTION	AIRCO completed quarterly	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495726	LSW-HVAC-AHU-M-2	MCC 300 - 400 Building AHU A	QUARTERLY AC UNIT INSPECTION	AIRCO completed quarterly	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495727	LSW-HVAC-AHU-M-3	MCC 300 - 400 Building AHU B	QUARTERLY AC UNIT INSPECTION	AIRCO completed quarterly	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495728	LSW-HVAC-AC-SP-M-3	Chemical Building AC Unit	QUARTERLY AC UNIT INSPECTION	AIRCO completed quarterly	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495729	LSW-HVAC-AC-RT-1	Electrical Room AC Unit	QUARTERLY AC UNIT INSPECTION	ATC AIRCO completed quarterly	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495730	LSW-PUMP-CTV-376	Filter 1 Sample Pump PMP-35121	QUARTERLY SAMPLE PUMP INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495731	LSW-PUMP-CTV-377	Filter 2 Sample Pump PMP-35221	QUARTERLY SAMPLE PUMP INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495732	LSW-PUMP-CTV-378	Filter 3 Sample Pump PMP-35321	QUARTERLY SAMPLE PUMP INSPECTION	atc	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495733	LSW-PUMP-CTV-379	Filter 4 Sample Pump PMP-35421	QUARTERLY SAMPLE PUMP INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495734	LSW-PUMP-CTV-380	Filter 5 Sample Pump PMP-35521	QUARTERLY SAMPLE PUMP INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495735	LSW-PUMP-CTV-381	Filter 6 Sample Pump PMP-356421	QUARTERLY SAMPLE PUMP INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495736	LSW-INST-SCADA-309	Admin Building SCADA System	SCADA SYSTEM PUMP ROTATION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495737	LSW-PT-GEARBOX-766	Centrifuge 1 Bridge Breaker BKR-76141 Gear Reducer	QUARTERLY GEAR REDUCER INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495738	LSW-PT-GEARBOX-765	Centrifuge 1 Cake Pump PMP-76111 Gear Reducer	QUARTERLY GEAR REDUCER INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495739	LSW-PT-GEARBOX-767	Centrifuge 3 Bridge Breaker BKR-76143 Gear Reducer	QUARTERLY GEAR REDUCER INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495740	LSW-PT-GEARBOX-764	Centrifuge 3 Cake Pump PMP-76113 Gear Reducer	QUARTERLY GEAR REDUCER INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495741	LSW-HVAC-HEATER-WATER-85	Admin Building Water Heater	QUARTERLY WATER HEATER INSPECTION	ATC	0.1	\$ 6.11	\$ 0.00	\$ 0.00
PM	LSW-3495742	LSW-HVAC-HEATER-WATER-S-4	Shop Building Water Heater	QUARTERLY WATER HEATER INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495743	LSW-HVAC-HEATER-WATER-M-3	UV Area Water Heater	QUARTERLY WATER HEATER INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495744	LSW-GEN-EM-L-4	Standby Generator 1	MONTHLY GENERATOR INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495745	LSW-GEN-EM-L-4	Standby Generator 1	SEMI-ANNUAL GENERATOR INSPECTION	ATC 396 hours before and 397 when finished load test	3	\$ 287.94	\$ 0.00	\$ 0.00
PM	LSW-3495746	LSW	Lincoln Project (LSW)	QUARTERLY GROUNDS INSEPTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495747	LSW-HVAC-FAN-EX-114	OCB Exhaust Fan 1 FAN-19121	SAMI-ANNUAL BIOFILTER FAN INSPECTION	ATC	1	\$ 95.98	\$ 0.00	\$ 0.00
PM	LSW-3495748	LSW-PUMP-G-S-4	Standby Generator Delivery Pump	SEMI-ANNUAL DIESEL DELIVERY PUMP INSPECTION	ATC, Need to source replacement pump as this pump is discontinued and has started leaking	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495749	LSW-PT-GEARBOX-768	DAF Unit 1 Drive Assembly DRV-33111	MONTHLY DAF DRIVE INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495750	LSW-PT-GEARBOX-769	DAF Unit 2 Drive Assembly DRV-33211	MONTHLY DAF DRIVE INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495751	LSW-AERATION GRID-L-10	Solids Holding Tank 1 Aeration Grid	MONTHLY SHT AERATION GRID INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495752	LSW-INST-DO-170	Oxidation Ditch 1 Influent D.O Probe S/N 162190000008	MONTHLY D.O. METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495753	LSW-INST-DO-165	Oxidation Ditch 1 Effluent D.O Probe S/N 162180000039	MONTHLY D.O. METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495754	LSW-INST-DO-166	Oxidation Ditch 2 Effluent D.O. Probe S/N 172310000038	MONTHLY D.O. METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495755	LSW-INST-DO-171	Oxidation Ditch 2 Influent D.O. Probe S/N 163130000046	MONTHLY D.O. METER INSPECTION	ATC	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495756	LSW-INST-DO-172	Oxidation Ditch 3 Influent D.O. Probe S/N 172480000057	MONTHLY D.O. METER INSPECTION	Ox Ditch 3 remains Offline	0.1	\$ 5.73	\$ 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-3495757	LSW-INST-DO-167	Oxidation Ditch 3 Effluent D.O. Probe S/N 242690027060	MONTHLY D.O. METER INSPECTION	Ox Ditch 3 remains offline	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495758	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-3495759	LSW-FILTER-AIR-28	Tertiary Filter Air Dryer	QUARTERLY AIR DRYER INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495760	LSW-HVAC-FAN-SUPPLY-11	IPS Supply Fan FAN-19111	QUARTERLY IPS SUPPLY FAN INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495761	LSW-HVAC-FAN-EX-M-10	Admin Building Exhaust Fan 1	SEMI-ANNUAL LAB EXHAUST FAN INSPECTION	We do not use these units, operational if need be	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495762	LSW-HVAC-FAN-EX-M-11	Admin Building Exhaust Fan 2	SEMI-ANNUAL LAB EXHAUST FAN INSPECTION	We do not use these units, operational if need be	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495763	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-3495764	LSW-VEHICLES-TRUCK-MDM-40	2018 Ford F550 with IMT crane 875	MONTHLY VEHICLE INSPECTION	ATC	0.25	\$ 14.32	\$ 0.00	\$ 0.00
PM	LSW-3495765	LSW-VEHICLES-TRUCK-LT-361	2020 Chevrolet Silverado 1500 871	MONTHLY VEHICLE INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495766	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-3495767	LSW-VEHICLES-TRUCK-MDM-39	2005 Autocar/Heil Garbage Truck (converted to a yard tractor) #729	MONTHLY VEHICLE INSPECTION	ATC	0.25	\$ 14.32	\$ 0.00	\$ 0.00
PM	LSW-3495774	LSW-INST-TURBIDITY-49	Tertiary Filter Turbidity Meter	MONTHLY TURBIDITY METER INSPECTION	Annual Service performed by Hach Technician.	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495775	LSW-INST-PH-91	Filter Feed Pump Wet Well Turbidity Probe Clarifiers S/N 1754772	MONTHLY TURBIDITY METER INSPECTION	Annual Service performed by Hach Technician.	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495776	LSW-INST-PH-88	Filter Feed Pump Wet Well Turbidity Probe S/N 1754773	MONTHLY TURBIDITY METER INSPECTION	Annual Service performed by Hach Technician.	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495777	LSW-INST-TURBIDITY-63	Final Effluent Turbidity Probe S/N 1754776	MONTHLY TURBIDITY METER INSPECTION	Annual Service performed by Hach Technician.	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495778	LSW-INST-TURBIDITY-65	DAF Unit 1 Inlet (at splitter box) Turbidity Probe S/N 1754789	MONTHLY TURBIDITY METER INSPECTION	Annual Service performed by Hach Technician.	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495779	LSW-INST-TURBIDITY-66	DAF Unit 2 Effluent Turbidity Probe S/N 1754775	MONTHLY TURBIDITY METER INSPECTION	Annual Service performed by Hach Technician.	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495784	LSW-PUMP-G-S-5	Standby Generator 1 Fuel Tank Circulation Pump	QUARTERLY DIESEL CIRCULATION PUMP INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495785	LSW-CLARIFIER-ROUND-L-2	Secondary Clarifier 1	MONTHLY CLARIFIER INSPECTION	ATC	3	\$ 171.81	\$ 0.00	\$ 0.00
PM	LSW-3495786	LSW-CLARIFIER-ROUND-L-3	Secondary Clarifier 2	MONTHLY CLARIFIER INSPECTION	ATC	3	\$ 171.81	\$ 0.00	\$ 0.00
PM	LSW-3495787	LSW-CLARIFIER-ROUND-L-4	Secondary Clarifier 3	MONTHLY CLARIFIER INSPECTION	atc	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495788	LSW-VEHICLES-SKIDSTEER-16	2004 Bobcat 836 Bobcat S220 Skid steer 526213046 #936	QUARTERLY BOBCAT INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495789	LSW-VEHICLES-SKIDSTEER-17	2023 Bobcat S770 928	QUARTERLY BOBCAT INSPECTION	ATC	0.5	\$ 45.73	\$ 0.00	\$ 0.00
PM	LSW-3495790	LSW-HVAC-FAN-EX-117	Solids Holding Tank 1 Blower Building Exhaust Fan East	SEMI-ANNUAL SHT BUILDING EXHAUST FAN INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495791	LSW-HVAC-FAN-EX-118	Solids Holding Tank 1 Blower Building Exhaust Fan West	SEMI-ANNUAL SHT BUILDING EXHAUST FAN INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495792	LSW-BLOWER-PD-S-3	Blower 1A BLR-36011	SEMI-ANNUAL FILTER BACKWASH BLOWER INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495793	LSW-BLOWER-PD-S-2	Blower 1B BLR-36012	SEMI-ANNUAL FILTER BACKWASH BLOWER INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495794	LSW-BLOWER-PD-S-4	Blower 1C BLR-36013	SEMI-ANNUAL FILTER BACKWASH BLOWER INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495795	LSW-HVAC-FAN-EX-M-12	Tertiary Filter Pipe Gallery Exhaust Fan	SEMI-ANNUAL FILTER GALLERY EXHAUST FAN INSPECTION	Fans works but cannot service until a boom lift is rented	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495796	LSW-FAN-243	Green House Drying Chamber A Ceiling Fans Bank 1	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495797	LSW-FAN-2411	Green House Drying Chamber A Ceiling Fans Bank 2	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495798	LSW-FAN-232	Green House Drying Chamber A Fan MA-10	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495799	LSW-FAN-233	Green House Drying Chamber A Fan MA-11	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495800	LSW-FAN-234	Green House Drying Chamber Fan MA-12	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495801	LSW-FAN-235	Green House Drying Chamber Fan MA-13	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495802	LSW-FAN-241	Green House Drying Chamber B Fan MB-11	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495803	LSW-FAN-245	Green House Drying Chamber B Ceiling Fans Bank 1	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495804	LSW-FAN-244	Green House Drying Chamber B Ceiling Fans	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 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
			Bank 2						
PM	LSW-3495805	LSW-FAN-2431	Green House Drying Chamber B Ceiling Fans Bank 3	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495806	LSW-FAN-239	Green House Drying Chamber B Fan MB-10	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495807	LSW-FAN-240	Green House Drying Chamber B Fan MB-12	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495808	LSW-FAN-242	Green House Drying Chamber B Fan MB-13	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495809	LSW-FAN-2421	Green House Drying Chamber A Ceiling Fans Bank 3	SEMI-ANNUAL GREENHOUSE FAN INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495810	LSW-HVAC-FAN-EX-119	Admin Building Laboratory Duct Fan	SEMI-ANNUAL LAB DUCT FAN INSPECTION	Fans not in use anymore	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495811	LSW-FILTER-SAND-40	Tertiary Filter 1 FLT-35100	SEMI-ANNUAL TERTIARY FILTER INSPECTION	Chem clean not needed at this time.	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495812	LSW-FILTER-SAND-41	Tertiary Filter 2 FLT-35200	SEMI-ANNUAL TERTIARY FILTER INSPECTION	Chem clean not needed at this time.	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495813	LSW-FILTER-SAND-42	Tertiary Filter 3 FLT-35300	SEMI-ANNUAL TERTIARY FILTER INSPECTION	Chem clean not needed at this time.	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495814	LSW-FILTER-SAND-43	Tertiary Filter 4 FLT-35400	SEMI-ANNUAL TERTIARY FILTER INSPECTION	Chem clean not needed at this time.	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495815	LSW-FILTER-SAND-44	Tertiary Filter 5 FLT-35500	SEMI-ANNUAL TERTIARY FILTER INSPECTION	Chem clean not needed at this time.	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495816	LSW-FILTER-SAND-45	Tertiary Filter 6 FLT-35600	SEMI-ANNUAL TERTIARY FILTER INSPECTION	Chem clean not needed at this time.	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495817	LSW-COMPRESSOR-AIR-252	Shop Building Air Compressor CMP-82011	QUARTERLY SHOP AIR COMPRESSOR INSPECTION	Service not needed at this time	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495818	LSW-VEHICLES-FORKLIFT-26	Caterpillar Forklift Model GP 30k, Type LP	SEMI-ANNUAL FORK LIFT INSPECTION	Forklift insp failed. Hydraulic ram leaking, Working on getting vendor onsite for repairs	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495819	LSW-PT-HYD-SYSTEM-49	UV Influent Gate Valve Hydro Electric Unit North	QUARTERLY ELECTRO-HYDRAULIC INSPECTION	UV gates systems updated June 2023- We no longer bleed off and repressurize new units due to diversion	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495820	LSW-PT-HYD-SYSTEM-50	UV Influent Gate Valve Hydro Electric Unit South	QUARTERLY ELECTRO-HYDRAULIC INSPECTION	No longer Bleed and repressurize due to divert, just visual check and ensure no major leaks and gauges hold pressure	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495821	LSW-VLV-GT-XXL-15	TSB Electrohydraulic Valve EHS-95000	QUARTERLY ELECTRO-HYDRAULIC INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495822	LSW-ELEC-XFMR-373	Standby Generator 1 Load Bank LB1	QUARTERLY LOAD BANK INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3495823	LSW-VEHICLES-MANLIFT-SELFPROPELLED-5	1999 Genie 837 70' Lift Z-45/25 #937	QUARTERLY GENIE MANLIFT INSPECTION	Genie fail. Awaiting contractor to come on site and perform assessment for repairs or condemn	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495826	LSW-TANK-SILO-9	Lime Silo	MONTHLY LIME SYSTEM INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495827	LSW-VLV-GT-XXXL-20	Maturation Pond Plant Return Splitter Box Gate Valve 1	SEMI-ANNUAL MAT POND ACTUATOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495828	LSW-VLV-GT-XXXL-21	Maturation Pond Plant Return Splitter Box Gate Valve 2	SEMI-ANNUAL MAT POND ACTUATOR INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495829	LSW-HVAC-AC-W-S-13	Tertiary Monitoring Building AC Unit	QUARTERLY WALL-MOUNT AC UNIT INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495830	LSW-HVAC-AC-W-S-10	MCC-950 Building AC Unit	QUARTERLY WALL-MOUNT AC UNIT INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495831	LSW-HVAC-AC-W-S-21	Centrifuge Control Building AC Unit	QUARTERLY WALL-MOUNT AC UNIT INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495832	LSW-HVAC-AC-W-S-25	Green House Drying System Control Building AC Unit	QUARTERLY WALL-MOUNT AC UNIT INSPECTION	ATC	0.1	\$ 9.60	\$ 0.00	\$ 0.00
PM	LSW-3495833	LSW-HVAC-AC-W-S-23	Lincoln Outfall R-1 AC Unit	QUARTERLY WALL-MOUNT AC UNIT INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495834	LSW-HVAC-AC-W-S-24	Lincoln Outfall R-2 AC Unit	QUARTERLY WALL-MOUNT AC UNIT INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495835	LSW-HVAC-AC-SP-S-6	Shop Building Upstairs Office AC System	QUARTERLY WALL-MOUNT AC UNIT INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495836	LSW-HVAC-AC-W-S-26	MCC Building 930 AC Unit	QUARTERLY WALL-MOUNT AC UNIT INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495837	LSW-HVAC-AC-W-7	Return Monitoring Building AC Unit	QUARTERLY WALL-MOUNT AC UNIT INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495838	LSW-PUMP-TRASH-PORT-L-4	Power Prime Portable Pump - 4 inch	QUARTERLY POWER PRIME INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495839	LSW-PUMP-TRASH-PORT-L-5	Power Prime Portable Pump - 8 inch	QUARTERLY POWER PRIME INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495840	LSW-SCREEN-TRAVELING-2	Headworks Screen 1 SCR-13111	SEMI-ANNUAL STEP SCREEN INSPECTION	ATC	0.25	\$ 14.32	\$ 0.00	\$ 0.00
PM	LSW-3495841	LSW-SCREEN-TRAVELING-3	Headworks Screen 3 SCR-13311	SEMI-ANNUAL STEP SCREEN INSPECTION	ATC	1	\$ 95.98	\$ 0.00	\$ 0.00
PM	LSW-3495842	LSW-EQUIP-OFFICE-289	Admin Building Mens Restroom Fixtures	SEMI-ANNUAL RESTROOM FIXTURE INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495843	LSW-EQUIP-OFFICE-287	Admin Building Womens Restroom - Locker Room	SEMI-ANNUAL RESTROOM FIXTURE INSPECTION	ATC	0.1	\$ 5.73	\$ 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
			Fixtures						
PM	LSW-3495844	LSW-EQUIP-OFFICE-284	Chemical Building Rest Room Fixtures	SEMI-ANNUAL RESTROOM FIXTURE INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495845	LSW-EQUIP-OFFICE-290	Shop Building Rest Room Fixtures	SEMI-ANNUAL RESTROOM FIXTURE INSPECTION	ATC	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495846	LSW-EQUIP-OFFICE-291	Centrifuge Control Building Rest Room Fixtures	SEMI-ANNUAL RESTROOM FIXTURE INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495847	LSW-STRUCT-BUILDINGS-12	Shop Storage Barn	QUARTERLY STORAGE BARN INSPECTION	ATC- Deep cleaning will be done in spring	0.5	\$ 28.64	\$ 0.00	\$ 0.00
PM	LSW-3495848	LSW-TANK-CHANNEL-14	UV Channel 1	MONTHLY UV CHANNEL INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495849	LSW-TANK-CHANNEL-15	UV Channel 2	MONTHLY UV CHANNEL INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495850	LSW-TANK-CHANNEL-16	UV Channel 3	MONTHLY UV CHANNEL INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495851	LSW-TANK-CHANNEL-17	UV Channel 4	MONTHLY UV CHANNEL INSPECTION	ATC	1.5	\$ 85.91	\$ 0.00	\$ 0.00
PM	LSW-3495852	LSW-TANK-CHANNEL-18	UV Channel 5	MONTHLY UV CHANNEL INSPECTION	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3495853	LSW-ELEC-PANEL-CONTROL-21155	UV Control Panel EBE 1AB	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495854	LSW-ELEC-PANEL-CONTROL-21357	UV Control Panel EBE 1E	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495855	LSW-ELEC-PANEL-CONTROL-21152	UV Control Panel EBE 2AB	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495856	LSW-ELEC-PANEL-CONTROL-21256	UV Control Panel EBE 2E	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495857	LSW-ELEC-PANEL-CONTROL-21151	UV Control Panel EBE 3AB	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495858	LSW-ELEC-PANEL-CONTROL-21155	UV Control Panel EBE 3CD	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495859	LSW-ELEC-PANEL-CONTROL-2249	UV Control Panel EBE 1CD	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495860	LSW-ELEC-PANEL-CONTROL-2248	UV Control Panel EBE 2CD	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495861	LSW-ELEC-PANEL-CONTROL-2111515	UV Control Panel EBE 3E	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495862	LSW-ELEC-PANEL-CONTROL-21461	UV Control Panel EBE-4AB	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495863	LSW-ELEC-PANEL-CONTROL-21451	UV Control Panel EBE-4CD	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.2	\$ 15.33	\$ 0.00	\$ 0.00
PM	LSW-3495864	LSW-ELEC-PANEL-CONTROL-21412	UV Control Panel EBE-4E	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.01	\$ 0.61	\$ 0.00	\$ 0.00
PM	LSW-3495865	LSW-ELEC-PANEL-CONTROL-214511	UV Control Panel EBE-5AB	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495866	LSW-ELEC-PANEL-CONTROL-21144	UV Control Panel EBE-5CD	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495867	LSW-ELEC-PANEL-CONTROL-2142	UV Control Panel EBE-5E	QUARTERLY WEDECO CONTROL PANEL FILTER INSPECTION	ATC	0.1	\$ 6.14	\$ 0.00	\$ 0.00
PM	LSW-3495868	LSW-PUMP-ROTARY-VANE-1	UV Area Pressure Washer	SEM-ANNUAL UV PRESSURE WASHER INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495870	LSW-HVAC-LOUVER-151	Green House Drying Chamber A Ventilation Louvers	QUARTERLY GABLE VENT INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495871	LSW-HVAC-LOUVER-152	Green House Drying Chamber B Ventilation Louvers	QUARTERLY GABLE VENT INSPECTION	ATC	0.2	\$ 19.20	\$ 0.00	\$ 0.00
PM	LSW-3495872	LSW-GRIT-COMPACTOR-4	Screenings Washer 3 WSH-13322	MONTHLY SCREENINGS WASHER INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495873	LSW-VEHICLES-FOLDER-4	Kubota Utility Vehicle	MONTHLY KUBOTA INSPECTION	ATC	0.25	\$ 14.32	\$ 0.00	\$ 0.00
PM	LSW-3495874	LSW-INST-FLUME-19	Parshall Flume	MONTHLY PARSHALL FLUME INSPECTION	ATC	0.25	\$ 24.00	\$ 0.00	\$ 0.00
PM	LSW-3495875	LSW-PUMP-TRASH-23	Basin Drain Pump PMP-21411	MONTHLY BASIN DRAIN PUMP INSPECTION	PUMP Offline at this time- JW	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495876	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-3495877	LSW-WELL-WET-324	Influent Pump Wet Well 2	MONTHLY INFLUENT PUMP STATION WET WELL INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495878	LSW-GRIT-COMPACTOR-1	Screenings Washer 1 WSH-13121	MONTHLY SCREENINGS WASHER COMPACTOR INSPECTION	ATC	0.5	\$ 47.99	\$ 0.00	\$ 0.00
PM	LSW-3495879	LSW-PUMP-M-373	ACD Metering Pump PMP-52611	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495880	LSW-PUMP-M-374	ACD Metering Pump PMP-52612	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495881	LSW-PUMP-M-375	ACD Metering Pump PMP-52613	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.1	\$ 5.73	\$ 0.00	\$ 0.00
PM	LSW-3495882	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-3495883	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-3495884	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-3495885	LSW-PUMP-M-386	SHX Metering Pump PMP-52811	CHEMICAL METERING PUMP MONTHLY INSPECTION	Pump has been removed from physical service and disabled in the asset registry until further notice- Ops requested removal- JW	0.01	\$ 0.57	\$ 0.00	\$ 0.00
PM	LSW-3495886	LSW-PUMP-M-387	SHX Metering Pump PMP-52812	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.1	\$ 5.73	\$ 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-3495887	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-3495888	LSW-PUMP-M-392	Emulsion Polymer Feed Pump 1 PMP-75111	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495889	LSW-PUMP-M-394	Emulsion Polymer Feed Pump 2 PMP-75112	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495890	LSW-PUMP-M-395	Emulsion Polymer Feed Pump 3 PMP-75113	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495891	LSW-PUMP-M-367	PIR Metering Pump 1 PMP-75131	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495892	LSW-PUMP-M-368	PIR Metering Pump 2 PMP-75132	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495893	LSW-PUMP-M-369	PIR Metering Pump 3 PMP-75133	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.15	\$ 14.40	\$ 0.00	\$ 0.00
PM	LSW-3495894	LSW-PUMP-M-370	Polymer Feed Pump 1 PMP-75121	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495895	LSW-PUMP-M-393	Polymer Feed Pump 2 PMP-75122	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495896	LSW-PUMP-M-3915	Polymer Feed Pump 3 PMP-75123	CHEMICAL METERING PUMP MONTHLY INSPECTION	ATC	0.3	\$ 28.80	\$ 0.00	\$ 0.00
PM	LSW-3495897	LSW-ELEC-BATTERY-BANK-2	Main Switchgear Battery Bank	SEMI-ANNUAL BATTERY BANK INSPECTION	ATC	0.5	\$ 41.77	\$ 0.00	\$ 0.00
PM	LSW-3495914	LSW-Facility	Lincoln Facility	MONTHLY FIRE EXTINGUISHER CHECKLIST	ATC	3	\$ 171.81	\$ 0.00	\$ 0.00
PM	LSW-3495915	LSW-Facility	Lincoln Facility	MONTHLY EMERGENCY LIGHT CHECKLIST	ATC	2	\$ 114.54	\$ 0.00	\$ 0.00
PM	LSW-3495917	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-3497066	LSW-Facility	Lincoln Facility	WEEKLY EYEWASH CHECKSHEET	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3497086	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-3499597	LSW-Facility	Lincoln Facility	WEEKLY EYEWASH CHECKSHEET	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3500515	LSW-Facility-Area-1	Area 01 - Headworks and Influent Pump Station	MONTHLY AREA INSPECTION / CLEANING	ATC	2	\$ 114.54	\$ 0.00	\$ 0.00
PM	LSW-3500516	LSW-Facility-Area-2	Area 02 - Chemical / MCC 200 / Generator	MONTHLY AREA INSPECTION / CLEANING	ATC	2	\$ 114.54	\$ 0.00	\$ 0.00
PM	LSW-3500517	LSW-Facility-Area-3	Area 03 - Oxidation Ditch 1, 2, 3	MONTHLY AREA INSPECTION / CLEANING	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3500518	LSW-Facility-Area-4	Area 04 - Filters / Clarifiers	MONTHLY AREA INSPECTION / CLEANING	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3500519	LSW-Facility-Area-5	Area 05 - Solids Holding Tank / Centrifuge / Greenhouses	MONTHLY AREA INSPECTION / CLEANING	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3500520	LSW-Facility-Area-6	Area 06 - DAF / Mat Pond Pump Station	MONTHLY AREA INSPECTION / CLEANING	ATC	3	\$ 171.81	\$ 0.00	\$ 0.00
PM	LSW-3500521	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-3500522	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-3500523	LSW-Facility-Area-9	Area 09 - Off-site Buildings	MONTHLY AREA INSPECTION / CLEANING	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3502459	LSW-Facility	Lincoln Facility	WEEKLY EYEWASH CHECKSHEET	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM	LSW-3504461	LSW-PT-GEARBOX-755	Secondary Clarifier 1 Gear Reducer	MONTHLY CLARIFIER DRIVE INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3504462	LSW-PT-GEARBOX-756	Secondary Clarifier 2 Gear Reducer	MONTHLY CLARIFIER DRIVE INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3504463	LSW-PT-GEARBOX-757	Secondary Clarifier 3 Gear Reducer	MONTHLY CLARIFIER DRIVE INSPECTION	ATC	0.5	\$ 48.00	\$ 0.00	\$ 0.00
PM	LSW-3505632	LSW-Facility	Lincoln Facility	WEEKLY EYEWASH CHECKSHEET	ATC	1	\$ 57.27	\$ 0.00	\$ 0.00
PM - 390 Total:						128.35	\$9,590.08	\$0.00	\$0.00
Grand Total (401 Records):						156.35	\$ 12,013.72	\$ 700.65	\$ 0.00

March 2025 Optimization Study Updates

Greenhouse Drying Study

On February 12th we began the Greenhouse Biosolids Study. Bench scale testing results were used to predict the dosage of magnesium hydroxide (MgOH) to obtain an optimal pH value of 8.5 in the Solids Holding Tank (SHT) prior to dewatering. The chemical supplier claimed the MgOH would effectively suppress odor generation in the biosolids while drying in the greenhouses. Approximately 60 tons of biosolids was hauled to the north greenhouse with a dump truck, spread to a uniform layer and then rototilled with a tractor. Rototilling and moisture testing was performed daily for a period of six days. On the sixth day, Placer County Air Pollution Control District were invited to the plant to determine if odor generation was acceptable for a full-scale trial. They immediately determined the odors were unacceptable and were the cause of recent odor complaints. We quickly shut down greenhouses to prevent further odor propagation then hauled all the solids to the landfill within a couple days.

MgOH did suppress some of the odors though not sufficiently. A second trial is in the planning stages that will add a carbon odor scrubber on the air discharged from the greenhouse.

Solids Handling Optimization Study

The second solids handling study is designed to improve the efficiency and chemical costs associated with the centrifuge processing. In December, we ran polymer trials to determine if a more cost-effective polymer was available. We found a new polymer with Polydyne works as well if not better than our former polymer product. Jacobs has a national account with Polydyne, so the cost per pound of the new polymer is 20% lower than our previous vendor. This will result in about \$45,000 to \$50,000 in annual savings depending on long term efficiency.

On February 11th we visited a facility in Redding that is utilizing the latest technology to create Class A biosolids. Other treatment options are being evaluated and will potentially reduce the cost of biosolids disposal and create a marketable product for land application. Future biosolid processing recommendations will be included with this study.

Maturation Pond Optimization Study

Starting the contract with Jacobs near the end of algae season (July-Sept.) prevented meaningful progress on this study in 2024. Full scale algae reduction testing will begin this summer in one of the Maturation Ponds. We will evaluate the effectiveness of ultrasonic algae disruption in one pond while comparing the water quality testing with the control pond operated in parallel. Weekly water quality data will be collected for 3 months. A report evaluating the effectiveness and any cost benefits will be produced by October 1st. Options for a couple other common algae control methods will be included.