

MEMORANDUM

TO: Audit Committee

THROUGH: Ray Tulloch

FROM: Clifford F. Dobler

SUBJECT: Sewer Pumping Stations - Capitalized costs potentially to be reclassified as expenses

STRATEGIC

PLAN REFERENCE(S): None

DATE: 5-25-22

I. RECOMMENDATION

That the Audit Committee make a request to the Board of Trustees to require IVGID staff to review all costs charged to the Sewer Pumping Stations capital project account #2599DI1104 for the period from July 1, 2015 to June 30, 2022, to determine what costs should have been expensed based on Moss Adams recommendations and Board Policies and Practices and to subsequently provide a report to the Audit Committee for review.

II. BACKGROUND and ANALYSIS

The District owns and operates 18 pump stations to pump waste water to the wastewater treatment plant.

The equipment in the stations includes pumps, motors, grinders, odor scrubbers, motor soft starts, variable frequency drives, telemetry equipment, motor control cabinets, automatic transfer switches, emergency generators, fuel tanks, check valves, isolation valves, instrumental equipment, communication equipment, piping and other miscellaneous equipment.

Only one capital project account was established for all of the pump stations and various costs, large and small, were charged to the account. It is unknown what costs were for repairs and maintenance or what costs did not reach the required

thresholds for capitalization. In house Engineering charges and Work Orders for Utility Staff personnel have also been charged to the account.

Based on the annual project Summaries, the budget was set for one major installation of a pump and/or a motor at a particular pump station and then an overall amount for all other items.

From 2016 to 2021 a total of \$687,233 was charged to the account (Exhibit A). Each year a major contract was issued and the combined amounts for the contracts were \$238,563 (Exhibit B) These costs may rightfully been classified as a capital assets. It is highly probable that the remaining costs of \$306,670 (net of major contracts and the Jacobs design for Pump Station #8) were for normal repairs and maintenance.

In the spring of 2016, a design contract was issued to Jacobs Engineering (\$142,000) for Sewer Pump Station #8. When combined with Staff engineering charges of \$109,000 the total costs for the design was \$261,000 exceeding the budget of \$200,000 established in 2017.

In 2018, construction of Sewer Pump Station #8 was completed for \$770,000, h exceeding the budget by \$270,000 (54%). The construction was accounted for under a separate capital project account.

Work orders from the Utility internal staff consisted of \$26,000 and all were less than \$5,000 and probably for repair costs.

The issue of combining projects under one account was brought to the Board of Trustees approximately five years ago and direction was given that each project for the water and sewer pump stations would be accounted for separately. This directive was never instituted.

Exhibit A - Listing of Charges to Sewer Pump Stations 2015 to 2022

Exhibit B - Major Contracts

III. BID RESULTS

NONE

IV. FINANCIAL IMPACT AND BUDGET

Possible restatement of prior financial statements

V. ALTERNATIVES

Do nothing and fail to be in accordance with Board Policies and Practices.

VI. COMMENTS

None

VII. STRATEGIC PLAN REFERENCE(S)

None

VIII. BUSINESS IMPACT

Because of the aggressive approach of capitalizing costs that should have been expensed, the historical financial statements have been distorted and may have had a material impact on proper financial reporting.

It is recommended that after ALL of the recommended charge offs of capital assets and CIP to expenses (some made in previous fiscal years and some not made) are aggregated then a determination should be made by an independent consultant of the overall effect on the historical financial statements to determine if a cumulative material misstatement occurred.

EXHIBIT A - 6 pages

From Date: 07/01/2014 (Had to run from this date instead of 6/1/2015 as requested in order to tie to requestors numbers)
 To Date: 06/30/2021
 Project: 2599DI1104 Sewer Pumping Station Improvements FY 18/19

EFFECTIVE DATE	DESCRIPTION	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
06/30/2015	To code CIP Costs to Correct GL Account				5,601.48 CR	
06/30/2015	Repairs to SPS #7: Exhaust thimble, wate	F.W. Carson Co.	51501	5,601.48		
	TOTAL			5,601.48	5,601.48	0.00
08/12/2014	I-INWO0796977 P-S004523 C-747128 Cashm	Cashman Equipment Company		3,678.91		
08/12/2014	I-INWO0796977 P-S004523 C-747128 Cashm	Cashman Equipment Company		105.28		
09/23/2014	I-S1294201 P-S004391 C-747795 Cashman	Cashman Equipment Company		35,877.00		
09/23/2014	I-S1294201 P-S004391 C-747795 Cashman	Cashman Equipment Company		10,911.00		
10/28/2014	I-2045-01 P-S004740 C-748403 KC Insula	KC Insulation, Inc		2,882.00		
10/28/2014	I-102 P-S004675 C-748402 K. G. Walters	K. G. Walters Construction Co		24,375.00		
01/27/2015	Radio telemetry equipment for sewer syst	Thunderbird Communications	2310	1,600.00		
02/24/2015	Radio telemetry equipment for sewer syst	Thunderbird Communications	2322	2,435.00		
03/31/2015	CIP #2599DI1104 - parts for sewer pump s	Western Nevada Supply	16190618	730.97		
03/31/2015	Radio telemetry equipment for sewer syst	Thunderbird Communications	2337	1,600.00		
04/30/2015	adj cover galvanize	Jensen Precast	SP28877	1,512.00		
05/01/2015	Burt & Burt, Inc			774.00		
05/01/2015	Burt & Burt, Inc			291.00		
05/19/2015	CIP #2599DI1104 - Sewer Pump Station # 1	Q&D Construction, Inc	14125-001	4,825.99		
05/19/2015	CIP #2599DI1104 - Sewer Pump Station # 1	Q&D Construction, Inc	14125-001		4,825.99	
05/19/2015	CIP #2599DI1104 - Sewer Pump Station # 1	Q&D Construction, Inc	14125-001	5,549.89		
05/26/2015	New soft starts (2) for SPS #12	Grove Madsen Industries	1239615	4,158.26		
05/26/2015	Freight	Grove Madsen Industries	1239615	38.28		
06/01/2015	Thunderbird Communications			1,282.87		
06/01/2015	Thunderbird Communications			617.13		
06/16/2015	SPS #12 mag meter remote transponder hea	Sparling Instruments, LLC	2936501	2,099.00		
06/16/2015	Freight	Sparling Instruments, LLC	2936501	120.00		
06/16/2015	SPS #12 mag meter remote transponder hea	Sparling Instruments, LLC	2936501		2,099.00	
06/16/2015	Freight	Sparling Instruments, LLC	2936501		120.00	
06/16/2015	SPS #12 mag meter remote transponder hea	Sparling Instruments, LLC	2936501	2,099.00		
06/16/2015	Freight	Sparling Instruments, LLC	2936501	120.00		
06/16/2015	SPS #12 mag meter remote transponder hea	Sparling Instruments, LLC	2936501		2,099.00	
06/16/2015	Freight	Sparling Instruments, LLC	2936501		120.00	
06/16/2015	SPS #12 mag meter remote transponder hea	Sparling Instruments, LLC	2936501	2,099.00		
06/16/2015	Freight	Sparling Instruments, LLC	2936501	44.90		
06/30/2015	To code CIP Costs to Correct GL Account			5,601.48		
	TOTAL			115,427.96	9,263.99	106,163.97
				Balance	Forward	
07/28/2015	FCC license work	Thunderbird Communications	2367	1,600.00		
07/28/2015	CIP #2599DI1104 - Upgrade Muffin Monster	JWC Environmental	695418	14,471.18		
07/31/2015	Project# 2599DI1104 Exchange cutting uni	Rockwood Incorporated	1129	750.00		

07/31/2015	Install (2) overflow pipes into manhole	Rockwood Incorporated	1124	5,925.00	
08/11/2015	SPS #12 ~ Discharge valve replacement an	Burt & Burt, Inc	5449	14,628.00	
08/31/2015	CIP Project 2599DI1104-redvalve 12 serie	Western Nevada Supply	16345293	2,995.26	
08/31/2015	FCC license work	Thunderbird Communications	2378	1,600.00	
08/31/2015	2599DI1104 - Install new soft starts and	Placer Electric Inc	14925-1156	6,495.00	
09/22/2015	SPS #18: (2) Replacement grinder pump/mo	JM Squared Equipment	115-6962	6,242.00	
09/22/2015	Freight	JM Squared Equipment	115-6962	332.13	
09/30/2015	McNichols Company/SPS #10 screening metal;			714.44	
10/13/2015	FCC license work	Thunderbird Communications	2397	1,600.00	
10/31/2015	CIP Engineering Charges - October 3015			1,000.00	
10/31/2015	SPS#10: Installation of upgraded odor sc	Burt & Burt, Inc	5433	613.00	
10/31/2015	SPS#10: Installation of upgraded odor sc	Burt & Burt, Inc	5434	891.00	
10/31/2015	SPS#10: Installation of upgraded odor sc	Burt & Burt, Inc	5435	169.00	
10/31/2015	SPS#10: Installation of upgraded odor sc	Burt & Burt, Inc	5436	822.00	
10/31/2015	SPS#10: Installation of upgraded odor sc	Burt & Burt, Inc	5437	463.00	
10/31/2015	SPS#10: Installation of upgraded odor sc	Burt & Burt, Inc	5438	1,140.00	
10/31/2015	SPS#10: Installation of upgraded odor sc	Burt & Burt, Inc	5460	799.00	
10/31/2015	SPS#10: Installation of upgraded odor sc	Burt & Burt, Inc	5461	481.00	
10/31/2015	SPS#10: Installation of upgraded odor sc	Burt & Burt, Inc	5462	1,635.00	
10/31/2015	SPS#10: Installation of upgraded odor sc	Burt & Burt, Inc	5463	329.00	
11/10/2015	CIP 2599DI1104 Pump # 10 Scrubber Screen	Burt & Burt, Inc	5465	190.00	
11/17/2015	CIP #2599DI1104 - cplug, gasket	Western Nevada Supply	16444359	228.25	
11/30/2015	CIP Engineering Charges - November 2015			3,500.00	
11/30/2015	CIP Engineering Charges - November 2015			500.00	
12/31/2015	CIP Engineering Charges - December 2015			7,500.00	
12/31/2015	CIP Engineering Charges - December 2015			2,500.00	
01/31/2016	CIP Engineering Charges - January 2016			5,000.00	
01/31/2016	CIP Engineering Charges - January 2016			2,500.00	
02/29/2016	CIP Engineering Charges - February 2016			4,000.00	
02/29/2016	CIP Engineering Charges - February 2016			3,000.00	
03/15/2016	6'x 6'x vault lid	Jensen Precast	SP33074	2,583.00	
03/31/2016	Work Order 6128: Burnt Cedar Beach SPS #4			811.92	
03/31/2016	Alltizer/Pump Station #4 lid powder coating CIP: 2599DI1104			182.70	
03/31/2016	CIP Engineering Charges - Estimates			4,000.00	
03/31/2016	CIP Engineering Charges - Estimates			5,000.00	
04/19/2016	CIP #2599DI1104 - vault, barrel w/step h	Jensen Precast	SP33544	2,594.00	
04/19/2016	CIP #2599DI1104 - 30" sanitary sewer cov	Jensen Precast	SP33545	531.00	
04/19/2016	CIP #2599DI1104 - con flat top	Jensen Precast	SP33506	275.00	
04/19/2016	CIP #2599DI1104 - barrel w/stepholes	Jensen Precast	SP33586	116.00	
04/19/2016	nylon sling lift assembly	Jensen Precast	SP33566	452.00	
04/29/2016	#41810 - APR 2016 PW in store chgs	Spitsen Lumber Company	41810 - APR 2016 PW	1,020.38	
04/29/2016	#41810 - APR 2016 PW in store chgs	Spitsen Lumber Company	41810 - APR 2016 PW		20.40
04/30/2016	CIP Work Order Charges - April 2016			6,857.91	
04/30/2016	CIP Work Order Charges - April 2016			337.92	
04/30/2016	CIP Engineering Charges - April 2016			2,000.00	
04/30/2016	CIP Engineering Charges - April 2016			3,500.00	
04/30/2016	To correct CIP Engineering JE 92108				3,500.00

04/30/2016	Project 2599DI1104 Credit Memo	Jensen Precast	SP12376M	174.00		
04/30/2016	APR 2016 transfer station drop offs	Refuse, Inc DBA Waste Management of Nevada	0012163-2667-6	27.04		
05/31/2016	CIP Engineering Charges - May 2016			2,500.00		
05/31/2016	CIP Engineering Charges - May 2016			2,000.00		
06/07/2016	Ck #69676 to offset credit on accountC	Jensen Precast	Ck #69676	174.00		
06/09/2016	JensenPrecast/refund				174.00	
06/28/2016	Design improvements for Sewer PumpStat	Jacobs Engineering Group Inc	4029348	19,038.68		
06/30/2016	CIP Engineering Charges - June 2016			5,000.00		
06/30/2016	CIP Engineering Charges - June 2016			500.00		
06/30/2016	Design improvements for Sewer PumpStat	Jacobs Engineering Group Inc	4035164	45,981.60		
	TOTAL			200,096.41	3,868.40	196,228.01

				Balance	Forward	
07/26/2016	CIP #2599DI11041 - SPS #5: (2) Replaceme	Pacific Water Resources	16193	24,256.00		
07/31/2016	CIP Work Order Charges			440.91		
07/31/2016	CIP Engineering Charges - July 2016			3,500.00		
08/30/2016	AUG 2016 in store chgs	Spitsen Lumber Company	#41810-AUG 2016	220.47		
08/30/2016	AUG 2016 in store chgs	Spitsen Lumber Company	#41810-AUG 2016		4.41	
08/31/2016	CIP Work Order Charges - Work Order 6332			3,974.18		
08/31/2016	AUG 2016 - in store chgs	Village Ace Hardware	#4244 AUG 2016	19.35		
08/31/2016	CIP Engineering Charges - August 2016			2,000.00		
08/31/2016	CIP Engineering Charges - August 2016			3,000.00		
09/27/2016	Design improvements for Sewer PumpStat	Jacobs Engineering Group Inc	4033644	8,404.10		
09/30/2016	CIP Engineering Charges - September 2016			1,300.00		
10/31/2016	CIP Engineering Charges - October 2016			8,000.00		
10/31/2016	CIP Engineering Charges - October 2016			4,000.00		
11/30/2016	CIP 2599DI1104 - return materials	Western Nevada Supply	CM16841964		186.80	
11/30/2016	CIP 2599DI1104 - Materials	Western Nevada Supply	16848138	158.42		
11/30/2016	CIP Engineering Charges - November 2016			6,000.00		
11/30/2016	CIP Engineering Charges - November 2016			7,000.00		
12/31/2016	CIP 2599DI1104 -5/PK Socket head cap scr	MSC Industrial Supply Co.	51772106	53.76		
12/31/2016	CIP Engineering Charges - December 2016			5,000.00		
12/31/2016	CIP Engineering Charges - December 2016			2,500.00		
01/31/2017	JAN 2017 #4244 in store chgs	Village Ace Hardware	#4244 - JAN 2017	7.80		
01/31/2017	CIP Engineering Charges - January 2017			2,000.00		
01/31/2017	CIP Engineering Charges - January 2017			3,000.00		
01/31/2017	Grinder pumps, check valves and guides f	JM Squared Equipment	117-7146	22,476.00		
01/31/2017	Freight	JM Squared Equipment	117-7146	1,200.00		
01/31/2017	SPS 8 Improvements - Design ServicesTa	Jacobs Engineering Group Inc	4045270	39,999.50		
02/06/2017	CIP #2599DI1104 - pipe, ch 2 gate vlv	Western Nevada Supply	16905616	344.16		
02/14/2017	CIP #2599DI1104 - 7x7" P/S vinyl nv sees	MSC Industrial Supply Co.	C62126177	21.24		
02/14/2017	CIP 2599DI1104 - Materials	Western Nevada Supply	16911615	151.48		
02/21/2017	CIP #2599DI1104 - Long tangent u-bolt, h	MSC Industrial Supply Co.	62417677	82.68		
02/21/2017	CIP #2599DI1104 - parts for Hydromatic H	JM Squared Equipment	117-7154	985.12		
02/28/2017	CIP Engineering Charges - February 2017			4,000.00		
02/28/2017	CIP Engineering Charges - February 2017			5,000.00		
03/31/2017	CIP Engineering Charges - March 2017			4,000.00		

03/31/2017	CIP Engineering Charges - March 2017			5,000.00		
04/01/2017	Move CIP Costs to correct Project				2,000.00	
04/01/2017	Move CIP Costs to correct Project				4,000.00	
04/01/2017	Move CIP Costs to correct Project				7,000.00	
04/01/2017	Move CIP Costs to correct Project				2,500.00	
04/01/2017	Move CIP Costs to correct Project				3,000.00	
04/01/2017	Move CIP Costs to correct Project				5,000.00	
04/01/2017	Move CIP Costs to correct Project				5,000.00	
04/25/2017	Sewer pump station improvements.	George T. Hall Co.,Inc.	S1226565.001	8,051.99		
04/30/2017	CIP Engineering Charges - April 2017			2,000.00		
04/30/2017	CIP # 2599DI1104TO 13.2, SPS 8 Improve	Jacobs Engineering Group Inc	4050209	9,494.40		
05/31/2017	MAY 2017 in store chgs	Village Ace Hardware	#4244-MAY STMNT	4.24		
TOTAL				187,645.80	28,691.21	158,954.59

				Balance	Forward	
07/24/2017	SPS 6 Rehabilitation - pump station proc	Smith & LoveLess, Inc	C/V9913	63,345.00		
08/07/2017	roma 4 macro 4.40-5.6 cplg	Western Nevada Supply	17115963	1,347.14		
08/10/2017	4 flg tee epoxy coated stl	Western Nevada Supply	17108636	1,287.90		
08/11/2017	4x2 tapt flg	Western Nevada Supply	17108343	214.99		
08/23/2017	roma rfca-4.8 di - piping	Western Nevada Supply	17135112	775.14		
09/01/2017	Sewer pump station improvements.	George T. Hall Co.,Inc.	S1226565.002	12,077.98		
09/05/2017	utility sand	F.W. Carson Co.	58077	32.25		
09/07/2017	18x3 threaded rod	Grainger, Inc.	9550233218	27.10		
09/07/2017	steel plate rental	Burt & Burt, Inc	5526	155.00		
09/07/2017	DeZurik Plug Valve	Frank A. Olsen Company LLC	238596	479.94		
09/09/2017	4 full face flg tyte gskt	Western Nevada Supply	1755704	24.51		
10/04/2017	Acct# 4244 - September 2017 in store cha	Village Ace Hardware	20170930 - 4244 stmt	96.37		
10/25/2017	cut, remove, and replace roadway on Nort	Blacktop Sealing & Striping	11017	835.00		
01/01/2018	SPS 8, Construction Services, per ASA 13	Jacobs Engineering Group Inc	4063027	10,057.70		
01/01/2018	SPS 8, Construction Services, per ASA 13	Jacobs Engineering Group Inc	4063027		10,057.70	
01/01/2018	SPS 8, Construction Services, per ASA 13	Jacobs Engineering Group Inc	4063027	10,057.70		
03/01/2018	SPS 8, Construction Services, per ASA 13	Jacobs Engineering Group Inc	4066754	8,929.40		
04/01/2018	SPS 8, Construction Services, per ASA 13	Jacobs Engineering Group Inc	4067480	1,010.40		
TOTAL				110,753.52	10,057.70	100,695.82

				Balance	Forward	
07/23/2018	Sewer Pump Station Improvements; SPS 7,	Reed Electrical & Field Services	SSIR2963	5,768.38		
07/31/2018	CIP Work Order Charges - July 2018			880.50		
08/15/2018	tree work @ sewer pump station	Etcheberry Construction, LLC	776369	290.00		
08/30/2018	screw pin shackle & clevis hangers	MSC Industrial Supply Co.	87537789	126.80		
08/31/2018	12GA strut channels & chain	MSC Industrial Supply Co.	C87537769	717.16		
08/31/2018	pvc piping, flg gskt, nuts&bolts, & adpt	Western Nevada Supply	17577939	1,226.34		
08/31/2018	CIP Engineering Charges - August 2018			3,000.00		
09/12/2018	conduit cover, gasket, & elbow	Grainger, Inc.	9903900752	32.73		
09/13/2018	clear pvc cement & conduit cover	Grainger, Inc.	9904126514	7.37		
09/13/2018	conduit gasket	Grainger, Inc.	9904687812	1.67		
09/13/2018	steel bushing	Grainger, Inc.	9904981710	14.85		

09/13/2018	conduit body outlet	Grainger, Inc.	9904369460	9.06		
09/13/2018	conduits & female conduit adptrs	Grainger, Inc.	9904136562	41.61		
09/17/2018	hex cap screws & washers	MSC Industrial Supply Co.	92700769	105.85		
09/17/2018	connectors, elbow/adptrs, cutting reel	Wedco, Inc.	506283	75.14		
09/18/2018	flg elbow	Western Nevada Supply	17597344	164.01		
09/18/2018	credit for returned item	Western Nevada Supply	CM17577939		89.00	
09/19/2018	wiring, conduits, & connectors	Codale Electric Supply	S6491847.002	474.22		
09/21/2018	40A breaker	Codale Electric Supply	S6491847.003	14.06		
09/21/2018	reducing bushing, conduits, & 2str & 8st	Wedco, Inc.	507446	216.60		
09/21/2018	custom concrete slab	Jensen Precast	SP49044	2,943.81		
09/25/2018	4" RFCAs	Western Nevada Supply	17577498	847.62		
09/26/2018	skytrack forklift rental	America Rents Inc	39665-2	3,390.54		
09/26/2018	enclosure & back panel	Grainger, Inc.	9916601553	153.39		
09/30/2018	Acct#4244 - SEPTEMBER 2018 In-Store Chgs	Village Ace Hardware	4244-SEPT 2018	84.88		
09/30/2018	CIP Engineering Charges - Sept. 2018			6,463.57		
09/30/2018	CIP Engineering Charges - September 2018			2,600.00		
09/30/2018	Sewer Pump Station Improvements; SPS 6 I	Granite Construction Co.	1474742	23,600.00		
10/01/2018	Move CIP costs to correct project				3,390.54	
10/02/2018	freight chg	Western Nevada Supply	17577498F	461.96		
10/10/2018	control transformer & fuses	Grainger, Inc.	9931041835	97.34		
10/31/2018	CIP Work Order Charges - Oct 2018			1,240.27		
11/30/2018	CIP Engineering Charges - November 2018			2,300.00		
12/31/2018	CIP Engineering Charges - December 2018			870.00		
01/09/2019	Move CIP costs to correct project				2,933.81	
01/09/2019	Sewer Pump Station Improvements; concrete slab purchase.	Jensen Precast	CD99000165	2,933.81		
01/31/2019	CIP Engineering Charges			2,600.00		
02/28/2019	CIP Engineering Charges			1,800.00		
05/01/2019	20 3/16x1 CTL 316L SS Chains	MSC Industrial Supply Co.	58535800	70.20		
05/01/2019	Welding Wire spool, flow gauge & hose	MSC Industrial Supply Co.	C58757590	256.76		
05/01/2019	screw pin shackle	MSC Industrial Supply Co.	C58510850	195.22		
TOTAL				66,075.72	6,413.35	59,662.37

				Balance	Forward	
09/05/2019	CIP # 2599DI1104, 2599DI1703 DeZurik plug valve	Frank A. Olsen Company LLC	243386	1,559.24		
12/06/2019	4 150 1/8T BG L441 FF GSKT, 6 150 1/8T BG L441 FF GSKT	Western Nevada Supply	18134535	55.51		
12/11/2019	HEX NUT,5/8-11,GR 5,ZP,PK25, HHCS,5/8-11X3,STEEL,GR 5,ZP,PK5	Grainger, Inc.	9383371367	32.50		
12/12/2019	HHCS,5/8-11X2-1/2,STEEL,GR 5,ZP,PK5	Grainger, Inc.	9383339117	15.12		
12/31/2019	CIP Work Order Charges - December 2019			8,128.08		
01/31/2020	Sewer Pump Station 9: Suction, discharge and check valve replacement per Quote 11763.	Frank A. Olsen Company LLC	244272	1,690.10		
02/05/2020	4 150 1/8T BG L441 RING GSKT, 4 X 1/16 NON ASB RING GSKT 150, FCA 4 STD STL DI	Western Nevada Supply	18195845	597.28		
02/06/2020	Sewer Pump Station 9: Suction, discharge and check valve replacement per Quote 11763.	Frank A. Olsen Company LLC	244318	5,187.32		
TOTAL				17,265.15	0.00	17,265.15

				Balance	Forward	
07/23/2020	1 1/2 STD PIPE SIZE TUBE - 21 A500B*ORANGE*1.900 X .1452 EA of Heat# C06561	PDM Steel Service Centers, Inc	423307-01	157.44		
07/23/2020	30 ADJUSTABLE PIPE STAND TP100, 4 X 5?-0 F X S DI SPOOL	Western Nevada Supply	18415085	626.54		
07/24/2020	mechanical Seal, Volute Gasket, Bolts, Washers	Pacific Water Resources	20204	3,098.87		

07/28/2020	4 MEGA FLANGE ADPT 2104 EBAA	Pace Supply Corp.	066224022	538.39
07/29/2020	HEX NUT,3/4-10,GR 5,ZP,PK20, HEX CAP SCREW,3/4"-10,3-1/4"STEEL,PK20	Grainger, Inc.	9605268086	72.28
07/29/2020	4 X 4?-0 F X F DI SPOOL	Western Nevada Supply	18415279	413.28
07/31/2020	Inventory Journal #IJ20-0000427			34.47
08/31/2020	Acct 4244 -August 2020 In-Store Chgs	Village Ace Hardware	4244-August 2020	17.84
09/04/2020	4" VALMATICPLUG VALVE 5804R/7A08 Vend Part#: 5804R/7A08XP	Pace Supply Corp.	066223962	4,227.73
10/02/2020	10 150 1/8T BG L441 FF GSKT, 4 150 1/8T BG L441 FF GSKT, ROMA RFCA-4.80 DI 304SS/SC	Western Nevada Supply	18513678	552.62
10/02/2020	4" DeZurik Model PEC Eccentric Plug Valve Cast Iron Body, Flanged ANSI 125/150 Ends,	Frank A. Olsen Company LLC	245752	1,628.01
10/06/2020	HEX CAP SCREW,3/4"-10,3-1/2"STEEL,PK5, HHCS,5/8-11X3,STEEL,GR 5,ZP,PK5, HEX NUT,3/4-10,GR 5,ZP,PK20	Grainger, Inc.	9674369286	116.13
10/12/2020	4 X 4?-0 F X F DI SPOOL	Western Nevada Supply	18513686	413.28
10/21/2020	HHCS,3/4-10X3,STEEL,GR 5,ZP,PK5, HEX NUT,3/4-10,GR 5,ZP,PK20	Grainger, Inc.	9692402481	98.14
10/23/2020	6 150 1/8T BG L441 FF GSKT, 6 X 1/16 NON ASB FF GSKT 150, 4 150 1/8T BG L441 FF GSKT, 4 X 1/16 NON ASB FF GSKT 150	Western Nevada Supply	18540605	277.98
10/28/2020	PEC-06"F1-CI-NBR/NBR-GE w/HWG	Frank A. Olsen Company LLC	245902	2,502.13
10/31/2020	CIP Work Order Charges - October 2020			91.51
11/02/2020	THREADED ROD,CARBON STEEL,3/4-10X10 FT, HEX NUT,5/8-11,GR 5,ZP,PK25, HEX NUT,3/4-10,GR 5,ZP,PK20	Grainger, Inc.	9703999236	137.82
11/18/2020	Sewer Pump Station Improvements; Cornell Pump parts.	Gierlich-Mitchell, INC	15873	6,065.00
11/18/2020	Shipping	Gierlich-Mitchell, INC	15873	350.00
12/03/2020	Wear Ring Case	Gierlich-Mitchell, INC	15882	1,073.10
12/15/2020	Sewer Pump Station Improvements, new surge valve for SPS 7.	Frank A. Olsen Company LLC	246168	6,097.64
12/31/2020	CIP Work Order Charges - December 2020			106.51
01/01/2021	Gierlich-Mitchell, INC Invoice 15863			6,690.52
01/31/2021	CIP Work Order Charges - January 2021			3,789.21
02/09/2021	COP # 2599DI1104 PEC-06"F1-CI-NBR/NBR-GE w/HWG	Frank A. Olsen Company LLC	246392	2,599.15
03/19/2021	Sewer Pump Station Improvements Project; two fusion bonded epoxy lined 12"x6" reducers. Cost includes shipping.	FARR Construction CORP DbA:Resource Development CO	21-013	5,500.00
03/20/2021	10-12 150 A307 T2000 BLUE BN W SET, 6-8 150 A307 T2000 BLUE BN W SET	Western Nevada Supply	18710256	455.14
03/31/2021	CIP Work Order Charges - March 2021			532.55

TOTAL				48,263.28	0.00	48,263.28
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GRAND TOTAL				751,129.32	63,896.13	687,233.19
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	CD's Numbers	687,232.00
likely due to rounding	Difference	(1.19)

EXHIBIT B

Sewer Pump Stations - Major contracts

2015

Cashman Equipment Company - \$50,512 - No identification

KG Walters Construction - \$24,275 - No identification

2016

JWC Environmental - \$14,471 - No identification

Burt & Burt - \$14,628 - SPS #12

2017

Pacific Water Resources - \$24,256 SPS #5

JM Squared Equipment - \$23,476 No identification

2018

Smith & Loveless, Inc. - \$63,345 SPS #6

2019

Granite Construction - \$23,600 SPS # 6.1

2020

Nothing

2021

Nothing

TOTAL \$238,563

Other Items

- Jacobs Engineering 2016, 2017 and 2018 \$142,000 SPS #8
- Costs by internal staff
- Utility Staff Personnel Work Orders \$25,778
- Engineering Charges \$109,000

MEMORANDUM

TO: Audit Committee

THROUGH: Ray Tulloch

FROM: Clifford F. Dobler

SUBJECT: Water Pumping Stations - Capitalized costs potentially to be expensed

**STRATEGIC
PLAN REFERENCE(S):** None

DATE: 5-25-22

I. RECOMMENDATION

That the Audit Committee make a request to the Board of Trustees to require the Staff of IVGID to review all costs charged to the Water Pumping Stations #2299DI1102 capital project for the period from July 1, 2015 to June 30, 2022, to determine what costs should have been expensed based on Moss Adams recommendations and Board Policies and Practices and to subsequently provide a report to the Audit Committee for review. .

II. BACKGROUND and ANALYSIS

The District owns and operates 12 pump stations to pump fresh water from the Disinfection Plant to the water reservoirs to supply the homes and businesses in the District.

The equipment in each station includes pumps, motors, motor soft starts, variable frequency drives, telemetry equipment , motor control cabinets, automatic transfer switches, emergency generators, fuel tanks , surge anticipator valves, zone valves, isolation valves, instrumental equipment, communication equipment piping and other miscellaneous equipment.

Only one capital project account has been established for all of the pump stations and various costs, large and small, were charged to the account. It is unknown

what costs were for repairs and maintenance and/or what costs did not reach the required dollar thresholds for capitalization.

In house Engineering charges and Work Orders for Utility Staff personnel have also been charged to the account.

Based on the annual Project Summaries, a budget was set for one major installation of a pump and/or a motor at a station and then an additional budget for unidentified items for all pump stations.

From 2016 to 2021 a total of \$426,049 was charged to the account (Exhibit A). Each year a major contract was issued and the combined costs were \$225,311 (Exhibit B). It is assumed the contracts may have been for replacements of fully depreciated items and probably met the threshold for capitalization. It is highly probable that the remaining costs of \$200,738 were for normal repairs and maintenance and should have been expensed. .

In 2016, a major demolition of one pump station occurred. The cost for outside design and demolition was \$40,008 and should have been expensed.

Engineering Staff allocations were \$34,700 and may have been pre construction costs .

Several "work orders" for \$27,000 was charged by the utility staff apparently to install small flow meters which did not meet the capitalization thresholds. Other work orders were probably for repairs and maintenance.

III. BID RESULTS

NONE

IV. FINANCIAL IMPACT AND BUDGET

Possible restatement of prior financial statements

V. ALTERNATIVES

Do not charge off capital costs as expenses and fail to be in accordance with Board Policies and Practices.

VI. COMMENTS

None

VII. STRATEGIC PLAN REFERENCE(S)

None

VIII. BUSINESS IMPACT

Because of the aggressive approach of capitalizing costs that should have been expensed, the historical financial statements have been distorted and may have had a material impact on proper financial reporting.

It is suggested that after ALL of the various recommended charge offs of capital assets to expense (some made and some not made) are aggregated then a determination should be made by an independent consultant of the overall effect on the historical financial statements to determine the extent of materiality.

EXHIBIT A
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From Date: 06/01/2015
To Date: 06/30/2021
Project: 2299DI1102 Water Pumping Station Improvements FY 19/20

EFFECTIVE DATE	DESCRIPTION	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
06/09/2015	loader with sweeper 150 hr flat rate plu	F.W. Carson Co.	51204	1,090.00		
06/16/2015	Clear debris off of and away from roadwa	Rockwood Incorporated	1111	8,775.00		
06/30/2015	10" M2000 Mag Meter for water pump stati	National Meter & Automation, Inc.	S1061146.001	3,498.00		
06/30/2015	Freight	National Meter & Automation, Inc.	S1061146.001	97.21		
06/30/2015	Replace broken/damaged retaining wall go	Rockwood Incorporated	1117	8,975.00		
	TOTAL			22,435.21	0.00	22,435.21
08/31/2015	CIP #2299DI1102 - Design services for pa	BJG Architecture & Engineering	20150076-1	1,761.25		
08/31/2015	Design services for partial demolition o	BJG Architecture & Engineering	20140036-4	3,714.00		
09/30/2015	CIP #2299DI1102 - Design services for pa	BJG Architecture & Engineering	20150076-2	1,192.50		
10/29/2015	Design services for partial demolition o	BJG Architecture & Engineering	20150076-3	270.00		
10/31/2015	CIP Engineering Charges - October 3015			2,000.00		
11/16/2015	Western Hydro Corporation	Western Hydro		26,230.00		
11/24/2015	Clp #2299DI1102 - Limited Scope OSHA Lea	Wise Consulting & Training	1511-387	754.50		
11/24/2015	Water Pump Station 2-2: Replacement pump	Western Hydro Corporation	PSI341504	4,629.00		
11/30/2015	CIP Engineering Charges - November 2015			5,000.00		
11/30/2015	CIP #2299DI1102 - Design services for pa	BJG Architecture & Engineering	20150076-4	1,260.00		
11/30/2015	Partial Demolition of old DP Air & Water	Empire Contractors	133650	21,520.00		
11/30/2015	CIP3 2299DI1102 - Change	Empire Contractors	133650	1,618.00		
12/29/2015	mileage	BJG Architecture & Engineering	20150076-5	37.95		
12/31/2015	CIP Engineering Charges - December 2015			7,500.00		
01/19/2016	Change Order foundation removal & demo	Empire Contractors	17104	7,400.00		
01/19/2016	Change Order removal interior ceiling ol	Empire Contractors	17104	132.00		
01/19/2016	Change Order Exterior Wallboard, Trim, V	Empire Contractors	17104	2,361.54		
01/26/2016	CIP #2299DI1102 - remove 75hp pump & mot	Dan Trampe DBA Carson Pump LLC	3771	1,185.00		
01/31/2016	CIP Engineering Charges - January 2016			2,500.00		
03/29/2016	WPS3-1 ~ 14" mag meter	National Meter & Automation, Inc.	S1068323.001	5,468.00		
03/29/2016	Freight	National Meter & Automation, Inc.	S1068323.001	119.49		
03/29/2016	WPS3-1 ~ 14" mag meter	National Meter & Automation, Inc.	S1068325.002	99.00		
03/29/2016	Freight	National Meter & Automation, Inc.	S1068325.002	12.55		
03/31/2016	Work Order #6211: Install new mag water meters			339.19		
04/30/2016	CIP Work Order Charges - April 2016			287.19		
04/30/2016	CIP Engineering Charges - April 2016			1,000.00		
06/30/2016	CIP 2299DI1102 - Work Order Charges			365.20		
06/30/2016	CIP Engineering Charges - June 2016			500.00		
	TOTAL			99,256.36	0.00	99,256.36
07/31/2016	CIP Engineering Charges - July 2016			1,500.00		
08/31/2016	CIP Engineering Charges - August 2016			1,000.00		
11/30/2016	CIP Work Order Charges - November 2016			2,949.99		
11/30/2016	CIP Engineering Charges - November 2016			4,500.00		
12/20/2016	Install new water meter and related pipi	FARR Construction CORP Db:Resource Development CO	16014	8,300.00		
01/01/2017	CIP Work Order Charges - Dec. 2016			841.69		
01/31/2017	Work Order #6211			606.84		
02/14/2017	CIP #2299DI1102 - CSA Ball valve, NIP br	Western Nevada Supply	16905312	913.70		
02/14/2017	CIP #2299DI1102 - brs nip	Western Nevada Supply	16905312-1	99.06		
02/14/2017	CIP 2299DI1102 - 2-14 Full Face FLG TYTE	Western Nevada Supply	16910379	106.68		
02/14/2017	CIP #2299DI1102 0 ACV-2"-145C-T1-DI-R564	Frank A. Olsen Company LLC	237186	568.42		
02/21/2017	CIP 2299DI1102 - 10 Full Face FLG TYTE G	Western Nevada Supply	16912989	117.36		
02/21/2017	CIP #2299DI1102 - hex bushings, brs tee	Western Nevada Supply	16909432	64.44		
02/28/2017	CIP Work Order Charges - February 2017 - Work Order # 6211			9,258.82		
02/28/2017	#4244 STMNT - FEB 2017 - in store chgs	Village Ace Hardware	4244-FEB STMNT	67.67		

BJG - \$6,976 - Demo design
Empire \$33,032 - Demo

Exhibit A
Page 2 of 3

02/28/2017	CIP Engineering Charges - February 2017			1,000.00		
02/28/2017	Install new water meter and related pipi	FARR Construction CORP Db:Resource Development CO	16014-pay req #2	9,600.00		
03/14/2017	Mag meters for WPS4-2 & WPS5-1	National Meter & Automation, Inc.	S1081507.015	5,007.00		
03/14/2017	Freight	National Meter & Automation, Inc.	S1081507.015	112.39		
03/14/2017	Mag meters for WPS4-2 & WPS5-1	National Meter & Automation, Inc.	S1081507.00	200.00		
03/14/2017	Freight	National Meter & Automation, Inc.	S1081507.00	25.08		
03/24/2017	If nibc 2 thd 600lb fp csa ball vlv, lf	Western Nevada Supply	16951111	198.96		
03/28/2017	CIP #2299DI11022" APCO Model 145C Sing	Frank A. Olsen Company LLC	237536	1,189.82		
03/31/2017	CIP Engineering Charges - March 2017			1,000.00		
04/12/2017	Water meter installations at WPS4-2 and	Thomas Haen Company, INC	App1	11,693.00		
04/30/2017	PDM Steel Service Centers, Inc			177.74		
04/30/2017	PDM Steel Service Centers, Inc			65.50		
04/30/2017	#4244-STMNT ARP 2017 in store chgs	Village Ace Hardware	#4244-STMNT APR 2017	209.99		
05/01/2017	PDM Steel Service Centers, Inc			691.12		
05/16/2017	CIP #2299DI1102 - Mag meters for WPS4-2	National Meter & Automation, Inc.	S1081507.017	3,568.00		
05/16/2017	CIP #2299DI1102 - Freight	National Meter & Automation, Inc.	S1081507.017	118.24		
05/31/2017	CIP Engineering Charges - May 2017			4,000.00		
06/21/2017	CIP # 2299DI1102AVC-2"	Frank A. Olsen Company LLC	238095	1,731.24		
06/22/2017	CIP # 2299DI1102Parts	Western Nevada Supply	17056339	303.03		
06/30/2017	Water meter installations at WPS4-2 and	Thomas Haen Company, INC	App2	7,190.00		
06/30/2017	Change Order - Water meter installations	Thomas Haen Company, INC	App2	2,682.00		
	TOTAL			81,657.78	0.00	81,657.78
07/19/2017	parts	Western Nevada Supply	17091748	117.27		
08/29/2017	dixo dmh2025f	Western Nevada Supply	17140183	95.42		
08/29/2017	Rebuild pump and 100 HP motor at WPS4-2.	Dan Trampe DBA Carson Pump LLC	4025	10,820.00		
08/31/2017	CIP Work Order Charges - August 2017			2,581.92		
08/31/2017	CIP Work Order Charges - August 2017			3,969.13		
08/31/2017	August 2017 in-store charges for 4244	Village Ace Hardware	20170831-stmt-4244	37.47		
08/31/2017	WPS6-1 mag meter installation.	Thomas Haen Company, INC	App1 Mtr Install	9,800.00		
08/31/2017	WPS6C-1 & WPS8B-1 mag meter installation	Thomas Haen Company, INC	App1 Pmp Station	16,850.00		
09/01/2017	Village Ace Hardware - July in-store charges for 4244			81.54		
09/01/2017	National Meter & Automation, Inc.				3,498.00	
11/29/2017	Amplifier Assembly 2299DI1102	National Meter & Automation, Inc.	S1079178.001	913.90		
11/29/2017	10" M2000 Mag Meter for water pump stati	National Meter & Automation, Inc.	S1080426.001	3,592.35		
11/29/2017	10" M2000 Mag Meter for water pump stati	National Meter & Automation, Inc.	S1080426.001		3,592.35	
11/29/2017	10" M2000 Mag Meter for water pump stati	National Meter & Automation, Inc.	S1080426.001	3,592.36		
11/29/2017	Reclass CIP 2299DI1102 to Oper. Budget				4,492.55	
	TOTAL			52,451.36	11,582.90	40,868.46
08/17/2018	Water Pump Station Improvements: 2 chlor	Hach Co.	11097043	8,959.78		
10/01/2018	lcd dig solar controller	MSC Industrial Supply Co.	97149359	128.62		
10/01/2018	channel struts, flats, nuts, & connectin	Grainger, Inc.	9921256377	651.62		
10/01/2018	solar panel mounts	Grainger, Inc.	9921023033	81.92		
10/03/2018	solar panels	Grainger, Inc.	9923136478	811.68		
10/31/2018	CIP Work Order Charges - Oct 2018			105.33		
10/31/2018	CIP Work Order Charges - Oct 2018			180.66		
11/06/2018	4 - SLAA12-100C/FR	Batteries Plus #351	350-P7813826	790.00		
11/08/2018	Water Pump Station Improvements; replace	Dan Trampe DBA Carson Pump LLC	4224	28,830.00		
11/30/2018	CIP Work Order Charges - November 2018			441.35		
11/30/2018	CIP Work Order Charges - November 2018			2,881.76		
11/30/2018	Acct# 4244 - NOVEMBER 2018 In-Store Chgs	Village Ace Hardware	4244-NOV 2018	60.13		
11/30/2018	CIP Engineering Charges - November 2018			300.00		
01/31/2019	CIP Engineering Charges			1,100.00		
02/28/2019	CIP Engineering Charges			1,800.00		
06/11/2019	Water Pump Station Improvements; two chlorine analyzers.	Hach Co.	11502758	9,308.30		
06/30/2019	Accrue PO 19-320 G3 Engineering downsizi			40,200.00		
	TOTAL			96,631.15	0.00	96,631.15

Exhibit A
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10/15/2019	Water Pump Station Improvements; new VFD for WPS 2-2, per Keith Rudd.	Codale Electric Supply	S6860754.001	8,104.25		
12/03/2019	rev-Accrue PO 19-320 G3 Engineering downsizi				40,200.00	
12/03/2019	Water Pump Station Improvements; downsizing pump and motor assembly at WPS 5-2, per Proposal 1851. Includes \$1,500 for freight.	G3 Engineering Inc.	2019-6281	39,038.89		
12/03/2019	Change Order #1 - Add mechanical seal \$3150 & change to solid shaft motor, provide pacer coupling \$525	G3 Engineering Inc.	2019-6281	3,675.00		
12/16/2019	A-B 150-F85NBD SMC FLEX 480V 60HP,A-B 150-F84 SMC Flex Protective Mod	Codale Electric Supply	S6926229.001	4,096.20		
12/30/2019	WASHER,REDUCER BUSHING,COLORED TAPE,	Codale Electric Supply	S6936742.002	79.85		
12/31/2019	CIP Work Order Charges - December 2019			5,097.50		
12/31/2019	Acct 4244 -December 2019 In-Store Chgs	Village Ace Hardware	4244-December 2019	36.24		
01/28/2020	ROMA RFCA-9.05 DI 304SS/SC	Western Nevada Supply	18186173	386.49		
01/28/2020	HEX CAP SCREW,3/4"-10,3"STEEL,PK5	Grainger, Inc.	9425612844	16.00		
02/07/2020	8 X 2?-9 #250 F X PE DI SPOOL	Western Nevada Supply	18186243	775.00		
03/04/2020	maint yard remove old 150hp pump, install new pump	Dan Trampe DBA Carson Pump LLC	4407	650.00		
03/26/2020	8" Apco Model 608.1 Silent Check Valve	Frank A. Olsen Company LLC	244579	3,498.19		
04/10/2020	8 300 1/8T BG L441 FF GSKT,ROMA RFCA-9.05 DI 304SS/SC	Western Nevada Supply	18268911	435.29		
04/16/2020	8 X 3?-5 F X S DI SPOOL 250# FLG	Western Nevada Supply	18268996	813.33		
04/24/2020	Water Pump Station Improvements; two new soft-starts, WPS 5-2 and 6-1.	Codale Electric Supply	S7046199.001	4,382.64		
04/28/2020	Water Pump Station Improvements; two new soft-starts, WPS 5-2 and 6-1.	Codale Electric Supply	20180054-17	20,527.08		
05/01/2020	Move CIP costs to correct CIP Project	Codale Electric Supply			20,527.08	
05/06/2020	Water Pump Station Improvements; two new soft-starts, WPS 5-2 and 6-1. Ref PO 20-0258	Codale Electric Supply	S7046199.002	3,820.16		
05/27/2020	8" Apco Model 608.1 Silent Check Valve	Frank A. Olsen Company LLC	244943	3,496.81		
	TOTAL			98,928.92	60,727.08	38,201.84
10/14/2020	8" Apco Model 608.1 Silent Check Valve	Frank A. Olsen Company LLC	245819	1,191.68		
10/19/2020	HEX CAP SCREW,3/4"-10,3-1/4"STEEL,PK20, HHCS,3/4-10X3,STEEL,GR 5,ZP,PK5, HEX NUT,3/4-10,GR 5,ZP,PK20	Grainger, Inc.	9689118959	50.78		
10/20/2020	ROMA RFCA-9.05 DI 304SS/SC, 8 150 1/8T BG L441 FF GSKT, 8 X 4?-0 F X S DI SPOOL	Western Nevada Supply	18536328	970.53		
11/06/2020	Water Pump Station Improvements Project; New pump for WPS 6-1.	G3 Engineering Inc.	2020-6730	44,262.48		
12/03/2020	ROMA RFCA-9.05 DI 304SS/SC	Western Nevada Supply	18589970	386.49		
12/11/2020	Construction services rendered to fabricate an 8" FXPE spool x 2'-6" with an 300# flange.	FARR Construction CORP Db:Resource Development CO	20005-02	420.00		
12/23/2020	Credit for item 8 X 4?-0 F X S DI SPOOL	Western Nevada Supply	CM18536328		546.94	
12/23/2020	Credit for item ROMA RFCA-9.05 DI 304SS/SC	Western Nevada Supply	CM18589970		386.49	
01/23/2021	Carson Pump LLC Invoice 4518			650.00		
	TOTAL			47,931.96	933.43	46,998.53
04/20/2017	A500A pipe size tube -21	PDM Steel Service Centers, Inc	298929-01	65.50		
04/30/2017	1/4 X 2 HR Flat and 1 1/2 STD Pipe Size	PDM Steel Service Centers, Inc	298924-01	177.74		
04/30/2017	PDM Steel Service Centers, Inc				177.74	
04/30/2017	PDM Steel Service Centers, Inc				65.50	
04/30/2017	CIP # 2299DI1102materials	PDM Steel Service Centers, Inc	298926-01	177.74		
05/01/2017	CIP # 2299DI1102materials	PDM Steel Service Centers, Inc	298926-01		177.74	
05/01/2017	CIP # 2299DI1102materials	PDM Steel Service Centers, Inc	298926-01	691.12		
05/01/2017	PDM Steel Service Centers, Inc				691.12	
	TOTAL			1,112.10	1,112.10	0.00
01/23/2021	labor + drive of boom truck to site to remove old pump + install new 125hp pump + return drive	Dan Trampe DBA Carson Pump LLC	4518	650.00		
01/23/2021	Move CIP Costs to correct GL account				650.00	
	TOTAL			650.00	650.00	0.00
	GRAND TOTAL			501,054.84	75,005.51	426,049.33
					CD's Numbers	425,050.00
					Difference	(999.33)

Exhibit B

Water Pump Stations - Large Contracts

2016

Western Hydro Corp - \$31,230 Station 2-2

2017

Resource Development Corp - \$17,900 - Unknown Station

2018

Thomas Haen Company, Inc. - \$21,625 - Station 4-2

2019

Carson Pump - \$28,830 - Unknown Station

Hach Co - \$18,268 - Unknown Station - two chlorine analyzers

2020

GE Engineering - \$42,714 Station 5.2

Codale Electrical Supply - \$20,482 Stations 2-2,5-2,6-1

2021

GE Engineering - \$44,262 Station 6-1

Total \$225,311