



PREPARED FOR:

PREPARED BY:



SEWER IMPACT FEE ANALYSIS

NOVEMBER 2025

SEWER IMPACT FEE ANALYSIS

November 2025



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EXECUTIVE SUMMARY SEWER IMPACT FEE ANALYSIS

The purpose of an impact fee analysis (IFA) is to calculate the allowable impact fee that may be assessed to new development in accordance with Utah Code.

WHY ASSESS AN IMPACT FEE?

Until development utilizes the full capacity of existing facilities, the District can assess an impact fee to recover its cost of latent capacity available to serve future development. The general impact fee methodology divides the available capacity of existing and future capital projects between the number of existing and future users. Capacity is measured in terms of Equivalent Residential Units, or ERUs, which represents the demand that a typical single-family residence places on the system.

HOW ARE IMPACT FEES CALCULATED?

A fair impact fee is calculated by dividing the value of capacity in existing and future facilities that will be used by new growth by the amount of growth that will benefit from that capacity. Only the capacity that is needed to serve the projected growth within the next 10 years is included in the fee. Costs used in the calculation of impact fees include:

- New facilities required to maintain (but not exceed) the proposed level of service in the system; only those expected to be built within ten years are considered in the final calculations of the impact fee.
- Historic costs of existing facilities that will serve new development.
- Cost of professional services for engineering, planning, and preparation of the impact fee facilities plan and impact fee analysis.

Costs not used in the impact fee calculation include:

- Operational and maintenance costs.
- Cost of facilities constructed beyond 10 years into the future.
- Cost associated with capacity not expected to be used within 10 years.
- Cost of facilities funded by grants, developer contributions, or other funds which the District is not required to repay.
- Cost of renovating or reconstructing facilities which do not provide new capacity or needed enhancement of services to serve future development.

IMPACT FEE CALCULATION

Impact fees for this analysis were calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10-years based on ERUs. This is done for both collection and treatment facilities. The calculated impact fee, prior to applying a user fee credit, is summarized in Table ES-1. Table ES-2 shows the recommended impact fee with the calculated impact fee credit for future user fees.

Table ES-1
Impact Fee Calculation per ERU – Ash Creek Special Service District Service Area

System Components	Total Cost of Component	% Serving 10-year Growth	Cost Serving 10-year Growth	10-year ERUs Served	Cost Per ERU
Collection Facilities					
Existing Facilities	\$25,876,464	7.5%	\$1,940,735	12,335	\$157.34
Existing Facility Interest Costs	\$0	7.5%	\$0	12,335	\$0.00
10-year Projects	\$9,277,000	23.9%	\$2,221,222	12,335	\$180.07
10-Year Project Interest Costs	\$0	23.9%	\$0	12,335	\$0.00
Subtotal	\$35,153,464		\$4,161,957		\$337.41
Treatment Facilities					
Existing Facilities	\$0	0.0%	\$0	12,335	\$0.00
Existing Facility Interest Costs	\$0	0.00%	\$0	12,335	\$0.00
10-year Projects	\$234,465,000	21.5%	\$50,322,424	12,335	\$4,079.65
10-Year Project Interest Costs	\$66,838,391	22.5%	\$15,024,952	12,335	\$1,218.07
Subtotal	\$301,303,391		\$65,347,376		\$5,297.72
Studies					
All Studies	\$110,000	50.0%	\$55,000	12,335	\$4.46
TOTAL	\$336,566,855		\$69,564,333		\$5,639.59

Table ES-2
Recommended Impact Fee per ERU – Ash Creek Special Service District Service Area

Maximum Allowable Impact Fee (Per ERU, by Year)									
	2026	2027	2028	2029	2030	2031	2032	2033	2034
Base Impact Fee	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59
User Fee Credit	\$648.54	\$648.54	\$648.54	\$648.54	\$648.54	\$648.54	\$648.54	\$587.23	\$531.65
Total Overall Fee	\$4,991.05	\$5,052.36	\$5,107.94						

IMPACT FEE ANALYSIS

INTRODUCTION

Ash Creek Special Service District (District) has retained Bowen Collins & Associates (BC&A) to prepare an Impact Fee Analysis (IFA) for its sewer system based on a recently completed impact fee facilities plan. An impact fee is a one-time fee, not a tax, imposed upon new development activity as a condition of development approval to mitigate the impact of the new development on public infrastructure. The purpose of an IFA is to calculate the allowable impact fee that may be assessed to new development in accordance with Utah Code.

Service Area

The District currently provides sewer service to Hurricane City, La Verkin City, and Toquerville City in Washington County. The District will soon begin to provide sewer service to portions of the town of Virgin, town of Leeds, and unincorporated areas near Leeds. For the purposes of this IFA, all areas serviced by the District are considered to be part of single service area. The District provides the same level of service to all users within the service area boundary.

Requirements

Requirements for the preparation of an IFA are outlined in Title 11, Chapter 36a of the Utah Code (the Impact Fees Act). Under these requirements, an IFA shall accomplish the following for each facility:

1. Identify the impact of anticipated development activity on existing capacity
2. Identify the impact of anticipated development activity on system improvements required to maintain the established level of service
3. Demonstrate how the impacts are reasonably related to anticipated development activity
4. Estimate the proportionate share of:
 - a. Costs of existing capacity that will be recouped
 - b. Costs of impacts on system improvements that are reasonably related to the new development activity
5. Identify how the impact fee was calculated
6. Consider the following additional issues
 - a. Manner of financing improvements
 - b. Dedication of system improvements
 - c. Extraordinary costs in servicing newly developed properties
 - d. Time-price differential

The following sections of this report have been organized to address each of these requirements.

IMPACT ON SYSTEM - 11-36A-304(1)(A)(B)

Growth within the District's service area and projections of sewer flows resulting from said growth is discussed in detail in the District's Impact Fee Facilities Plan (IFFP). For the purposes of impact fee calculation, growth in the system has been expressed in terms of equivalent residential units (ERUs).

An ERU represents the demand that a typical single-family residence places on the system. Growth in ERUs projected for the service area is summarized in Table 1.

Table 1
Projected System Growth in ERUs

Year	Projected ERUs	Estimated Sewer Flows (MGD)
2024	14,718	2.56
2029	20,067	3.49
2034	27,053	4.71
2040	37,493	6.52
2050	62,527	10.88

As indicated in the table, projected growth for the 10-year planning window of this impact fee analysis is 12,335 ERUs. In order to maintain the established level of service, projected future growth will be met through a combination of available excess capacity in existing facilities and construction of additional capacity in new facilities. Use of excess capacity and required system improvements are detailed in the IFFP.

RELATION OF IMPACTS TO ANTICIPATED DEVELOPMENT - 11-36A-304(1)(C)

To satisfy the requirements of state law, it is necessary to show that all impacts identified in the IFA are reasonably related to the anticipated development activity. This has been documented in detail in the IFFP. In short, only that capacity directly associated with demand placed upon existing system facilities by future development has been identified as an impact of the development. The steps completed to identify the impacts of anticipated development are as follows.

1. **Existing Demand** – The demand existing development places on the system was estimated based on historic water use and flow records.
2. **Existing Capacity** – The capacities of existing facilities were estimated using size data provided by the District and a hydraulic computer model.
3. **Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing defined levels of service against calculated capacities. No existing deficiencies were identified in the Sewer System Master Plan (master plan).
4. **Future Demand** - The demand future development will place on the system was estimated based on growth projections as discussed in the IFFP.
5. **Future Deficiencies** – Future deficiencies in the system (portions of the system that are inadequate to accommodate the demand created by future growth) were identified using the defined level of service and results from a hydraulic computer model (discussed in the master plan).
6. **Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

Proportionate Share Analysis – 11 – 36A-304(D)

A comprehensive proportionate share analysis associated with anticipated future development and its impact on the system was completed as part of the IFFP. A summary of that analysis is contained here with additional discussion of the costs of facilities impacted by growth.

Excess Capacity to Accommodate Future Growth

Projected future growth will be met through a combination of available excess capacity in existing facilities and construction of additional capacity in new facilities. Defining existing system capacity in terms of a single number is difficult. To improve the accuracy of the analysis, the system was divided into two different components (collection and treatment). Excess capacity in each component of the system is summarized in Table 2.

Table 2
Use of Existing Capacity

Use Category	Collection System Percent Use	Treatment Percent Use ¹
Existing Use	29.1%	N/A
Use By 10-Year Growth	7.5%	N/A
Use By Growth Beyond 10 years	63.4%	N/A
Total	100.0%	N/A

¹ The District's existing treatment facility is planned to be replaced within the next 10 years, so new growth does not need to pay for excess capacity in the existing treatment facility.

Existing System Infrastructure Costs

To calculate the actual cost of excess capacity in the existing system, BC&A first looked at the actual cost of all existing facilities. Table 3 lists the actual construction costs of existing components of the District's wastewater system. These are not depreciated replacement costs, but the actual cost of existing District infrastructure at the time of construction. Appendix A shows a detailed breakdown of the District's assets and their associated costs. These costs were calculated from the District's asset depreciation schedule.

Table 3
Existing Infrastructure Costs

	Collection	Treatment ¹
Existing Infrastructure Costs	\$25,876,464	\$0

¹ The District's existing treatment facility is planned to be replaced within the next 10 years, so new growth does not need to pay for excess capacity in the existing treatment facility.

In this study, public facility costs already incurred by the District will be included in the impact fee only to the extent that new growth will be served by the previously constructed improvements.

Reimbursement Agreements

There are no current reimbursement agreements existing within the District's system that have not already been accounted for in the existing infrastructure analysis.

Future Improvements

In addition to using available existing capacity, demand associated with projected future development will be met through the construction of additional capacity in new facilities. A primary focus of the IFFP was the identification of projects required to serve new development. The results of the IFFP are summarized in Table 4. Included in the table are the costs of each required project and the portion of costs associated with development for the 10-year planning window. All cost estimates contained in this IFA have been taken directly from the IFFP. The basis of these estimates is documented in the IFFP.

Table 4
Impact Fee Eligible Capital Projects

CFP Project ID	Description	Estimated Total Project Cost	Percent to 10-yr Growth	Cost to 10 Year
Collection System Projects				
C4 - Reach 6	Install 700 feet of 36" pipe replacing the current trestle crossing.	\$805,000	9.7%	\$78,065
C7	Install 550 feet of 15" pipe replacing the current trestle crossing.	\$328,000	9.0%	\$29,396
C8	Replace 1,400 feet of 8" pipe with new 18" pipe.	\$685,000	9.0%	\$61,392
E5	Install 2,700 feet of 15-inch pipe	\$1,242,000	13.0%	\$161,226
E11	Construct 525 gpm Lift Station	\$1,495,000	26.3%	\$392,626
E12	Install 8,500 feet of 6-inch pressure sewer pipe	\$2,445,000	26.3%	\$642,121
E13	Install 5,500 feet of 10-inch pipe	\$2,277,000	37.6%	\$856,395
	Subtotal	\$9,277,000		\$2,221,222
Treatment System Projects				
T1	Confluence Park Water Reclamation Facility, Phase 1 ¹	\$43,790,000	21.5%	\$9,398,498
T2	Gateway Water Reclamation Facility Phase 1	\$168,780,000	21.5%	\$36,224,676
T3	Confluence Park Water Reclamation Facility, Phase 2 ¹	\$21,895,000	21.5%	\$4,699,249
	Subtotal	\$234,465,000		\$50,322,424
	Total Costs	\$243,742,000		\$52,543,646

¹ Project cost includes the conveyance components required to connect the new treatment plant to the existing sewer collection system.

Planning and Impact Fee Studies

Utah Code allows for the cost of planning and engineering associated with impact fee calculations to be recovered as part of an impact fee. The final impact fee will include the portion of cost associated with new growth for this study and other planning documents completed as part of this process.

IMPACT FEE CALCULATION - 11-36A-304(1)(E)

Using the information contained in the previous sections, impact fees can be calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10-years. Calculated impact fees by component are summarized in Table 6 for Ash Creek Special Service District.

Table 5
Impact Fee Calculation per ERU – Ash Creek Special Service District Service Area

System Components	Total Cost of Component	% Serving 10-year Growth	Cost Serving 10-year Growth	10-year ERUs Served	Cost Per ERU
Collection Facilities					
Existing Facilities	\$25,876,464	7.5%	\$1,940,735	12,335	\$157.34
Existing Facility Interest Costs	\$0	7.5%	\$0	12,335	\$0.00
10-year Projects	\$9,277,000	23.9%	\$2,221,222	12,335	\$180.07
10-Year Project Interest Costs	\$0	23.9%	\$0	12,335	\$0.00
Subtotal	\$35,153,464		\$4,161,957		\$337.41
Treatment Facilities					
Existing Facilities	\$0	0.0%	\$0	12,335	\$0.00
Existing Facility Interest Costs	\$0	0.00%	\$0	12,335	\$0.00
10-year Projects	\$234,465,000	21.5%	\$50,322,424	12,335	\$4,079.65
10-Year Project Interest Costs	\$66,838,391	22.5%	\$15,024,952	12,335	\$1,218.07
Subtotal	\$301,303,391		\$65,347,376		\$5,297.72
Studies					
All Studies	\$110,000	50.0%	\$55,000	12,335	\$4.46
TOTAL	\$336,566,855		\$69,564,333		\$5,639.59

Grants

The District acquired a grant for CPWRF in an amount of \$2,413,200. This grant was given to the District for the benefit of existing users and has correspondingly been applied to balance of the existing users' responsibility for improvements at the CPWRF. Therefore, no reduction to the impact fee has been applied.

Bonding Interest Costs

In addition to construction costs, Table 5 includes the cost of bond interest and issuance expenses where applicable. This includes future interest and issuance costs for bonds required to build projects needed for growth as identified in the IFFP. Similar to project construction costs, only that portion of interest expense associated with capacity for 10-year growth is included in the impact fee calculation. The following bonds were included in the analysis:

- **Series 2022 Bond** – The District received bond proceeds in 2023 for the construction of the CPWRF. The principal amount of the bond is \$20,095,000 with a 20-year term and interest rate of 3.595%. The total interest accrued over the life of the bond is \$9,198,477.15. The amortization schedule for this bond is found in Appendix B. In addition to the bond, the District used a large amount of cash reserves to pay for the CPWRF. These cash reserves paid for the full portion of capacity used by existing users and some of the capacity to be used by future users. Correspondingly, 100 percent of the interest associated with this bond is the responsibility of future growth (divided proportionally between 10-year and beyond 10-year growth).
- **Future Gateway WRF Bond** – The Gateway WRF is a very large project that will require bond financing. The total estimated project cost in 2025 dollars is \$168,780,000, and the District currently plans to borrow the full amount for the project. While current market rates are in the 4% to 5% range, a more moderate interest rate of 2% was used for purpose of calculating interest expenses. The District plans to seek financing assistance from the State of Utah and other sources of low-interest financing, but such financing sources are not guaranteed. However, due to the high cost of this project, bond interest has a major impact on overall cost, and the District has elected to optimistically use this lower rate to limit the impact on new development. The District will continue to pursue financing options for the project in the coming years and will increase the impact fee if necessary to reflect the final interest rate. Overall interest costs for this project assume a 2% interest rate, \$1,000,000 in bond issuance fees, and a 30-year term on a fixed payment amortization. Because the full cost of this treatment plant is expected to be covered by bonds, interest costs have been divided proportionately between existing users and future growth in this analysis.

Credit for User Fees

As noted above, the District plans to bond for several future improvements. In this situation, user fees will be used to make bond payments over time and some portion of these bonds will be used to benefit existing users. Since future users will pay for their portion of capacity via an impact fee, they cannot be expected to pay through user rates the portion of future bonds that will be used to benefit existing users. This creates the need for a user fee credit for future users. In this study, this component applies only to the anticipated bond for the Gateway WRF¹. Calculation of this credit is summarized in Table 6. The credit is calculated through the following steps:

1. Calculate the total annual bond payment and calculate the portion of the bond payment attributable to existing users (25.6% of the bond payment).
2. Divide the amount attributable to existing users by the number of users in the system for each respective year to identify the amount paid per user toward the portion of the bond attributed to existing users.
3. To account for the time value of money, convert the amount per user to 2025 dollars using an estimated rate of return (4%).
4. Sum the total payments made for a user coming on at each respective year (the credit warranted diminishes over time as the bond is paid off).

¹ The Series 2022 bond covered a portion of the project cost for CPWRF, and the remaining portion was paid using cash reserve funds. Therefore, the full portion of the facility benefiting existing users has been paid for. New users will not pay toward the capacity of the facility attributed to existing users and no user fee credit is warranted.

Table 6
Calculated Impact Fee Credit Per ERU

Year	Principal	Interest	Total P&I	Portion Attributable to Existing Users	ERCs	Cost Per ERC	Value Discounted to Present Value @ 4%	Credit
2025								\$648.54
2026								\$648.54
2027								\$648.54
2028								\$648.54
2029								\$648.54
2030								\$648.54
2031								\$648.54
2032	\$4,185,064	\$3,395,600	\$7,580,664	\$1,941,391	24,062	\$80.68	\$61.31	\$648.54
2033	\$4,268,765	\$3,311,899	\$7,580,664	\$1,941,391	25,522	\$76.07	\$55.58	\$587.23
2034	\$4,354,140	\$3,226,523	\$7,580,664	\$1,941,391	27,053	\$71.76	\$50.42	\$531.65
2035	\$4,441,223	\$3,139,441	\$7,580,664	\$1,941,391	28,568	\$67.96	\$45.91	\$481.23
2036	\$4,530,048	\$3,050,616	\$7,580,664	\$1,941,391	30,167	\$64.35	\$41.80	\$435.32
2037	\$4,620,649	\$2,960,015	\$7,580,664	\$1,941,391	31,854	\$60.95	\$38.07	\$393.52
2038	\$4,713,062	\$2,867,602	\$7,580,664	\$1,941,391	33,633	\$57.72	\$34.67	\$355.45
2039	\$4,807,323	\$2,773,341	\$7,580,664	\$1,941,391	35,511	\$54.67	\$31.57	\$320.78
2040	\$4,903,469	\$2,677,195	\$7,580,664	\$1,941,391	37,493	\$51.78	\$28.75	\$289.21
2041	\$5,001,539	\$2,579,125	\$7,580,664	\$1,941,391	39,583	\$49.05	\$26.19	\$260.46
2042	\$5,101,569	\$2,479,094	\$7,580,664	\$1,941,391	41,789	\$46.46	\$23.85	\$234.28
2043	\$5,203,601	\$2,377,063	\$7,580,664	\$1,941,391	44,118	\$44.00	\$21.72	\$210.43
2044	\$5,307,673	\$2,272,991	\$7,580,664	\$1,941,391	46,557	\$41.70	\$19.79	\$188.70
2045	\$5,413,826	\$2,166,838	\$7,580,664	\$1,941,391	48,905	\$39.70	\$18.12	\$168.91
2046	\$5,522,103	\$2,058,561	\$7,580,664	\$1,941,391	51,371	\$37.79	\$16.58	\$150.79
2047	\$5,632,545	\$1,948,119	\$7,580,664	\$1,941,391	53,961	\$35.98	\$15.18	\$134.21
2048	\$5,745,196	\$1,835,468	\$7,580,664	\$1,941,391	56,681	\$34.25	\$13.90	\$119.03
2049	\$5,860,100	\$1,720,564	\$7,580,664	\$1,941,391	59,536	\$32.61	\$12.72	\$105.13
2050	\$5,977,302	\$1,603,362	\$7,580,664	\$1,941,391	62,527	\$31.05	\$11.65	\$92.41
2051	\$6,096,848	\$1,483,816	\$7,580,664	\$1,941,391	65,462	\$29.66	\$10.70	\$80.76
2052	\$6,218,785	\$1,361,879	\$7,580,664	\$1,941,391	68,543	\$28.32	\$9.82	\$70.07
2053	\$6,343,160	\$1,237,503	\$7,580,664	\$1,941,391	71,778	\$27.05	\$9.02	\$60.24
2054	\$6,470,024	\$1,110,640	\$7,580,664	\$1,941,391	75,174	\$25.83	\$8.28	\$51.22
2055	\$6,599,424	\$981,240	\$7,580,664	\$1,941,391	78,738	\$24.66	\$7.60	\$42.94
2056	\$6,731,413	\$849,251	\$7,580,664	\$1,941,391	82,481	\$23.54	\$6.98	\$35.34
2057	\$6,866,041	\$714,623	\$7,580,664	\$1,941,391	86,410	\$22.47	\$6.40	\$28.36
2058	\$7,003,362	\$577,302	\$7,580,664	\$1,941,391	90,064	\$21.56	\$5.91	\$21.96
2059	\$7,143,429	\$437,235	\$7,580,664	\$1,941,391	91,041	\$21.32	\$5.62	\$16.05
2060	\$7,286,297	\$294,366	\$7,580,664	\$1,941,391	92,029	\$21.10	\$5.35	\$10.43
2061	\$7,432,023	\$148,640	\$7,580,664	\$1,941,391	93,028	\$20.87	\$5.09	\$5.09

Recommended Impact Fee

The total calculated impact fee is shown in Table 7. This is the legal maximum amount that may be charged as an impact fee, including the impact fee credit. A lower amount may be adopted if desired, but a higher fee is not allowable under the requirements of Utah Code.

Table 7
Recommended Impact Fee per ERU – Ash Creek Special Service District
Service Area

Maximum Allowable Impact Fee (Per ERU, by Year)									
	2026	2027	2028	2029	2030	2031	2032	2033	2034
Base Impact Fee	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59	\$5,639.59
User Fee Credit	\$648.54	\$648.54	\$648.54	\$648.54	\$648.54	\$648.54	\$648.54	\$587.23	\$531.65
Total Overall Fee	\$4,991.05	\$5,052.36	\$5,107.94						

Calculation of Non-Standard Impact Fees

The calculations above have been based on an ERU. The Impact Fee Enactment should include a provision that allows for calculation of a fee for customers other than typical single family residential connections. Consistent with the level of service standards established in the IFFP, the following formula may be used to calculate an impact fee for a non-standard user.

$$\frac{\text{Total Estimated Daily Wastewater Production}}{174 \text{ gallons per day}} \times \text{Impact Fee per ERU} = \text{Total Impact Fee}$$

ADDITIONAL CONSIDERATIONS - 11-36A-304(2)

MANNER OF FINANCING - 11-36A-304(2)(A-E)

As part of this IFA, it is important to consider how each facility has been or will be paid for. Potential infrastructure funding includes a combination of different revenue sources.

User Charges

Because infrastructure must generally be built ahead of growth, there often arises situations in which projects must be funded ahead of expected impact fee revenues. In some cases, the solution to this issue will be bonding. In others, funds from existing user rate revenue will be loaned to the impact fee fund to complete initial construction of the project and will be reimbursed later as impact fees are received. Interfund loans should be considered in subsequent accounting of impact fee expenditures.

Special Assessments

Where special assessments exist, the impact fee calculation must take into account funds contributed. No special assessments currently exist in the District's system.

Pioneering Agreements

Where pioneering agreements exist, the impact fee calculation must take into account payback requirements under each pioneering agreement. The District currently does not have any pioneering agreements that involve payments to or from the District.

Bonds

None of the costs contained in the IFFP included bonding. Where District financial plans identify bonding will be required to finance impact fee eligible improvements, the portion of bond cost and interest expense attributable to future growth has been added to the calculation of the impact fee.

General Taxes

If taxes are used to pay for infrastructure, they should be accounted for in the impact fee calculation. Specifically, any contribution made by property owners through taxes should be credited toward their available capacity in the system. In this case, no taxes are proposed for the construction of infrastructure.

Federal and State Grants and Donations

Impact fees cannot reimburse costs funded or expected to be funded through federal grants and other funds that the District has received for capital improvements without an obligation to repay. The grant funding received by the District for CPWRF has been applied to the portion of the project cost that existing users are responsible for. Therefore, no reduction of the impact has been applied due to grants.

DEDICATION OF SYSTEM IMPROVEMENTS - 11-36A-304(2)(F)

Developer exactions are not the same as grants. If a developer constructs a system improvement, dedicates land for a system improvement identified in this IFFP, or dedicates a public facility that is recognized to reduce the need for a system improvement, the developer may be entitled to an appropriate credit against that particular developer's impact fee liability or a proportionate reimbursement.

If the value of the credit is less than the development's impact fee liability, the developer will owe the balance of the liability to the District. If the recognized value of the improvements/land dedicated is more than the development's impact fee liability, the District may be required to reimburse the difference to the developer.

It should be emphasized that the concept of impact fee credits pertains to system level improvements only. Developers will be responsible for the construction of project level improvements (i.e. improvements not identified in the IFFP) without credit against the impact fee.

EXTRAORDINARY COSTS - 11-36A-304(2)(G)

The Impact Fees Act indicates the analysis should include consideration of any extraordinary costs of servicing newly developed properties. In cases where one area of potential growth may cost

significantly more to service than other growth areas, a separate service area may be warranted. No areas with extraordinary costs have been identified as part of this analysis.

TIME-PRICE DIFFERENTIAL - 11-36A-304(2)(H)

Utah Code allows consideration of time-price differential in order to create fairness for amounts paid at different times. To account for the time value of money, all project costs have been presented in terms of estimated 2025 costs.

IMPACT FEE CERTIFICATION - 11-36A-306(2)

This report has been prepared in accordance with Utah Code Title 11, Chapter 36a (the "Impact Fees Act"), which prescribes the laws pertaining to the imposition of impact fees in Utah. The accuracy of this IFA relies in part upon planning, engineering, and other source data, provided by the District and its designees.

In accordance with Utah Code Annotated, 11-36a-306(2), Bowen Collins & Associates makes the following certification:

I certify that the attached impact fee analysis:

1. Includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. Does not include:
 - a. costs of operation and maintenance of public facilities; or
 - b. costs of qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
3. Offsets costs with grants or other alternate sources of payment; and
4. Complies in each and every relevant respect with the Impact Fees Act.



Aaron Anderson, P.E.

APPENDIX A

ACSSD Asset Summary Sheet



Ash Creek Special Service District

Run Date: 11/20/2025

Book Value Analysis 11/20/2025
 1 District - 01/01/2025 to 11/20/2025

Account	Date	Description	Cost	Start Depreciation	Depreciation	End Depreciation	Book Value	Life	Impact Fee Eligible (Y/N)	Description	Collection	Treatment
1610 - Land and easements			\$9,734,618.24	\$0.00	\$0.00	\$0.00	\$9,734,618.24				\$25,876,464.20	N/A
1620 - Buildings												
	12/31/2001	2001-08 Building-metal	53,225.00	31,159.82	998.01	32,157.83	21,067.17	40	Y	Treatment		
	10/31/2007	2007 Lagoon Bathrooms	4,919.32	2,116.62	92.25	2,208.87	2,710.45	40	Y	Treatment		
	4/23/2008	2008 Harding Buildings	425,000.00	177,526.71	7,968.78	185,495.49	239,504.51	40	Y	Collection		
	1/31/2010	2010 Office Building	1,353,240.05	506,055.38	25,373.25	531,428.63	821,811.42	40	Y	Collection		
	4/15/2014	2014 Building for Goats	13,077.76	3,501.62	245.25	3,746.87	9,330.89	40	N	Non-Qualifying		
	4/30/2016	2015-16 Goat Building Addition	10,731.19	2,336.62	201.24	2,537.86	8,193.33	40	N	Non-Qualifying		
	6/2/2017	2017 Moss Property - Equipment Building	34,875.00	6,575.73	653.94	7,229.67	27,645.33	40	N	Non-Qualifying		
	6/2/2017	2017 Moss Property - Office Building	158,521.00	29,887.63	2,972.25	32,859.88	125,661.12	40	N	Non-Qualifying		
	6/2/2017	2017 Moss Property - Pump House	2,400.00	452.5	45	497.5	1,902.50	40	N	Non-Qualifying		
	8/15/2018	2018 Hay Barn Project	146,989.86	23,426.59	2,756.07	26,182.66	120,807.20	40	N	Non-Qualifying		
	9/12/2023	2022-10 Anderson Junction Pump House Relocation	223,453.86	7,277.79	4,189.77	11,467.56	211,986.30	40	N	Non-Qualifying		
	9/12/2023	2023-01 Chloring Building Upgrades	39,426.76	1,284.12	739.26	2,023.38	37,403.38	40	N	Non-Qualifying		
			\$2,465,859.80	\$791,601.13	\$46,235.07	\$837,836.20	\$1,628,023.60					
1622 - Improvements other than bldgs												
	6/2/2017	2017 Moss Property - Fencing/Power/Propane/Well	26,400.00	9,955.00	990	10,945.00	15,455.00	20	N	Non-Qualifying		
	6/2/2017	2017 Moss Property - Kerman Pistachio	88,900.00	33,523.01	3,333.78	36,856.79	52,043.21	20	N	Non-Qualifying		
	6/2/2017	2017 Moss Property - Mondale Pines	17,500.00	6,599.26	656.28	7,255.54	10,244.46	20	N	Non-Qualifying		
	3/31/2018	2018 Moss Farm Fencing Project	6,034.20	2,048.91	226.26	2,275.17	3,759.03	20	N	Non-Qualifying		
	12/31/2021	2021 Moss Farm Water Line and Trees	22,255.00	3,384.64	834.57	4,219.21	18,035.79	20	N	Non-Qualifying		
	4/4/2022	Used 1600 ft of fencing , posts, tension wire, Gates , Barbwire	10,000.00	1,354.27	375.03	1,729.30	8,270.70	20	N	Non-Qualifying		
	11/22/2022	2022 Cove Pump Fencing	71,682.10	7,616.34	2,688.12	10,304.46	61,377.64	20	N	Non-Qualifying		
	5/5/2023	2023-06 Gas Meter Charge & Calibration	11,757.12	973.48	440.91	1,414.39	10,342.73	20	N	Non-Qualifying		
	5/30/2023	2023-03 Fencing Around New Property	5,725.49	454.88	214.74	669.62	5,055.87	20	N	Non-Qualifying		
	8/15/2023	2023-02 Irrigation Extension	24,003.01	1,655.00	900.09	2,555.09	21,447.92	20	N	Non-Qualifying		
	12/28/2023	2023-07 Trees & Irrigation in New Property	27,400.65	1,384.77	1,027.53	2,412.30	24,988.35	20	N	Non-Qualifying		
	11/21/2024	2024 New Property Improvements Project	15,905.17	88.36	596.43	684.79	15,220.38	20	N	Non-Qualifying		
			\$327,562.74	\$69,037.92	\$12,283.74	\$81,321.66	\$246,241.08					
1631 - Sewer collection system												
	11/1/1982	1982-3 sewer line construction	1,405,315.26	1,405,315.26	0	1,405,315.26	0	40	Y	Collection		
	11/1/1982	1982-4 engineering fees	556,044.78	556,044.78	0	556,044.78	0	40	Y	Collection		
	11/1/1982	1982-5 existing sewer system	263,000.00	263,000.00	0	263,000.00	0	40	Y	Collection		
	11/1/1982	1982-6 other construction costs	12,289.24	12,289.24	0	12,289.24	0	40	Y	Collection		
	11/1/1982	2015 Kohler Back up Generator for Office Building	1,843,190.96	1,843,190.96	0	1,843,190.96	0	40	Y	Collection		
	6/1/1983	1983-1 Collection system	11,782.41	11,782.41	0	11,782.41	0	40	Y	Collection		
	6/1/1983	1983-2 Other construcion costs	7,116.32	7,116.32	0	7,116.32	0	40	Y	Collection		
	6/1/1984	1984-2 Laterals	3,008.39	3,008.39	0	3,008.39	0	40	Y	Collection		
	6/1/1984	1984-3 Collection system	1,070.61	1,070.61	0	1,070.61	0	40	Y	Collection		
	6/1/1985	1985-1 West Fields	7,684.63	7,684.63	0	7,684.63	0	40	Y	Collection		
	6/1/1985	1985-2 Laterals - new lines	22,620.53	22,620.53	0	22,620.53	0	40	Y	Collection		
	6/1/1986	1986 Laterals - new lines	11,745.30	11,451.75	220.23	11,671.98	73.32	40	Y	Collection		
	6/1/1987	1987 Laterals - new lines	5,168.03	4,851.10	96.93	4,948.03	220	40	Y	Collection		
	12/31/1988	1988 Laterals, new lines, pond imp	36,693.75	33,942.66	688.05	34,630.71	2,063.04	40	Y	Collection		
	12/31/1989	1989 Laterals, new lines	22,833.84	20,003.33	428.13	20,431.46	2,402.38	40	Y	Collection		
	12/31/1990	1990 Laterals, new lines	6,373.43	5,431.17	119.52	5,550.69	822.74	40	Y	Collection		
	12/31/1991	1991-2 laterals, new lines	21,563.67	17,833.99	404.28	18,238.27	3,325.40	40	Y	Collection		
	12/31/1992	1992 Laterals, new lines	33,608.70	26,957.39	630.18	27,587.57	6,021.13	40	Y	Collection		
	8/15/1993	1993-1 Laterals - new lines	47,218.72	36,692.37	885.33	37,577.70	9,641.02	40	Y	Collection		
	8/15/1993	1993-2 Laterals - new lines	1,612.08	1,253.02	30.24	1,283.26	328.82	40	Y	Collection		
	12/31/1994	1994-1 Laterals-new lines	17,232.86	13,211.45	323.1	13,534.55	3,698.31	40	Y	Collection		
	6/15/1995	1995-1 Sewer system pumps	10,612.34	7,848.90	198.99	8,047.89	2,564.45	40	Y	Collection		
	6/15/1995	1995-2 Laterals - new lines	4,006.51	2,963.79	75.15	3,038.94	967.57	40	Y	Collection		
	12/15/1996	1996-11 Pump station expans	11,080.00	7,916.86	207.72	8,124.58	2,955.42	40	Y	Collection		

12/15/1996	1996-12 Expansion engineering	36,471.88	25,985.56	683.82	26,669.38	9,802.50	40	Y	Collection
12/15/1996	1996-13 Expansion new lines	69,331.90	49,398.67	1,299.96	50,698.63	18,633.27	40	Y	Collection
12/15/1996	1996-14 Expansion other costs	4,737.69	3,375.54	88.83	3,464.37	1,273.32	40	Y	Collection
12/15/1996	1996-16 Expansion state adm	2,850.93	2,019.50	53.46	2,072.96	777.97	40	Y	Collection
12/15/1996	1996-18 Float assembly	3,260.00	2,295.22	61.11	2,356.33	903.67	40	Y	Collection
12/15/1996	1996-21 Expansion new lines	1,675.12	1,172.62	31.41	1,204.03	471.09	40	Y	Collection
12/15/1996	1996-9 Expansion other costs	10,579.00	7,625.81	198.36	7,824.17	2,754.83	40	Y	Collection
12/31/1997	1997-08 New lines	25,073.43	17,255.31	470.16	17,725.47	7,347.96	40	Y	Collection
12/31/1997	1997-09 LaVerkin 500N lines	7,531.00	5,256.13	141.21	5,397.34	2,133.66	40	Y	Collection
12/31/1997	1997-10 Lines extension	1,219.00	843.26	22.86	866.12	352.88	40	Y	Collection
12/31/1997	1997-13 Mainline engineering Hurr	26,181.50	17,934.27	490.86	18,425.13	7,756.37	40	Y	Collection
12/31/1997	1997-14 S Main expansion	28,800.00	19,620.00	540	20,160.00	8,640.00	40	Y	Collection
12/31/1997	1997-15 Main line-Hurricane	136,121.40	92,166.38	2,552.31	94,718.69	41,402.71	40	Y	Collection
12/31/1998	1998-06 Flow meter	3,127.50	2,802.70	58.68	2,861.38	266.12	40	Y	Collection
12/31/1998	1998-08 Main line Hurricane	447,938.67	296,760.35	8,398.89	305,159.24	142,779.43	40	Y	Collection
12/31/1998	1998-09 New lines	19,678.58	13,037.66	369	13,406.66	6,271.92	40	Y	Collection
12/31/1998	1998-10 500 N line	1,394.00	937.15	26.1	963.25	430.75	40	Y	Collection
12/31/1998	1998-11 Pressure line Toquerville	19,362.20	12,827.95	363.06	13,191.01	6,171.19	40	Y	Collection
12/31/1999	1999-05 new lines	83,503.53	52,474.03	1,565.73	54,039.76	29,463.77	40	Y	Collection
12/31/2000	2000-12 New lines	136,864.88	84,115.91	2,566.26	86,682.17	50,182.71	40	Y	Collection
12/31/2001	2001-06 New line 2001	348,537.95	201,135.29	6,535.08	207,670.37	140,867.58	40	Y	Collection
12/31/2002	2002-06 new lines 2002	322,182.35	181,226.88	6,040.89	187,267.77	134,914.58	40	Y	Collection
12/31/2003	2003-09 new lines 2003	285,784.14	156,585.10	5,358.42	161,943.52	123,840.62	40	Y	Collection
12/31/2004	2004-13 New line 2004	161,513.70	84,795.16	3,028.41	87,823.57	73,690.13	40	Y	Collection
12/31/2005	2005-14 New lines 2005	411,419.78	196,280.53	7,714.08	203,994.61	207,425.17	40	Y	Collection
12/31/2006	2006-09 100 South	50,848.22	23,834.28	953.37	24,787.65	26,060.57	40	Y	Collection
12/31/2006	2006-10 120 East	118,250.55	54,691.89	2,217.24	56,909.13	61,341.42	40	Y	Collection
12/31/2006	2006-11 100 West	154,988.17	71,681.59	2,906.01	74,587.60	80,400.57	40	Y	Collection
12/31/2006	2006-12 Almond Heights	17,633.32	8,156.26	330.66	8,486.92	9,146.40	40	N	Non-Qualifying
12/31/2006	2006-13 Parker	13,696.82	6,227.50	256.86	6,484.36	7,212.46	40	Y	Collection
12/31/2006	2006-14 Rock Hampton 30",5	846.46	2,630.88	109.62	2,740.50	3,105.96	40	Y	Collection
12/31/2006	2006-15 Walmart pump	16,413.81	7,387.20	307.8	7,695.00	8,718.81	40	Y	Collection
12/31/2006	2006-16 Windsor	12,396.34	5,579.28	232.47	5,811.75	6,584.59	40	Y	Collection
12/31/2006	2006-17 850 West	9,108.40	4,099.68	170.82	4,270.50	4,837.90	40	Y	Collection
12/31/2006	2006-18 Hunter Lane	3,995.00	1,797.12	74.88	1,872.00	2,123.00	40	N	Non-Qualifying
12/31/2006	2006-19 1150 West	90,387.79	40,674.96	1,694.79	42,369.75	48,018.04	40	Y	Collection
12/31/2006	2006-20 Miscellaneous	4,086.63	1,838.16	76.59	1,914.75	2,171.88	40	Y	Collection
12/31/2006	2006-22 Cove Pumps	189,044.98	85,069.44	3,544.56	88,614.00	100,430.98	40	Y	Collection
5/31/2007	2007 Hunter Lane	2,827.92	1,245.74	53.01	1,298.75	1,529.17	40	N	Non-Qualifying
7/31/2007	2007 100 West	3,146.00	1,372.23	58.95	1,431.18	1,714.82	40	N	Non-Qualifying
8/31/2007	2007 600 N LaVerkin	127,080.01	55,200.38	2,382.75	57,583.13	69,496.88	40	Y	Collection
12/31/2007	2007 State Street Slip Line	41,602.30	17,724.02	780.03	18,504.05	23,098.25	40	N	Non-Qualifying
8/12/2008	2008 Oversize at 3400 W. State Hurricane	5,202.22	2,130.06	97.56	2,227.62	2,974.60	40	Y	Collection
11/5/2008	08-Rigid Locator	2,150.00	866.88	40.32	907.2	1,242.80	40	N	Non-Qualifying
12/31/2008	2008 100 S Sewer Line	168,207.66	67,457.78	3,153.87	70,611.65	97,596.01	40	N	Non-Qualifying
12/31/2008	2008 24' Sewer Line	481,028.23	192,911.95	9,019.26	201,931.21	279,097.02	40	Y	Collection
12/31/2008	2008 700 West Line	6,364.68	2,552.55	119.34	2,671.89	3,692.79	40	Y	Collection
7/1/2009	2009 Toqer Hieghts Sewer Line	69,577.17	26,888.23	1,304.55	28,192.78	41,384.39	40	Y	Collection
12/31/2009	2010 100 North Sewer Line	108,904.21	40,951.84	2,041.92	42,993.76	65,910.45	40	Y	Collection
12/31/2010	2010 State Street Project	270,080.12	94,809.89	5,064.03	99,873.92	170,206.20	40	Y	Collection
9/29/2011	2011 500 N Main St. La Verkin	22,280.71	7,403.99	417.78	7,821.77	14,458.94	40	Y	Collection
10/13/2011	flygt 4 NP3153.181 for Harrisburg pump. New Pump."	11,268.05	3,721.58	211.32	3,932.90	7,335.15	40	Y	Collection
12/31/2011	2011 South Main Sewer System	83,588.00	26,991.70	1,567.26	28,558.96	55,029.04	40	N	Non-Qualifying
5/1/2012	2012 600 N. Hurricane Sewer Outfall Line	326,412.12	103,024.54	6,120.27	109,144.81	217,267.31	40	Y	Collection
10/1/2012	2012 200 W. & 300 W. Hurrican from State to 100 S.	97,990.64	29,907.97	1,837.35	31,745.32	66,245.32	40	N	Non-Qualifying
12/31/2012	2012 LaVerking Pump Station	405,137.34	121,963.78	7,596.36	129,560.14	275,577.20	40	Y	Collection
12/31/2013	2013 300 W. Hurricane Sewer Line	377,051.79	103,688.64	7,069.68	110,758.32	266,293.47	40	N	Non-Qualifying
12/31/2013	2013 Toquer Heights Project	358,381.29	98,660.84	6,719.67	105,380.51	253,000.78	40	Y	Collection
3/20/2014	Trimble GEO XH GEO Explorer 6000 Series.	6,925.00	1,868.68	129.87	1,998.55	4,926.45	40	N	Non-Qualifying
4/15/2014	2014 Pivot #4 Project	54,472.25	14,582.18	1,021.32	15,603.50	38,868.75	40	N	Non-Qualifying
10/15/2014	2014 100 E. Hurricane Sewer Line	520,238.36	132,769.17	9,754.47	142,523.64	377,714.72	40	N	Non-Qualifying
12/15/2014	2014 Pump Station Upgrade	40,383.19	10,137.67	757.17	10,894.84	29,488.35	40	Y	Collection
12/30/2014	Rigid ST510 Seektek Locator and 4 Induction clamp."	2,016.03	506.1	37.8	543.9	1,472.13	40	N	Non-Qualifying
1/1/2015	2013 Toquer Heights Project Additional	4,227.05	947.02	79.29	1,026.31	3,200.74	40	Y	Collection
6/15/2015	2014 Gateway Pump Station Replacement	577,810.26	137,831.67	10,833.93	148,665.60	429,144.66	40	Y	Collection
3/1/2016	Honda 7000 W. Generator for new TV Van.	3,799.05	834.51	71.19	905.7	2,893.35	40	N	Non-Qualifying
3/16/2016	4 gas dectector for confined space use.	941.8	206.78	17.64	224.42	717.38	40	N	Non-Qualifying

4/1/2016	2015-16 100 E Hurricane Sewer Line Replacement	315,371.68	68,658.59	5,913.18	74,571.77	240,799.91	40	Y	Collection
6/30/2016	2014-16 Grandpa's Pond Pump Station	270,238.37	57,707.50	5,067.00	62,774.50	207,463.87	40	Y	Collection
6/30/2016	2014-16 Grandpa's Pond Pump Station	270,000.00	54,847.00	5,062.50	59,909.50	210,090.50	40	Y	Collection
12/31/2017	2014 Thomas Flat Sewer Replacement	21,634.22	3,785.88	405.63	4,191.51	17,442.71	40	N	Non-Qualifying
12/31/2017	2016 400 S. Hurrican Sewer Replacement	292,926.62	51,261.84	5,492.34	56,754.18	236,172.44	40	Y	Collection
12/31/2017	2016 SR-9 Sewer Extension	369,792.69	64,713.60	6,933.60	71,647.20	298,145.49	40	Y	Collection
12/31/2017	2017 2170 W. Line Extension Hurricane	47,382.71	8,291.64	888.39	9,180.03	38,202.68	40	Y	Collection
12/31/2017	2017 400N. LaVerkin	13,128.44	2,297.40	246.15	2,543.55	10,584.89	40	N	Non-Qualifying
12/31/2017	2017 LaVerkin 300 W. Sewer Line	52,649.45	9,213.96	987.21	10,201.17	42,448.28	40	N	Non-Qualifying
12/31/2017	2017 Pivot 1 Upgrade	13,173.67	2,305.80	247.05	2,552.85	10,620.82	40	N	Non-Qualifying
3/31/2018	2018 1500 S Hurricane Sewer	302,024.50	51,281.43	5,662.98	56,944.41	245,080.09	40	Y	Collection
6/28/2018	Dump Body, Spring Tarp kit and Hitchplate for 2018 1 ton dually chevy truck.	13,890.00	2,271.79	260.46	2,532.25	11,357.75	40	N	Non-Qualifying
7/26/2018	2 T4 pumps for replacing at Shadow Ridge Pump Station.	9,539.06	1,539.93	178.83	1,718.76	7,820.30	40	Y	Collection
10/28/2018	2018 Dixie Springs Upsize	539,296.50	83,702.99	10,111.77	93,814.76	445,481.74	40	Y	Collection
10/31/2018	2018 300 N & 100 W & 200 N Projects	287,126.52	44,564.41	5,383.62	49,948.03	237,178.49	40	Y	Collection
12/31/2018	2018 Zions Gate Upsize Trunk Line 3650 W. Hurricane	212,278.28	32,063.12	3,980.25	36,043.37	176,234.91	40	Y	Collection
1/15/2019	Whirlygig radial arm trimmer	2,450.00	364.65	45.9	410.55	2,039.45	0	N	Non-Qualifying
1/29/2019	New T-4 pumps for upgrade of Quail lake Pump Station.	10,996.94	1,638.07	206.19	1,844.26	9,152.68	0	Y	Collection
3/31/2019	2019 300 S LaVerkin Blackmore Line	1,125.30	161.46	21.06	182.52	942.78	40	N	Non-Qualifying
7/31/2019	2019 300 W S Field Line	7,896.60	1,077.48	148.05	1,225.53	6,671.07	40	N	Non-Qualifying
7/31/2019	2019 Ghouls Wash Main Line	126,738.76	17,294.62	2,376.36	19,670.98	107,067.78	40	N	Non-Qualifying
7/31/2019	2019 Golf Course Trunk Line Replacement	124,976.59	17,054.23	2,343.33	19,397.56	105,579.03	40	N	Non-Qualifying
2/11/2020	geode receiver, rod and main board with camera.	5,179.97	631.22	97.11	728.33	4,451.64	0	N	Non-Qualifying
4/6/2020	Trench box 8 X 16 for doing excavation work.	12,395.00	1,458.83	232.38	1,691.21	10,703.79	0	N	Non-Qualifying
12/31/2020	2020 Center St Force Main Toquerville	10,174.86	1,028.20	190.8	1,219.00	8,955.86	40	Y	Collection
12/31/2020	2020 Troy Wall Pressure Line	6,648.34	671.73	124.65	796.38	5,851.96	40	Y	Collection
1/12/2021	Bypass pumping hoses 6 X 50' and 6" X 20'."	6,652.60	658.35	124.74	783.09	5,869.51	0	N	Non-Qualifying
1/20/2021	2 IPT self Priming trash water pumps 6 honda engine driven"	19,637.13	1,943.23	368.19	2,311.42	17,325.71	0	N	Non-Qualifying
2/23/2021	2020 Reach 9 Replacement project	1,349,614.88	130,744.05	25,305.30	156,049.35	1,193,565.53	40	Y	Collection
4/6/2021	Mastic, cone and lid for Manhole trunk line project.	4,585.82	424.98	85.95	510.93	4,074.89	40	N	Non-Qualifying
4/15/2021	2021 Bench Lake Area Sewer	1,334,692.56	123,737.14	25,025.49	148,762.63	1,185,929.93	40	Y	Collection
4/15/2021	2021 Bench Lake Bond Project	5,128,128.80	475,420.20	96,152.40	571,572.60	4,556,556.20	40	Y	Collection
4/26/2021	Southern Parkway Sewer Crossing	13,523.11	1,253.57	253.53	1,507.10	12,016.01	40	Y	Collection
6/8/2022	2022 100 S. LaVerkin Road project	209,228.85	13,294.65	3,923.01	17,217.66	192,011.19	40	N	Non-Qualifying
7/8/2022	2022 Tree & Water Line Project	33,697.18	2,070.90	631.8	2,702.70	30,994.48	40	N	Non-Qualifying
8/24/2022	Change order for Sands Cove Phase 1	7,972.80	473.38	149.49	622.87	7,349.93	40	Y	Collection
12/31/2022	2022 Reach 11 Diamond Ranch to SR-9	2,337,146.10	119,291.73	43,821.45	163,113.18	2,174,032.92	40	Y	Collection
1/7/2023	M-2 Sidewinder Solvent Recovery System	3,995.00	795.74	299.61	1,095.35	2,899.65	10	N	Non-Qualifying
1/17/2023	MSA Galaxy - Gas Detection System	5,497.00	1,087.62	412.29	1,499.91	3,997.09	10	N	Non-Qualifying
1/31/2023	2023-04 Rock View Estates Subdivision	23,130.00	1,109.92	433.71	1,543.63	21,586.37	40	Y	Collection
2/28/2023	DeFelsko Positest HHD Complete Kit	4,025.00	755.25	301.86	1,057.11	2,967.89	10	N	Non-Qualifying
12/31/2023	2023 New Flow Meter	15,164.90	4,929.00	2,274.75	7,203.75	7,961.15	5	N	Non-Qualifying
1/1/2024	2022 Toquerville Bypass Road Sewer Project	271,889.76	6,797.28	5,097.96	11,895.24	259,994.52	40	Y	Collection
6/11/2024	2024 Sliplining Project	148,847.50	2,067.33	2,790.90	4,858.23	143,989.27	40	N	Non-Qualifying
10/22/2024	2024 Anderson Junction Panel Project	86,048.00	416.37	1,613.43	2,029.80	84,018.20	40	N	Non-Qualifying
		\$26,166,314.49	\$8,931,392.56	\$415,873.08	\$9,347,265.64	\$16,819,048.85			

1635 - Sewer treatment system (lagoons)

11/1/1982	2025 Chevrolet Silverado 35 SRW crew	2,193,404.00	2,193,404.00	0	2,193,404.00	0	40	N	Non-Qualifying
6/1/1984	1984-1 Lagoon construction	6,500.00	6,500.00	0	6,500.00	0	40	N	Non-Qualifying
12/31/1991	1991-1 Lagoon improvements	393,745.54	325,659.67	7,382.70	333,042.37	60,703.17	40	N	Non-Qualifying
6/15/1995	1995-3 Lagoon improve engineering	11,815.62	8,641.06	221.58	8,862.64	2,952.98	40	N	Non-Qualifying
6/15/1995	1995-4 Electric line improvements	2,539.15	1,851.47	47.61	1,899.08	640.07	40	N	Non-Qualifying
12/15/1996	1996-10 Pond expansion treat	6,000.00	4,300.00	112.5	4,412.50	1,587.50	40	N	Non-Qualifying
12/15/1996	1996-19 Dikes & installation	27,981.00	19,644.21	524.61	20,168.82	7,812.18	40	N	Non-Qualifying
12/15/1996	1996-20 Dikes & installation	52,906.00	37,034.02	991.98	38,026.00	14,880.00	40	N	Non-Qualifying
12/31/1997	1997-12 Outflow line	3,163.80	2,181.47	59.31	2,240.78	923.02	40	N	Non-Qualifying
12/31/1998	1998-07 Aerators 2 (pond equip)	13,479.00	8,901.52	252.72	9,154.24	4,324.76	40	N	Non-Qualifying
12/31/1998	1998-12 Aerators 2 pond equip	13,479.00	8,817.28	252.72	9,070.00	4,409.00	40	N	Non-Qualifying
12/31/2005	2005-09 Irrigation pipe system	15,254.49	7,404.74	286.02	7,690.76	7,563.73	40	N	Non-Qualifying
12/31/2005	2005-10 Fencing - irrigation system	2,596.00	1,309.18	48.69	1,357.87	1,238.13	40	N	Non-Qualifying
12/31/2005	2005-11 Aerators	45,191.31	21,560.33	847.35	22,407.68	22,783.63	40	N	Non-Qualifying
12/31/2005	2005-12 Center pivot	26,296.01	12,544.66	493.02	13,037.68	13,258.33	40	N	Non-Qualifying
12/31/2005	2005-13 Aeration equipment	81,481.00	38,872.78	1,527.75	40,400.53	41,080.47	40	N	Non-Qualifying
12/31/2006	2006-21 Aeration equipment	113,683.44	51,157.44	2,131.56	53,289.00	60,394.44	40	N	Non-Qualifying
12/31/2008	2008 Lagoon Water Lines	58,990.75	23,658.25	1,106.10	24,764.35	34,226.40	40	N	Non-Qualifying
12/31/2011	2011 Litehouse Aerators	84,151.91	27,174.60	1,577.88	28,752.48	55,399.43	40	N	Non-Qualifying

2/28/2012	2012 Sewer Pond Basin	19,455.31	6,261.89	364.77	6,626.66	12,828.65	40	N	Non-Qualifying
11/27/2012	4 new aerators, with erosion plates.	37,360.00	11,207.52	700.47	11,907.99	25,452.01	40	N	Non-Qualifying
12/31/2012	1996-15 Aerator equipment (10)	59,020.10	42,051.94	1,106.64	43,158.58	15,861.52	40	N	Non-Qualifying
3/31/2015	4 new 5HP 1800 RPM 3 Phase aerators with debris sleeves.	19,028.00	4,657.70	356.76	5,014.46	14,013.54	40	N	Non-Qualifying
4/20/2017	6 Aerators with tri-float assemblies and anti erosion baffles	73,700.00	14,202.45	1,381.86	15,584.31	58,115.69	40	N	Non-Qualifying
12/31/2017	2016 Pond #4 Upgrade	106,344.70	18,610.20	1,993.95	20,604.15	85,740.55	40	N	Non-Qualifying
12/31/2017	2017 Headworks Upgrade	245,364.75	42,939.12	4,600.62	47,539.74	197,825.01	40	N	Non-Qualifying
11/29/2018	Replacement aerators for the Lagoons.	42,850.00	6,561.35	803.43	7,364.78	35,485.22	0	N	Non-Qualifying
3/12/2019	6 Aerators with tri-float assemblies and freight.	64,275.00	9,306.74	1,205.19	10,511.93	53,763.07	0	N	Non-Qualifying
2/14/2020	New Electric gate into the Lagoons East Entrance.	10,200.00	1,243.12	191.25	1,434.37	8,765.63	0	N	Non-Qualifying
4/30/2020	2020 Pivot's at the Farm	99,586.95	11,722.06	1,867.23	13,589.29	85,997.66	40	N	Non-Qualifying
12/31/2020	2020 Lagoon Backup Power	11,531.59	1,164.97	216.18	1,381.15	10,150.44	40	N	Non-Qualifying
6/5/2023	Land leveling box scraper.	2,500.00	395.4	187.47	582.87	1,917.13	10	N	Non-Qualifying
		\$3,943,874.42	\$2,970,941.14	\$32,839.92	\$3,003,781.06	\$940,093.36			
1636 - Sewer treatment equipment									
4/26/2022	2022 Baffle System for Pond #5	33,800.00	2,288.65	633.78	2,922.43	30,877.57	40	N	Non-Qualifying
7/5/2022	2022 Pond #4 Aerators project	118,482.94	7,281.78	2,221.56	9,503.34	108,979.60	40	N	Non-Qualifying
10/17/2023	2023-05 Odor Control Equipment	128,953.19	3,891.09	2,417.85	6,308.94	122,644.25	40	N	Non-Qualifying
		\$281,236.13	\$13,461.52	\$5,273.19	\$18,734.71	\$262,501.42			
1651.05 - Equipment 5 yr									
12/31/1992	1992-1 Bucket, backhoe, 2 ft	1,125.00	1,125.00	0	1,125.00	0	5	N	Non-Qualifying
12/31/1992	1992-2 Trench boxes	8,386.14	8,386.14	0	8,386.14	0	5	N	Non-Qualifying
8/15/1993	1993-1 Bucket & riser extension	454	454	0	454	0	5	N	Non-Qualifying
8/15/1993	1993-3 Jackhammer	905	905	0	905	0	5	N	Non-Qualifying
12/31/1994	1994-1 Pusher/puller PD-6 power	10,827.14	10,827.14	0	10,827.14	0	5	N	Non-Qualifying
12/15/1996	1996-4 Backhoe trailer	2,000.00	2,000.00	0	2,000.00	0	5	N	Non-Qualifying
12/31/1997	1997-03 Oxygen equipment DOM	808.37	808.37	0	808.37	0	5	N	Non-Qualifying
12/31/2000	2000-01 Sewer line camera	3,586.46	3,586.46	0	3,586.46	0	5	N	Non-Qualifying
12/31/2000	2000-03 Metal locator	1,568.00	1,568.00	0	1,568.00	0	5	N	Non-Qualifying
12/31/2004	2004-02 AGL gradelight pipe laser	4,975.00	4,975.00	0	4,975.00	0	5	N	Non-Qualifying
12/31/2005	2005-02 Metal detector	837.21	837.21	0	837.21	0	5	N	Non-Qualifying
12/31/2005	2005-04 Power saw - Makita	849	849	0	849	0	5	N	Non-Qualifying
12/31/2005	2005-06 Cutter/Mower	3,300.00	3,300.00	0	3,300.00	0	5	N	Non-Qualifying
12/31/2005	2005-08 DO meter	2,632.50	2,632.50	0	2,632.50	0	5	N	Non-Qualifying
12/31/2006	2006-06 Truck boxes	1,020.60	1,020.60	0	1,020.60	0	5	N	Non-Qualifying
12/31/2006	2006-07 Jackhammer	578	578	0	578	0	5	N	Non-Qualifying
2/6/2007	2007.1 Honda Generator	1,099.00	1,099.00	0	1,099.00	0	5	N	Non-Qualifying
4/9/2007	2007.2 Pressure Washer	2,641.10	2,641.10	0	2,641.10	0	5	N	Non-Qualifying
4/17/2007	2007.3 Portable Camera	43,600.00	43,600.00	0	43,600.00	0	5	N	Non-Qualifying
12/31/2007	2007 GIS Capability	5,512.60	5,512.60	0	5,512.60	0	5	N	Non-Qualifying
1/31/2010	2010 Office Blinds	8,246.80	8,246.80	0	8,246.80	0	5	N	Non-Qualifying
1/31/2010	2010 Office Communications Equipment	27,795.71	27,795.71	0	27,795.71	0	5	N	Non-Qualifying
1/31/2010	2010 Office Furniture	28,130.32	28,130.32	0	28,130.32	0	5	N	Non-Qualifying
1/31/2010	2010 Shop Air Compressor	3,399.02	3,399.02	0	3,399.02	0	5	N	Non-Qualifying
6/28/2010	Truck boxes, and racks for the new trucks ordered.	3,031.20	3,031.20	0	3,031.20	0	5	N	Non-Qualifying
11/29/2010	2010 John Deere Loader	99,899.00	99,899.00	0	99,899.00	0	5	N	Non-Qualifying
4/18/2011	2011 ITM Inc Model 13 WF-CH 16' Tilt Trailer	3,150.00	3,150.00	0	3,150.00	0	5	N	Non-Qualifying
2/22/2016	2016 Ford 250 Transit Van.	25,911.00	25,911.00	0	25,911.00	0	5	N	Non-Qualifying
8/30/2016	Rigid Seek Tech SR-20 Omni Seek Locator.	2,458.00	2,458.00	0	2,458.00	0	5	N	Non-Qualifying
6/2/2017	2017 Moss Property - John Deere 3520 E Tractor	20,000.00	20,000.00	0	20,000.00	0	5	N	Non-Qualifying
7/19/2018	Wanco Vehicle Mounted Arrow Board	3,697.43	3,697.43	0	3,697.43	0	5	N	Non-Qualifying
12/19/2018	Chevy 3/4 Ton Diesel Truck.	44,369.00	44,369.00	0	44,369.00	0	0	N	Non-Qualifying
5/6/2019	Trak Star Pan & Tilt Zoom Camera with Diagnostics.	15,500.00	15,500.00	0	15,500.00	0	0	N	Non-Qualifying
5/6/2019	Tran Star Steerable Inspection transport Vehicle	17,625.00	17,625.00	0	17,625.00	0	0	N	Non-Qualifying
6/25/2019	Pole camera to inspect manholes.	15,489.00	15,489.00	0	15,489.00	0	0	N	Non-Qualifying
3/17/2020	Multiquip Rammer Compactor.	2,500.00	2,396.02	103.98	2,500.00	0	0	N	Non-Qualifying
12/8/2020	2021 Freghtliner 114 SD Chasis for new Vactor Truck.	113,706.00	91,912.35	17,055.90	108,968.25	4,737.75	0	N	Non-Qualifying
12/14/2020	Vactor 2100I PD combination sewer cleaning Machine.	345,615.68	279,372.61	51,842.34	331,214.95	14,400.73	0	N	Non-Qualifying
3/8/2021	John Deere 710L Backhoe Loader	158,500.00	120,195.98	23,775.03	143,971.01	14,528.99	0	N	Non-Qualifying
3/8/2021	Verisight Pro Push camera system with 200' cable, skids and USB memory stick and sond.	9,957.11	7,550.73	1,493.55	9,044.28	912.83	0	N	Non-Qualifying
5/3/2021	Honda Generator for the new TV Van.	4,599.00	3,334.28	689.85	4,024.13	574.87	0	N	Non-Qualifying
7/31/2021	2021 Manhole Lining Trailer	13,030.16	9,012.55	1,954.53	10,967.08	2,063.08	5	N	Non-Qualifying
2/1/2022	Odor control equipment and product.	10,000.00	5,750.11	1,500.03	7,250.14	2,749.86	5	N	Non-Qualifying
2/15/2022	2022 Ford Transit TV Van Build	5,814.81	3,343.40	872.19	4,215.59	1,599.22	5	N	Non-Qualifying
1/8/2024	Denso HHS Gun	864.65	169.67	129.69	299.36	565.29	5	N	Non-Qualifying

\$1,079,994.01 \$938,444.30 \$99,417.09 \$1,037,861.39 \$42,132.62

1651.10 - Equipment 10 yr

12/31/1999	1999-02 Aeration equipment	13,532.53	13,532.53	0	13,532.53	0	10	N	Non-Qualifying
12/31/1999	1999-03 Aeration equipment	12,949.00	12,949.00	0	12,949.00	0	10	N	Non-Qualifying
12/31/2000	2000-05 Aerator	2,557.53	2,557.53	0	2,557.53	0	10	N	Non-Qualifying
12/31/2000	2000-11 Truck boxes - Scholzen	2,918.76	2,918.76	0	2,918.76	0	10	N	Non-Qualifying
12/31/2002	2002-01 Compactor	22,000.00	22,000.00	0	22,000.00	0	10	N	Non-Qualifying
12/31/2002	2002-02 Trench box	2,560.00	2,560.00	0	2,560.00	0	10	N	Non-Qualifying
12/31/2002	2002-04 Tool box - truck	597	597	0	597	0	10	N	Non-Qualifying
12/31/2003	2003-02 Asphalt cutter	2,951.83	2,951.83	0	2,951.83	0	10	N	Non-Qualifying
12/31/2003	2003-03 TV van light equipment	994.13	994.13	0	994.13	0	10	N	Non-Qualifying
12/31/2003	2003-05 Chipping hammer	475	475	0	475	0	10	N	Non-Qualifying
12/31/2003	2003-06 Tool box - truck	629.36	629.36	0	629.36	0	10	N	Non-Qualifying
12/31/2003	2003-08 Pump equipment Toquerville	255.15	255.15	0	255.15	0	10	N	Non-Qualifying
12/31/2004	2004-06 Generator, Olympian	23,828.00	23,828.00	0	23,828.00	0	10	N	Non-Qualifying
12/31/2004	2004-09 Oxygen meter Sension 156	1,240.50	1,240.50	0	1,240.50	0	10	N	Non-Qualifying
12/31/2005	2005-07 Tracks/wheels - camera	13,850.00	13,850.00	0	13,850.00	0	10	N	Non-Qualifying
6/23/2008	2008-full sized dump truck	118,031.88	118,031.88	0	118,031.88	0	10	N	Non-Qualifying
11/12/2008	2008-Lateral Camera Equipment	8,085.00	8,085.00	0	8,085.00	0	10	N	Non-Qualifying
7/29/2009	2009 Rock screen	5,500.00	5,500.00	0	5,500.00	0	10	N	Non-Qualifying
11/9/2009	Tilt Deck Trailer	23,400.00	23,400.00	0	23,400.00	0	10	N	Non-Qualifying
11/16/2009	09-John Deere 410J Backhoe	67,438.00	67,438.00	0	67,438.00	0	10	N	Non-Qualifying
11/16/2009	09-John Deere 410J Backhoe (additional)	16,686.00	16,686.00	0	16,686.00	0	10	N	Non-Qualifying
1/31/2010	2010 Sprinkler System	5,307.80	5,307.80	0	5,307.80	0	10	N	Non-Qualifying
7/14/2010	4'x7' Aluminum Trench box with 30 spreaders."	3,318.00	3,318.00	0	3,318.00	0	10	N	Non-Qualifying
3/7/2011	2011-Sullair 185DPQ-JD Air Compressor.	13,825.00	13,825.00	0	13,825.00	0	10	N	Non-Qualifying
4/19/2011	2011-Honda EU 6500ISA Generator	3,527.00	3,527.00	0	3,527.00	0	10	N	Non-Qualifying
8/30/2012	2013 Chevrolet CK 10753 Truck4WD Ext. Cab.	26,482.16	26,482.16	0	26,482.16	0	10	N	Non-Qualifying
12/6/2013	2 3000 gallon fuel tanks.	17,884.50	17,884.50	0	17,884.50	0	10	N	Non-Qualifying
6/11/2014	Case DV26 Roller Compactor used in asphalt repairs.	35,980.00	35,980.00	0	35,980.00	0	10	N	Non-Qualifying
10/27/2014	Bib Bubba 8' X 20' deckover 14k GVW Flatbed.	4,850.00	4,850.00	0	4,850.00	0	10	N	Non-Qualifying
8/5/2015	2015 Kohler Generator for office	27,978.78	26,230.50	1,748.28	27,978.78	0	10	N	Non-Qualifying
12/22/2015	Rts Camera System, monitor, software and accesories	81,745.10	73,911.28	6,130.89	80,042.17	1,702.93	10	N	Non-Qualifying
6/6/2016	Envriosight EV-009-VSP 200' Pro Push camera.	9,800.00	8,371.17	735.03	9,106.20	693.8	10	N	Non-Qualifying
6/28/2016	New ISCO GLS Sampler with 3 batteries and low flow strainer.	3,044.75	2,600.43	228.33	2,828.76	215.99	10	N	Non-Qualifying
7/12/2016	New 2016 Chevrolet Colorado Work Truck	35,109.42	29,696.87	2,633.22	32,330.09	2,779.33	10	N	Non-Qualifying
7/28/2016	New 2016 Chevy Colorado Work Truck.	35,109.42	29,696.87	2,633.22	32,330.09	2,779.33	10	N	Non-Qualifying
3/9/2017	2017 Chevy Colorado Model 12T43 Diesel truck.	35,568.80	27,714.33	2,667.69	30,382.02	5,186.78	10	N	Non-Qualifying
1/4/2018	Chevy Colorado 2018 Truck.	35,491.92	24,696.79	2,661.93	27,358.72	8,133.20	10	N	Non-Qualifying
1/5/2018	Chevy Colorado 2018 Truck.	35,491.92	24,696.79	2,661.93	27,358.72	8,133.20	10	N	Non-Qualifying
1/5/2018	Chevy Colorado 2018 Truck.	35,491.92	24,696.79	2,661.93	27,358.72	8,133.20	10	N	Non-Qualifying
1/11/2018	2018 GMC Truck Model TK25743	46,561.70	32,398.84	3,492.09	35,890.93	10,670.77	10	N	Non-Qualifying
1/11/2018	2018 GMC Truck Model TK25743	46,561.70	32,398.84	3,492.09	35,890.93	10,670.77	10	N	Non-Qualifying
5/14/2018	2018 Chevrolet Silverado Chasis. Dump body purchased seperately.	35,733.00	23,672.72	2,679.93	26,352.65	9,380.35	10	N	Non-Qualifying
10/9/2018	Freighliner 114SD Chasis for Vactor Truck.	107,912.00	66,995.61	8,093.43	75,089.04	32,822.96	10	N	Non-Qualifying
10/9/2018	Vactor 2110I Combination Sewer Cleaning machine	283,431.00	175,963.04	21,257.28	197,220.32	86,210.68	10	N	Non-Qualifying
2/11/2020	Female 3/4 Coupler and Male 3/4" Coupler."	537.52	262.08	40.32	302.4	235.12	0	N	Non-Qualifying
2/11/2020	NPK Hammer W/Chisel & L3818 M.	16,407.27	7,998.70	1,230.57	9,229.27	7,178.00	0	N	Non-Qualifying
3/27/2020	2020 Chevy Silverado	38,614.00	18,502.35	2,896.02	21,398.37	17,215.63	0	N	Non-Qualifying
3/27/2020	2020 Chevy Traverse	30,988.00	14,848.23	2,324.07	17,172.30	13,815.70	0	N	Non-Qualifying
2/1/2021	2021 C hevy Colorado Truck Model 12T43.	34,944.00	13,540.80	2,620.80	16,161.60	18,782.40	0	N	Non-Qualifying
2/1/2021	2021 C hevy Colorado Truck Model 12T43.	34,944.00	13,540.80	2,620.80	16,161.60	18,782.40	0	N	Non-Qualifying
2/1/2021	2021 C hevy Colorado Truck Model 12T43.	34,944.00	13,540.80	2,620.80	16,161.60	18,782.40	0	N	Non-Qualifying
2/1/2021	2021 C hevy Colorado Truck Model 12T43.	34,944.00	13,540.80	2,620.80	16,161.60	18,782.40	0	N	Non-Qualifying
7/19/2021	2021 Ford Transit Van	34,613.21	11,970.26	2,595.96	14,566.22	20,046.99	0	N	Non-Qualifying
12/31/2021	2021 Machine Camera	82,987.67	31,808.01	6,224.04	38,032.05	44,955.62	10	N	Non-Qualifying
12/31/2021	2021 Tow Pro Trailer	57,459.30	22,794.90	4,309.47	27,104.37	30,354.93	10	N	Non-Qualifying
3/15/2022	2022 Chevrolet Colorado LT Crew	32,215.00	8,993.41	2,416.14	11,409.55	20,805.45	10	N	Non-Qualifying
3/15/2022	2022 Chevrolet Colorado LT Crew	32,215.00	8,993.41	2,416.14	11,409.55	20,805.45	10	N	Non-Qualifying
3/17/2022	Trailer for the bypass pumps.	6,213.00	1,734.30	465.93	2,200.23	4,012.77	10	N	Non-Qualifying
5/10/2022	trench box	12,484.28	3,277.26	936.36	4,213.62	8,270.66	10	N	Non-Qualifying
11/8/2022	John Deere 210G Track Hoe	257,148.85	54,644.20	19,286.19	73,930.39	183,218.46	10	N	Non-Qualifying
11/15/2022	2007 International 8600SBA Semi	38,420.00	8,164.33	2,881.53	11,045.86	27,374.14	10	N	Non-Qualifying
6/5/2023	HTC15 Trench Roller	42,175.00	6,671.49	3,163.14	9,834.63	32,340.37	10	N	Non-Qualifying
11/6/2023	2024 Toyota Tundra Model SR5 CrewMax	52,983.00	6,169.02	3,973.68	10,142.70	42,840.30	10	N	Non-Qualifying
11/6/2023	2024 Toyota Tundra Model SR5 CrewMax	52,983.00	6,169.02	3,973.68	10,142.70	42,840.30	10	N	Non-Qualifying

1/2/2024	35 ton Lowboy Trailer	18,000.00	1,795.16	1,350.00	3,145.16	14,854.84	10	N	Non-Qualifying
1/10/2024	2024 Toyota Tundra 5TFC5DB3RX058232	65,429.00	6,384.58	4,907.16	11,291.74	54,137.26	10	N	Non-Qualifying
1/29/2024	2024 Toyota Tundra 5TFC5DB6RX059228	65,429.00	6,050.41	4,907.16	10,957.57	54,471.43	10	N	Non-Qualifying
11/5/2024	2025 Chevrolet Silverado 35 SRW Crew LT 1GB4KTEY7SF150476	81,991.04	1,275.42	6,149.34	7,424.76	74,566.28	10	N	Non-Qualifying
1/14/2025	2025 Chevy Silverado	54,976.00	0	3,931.05	3,931.05	51,044.95	10	N	Non-Qualifying
1/14/2025	2025 Chevy Silverado	54,976.00	0	3,931.05	3,931.05	51,044.95	10	N	Non-Qualifying
1/27/2025	2025 - Hydro Max Tank Skid	54,976.00	0	3,738.93	3,738.93	51,237.07	10	N	Non-Qualifying
1/27/2025	Chevrolet SILV1500 1GCUKDE80SZ158984	54,976.00	0	3,738.93	3,738.93	51,237.07	10	N	Non-Qualifying
1/27/2025	Chevrolet SILV1500 1GCUKDE86SZ158746	54,976.00	0	3,738.93	3,738.93	51,237.07	10	N	Non-Qualifying
1/27/2025	Chevrolet SILV1500 1GCUKDE87SZ158612	54,976.00	0	3,738.93	3,738.93	51,237.07	10	N	Non-Qualifying
7/8/2025	Hydro Max Tank Skid	11,120.00	0	257.08	257.08	10,862.92	10	N	Non-Qualifying
7/28/2025	TOPCON Pipe Laser	6,400.00	0	113.54	113.54	6,286.46	10	N	Non-Qualifying
10/2/2025	Spectrophotometer and Warranty (lab equip for confluence park treatment facility)	12,777.00	0	0	0	12,777.00	10	N	Non-Qualifying
10/3/2025	2025 RM 245THUMB	17,000.00	0	0	0	17,000.00	10	N	Non-Qualifying
		\$2,842,907.70	\$1,338,064.74	\$173,895.81	\$1,511,960.55	\$1,330,947.15			

1652.05 - Farm equipment 5 yr

6/15/1995	1995-1 Farm tractor	9,000.00	9,000.00	0	9,000.00	0	5	N	Non-Qualifying
12/31/1997	1997-06 Harrow	1,800.00	1,800.00	0	1,800.00	0	5	N	Non-Qualifying
12/31/1997	1997-07 Handline SS	9,450.00	9,450.00	0	9,450.00	0	5	N	Non-Qualifying
5/17/2016	Mower purchased from Hurricane City.	2,500.00	2,500.00	0	2,500.00	0	5	N	Non-Qualifying
11/1/2016	Honda SXS10M3G Utility Vechilce.	17,721.40	17,721.40	0	17,721.40	0	5	N	Non-Qualifying
1/27/2020	Big Bubba 6 X 10 Utiltiy Trailer	1,390.00	1,378.61	11.39	1,390.00	0	0	N	Non-Qualifying
1/27/2020	Honda SXS10M3PL Utility vechicle	15,099.00	14,973.18	125.82	15,099.00	0	0	N	Non-Qualifying
3/1/2021	Used New Holland Model 195 Manuare Spreader.	13,950.00	10,578.75	2,092.50	12,671.25	1,278.75	0	N	Non-Qualifying
		\$70,910.40	\$67,401.94	\$2,229.71	\$69,631.65	\$1,278.75			

1652.10 - Farm equipment 10 yr

11/16/2009	sprinkler system	31,560.58	31,560.58	0	31,560.58	0	10	N	Non-Qualifying
2/11/2010	2010 Farm Fence	25,502.99	25,502.99	0	25,502.99	0	10	N	Non-Qualifying
6/1/2011	2011-Miskin Scrapper	12,500.00	12,500.00	0	12,500.00	0	10	N	Non-Qualifying
8/8/2011	2011 New Holland T6050 Tractor	66,000.00	66,000.00	0	66,000.00	0	10	N	Non-Qualifying
2/18/2014	Massey Ferguson 9770 Windrower	106,200.00	106,200.00	0	106,200.00	0	10	N	Non-Qualifying
2/27/2017	Great Plains grain drill	23,500.00	18,505.94	1,762.47	20,268.41	3,231.59	10	N	Non-Qualifying
7/5/2017	Internation 55 Chisel Plow.	3,000.00	2,237.50	225	2,462.50	537.5	10	N	Non-Qualifying
1/19/2018	Fen Implt Rake for the farm.	23,250.00	16,178.12	1,743.75	17,921.87	5,328.13	10	N	Non-Qualifying
7/18/2019	Hustler Z Diesel 72 Mower 25 HP."	13,948.00	7,613.07	1,046.07	8,659.14	5,288.86	0	N	Non-Qualifying
1/22/2020	New Holland T6.145 Tractor	103,400.00	51,269.36	7,755.03	59,024.39	44,375.61	0	N	Non-Qualifying
2/11/2020	Arrow Bucket Mount forks for the tractor.	1,375.00	670.41	103.14	773.55	601.45	0	N	Non-Qualifying
2/19/2020	2020 Massey Ferguson Small Bailer	29,475.00	14,368.77	2,210.58	16,579.35	12,895.65	10	N	Non-Qualifying
2/21/2020	Windshiled roof and Panels for the Honda Side by Side.	1,308.07	637.65	98.1	735.75	572.32	0	N	Non-Qualifying
9/2/2020	Brevi Power Harrow	13,500.00	5,793.75	1,012.50	6,806.25	6,693.75	0	N	Non-Qualifying
1/7/2021	2021 New Holland Stackcruiser 102 Balewagon.	171,500.00	67,885.57	12,862.53	80,748.10	90,751.90	0	N	Non-Qualifying
9/15/2021	1998 Mack Truck Diesel for the farm.	13,000.00	4,279.04	974.97	5,254.01	7,745.99	0	N	Non-Qualifying
9/15/2021	John Deere Landscape Rake 8 foot.	1,290.00	424.62	96.75	521.37	768.63	0	N	Non-Qualifying
10/26/2021	2021 Honda Pioneer 1000 for the farm.	21,402.15	6,866.48	1,605.15	8,471.63	12,930.52	0	N	Non-Qualifying
4/26/2022	Round Bales Tractor	47,100.00	12,756.25	3,532.50	16,288.75	30,811.25	10	N	Non-Qualifying
3/19/2024	2024 Massey Feruson Small Square Baler Model 1842S	51,035.89	4,006.05	3,827.70	7,833.75	43,202.14	10	N	Non-Qualifying
4/16/2024	Honda SXS10M3P	19,379.78	1,372.75	1,453.50	2,826.25	16,553.53	10	N	Non-Qualifying
		\$779,227.46	\$456,628.90	\$40,309.74	\$496,938.64	\$282,288.82			
		\$47,692,505.39	\$15,576,974.15	\$828,357.35	\$16,405,331.50	\$31,287,173.89			

2025	7 New Aerators for pond 4	\$104,278.00						N	Treatment
2025	SkyRim Sewer upsize	\$125,368.00						Y	Collections
2025	Toquervill Bypass Rd	\$121,857.61						Y	Collections
2025	Hurricane Cliffs Upsize	\$8,886.15						Y	Collections

APPENDIX B

Series 2022 Bond Amortization



Series 2022 Bond Interest Rate 3.595%

Year	Principal	Interest	P & I
2023	\$195,000.00	\$704,354.87	\$899,354.87
2024	\$284,000.00	\$715,405.00	\$999,405.00
2025	\$394,000.00	\$705,195.20	\$1,099,195.20
2026	\$508,000.00	\$691,030.90	\$1,199,030.90
2027	\$627,000.00	\$672,768.30	\$1,299,768.30
2028	\$749,000.00	\$650,227.66	\$1,399,227.66
2029	\$876,000.00	\$623,301.10	\$1,499,301.10
2030	\$1,008,000.00	\$591,808.90	\$1,599,808.90
2031	\$1,053,000.00	\$555,571.30	\$1,608,571.30
2032	\$1,090,000.00	\$517,715.96	\$1,607,715.96
2033	\$1,130,000.00	\$478,530.46	\$1,608,530.46
2034	\$1,170,000.00	\$437,906.96	\$1,607,906.96
2035	\$1,212,000.00	\$395,845.46	\$1,607,845.46
2036	\$1,256,000.00	\$352,274.06	\$1,608,274.06
2037	\$1,301,000.00	\$307,120.86	\$1,608,120.86
2038	\$1,348,000.00	\$260,349.90	\$1,608,349.90
2039	\$1,396,000.00	\$211,889.30	\$1,607,889.30
2040	\$1,447,000.00	\$161,703.10	\$1,608,703.10
2041	\$1,499,000.00	\$109,683.46	\$1,608,683.46
2042	\$1,552,000.00	\$55,794.40	\$1,607,794.40
Total	\$20,095,000.00	\$9,198,477.15	\$29,293,477.15

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