



PREPARED FOR:

PREPARED BY:



SEWER IMPACT FEE ANALYSIS

JUNE 2022

SEWER IMPACT FEE ANALYSIS

June 2022



A handwritten signature in blue ink, appearing to read "A. Anderson".

Prepared for:



Prepared by:



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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 cost of existing and future facilities by the amount of new growth that will benefit from the unused capacity. Only the capacity that is needed to serve the projected growth within in the next ten 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. Calculated impact fees by component are summarized in Table ES-1. Table ES-1 covers the cost of impacts on collection and treatment facilities from growth within the Ash Creek Special Service District service area.

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	\$22,471,216	5.70%	\$1,280,859	6,579	\$194.69
Existing Facility Interest Costs	\$0	5.70%	\$0	6,579	\$0.00
10-year Projects	\$16,717,000	13.49%	\$2,255,730	6,579	\$342.87
10-Year Project Interest Costs	\$0	13.49%	\$0	6,579	\$0.00
Credit for User Fees Paid Toward Existing					\$0.00
Subtotal	\$39,188,216		\$3,536,589		\$537.56
Treatment Facilities					
Existing Facilities	\$12,696,104	10.40%	\$1,320,395	6,579	\$200.70
Existing Facility Interest Costs	\$0	10.40%	\$0	6,579	\$0.00
10-year Projects	\$31,484,000	39.30%	\$12,373,442	6,579	\$1,880.75
10-Year Project Interest Costs	\$7,961,734	39.30%	\$3,129,020	6,579	\$475.61
Credit for User Fees Paid Toward Existing					\$0.00
Subtotal	\$52,141,838		\$16,822,857		\$2,557.05
Studies					
All Studies	\$94,795	47.50%	\$45,024	6,579	\$6.84
TOTAL	\$91,424,849		\$20,404,470		\$3,101.45

RECOMMENDED IMPACT FEE

The total calculated impact fee is summarized in Table ES-2. This is the legal maximum amount that may be charged as an impact fee. A lower amount may be adopted if desired, but a higher fee is not allowable under the requirements of Utah Code.

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

Recommended Impact Fee per ERU	\$3,101.45
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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. For the purposes of this IFA, all cities 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	Service Area ERUs	Total Max Month, Average Day Flow (MGD)
2021	12,722	2.54
2026	15,863	3.17
2031	19,301	3.86
2040	26,958	5.39
2050	35,755	7.15

As indicated in the table, projected growth for the 10-year planning window of this impact fee analysis is 6,579 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. A couple of 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
Existing Use	36.3%	76.0%
Use By 10-Year Growth	5.7%	10.4%
Use By Growth Beyond 10 years	58.0%	13.6%
Total	100.0%	100.0%

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 estimated from the District's asset depreciation schedule.

Table 3
Existing Infrastructure Costs

	Collection	Treatment
Existing Infrastructure Costs	\$22,471,216	\$12,696,104

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

Project ID	Project	Total Project Cost	Percent to 10-Year Growth	Cost to 10-Year Growth
Collection System Projects				
C1 - Reach 9B	Hurricane Major Interceptor Replacement – Reach 9B	\$690,000	4.43%	\$30,544
C1 - Reach 11	Hurricane Major Interceptor Replacement – Reach 11	\$2,703,000	4.08%	\$110,311
C20 - Reach 8A	Toquerville/La Verkin Trunk Line Replacement – Reach 8A	\$589,000	4.00%	\$23,554
C20 - Reach 9A	Toquerville/La Verkin Trunk Line Replacement – Reach 9A	\$442,000	3.97%	\$17,548
C20 - Reach 10A	Toquerville/La Verkin Trunk Line Replacement – Reach 10A	\$161,000	3.97%	\$6,387
C20 - Reach 11A	Toquerville/La Verkin Trunk Line Replacement – Reach 11A	\$368,000	3.97%	\$14,598
E1	Pecan Valley Regional Lift Station	\$1,039,000	23.67%	\$245,941
E2	Pecan Valley Regional Force Main	\$1,160,000	23.67%	\$274,582
E3	Pecan Valley Sewer Main	\$1,794,000	25.04%	\$449,301
E4	Sand Hollow Regional Lift Station	\$1,160,000	18.89%	\$219,079
E5	Sand Hollow Regional Force Main	\$2,415,000	18.89%	\$456,100
E10	Hurricane Fields Sewer Main	\$746,000	38.46%	\$286,923
E16	La Verkin East Bench Transmission Line	\$3,450,000	3.50%	\$120,862
	Subtotal	\$16,717,000		\$2,255,730
Treatment System Projects				
C24 ¹	Confluence Park Toquerville Pipeline Replacement	\$608,000	29.53%	\$179,551
E-11 ¹	Confluence Park Lift Station Inlet Pipe	\$253,000	29.53%	\$74,715
E-12A ¹	Confluence Park Lift Station – Phase A	\$1,467,000	29.53%	\$433,227
E-13 ¹	Confluence Park Force Main	\$757,000	29.53%	\$223,553
E-14 ¹	La Verkin to Confluence Park Transmission Line	\$1,482,000	29.53%	\$437,657
E-15A ¹	Confluence Park North Transmission Line – Phase A	\$332,000	29.53%	\$98,045
T-1	Expand Facultative Lagoons with Additional Aerators	\$135,000	43.25%	\$58,389
T-5	Confluence Park WRF – Phase 1	\$26,450,000	41.09%	\$10,868,305
	Subtotal	\$31,484,000		\$12,373,442
	Total	\$48,201,000		\$14,629,172

¹Conveyance improvements needed as part of the Confluence Park WRF have been considered a treatment project.

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 as summarized in Table 5. As shown in the table, this does not include all planning costs, but only that portion benefiting future growth.

Table 5
Impact Fee Costs Associated with Studies per ERU

System Components	Total Cost of Component	% Serving 10-year Growth	Cost Serving 10-year Growth	10-year ERUs Served	Cost Per ERU
2021 Capital Facilities Plan	\$74,285	33%	\$24,514	6,579	\$3.72
2021 Sewer Impact Fee Facility Plan and Impact Fee Analysis	\$20,510	100%	\$20,510	6,579	\$3.12
Subtotal	\$94,795		\$45,024		\$6.84

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 6
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	\$22,471,216	5.70%	\$1,280,859	6,579	\$194.69
Existing Facility Interest Costs	\$0	5.70%	\$0	6,579	\$0.00
10-year Projects	\$16,717,000	13.49%	\$2,255,730	6,579	\$342.87
10-Year Project Interest Costs	\$0	13.49%	\$0	6,579	\$0.00
Credit for User Fees Paid Toward Existing					\$0.00
Subtotal	\$39,188,216		\$3,536,589		\$537.56
Treatment Facilities					
Existing Facilities	\$12,696,104	10.40%	\$1,320,395	6,579	\$200.70
Existing Facility Interest Costs	\$0	10.40%	\$0	6,579	\$0.00
10-year Projects	\$31,484,000	39.30%	\$12,373,442	6,579	\$1,880.75
10-Year Project Interest Costs	\$7,961,734	39.30%	\$3,129,020	6,579	\$475.61
Credit for User Fees Paid Toward Existing					\$0.00
Subtotal	\$52,141,838		\$16,822,857		\$2,557.05
Studies					
All Studies	\$94,795	47.50%	\$45,024	6,579	\$6.84
TOTAL	\$91,424,849		\$20,404,470		\$3,101.45

Bonding Interest Costs

In addition to construction costs, Table 6 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 bond was included in the analysis:

- **Future ACSDD Bond** – A future bond will be used for the improvements that are part of the Confluence Park WRF project. It is anticipated that the District will start payments on this bond in the year 2023. The starting principal balance of this bond is \$20,000,000 with assumed bond issuance costs of 4%, an annual interest rate of 3%, and a 20-year term. This bond was included in Table 6 under the “Treatment Facilities - 10-year Project Interest Costs” category. Costs shown are the estimated costs that will be incurred in association with this bond.

Credit for User Fees

As currently structured, future users will pay for their portion of capacity via impact fees. They cannot also be expected to pay through user rates the portion of future bonds or capital costs that will be used to build capacity for existing users. In such cases, there is a need to provide a credit back to future users. The bond costs associated with the impact fee are 100% attributed to future growth, so user rates will not pay for interest on the bond. While there is a little over \$1.2 million in capital costs that will benefit existing users, the District has existing cash on hand in excess of this amount that will be used to pay for this portion of the improvements. Therefore, no credit for user fees is included in the impact fee calculation.

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. 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

Recommended Impact Fee per ERU	\$3,101.45
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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.

$$\frac{\text{Total Estimated Daily Wastewater Production}}{186 \text{ gallons per day}} \times \text{Impact Fee per ERU} = \text{Total Impact Fee}$$

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 Ash Creek Special Service District wastewater 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. Grants and donations are not currently contemplated in this analysis. If grants become available for constructing facilities, impact fees will need to be recalculated and an appropriate credit given. Any existing infrastructure funded through past grants has been removed from the system cost.

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. In the case of future construction costs, it has been assumed that the return rate on investment will be roughly equivalent to construction inflation and current construction estimates have been used in the calculation of impact fees. Per the requirements of the Utah Code, existing infrastructure costs are based on actual historical costs without adjustment.

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 IFFP 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;
 - 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; or
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and

3. Complies in each and every relevant respect with the Impact Fees Act.



Aaron Anderson, P.E.

APPENDIX A

DISTRICT ASSET LIST



Ash Creek Special Service District

Run Date: 4/13/2021

Book Value Analysis4/13/2021
1 District - 04/01/2021 to 04/13/2021

3692306
4615382
923076
\$9,230,764

Account	Date	Description	Cost	Start Depreciation	Depreciation	End Depreciation	Book Value	Life	Impact Fee Eligible (Y/N)	Description	Collection	Treatment
1610 - Land and easements			\$9,716,518.24	\$0.00	\$0.00	\$0.00	\$9,716,518.24		Y	Collection and Treatment	\$807,819.53	\$8,908,699.00
1620 - Buildings												
	12/31/2001	2001-08 Building-metal	53,225.00	26,058.88	0	26,058.88	27,166.12	40	Y	Treatment		
	10/31/2007	2007 Lagoon Bathrooms	4,919.32	1,645.12	0	1,645.12	3,274.20	40	Y	Treatment		
	4/23/2008	2008 Harding Buildings	425,000.00	136,797.39	0	136,797.39	288,202.61	40	Y	Collection		
	1/31/2010	2010 Office Building	1,353,240.05	376,369.88	0	376,369.88	976,870.17	40	Y	Collection		
	4/15/2014	2014 Building for Goats	13,077.76	2,248.12	0	2,248.12	10,829.64	40	N	Non-Qualifying		
	4/30/2016	2015-16 Goat Building Addition	10,731.19	1,308.06	0	1,308.06	9,423.13	40	N	Non-Qualifying		
	6/2/2017	2017 Moss Property - Equipment Building	34,875.00	3,233.37	0	3,233.37	31,641.63	40	N	Non-Qualifying		
	6/2/2017	2017 Moss Property - Office Building	158,521.00	14,696.13	0	14,696.13	143,824.87	40	N	Non-Qualifying		
	6/2/2017	2017 Moss Property - Pump House	2,400.00	222.5	0	222.5	2,177.50	40	N	Non-Qualifying		
	8/15/2018	2018 Hay Barn Project	146,989.86	9,340.01	0	9,340.01	137,649.85	40	N	Non-Qualifying		
1622 - Improvements other than bldgs												
	6/2/2017	2017 Moss Property - Fencing/Power/Propane/Well	26,400.00	4,895.00	0	4,895.00	21,505.00	20	N	Non-Qualifying		
	6/2/2017	2017 Moss Property - Kerman Pistachio	88,900.00	16,483.69	0	16,483.69	72,416.31	20	N	Non-Qualifying		
	6/2/2017	2017 Moss Property - Mondale Pines	17,500.00	3,244.94	0	3,244.94	14,255.06	20	N	Non-Qualifying		
	3/31/2018	2018 Moss Farm Fencing Project	6,034.20	892.47	0	892.47	5,141.73	20	N	Non-Qualifying		
1631 - Sewer collection system												
	11/1/1982	1982-3 sewer line construction	1,405,315.26	1,346,760.88	0	1,346,760.88	58,554.38	40	Y	Collection		
	11/1/1982	1982-4 engineering fees	556,044.78	533,466.09	0	533,466.09	22,578.69	40	Y	Collection		
	11/1/1982	1982-5 existing sewer system	263,000.00	252,042.32	0	252,042.32	10,957.68	40	Y	Collection		
	11/1/1982	1982-6 other construction costs	12,289.24	11,776.73	0	11,776.73	512.51	40	Y	Collection		
	11/1/1982	2015 Kohler Back up Generator for Office Building	1,843,190.96	1,766,391.68	0	1,766,391.68	76,799.28	40	Y	Collection		
	6/1/1983	1983-1 Collection system	11,782.41	11,242.94	0	11,242.94	539.47	40	Y	Collection		
	6/1/1983	1983-2 Other construction costs	7,116.32	6,790.90	0	6,790.90	325.42	40	Y	Collection		
	6/1/1984	1984-2 Laterals	3,008.39	2,795.70	0	2,795.70	212.69	40	Y	Collection		
	6/1/1984	1984-3 Collection system	1,070.61	994.77	0	994.77	75.84	40	Y	Collection		
	6/1/1985	1985-1 West Fields	7,684.63	6,948.30	0	6,948.30	736.33	40	Y	Collection		
	6/1/1985	1985-2 Laterals - new lines	22,620.53	20,453.33	0	20,453.33	2,167.20	40	Y	Collection		
	6/1/1986	1986 Laterals - new lines	11,745.30	10,326.13	0	10,326.13	1,419.17	40	Y	Collection		
	6/1/1987	1987 Laterals - new lines	5,168.03	4,355.68	0	4,355.68	812.35	40	Y	Collection		
	12/31/1988	1988 Laterals, new lines, pond imp	36,693.75	30,425.96	0	30,425.96	6,267.79	40	Y	Collection		
	12/31/1989	1989 Laterals, new lines	22,833.84	17,815.11	0	17,815.11	5,018.73	40	Y	Collection		
	12/31/1990	1990 Laterals, new lines	6,373.43	4,820.29	0	4,820.29	1,553.14	40	Y	Collection		
	12/31/1991	1991-2 laterals, new lines	21,563.67	15,767.67	0	15,767.67	5,796.00	40	Y	Collection		
	12/31/1992	1992 Laterals, new lines	33,608.70	23,736.47	0	23,736.47	9,872.23	40	Y	Collection		
	8/15/1993	1993-1 Laterals - new lines	47,218.72	32,167.35	0	32,167.35	15,051.37	40	Y	Collection		
	8/15/1993	1993-2 Laterals - new lines	1,612.08	1,098.46	0	1,098.46	513.62	40	Y	Collection		
	12/31/1994	1994-1 Laterals-new lines	17,232.86	11,560.05	0	11,560.05	5,672.81	40	Y	Collection		
	6/15/1995	1995-1 Sewer system pumps	10,612.34	6,831.84	0	6,831.84	3,780.50	40	Y	Collection		
	6/15/1995	1995-2 Laterals - new lines	4,006.51	2,579.69	0	2,579.69	1,426.82	40	Y	Collection		
	12/15/1996	1996-11 Pump station expans	11,080.00	6,855.18	0	6,855.18	4,224.82	40	Y	Collection		
	12/15/1996	1996-12 Expansion engineering	36,471.88	22,490.48	0	22,490.48	13,981.40	40	Y	Collection		
	12/15/1996	1996-13 Expansion new lines	69,331.90	42,754.43	0	42,754.43	26,577.47	40	Y	Collection		
	12/15/1996	1996-14 Expansion other costs	4,737.69	2,921.52	0	2,921.52	1,816.17	40	Y	Collection		
	12/15/1996	1996-16 Expansion state adm	2,850.93	1,746.26	0	1,746.26	1,104.67	40	Y	Collection		
	12/15/1996	1996-18 Float assembly	3,260.00	1,982.88	0	1,982.88	1,277.12	40	Y	Collection		
	12/15/1996	1996-21 Expansion new lines	1,675.12	1,012.08	0	1,012.08	663.04	40	Y	Collection		
	12/15/1996	1996-9 Expansion other costs	10,579.00	6,611.97	0	6,611.97	3,967.03	40	Y	Collection		
	12/31/1997	1997-08 New Lines	25,073.43	14,852.27	0	14,852.27	10,221.16	40	Y	Collection		
	12/31/1997	1997-09 LaVerkin 500N lines	7,531.00	4,534.39	0	4,534.39	2,996.61	40	Y	Collection		
	12/31/1997	1997-10 Lines extension	1,219.00	726.42	0	726.42	492.58	40	Y	Collection		
	12/31/1997	1997-13 Mainline engineering Hurr	26,181.50	15,425.43	0	15,425.43	10,756.07	40	Y	Collection		
	12/31/1997	1997-14 S Main expansion	28,800.00	16,860.00	0	16,860.00	11,940.00	40	Y	Collection		
	12/31/1997	1997-15 Main line-Hurricane	136,121.40	79,121.24	0	79,121.24	57,000.16	40	Y	Collection		
	12/31/1998	1998-06 Flow meter	3,127.50	2,502.78	0	2,502.78	624.72	40	Y	Collection		
	12/31/1998	1998-08 Main line Hurricane	447,938.67	253,832.69	0	253,832.69	194,105.98	40	Y	Collection		

12/31/1998 1998-09 New lines	19,678.58	11,151.66	0	11,151.66	8,526.92	40	Y	Collection
12/31/1998 1998-10 500 N line	1,394.00	803.75	0	803.75	590.25	40	Y	Collection
12/31/1998 1998-11 Pressure line Toquerville	19,362.20	10,972.31	0	10,972.31	8,389.89	40	Y	Collection
12/31/1999 1999-05 new lines	83,503.53	44,471.41	0	44,471.41	39,032.12	40	Y	Collection
12/31/2000 2000-12 New lines	136,864.88	70,999.47	0	70,999.47	65,865.41	40	Y	Collection
12/31/2001 2001-06 New line 2001	348,537.95	167,733.77	0	167,733.77	180,804.18	40	Y	Collection
12/31/2002 2002-06 new lines 2002	322,182.35	150,351.22	0	150,351.22	171,831.13	40	Y	Collection
12/31/2003 2003-09 new lines 2003	285,784.14	129,197.62	0	129,197.62	156,586.52	40	Y	Collection
12/31/2004 2004-13 New line 2004	161,513.70	69,316.62	0	69,316.62	92,197.08	40	Y	Collection
12/31/2005 2005-14 New Lines 2005	411,419.78	156,853.01	0	156,853.01	254,566.77	40	Y	Collection
12/31/2006 2006-09 100 South	50,848.22	18,961.50	0	18,961.50	31,886.72	40	Y	Collection
12/31/2006 2006-10 120 East	118,250.55	43,359.33	0	43,359.33	74,891.22	40	Y	Collection
12/31/2006 2006-11 100 West	154,988.17	56,828.65	0	56,828.65	98,159.52	40	Y	Collection
12/31/2006 2006-12 Almond Heights	17,633.32	6,466.22	0	6,466.22	11,167.10	40	N	Non-Qualifying
12/31/2006 2006-13 Parker	13,696.82	4,914.66	0	4,914.66	8,782.16	40	Y	Collection
12/31/2006 2006-14 Rock Hampton 30",5	5846.46	2,070.60	0	2,070.60	3,775.86	40	Y	Collection
12/31/2006 2006-15 Walmart pump	16,413.81	5,814.00	0	5,814.00	10,599.81	40	Y	Collection
12/31/2006 2006-16 Windsor	12,396.34	4,391.10	0	4,391.10	8,005.24	40	Y	Collection
12/31/2006 2006-17 850 West	9,108.40	3,226.60	0	3,226.60	5,881.80	40	Y	Collection
12/31/2006 2006-18 Hunter Lane	3,995.00	1,414.40	0	1,414.40	2,580.60	40	N	Non-Qualifying
12/31/2006 2006-19 1150 West	90,387.79	32,012.70	0	32,012.70	58,375.09	40	Y	Collection
12/31/2006 2006-20 Miscellaneous	4,086.63	1,446.70	0	1,446.70	2,639.93	40	Y	Collection
12/31/2006 2006-22 Cove Pumps	189,044.98	66,952.80	0	66,952.80	122,092.18	40	Y	Collection
5/31/2007 2007 Hunter Lane	2,827.92	974.8	0	974.8	1,853.12	40	N	Non-Qualifying
7/31/2007 2007 100 West	3,146.00	1,070.93	0	1,070.93	2,075.07	40	N	Non-Qualifying
8/31/2007 2007 600 N LaVerkin	127,080.01	43,021.88	0	43,021.88	84,058.13	40	Y	Collection
12/31/2007 2007 State Street Slip Line	41,602.30	13,737.20	0	13,737.20	27,865.10	40	N	Non-Qualifying
8/12/2008 2008 Oversize at 3400 W. State Hurricane	5,202.22	1,631.42	0	1,631.42	3,570.80	40	Y	Collection
11/5/2008 08-Ridgid Locator	2,150.00	660.8	0	660.8	1,489.20	40	N	Non-Qualifying
12/31/2008 2008 100 S Sewer Line	168,207.66	51,338.00	0	51,338.00	116,869.66	40	N	Non-Qualifying
12/31/2008 2008 24' Sewer Line	481,028.23	146,813.51	0	146,813.51	334,214.72	40	Y	Collection
12/31/2008 2008 700 West Line	6,364.68	1,942.59	0	1,942.59	4,422.09	40	Y	Collection
7/1/2009 2009 Toqer Hieghts Sewer Line	69,577.17	20,220.53	0	20,220.53	49,356.64	40	Y	Collection
12/31/2009 2010 100 North Sewer Line	108,904.21	30,515.36	0	30,515.36	78,388.85	40	Y	Collection
12/31/2010 2010 State Street Project	270,080.12	68,927.07	0	68,927.07	201,153.05	40	Y	Collection
9/29/2011 2011 500 N Main St. La Verkin	22,280.71	5,268.67	0	5,268.67	17,012.04	40	Y	Collection
10/13/2011 flygt 4 NP3153.181 for Harrisburg pump. New Pump."	11,268.05	2,641.50	0	2,641.50	8,626.55	40	Y	Collection
12/31/2011 2011 South Main Sewer System	83,588.00	18,981.26	0	18,981.26	64,606.74	40	N	Non-Qualifying
5/1/2012 2012 600 N. Hurricane Sewer Outfall Line	326,412.12	71,743.16	0	71,743.16	254,668.96	40	Y	Collection
10/1/2012 2012 200 W. & 300 W. Hurrican from State to 100 S.	97,990.64	20,517.07	0	20,517.07	77,473.57	40	N	Non-Qualifying
12/31/2012 2012 LaVerkin Pump Station	405,137.34	83,137.94	0	83,137.94	321,999.40	40	Y	Collection
12/31/2013 2013 300 W. Hurricane Sewer Line	377,051.79	67,554.72	0	67,554.72	309,497.07	40	N	Non-Qualifying
12/31/2013 2013 Toquer Heights Project	358,381.29	64,315.86	0	64,315.86	294,065.43	40	Y	Collection
3/20/2014 Trimble GEO XH GEO Explorer 6000 Series.	6,925.00	1,204.90	0	1,204.90	5,720.10	40	N	Non-Qualifying
4/15/2014 2014 Pivot #4 Project	54,472.25	9,362.10	0	9,362.10	45,110.15	40	N	Non-Qualifying
10/15/2014 2014 100 E. Hurricane Sewer Line	520,238.36	82,912.99	0	82,912.99	437,325.37	40	N	Non-Qualifying
12/15/2014 2014 Pump Station Upgrade	40,383.19	6,267.69	0	6,267.69	34,115.50	40	Y	Collection
12/30/2014 Rigid ST510 Seektek Locator and 4 Induction clamp."	2,016.03	312.9	0	312.9	1,703.13	40	N	Non-Qualifying
1/1/2015 2013 Toquer Heights Project Additional	4,227.05	541.76	0	541.76	3,685.29	40	Y	Collection
6/15/2015 2014 Gateway Pump Station Replacement	577,810.26	82,458.25	0	82,458.25	495,352.01	40	Y	Collection
3/1/2016 Honda 7000 W. Generator for new TV Van.	3,799.05	470.65	0	470.65	3,328.40	40	N	Non-Qualifying
3/16/2016 4 gas detector for confined space use.	941.8	116.62	0	116.62	825.18	40	N	Non-Qualifying
4/1/2016 2015-16 100 E Hurricane Sewer Line Replacement	315,371.68	38,435.67	0	38,435.67	276,936.01	40	Y	Collection
6/30/2016 2014-16 Grandpa's Pond Pump Station	270,238.37	31,809.50	0	31,809.50	238,428.87	40	Y	Collection
6/30/2016 2014-16 Grandpa's Pond Pump Station	270,000.00	28,972.00	0	28,972.00	241,028.00	40	Y	Collection
12/31/2017 2014 Thomas Flat Sewer Replacement	21,634.22	1,712.66	0	1,712.66	19,921.56	40	N	Non-Qualifying
12/31/2017 2016 400 S. Hurrican Sewer Replacement	292,926.62	23,189.88	0	23,189.88	269,736.74	40	Y	Collection
12/31/2017 2016 SR-9 Sewer Extension	369,792.69	29,275.20	0	29,275.20	340,517.49	40	Y	Collection
12/31/2017 2017 2170 W. Line Extension Hurricane	47,382.71	3,750.98	0	3,750.98	43,631.73	40	Y	Collection
12/31/2017 2017 400N. LaVerkin	13,128.44	1,039.30	0	1,039.30	12,089.14	40	N	Non-Qualifying
12/31/2017 2017 LaVerkin 300 W. Sewer Line	52,649.45	4,168.22	0	4,168.22	48,481.23	40	N	Non-Qualifying
12/31/2017 2017 Pivot 1 Upgrade	13,173.67	1,043.10	0	1,043.10	12,130.57	40	N	Non-Qualifying
3/31/2018 2018 1500 S Hurricane Sewer	302,024.50	22,337.31	0	22,337.31	279,687.19	40	Y	Collection
6/28/2018 Dump Body, Spring Tarp kit and Hitchplate for 2018 1 ton dually chevy truck.	13,890.00	940.55	0	940.55	12,949.45	40	N	Non-Qualifying
7/26/2018 2 T4 pumps for replacing at Shadow Ridge Pump Station.	9,539.06	625.91	0	625.91	8,913.15	40	Y	Collection
10/28/2018 2018 Dixie Springs Upsize	539,296.50	32,020.61	0	32,020.61	507,275.89	40	Y	Collection
10/31/2018 2018 300 N & 100 W & 200 N Projects	287,126.52	17,048.13	0	17,048.13	270,078.39	40	Y	Collection
12/31/2018 2018 Zions Gate Upsize Trunk Line 3650 W. Hurricane	212,278.28	11,719.62	0	11,719.62	200,558.66	40	Y	Collection
1/15/2019 Whirlygig radial arm trimmer	2,450.00	130.05	0	130.05	2,319.95	0	N	Non-Qualifying
1/29/2019 New T-4 pumps for upgrade of Quail lake Pump Station.	10,996.94	584.21	0	584.21	10,412.73	0	Y	Collection
3/31/2019 2019 300 S LaVerkin Blackmore Line	1,125.30	53.82	0	53.82	1,071.48	40	N	Non-Qualifying
7/31/2019 2019 300 W S Field Line	7,896.60	320.78	0	320.78	7,575.82	40	N	Non-Qualifying
7/31/2019 2019 Ghouls Wash Main Line	126,738.76	5,148.78	0	5,148.78	121,589.98	40	N	Non-Qualifying
7/31/2019 2019 Golf Course Trunk Line Replacement	124,976.59	5,077.21	0	5,077.21	119,899.38	40	N	Non-Qualifying
2/11/2020 geode receiver, rod and main board with camera.	5,179.97	134.88	0	134.88	5,045.09	0	N	Non-Qualifying
4/6/2020 Trench box 8 X 16 for doing excavation work.	12,395.00	271.11	0	271.11	12,123.89	0	N	Non-Qualifying
1/12/2021 Bypass pumping hoses 6 X 50" and 6" X 20".	6,652.60	20.79	0	20.79	6,631.81	0	N	Non-Qualifying
1/12/2021 Tow pro Trailer, Freight and Pump with Hopper, hoses and manhole gun.	57,459.30	179.56	0	179.56	57,279.74	0	N	Non-Qualifying
1/20/2021 2 IPT self Priming trash water pumps 6 honda engine driven"	19,637.13	61.37	0	61.37	19,575.76	0	N	Non-Qualifying
3/2/2021 New Mainline camera for new TV Van.	82,987.67	0	0	0	82,987.67	0	N	Non-Qualifying
3/4/2021 Injection pump for manhole spray rig.	3,403.45	0	0	0	3,403.45	0	N	Non-Qualifying
3/22/2021 Manhole lining system supplies	1,549.99	0	0	0	1,549.99	0	N	Non-Qualifying
1/1/2020 Bench Lake Lift Station and Sewer Line Project	6,462,821.36				6,462,821.36		Y	Collection
Impact Fee Eligible Amount - Collection	21,663,396.91							
Land and Easements	807,819.53							
Total	22,471,216.44							

1635 - Sewer treatment system (lagoons)

11/1/1982 1982-2 lagoon system	2,193,404.00	2,102,065.54	0	2,102,065.54	91,338.46	40	Y	Treatment
6/1/1984 1984-1 Lagoon construction	6,500.00	6,039.30	0	6,039.30	460.70	40	Y	Treatment
12/31/1991 1991-1 Lagoon improvements	393,745.54	287,925.87	0	287,925.87	105,819.67	40	Y	Treatment
6/15/1995 1995-3 Lagoon improve engineering	11,815.62	7,508.54	0	7,508.54	4,307.08	40	Y	Treatment
6/15/1995 1995-4 Electric line improvements	2,539.15	1,608.13	0	1,608.13	931.02	40	Y	Treatment
12/15/1996 1996-10 Pond expansion treat	6,000.00	3,725.00	0	3,725.00	2,275.00	40	Y	Treatment
12/15/1996 1996-19 Dikes & installation	27,981.00	16,962.87	0	16,962.87	11,018.13	40	Y	Treatment
12/15/1996 1996-20 Dikes & installation	52,986.00	31,963.90	0	31,963.90	20,942.10	40	Y	Treatment
12/31/1997 1997-12 Outflow line	3,163.80	1,878.33	0	1,878.33	1,285.47	40	Y	Treatment
12/31/1998 1998-07 Aerators 2 (pond equip)	13,479.00	7,609.84	0	7,609.84	5,869.16	40	Y	Treatment
12/31/1998 1998-12 Aerators 2 pond equip	13,479.00	7,525.60	0	7,525.60	5,953.40	40	Y	Treatment
12/31/2005 2005-09 Irrigation pipe system	15,254.49	5,942.86	0	5,942.86	9,311.63	40	Y	Treatment
12/31/2005 2005-10 Fencing - irrigation system	2,596.00	1,060.32	0	1,060.32	1,535.68	40	Y	Treatment
12/31/2005 2005-11 Aerators	45,191.31	17,229.43	0	17,229.43	27,961.88	40	Y	Treatment
12/31/2005 2005-12 Center pivot	26,296.01	10,024.78	0	10,024.78	16,271.23	40	Y	Treatment
12/31/2005 2005-13 Aeration equipment	81,481.00	31,064.28	0	31,064.28	50,416.72	40	Y	Treatment
12/31/2006 2006-21 Aeration equipment	113,683.44	40,262.80	0	40,262.80	73,420.64	40	Y	Treatment
12/31/2008 2008 Lagoon Water Lines	58,990.75	18,004.85	0	18,004.85	40,985.90	40	Y	Treatment
12/31/2011 2011 Litehouse Aerators	84,151.91	19,109.88	0	19,109.88	65,042.03	40	Y	Treatment
2/28/2012 2012 Sewer Pond Basin	19,455.31	4,397.51	0	4,397.51	15,057.80	40	Y	Treatment
11/27/2012 4 new aerators, with erosion plates.	37,360.00	7,627.34	0	7,627.34	29,732.66	40	Y	Treatment
12/31/2012 1996-15 Aerator equipment (10)	59,020.10	36,395.78	0	36,395.78	22,624.32	40	Y	Treatment
3/31/2015 4 new SHP 1800 RPM 3 Phase aerators with debris sleeves.	19,028.00	2,834.26	0	2,834.26	16,193.74	40	Y	Treatment
4/20/2017 6 Aerators with tri-float assemblies and anti erosion baffles	73,700.00	7,139.61	0	7,139.61	66,560.39	40	Y	Treatment
12/31/2017 2016 Pond #4 Upgrade	106,344.70	8,418.90	0	8,418.90	97,925.80	40	Y	Treatment
12/31/2017 2017 Headworks Upgrade	245,364.75	19,424.84	0	19,424.84	225,939.91	40	Y	Treatment
11/29/2018 Replacement aerators for the Lagoons.	42,850.00	2,454.93	0	2,454.93	40,395.07	0	N	Non-Qualifying
3/12/2019 6 Aerators with tri-float assemblies and freight.	64,275.00	3,146.88	0	3,146.88	61,128.12	0	Y	Treatment
2/14/2020 New Electric gate into the Lagoons East Entrance.	10,200.00	265.62	0	265.62	9,934.38	0	Y	Treatment
Impact Fee Eligible Amount - Treatment	3,787,405.88							
Land and Easements	8,908,699.00							
Total	12,696,104.88							

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
8/15/1993 1993-6 Gas detector	1,900.00	1,900.00	0	1,900.00	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
6/15/1995 1995-1 Sewer sampling equipment	3,001.56	3,001.56	0	3,001.56	0	5	N	Non-Qualifying
6/15/1995 1995-3 Grain Drill	2,000.00	2,000.00	0	2,000.00	0	5	N	Non-Qualifying
12/15/1996 1996-3 Tripod winch	2,218.43	2,218.43	0	2,218.43	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
12/31/2001 2001-02 Truck rack & boxes	328	328	0	328	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
12/31/2004 2004-10 Truck box	247.5	247.5	0	247.5	0	5	N	Non-Qualifying
12/31/2004 2004-11 Truck box	1,017.45	1,017.45	0	1,017.45	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 2005-03 Radios	740.1	740.1	0	740.1	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 2005-05 Trimmer	232.66	232.66	0	232.66	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 2006-04 Radios	680	680	0	680	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
12/31/2006 2006-08 Auto 2007 Impala	16,018.59	16,018.59	0	16,018.59	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
4/2/2010 Bobcat Upright Rammer (Jumping Jack)	2,600.00	2,600.00	0	2,600.00	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 F250 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	2,232.86	0	2,232.86	225.14	5	N	Non-Qualifying
6/2/2017 2017 Moss Property - John Deere 3520 E Tractor	20,000.00	14,833.19	0	14,833.19	5,166.81	5	N	Non-Qualifying
7/19/2018 Wanco Vehicle Mounted Arrow Board	3,697.43	1,941.03	0	1,941.03	1,756.40	5	N	Non-Qualifying
12/19/2018 Chevy 3/4 Ton Diesel Truck.	44,369.00	19,596.22	0	19,596.22	24,772.78	0	N	Non-Qualifying
5/6/2019 Trak Star Pan & Tilt Zoom Camera with Diagnostics.	15,500.00	5,554.10	0	5,554.10	9,945.90	0	N	Non-Qualifying
5/6/2019 Tran Star Steerable Inspection transport Vehicle	17,625.00	6,315.63	0	6,315.63	11,309.37	0	N	Non-Qualifying
6/25/2019 Pole camera to inspect manholes.	5,489.00	5,292.08	0	5,292.08	10,196.92	0	N	Non-Qualifying
3/17/2020 Multiquip Rammer Compactor.	2,500.00	479.2	0	479.2	2,020.80	0	N	Non-Qualifying
12/8/2020 2021 Fregliner 114 SD Chasis for new Vector Truck.	113,706.00	4,737.75	0	4,737.75	108,968.25	0	N	Non-Qualifying
12/14/2020 Vector 2100I PD combination sewer cleaning Machine.	345,615.68	14,400.65	0	14,400.65	331,215.03	0	N	Non-Qualifying
3/8/2021 John Deere 710L Backhoe Loader	158,500.00	0	0	0	158,500.00	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	0	0	0	9,957.11	0	N	Non-Qualifying
	\$1,076,669.68	\$402,635.17	\$0.00	\$402,635.17	\$674,034.51			

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	2000-04	Flow meter	1,526.65	1,526.65	0	1,526.65	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
12/31/2001	2001-04	Gas detector	1,205.00	1,205.00	0	1,205.00	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
7/13/2010	Ford F-150	Supercab Item# V6AKE21372	22,078.25	22,078.25	0	22,078.25	0	10	N	Non-Qualifying
7/14/2010	4x7	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 18SDPQ-D	Air Compressor.	13,825.00	13,767.59	0	13,767.59	57.41	10	N	Non-Qualifying
4/19/2011	2011-Honda EU 6500ISA	Generator	3,527.00	3,482.72	0	3,482.72	44.28	10	N	Non-Qualifying
8/30/2012	2013 Chevrolet CK 10753	Truck4WD Ext. Cab.	26,482.16	22,619.70	0	22,619.70	3,862.46	10	N	Non-Qualifying
12/6/2013	2 3000	gallon fuel tanks.	17,884.50	12,370.32	0	12,370.32	5,514.18	10	N	Non-Qualifying
6/11/2014	Case DV26	Roller Compactor used in asphalt repairs.	35,980.00	24,136.32	0	24,136.32	11,843.68	10	N	Non-Qualifying
10/27/2014	Bib Bubba 8' X 20'	deckover 14k GVW Flatbed.	4,850.00	3,092.13	0	3,092.13	1,757.87	10	N	Non-Qualifying
8/5/2015	2015 Kohler	Generator for office	27,978.78	15,905.14	0	15,905.14	12,473.64	10	N	Non-Qualifying
12/22/2015	MIS	Camera System, monitor, software and accessories	81,745.10	42,575.62	0	42,575.62	39,169.48	10	N	Non-Qualifying
6/6/2016	EnviroSight EV-009-VSP 200'	Pro Push camera.	9,800.00	4,614.35	0	4,614.35	5,185.65	10	N	Non-Qualifying
6/28/2016	New ISCO GLS	Sampler with 3 batteries and low flow strainer.	3,044.75	1,433.41	0	1,433.41	1,611.34	10	N	Non-Qualifying
7/12/2016	New 2016 Chevrolet	Colorado Work Truck.	35,109.42	16,238.19	0	16,238.19	18,871.23	10	N	Non-Qualifying
7/28/2016	New 2016 Chevy	Colorado Work Truck.	35,109.42	16,238.19	0	16,238.19	18,871.23	10	N	Non-Qualifying
3/9/2017	2017 Chevy Colorado	Model 12743 Diesel truck.	35,568.80	14,079.47	0	14,079.47	21,489.33	10	N	Non-Qualifying
1/4/2018	Chevy Colorado	2018 Truck.	35,491.92	11,091.37	0	11,091.37	24,400.55	10	N	Non-Qualifying
1/5/2018	Chevy Colorado	2018 Truck.	35,491.92	11,091.37	0	11,091.37	24,400.55	10	N	Non-Qualifying
1/5/2018	Chevy Colorado	2018 Truck.	35,491.92	11,091.37	0	11,091.37	24,400.55	10	N	Non-Qualifying
1/5/2018	Chevy Colorado	2018 Truck.	35,491.92	11,091.37	0	11,091.37	24,400.55	10	N	Non-Qualifying
1/11/2018	2018 GMC	Truck Model TK25743	46,561.70	14,550.38	0	14,550.38	32,011.32	10	N	Non-Qualifying
1/11/2018	2018 GMC	Truck Model TK25743	46,561.70	14,550.38	0	14,550.38	32,011.32	10	N	Non-Qualifying
5/14/2018	2018 Chevrolet	Silverado Chasis. Dump body purchased seperately.	35,733.00	9,975.30	0	9,975.30	25,757.70	10	N	Non-Qualifying
10/9/2018	Freighliner 114SD	Chasis for Vector Truck.	107,912.00	25,629.19	0	25,629.19	82,282.81	10	N	Non-Qualifying
10/9/2018	Vector 2110I	Combination Sewer Cleaning machine	283,431.00	67,314.72	0	67,314.72	216,116.28	10	N	Non-Qualifying
2/11/2020	Female 3/4"	Coupler and Male 3/4" Coupler."	537.52	56	0	56	481.52	0	N	Non-Qualifying
2/11/2020	NPK Hammer W/Chisel & L3818 M.		16,407.27	1,709.12	0	1,709.12	14,698.15	0	N	Non-Qualifying
3/27/2020	2020 Chevy	Silverado	38,614.00	3,700.47	0	3,700.47	34,913.53	0	N	Non-Qualifying
3/27/2020	2020 Chevy	Traverse	30,988.00	2,969.65	0	2,969.65	28,018.35	0	N	Non-Qualifying
2/1/2021	2021 C hev	y Colorado Truck Model 12743.	34,944.00	145.6	0	145.6	34,798.40	0	N	Non-Qualifying
2/1/2021	2021 C hev	y Colorado Truck Model 12743.	34,944.00	145.6	0	145.6	34,798.40	0	N	Non-Qualifying
2/1/2021	2021 C hev	y Colorado Truck Model 12743.	34,944.00	145.6	0	145.6	34,798.40	0	N	Non-Qualifying
2/1/2021	2021 C hev	y Colorado Truck Model 12743.	34,944.00	145.6	0	145.6	34,798.40	0	N	Non-Qualifying
			\$1,593,310.17	\$749,471.61	\$0.00	\$749,471.61	\$843,838.56			

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
12/31/2004	2004-12	Weather station	611.02	611.02	0	611.02	0	5	N	Non-Qualifying
5/17/2016	Mower	purchased from Hurricane City.	2,500.00	2,396.02	0	2,396.02	103.98	5	N	Non-Qualifying
11/1/2016	Honda SX510M3G	Utility Vehicle.	17,721.40	15,211.04	0	15,211.04	2,510.36	5	N	Non-Qualifying
1/27/2020	Big Bubba 6 X 10	Utility Trailer	1,390.00	312.79	0	312.79	1,077.21	0	N	Non-Qualifying
1/27/2020	Honda SX510M3PL	Utility vehicle	15,099.00	3,397.28	0	3,397.28	11,701.72	0	N	Non-Qualifying
3/1/2021	Used New Holland	Model 195 Manuare Spreader.	13,950.00	0	0	0	13,950.00	0	N	Non-Qualifying
			\$71,521.42	\$42,178.15	\$0.00	\$42,178.15	\$29,343.27			

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-Mishin	Scraper	12,500.00	12,135.80	0	12,135.80	364.2	10	N	Non-Qualifying
8/8/2011	2011 New Holland	T6050 Tractor	65,000.00	62,975.00	0	62,975.00	3,025.00	10	N	Non-Qualifying
2/18/2014	Massey Ferguson	5770 Windrower	106,200.00	74,782.50	0	74,782.50	31,417.50	10	N	Non-Qualifying
2/27/2017	Great Plains	grain drill	23,500.00	9,497.76	0	9,497.76	14,002.24	10	N	Non-Qualifying
7/5/2017	Internation 55	Chisel Plow.	3,000.00	1,087.50	0	1,087.50	1,912.50	10	N	Non-Qualifying
1/19/2018	Fen Implt	Rake for the farm.	23,250.00	7,265.62	0	7,265.62	15,984.38	10	N	Non-Qualifying
7/18/2019	Hustler Z Diesel	72 Mower 25 HP."	13,948.00	2,266.49	0	2,266.49	11,681.51	0	N	Non-Qualifying
1/22/2020	New Holland	T6.145 Tractor	103,400.00	11,632.54	0	11,632.54	91,767.46	0	N	Non-Qualifying
2/11/2020	Arrow	Bucket Mount forks for the tractor.	1,375.00	143.25	0	143.25	1,231.75	0	N	Non-Qualifying
2/19/2020	2020 Massey	Ferguson Small Bailer	29,475.00	3,070.25	0	3,070.25	26,404.75	10	N	Non-Qualifying
2/21/2020	Windsheild	roof and Panels for the Honda Side by Side.	1,308.07	136.25	0	136.25	1,171.82	0	N	Non-Qualifying
9/2/2020	Brevi	Power Harrow	3,500.00	618.75	0	618.75	2,881.25	0	N	Non-Qualifying
1/7/2021	2021 New Holland	Stackcruiser 102 Balewagon.	171,500.00	2,143.75	0	2,143.75	169,356.25	0	N	Non-Qualifying
			\$626,019.64	\$244,819.03	\$0.00	\$244,819.03	\$381,200.61			
			\$34,573,812.85	\$11,559,979.10	\$0.00	\$11,559,979.10	\$23,013,833.75			

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