



PREPARED FOR:

PREPARED BY:



# SEWER IMPACT FEE ANALYSIS

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JANUARY 2022

# SEWER IMPACT FEE ANALYSIS

January 2022



**Prepared for:**



**Prepared by:**



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## **EXECUTIVE SUMMARY**

### **SEWER IMPACT FEE ANALYSIS**

The purpose of the 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
- 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 Cottonwood Improvement District service area.

**Table ES-1**  
**Impact Fee Calculation per ERU – Cottonwood Improvement District Service Area**

<b>System Components</b>	<b>Total Cost of Component</b>	<b>% Serving 10-year Growth</b>	<b>Cost Serving 10-year Growth</b>	<b>10-year ERUs Served</b>	<b>Cost Per ERU</b>
<b>General Assets</b>					
Existing Facilities – General Assets	\$5,192,292	9.1%	\$474,575	4,306	\$110.21
<b>Collection Facilities</b>					
Existing Facilities	\$45,428,548	7.0%	\$3,198,170	4,306	\$742.72
Existing Facility Interest Costs	\$0	7.0%	\$0	4,306	\$0.00
10-year Projects	\$12,071,787	18.5%	\$2,229,570	4,306	\$517.78
10-Year Project Interest Costs	\$0	18.5%	\$0	4,306	\$0.00
Credit for User Fees Paid Toward Existing					\$0.00
<b>Subtotal</b>	<b>\$57,500,335</b>		<b>\$5,427,740</b>		<b>\$1,260.51</b>
<b>Treatment Plant</b>					
Existing Facilities	\$32,083,824	7.0%	\$2,256,512	4,306	\$524.04
Existing Facility Interest Costs	\$0	7.0%	\$0	4,306	\$0.00
10-year Projects	\$72,337,531	7.0%	\$5,087,624	4,306	\$1,181.52
10-Year Project Interest Costs	\$21,274,619	7.0%	\$1,496,281	4,306	\$347.49
Credit for User Fees Paid Toward Existing					(-\$503.56)
<b>Subtotal</b>	<b>\$125,695,973</b>		<b>\$8,840,417</b>		<b>\$1,549.49</b>
<b>Studies</b>					
All Studies	\$85,476	69.90%	\$59,752	2,153	\$27.75
<b>TOTAL</b>	<b>\$188,474,076</b>		<b>\$14,802,484</b>		<b>\$2,947.96</b>

## RECOMMENDED IMPACT FEE

The total calculated impact fees are summarized in Table ES-2. Included in this table is the appropriate user fee credit and corresponding overall fee. The calculated user fee credit associated with the impact fees will decrease over time. As a result, the allowable impact fee will increase over time as shown in the table. 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 – Cottonwood Improvement District**  
**Service Area**

Maximum Allowable Impact Fee (Per ERU, by year)						
	2022	2023	2024	2025	2026	2027
Base Impact Fee (includes study costs)	\$3,451.52	\$3,451.52	\$3,451.52	\$3,451.52	\$3,451.52	\$3,451.52
User Fee Credit	\$503.56	\$468.27	\$431.74	\$397.17	\$364.45	\$333.47
<b>Total Overall Fee</b>	<b>\$2,947.96</b>	<b>\$2,983.25</b>	<b>\$3,019.78</b>	<b>\$3,054.35</b>	<b>\$3,087.07</b>	<b>\$3,118.05</b>

## **IMPACT FEE ANALYSIS**

### **INTRODUCTION**

Cottonwood Improvement 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 Areas**

For the purpose of impact fee calculations, the Cottonwood Improvement District sewer system includes the Cottonwood Improvement District corporate boundary. All growth within the District will be considered under a single service area.

### **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. 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 – Flow ERUs**

<b>Year</b>	<b>Service Area ERUs</b>	<b>Total Max Month, Average Day Flow (MGD)</b>
2020	37,667	8.09
2030	41,973	9.01
2050	47,136	10.12

As indicated in the table, projected growth for the 10-year planning window of this impact fee analysis is 4,306 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 Impact Fee Facilities Plan.

### **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 impact fee analysis are reasonably related to the anticipated development activity. This has been documented in detail in Impact Fee Facilities Plan. 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 collection system 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 few deficiencies were identified in the Capital Facilities Plan.
4. **Future Demand** - The demand future development will place on the system was estimated based on development projections as discussed in the Impact Fee Facilities Plan.
5. **Future Deficiencies** – Future deficiencies in the collection 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 Capital Facilities 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 Impact Fee Facilities Plan. 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 three different components (collection, treatment, and general assets). 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	General Assets
Existing Use	84.65%	61.52%	79.91%
Use By 10-Year Growth	7.04%	7.03%	9.14%
Use By Growth Beyond 10 years	8.31%	31.44%	10.95%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

### 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 collection projects/general assets and their associated costs. These costs were estimated from the District's asset depreciation schedule. Treatment assets were taken directly from the CVWRF memo that can be found in Appendix A of the District's Capital Facilities Plan.

**Table 3**  
**Existing Infrastructure Costs**

	Collection	Treatment	General Assets
<b>Existing Infrastructure Costs</b>	\$45,428,548	\$32,083,824	\$5,192,292

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 Impact Fee Facilities Plan was the identification of projects required to serve new development. The results of the Impact Fee Facilities Plan 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
<b>Collection System Projects</b>				
2	Camino Real Drive Upsize	\$590,717	64.88%	\$383,275
4	I-215 900 East Upsize	\$3,836,808	4.73%	\$181,572
5	6720 South 1100 East Upsize	\$2,881,286	17.09%	\$492,409
7	BCC Road Upsize	\$434,280	10.59%	\$45,980
8	Union Park Ave 7400 South Upsize	\$412,901	24.14%	\$99,666
9	7800 South 1200 East Upsize	\$2,531,155	24.25%	\$613,868
10	Robidoux Road 2700 East Upsize	\$92,880	39.35%	\$36,551
11	Little Cottonwood Road Wasatch Blvd Upsize	\$1,291,760	29.13%	\$376,248
	<b>Subtotal</b>	<b>\$12,071,787</b>		<b>\$2,229,570</b>
<b>Treatment Plant Projects</b>				
1	CVWRF Improvements	\$72,337,531	7.03%	\$5,087,624
	<b>Subtotal</b>	<b>\$72,337,531</b>		<b>\$5,087,624</b>
	<b>Total</b>	<b>\$84,409,318</b>		<b>\$7,317,194</b>

### 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	\$62,176	58.63%	\$36,452	2,153	\$16.93
2021 Sewer Impact Fee Facility Plan and Impact Fee Analysis	\$23,300	100.0%	\$23,300	2,153	\$10.82
<b>Subtotal</b>	<b>\$85,476</b>		<b>\$59,752</b>		<b>\$27.75</b>

**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 Cottonwood Improvement District.

**Table 6**  
**Impact Fee Calculation per ERU – Cottonwood Improvement District Service Area**

<b>System Components</b>	<b>Total Cost of Component</b>	<b>% Serving 10-year Growth</b>	<b>Cost Serving 10-year Growth</b>	<b>10-year ERUs Served</b>	<b>Cost Per ERU</b>
<b>General Assets</b>					
Existing Facilities – General Assets	\$5,192,292	9.1%	\$474,575	4,306	\$110.21
<b>Collection Facilities</b>					
Existing Facilities	\$45,428,548	7.0%	\$3,198,170	4,306	\$742.72
Existing Facility Interest Costs	\$0	7.0%	\$0	4,306	\$0.00
10-year Projects	\$12,071,787	18.5%	\$2,229,570	4,306	\$517.78
10-Year Project Interest Costs	\$0	18.5%	\$0	4,306	\$0.00
Credit for User Fees Paid Toward Existing					\$0.00
<b>Subtotal</b>	<b>\$57,500,335</b>		<b>\$5,427,740</b>		<b>\$1,260.51</b>
<b>Treatment Plant</b>					
Existing Facilities	\$32,083,824	7.0%	\$2,256,512	4,306	\$524.04
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10-year Projects	\$72,337,531	7.0%	\$5,087,624	4,306	\$1,181.52
10-Year Project Interest Costs	\$21,274,619	7.0%	\$1,496,281	4,306	\$347.49
Credit for User Fees Paid Toward Existing					(-\$503.56)
<b>Subtotal</b>	<b>\$125,695,973</b>		<b>\$8,840,417</b>		<b>\$1,549.49</b>
<b>Studies</b>					
All Studies	\$85,476	69.90%	\$59,752	2,153	\$27.75
<b>TOTAL</b>	<b>\$188,474,076</b>		<b>\$14,802,484</b>		<b>\$2,947.96</b>

## Bonding Interest Costs

In addition to construction costs, Table 5 includes the cost of bond interest expense where applicable. This includes both historic interest costs on existing facilities where new growth will benefit from excess capacity and future interest costs for bonds required to build projects needed for growth as identified in the Impact Fee Facilities Plan. Similar to project construction costs, only that portion of interest expense associated with capacity for growth is included in the impact fee calculation. In the case of the Cottonwood Improvement District wastewater system, the following bonds were included in the study:

- **Existing CVWRF Bonds** – Four past bonds have been used for improvements to the CVWRF wastewater treatment plant. The District started payments on these bonds in the years 2017, 2018, 2019, and 2020. These bonds were included in the table above under the Treatment Plant Existing Facility Interest Costs category. Costs shown are actual costs that have been or will be incurred in association with these bonds.
- **Future CVWRF Bonds** – Three additional bonds will be used for improvements to the CVWRF wastewater treatment plant. The District will start payments on these bonds in the year 2022. The starting principal balance of these bonds are \$23,000,000, \$25,000,000, and \$150,000,000. These bonds were included in the table above under the Treatment Plant 10-year Project Interest Costs category. Costs shown are actual costs that have been or will be incurred in association with these bonds.

## 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 that will be used to build capacity for existing users. This creates the need for a credit for future users. Calculation of this credit is summarized in Table 7. This table includes the following information:

- **Existing Portion of Loan Paid Through User Fees** – This represents the total amount paid each year by the District toward the portion of any loans used to build capacity for existing users.
- **Cost Per ERU** – This column takes the total amount paid and divides it by the number of ERUs projected for each year. This represents the amount paid in each year by each ERU.
- **Present Value Cost per ERU** – This column takes into account the time value of money assuming a rate of return of 3 percent annually.
- **Total User Fee Credit** – At the bottom of the table, the present value costs for all future years are added together to develop the total user fee credit.

It will be noted that, because the user fee credit is the summation of user fees paid toward existing deficiencies in each year, a new user who joins the system in five or ten years will pay less in total user fees than someone who joins the system next year. Thus, the user fee credit will decrease over time. The appropriate user fee can be calculated by adding the present value cost for all years subsequent to a new user's connection to the system.

**Table 7**  
**Credit for User Fees Paid Toward Existing – Cottonwood Improvement District Treatment**

<b>Year</b>	<b>CID ERUs</b>	<b>Existing Capacity Portion of Loans Paid Through User Fees</b>	<b>Cost Per ERU</b>	<b>Present Value Cost Per ERU</b>
2022	38,528	\$1,359,676	\$35.29	\$35.29
2023	38,959	\$1,486,929	\$38.17	\$36.52
2024	39,389	\$1,487,114	\$37.75	\$34.57
2025	39,820	\$1,486,880	\$37.34	\$32.72
2026	40,251	\$1,487,006	\$36.94	\$30.98
2027	40,681	\$1,487,050	\$36.55	\$29.33
2028	41,112	\$1,486,901	\$36.17	\$27.77
2029	41,542	\$1,487,112	\$35.80	\$26.30
2030	41,973	\$1,487,001	\$35.43	\$24.91
2031	42,231	\$1,486,767	\$35.21	\$23.69
2032	42,489	\$1,486,737	\$34.99	\$22.53
2033	42,747	\$1,486,878	\$34.78	\$21.43
2034	43,006	\$1,486,917	\$34.57	\$20.39
2035	43,264	\$1,486,841	\$34.37	\$19.39
2036	43,522	\$1,486,880	\$34.16	\$18.45
2037	43,780	\$1,487,001	\$33.97	\$17.55
2038	44,038	\$1,335,754	\$30.33	\$15.00
2039	44,296	\$1,332,615	\$30.08	\$14.24
2040	44,555	\$1,142,628	\$25.65	\$11.61
2041	44,813	\$1,142,628	\$25.50	\$11.05
2042	45,071	\$866,146	\$19.22	\$7.97
2043	45,329	\$670,466	\$14.79	\$5.87
2044	45,587	\$670,466	\$14.71	\$5.58
2045	45,845	\$670,466	\$14.62	\$5.31
2046	45,845	\$670,466	\$14.62	\$5.09
<b>Total User Fee Credit</b>				<b>\$503.56</b>

### Recommended Impact Fee

The total calculated impact fees are summarized in Table 8. Included in this table is the appropriate user fee credit and corresponding overall fee. 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 8**  
**Recommended Per ERU Impact Fee – Cottonwood Improvement District**  
**Service Area**

<b>Maximum Allowable Impact Fee (Per ERU, by year)</b>						
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Base Impact Fee (includes study costs)	\$3,451.52	\$3,451.52	\$3,451.52	\$3,451.52	\$3,451.52	\$3,451.52
User Fee Credit	\$503.56	\$468.27	\$431.74	\$397.17	\$364.45	\$333.47
<b>Total Overall Fee</b>	<b>\$2,947.96</b>	<b>\$2,983.25</b>	<b>\$3,019.78</b>	<b>\$3,054.35</b>	<b>\$3,087.07</b>	<b>\$3,118.05</b>

As discussed previously, the calculated user fee credit associated with the impact fees will decrease over time. As a result, the allowable impact fee will increase over time as shown in the table. Impact fees beyond 2027 can be calculated by reducing the user fee credit by the amount shown for each successive year in the credit calculation tables.

### 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 residential connections. Consistent with the level of service standards established in the Impact Fee Facilities Plan, the following formula may be used to calculate an impact fee for a non-standard user based on the calculated daily indoor water use for an average residential connection<sup>1</sup>.

$$\frac{\text{Estimated Indoor Water Use}}{191.73 \text{ gallons per day}} \times \text{Impact Fee per ERU} = \text{Impact Fee}$$

Calculation of all non-standard impact fees should be completed by District personnel using the formula above based on information regarding water use as provided for each non-standard use. This approach will be used for all commercial and industrial development.

<sup>1</sup> Based on average domestic wastewater of 172.56 gpd/ERU entering the wastewater collection system and 10 percent consumption, consistent with previous calculations.

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

As part of this Impact Fee Analysis, 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 Cottonwood Improvement 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.

**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 or 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 improvements (i.e. improvements not identified in the impact fee facilities plan) 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, 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 address time-price differential, this analysis includes a conversion to present value cost for future expenditures. 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 Code, existing infrastructure cost is 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.



Keith J. Larson, P.E.

**APPENDIX A**

**CID DEPRECIATION SCHEDULE**

C.I.D.  
**#141 - EASEMENTS**  
 11/23/2021

General Assets

Description	Month/Yr of Addition	Balance 12/31/2020	Additions	Deletions	Balance 11/23/2021
Katherin Bailey	11/96	2,000.00	-	-	2,000.00
The Oaks Investment Group	12/96	2,857.20	-	-	2,857.20
Duane & Marj Tuckett	7/04	500.00	-	-	500.00
Peter Howells	9/04	14,000.00	-	-	14,000.00
Janis Bober-Mastroianni	05/15/07	500.00	-	-	500.00
Hale, Ellsworth H. and Ida P.	05/15/07	801.00	-	-	801.00
D&M Development Services LLC	05/15/07	3,175.00	-	-	3,175.00
Taylor, Robert E. & Marcene F.	05/15/07	1,901.00	-	-	1,901.00
Rajagopal, Arun & Switzer, Nikki	3/06/09	26,200.00	-	-	26,200.00
Mill Hollow Estates Homeowners	7/7/2016	1,000.00	-	-	1,000.00
TOTAL		<u>52,934.20</u>	<u>-</u>	<u>-</u>	<u>52,934.20</u>

C.I.D.  
**#143-SITE - TREATMENT PLANT SITE**      **General Assets**  
11/23/2021

Description	Month/Yr of Addition	Balance 12/31/2020	Additions	Deletions	Balance 11/23/2021
Land: Shop Site		142,423.42	-	-	142,423.42
Improvements- COP	12/31/98	331,811.51	-	-	331,811.51
Move power poles-Murray City-refund Reconnect power to CV meter	4/20/99	(9,757.88)	-	-	(9,757.88)
Sewer portion transferred to a/c #151 (Paid by Alder Construction) (Paid by Volunteers of Amer. Steeds-grading-fence line	08/31/99	1,125.00	-	-	1,125.00
Remove soil-(reimb. CV)		41,150.22	-	-	41,150.22
ET Technology-disposal of soil		18,808.69	-	-	18,808.69
Landscape - north side per cond.use	08/09/01	11,830.00	-	-	11,830.00
Steeds.	9/27/01	5,900.00	-	-	5,900.00
Curb, gutter & sidewalk	10/07/02	24,903.50	-	-	24,903.50
Recylced asphalt (Bland Recycling)		1,439.00	-	-	1,439.00
Landscape Architect-park strip	08/20/03	1,600.00	-	-	1,600.00
Legacy-landscaping park strip	12/31/03	9,663.49	-	-	9,663.49
Legacy-landscaping park strip	1/1/04-6/30/04	55,526.91	-	-	55,526.91
Landscape Architect-park strip		400.00	-	-	400.00
Sale of 3.3 acres to Steve Reagan Dec 2020		(144,533.61)	-	-	(144,533.61)
Total		492,290.25	-	-	492,290.25

CID  
**#144-Site-New Office**  
 11/23/2021

General Assets

<u>Description</u>	<u>Month/Yr of Addition</u>	<u>Balance 12/31/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 11/23/2021</u>
Office Bldg Site		459,508.22	-	-	459,508.22
Detention Basin-Steeds	8/15/1994	5,315.00	-	-	5,315.00
Rock landscaping around office	11/05/04	8,730.00	-	-	8,730.00
Total		<u>473,553.22</u>	<u>-</u>	<u>-</u>	<u>473,553.22</u>

C.I.D.  
**#147-SITE - PUMP STATION**      **Collection**  
 11/23/2021

<u>Description</u>	<u>Month/Yr of Addition</u>	<u>Balance 12/31/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 11/23/2021</u>
Site		1,500.00	-	-	1,500.00
Total		<u>1,500.00</u>	<u>-</u>	<u>-</u>	<u>1,500.00</u>

C.I.D.  
**#150 & #170 5TH WEST PROPERTY FENCING & IMPROV.**  
 11/23/2021

General Assets

Description	ye	Rate	Month/Yr of Addition	Cost 12/31/2020	Additions	Deletions	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
Perimeter Fencing (reclassified from a/c#143)	20 yrs	5%	1996	4,359.00	-	-	4,359.00	(4,359.00)	-	-	(4,359.00)
Perimeter Fencing (600 West Confluence)	20 yrs	5%	12/97 Installed 1998	1,152.00	-	-	1,152.00	(1,152.00)	-	-	(1,152.00)
Fencing (West side-north of Creek) (West & South side on So. Side of Creek)	20 yrs	5%	11/99	6,475.00	-	-	6,475.00	(6,475.00)	-	-	(6,475.00)
TOTAL				<b>11,986.00</b>	<b>-</b>	<b>-</b>	<b>11,986.00</b>	<b>(11,986.00)</b>	<b>-</b>	<b>-</b>	<b>(11,986.00)</b>



C.I.D.  
#151 & #171 COLLECTION SYSTEM  
11/23/2021

Collection

Description	Years	Rate	Month/Yr of Addition	Cost 12/31/2020	Additions	Deletions	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
	66 yrs	1.50%	1959	1,170,019.08	-	-	1,170,019.08	(1,170,019.08)	-	-	(1,170,019.08)
	66 yrs	1.50%	1960	179,397.72	-	-	179,397.72	(179,397.72)	-	-	(179,397.72)
	66 yrs	1.50%	1961	19,856.14	-	-	19,856.14	(19,856.14)	-	-	(19,856.14)
	66 yrs	1.50%	1962	67,419.53	-	-	67,419.53	(67,419.53)	-	-	(67,419.53)
	66 yrs	1.50%	1963	641,125.55	-	-	641,125.55	(562,517.83)	(9,616.88)	-	(572,134.71)
	66 yrs	1.50%	1964	202,755.93	-	-	202,755.93	(173,704.97)	(3,041.34)	-	(176,746.31)
	66 yrs	1.50%	1965	315,404.66	-	-	315,404.66	(265,333.63)	(4,731.07)	-	(270,064.70)
	66 yrs	1.50%	1966	319,529.19	-	-	319,529.19	(263,279.28)	(4,792.94)	-	(268,072.22)
	66 yrs	1.50%	1967	108,851.49	-	-	108,851.49	(88,307.73)	(1,632.77)	-	(89,940.50)
	66 yrs	1.50%	1968	145,050.49	-	-	145,050.49	(116,586.91)	(2,175.76)	-	(118,762.67)
	66 yrs	1.50%	1969	314,988.69	-	-	314,988.69	(246,086.62)	(4,724.83)	-	(250,811.45)
	66 yrs	1.50%	1970	106,825.67	-	-	106,825.67	(81,986.83)	(1,602.39)	-	(83,589.22)
	66 yrs	1.50%	1971	157,550.31	-	-	157,550.31	(118,356.13)	(2,363.25)	-	(120,719.38)
	66 yrs	1.50%	1972	300,472.92	-	-	300,472.92	(226,266.14)	(4,507.09)	-	(230,773.23)
	66 yrs	1.50%	1973	668,484.93	-	-	668,484.93	(477,127.72)	(10,027.27)	-	(487,154.99)
	66 yrs	1.50%	1974	679,596.50	-	-	679,596.50	(479,965.20)	(10,193.95)	-	(490,159.15)
	66 yrs	1.50%	1975	379,213.75	-	-	379,213.75	(262,129.66)	(5,688.21)	-	(267,817.87)
	66 yrs	1.50%	1976	525,305.47	-	-	525,305.47	(355,097.88)	(7,879.58)	-	(362,977.46)
	66 yrs	1.50%	1977	2,375,985.83	-	-	2,375,985.83	(1,562,075.44)	(35,639.79)	-	(1,597,715.23)
	66 yrs	1.50%	1978	946,963.85	-	-	946,963.85	(595,087.36)	(14,204.46)	-	(609,291.82)
	66 yrs	1.50%	1979	1,404,250.18	-	-	1,404,250.18	(878,840.00)	(21,063.75)	-	(899,903.75)
	66 yrs	1.50%	1980	1,382,211.48	-	-	1,382,211.48	(839,692.12)	(20,733.17)	-	(860,425.29)
	66 yrs	1.50%	1981	1,823,587.29	-	-	1,823,587.29	(1,081,105.54)	(27,353.81)	-	(1,108,459.35)
	66 yrs	1.50%	1982	875,824.26	-	-	875,824.26	(505,787.96)	(13,137.36)	-	(518,925.32)
	66 yrs	1.50%	1983	642,656.68	-	-	642,656.68	(361,279.54)	(9,639.85)	-	(370,919.39)
	66 yrs	1.50%	1984	964,503.16	-	-	964,503.16	(523,651.97)	(14,467.55)	-	(538,119.52)
	66 yrs	1.50%	1985	647,913.56	-	-	647,913.56	(343,392.34)	(9,718.70)	-	(353,111.04)
	66 yrs	1.50%	1986	809,776.97	-	-	809,776.97	(413,881.34)	(12,146.65)	-	(426,027.99)
	66 yrs	1.50%	1987	846,788.42	-	-	846,788.42	(423,373.11)	(12,701.83)	-	(436,074.94)
	66 yrs	1.50%	1988	504,154.07	-	-	504,154.07	(247,176.01)	(7,562.31)	-	(254,738.32)
	66 yrs	1.50%	1989	171,275.10	-	-	171,275.10	(81,453.53)	(2,569.13)	-	(84,022.66)
	50 yrs	2.00%	1990	769,797.72	-	-	769,797.72	(469,956.45)	(15,395.95)	-	(485,352.40)
	50 yrs	2.00%	1991	398,254.20	-	-	398,254.20	(234,969.86)	(7,965.08)	-	(242,934.94)
	50 yrs	2.00%	1992	871,765.99	-	-	871,765.99	(497,279.89)	(17,435.32)	-	(514,715.21)
	50 yrs	2.00%	1993	802,940.77	-	-	802,940.77	(443,632.34)	(16,058.82)	-	(459,691.16)
	50 yrs	2.00%	1994	862,408.24	-	-	862,408.24	(457,076.24)	(17,248.16)	-	(474,324.40)
	50 yrs	2.00%	6/1995	2,458.11	-	-	2,458.11	(1,278.16)	(49.16)	-	(1,327.32)
	50 yrs	2.00%	12/1995	117,602.40	-	-	117,602.40	(59,977.27)	(2,352.05)	-	(62,329.32)
Contributed lines	50 yrs	2.00%	12/1995	594,691.59	Not eligible	-	594,691.59	(303,292.67)	(11,893.83)	-	(315,186.50)
	50 yrs	2.00%	6/1996	326,697.89	-	-	326,697.89	(163,349.00)	(6,533.96)	-	(169,882.96)
	50 yrs	2.00%	12/1996	116,736.55	-	-	116,736.55	(57,200.89)	(2,334.73)	-	(59,535.62)
Contributed lines	50 yrs	2.00%	12/1996	218,325.04	Not eligible	-	218,325.04	(106,979.25)	(4,366.50)	-	(111,345.75)
	50 yrs	2.00%	6/1997	74,942.95	-	-	74,942.95	(35,972.64)	(1,498.86)	-	(37,471.50)

C.I.D.  
#151 & #171 COLLECTION SYSTEM  
11/23/2021

Description	Years	Rate	Month/Yr of Addition	Cost 12/31/2020	Additions	Deletions	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
	50 yrs	2.00%	12/1997	277,341.75	-	-	277,341.75	(130,350.74)	(5,546.84)	-	(135,897.58)
Contributed lines	50 yrs	2.00%	12/1997	151,055.00	Not eligible	-	151,055.00	(70,995.85)	(3,021.10)	-	(74,016.95)
	50 yrs	2.00%	6/1998	765,123.51	-	-	765,123.51	(351,956.81)	(15,302.47)	-	(367,259.28)
	50 yrs	2.00%	12/1998	1,799,536.80	-	-	1,799,536.80	(809,791.65)	(35,990.74)	-	(845,782.39)
Contributed lines	50 yrs	2.00%	12/1998	370,242.00	Not eligible	-	370,242.00	(166,608.89)	(7,404.84)	-	(174,013.73)
	50 yrs	2.00%	6/1999	69,565.21	-	-	69,565.21	(30,608.60)	(1,391.30)	-	(31,999.90)
	50 yrs	2.00%	12/1999	918,920.73	-	-	918,920.73	(395,135.82)	(18,378.41)	-	(413,514.23)
Contributed lines	50 yrs	2.00%	12/1999	348,534.00	Not eligible	-	348,534.00	(149,869.62)	(6,970.68)	-	(156,840.30)
	50 yrs	2.00%	6/2000	257,366.85	-	-	257,366.85	(108,094.14)	(5,147.34)	-	(113,241.48)
	50 yrs	2.00%	12/2000	172,735.55	-	-	172,735.55	(69,094.21)	(3,454.71)	-	(72,548.92)
Contributed lines	50 yrs	2.00%	12/2000	252,271.81	Not eligible	-	252,271.81	(100,908.80)	(5,045.44)	-	(105,954.24)
	50 yrs	2.00%	6/2001	3,972.75	-	-	3,972.75	(1,589.20)	(79.46)	-	(1,668.66)
	50 yrs	2.00%	12/2001	328,228.40	-	-	328,228.40	(128,009.11)	(6,564.57)	-	(134,573.68)
Contributed lines	50 yrs	2.00%	12/2001	265,965.47	Not eligible	-	265,965.47	(103,726.54)	(5,319.31)	-	(109,045.85)
	50 yrs	2.00%	6/2002	72,231.17	-	-	72,231.17	(27,447.78)	(1,444.62)	-	(28,892.40)
	50 yrs	2.00%	12/2002	241,284.42	-	-	241,284.42	(89,275.26)	(4,825.69)	-	(94,100.95)
Contributed lines	50 yrs	2.00%	12/2002	301,341.39	Not eligible	-	301,341.39	(108,482.93)	(6,026.83)	-	(114,509.76)
	50 yrs	2.00%	6/2003	328,792.99	-	-	328,792.99	(118,365.48)	(6,575.86)	-	(124,941.34)
	50 yrs	2.00%	12/2003	28,425.90	-	-	28,425.90	(9,949.10)	(568.52)	-	(10,517.62)
Contributed lines	50 yrs	2.00%	12/2003	400,646.43	Not eligible	-	400,646.43	(140,226.27)	(8,012.93)	-	(148,239.20)
	50 yrs	2.00%	6/2004	37,373.37	-	-	37,373.37	(12,706.99)	(747.47)	-	(13,454.46)
	50 yrs	2.00%	12/2004	467,881.94	-	-	467,881.94	(154,401.06)	(9,357.64)	-	(163,758.70)
Contributed lines	50 yrs	2.00%	12/2004	102,798.99	Not eligible	-	102,798.99	(33,923.67)	(2,055.98)	-	(35,979.65)
	50 yrs	2.00%	6/2005	210,119.00	-	-	210,119.00	(67,238.08)	(4,202.38)	-	(71,440.46)
	50 yrs	2.00%	12/2005	1,055,063.20	-	-	1,055,063.20	(327,069.53)	(21,101.26)	-	(348,170.79)
Contributed lines	50 yrs	2.00%	12/2005	325,023.91	Not eligible	-	325,023.91	(100,757.44)	(6,500.48)	-	(107,257.92)
	50 yrs	2.00%	6/2006	1,003,395.76	-	-	1,003,395.76	(301,018.80)	(20,067.92)	-	(321,086.72)
	50 yrs	2.00%	12/2006	111,288.00	-	-	111,288.00	(32,273.52)	(2,225.76)	-	(34,499.28)
Contributed lines	50 yrs	2.00%	12/2006	-	-	-	-	-	-	-	-
	50 yrs	2.00%	6/2007	272,562.00	-	-	272,562.00	(76,317.36)	(5,451.24)	-	(81,768.60)
	50 yrs	2.00%	12/2007	636,712.79	-	-	636,712.79	(171,912.51)	(12,734.26)	-	(184,646.77)
Installed-service 20	50 yrs	2.00%	12/2007	2,209,733.61	-	-	2,209,733.61	(574,530.71)	(44,194.67)	-	(618,725.38)
Contributed lines	50 yrs	2.00%	12/2007	289,078.10	Not eligible	-	289,078.10	(78,051.06)	(5,781.56)	-	(83,832.62)
	50 yrs	2.00%	6/2008	355,837.48	-	-	355,837.48	(92,517.75)	(7,116.75)	-	(99,634.50)
	50 yrs	2.00%	12/2008	2,851,468.14	-	-	2,851,468.14	(712,867.00)	(57,029.36)	-	(769,896.36)
Contributed lines	50 yrs	2.00%	12/2008	298,034.34	Not eligible	-	298,034.34	(74,508.62)	(5,960.69)	-	(80,469.31)
	50 yrs	2.00%	6/2009	54,841.04	-	-	54,841.04	(13,161.84)	(1,096.82)	-	(14,258.66)
	50 yrs	2.00%	12/2009	263,719.23	-	-	263,719.23	(60,655.37)	(5,274.38)	-	(65,929.75)
Contributed lines	50 yrs	2.00%	12/2009	-	-	-	-	-	-	-	-
	50 yrs	2.00%	6/2010	421,298.03	-	-	421,298.03	(92,685.56)	(8,425.96)	-	(101,111.52)
	50 yrs	2.00%	12/2010	786,697.38	-	-	786,697.38	(165,206.47)	(15,733.95)	-	(180,940.42)
Contributed lines	50 yrs	2.00%	12/2010	-	-	-	-	-	-	-	-
	50 yrs	2.00%	6/2011	36,864.06	-	-	36,864.06	(7,372.80)	(737.28)	-	(8,110.08)
	50 yrs	2.00%	12/2011	17,111.17	-	-	17,111.17	(3,422.20)	(342.22)	-	(3,764.42)

C.I.D.  
#151 & #171 COLLECTION SYSTEM  
11/23/2021

Description	Years	Rate	Month/Yr of Addition	Cost 12/31/2020	Additions	Deletions	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
Contributed lines	50 yrs	2.00%	12/2011	15,423.50	Not eligible	-	15,423.50	(2,930.47)	(308.47)	-	(3,238.94)
	50 yrs	2.00%	6/2012	16,687.23	-	-	16,687.23	(3,003.66)	(333.74)	-	(3,337.40)
	50 yrs	2.00%	12/2012	185,447.28	-	-	185,447.28	(31,526.07)	(3,708.95)	-	(35,235.02)
Contributed lines	50 yrs	2.00%	12/2012	138,233.80	Not eligible	-	138,233.80	(23,499.78)	(2,764.68)	-	(26,264.46)
	50 yrs	2.00%	6/2013	64,579.08	-	-	64,579.08	(10,332.64)	(1,291.58)	-	(11,624.22)
	50 yrs	2.00%	12/2013	109,058.35	-	-	109,058.35	(16,358.77)	(2,181.17)	-	(18,539.94)
Contributed lines	50 yrs	2.00%	12/2013	39,084.05	Not eligible	-	39,084.05	(5,862.60)	(781.68)	-	(6,644.28)
	50 yrs	2.00%	6/2014	43,735.97	-	-	43,735.97	(6,123.04)	(874.72)	-	(6,997.76)
	50 yrs	2.00%	12/2014	133,345.30	-	-	133,345.30	(17,334.91)	(2,666.91)	-	(20,001.82)
Contributed lines	50 yrs	2.00%	12/2014	264,095.83	Not eligible	-	264,095.83	(34,332.48)	(5,281.92)	-	(39,614.40)
	50 yrs	2.00%	6/2015	290,660.92	-	-	290,660.92	(34,879.32)	(5,813.22)	-	(40,692.54)
	50 yrs	2.00%	12/2015	1,056,790.36	-	-	1,056,790.36	(116,246.95)	(21,135.81)	-	(137,382.76)
Contributed lines	50 yrs	2.00%	12/2015	95,745.60	Not eligible	-	95,745.60	(10,532.01)	(1,914.91)	-	(12,446.92)
	50 yrs	2.00%	6/2016	114,274.66	-	-	114,274.66	(11,427.45)	(2,285.49)	-	(13,712.94)
	50 yrs	2.00%	12/2016	1,233,929.26	-	-	1,233,929.26	(111,053.65)	(24,678.59)	-	(135,732.24)
Contributed lines	50 yrs	2.00%	12/2016	97,495.05	Not eligible	-	97,495.05	(8,774.55)	(1,949.90)	-	(10,724.45)
	50 yrs	2.00%	6/2017	756,242.36	-	-	756,242.36	(60,499.40)	(15,124.85)	-	(75,624.25)
	50 yrs	2.00%	12/2017	1,093,862.09	-	-	1,093,862.09	(74,070.34)	(21,877.24)	-	(95,947.58)
Contributed lines	50 yrs	2.00%	12/2017	89,690.00	Not eligible	-	89,690.00	(6,278.30)	(1,793.80)	-	(8,072.10)
	50 yrs	2.00%	6/2018	87,986.41	-	-	87,986.41	(5,279.19)	(1,759.73)	-	(7,038.92)
	50 yrs	2.00%	12/2018	7,283.00	-	-	7,283.00	(364.15)	(145.66)	-	(509.81)
Contributed lines	50 yrs	2.00%	6/2018	35,234.56	Not eligible	-	35,234.56	(2,114.07)	(704.69)	-	(2,818.76)
Contributed lines	50 yrs	2.00%	12/2019	225,680.63	Not eligible	-	225,680.63	(6,770.42)	(4,513.61)	-	(11,284.03)
	50 yrs	2.00%	12/2020	137,829.76	-	-	137,829.76	(1,378.30)	(2,756.60)	-	(4,134.90)
				<b>50,347,239.04</b>	<b>-</b>	<b>-</b>	<b>50,347,239.04</b>	<b>(22,705,257.58)</b>	<b>(886,905.72)</b>	<b>-</b>	<b>(23,592,163.30)</b>

\$45,428,547.95 after  
subtracting contributed  
lines costs

C.I.D.  
**#153 & #173 MURRAY SHOP BUILDING**  
 11/23/2021

General Assets

General :

Description	years	Rate	Month/Yr of Addition	Cost 12/31/2020	Additions	Deletions	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021	
Architectural Services- James R.Child	20 yrs	5.00%	1999	76,914.75	-	-	76,914.75	(76,914.75)	-	-	(76,914.75)	
Geotechnical Study - Delta	20 yrs	5.00%	1999	2,131.50	-	-	2,131.50	(2,131.50)	-	-	(2,131.50)	
Plan Review-Murray City	20 yrs	5.00%	1999	600.00	-	-	600.00	(600.00)	-	-	(600.00)	
Engineering--Neff	20 yrs	5.00%	1999	1,870.00	-	-	1,870.00	(1,870.00)	-	-	(1,870.00)	
Architectural Services-James R. Child	20 yrs	5.00%	2000	29,554.55	-	-	29,554.55	(29,554.55)	-	-	(29,554.55)	
Construction-Pentelon	20 yrs	5.00%	2000	1,678,138.00	-	-	1,678,138.00	(1,678,138.00)	-	-	(1,678,138.00)	
Engineering--Great Basin	20 yrs	5.00%	2000	1,195.00	-	-	1,195.00	(1,195.00)	-	-	(1,195.00)	
Soil Testing--(Western Technologies)	20 yrs	5.00%	2000	6,476.70	-	-	6,476.70	(6,476.70)	-	-	(6,476.70)	
Construction-Pentelon PLACED IN SERVICE FEB 2001	20 yrs	5.00%	2001	40,000.00	-	-	40,000.00	(40,000.00)	-	-	(40,000.00)	
TOTAL				<b><u>1,836,880.50</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,836,880.50</u></b>	<b><u>(1,836,880.50)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(1,836,880.50)</u></b>	-

C.I.D.  
#154 & #174 SANDY OFFICE & SHOP  
11/23/2021

General Assets

General :

Description	Years	Rate	Month/Yr of Addition	Cost 12/31/2020	Addition	Deletion	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
Architect Fee	20 yrs	5.00%	4/1986	2,120.00	-	-	2,120.00	(2,120.00)	-	-	(2,120.00)
Architect Fee	20 yrs	5.00%	12/1989	12,360.00	-	-	12,360.00	(12,360.00)	-	-	(12,360.00)
Architect Fee	20 yrs	5.00%	1991	48,370.00	-	-	48,370.00	(48,370.00)	-	-	(48,370.00)
Architect Fee	20 yrs	5.00%	12/1992	2,714.18	-	-	2,714.18	(2,714.18)	-	-	(2,714.18)
Engineering	20 yrs	5.00%	7/1992	2,665.00	-	-	2,665.00	(2,665.00)	-	-	(2,665.00)
Fees-Sandy City	20 yrs	5.00%	12/1992	3,483.00	-	-	3,483.00	(3,483.00)	-	-	(3,483.00)
Construction	20 yrs	5.00%	12/1993	1,432,006.38	-	-	1,432,006.38	(1,432,006.38)	-	-	(1,432,006.38)
Construction	20 yrs	5.00%	6/1994	289,986.20	-	-	289,986.20	(289,986.20)	-	-	(289,986.20)
Construction	20 yrs	5.00%	12/1994	105,109.42	-	-	105,109.42	(105,109.42)	-	-	(105,109.42)
Construction (Bal.)	20 yrs	5.00%	10/1995	2,692.00	-	-	2,692.00	(2,692.00)	-	-	(2,692.00)
Airconditioning Remodel	20 yrs	5.00%	8/1999	16,470.00	-	-	16,470.00	(16,470.00)	-	-	(16,470.00)
Replace Exterior railings	20 yrs	5.00%	3/2000	12,350.00	-	-	12,350.00	(12,350.00)	-	-	(12,350.00)
Vinyl Fencing	20 yrs	5.00%	7/2000	19,842.00	-	-	19,842.00	(19,842.00)	-	-	(19,842.00)
Carpet in office & shop	20 yrs	5.00%	10/2000	19,189.27	-	-	19,189.27	(19,189.27)	-	-	(19,189.27)
Exhaust System in Shop	20 yrs	5.00%	03/2002	19,518.20	-	-	19,518.20	(18,542.29)	(975.91)	-	(19,518.20)
Entrance/Exit Gate	20 yrs	5.00%	10/2004	58,078.27	-	-	58,078.27	(47,914.52)	(2,903.91)	-	(50,818.43)
Secure Data Room	20 yrs	5.00%	3/2005	21,764.15	-	-	21,764.15	(17,411.36)	(1,088.21)	-	(18,499.57)
Architecture for roof remodel	20 yrs	5.00%	12/2006	3,861.20	-	-	3,861.20	(2,606.31)	(193.06)	-	(2,799.37)
Roof remodel-office-eves	20 yrs	5.00%	9/2007	168,773.84	-	-	168,773.84	(113,922.32)	(8,438.69)	-	(122,361.01)
Doors/locks replaced	20 yrs	5.00%	10/2008	13,234.95	-	-	13,234.95	(8,271.87)	(661.75)	-	(8,933.62)
Roofing-office	20 yrs	5.00%	06/2010	20,070.00	-	-	20,070.00	(11,038.50)	(1,003.50)	-	(12,042.00)
New Roof-shop	20 yrs	5.00%	12/2017	49,990.00	-	-	49,990.00	(8,748.25)	(2,499.50)	-	(11,247.75)
<b>TOTAL</b>				<b>2,324,648.06</b>	<b>-</b>	<b>-</b>	<b>2,324,648.06</b>	<b>(2,197,812.87)</b>	<b>(17,764.53)</b>	<b>-</b>	<b>(2,215,577.40)</b>

C.I.D.  
**#155 & #175 HOLDING TANK-SANDY**  
 11/23/2021

Collection

Collec

Description	Years	Rate	Month/Yr of Addition	Cost 12/31/2020	Additons	Deletions	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
Valve-Control	20 yrs	5.00%	1990	9,188.00	-	-	9,188.00	(9,188.00)	-	-	(9,188.00)
Tank-Gerber	20 yrs	5.00%	6/1991	249,830.52	-	-	249,830.52	(249,830.52)	-	-	(249,830.52)
Sandy City	20 yrs	5.00%	6/1991	4,677.00	-	-	4,677.00	(4,677.00)	-	-	(4,677.00)
Landscape	20 yrs	5.00%	12/1991	21,255.15	-	-	21,255.15	(21,255.15)	-	-	(21,255.15)
Engineering-Neff	20 yrs	5.00%	12/1991	6,258.14	-	-	6,258.14	(6,258.14)	-	-	(6,258.14)
Landscaping	20 yrs	5.00%	6/1992	11,014.50	-	-	11,014.50	(11,014.50)	-	-	(11,014.50)
Relocate site power	20 yrs	5.00%	8/1992	9,735.00	-	-	9,735.00	(9,735.00)	-	-	(9,735.00)
Tank-Gerber	20 yrs	5.00%	7/1992	14,763.98	-	-	14,763.98	(14,763.98)	-	-	(14,763.98)
Engineering-remodel	20 yrs	5.00%	11/1994	54,324.38	-	-	54,324.38	(54,324.38)	-	-	(54,324.38)
Engineering - JHC	20 yrs	5.00%	1995	77,402.13	-	-	77,402.13	(77,402.13)	-	-	(77,402.13)
Construc. remodl-Am. Pac	20 yrs	5.00%	1995	129,606.30	-	-	129,606.30	(129,606.30)	-	-	(129,606.30)
Advertising Bid	20 yrs	5.00%	1995	792.12	-	-	792.12	(792.12)	-	-	(792.12)
Sampling-Cons. Engineer	20 yrs	5.00%	1995	754.00	-	-	754.00	(754.00)	-	-	(754.00)
Engineering-JHC,C5	20 yrs	5.00%	1996	85,072.08	-	-	85,072.08	(85,072.08)	-	-	(85,072.08)
Construc. remodl-Am. Pac (Wit	20 yrs	5.00%	1996	144,597.69	-	-	144,597.69	(144,597.69)	-	-	(144,597.69)
Install Conduit-G & G	20 yrs	5.00%	1996	1,974.04	-	-	1,974.04	(1,974.04)	-	-	(1,974.04)
Engineering-JHC	20 yrs	5.00%	2,3,8,9/97	24,029.50	-	-	24,029.50	(24,029.50)	-	-	(24,029.50)
Fencing	20 yrs	5.00%	8/97	1,860.00	-	-	1,860.00	(1,860.00)	-	-	(1,860.00)
Engineering-JHC	20 yrs	5.00%	12/98	26,393.29	-	-	26,393.29	(26,393.29)	-	-	(26,393.29)
Fencing	20 yrs	5.00%	12/06	1,800.00	-	-	1,800.00	(1,305.00)	(90.00)	-	(1,395.00)
<b>TOTAL</b>				<b>875,327.82</b>	<b>-</b>	<b>-</b>	<b>875,327.82</b>	<b>(874,832.82)</b>	<b>(90.00)</b>	<b>-</b>	<b>(874,922.82)</b>



C.I.D.  
**#157 & #177 PUMPING STATION & IMPROVEMENTS**  
 11/23/2021

Collection

Description	Years	Rate	Month/Yr of Addition	Cost 12/31/2020	Additions	Deletions	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021	
Various	33 yrs	3.00%	1959	3,783.42	-	-	3,783.42	(3,783.42)	-	-	(3,783.42)	
Lift Station (Dakota Pump) 13th Eas	33 yrs	3.00%	1984	19,335.00	-	-	19,335.00	(19,335.00)	-	-	(19,335.00)	
Lift Station (Skyline Elec)	33 yrs	3.00%	1984	3,733.65	-	-	3,733.65	(3,733.65)	-	-	(3,733.65)	
Dimple Dell Lift Station	33 yrs	3.00%	1985	14,241.35	-	-	14,241.35	(14,241.35)	-	-	(14,241.35)	
Dimple Dell Lift Station	33 yrs	3.00%	6/1986	666.89	-	-	666.89	(666.89)	-	-	(666.89)	
Dimple Dell Lift Station	33 yrs	3.00%	12/1986	12,880.31	-	-	12,880.31	(12,880.31)	-	-	(12,880.31)	
Dimple Dell Lift Station	33 yrs	3.00%	6/1987	3,539.33	-	-	3,539.33	(3,539.33)	-	-	(3,539.33)	
Door-1300 Lift Station	33 yrs	3.00%	7/1988	993.48	-	-	993.48	(968.50)	(24.98)	-	(993.48)	
WW Steed 1300 E. moving	33 yrs	3.00%	11/1988	3,198.00	-	-	3,198.00	(3,118.05)	(79.95)	-	(3,198.00)	
Moved 1300 E pump station	33 yrs	3.00%	12/1988	1,501.80	-	-	1,501.80	(1,464.13)	(37.67)	-	(1,501.80)	
Relief Valve installed	33 yrs	3.00%	1/1989	390.01	-	-	390.01	(374.40)	(11.70)	-	(386.10)	
Dimple Dell-Remodel	33 yrs	3.00%	4/2001	36,039.17	-	-	36,039.17	(21,623.60)	(1,081.18)	-	(22,704.78)	
Pumps Dimple Dell Lift Station	6 yrs	16.70%	7/2017	13,630.91	Not eligible		13,630.91	(9,105.44)	(2,276.36)	-	(11,381.80)	
Dimple Dell Lift Station-4'x4' cover	33 yrs	3.00%	9/2017	4,498.00	-	-	4,498.00	(677.43)	(134.94)	-	(812.37)	
TOTAL				118,431.32	-	-	118,431.32	-	(95,511.50)	(3,646.78)	(99,158.28)	-

CID  
#162 & #182 VEHICLES      Not eligible  
11/23/2021

Unit #	Description	VIN/Serial	Years	Rate	Month/Yr of	Cost	Additions	Deletions	Cost	Accumulated	Depreciation	Retired or	Accumulated	
					Addition	12/31/2020			11/23/2021	Depreciation	Expense	Sold Asset	Depreciation	
										12/31/2020			11/23/2021	
57	2003 Dump Truck with bed.	2FZHAZCG63AL64979	4 yrs	25.00%	12/2002	87,534.00	-	-	87,534.00	(87,534.00)	-	-	(87,534.00)	
69	2014 Freighliner Model CA113DC (for Water Truck Trac	3AKJGBDV1ESFK9237	4 yrs	25.00%	2/2013	109,834.00	-	(109,834.00)	-	(109,834.00)	-	109,834.00	-	
68	2013 Polar Semi Trailer (Water Tanker)	1PMS1362XD1042431	4 yrs	25.00%	5/2013	76,680.00	-	(20,579.66)	56,100.34	(76,680.00)	-	20,579.66	(56,100.34)	
70	2014-InternationalCab & Chassis/ MH Service Truck	3HAJTSKL2EL773122	4 yrs	25.00%	8/2015	44,200.00	-	-	44,200.00	(44,200.00)	-	-	(44,200.00)	
70	Omaha Std 16-108 Service Body- Transferred to #70		4 yrs	25.00%	4/2007	39,825.00	-	-	39,825.00	(39,825.00)	-	-	(39,825.00)	
71	2014-InternationalCab & Chassis/ MH Service Truck	3HAJTSKL4EL773123	4 yrs	25.00%	8/2015	44,200.00	-	-	44,200.00	(44,200.00)	-	-	(44,200.00)	
71	Omaha Std 16-108 Service Body Transferred to #71-#9		4 yrs	25.00%	4/2007	39,825.00	-	-	39,825.00	(39,825.00)	-	-	(39,825.00)	
72	2016 Freightliner Cab & Chassis Modl#114D(Flusher Cc	1FVHG3DVXGHHB6442	4 yrs	25.00%	3/2016	109,814.00	-	(109,814.00)	-	(109,814.00)	-	109,814.00	-	
72	VAC-CON Equip added to Freightliner unit #72	SN:09157305	4 yrs	25.00%	3/2016	334,011.50	-	(334,011.50)	-	(334,011.50)	-	334,011.50	-	
74	2016 Chev Silverado Pickup	3GCUKNEC3GG319474	4 yrs	25.00%	5/2016	30,750.15	-	(30,750.15)	-	(30,750.15)	-	30,750.15	-	
75	2014 International 4300 M7 Dump Truck (MA065)	3HAJTSKL5EL773129	4 yrs	25.00%	5/2016	70,000.00	-	-	70,000.00	(70,000.00)	-	-	(70,000.00)	
76	2014 International 4300 M7 Dump Truck (MA065)	3HAJTSKL3EL773128	4 yrs	25.00%	5/2016	70,000.00	-	-	70,000.00	(70,000.00)	-	-	(70,000.00)	
81	2017 Chev Silverado Pickup (Lonn's - replacing 27)	3GCUKNEC8HG217248	4 yrs	25.00%	11/2016	31,150.95	-	-	31,150.95	(31,150.95)	-	-	(31,150.95)	
82	2017 Chev Silverado Pickup (replacing 29)	3GCUKNEC0HG217230	4 yrs	25.00%	11/2016	31,150.95	-	(31,150.95)	-	(31,150.95)	-	31,150.95	-	
77	2017 Ford Econo Cutaway (Chassis for TV van)	1FDXE4FS3HDC00080	4 yrs	25.00%	12/2016	25,910.54	-	-	25,910.54	(25,910.54)	-	-	(25,910.54)	
77	TV Van Spartan Cargo Box		4 yrs	25.00%	12/2016	8,000.00	-	-	8,000.00	(8,000.00)	-	-	(8,000.00)	
77	Subsite/RST Camera System (Camera, Data Logger, Cc	TRNS0077	4 yrs	25.00%	7/2019	79,032.58	-	-	79,032.58	(29,637.22)	(19,758.15)	-	(49,395.37)	
83	2017-Chev cargo van (traded unit 7 to Alan)	1GBOGRFGOH1125031	4 yrs	25.00%	4/2017	29,000.00	-	-	29,000.00	(29,000.00)	-	-	(29,000.00)	
84	2018 Mack GU713 Chassis for Flusher	1M2AX09C9JM039222	4 yrs	25.00%	8/2017	118,840.34	-	-	118,840.34	(103,985.31)	(14,855.03)	-	(118,840.34)	
84	VAC-CON V311LHAEG-P/1500 added to Mack Chassis	06177895	4 yrs	25.00%	8/2017	328,019.00	-	-	328,019.00	(287,016.63)	(41,002.37)	-	(328,019.00)	
85	2017 Chev Silverado 3500HD Plow Truck	1GC3KYCG2HZ258137	4 yrs	25.00%	10/2017	29,375.00	-	-	29,375.00	(25,703.13)	(3,671.87)	-	(29,375.00)	
85	Plow attachment for 2017 Chev Silverado 3500 HD	MSC18092	4 yrs	25.00%	11/2017	6,505.00	-	-	6,505.00	(5,691.88)	(813.12)	-	(6,505.00)	
86	2017 Chev Silverado 1500 Pickup Crew Cab (short bed)	3GCUKREC5HG464086	4 yrs	25.00%	10/2017	31,715.00	-	-	31,715.00	(27,750.63)	(3,964.37)	-	(31,715.00)	
87	2018 Chev Silverado 1500 Pickup Crew Cab (long bed)	1GCUKREC5JF159288	4 yrs	25.00%	11/2017	31,919.00	-	-	31,919.00	(27,929.13)	(3,989.87)	-	(31,919.00)	
88	2018 Chev Silverado 1500 Pickup Crew Cab (long bed)	1GCUKREC5JF159792	4 yrs	25.00%	11/2017	31,919.00	-	(31,919.00)	-	(27,929.13)	(3,989.87)	31,919.00	-	
89	2019 Mack GR64F Chassis for Flusher	1M2GR4GC4KM004748	4 yrs	25.00%	7/2018	121,000.00	-	-	121,000.00	(75,625.00)	(30,250.00)	-	(105,875.00)	
89	VAC-CON V311LHAEG-P/1500 s/n 07188251 on unit 89	07188251	4 yrs	25.00%	11/2018	328,019.00	-	-	328,019.00	(205,011.88)	(82,004.75)	-	(287,016.63)	
91	2019 Chev Silverado 1500 Pickup Crew Cab (long bed)	1GCUYDED6KZ304719	4 yrs	25.00%	4/2019	35,870.00	-	-	35,870.00	(17,935.00)	(8,967.50)	-	(26,902.50)	
92	2020 Chev Silverado 1500 Pickup Crew Cab (long bed)	1GCUYDED1LZ111086	4 yrs	25.00%	9/2019	36,735.00	-	-	36,735.00	(13,775.63)	(9,183.75)	-	(22,959.38)	
94	2019 Ford E450 Chassis and Box for TV van	1FDXE4FSOKDC34016	4 yrs	25.00%	10/2019	40,850.33	-	-	40,850.33	(15,318.87)	(10,212.58)	-	(25,531.45)	
94	Subsite/RST Camera System (Camera, Data Logger, Cc	TRNS0079	4 yrs	25.00%	9/2019	79,452.58	-	-	79,452.58	(29,794.72)	(19,863.15)	-	(49,657.87)	
95	2020 Chev Silv 1500 Pickup Crew Diesel (short bed) ck1	3GCUYDET5LG246661	4 yrs	25.00%	2/2020	38,204.50	-	-	38,204.50	(9,551.13)	(9,551.13)	-	(19,102.26)	
96	2020 Chev Silv 1500 Pickup Crew Diesel (short bed) ck1	3GCUYDET2LG248920	4 yrs	25.00%	2/2020	38,204.50	-	-	38,204.50	(9,551.13)	(9,551.13)	-	(19,102.26)	
97	2020 Chev Silv 1500 Pickup Crew Diesel (short bed) ck1	3GCUYDET9LG245982	4 yrs	25.00%	2/2020	38,204.50	-	-	38,204.50	(9,551.13)	(9,551.13)	-	(19,102.26)	
F99	2022 Mack GR64F Chassis for Flusher	1M2GR4GC3NM027667	4 yrs	25.00%	7/2021	-	110,854.02	-	110,854.02	-	(13,856.75)	-	(13,856.75)	
F99	VAC-CON VTA311EN/1500L s/n 06219127 on unit 99	06219127	4 yrs	25.00%	7/2021	-	343,648.00	-	343,648.00	-	(42,956.00)	-	(42,956.00)	
W98	2022 Mack AN64T Tractor for Water Truck (replaces uni	1M1AN4GY1NM026423	4 yrs	25.00%	7/2021	-	113,202.50	-	113,202.50	-	(14,150.31)	-	(14,150.31)	
68	2021 Existing Polar Trailer Rehab and Length Reduction		4 yrs	25.00%	8/2021	-	20,579.66	-	20,579.66	-	(2,572.46)	-	(2,572.46)	
P1	2021 Ford F150 Supercrew	1FTFW1E17MFB64042	4 yrs	25.00%	9/2021	-	37,978.00	-	37,978.00	-	(4,747.25)	-	(4,747.25)	
P2	2021 Ford F150 Supercrew	1FTFW1E15MFB64041	4 yrs	25.00%	9/2021	-	37,978.00	-	37,978.00	-	(4,747.25)	-	(4,747.25)	
TOTAL						2,595,751.42	664,240.18	(668,059.26)	2,591,932.34	-	(2,103,643.64)	(364,209.79)	668,059.26	(1,799,794.17)



C.I.D.  
#163 & 183 -- FURNITURE & FIXTURES  
11/23/2021

Not eligible

Description	Years	Rate	Month/Yr of Addition	Cost 12/31/2020	Additions	Deletions	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021	
Exec. U-shapped Desk	10 yrs	10.00%	3/1986	1,281.00	-	-	1,281.00	(1,281.00)	-	-	(1,281.00)	
Lateral File Cabinet	10 yrs	10.00%	5/1986	389.25	-	-	389.25	(389.25)	-	-	(389.25)	
Cabinet-shop	10 yrs	10.00%	12/1986	630.00	-	-	630.00	(630.00)	-	-	(630.00)	
Desk & Bridge (Gen. Manager) (36x68)	10 yrs	10.00%	9/1993	1,535.00	-	-	1,535.00	(1,535.00)	-	-	(1,535.00)	
3-Credenzas (24x62)	10 yrs	10.00%	9/1993	4,284.00	-	-	4,284.00	(4,284.00)	-	-	(4,284.00)	
2-Desks with bridge (36x68)	10 yrs	10.00%	9/1993	3,366.00	-	-	3,366.00	(3,366.00)	-	-	(3,366.00)	
Sec Desk with return (30x68)	10 yrs	10.00%	9/1993	1,938.00	-	-	1,938.00	(1,938.00)	-	-	(1,938.00)	
Sec. Desk U shape	10 yrs	10.00%	9/1993	2,537.00	-	-	2,537.00	(2,537.00)	-	-	(2,537.00)	
Conference Table (144x48)	10 yrs	10.00%	11/1993	2,460.50	-	-	2,460.50	(2,460.50)	-	-	(2,460.50)	
Recept. Desk & Partition	10 yrs	10.00%	11/1993	4,115.70	-	-	4,115.70	(4,115.70)	-	-	(4,115.70)	
Toshiba Wall Mntd Air Cond	10 yrs	10.00%	6/1996	2,150.00	-	-	2,150.00	(2,150.00)	-	-	(2,150.00)	
Modular U Shaped Oak Desk (Brent's :)	10 yrs	10.00%	12/00	1,711.00	-	-	1,711.00	(1,711.00)	-	-	(1,711.00)	
Modular Desk Work Surfaces (Shop of	10 yrs	10.00%	12/00	2,004.00	-	-	2,004.00	(2,004.00)	-	-	(2,004.00)	
TOTAL				<b>28,401.45</b>	-	-	<b>28,401.45</b>	(28,401.45)	-	-	<b>(28,401.45)</b>	-

C.I.D.  
**#164 & #184 OFFICE EQUIPMENT**      **Not eligible**  
11/23/2021

Description	Years	Rate	Month/Yr of Addition	Cost 12/31/2020	Additions	Deletions	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
Scribber Letter Machine	6 yrs	16.70%	12/1988	990.00	-	-	990.00	(990.00)	-	-	(990.00)
DMJM Mapping (Placed in service 4/1997)	6 yrs	16.70%	1989/1996	87,637.26	-	-	87,637.26	(87,637.26)	-	-	(87,637.26)
2-Refridgerators-GE Profile	6 yrs	16.70%	3/1994	2,564.00	-	-	2,564.00	(2,564.00)	-	-	(2,564.00)
Cable Plant (installation)	6 yrs	16.70%	10/1996	2,150.00	-	-	2,150.00	(2,150.00)	-	-	(2,150.00)
SWMM Engineering Software	6 yrs	16.70%	3/31/97	4,995.00	-	-	4,995.00	(4,995.00)	-	-	(4,995.00)
Router for internet	6 yrs	16.70%	5/31/98	5,535.53	-	-	5,535.53	(5,535.53)	-	-	(5,535.53)
Autocad Station Software (DLT)	6 yrs	16.70%	07/31/00	3,452.90	-	-	3,452.90	(3,452.90)	-	-	(3,452.90)
Copy Machine - Sharp AR-337	6 yrs	16.70%	02/20/01	6,465.00	-	-	6,465.00	(6,465.00)	-	-	(6,465.00)
Mapguide R5 Server-Software	6 yrs	16.70%	03/13/01	4,990.00	-	-	4,990.00	(4,990.00)	-	-	(4,990.00)
UPS- 4 hour for phone system	6 yrs	16.70%	06/15/01	1,175.00	-	-	1,175.00	(1,175.00)	-	-	(1,175.00)
Mapguide Software Upgrade to 6.0	6 yrs	16.70%	07/31/02	1,320.00	-	-	1,320.00	(1,320.00)	-	-	(1,320.00)
Scanner-Contex Chameleon 36" Basic	6 yrs	16.70%	02/28/03	6,875.00	-	-	6,875.00	(6,875.00)	-	-	(6,875.00)
Caselle-Pay on line and credit card modules (DISCA	6 yrs	16.70%	11/22/05	2,250.00	-	-	2,250.00	(2,250.00)	-	-	(2,250.00)
PC-Software & More 160 GB (Chris' office)	6 yrs	16.70%	12/2006	1,065.00	-	-	1,065.00	(1,065.00)	-	-	(1,065.00)
Mitsubishi Projector	6 yrs	16.70%	10/2006	3,104.00	-	-	3,104.00	(3,104.00)	-	-	(3,104.00)
DELL-Laptop Computer (Latitude D620)	6 yrs	16.70%	02/2007	1,530.30	-	-	1,530.30	(1,530.30)	-	-	(1,530.30)
HP Designjet 4000 printer (plotter)	6 yrs	16.70%	07/2007	8,707.21	-	-	8,707.21	(8,707.21)	-	-	(8,707.21)
Panasonic KXTDA 100 Phone System with 16 -KXT	6 yrs	16.70%	06/2011	7,577.00	-	-	7,577.00	(7,577.00)	-	-	(7,577.00)
Dell Application Server P R510	6 yrs	16.70%	02/2012	5,534.54	-	-	5,534.54	(5,534.54)	-	-	(5,534.54)
Sharp MX-3140N MFP Color Printer	6 yrs	16.70%	06/2013	5,894.00	-	-	5,894.00	(5,894.00)	-	-	(5,894.00)
Dell PowerEdge R540 Server	6 yrs	16.70%	6/28/2019	9,850.18	-	-	9,850.18	(3,289.96)	(1,644.98)	-	(4,934.94)
POSM Pro TV Software	6 yrs	16.70%	8/14/2019	15,600.00	-	-	15,600.00	(3,905.20)	(2,605.20)	-	(6,510.40)
Dell PowerEdge R540 Server	6 yrs	16.70%	10/24/2019	6,524.60	-	-	6,524.60	(1,633.33)	(1,089.61)	-	(2,722.94)
QNAP TS-1283XU-RP Server with 10 12TB Cards	6 yrs	16.70%	3/3/2020	8,071.93	-	-	8,071.93	(1,348.01)	(1,348.01)	-	(2,696.02)
Sandy Office Security System and Cameras (Harris)	6 yrs	16.70%	9/18/2020	26,269.41	-	-	26,269.41	(2,193.50)	(4,386.99)	-	(6,580.49)
Murray Shop Security System	6 yrs	16.70%	9/18/2020	18,960.63	-	-	18,960.63	(1,583.22)	(3,166.43)	-	(4,749.65)
<b>TOTAL</b>				<b>249,088.49</b>	<b>-</b>	<b>-</b>	<b>249,088.49</b>	<b>(177,764.95)</b>	<b>(14,241.22)</b>	<b>-</b>	<b>(192,006.17)</b>

C.I.D.  
**#165 & #185 EQUIPMENT--SANDY HOLDING TANK EQUIPMENT**  
 11/23/2021

Not eligible

Description	Years	Rate	Month/Yr of Addition	Cost 12/31/2020	Additions	Deletions	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
Engineering	6 yrs	16.70%	1990	22,349.00	-	-	22,349.00	(22,349.00)	-	-	(22,349.00)
Flume-Palmer Bowl	6 yrs	16.70%	12/1992	1,295.00	-	-	1,295.00	(1,295.00)	-	-	(1,295.00)
Vapex Omega 1500 Odor Control Systm	6 yrs	16.70%	03/2015	91,080.00	-	-	91,080.00	(91,080.00)	-	-	(91,080.00)
TOTAL				<b>114,724.00</b>	<b>-</b>	<b>-</b>	<b>114,724.00</b>	<b>(114,724.00)</b>	<b>-</b>	<b>-</b>	<b>(114,724.00)</b>

C.I.D.  
**#167 & #187 PUMPING STATION EQUIPMENT**  
 11/23/2021

Not eligible

Description	Years	Rate	Month/Yr of Addition	Cost 12/31/2020	Additions	Deletions	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
Muffin Monster-13th East	6 yrs	16.70%	12/1996	8,082.93	-	(8,082.93)	-	(8,082.93)	-	8,082.93	-
Muffin Monster-13th East	6 yrs	16.70%	1/1997	1,278.23	-	(1,278.23)	-	(1,278.23)	-	1,278.23	-
Control Panel-13th East	6 yrs	16.70%	3/98	2,762.90	-	-	2,762.90	(2,762.90)	-	-	(2,762.90)
Flow Sensors-Erekson	6 yrs	16.70%	4/99	3,220.00	-	-	3,220.00	(3,220.00)	-	-	(3,220.00)
Automatic Phone Dialer	6 yrs	16.70%	6/99	3,469.00	-	-	3,469.00	(3,469.00)	-	-	(3,469.00)
Install Transfer Switch -Erekson	6 yrs	16.70%	8/99	4,744.90	-	-	4,744.90	(4,744.90)	-	-	(4,744.90)
Roots Bare Blower-13th East	6 yrs	16.70%	6/2001	1,136.17	-	-	1,136.17	(1,136.17)	-	-	(1,136.17)
Phone conduit install-Erekson	6 yrs	16.70%	9/2004	1,000.00	-	-	1,000.00	(1,000.00)	-	-	(1,000.00)
Replaced Pumps-remodel 1300 E.	6 yrs	16.70%	5/2005	49,940.80	-	-	49,940.80	(49,940.80)	-	-	(49,940.80)
2 Pumps (Erekson)	6 yrs	16.70%	07/2012	10,436.00	-	-	10,436.00	(10,436.00)	-	-	(10,436.00)
Erekson-Flygt Duplex Pump Control F	6 yrs	16.70%	07/2012	8,019.00	-	-	8,019.00	(8,019.00)	-	-	(8,019.00)
Erekson-Installation of pumps	6 yrs	16.70%	12/2012	10,268.00	-	-	10,268.00	(10,268.00)	-	-	(10,268.00)
Pump-1300 E.	6 yrs	16.70%	10/2014	14,887.00	-	-	14,887.00	(14,887.00)	-	-	(14,887.00)
Dimple Dell Control Equip and Housir	6 yrs	16.70%	8/24/2018	88,967.00	-	-	88,967.00	(37,128.90)	(14,857.49)	-	(51,986.39)
SCADA Monitoring System	6 yrs	16.70%	12/27/2019	49,946.41	-	-	49,946.41	(12,503.25)	(8,341.05)	-	(20,844.30)
SCADA Control System	6 yrs	16.70%	2/21/2020	17,906.35	-	-	17,906.35	(2,990.36)	(2,990.36)	-	(5,980.72)
<b>TOTAL</b>				<b><u>276,064.69</u></b>	<b><u>-</u></b>	<b><u>(9,361.16)</u></b>	<b><u>266,703.53</u></b>	<b><u>#####</u></b>	<b><u>(26,188.90)</u></b>	<b><u>9,361.16</u></b>	<b><u>#####</u></b>

C.I.D.  
**#168 & #188 - OTHER EQUIPMENT**      **Not eligible**  
11/23/2021

Description	Life (years)	Rate	Month/Yr of Addition	Cost 12/31/2020	Addition	Deletion	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
131 #131-Utility Trailer-( white, 10 ft. at plant)	10 yrs	10.00%	4/1986	800.00	-	-	800.00	(800.00)	-	-	(800.00)
144 #144 Asphalt Machine	10 yrs	10.00%	4/1986	21,910.00	-	-	21,910.00	(21,910.00)	-	-	(21,910.00)
2-Flo-tote model 260K (#188 & 189)	6 yrs	16.70%	2/1990	10,250.00	-	-	10,250.00	(10,250.00)	-	-	(10,250.00)
195 #195--Honda 5EG5000X generator	6 yrs	16.70%	2/1992	1,650.00	-	-	1,650.00	(1,650.00)	-	-	(1,650.00)
201 #201--Hose Crimper	6 yrs	16.70%	11/1992	4,089.22	-	-	4,089.22	(4,089.22)	-	-	(4,089.22)
111A Concrete Mixer - 85cm	6 yrs	16.70%	1/1993	2,257.00	-	-	2,257.00	(2,257.00)	-	-	(2,257.00)
111B Big Tex '94 trailer-16 foot #354467	6 yrs	16.70%	7/94	2,414.00	-	-	2,414.00	(2,414.00)	-	-	(2,414.00)
106 Big Tex '94 trailer-14 foot #E54475	6 yrs	16.70%	7/94	1,749.00	-	-	1,749.00	(1,749.00)	-	-	(1,749.00)
203 #203 McElroy Fusion Machine	6 yrs	16.70%	10/94	4,273.29	-	-	4,273.29	(4,273.29)	-	-	(4,273.29)
Universal Gym	6 yrs	16.70%	1/1995	1,500.00	-	-	1,500.00	(1,500.00)	-	-	(1,500.00)
Universal Gym	6 yrs	16.70%	1/1995	2,600.00	-	-	2,600.00	(2,600.00)	-	-	(2,600.00)
147 #147-1988 Asphalt Recycler Serial #30080	6 yrs	16.70%	9/95	12,995.00	-	-	12,995.00	(12,995.00)	-	-	(12,995.00)
105 Automatic Floor Scrubber Es2000	6 yrs	16.70%	2/96	2,297.00	-	-	2,297.00	(2,297.00)	-	-	(2,297.00)
Vibromax Compactor	6 yrs	16.70%	2/96	1,571.00	-	-	1,571.00	(1,571.00)	-	-	(1,571.00)
Sullair Paving Breaker-Jack Hammer	6 yrs	16.70%	4/96	1,150.00	-	-	1,150.00	(1,150.00)	-	-	(1,150.00)
Skyjack Lift - 20'	6 yrs	16.70%	3/97	4,650.00	-	-	4,650.00	(4,650.00)	-	-	(4,650.00)
Level with Tripod	6 yrs	16.70%	5/98	1,849.60	-	-	1,849.60	(1,849.60)	-	-	(1,849.60)
2 Mainline Bypass Plugs	6 yrs	16.70%	12/98	2,493.00	-	-	2,493.00	(2,493.00)	-	-	(2,493.00)
Jack Hammer-Thor 60 lb.	6 yrs	16.70%	12/98	1,175.00	-	-	1,175.00	(1,175.00)	-	-	(1,175.00)
38 #38 -1999 Honda TRX4505-ATV (vin#478TE229XX400476)	6 yrs	16.70%	3/99	5,497.00	-	-	5,497.00	(5,497.00)	-	-	(5,497.00)
Ice Maker Machine	6 yrs	16.70%	6/99	2,059.47	-	-	2,059.47	(2,059.47)	-	-	(2,059.47)
150 #150 - Arrow Board-Trailer Mounted	6 yrs	16.70%	8/00	3,999.00	-	-	3,999.00	(3,999.00)	-	-	(3,999.00)
153 Acme Dynamics 6" Bypass Pump	6 yrs	16.70%	9/00	34,785.88	-	-	34,785.88	(34,785.88)	-	-	(34,785.88)
178 Universal Fusion Machine	6 yrs	16.70%	11/00	3,500.00	-	-	3,500.00	(3,500.00)	-	-	(3,500.00)
151 Tilt Deck Trailer (model PTTDM2) (#1T9PT3420Y1473030)	6 yrs	16.70%	12/00	15,515.00	-	-	15,515.00	(15,515.00)	-	-	(15,515.00)
155 Arrow Board-Trailer Mounted	6 yrs	16.70%	12/00	3,999.00	-	-	3,999.00	(3,999.00)	-	-	(3,999.00)
6-Columns Stertil-Koni Lifts (ST1072)	6 yrs	16.70%	12/00	52,000.00	-	-	52,000.00	(52,000.00)	-	-	(52,000.00)
242 Flo-Dar Meter	6 yrs	16.70%	3/01	7,310.19	-	-	7,310.19	(7,310.19)	-	-	(7,310.19)
6" Blue Flat Pumphose	6 yrs	16.70%	08/01	2,751.00	-	-	2,751.00	(2,751.00)	-	-	(2,751.00)
244 #244- 6" Sewage Pump-Silent Knight	6 yrs	16.70%	10/01	31,499.50	-	-	31,499.50	(31,499.50)	-	-	(31,499.50)
243 #243-Asphalt Recycler-Wylie Model 50R	6 yrs	16.70%	01/02	14,600.00	-	-	14,600.00	(14,600.00)	-	-	(14,600.00)
Wire Feed Welding Machine-Millermatic	6 yrs	16.70%	1/02	1,548.50	-	-	1,548.50	(1,548.50)	-	-	(1,548.50)
246 #246--Bomag Compactor (BP10-36-2)	6 yrs	16.70%	05/02	1,435.00	-	-	1,435.00	(1,435.00)	-	-	(1,435.00)
DVD-TV Van Upgrade-compressor	6 yrs	16.70%	6/02	10,175.00	-	-	10,175.00	(10,175.00)	-	-	(10,175.00)
Radio Communication System (UCS) (Still have 3, each car	6 yrs	16.70%	10/02	10,582.00	-	-	10,582.00	(10,582.00)	-	-	(10,582.00)
Cutoff saw- 14" CutQuik Stihl 6.4 hp	6 yrs	16.70%	10/02	1,075.00	-	-	1,075.00	(1,075.00)	-	-	(1,075.00)
Shelving	6 yrs	16.70%	2/03	1,764.00	-	-	1,764.00	(1,764.00)	-	-	(1,764.00)
10" Tap Cutter	6 yrs	16.70%	9/30	1,466.85	-	-	1,466.85	(1,466.85)	-	-	(1,466.85)
12 " Tap Cutter	6 yrs	16.70%	10/03	3,130.42	-	-	3,130.42	(3,130.42)	-	-	(3,130.42)
2- OdaLog H2S Detection Monitors with software	6 yrs	16.70%	11/03	3,305.57	-	-	3,305.57	(3,305.57)	-	-	(3,305.57)
44-inch Brush Trail Cutter (mower)	6 yrs	16.70%	04/04	1,816.99	-	-	1,816.99	(1,816.99)	-	-	(1,816.99)
8" Tap Cutter for RCS	6 yrs	16.70%	04/04	1,529.60	-	-	1,529.60	(1,529.60)	-	-	(1,529.60)
TSCe Data Collector-Color (GPS)	6 yrs	16.70%	06/04	4,909.00	-	-	4,909.00	(4,909.00)	-	-	(4,909.00)
Car Wash-New (Replacement)	6 yrs	16.70%	11/04	13,420.00	-	-	13,420.00	(13,420.00)	-	-	(13,420.00)
KEG 8 Jet Floor Cleaner	6 yrs	16.70%	11/04	2,205.25	-	-	2,205.25	(2,205.25)	-	-	(2,205.25)
8" Tap Cutter for RCS with skids	6 yrs	16.70%	11/04	1,765.90	-	-	1,765.90	(1,765.90)	-	-	(1,765.90)
Super Root Cutter-150 KEG	6 yrs	16.70%	12/04	3,851.22	-	-	3,851.22	(3,851.22)	-	-	(3,851.22)

C.I.D.  
**#168 & #188 - OTHER EQUIPMENT**  
 11/23/2021

Not eligible

Description	Life (years)	Rate	Month/Yr of Addition	Cost 12/31/2020	Addition	Deletion	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
Rotating chain scraper nozzle 3/4"	6 yrs	16.70%	12/04	1,171.00	-	-	1,171.00	(1,171.00)	-	-	(1,171.00)
Heavy Duty Manhole Magnet	6 yrs	16.70%	12/04	1,170.45	-	-	1,170.45	(1,170.45)	-	-	(1,170.45)
Scissor Lift-for tv van	6 yrs	16.70%	06/05	4,269.01	-	-	4,269.01	(4,269.01)	-	-	(4,269.01)
Rotating Chain Scraper/Cutter	6 yrs	16.70%	05/06	1,251.96	-	-	1,251.96	(1,251.96)	-	-	(1,251.96)
AED Plus Defibrillator	6 yrs	16.70%	6/06	1,550.00	-	-	1,550.00	(1,550.00)	-	-	(1,550.00)
Trimble R8 GPS-GNSS Rover	6 yrs	16.70%	4/08	22,333.50	-	-	22,333.50	(22,333.50)	-	-	(22,333.50)
128 Paint Sprayer-GH833	6 yrs	16.70%	4/10	6,716.93	-	-	6,716.93	(6,716.93)	-	-	(6,716.93)
4" Push Camera System Pearpoint P342 s/n 3225-31-635	6 yrs	16.70%	10/13	11,187.90	-	-	11,187.90	(11,187.90)	-	-	(11,187.90)
Trimble netr9 Station with Antenna	6 yrs	16.70%	3/15	14,400.00	-	-	14,400.00	(14,400.00)	-	-	(14,400.00)
260 Generator-35TREOZT4 (s/n 5Gm32FG46)	6 yrs	16.70%	11/15	28,282.50	-	-	28,282.50	(25,977.49)	(2,305.01)	-	(28,282.50)
261 Generator-35TREOZT4 (s/n 5GM32FG4T)	6 yrs	16.70%	11/15	28,282.50	-	-	28,282.50	(25,977.49)	(2,305.01)	-	(28,282.50)
Straight Line Camera (SLCZ8 082493-03)	6 yrs	16.70%	1/16	5,025.00	-	-	5,025.00	(4,195.90)	(829.10)	-	(5,025.00)
262 Forklift Nissan-MP1F2A25LV (s/n P1F2-9H20143)	6 yrs	16.70%	3/16	20,500.00	-	-	20,500.00	(17,117.50)	(3,382.50)	-	(20,500.00)
Mule Crane-TECWM-S-1350 (attached to coating van)	6 yrs	16.70%	4/16	5,234.05	-	-	5,234.05	(4,370.45)	(863.60)	-	(5,234.05)
338 Fuel Trailer (unit 196)	6 yrs	16.70%	5/16	5,624.94	-	-	5,624.94	(4,696.80)	(928.14)	-	(5,624.94)
267 Backhoe CAT s/n HWC01836	6 yrs	16.70%	10/16	84,900.00	-	-	84,900.00	(63,802.35)	(14,178.30)	-	(77,980.65)
268 2018 Honda ATV TRX500FA6 VIN 1HFTE46F7J4300510	6 yrs	16.70%	1/5/2018	9,549.00	-	-	9,549.00	(4,784.04)	(1,594.68)	-	(6,378.72)
270 14TL-22 Trailer (16'+6') s/n 16VEX2221K2071067	6 yrs	16.70%	11/5/2018	6,664.99	-	-	6,664.99	(2,782.63)	(1,113.05)	-	(3,895.68)
271 2018 Caterpillar Skid Steer 259D C3-HF ID# FTL19936	6 yrs	16.70%	11/30/2018	55,000.00	-	-	55,000.00	(22,962.50)	(9,185.00)	-	(32,147.50)
177 2018 Honda ATV TRX500FA6 VIN 1HFTE46F7J4301950	6 yrs	16.70%	12/17/2018	9,549.00	-	-	9,549.00	(3,986.70)	(1,594.68)	-	(5,581.38)
183 57" Man Hole Saw attachment for Skidsteer Coneqtec	6 yrs	16.70%	12/17/2018	25,166.00	-	-	25,166.00	(10,506.80)	(4,202.72)	-	(14,709.52)
83G Private Eye/Trakstar Portable Camera System SN: TSII0011	6 yrs	16.70%	10/17/2019	60,204.50	-	-	60,204.50	(15,081.23)	(10,054.15)	-	(25,135.38)
Storm Drain Tractor, V2, 6 pin Single Conductor, 24"-120"	6 yrs	16.70%	7/22/2020	18,884.00	-	-	18,884.00	(1,576.81)	(3,153.63)	-	(4,730.44)
Trench Box 8' x 12'	6 yrs	16.70%	3/23/2021	-	8,450.00	-	8,450.00	-	(1,411.15)	-	(1,411.15)
Caterpillar Vibratory Plate Compactor	6 yrs	16.70%	11/10/2021	-	7,820.00	-	7,820.00	-	(651.67)	-	(651.67)
<b>TOTAL</b>				<b>750,086.68</b>	<b>16,270.00</b>	<b>-</b>	<b>766,356.68</b>	<b>(595,038.89)</b>	<b>(57,752.39)</b>	<b>-</b>	<b>(652,791.28)</b>



C.I.D.  
**#169 & #189 METERING STATION-BIG COTTONWOOD CANYON**  
 11/23/2021

Not eligible

Description	Rate / # Years	Month/Yr of Addition	Cost 12/31/2020	Addition	Deletion	Cost 11/23/2021	Accumulated Depreciation 12/31/2020	Depreciation Expense	Retired or Sold Asset	Accumulated Depreciation 11/23/2021
Installation:	6 yrs 16.70%									
Franklin Service	6 yrs 16.70%	9/03	159.00	-	-	159.00	(159.00)	-	-	(159.00)
Marathon Electric	6 yrs 16.70%	9/03	282.50	-	-	282.50	(282.50)	-	-	(282.50)
UCS Wireless	6 yrs 16.70%	9/03	65.00	-	-	65.00	(65.00)	-	-	(65.00)
UPS (CPS)	6 yrs 16.70%	9/03	950.00	-	-	950.00	(950.00)	-	-	(950.00)
Lieber (Electric Protection	6 yrs 16.70%	9/03	365.40	-	-	365.40	(365.40)	-	-	(365.40)
Spectrum Engineers	6 yrs 16.70%	9/03	643.90	-	-	643.90	(643.90)	-	-	(643.90)
Flodar--Logger, Verizon FL901	6 yrs 16.70%	10/15	5,574.79	-	-	5,574.79	(5,120.44)	(454.35)	-	(5,574.79)
TOTAL			<b>8,040.59</b>	-	-	<b>8,040.59</b>	(7,586.24)	(454.35)	-	<b>(8,040.59)</b>

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