PREPARED FOR:

HISTORIC PAROWAN
MOTHER TOWN OF SOUTHERN UTAH

PREPARED BY:

BOWEN COLLINS & ASSOCIATES

PAROWAN CITY

JANUARY 2026

DRAFT

CULINARY WATER IMPACT FEE ANALYSIS

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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 city 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 Connections, or ERCs, 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 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 city 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 ERCs. Calculated impact fees by component are summarized in Table ES-1.

Table ES-1
Impact Fee Calculation per ERC – Parowan City Service Area

System Components	Total Cost of Component	% Serving 10-year Growth	Cost Serving 10-year Growth	10-year ERUs Served	Cost Per ERU
Source Facilities					
Existing Facilities	$925,387	5.8%	$53,672	561	$95.67
Existing Facility Interest Costs	$0	5.8%	$0	561	$0.00
10-year Projects	$4,759,000	40.8%	$1,941,672	561	$3,461.09
10-Year Project Interest Costs	$1,615,669	40.8%	$659,193	561	$1,175.03
Subtotal	**$7,300,056**		**$2,654,538**		**$4,731.80**
Storage Facilities					
Existing Facilities	$2,084,023	19.1%	$398,048	561	$709.53
Existing Facility Interest Costs	$0	19.1%	$0	561	$0.00
10-year Projects	$3,250,000	19.1%	$620,750	561	$1,106.51
10-Year Project Interest Costs	$725,187	19.1%	$138,511	561	$246.90
Subtotal	**$6,059,210**		**$1,157,309**		**$2,062.94**
Conveyance Facilities					
Existing Facilities	$2,796,468	8.40%	$234,903	561	$418.72
Existing Facility Interest Costs	$0	8.40%	$0	561	$0.00
10-year Projects	$0	N/A	$0	561	$0.00
10-Year Project Interest Costs	$0	N/A	$0	561	$0.00
Subtotal	**$2,796,468**		**$234,903**		**$418.72**
Other					
Impact Fee Studies	$80,000	50%	$40,000	$561	$71.30
Subtotal	**$80,000**		**$40,000**		**$71.30**
TOTAL					**$7,284.76**

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 Impact Fee Per ERC – Parowan City

Recommended Impact Fee per ERC	$7,284.76

IMPACT FEE ANALYSIS

INTRODUCTION

Parowan City (city) has retained Bowen Collins & Associates (BC&A) to prepare an Impact Fee Analysis (IFA) for its culinary water 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 city's culinary water service area encompasses the area within the city's municipal boundary. The city intends to annex areas around the city that are currently in unincorporated Iron County. Annexed areas that are added into Parowan City limits are also included in the city service area.

Requirements for the Impact Fee Analysis

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 city's service area and projections of water demand resulting from said growth is discussed in detail in the Impact Fee Facilities Plan (IFFP) and the 2024 Culinary Water Master Plan (Water Master Plan). For the purposes of impact fee calculation, growth in the system has been expressed in terms of equivalent residential connections (ERCs). An ERC represents the demand that a typical single-family residence places on the system. Growth in ERCs projected for the service area is summarized in Table 1.

Table 1
Projected System Growth in ERUs

Year	Projected ERUs	Average Annual Demand (acre-feet)	Peak Day Demand (MG)
2025	2,083	1,041	2.15
2026	2,135	1,067	2.21
2027	2,188	1,094	2.26
2028	2,243	1,122	2.32
2029	2,299	1,150	2.38
2030	2,357	1,178	2.43
2035	2,644	1,322	2.73
2040	2,931	1,466	3.03

As indicated in the table, projected growth for the 10-year planning window of this impact fee analysis is 561 ERCs. 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 city 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. Some deficiencies were identified in the Water Master Plan pertaining to fire flow capacity and low system pressures at higher elevation locations in the system.
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 Water 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. Excess capacity in existing culinary water facilities is summarized in Table 2.

Table 2
Excess Capacity in Existing Facilities

	Source Production Capacity	Storage	Conveyance (Transmission and Pumping)
Existing	85.7%	67.4%	31.0%
10-year Growth	5.8%	19.1%	8.4%
Growth Beyond 10 Years	8.5%	13.5%	60.6%
Total	**100%**	**100%**	**100%**

Reimbursement Agreements

There are no current reimbursement agreements existing within the city's system.

Future Improvements

In addition to using available excess 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 3. 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 3
Impact Fee Eligible Capital Projects

Project ID	Project Name	Estimated 2025 Cost	Percent to 10-Year Growth	Cost to 10-Year Growth
S-1	6-Mile Spring Water Treatment Plant	$4,759,000	40.8%	$1,941,672
T-1	East Tank	$3,250,000	19.1%	$620,750
		$9,107,000		**$2,562,422**

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

Using the information contained in the previous sections, the impact fee is calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next ten years. Calculated impact fees by component are summarized in Table 4.

Table 4
Impact Fee Calculation per ERC

System Components	Total Cost of Component	% Serving 10-year Growth	Cost Serving 10-year Growth	10-year ERUs Served	Cost Per ERU
Source Facilities					
Existing Facilities	$925,387	5.8%	$53,672	561	$95.67
Existing Facility Interest Costs	$0	5.8%	$0	561	$0.00
10-year Projects	$4,759,000	40.8%	$1,941,672	561	$3,461.09
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Conveyance Facilities					
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Other					
Impact Fee Studies	$80,000	50%	$40,000	$561	$71.30
Subtotal	**$80,000**		**$40,000**		**$71.30**
TOTAL					**$7,284.76**

Grants

The city acquired a grant from the State of Utah totaling $1,075,000 to be used for water system improvements. This grant funding will be used for the benefit of existing users to cover fire flow capacity upgrades and the portion of the 6-Mile Spring project that is building capacity for existing users. Therefore, no reduction in costs associated with future growth has been applied.

Bonding Interest Costs

In addition to construction costs, Table 4 includes the cost of bond interest and issuance expenses where applicable. This includes future interest and issuance costs for bonds required to build projects needed for growth as identified in the IFFP. Similar to project construction costs, only that portion of interest expense associated with capacity for 10-year growth is included in the impact fee calculation. The following bonds were included in the analysis:

- **State of Utah Loan** – The city received a loan from the State of Utah for $9,675,000 to fund new water system projects. The loan has a 30-year term and an interest rate of 2%. The loan did not include any issuance fees. The portion of these bonding expenses attributed to projected growth over the next 10 years has been included in the impact fee calculation.
- **East Tank Bond** – The city has not yet secured funding for the East Tank project. Funding could potentially come from the State of Utah with similar terms as the previously described loan but could also come from another funding source such as the open market, which would likely carry higher interest and issuance costs. For the impact fee calculation, financing for the East Tank was assumed to be covered by a 20-year loan with a 2% interest rate and no issuance fees. This is likely a best-case assumption that ultimately results in a lower calculated fee. Because the terms of this future loan are uncertain, the city elected to assume these bond conditions to avoid over-collection of impact fees.

Credit for User Fees

The city has adequate funding in grants and other reserves to cover the portion of capital projects that benefit existing users, so future development will not pay for existing users' capacity through user fees. Therefore, no user fee credit is included in the impact fee calculation.

Recommended Impact Fee

The total calculated impact fee is shown in Table 5. 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 5
Recommended Impact Fee per ERC

Recommended Impact Fee per ERC	$7,284.76

Calculation of Non-Standard Impact Fees

The calculations above have been based on an ERC. The Impact Fee Enactment should include a provision that allows for calculation of a fee for customers other than typical single family residential connections. Table 6 shown below summarizes the impact fee by meter size.

Table 6
Impact Fee by Meter Size

Meter Size	Meter Ratio	Impact Fee
0.75"	1	$7,284
1"	1.67	$12,164
1.5"	3.33	$24,256
2"	5.33	$38,824
3"	10	$72,840
4"	16.67	$121,424
6"	33.33	$242,776

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 city's water system.

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

Bonds. None of the costs contained in the IFFP included bonding. Where city 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 city has received for capital improvements without an obligation to repay. Grant money that was recently awarded to the city will be used for the benefit of existing users to pay for the portion of the 6-Mile Spring Water Treatment Plant that is attributable to existing users and for other water system improvements for improved fire flow. If additional grants become available for constructing facilities that reduce the

city's capital project costs that benefit new development, the impact fee will need to be recalculated and an appropriate credit given.

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 city. If the recognized value of the improvements/land dedicated is more than the development's impact fee liability, the city 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. All project costs have been presented in terms of estimated 2025 costs without escalation (price inflation) to the anticipated construction year.

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

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

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

I certify that the attached impact fee analysis:

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

_____

Aaron Anderson, P.E.

APPENDIX A

PAROWAN CITY
ASSET SUMMARY SHEET

Account / Date	Description	Cost	Impact Fee Eligibile? (Y/N)	Category
1611 - Land and water rights		$171,516.67		
1621 - Buildings & Improvements				
6/30/2009	293 7/97 Maintenance building	11,027.00	No	N/A
6/30/2009	318 7/98 Chain link fince	5,963.12	No	N/A
6/30/2009	327 7/99 Fence around tank	518.28	No	N/A
6/26/2014	NEW ROOF AT CITY YARD	9,800.00	No	N/A
12/31/2016	2017 Chlorinator Building Additional	5,885.94	No	N/A
5/13/2021	FENCING FOR 300 EAST WELL	2,600.00	No	N/A
4/30/2024	INSULATING THE SHOP BUILDING - SPLIT	3,833.20	No	N/A
		$39,627.54		
1631 - Water distribution system				
6/30/2009	017 7/68 Water system	2,441.04	Yes	Distribution
6/30/2009	030 7/79 Water system	20,070.77	Yes	Storage
6/30/2009	032 7/79 Water system	22,385.30	Yes	Distribution
6/30/2009	033 7/79 Water system	10,000.00	Yes	Distribution
6/30/2009	034 7/79 Water system	6,000.00	Yes	Distribution
6/30/2009	037 7/79 Water system	25,538.20	Yes	Distribution
6/30/2009	038 7/79 Water system	6,765.16	Yes	Distribution
6/30/2009	042 7/79 Water system	150.2	Yes	Distribution
6/30/2009	044 7/79 Water system addns	18,449.33	Yes	Distribution
6/30/2009	045 7/79 Water system addns	10,373.37	Yes	Distribution
6/30/2009	046 7/79 Water system addns	9,049.07	Yes	Distribution
6/30/2009	047 7/79 Water system addns	10,099.21	Yes	Distribution
6/30/2009	049 7/79 Water system addns	18,596.21	Yes	Distribution
6/30/2009	056 7/82 Water system addns	323,699.41	Yes	Distribution
6/30/2009	085 7/86 Water system addns	14,000.00	Yes	Distribution
6/30/2009	086 7/86 Water system addns	1,774.77	Yes	Distribution
6/30/2009	088 7/86 Water system addns	143,884.55	Yes	Distribution
6/30/2009	089 7/87 Water system addns	1,319.00	Yes	Distribution
6/30/2009	090 7/87 Water system addns	41,009.73	Yes	Distribution
6/30/2009	094 7/88 Water system addns	32,160.27	Yes	Distribution
6/30/2009	098 7/88 Water system addns	34,980.19	Yes	Distribution
6/30/2009	099 7/88 Water system addns	372,709.09	Yes	Distribution
6/30/2009	108 7/89 Water system addns	14,116.61	Yes	Distribution
6/30/2009	109 7/89 Water system addns	876	Yes	Distribution
6/30/2009	262 7/96 Water system addns	44,387.38	Yes	Distribution
6/30/2009	263 7/96 Water system addns	15,941.92	Yes	Distribution
6/30/2009	264 7/96 Water system addns	14,407.78	Yes	Distribution
6/30/2009	291 7/97 Water system addns	9,648.84	Yes	Distribution
6/30/2009	304 7/98 Water system addns	12,916.73	Yes	Distribution
6/30/2009	309 7/98 Concrete work	292	Yes	Distribution
6/30/2009	375 7/99 Water system addns	16,751.59	Yes	Distribution
6/30/2009	394 7/00 Water system addns	15,267.32	Yes	Distribution
6/30/2009	416 7/01 Water system addns	9,955.26	Yes	Distribution
6/30/2009	431 7/02 2003 CIP additions	792,060.81	Yes	Distribution
6/30/2009	432 7/02 Water system addns	2,209.04	Yes	Distribution
6/30/2009	521 4/07 Main canyon well repari	24,509.38	No	N/A
6/30/2009	548 6/09 Engineering fees	35,789.75	No	N/A
6/30/2010	562 6/10 Canyon well imp	16,914.03	No	N/A
3/31/2012	2012 Water Distribution Upgrades	2,063,952.42	Yes	Storage
10/24/2013	2014 Main Street Water Line Upgrade	687,052.94	Yes	Distribution
7/1/2014	300 East Waterline	2,350.00	No	N/A
12/31/2016	2017 New Well	839,885.95	Yes	Source
7/24/2018	250 HP YASKAWA VFD TO REPLACE CANYON WELL VFD - LIGHTENING	24,450.00	No	N/A
6/30/2020	2020 CANYON WELL PUMP	85,500.77	Yes	Source
6/30/2020	2020 Water Meters	151,621.37	No	N/A
6/30/2021	2021 Water Meters	37,467.22	No	N/A
5/5/2022	2022 Water Fill Station	72,014.46	No	N/A
6/20/2022	2022 Fair Grounds Line Project	40,499.43	Yes	Distribution
6/30/2023	2022 Meter Replacements	28,421.80	No	N/A
6/30/2023	2023 300 East Well Motor	20,461.92	No	N/A
6/30/2023	2023 Water Line Extension - Cliff Vellinga	14,700.00	Yes	Distribution
1/22/2024	ALLEGRO BASE STATION, REPEATER, EXTERNAL ANTENNA, CABLE ASS	37,875.03	No	N/A
		$6,257,752.62		
	Distribution	$2,796,467.75		
	Source	$925,386.72		
	Storage	$2,084,023.19		
1647 - Machinery & Equipment				
6/30/2009	231 7/95 Misc equiipment	5,868.21	No	N/A
6/30/2009	253 7/96 Cement mixer	1,626.16	No	N/A
6/30/2009	255 7/96 Oil pump	528.44	No	N/A
6/30/2009	256 7/96 Chlorine scale	350	No	N/A
6/30/2009	258 7/96 Design Jet printer	432.5	No	N/A
6/30/2009	292 7/97 Laser printer	171.5	No	N/A
6/30/2009	300 7/97 Chain saw	467.5	No	N/A
6/30/2009	306 1/98 Capital lease	7,352.71	No	N/A

6/30/2009	307 7/98 Chlorimeter	311	No	N/A
6/30/2009	336 (2) Unit heater shop	600	No	N/A
6/30/2009	337 7/99 Capital lease	12,187.50	No	N/A
6/30/2009	351 7/99 Compressor	2,691.80	No	N/A
6/30/2009	369 7/99 Hoist	1,019.66	No	N/A
6/30/2009	370 7/99 Water sewer tracer	1,910.50	No	N/A
6/30/2009	371 7/99 Computer upgrade	760.34	No	N/A
6/30/2009	374 7/99 Office files	67.98	No	N/A
6/30/2009	415 7/01 Radio equipment	828.09	No	N/A
6/30/2009	417 7/01 Trailer	2,468.75	No	N/A
6/30/2009	421 7/02 Water equipment	5,854.41	No	N/A
6/30/2009	472 7/03 Water tank	8,725.00	No	N/A
6/30/2009	490 12/05 Scott Machinery	5,833.00	No	N/A
6/30/2009	509 10/05 Repair canyon well	33,854.00	No	N/A
6/30/2009	510 9/05 Well pump repairs	2,905.82	No	N/A
7/1/2011	COPY MACHINE	499	No	N/A
3/21/2018	new laptop and accessories from Master Meter	5,998.95	No	N/A
4/24/2018	master meter software upgrade w/ 2 day training	4,375.00	No	N/A
6/21/2021	TRAILER T - 16 T 20' X 8.5' - SPLIT	2,500.00	No	N/A
3/1/2024	2022 Caterpillar 325-07 Hydraulic Excavator Water	25,390.00	No	N/A
		$135,577.82		

1651 - Autos & Trucks

6/30/2009	228 7/95 1/5 duimp truck	20,382.40	No	N/A
6/30/2009	395 7/00 Parkway Motors	6,250.00	No	N/A
6/30/2009	518 5/07 2007 Dodge Ram 2500	5,241.92	No	N/A
2/17/2016	ALDO'S WORK TRUCK - 2016 F-550	16,670.46	No	N/A
12/18/2018	2019 CHEVY COLORADO Z71 - KELLY'S NEW TRUCK	51,209.47	No	N/A
11/25/2022	2022 FORD F-550 - SPLIT	50,000.00	No	N/A
		$149,754.25		

$6,754,228.90

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