



San Joaquin Valley
AIR POLLUTION CONTROL DISTRICT



San Joaquin Valley Air Pollution Control District

2019 Annual Report

Indirect Source Review Program

**Reporting Period:
July 1, 2018 to June 30, 2019**

**SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT
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I. EXECUTIVE SUMMARY

This “2019 Annual Report on the District’s Indirect Source Review Program” was prepared by the San Joaquin Valley Unified Air Pollution Control District (District), and covers the reporting period from July 1, 2018 to June 30, 2019.

District Rule 9510 *Indirect Source Review* (ISR), was adopted by the District’s Governing Board to reduce the impacts of growth in emissions resulting from new land development in the San Joaquin Valley. Rule 9510 was a commitment in District Particulate Matter and Ozone Attainment Demonstration Plans, and is the first and still only rule designed to reduce emissions of nitrogen oxides (NOx) and particulate matter smaller than ten microns in aerodynamic diameter (PM₁₀) associated with construction and operational activities of development projects. District Rule 9510 applies to new development projects that would equal or exceed specific size limits called “applicability thresholds.” The applicability thresholds were established at levels intended to capture projects that emit at least two tons of NOx or two tons of PM₁₀ per year. The rule contains provisions exempting stationary source projects that are subject to the District’s stationary source permitting requirements.

Developers of projects subject to Rule 9510 must reduce a portion of the emissions occurring during both construction and operational phases of their project through on-site measures, or by paying off-site fees that are then invested in emissions reductions elsewhere in the Valley. As a result, District staff is seeing positive changes in development practices. Since adoption of the rule, developers have voluntarily begun to incorporate many air-friendly design changes into their projects. For instance, significant reductions in emissions have occurred through the use of a “construction clean fleet,” which is defined as a construction fleet mix cleaner than the State fleet average. In 2006, the first year of implementation, only 14.3% of approved projects reduced construction exhaust impacts through use of a clean construction equipment fleet. The percentage has risen to approximately 37% for the entire history of the ISR program, and 49% for this reporting period.

Another noteworthy change is that developers of large distribution centers are continuing to reduce operational emissions and associated impacts through voluntarily committing to use newer heavy-duty on-road fleet vehicles and maintaining a fleet replacement schedule that ensures older vehicles are replaced in a timely manner. Many lesser but still cumulatively significant reductions in emissions have been garnered by a whole range of effective design principles. Examples include installation of integrated mixed-use development design, bike lanes, high-efficiency housing design, and many others.

If insufficient emission reductions are achieved through project design changes, developers must achieve the remaining required reductions by paying off-site fees to the District that are then invested in emissions reductions elsewhere in the Valley. One hundred percent (100%) of all off-site fees are used by the District to fund emission reduction projects through its Incentives Programs, achieving emission reductions on behalf of the project. Additionally, developers pay an administrative fee equal to four

percent (4%) of the required off-site fees. This fee is to cover the District's cost of administering the off-site emission reduction projects.

In addition, to reducing a portion of the development project's impact on air quality through compliance with District Rule 9510, a developer can further reduce the project's impact on air quality by entering into a "Voluntary Emission Reduction Agreement" (VERA) with the District to address the mitigation requirements under the California Environmental Quality Act (CEQA) or National Environmental Policy Act (NEPA). Under a VERA, the developer may fully mitigate project emission impacts by providing funds to the District, which are then used by the District to administer emission reduction projects on behalf of the developer. The District has entered into forty-one VERAs since 2005, through the end of this reporting period.

This annual report includes revenues, expenditures, and emission reductions achieved for both ISR and VERA (ISR-VERA program). To date, in addition to avoiding approximately 15,230 tons of NO_x and PM₁₀ emissions from new development through the incorporation of on-site mitigation and clean-air design measures into projects subject to Rule 9510, the District has confirmed approximately 10,286 tons of reductions in NO_x and PM₁₀ emissions have been achieved through the investment of ISR and VERA funds in its emission reduction incentive programs.

During this reporting period under the ISR-VERA program the District received 360 Air Impact Assessment (AIA) applications, compared to 344 AIA applications received during the previous reporting period, representing a 5% increase in the number of AIA applications received, which follows a 30% increase in the previous year. The District approved five VERAs during this reporting period.

The total amount of funds received for this reporting period was \$51,697,087. This represents a significant increase compared to the \$25,949,980 received in the previous reporting period. A large portion of the funds received during this reporting period, \$41,024,125, was received under the Kern County Oil and Gas Emission Reduction Agreement (OGERA).

This year the District achieved emission reductions totaling 1,613 tons NO_x and 86 tons PM₁₀, for a combined total of 1,699 tons at a cost effectiveness of \$10,025 per ton of emissions reduced.

II. INTRODUCTION

The San Joaquin Valley is expected to be one of the fastest growing regions in the state through at least 2030. The Demographic Research Unit of the Department of Finance released interim revised population growth projections in May 2019 and expects approximately 18.8% growth in the Valley's population during the 2015 to 2030 period. In contrast, the total population for the State of California is projected to increase by only 11.7% over the same period of time.

Population growth results in increased area source emissions from activities such as consumer product use, fuel combustion for heating and cooking, and landscape maintenance. The total number of vehicle miles traveled (VMT) also increases with population growth, resulting in more emissions due to the combustion of vehicle fuels. The projected growth in these so called "indirect source" emissions erodes some of the progress generated by emission reductions achieved through the District's stationary source program and state and federal mobile source controls.

Although the District cannot directly regulate mobile source tailpipe emissions, it does have longstanding statutory authority to regulate indirect sources of air pollution. Pursuant to this authority, the District made a federally enforceable commitment to regulate indirect sources when it adopted its PM₁₀ Attainment Plan in June 2003. Subsequently, the California State Legislature passed Senate Bill 709, Florez, in the fall of 2003, which Governor Gray Davis subsequently signed and codified into the Health and Safety Code in §40604. This additional legislation required the District to adopt, by regulation, a schedule of fees to be assessed on area wide or indirect sources of emissions that are regulated by the District.

District Rule 9510 was originally adopted by the District's Governing Board on December 15, 2005 and became effective on March 1, 2006. The rule was amended in December of 2017 to address inconsistency in applicability and other rule interpretation areas. The purpose of the rule is to reduce the impacts of growth in emissions resulting from new land development in the San Joaquin Valley. The rule applies to new residential and non-residential development projects, including transportation and transit projects, which equal or exceed established applicability thresholds. The applicability thresholds were established at levels intended to capture projects that emit at least two tons of NO_x or PM₁₀ per year.

Developers of projects subject to Rule 9510 must reduce emissions occurring during construction and operational phases through on-site emission reduction measures, or by paying off-site mitigation fees. One hundred percent of all off-site mitigation fees are used by the District to fund emission reduction projects through its Emission Reduction Incentive Programs, achieving emission reductions in behalf of the project. Additionally, developers pay an administrative fee equal to four percent (4%) of the required off-site fees. This fee is to cover the District's cost of administering the off-site emission reduction projects.

This report was prepared pursuant to provisions of Rule 9510 that require the District to prepare an annual report regarding expenditure of received funds and achieved emission reductions. Pursuant to Rule 9510, Section 10.4, the annual report includes the following:

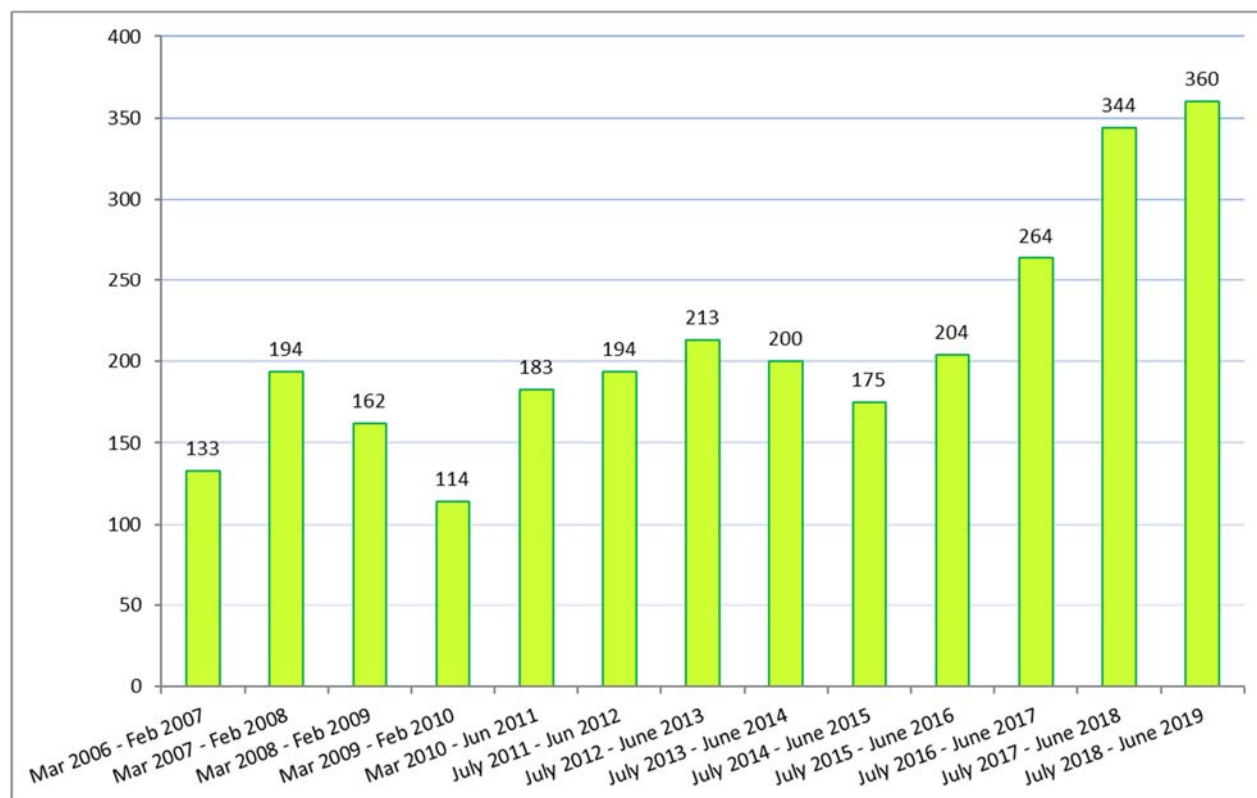
- Total amount of off-site fees received;
- Total monies spent;
- Total monies remaining;
- Any refunds distributed;
- A list of all projects funded;
- Total emissions reductions realized; and
- The overall cost-effectiveness factor for the projects funded.

III. IMPLEMENTATION

District Rule 9510 (Indirect Source Review)

The number of AIA applications received during this reporting period represents the number of new and revised projects subject to Rule 9510 proposed by developers in the San Joaquin Valley. The number of AIA applications received each year since 2006, the first year of Rule 9510 implementation, is presented in Figure 1. During this reporting period, the District received 360 AIA applications compared to 344 AIA applications received during the previous reporting period. This represents a 5% increase in the number of ISR applications received, which follows a 30% increase in the previous year. The 360 AIA applications received is the highest number received since the rule was adopted, and provides evidence of a continuing trend of a growing housing market since 2010 (see Figure 1 below). The number of AIA applications received reflects the total of 226 new development projects and 134 modifications to previously approved development projects.

Figure 1: Number of ISR AIA Applications Received From 2006 to June 30, 2019



Through implementation of the ISR rule, District staff is seeing positive changes in development practices. Since adoption of the rule, developers have voluntarily begun to incorporate many air-friendly design changes into their projects. For instance, significant reductions in emissions have occurred through the use of a “construction clean fleet,”

which is defined as a construction fleet mix cleaner than the State fleet average. In 2006, the first year of implementation, only 14.3% of approved projects reduced construction exhaust impacts through use of a clean construction equipment fleet. The percentage has risen to approximately 37% for the entire history of the ISR program, and 49% for this reporting period.

Another noteworthy change is that developers of large distribution centers are continuing to reduce operational emissions and associated impacts through voluntarily committing to use newer heavy-duty on-road fleet vehicles and maintaining a fleet replacement schedule that ensures older vehicles are replaced in a timely manner. Many lesser but still cumulatively significant reductions in emissions have been garnered by a whole range of effective design principles. Examples include installation of integrated mixed-use development design, bike lanes, high-efficiency housing design, and many others.

If insufficient emission reductions are achieved through project design changes, developers must achieve the remaining required reductions by paying off-site fees to the District that are then invested in emissions reductions elsewhere in the Valley. One hundred percent (100%) of all off-site fees are used by the District to fund emission reduction projects through its Incentives Programs, achieving emission reductions on behalf of the project. Additionally, developers pay an administrative fee equal to four percent (4%) of the required off-site fees. This fee is to cover the District's cost of administering the off-site emission reduction projects. This report captures the details of the District's receipt and investment of those off-site fees, and the associated emissions reductions.

Voluntary Emission Reduction Agreements

A Voluntary Emission Reduction Agreement is an air quality mitigation measure by which a developer can voluntarily enter into a contractual agreement with the District to mitigate a development project's impact on air quality, going beyond reductions achieved by compliance with District Rule 9510. Under the agreement, the developer provides funds to the District to administer the implementation of the VERA. The District then identifies emissions reductions projects, funds those projects, and verifies that the specified emission reductions have been successfully achieved.

Types of emission reduction projects that have been funded in the past include electrification of stationary internal combustion engines (such as agricultural irrigation pumps), replacing old heavy-duty trucks with new, cleaner, more efficient heavy-duty trucks, and replacement of old farm tractors with cleaner tractors. Since 2005, the District has entered into forty-one VERAs through the end of this reporting period. It is the District's experience that implementation of a VERA is often a feasible mitigation measure under CEQA, effectively achieving emission reductions necessary to reduce impacts to a less than significant level.

For development projects subject to Rule 9510, the developer must also comply with applicable rule provisions. Emission reductions achieved through implementation of a VERA are credited towards satisfying ISR requirements. This report therefore includes

revenues and emission reductions achieved through both the ISR and the VERA process.

During this reporting period, the District adopted five VERAs. The adopted VERAs were for the Great Wolf Lodge development project, the Madera DP 2, LLC digester system project, the DeJong Estates Units 4 + 5 development project, the Mendota Pool Bypass and Reach 2B channel project, and Tracts 6757 and 6758 development project.

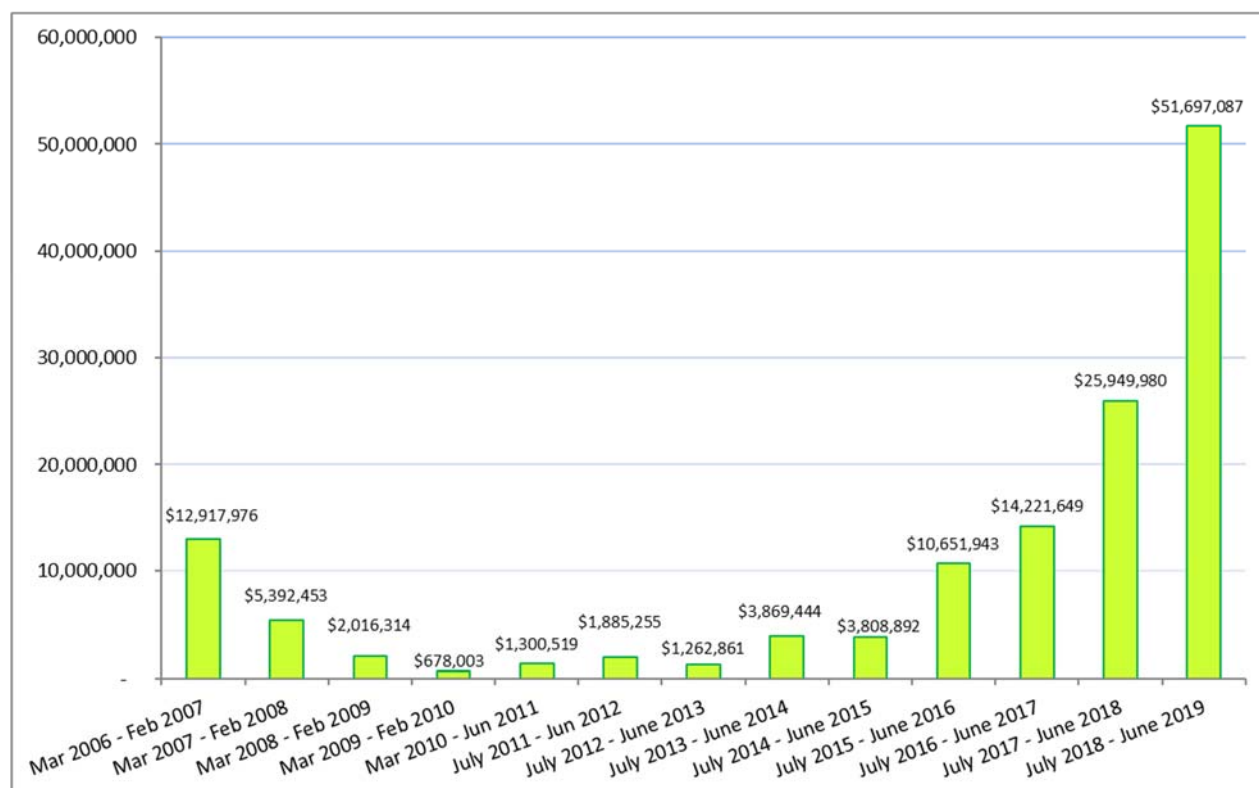
In addition, the ongoing receipt of mitigation funds from the Kern County OGERA is the result of an agreement between the District, Kern County, and the oil and gas industry, to fully mitigate all emissions associated with future oil and gas exploration and production in the San Joaquin Valley, as negotiated during the development of the Kern County Environmental Impact Report for future oil and gas activities. Kern County collects a mitigation fee from oil and gas companies when issuing permits for the drilling of new oil or gas production wells, and passes the funds to the District to use in its emission reduction incentive grant programs.

IV. FISCAL SUMMARY

ISR-VERA Program Funds

As presented in Figure 2 below, the total amount of off-site fees and mitigation funds (Program Funds) received under the ISR-VERA program during this reporting period increased from \$25,949,980 to \$51,697,087.

Figure 2: ISR-VERA Program Funds Received From 2006 to June 30, 2019



The District received \$8,781,457 in ISR funds and \$42,915,629 in VERA funds for a combined total of \$51,697,087. A large portion of the VERA funds received was for the Kern County OGERA. The District received \$41,024,125 under the Kern County OGERA.

As presented in Table 1 below, the District's ISR-VERA account held a beginning balance of \$31,780,406. During this reporting period, the District received funds totaling \$51,697,087. The District refunded \$42,681 this fiscal year for three ISR projects combined. The first refund was issued in the amount of \$28,786 as a result of the applicant paying their construction off-site fees twice. The second refund was issued in the amount of \$9,942, based on further information provided by the project proponent demonstrating the project was not subject to ISR. The third refund was issued in the amount of \$3,953 after the project was transferred to a new developer and a revised project analysis resulted in reductions in the total emissions and off-site fees owed. The District funded off-site emission reduction projects totaling \$17,032,317 during this

reporting period, and has encumbered \$10,172,412 in contracts for emission reduction projects in the process of being implemented, leaving an unencumbered balance of \$56,230,082. The majority of the unencumbered balance, \$29,727,669, was received in the second half of this reporting period and comes from the Kern County OGERA.

Table 1: ISR-VERA Fiscal Summary (July 1, 2018 – June 30, 2019)

ISR-VERA Fiscal Summary	ISR	VERA	Total
Beginning Fund Balance	\$7,099,813	\$24,680,593	\$31,780,406
Amount Received	\$8,781,457	\$42,915,629	\$51,697,087
Amount Refunded	-\$42,681	\$0	-\$42,681
Amount Spent	-\$4,570,986	-\$12,461,331	-\$17,032,317
Ending Fund Balance	\$11,267,603	\$55,134,891	\$66,402,495
Encumbered Amount	-\$3,541,861	-\$6,630,551	-\$10,172,412
Ending Unencumbered Amount	\$7,725,743	\$48,504,340	\$56,230,082

V. EMISSION REDUCTION SUMMARY

Achieved Off-Site Emission Reductions

During this reporting period, the District spent ISR and VERA monies to fund 253 emission reduction projects affecting 255 units. The monies were used to fund replacement of old heavy-duty off-road vehicles, including agricultural tractors and replacement of on-road vehicles with newer, cleaner versions.

Typically, emission reduction projects go through a thorough application review before the contract for these projects between the District and the project applicant is executed. Once executed, funds are then encumbered for that project. The contract is valid for a limited amount of time to allow for the purchase of the new equipment and to submit a reimbursement request. Once the reimbursement request is approved, the funds encumbered for the emission reduction project are spent (reimbursed to the project applicant). This process typically takes several months for completion. Therefore, depending on the types of emission reduction projects available for funding, the funds received during this reporting period may result in the funds being spent in same reporting period or in the following reporting periods.

Emission reduction projects achieved total reductions of 1,613 tons NO_x and 86 tons PM₁₀, for a combined total of 1,699 tons at a cost-effectiveness of \$10,025 per ton (Table 2 below). Additionally, funded projects reduced emissions of reactive organic gases (ROG) by 155 tons. A complete list of all projects funded is presented in Appendix A.

Achieved emission reductions presented in the table below represent only emission reductions from projects that have been completed and paid during this reporting period, and the cost effectiveness is based on those projects.

**Table 2: Achieved Off-Site Emission Reductions from ISR-VERA
(July 1, 2018 – June 30, 2019)**

Achieved Emission Reductions				Amount Spent (\$)	Cost Effectiveness (\$/ton)
Source	NO _x	PM ₁₀	Total		
ISR	393 tons	23 tons	416 tons	\$4,570,986	\$10,988/ton
VERA	1220 tons	63 tons	1,283 tons	\$12,461,331	\$9,713/ton
Grand Total	1,613 tons	86 tons	1,699 tons	\$17,032,317	\$10,025/ton

Projected Emission Reductions

Projected emission reductions are a combination of emission reductions to be achieved in the future through implementation of project design elements at full project build out and through funding off-site emission reductions projects using off-site mitigation fees. For this reporting period, implementation of ISR resulted in combined projected on-site and off-site emission reductions totaling 2,632 tons of NOx and 3,176 tons of PM₁₀ (Table 3 below).

**Table 3: Projected Emission Reductions from Approved ISR Projects
(July 1, 2018 – June 30, 2019)**

Projected Emission Reductions (tons)			
Source	NOx	PM₁₀	Total
On-site Emission Reductions	1,124 tons	2,135 tons	3,259 tons
Off-site Emission Reductions	1,508 tons	1,041 tons	2,549 tons
Total	2,632 tons	3,176 tons	5,808 tons

APPENDIX A - EMISSION REDUCTION PROJECTS

List of all emission reduction projects funded by the ISR-VERA Program

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Project	Project Type	Number of Units	NOx (tons/project life)	PM (tons/project life)
C-24652-1	Ag Vehicle Replacement	1	1.76	0.07
C-26431-1	Ag Vehicle Replacement	1	36.53	1.84
C-26432-1	Ag Vehicle Replacement	1	4.44	0.19
C-27991-1	Ag Vehicle Replacement	1	3.44	0.34
C-28053-2	Ag Vehicle Replacement	1	2.64	0.1
C-29307-1	Ag Vehicle Replacement	1	19.68	0.71
C-30152-3	School Bus Replacement	1	2	0.068
C-30378-2	School Bus Replacement	1	0.85	0.019
C-30378-3	School Bus Replacement	1	0.67	0.015
C-30378-30	School Bus Replacement	1	1.07	0.024
C-30378-6	School Bus Replacement	1	0.69	0.016
C-30378-7	School Bus Replacement	1	1.12	0.025
C-30612-10	School Bus Replacement	1	0.34	0.012
C-30612-6	School Bus Replacement	1	0.19	0.007
C-30910-1	Ag Vehicle Replacement	1	6.29	0.57
C-32387-1	Ag Vehicle Replacement	1	5.26	0.39
C-32388-1	Ag Vehicle Replacement	1	5.26	0.39
C-32812-1	Ag Vehicle Replacement	1	2.77	0.27
C-39740-1	Ag Vehicle Replacement	1	6.62	0.58
C-40728-1	Ag Vehicle Replacement	1	8.66	1.1
C-41487-1	Ag Vehicle Replacement	1	9.84	0.36
C-41492-1	Ag Vehicle Replacement	1	9.84	0.36
C-43830-1	Ag Vehicle Replacement	1	1.73	0.14
C-45206-1	Ag Vehicle Replacement	1	14.11	0.38
C-45506-1	Ag Vehicle Replacement	1	25.4	0.9
C-45635-1	Ag Vehicle Replacement	1	5.55	0.28
C-45872-1	Ag Vehicle Replacement	1	11.53	0.33
C-45873-1	Ag Vehicle Replacement	1	10.5	0.53
C-46046-1	Ag Vehicle Replacement	1	3.81	0.19
C-46586-1	Ag Vehicle Replacement	1	3.13	0.13
C-47228-1	Truck Replacement	1	4.15	0

C-47418-1	Ag Vehicle Replacement	1	7.53	0.56
C-47586-1	Ag Vehicle Replacement	1	6.98	0.35
C-47839-1	Ag Vehicle Replacement	1	14.29	0.45
C-47906-1	Ag Vehicle Replacement	1	0.57	0.17
C-47908-1	Ag Vehicle Replacement	1	0.57	0.17
C-48047-1	Truck Replacement	1	5.86	
C-48242-1	Ag Vehicle Replacement	1	4.7	0.33
C-48312-1	Truck Replacement	1	4.61	
C-48313-1	Truck Replacement	1	4.27	
C-48336-1	Truck Replacement	1	2.67	
C-48425-1	Truck Replacement	1	4.98	
C-48675-1	Truck Replacement	1	2.15	
C-49151-1	Truck Replacement	1	4.01	
C-49152-1	Truck Replacement	1	5.39	
C-49153-1	Truck Replacement	1	2.52	
C-49215-1	Truck Replacement	1	6.38	
C-49373-1	Ag Vehicle Replacement	1	6.65	0.28
C-49377-1	Ag Vehicle Replacement	1	10.5	0.6
C-49478-1	Truck Replacement	1	3.58	
C-49610-1	Ag Vehicle Replacement	1	3.98	0.36
C-50014-1	Ag Vehicle Replacement	1	3.58	0.3
C-50281-1	Ag Vehicle Replacement	1	3.93	0.27
C-50790-1	Ag Vehicle Replacement	1	2.69	0.07
C-50797-1	Ag Vehicle Replacement	1	3.68	0.11
C-50799-1	Ag Vehicle Replacement	1	3.68	0.11
C-51441-1	Ag Vehicle Replacement	1	1.97	0.14
C-51800-1	Ag Vehicle Replacement	1	2.52	0.23
C-52276-1	Ag Vehicle Replacement	1	9.47	0.24
C-52361-1	Ag Vehicle Replacement	1	2.79	0.34
C-52374-1	Ag Vehicle Replacement	1	1.38	0.13
C-52428-1	Ag Vehicle Replacement	1	3.86	0.7
C-52484-1	Ag Vehicle Replacement	1	23.27	0.67
C-52532-1	Truck Replacement	1	1.76	0
C-52591-1	Ag Vehicle Replacement	1	12.75	0.94
C-52656-1	Ag Vehicle Replacement	1	6.79	0.5
C-52658-1	Ag Vehicle Replacement	1	2.92	0.37
C-52720-1	Ag Vehicle Replacement	1	14.16	0.51
C-52722-1	Ag Vehicle Replacement	1	14.16	0.51
C-52732-1	Ag Vehicle Replacement	1	6.71	0.47
C-52738-1	Ag Vehicle Replacement	1	3.03	0.39

C-52785-1	Ag Vehicle Replacement	1	21.36	1.13
C-52801-1	Ag Vehicle Replacement	1	1.45	0.18
C-52936-1	Ag Vehicle Replacement	1	19.11	0.6
C-52939-1	Ag Vehicle Replacement	1	6.12	0.31
C-53002-1	Ag Vehicle Replacement	1	2.5	0.28
C-53149-1	Ag Vehicle Replacement	1	7.83	0.39
C-53173-1	Ag Vehicle Replacement	1	2.61	0.13
C-53191-1	Ag Vehicle Replacement	1	1.92	0.14
C-53341-1	Ag Vehicle Replacement	1	8.17	0.57
C-53344-1	Ag Vehicle Replacement	1	8.17	0.57
C-53354-1	Ag Vehicle Replacement	1	11.83	0.88
C-53389-1	Ag Vehicle Replacement	1	9.32	0.69
C-53487-1	Ag Vehicle Replacement	1	8.36	0.25
C-53490-1	Ag Vehicle Replacement	1	1.2	0.13
C-53499-1	Ag Vehicle Replacement	1	10.94	0.3
C-53500-1	Ag Vehicle Replacement	1	3.02	0.15
C-53625-1	Ag Vehicle Replacement	1	3.63	0.21
C-53627-1	Ag Vehicle Replacement	1	1.38	0.1
C-53655-1	Ag Vehicle Replacement	1	10.03	0.91
C-53685-1	Ag Vehicle Replacement	1	4.03	0.28
C-53688-1	Ag Vehicle Replacement	1	31.31	1.22
C-53703-1	Ag Vehicle Replacement	1	5.31	0.15
C-53854-1	Ag Vehicle Replacement	1	16.68	1.52
C-53855-1	Ag Vehicle Replacement	1	16.7	1.16
C-53946-1	Ag Vehicle Replacement	1	2.67	0.14
C-54117-1	Ag Vehicle Replacement	1	26.89	1.42
C-54386-1	Ag Vehicle Replacement	1	1.86	0.12
C-54403-1	Ag Vehicle Replacement	1	13.08	0.68
C-54548-1	Ag Vehicle Replacement	1	0.81	0.14
C-54659-1	Ag Vehicle Replacement	1	8.14	0.41
C-54660-1	Ag Vehicle Replacement	1	8.09	0.41
C-54661-1	Ag Vehicle Replacement	1	13.9	0.96
C-54662-1	Ag Vehicle Replacement	1	7.19	0.36
C-54828-1	Ag Vehicle Replacement	1	2.51	0.31
C-54904-1	Ag Vehicle Replacement	1	5.88	0.29
C-54978-1	Ag Vehicle Replacement	1	2.82	0.35
C-54979-1	Ag Vehicle Replacement	1	6.19	0.43
C-55057-1	Ag Vehicle Replacement	1	17.91	1.24
C-55182-1	Truck Replacement	1	2.59	0
C-55183-1	Truck Replacement	1	5.06	0

C-55184-1	Truck Replacement	1	4.78	0
C-55185-1	Truck Replacement	1	6.43	0
C-55186-1	Truck Replacement	1	4.78	0
C-55187-1	Truck Replacement	1	2.54	0
C-55188-1	Truck Replacement	1	2.72	0
C-55189-1	Truck Replacement	1	3.05	0
C-55190-1	Truck Replacement	1	3.16	
C-55191-1	Truck Replacement	1	6.81	0
C-55192-1	Truck Replacement	1	5.06	0
C-55194-1	Truck Replacement	1	1.58	0
C-55195-1	Truck Replacement	1	2.27	0
C-55196-1	Truck Replacement	1	4.23	0
C-55197-1	Truck Replacement	1	2.08	0
C-55381-1	Ag Vehicle Replacement	1	1.33	0.08
C-55383-1	Ag Vehicle Replacement	1	5.96	0.54
C-55493-1	Ag Vehicle Replacement	1	4	0.21
C-55495-1	Ag Vehicle Replacement	1	2.11	0.24
C-55565-1	Ag Vehicle Replacement	1	7.76	0.54
C-55739-1	Ag Vehicle Replacement	1	22.04	1.17
C-55740-1	Ag Vehicle Replacement	1	20.84	1.11
C-55749-1	Ag Vehicle Replacement	1	13.79	0.73
C-55750-1	Ag Vehicle Replacement	1	16.69	0.89
C-55752-1	Ag Vehicle Replacement	1	9.5	0.26
C-55753-1	Ag Vehicle Replacement	1	12.8	0.35
C-55755-1	Ag Vehicle Replacement	1	12.24	0.33
C-55758-1	Ag Vehicle Replacement	1	20.63	1.09
C-55759-1	Ag Vehicle Replacement	1	17.22	0.47
C-55827-1	Ag Vehicle Replacement	1	23.4	1.24
C-55894-1	Ag Vehicle Replacement	1	1.3	0.11
C-55896-1	Ag Vehicle Replacement	1	7.2	0.53
C-55901-1	Ag Vehicle Replacement	1	5.86	0.75
C-55972-1	Ag Vehicle Replacement	1	34.15	1.95
C-56002-1	Ag Vehicle Replacement	1	6.77	0.91
C-56003-1	Ag Vehicle Replacement	1	9.47	1.15
C-56005-1	Ag Vehicle Replacement	1	15.15	0.97
C-56125-1	Ag Vehicle Replacement	1	5.66	0.52
C-56165-1	Ag Vehicle Replacement	1	3.37	0.17
C-56322-1	Ag Vehicle Replacement	1	3.82	0.34
C-56482-1	Ag Vehicle Replacement	1	14.31	1.06
C-56489-1	Ag Vehicle Replacement	1	14.31	1.06

C-56492-1	Ag Vehicle Replacement	1	8.95	0.66
C-56642-1	Ag Vehicle Replacement	1	3.86	0.7
C-56644-1	Ag Vehicle Replacement	1	3.86	0.7
C-56646-1	Ag Vehicle Replacement	1	3.86	0.7
C-56647-1	Ag Vehicle Replacement	1	2.06	0.24
C-56648-1	Ag Vehicle Replacement	1	3.86	0.7
C-56649-1	Ag Vehicle Replacement	1	4	0.2
C-56650-1	Ag Vehicle Replacement	1	4	0.2
C-56651-1	Ag Vehicle Replacement	1	8.92	0.81
C-56652-1	Ag Vehicle Replacement	1	7.09	0.49
C-56654-1	Ag Vehicle Replacement	1	7.04	0.49
C-56814-1	Ag Vehicle Replacement	1	9.74	0.67
C-56816-1	Ag Vehicle Replacement	1	5.47	0.49
C-56930-1	Ag Vehicle Replacement	1	1.87	0.23
C-57168-1	Ag Vehicle Replacement	1	13.76	0.73
C-57169-1	Ag Vehicle Replacement	1	4.74	0.54
C-57170-1	Ag Vehicle Replacement	1	4.61	0.32
C-57173-1	Ag Vehicle Replacement	1	4.43	0.56
C-57176-1	Ag Vehicle Replacement	1	5.14	0.65
C-57668-1	Truck Replacement	1	0.29	0.011
C-57686-1	Truck Replacement	1	0.65	0.032
C-57689-1	Truck Replacement	1	0.82	0.043
C-57690-1	Truck Replacement	1	0.14	0.005
C-57691-1	Truck Replacement	1	0.58	0.027
C-57692-1	Truck Replacement	1	0.4	0.017
C-57693-1	Truck Replacement	1	0.33	0.013
C-57694-1	Truck Replacement	1	0.29	0.011
C-57696-1	Truck Replacement	1	0.49	0.022
C-57697-1	Truck Replacement	1	0.19	0.008
C-57698-1	Truck Replacement	1	0.35	0.014
C-57699-1	Truck Replacement	1	0.26	0.012
C-57740-1	Ag Vehicle Replacement	1	5.59	0.51
C-57745-1	Ag Vehicle Replacement	1	16	0.4
C-57834-1	Ag Vehicle Replacement	1	15.93	1.18
C-57981-1	Ag Vehicle Replacement	1	11.36	0.6
C-58190-1	Ag Vehicle Replacement	1	1.77	0.11
C-58192-1	Ag Vehicle Replacement	1	1.81	0.12
C-58315-1	Ag Vehicle Replacement	1	2.68	0.2
C-58324-1	Ag Vehicle Replacement	1	5.4	0.69
C-58518-1	Ag Vehicle Replacement	1	1.97	0.16

C-58522-1	Ag Vehicle Replacement	1	1.96	0.16
C-58524-1	Ag Vehicle Replacement	1	1.7	0.15
C-58540-1	Ag Vehicle Replacement	1	5.2	0.36
C-58659-1	Ag Vehicle Replacement	1	2.86	0.14
C-58685-1	Ag Vehicle Replacement	1	2.61	0.19
C-58743-1	Ag Vehicle Replacement	1	7.86	0.46
C-59265-1	Ag Vehicle Replacement	1	1.54	0.28
C-59423-1	Ag Vehicle Replacement	1	3.43	0.3
C-59424-1	Ag Vehicle Replacement	1	3.43	0.3
C-59429-1	Ag Vehicle Replacement	1	2.84	0.34
C-59688-1	Ag Vehicle Replacement	1	11.15	0.59
C-60339-1	Ag Vehicle Replacement	1	14.26	0.82
C-60401-1	Ag Vehicle Replacement	1	18.84	0.48
C-60733-1	Truck Replacement	1	0.84	0
C-60753-1	Ag Vehicle Replacement	1	22.63	1.29
C-60770-1	Ag Vehicle Replacement	1	2.3	0.12
C-60773-1	Ag Vehicle Replacement	1	1.57	0.07
C-60777-1	Ag Vehicle Replacement	1	1.58	0.07
C-60811-1	Ag Vehicle Replacement	1	1.06	0.12
C-60889-1	Ag Vehicle Replacement	1	1.86	0.13
C-60891-1	Ag Vehicle Replacement	1	16.87	0.96
C-60892-1	Ag Vehicle Replacement	1	29.35	1.53
C-60911-1	Ag Vehicle Replacement	1	4.24	0.29
C-60916-1	Ag Vehicle Replacement	1	8.38	0.59
C-61169-1	Ag Vehicle Replacement	1	2.81	0.18
C-61246-1	Ag Vehicle Replacement	1	3.03	0.15
C-61327-1	Ag Vehicle Replacement	1	4.15	0.53
C-61330-1	Ag Vehicle Replacement	1	4.15	0.53
C-61441-1	Ag Vehicle Replacement	1	1.39	0.14
C-61637-1	Truck Replacement	1	3.7	0
C-61639-1	Truck Replacement	1	3.49	0
C-62111-1	Ag Vehicle Replacement	1	3.43	0.17
C-62478-1	Ag Vehicle Replacement	1	5.32	0.27
C-62534-1	Truck Replacement	1	6.86	0
C-62939-1	Truck Replacement	1	4.14	0
C-63209-1	Truck Replacement	1	0.21	0
C-63225-1	Off-Road Repower	1	5.33	0.17
C-63230-1	Off-Road Repower	1	5.65	0.18
C-63231-1	Off-Road Repower	1	6.27	0.2
C-63234-1	Off-Road Repower	1	3.77	0.12

C-63461-1	Truck Replacement	1	4.67	
C-63463-1	Truck Replacement	1	4.46	
C-63466-1	Truck Replacement	1	4.75	0
C-63525-1	Truck Replacement	1	3.35	0
C-63652-1	Truck Replacement	1	4.67	0
C-64026-1	Truck Replacement	1	1.08	0.065
C-64097-1	Truck Replacement	1	4.92	0
C-64322-1	Truck Replacement	1	3.64	0
C-64421-1	Truck Replacement	1	5.55	0
C-64422-1	Truck Replacement	1	5.17	0
C-65014-1	Truck Replacement	1	1.19	0
C-65345-1	Truck Replacement	1	3.14	
G-65472	Truck Replacement	1	2.09	
G-66918	Truck Replacement	1	4.48	
G-67144	Truck Replacement	1	1.62	
G-67203	Truck Replacement	1	1.07	
G-67204	Truck Replacement	1	0.88	
G-67511	Truck Replacement	1	4.09	
G-67512	Truck Replacement	1	4.14	
G-70688	Truck Replacement	1	1.1	
G-70689	Truck Replacement	1	1.12	
G-72192	Truck Replacement	1	2.01	