

RESOLUTION NO. 11-19025

A RESOLUTION RELATING TO W.O. 11-02, MISCELLANEOUS DEVELOPER-RELATED IMPROVEMENTS; DECLARING IT TO BE THE INTENTION OF THE CITY COUNCIL TO ORDER IN THE PROGRAM FOR THE PURPOSE OF UNDERTAKING CERTAIN LOCAL IMPROVEMENTS AND FINANCING THE COSTS THEREOF AND INCIDENTAL THERETO THROUGH THE ISSUANCE OF SIDEWALK, CURB AND GUTTER IMPROVEMENT BONDS SECURED BY THE CITY'S SPECIAL IMPROVEMENT DISTRICT REVOLVING FUND.

WHEREAS, the city is granted the power pursuant to M.C.A. 7-14-4109 to order certain improvements without creation of a special improvement district and certain sections of curb and gutter, sidewalks, drive approaches, alley approaches and/or appurtenant features have deteriorated, settled and cracked, or none exist, or some of the foregoing do not exist; and

WHEREAS, the safety and convenience of the public require installation, construction, reconstruction, repair or replacement of curbs and gutters, sidewalks, drive approaches, alley approaches, and/or appurtenant features or combinations thereof; and

WHEREAS, said improvements should be ordered as provided by law.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BILLINGS, MONTANA, AS FOLLOWS:

1. INTENTION TO ORDER IN. It is the intention of the Council to order the installation, construction, reconstruction, or replacements of certain curbs, gutters, sidewalks, drive approaches, alley approaches and appurtenant improvements in certain locations, which improvements and locations are more fully described in Exhibits "A" and "B" attached hereto.
2. AFFECTED PROPERTIES. All properties, which will be required to pay any portion of the costs of the improvements identified herein, are listed and the owners of those properties are identified on Exhibit "B" attached hereto.
3. ESTIMATED COSTS. The estimated assessed costs of the proposed improvements, including construction costs, incidental expenses, engineering fees, legal fees, administrative fees and bond issuance costs, but exclusive of interest charges, will be \$351,000 as described below:

Construction Costs	\$268,228.10
Management Costs	\$26,822.81
Engineering & Administration (6%)	\$21,060.00
Revolving Fund (5%)	\$17,550.00
Bond Discount (2%)	\$7,020.00

Issuance Costs (3.0%)	\$10,530.00
Bank Fees	\$100.00
Roundoff	<u>\$(310.91)</u>
<b>Total Assessed Costs</b>	<b>\$351,000.00</b>

Estimated unit costs for construction only, not including engineering, legal, administrative, and bond costs as follows:

<u>Removal of:</u>	<u>Unit Price:</u>
Flatwork Removal	\$11.00/SY
Curb and Gutter Removal	\$6.50/LF
 <u>New Construction:</u>	
Concrete Sidewalk	\$ 5.25/SF
Curb and Gutter	\$22.00/LF
New Drive Approach	\$ 6.00/SF
New Alley Approach	\$ 6.10/SF
Street Reconstruction	\$42.00/SY

The actual cost to be assessed against any benefited property will be determined by the actual amount of work done adjacent to the property.

4. **ASSESSMENT OF COSTS.** All costs of constructing the curbs, gutters, sidewalks, and drive approaches, including engineering, administrative and bond costs, will be assessed against the properties which are adjacent to the improvements installed. As shown on Exhibit "B", assessments will be levied against 177 separate lots, parcels, or tracts.

The costs for each property will vary depending upon the actual construction that is required adjacent to each property. The average total assessment, including engineering, administrative, and bond costs is estimated to be \$1,983, with a high of \$14,006, low of \$0.00, and a median of \$1063.

5. **PERIOD OF ASSESSMENT.** The assessments for all improvements and costs shall be paid in not more than twelve (12) annual installments, plus interest, provided however, that payment of one-half of each annual installment, plus interest, may be deferred to May 31 of the year following the assessment.
6. **PROPERTY OWNER OPTION TO CONSTRUCT IMPROVEMENTS.** In the event that the City Council orders in the above-described improvements following the public hearing, then the owners of all properties to be assessed for the costs of said improvements will be notified of such action in writing. Said owners will have thirty (30) days from the date of said notice in which to install the required improvements at their own expense. In the event the owners do not install these improvements, the City will do so and will assess the costs against the benefited properties as described herein.

7. **METHOD OF FINANCING; PLEDGE OF REVOLVING FUND; FINDINGS AND DETERMINATIONS.** The City will issue **Sidewalk, Curb, and Gutter Improvement Bonds** in an aggregate principal amount not to exceed \$351,000 in order to finance the costs of the Improvements. Principal of and interest on the Bonds will be paid from special assessments levied against the property in the Project. This Council further finds it is in the public interest, and in the best interest of the City and the Project, to secure payment of principal of and interest on the Bonds by the Revolving Fund and hereby authorizes the City to enter into the undertakings and agreements authorized in Section 7-12-4225 in respect to the Bonds.

In determining to authorize such undertakings and agreements, this Council has taken into consideration the following factors:

- (a) **Estimated Market Value of Parcels.** The estimated total market value of the lots, parcels, or tracts in the Project, as of the date of adoption of this resolution, as estimated by the County Assessor, is \$22,502,140. The average market value is \$127,131 with a high of \$2,732,567 and a low of \$7,662 and median value of \$72,878. The special assessments to be levied against each lot, parcel, or tract are less than the increase in the estimated market value of the properties as a result of the construction of the improvements.
- (b) **Diversity of Property Ownership.** For the 177 Tax codes in this project, there are 174 separate owners. Ellingson Brothers LLC owns (2) lots. Susan Mershon owns (2) parcels on (1) lot. Kolby Stuart owns (2) parcels on (1) lot. All other parcels are under separate ownership. It is unlikely that financial difficulties would arise that would require a loan to be made from the Revolving Fund.
- (c) **Comparison of Special Assessments, Property Taxes and Market Value.** Currently, three (3) parcels have an SID levied against them. Parcel A00687 is being assessed under SID 2501, with a payoff amount of \$12,088.36 and a payoff date of 2018. Parcel A03490 is being assessed under SID 2102 and 2103, with payoff amounts of \$21.66 and \$90.60, and a payoff date of 2013; Parcel A14889 is being assessed under SID 2399, with a payoff amount of \$50.01 and a payoff date of 2015

As noted in Section 4, the estimated average assessment levied by this project will be \$1,983. With an average market value of \$127,131, and an average yearly principal payment of \$165.25(monthly principal of \$13.77) assuming 6% interest rate, the amount of assessment versus the value of the property would appear acceptable. As such, no unusual need for loans from the Revolving Fund would be expected. Further information comparing the total cost (estimate) to the market value for each parcel is listed in Exhibit "B".

- (d) **Delinquencies.** For tax year 2009, Zero (0) parcels were delinquent. This rate is above the average city collection rate of 95%.

Therefore, given the delinquency history of this Project area, no unusual need for loans from the Revolving Fund would be expected.

(e) The Public Benefit of the Improvements. Current City Subdivision and Site Development Ordinances, and under City Council policies, the cost of installation of new curb, gutter, sidewalk, and drive approaches is to be borne by the adjoining property owners.

Some of the parcels have been involved in recent construction or subdivision activity. Some of these parcels have undergone recent site developments, both residential and commercial, in which a permit was taken out, but the improvements were not constructed, or the developer has requested that the improvements be included and constructed under the proposed project. Developers generally make a request to be included in the proposed project to take advantage of the financing opportunity of the 12-year assessment. Some of these parcels are lots included in recently approved subdivisions. The improvements were required as part of the Subdivision Improvements Agreements, but were not installed by the subdivider/developer.

The remaining parcels represent a continuation of an annual improvement project for repairs of tripping hazards, deteriorated sidewalks, drainage problems, property owner requests and citizen complaints.

The project improvements are located in various Task Force areas, both commercial and residential, throughout the City.

## 8. REIMBURSEMENT EXPENDITURES.

(a) Regulations. The United States Department of Treasury has promulgated final regulations governing the use of proceeds of tax-exempt bonds, all or a portion of which are to be used to reimburse the City for project expenditures paid by the City prior to the date of issuance of such bonds. Those regulations (Treasury Regulations, Section 1.150-2) (the “Regulations”) require that the City adopt a statement of official intent to reimburse an original expenditure not later than 60 days after payment of the original expenditure. The Regulations also generally require that the bonds be issued and the reimbursement allocation made from the proceeds of the bonds within 18 months (or three years, if the reimbursement bond issue qualifies for the “small issuer” exception from the arbitrage rebate requirement) after the later of (i) the date the expenditure is paid or (ii) the date the project is placed in service or abandoned, but (unless the issue qualifies for the “small issuer” exception from the arbitrage rebate requirement) in no event more than three years after the date the expenditure is paid. The Regulations generally permit reimbursement of capital expenditures and costs of issuance of the bonds.

(b) Prior Expenditures. Other than (i) expenditures to be paid or reimbursed from sources other than the Bonds, (ii) expenditures permitted to be reimbursed under the transitional provision contained in Section 1.150-2(j)(2) of the Regulations, (iii) expenditures constituting preliminary expenditures within the meaning of Section 1.150-2(f)(2) of the Regulations, or (iv) expenditures in a “de minimis”

amount (as defined in Section 1.150-2(f)(1) of the Regulations), no expenditures for the Improvements have been paid by the City before the date 60 days before the date of adoption of this resolution.

- (c) Declaration of Intent. The City reasonably expects to reimburse the expenditures made for costs of the Improvements out of the proceeds of Bonds in an estimated maximum aggregate principal amount of \$351,000 after the date of payment of all or a portion of the costs of the Improvements. All reimbursed expenditures shall be capital expenditures, a cost of issuance of the Bonds or other expenditures eligible for reimbursement under Section 1.150-2(d)(3) of the Regulations.
- (d) Budgetary Matters. As of the date hereof, there are no City funds reserved, allocated on a long-term basis or otherwise set aside (or reasonably expected to be reserved, allocated on a long-term basis or otherwise set aside) to provide permanent financing for the expenditures related to the Improvements, other than pursuant to the issuance of the Bonds. The statement of intent contained in this resolution, therefore, is determined to be consistent with the City's budgetary and financial circumstances as they exist or are reasonably foreseeable on the date hereof.
- (e) Reimbursement Allocations. The City's financial officer shall be responsible for making the "reimbursement allocations" described in the Regulations, being generally the transfer of the appropriate amount of proceeds of the Bonds to reimburse the source of temporary financing used by the City to make prior payment of the costs of the Improvements. Each allocation shall be evidence by an entry on the official books and records of the City maintained for the Bonds or the Improvements and shall specifically identify the actual original expenditure being reimbursed.

9. PUBLIC HEARING. On Monday, March 14, 2011, at 6:30 p.m., in the Council Chambers located on the Second Floor of the Police Facility, 220 North 27<sup>th</sup> Street, Billings, MT, the City Council will conduct a public hearing concerning this project and all interested parties will be allowed to testify. The City Council will also consider all written comments submitted to the City Clerk prior to the hearing or submitted to the Council during the hearing.

10. NOTICE OF PASSAGE OF RESOLUTION OF INTENTION. The City Clerk is hereby authorized and directed to publish or cause to be published a copy of a Notice of the passage of this Resolution in the BILLINGS TIMES, a newspaper of general circulation in the county on February 17 and February 24, 2011, in the form and manner prescribed by law, and to mail or cause to be mailed, a copy of said Notice to every person, firm corporation, or the agent of such person, firm, or corporation having real property within the District listed in his or her name upon the last completed assessment roll for state, county and school district taxes, at his last-known address, on or before the same day such notice is published.

PASSED by the City Council and APPROVED this 14<sup>th</sup> day of February, 2011.



CITY OF BILLINGS:

BY Thomas W. Hanel  
Thomas W. Hanel, Mayor

ATTEST:

Cari Martin  
Cari Martin, City Clerk

Exhibit A  
Location of Work  
WO 11-02 Miscellaneous and Developer Related

1. SIDEWALK: 2506 Wildwood Way \* 440 Lewis Avenue \* 2211 Pine Street \* 814 South 28<sup>th</sup> Street (Dev. Rel.) \* East Side of 32<sup>nd</sup> Street West between Rosebud Avenue and Stillwater Avenue \* 208 N 23<sup>RD</sup> Street \* 818 South 28<sup>th</sup> Street (Dev. Rel.) \* 133 Custer Avenue (Dev. Rel.) \* 602 Nelson Drive \* 421 South 37<sup>th</sup> Street (Dev. Rel.) \* 420 Nelson Drive \* 606 Nelson Drive \* 3007 Montana Avenue
2. CURB & GUTTER: 2543 Yellowstone Avenue \* 2524 Lewis Avenue \* 2910 3<sup>rd</sup> Avenue South \* 313 South 36<sup>th</sup> Street \* 2642 Yellowstone Avenue
3. DRIVEWAY APRON: 1109 Miles Avenue \* 4067 Rifle Creek Trail (Dev. Rel.) \* 2333 Central Avenue \* 737 Key City Drive (Dev. Rel.) \* 2430 Lydia Lane (Dev. Rel.) \* 1010 Central Avenue (Dev. Rel.) \* 1207 Watson Peak Road (Dev. Rel.) \* 3134 Marguerite Boulevard \* 539 Avenue B \* 604 2<sup>nd</sup> Street West
4. SIDEWALK, CURB & GUTTER: 2541 Yellowstone Avenue \* 2549 Yellowstone Avenue \* Pine Street \* 2217 Pine Street \* 600 S 27<sup>th</sup> Street \* 2601 Minnesota Avenue (Dev. Rel.) \* 4639 Stone Street \* 702 North 23<sup>rd</sup> Street \* 605 18<sup>th</sup> Street West \* 946 Avenue C \* 2904 Stinson Avenue \* 2031 Poly Drive \* # 7 North 31<sup>st</sup> Street \* 2825 3<sup>rd</sup> Avenue North- (work on 4<sup>th</sup> Avenue North) \* 242 Fair park Drive
5. SIDEWALK, CURB & GUTTER, DRIVEWAY APRONS: 2553, 2554 Yellowstone Avenue \* 2815 5<sup>th</sup> Avenue South (Dev. Rel.) \* Both Sides of Wyoming Avenue from 8<sup>th</sup> Street West to 9<sup>th</sup> Street West \* Both Sides of Park hill Drive, Between # 529 Park hill Drive and 6<sup>th</sup> Street West \* 2222 Spruce Street \* East Side of South 30<sup>th</sup> Street, from 4<sup>th</sup> Avenue South to 5<sup>th</sup> Avenue South \* West Side of South 29<sup>th</sup> Street, from 4<sup>th</sup> Avenue South to 5<sup>th</sup> Avenue South \* 1803 Avenue F \* West Side of South 28<sup>th</sup> Street Between 4<sup>th</sup> Avenue South and 5<sup>th</sup> Avenue South \* East Side of South 29<sup>th</sup> Streets Between 4<sup>th</sup> Avenue South and 5<sup>th</sup> Avenue South \* 4203 Audubon Way \* 2322 Wyoming Avenue \* 2228 Pine Street \* 245 & 303 Emerald Drive \* 704 Hallowell Lane \* 2032 Colton Boulevard \* 2613 Yellowstone Avenue \* 219 Glenhaven Drive \* 227 Glenhaven Drive \* 241 Glenhaven Drive
6. SIDEWALK, DRIVEWAY APRONS: 504 South 26<sup>th</sup> street \* 2207 Pine Street \* 620 30<sup>th</sup> Street West (Dev. Rel.) \* 2166 Beloit Drive (Dev. Rel.) \* 2005 8<sup>th</sup> Avenue North (Dev. Rel.) \* 232 Birchwood Drive \* 2039 Poly Drive \*

7. ALLEY APRONS: North Side of 1<sup>st</sup> Avenue North between North 33<sup>rd</sup> Street & North 34<sup>th</sup> Street \* South Side of 2<sup>nd</sup> Avenue North between N 33<sup>rd</sup> Street and North 34<sup>th</sup> Street. \* North Side of Beloit Drive Between Fair Park Drive and Santa Fe Drive \* East Side of Santa Fe Drive between Fair Park Drive and Beloit Drive
8. CURB & GUTTER, SIDEWALK, ALLEY APRONS, DRIVEWAY APRONS: \* North Side of 5<sup>th</sup> Avenue South, from South 29<sup>th</sup> Street to South 30<sup>th</sup> Street \* South Side of 4<sup>th</sup> Avenue South, from South 29<sup>th</sup> Street to South 30<sup>th</sup> Street\* East Side of N 22<sup>nd</sup> Street from 1<sup>st</sup> Avenue North to 2<sup>nd</sup> Avenue North \* South side of 2<sup>nd</sup> Avenue from North 22<sup>nd</sup> Street to R/R tracks \* South Side of 4<sup>th</sup> Avenue South between South 28<sup>th</sup> Street and South 29<sup>th</sup> Streets \* North Side of 5<sup>th</sup> Avenue South, Between South 28<sup>th</sup> Street and South 29<sup>th</sup> Streets \* 615 Cook Avenue \* 2912 Stinson Avenue
9. ADA COMPLIANT W/C RAMPS: 1613 8<sup>th</sup> Street West (Dev. Rel.) \* 544 Crawford Drive

## Exhibit B

### WO 11-02 Misc/Developer Related

<b>Tax Code</b>	<b>SID #</b>	<b>SID Pay-off (A)</b>	<b>Delinquent (B)</b>	<b>WO 09-02-Assessment (C)</b>	<b>A + B + C</b>	<b>Market Value</b>
A00264				\$3,595.74	\$3,595.74	\$2,732,567.00
A00406				\$3,084.58	\$3,084.58	\$220,094.00
A00567				\$752.92	\$752.92	\$88,722.00
A00568				\$1,505.83	\$1,505.83	\$567,092.00
A00569				\$4,898.80	\$4,898.80	\$27,988.00
A00570				\$2,043.26	\$2,043.26	\$31,436.00
A00571				\$282.34	\$282.34	\$36,378.00
A00572				\$376.46	\$376.46	\$30,020.00
A00573				\$1,317.61	\$1,317.61	\$315,186.00
A00687	2501	\$12,088.36		\$4,443.84	\$16,532.20	\$617,541.00
A00688				\$1,481.28	\$1,481.28	\$368,490.00
A00689				\$1,975.04	\$1,975.04	\$276,599.00
A00690				\$987.53	\$987.53	\$101,049.00
A00691				\$987.53	\$987.53	\$47,409.00
A00692				\$1,975.04	\$1,975.04	\$208,171.00
A00753				\$2,860.21	\$2,860.21	\$220,021.00
A00756				\$6,889.67	\$6,889.67	\$1,555,366.00
A01104				\$3,536.86	\$3,536.86	\$64,960.00
A01238				\$2,824.81	\$2,824.81	\$49,827.00
A01381				\$4,683.42	\$4,683.42	\$34,030.00
A01382				\$2,801.43	\$2,801.43	\$53,318.00
A01383				\$3,524.54	\$3,524.54	\$57,835.00
A01384				\$1,182.13	\$1,182.13	\$62,795.00
A01385				\$6,581.89	\$6,581.89	\$129,097.00
A01386				\$3,487.03	\$3,487.03	\$20,083.00
A01387				\$4,632.75	\$4,632.75	\$91,183.00
A01388				\$895.36	\$895.36	\$32,425.00
A01388A				\$895.36	\$895.36	\$45,631.00
A01389				\$10,710.85	\$10,710.85	\$41,253.00
A01390				\$561.67	\$561.67	\$7,662.00
A01391				\$2,591.66	\$2,591.66	\$38,413.00
A01392				\$1,082.69	\$1,082.69	\$34,603.00
A01393				\$3,244.37	\$3,244.37	\$38,514.00
A01394				\$1,659.66	\$1,659.66	\$48,277.00
A01395				\$2,404.76	\$2,404.76	\$70,923.00
A01396				\$5,497.66	\$5,497.66	\$48,417.00
A01396A				\$2,300.00	\$2,300.00	\$32,670.00
A01397				\$4,776.14	\$4,776.14	\$36,579.00
A01398				\$5,726.63	\$5,726.63	\$54,951.00
A01399				\$644.64	\$644.64	\$41,076.00

A01401				\$1,636.98	\$1,636.98	\$50,818.00
A01402				\$2,385.94	\$2,385.94	\$35,228.00
A01403				\$5,576.50	\$5,576.50	\$51,964.00
A01567				\$410.39	\$410.39	\$2,308,343.00
A01745				\$1,905.63	\$1,905.63	\$70,543.00
A01746				\$304.90	\$304.90	\$70,494.00
A02065				\$1,160.89	\$1,160.89	\$10,210.00
A02211				\$894.75	\$894.75	\$313,819.00
A02462				\$5,741.63	\$5,741.63	\$77,536.00
A02487				\$0.00	\$0.00	\$59,488.00
A03068A				\$873.35	\$873.35	\$99,144.00
A03068B				\$873.35	\$873.35	\$99,144.00
A03068C				\$873.35	\$873.35	\$100,029.00
A03068D				\$873.35	\$873.35	\$100,029.00
A03081				\$635.22	\$635.22	\$69,368.00
A03490	2103 2102	\$90.60 \$21.66		1,718.32	\$1,830.58	\$42,668.00
A04154				\$1,925.20	\$1,925.20	\$78,564.00
A04155				\$2,611.51	\$2,611.51	\$93,024.00
A04472				\$2,690.70	\$2,690.70	\$84,937.00
A04584				\$555.27	\$555.27	\$80,925.00
A04605				\$139.04	\$139.04	\$71,950.00
A04606				\$138.92	\$138.92	\$62,655.00
A04607				\$138.92	\$138.92	\$72,030.00
A04608				\$138.92	\$138.92	\$72,293.00
A04609				\$138.92	\$138.92	\$78,685.00
A04610				\$138.92	\$138.92	\$72,676.00
A04611				\$138.92	\$138.92	\$66,445.00
A04612				\$138.92	\$138.92	\$57,753.00
A04613				\$141.63	\$141.63	\$72,878.00
A04614				\$141.63	\$141.63	\$75,802.00
A04615				\$141.63	\$141.63	\$77,961.00
A04616				\$141.63	\$141.63	\$67,978.00
A04617				\$141.63	\$141.63	\$79,129.00
A04618				\$173.60	\$173.60	\$86,187.00
A04619				\$147.40	\$147.40	\$72,031.00
A04620				\$124.59	\$124.59	\$73,725.00
A04621				\$125.09	\$125.09	\$81,308.00
A04622				\$124.93	\$124.93	\$68,784.00
A04623				\$141.67	\$141.67	\$73,967.00
A04624				\$141.67	\$141.67	\$71,849.00
A04625				\$141.67	\$141.67	\$76,931.00
A04626				\$141.67	\$141.67	\$75,299.00
A04627				\$141.67	\$141.67	\$80,824.00
A04628				\$141.65	\$141.65	\$74,248.00
A04629				\$141.67	\$141.67	\$76,205.00
A04630				\$141.67	\$141.67	\$65,517.00
A04631				\$141.67	\$141.67	\$67,352.00

A04632			\$141.67	\$141.67	\$79,512.00
A04633			\$141.67	\$141.67	\$62,331.00
A04634			\$141.67	\$141.67	\$78,564.00
A04635			\$148.08	\$148.08	\$81,126.00
A04636			\$148.08	\$148.08	\$66,527.00
A04637			\$148.08	\$148.08	\$72,293.00
A04638			\$148.08	\$148.08	\$76,832.00
A04639			\$148.08	\$148.08	\$81,812.00
A04640			\$148.08	\$148.08	\$76,004.00
A04641			\$148.08	\$148.08	\$68,360.00
A04642			\$2,746.34	\$2,746.34	\$76,023.00
A04643			\$107.38	\$107.38	\$57,532.00
A04644			\$127.84	\$127.84	\$69,530.00
A04645			\$184.07	\$184.07	\$69,631.00
A04790			\$6,734.55	\$6,734.55	\$86,047.00
A04972			\$2,033.81	\$2,033.81	\$71,081.00
A04973			\$1,998.77	\$1,998.77	\$80,018.00
A04975			\$2,174.99	\$2,174.99	\$71,809.00
A04976			\$0.00	\$0.00	\$56,583.00
A04996			\$3,004.04	\$3,004.04	\$77,396.00
A04997			\$3,060.14	\$3,060.14	\$53,297.00
A04998			\$2,348.04	\$2,348.04	\$68,924.00
A05449			\$2,599.74	\$2,599.74	\$74,592.00
A05450			\$1,321.24	\$1,321.24	\$69,793.00
A05451			\$304.90	\$304.90	\$66,485.00
A05453			\$2,315.62	\$2,315.62	\$79,028.00
A05454			\$1,923.42	\$1,923.42	\$74,915.00
A05455			\$656.91	\$656.91	\$44,557.00
A05456			\$1,337.38	\$1,337.38	\$75,399.00
A05480			\$809.36	\$809.36	\$73,723.00
A05481			\$961.81	\$961.81	\$58,762.00
A05482			\$2,599.74	\$2,599.74	\$62,210.00
A05483			\$2,599.74	\$2,599.74	\$52,994.00
A05484			\$1,063.45	\$1,063.45	\$55,293.00
A05486			\$656.91	\$656.91	\$70,316.00
A05487			\$555.27	\$555.27	\$64,207.00
A05488			\$809.36	\$809.36	\$56,947.00
A05778			\$0.00	\$0.00	\$84,153.00
A08272			\$1,199.06	\$1,199.06	\$88,041.00
A08273			\$955.36	\$955.36	\$79,289.00
A08274			\$2,552.18	\$2,552.18	\$62,794.00
A08275			\$1,229.77	\$1,229.77	\$94,030.00
A08281			\$4,064.48	\$4,064.48	\$84,230.00
A08331			\$2,576.94	\$2,576.94	\$86,226.00
A08723			\$0.00	\$0.00	\$67,886.00
A09047			\$2,801.91	\$2,801.91	\$74,612.00
A09817			\$6,422.35	\$6,422.35	\$74,069.00
A10320			\$944.95	\$944.95	\$72,374.00

A10329			\$0.00	\$0.00	\$73,018.00
A10398			\$3,598.91	\$3,598.91	\$72,314.00
A10399			\$271.02	\$271.02	\$80,803.00
A10402			\$1,626.94	\$1,626.94	\$81,691.00
A10403			\$370.19	\$370.19	\$97,880.00
A10404			\$0.00	\$0.00	\$82,135.00
A10405			\$677.55	\$677.55	\$72,213.00
A10421			\$0.00	\$0.00	\$73,845.00
A10788			\$3,112.52	\$3,112.52	\$97,460.00
A10789			\$0.00	\$0.00	\$105,909.00
A12266C			\$0.00	\$0.00	\$92,458.00
A12266D			\$2,670.69	\$2,670.69	\$100,828.00
A13510			\$914.70	\$914.70	\$70,457.00
A13511			\$909.76	\$909.76	\$72,454.00
A13512			\$539.57	\$539.57	\$52,146.00
A13595			\$1,756.70	\$1,756.70	\$79,836.00
A14101			\$2,126.89	\$2,126.89	\$55,562.00
A14302			\$4,422.45	\$4,472.46	\$63,521.00
A14889	2399	\$50.01	\$1,026.09	\$1,076.10	\$67,816.00
A15126			\$492.68	\$492.68	\$57,531.00
A15735			\$713.73	\$713.73	\$70,401.00
A15751			\$1,499.93	\$1,499.93	\$57,026.00
A19210			\$1,945.79	\$1,945.79	\$55,837.00
A20202A			\$7,745.40	\$7,745.40	\$447,828.00
A20300			\$1,652.09	\$1,652.09	\$132,873.00
A21565			\$1,177.16	\$1,177.16	\$113,131.00
A22818			\$14,006.14	\$14,006.14	\$124,181.00
A22819			\$11,410.58	\$11,410.58	\$136,424.00
A22837B			\$10,574.18	\$10,574.18	\$95,123.00
A29434			\$12,115.21	\$12,115.21	\$263,232.00
A30109			\$2,313.59	\$2,313.59	\$143,818.00
A30919			\$2,795.58	\$2,795.58	\$106,031.00
A33561			\$1,513.61	\$1,513.61	\$98,204.00
C00713			\$1,587.75	\$1,587.75	\$70,863.00
C01970			\$5,069.27	\$5,069.27	\$79,027.00
C08003			\$0.00	\$0.00	\$19,302.00
C08004			\$0.00	\$0.00	\$89,172.00
C08015			\$0.00	\$0.00	\$73,161.00
C09131			\$9,653.98	\$9,653.98	\$124,464.00
D01447A			\$3,171.15	\$3,171.15	\$609,434.00
D05850			\$3,462.96	\$3,462.96	\$117,585.00
D12013			\$11,690.94	\$11,690.94	\$49,601.00
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Average			\$1,983.00		\$127,131.00
Median			\$1,063.00		\$72,878.00
Low			\$0.00		\$7,662.00
High			\$14,006.00		\$2,732,567.00