

Board Office Use: <b>Legislative File Info.</b>	
File ID Number	21-1033A
Introduction Date	4/28/2021
Enactment Number	21-1166
Enactment Date	6/23/2021 er



**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
Community Schools, Thriving Students

# Board Cover Memorandum

**To** Board of Education

**From** Aimee Eng, Board Member

**Meeting Date** June 23, 2021

**Subject** The Oakland Chinatown Community Benefit District

**Ask of the Board** Authorize the Superintendent to sign and submit the Ballot in favor of forming the Oakland Chinatown Community Benefit District

**Background** Cities in California are permitted to form Business Improvement Districts (“BIDs”), also referred to as Community Benefit Districts (“CBDs”). A CBD is a geographically defined area in which the relevant city levies an assessment on all properties within the area. (A CBD is not a “special district”—i.e., it is not a separate government entity or political subdivision.) Such assessments are then intended to provide special benefits to the properties in the area. The special benefit must be over and above the general benefits conferred on real property located in the district or to the public at large.

In Oakland, the first step necessary to form a CBD is the petition process whereby at least 30% (weighted based on assessment amount) of the property owners in the proposed geographical area sign a petition indicating support for the CBD. If the 30% threshold is reached, the City Council will consider adopting a “Resolution of Intention.” If that Resolution passes, the City will conduct an election by which it mails out ballots to all of the affected property owners. If a majority of the (weighted) ballots returned support the formation of the CBD, then it is formed and the City starts collecting the assessment from all property owners (regardless of if and how they voted on the petition and the ballot) in the geographically defined area.

The City of Oakland currently has 10 BIDs/CBDs. (A complete list of BIDs/CBDs can be found at <https://www.oaklandchamber.com/business-improvement-districts>.) The proposed Oakland Chinatown Community Benefits District would be the eleventh (“Chinatown CBD”).

The District owns six parcels within the defined geographic area of the proposed Chinatown CBD. These six parcels constitute Lincoln Elementary School and Yuk Yau Child Development Center. The total annual assessment would be \$20,987.75

(or 1.60% of the total assessment collected), with the possibility of annual increases of up to 5%. The Chinatown CBD would be in existence for 10 years.

The Chinatown CBD would provide the following special benefits (descriptions and language primarily stem from the Chinatown CBD Management District Plan):

- **Civil Sidewalks** (e.g., private security, primarily the Chinatown Ambassador Program and case workers to respond to homeless issues, aggressive panhandling and mentally ill people behaving poorly in the public rights of way; regular sidewalk and gutter sweeping; regular sidewalk steam cleaning; beautification of the Chinatown CBD; enhanced trash emptying (over and above city services); timely graffiti removal, within 72 hours as necessary; maintenance of existing and new (non-City) public spaces; installation of and maintenance of hanging plants, planting flowers throughout the district)
- **District Identity and Placemaking** (e.g., web site development and updating; social media; enhancing the current Chamber holiday and seasonal decorations; branding of the Chinatown CBD properties so a positive image is promoted to the public including the development of a new logo; banner programs; public art displays; public space design and improvements)
- **Administration/Program Management** (e.g., staff and administrative costs; insurance; office related expenses; rent; financial reporting and accounting; legal work)
- **Contingency/City and County Fees/Reserve** (e.g., delinquencies; city/county fees; reserves)

Additional details, including additional financial and governance information, can be found in the attached Management District Plan.

**Discussion**

The Board previously authorized the Superintendent to sign the petition. This item would authorize the Superintendent to sign and submit the Ballot.

**Fiscal Impact**

The total annual assessment would be \$20,987.75, with the possibility of annual increases of up to 5%. The CBD would be in existence for 10 years.

**Attachment(s)**

- City of Oakland Chinatown Community Benefit Business Improvement District 2021 Property Owner Ballot
- Management District Plan

**CITY OF OAKLAND  
CHINATOWN COMMUNITY BENEFIT  
BUSINESS IMPROVEMENT DISTRICT OF 2021  
PROPERTY OWNER BALLOT**

**REPLACEMENT  
BALLOT**

This ballot is for the property owners of the parcel(s) identified below by Assessment Parcel Numbers (APN), which parcel(s) is/are located within the proposed Chinatown Community Benefit Business Improvement District 2021 (hereinafter "Chinatown BID 2021") in the City of Oakland.

A Copy of the Resolution of intention to form the District is enclosed with this Ballot. The District Plan and Engineer's Report are available online at <https://oakland.legistar.com/LegislationDetail.aspx?ID=4959117&GUID=3BB3E393-3C48-4F3E-BD36-A99F9CBE4E73>. Please advise the City of Oakland as soon as possible at (510)328-3569, if the owner and/or assessment information set forth below is incorrect.

This ballot may be used to express either support for, or opposition to, the proposed Chinatown BID 2021 assessment. In order to be counted, this ballot must be completed, signed, and dated below by an owner of the identified parcel(s) or by an authorized representative of the owner. **The ballot must be returned to the City Clerk of Oakland either by mail or in person to: Office of the City Clerk, Oakland City Hall, One Frank H. Ogawa Plaza, First Floor, Oakland, CA, 94612, Attn: Chinatown BID 2021.** If a majority (as weighted by assessment amount) of ballots received oppose the Chinatown BID 2021 assessment, the Chinatown BID 2021 assessment will not be established and the Chinatown BID 2021 assessment will not be levied.

**Mail Delivery:** If by mail, fold and insert the ballot in the enclosed pre-addressed envelope, seal the envelope, add postage, and deposit in the U.S. mail. Postmarked before July 20, 2021.

**Personal Delivery:** If in person, fold and insert ballot in the enclosed pre-addressed envelope, seal the envelope provided, and deliver to the City Clerk's office (address shown above) before public hearing or deliver to the City Clerk at the public hearing on the Chinatown BID 2021 on July 20, 2021.

The assessment shall not be imposed if the ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment, with the ballots weighted according to the proportional financial obligation of the affected property.

**IN ORDER TO BE COUNTED, THIS BALLOT MUST BE RECEIVED BY THE CITY CLERK PRIOR TO THE CLOSE OF THE PUBLIC INPUT PORTION OF THE PUBLIC HEARING ON THE CHINATOWN COMMUNITY BENEFIT BUSINESS IMPROVEMENT DISTRICT 2021, WHICH IS SCHEDULED FOR JULY 20, 2021, AT 1:00 PM IN THE CITY COUNCIL CHAMBERS, OAKLAND CITY HALL, 1 FRANK OGAWA PLAZA, OAKLAND, CALIFORNIA 94612. To cast this ballot, check the appropriate box (either yes or no), sign the ballot at the bottom, and return either this entire page or the portion below this line.**

**BALLOT**

*Please mark in the box below to cast your vote:*

**YES, I am in favor of the formation of the district and the proposed assessments on the parcel(s) identified on this ballot.**

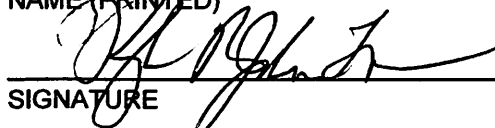
**NO, I oppose the formation of the district and the proposed assessment on the parcel(s) identified on this ballot.**

<u>Owner</u>	<u>APN</u>	<u>Assessment</u>
OAKLAND UNIFIED SCHOOL DISTRICT	002 -0071-002-00	\$2,000.00
OAKLAND UNIFIED SCHOOL DISTRICT	002 -0071-003-00	\$1,499.85
OAKLAND UNIFIED SCHOOL DISTRICT	002 -0071-010-00	\$498.95
OAKLAND UNIFIED SCHOOL DISTRICT	002 -0071-011-00	\$498.95
OAKLAND UNIFIED SCHOOL DISTRICT	002 -0071-012-00	\$2,396.10
OAKLAND UNIFIED SCHOOL DISTRICT	002 -0073-001-00	\$14,093.90

Total Chinatown Community Benefit Business Improvement District 2021 Assessment Amount (Votes Eligible): **\$20,987.75**

Dr. Kyla Johnson-Trammell

NAME (PRINTED)



June 28, 2021

SIGNATURE

DATE



## THE OAKLAND CHINATOWN COMMUNITY BENEFIT DISTRICT MANAGEMENT DISTRICT PLAN

### Final Plan – April 2021

*Prepared pursuant to the City of Oakland's  
Business Improvement Management District Ordinance of 1999  
# 12190, Under Municipal Code Chapter 4.48  
for the Chinatown Oakland Business and Property Owners*

Prepared for:

The Oakland Chinatown Chamber of Commerce  
Oakland Chinatown CBD Steering Committee  
City of Oakland

Prepared by:

New City America, Inc.  
The Oakland Chinatown Community Benefit District Steering Committee



Corporate Office ■ 2011 W. California Street ■ San Diego, CA 92110 ■ 619-233-5009 ■  
Midwest Office ■ 300 N. State Street ■ Ste 4710 ■ Chicago ILL. ■ 60654 ■ 888-356-2726  
New England Office: 42 Pearl Street, ■ New Bedford, MA ■ 02740  
mail@newcityamerica.com ■ www.newcityamerica.com ■ Facebook: New City America, Inc.

# The Oakland Chinatown Community Benefit District 2021 Management District Plan

## Section Number

1.	Management District Plan Summary	3
2.	Oakland Chinatown CBD Boundaries	13
3.	District Improvement and Activity Plan	17
4.	Assessment Methodology	23
5.	District Rules, Regulations and Governance	35
6.	Implementation Timetable	35
7.	Assessment Roll of Properties Included	36

## Attachment:

### A. Engineer's Report

## Section 1 Management District Plan Summary

The name of this Community Benefit District (“CBD”) is the Oakland Chinatown Community Benefit District (“Oakland Chinatown CBD” or the “District”). The District is formed under the Business Improvement Management District Ordinance of 1999 # 12190, Under Municipal Code Chapter 4.48 of the Oakland City Code relating to the establishment of Business Improvement Districts.

The levy of assessments on real property within the proposed District will fund physical improvements to individual properties, attract new customers, tenants, and increase business sales resulting in stabilized rents, particularly after the impact of COVID 19 on property owners throughout Chinatown. The assessments will fund maintenance, special events and activities, and other special benefits within the District, revitalizing the Oakland Chinatown area and creating jobs, attracting and retaining businesses, and reducing crime.

### Oakland Chinatown CBD Steering Committee

Since the fall of 2020, the Oakland Chinatown Chamber of Commerce, who has led the effort to investigate and form the Chinatown Community Benefit District, has worked to gauge support within the community for a new *Special Benefit District* for both the Chinatown property owners and business community alike. The Chamber hired New City America – a company specializing in *Special Benefit District* formation and management - to work with the Chinatown business and property owners to investigate the viability of a new Community Benefit District in Oakland’s historic Chinatown.

Since the initiation of work last fall, the Oakland Chinatown Community Benefit District Steering Committee has worked diligently to outreach to property owners and build a level of support for the new CBD. The Oakland Chinatown CBD Steering Committee, has met multiple times, has reviewed five versions of a management plan and finalized the boundaries, services, costs and term at its March 23<sup>rd</sup>, 2021, Steering Committee meeting. The CBD Steering Committee met on the following dates via video conferencing (due to COVID restrictions) in Chinatown to discuss the final plan:

November 15<sup>th</sup>, 2020  
November 19<sup>th</sup>  
December 10<sup>th</sup>  
January 14<sup>th</sup>, 2021  
February 4<sup>th</sup>  
February 23<sup>rd</sup>  
March 2<sup>nd</sup>  
March 4<sup>th</sup>  
March 15<sup>th</sup>  
March 23<sup>rd</sup>

The highest number of meeting attendants at these Steering Committee Zoom meetings was 35 participants.

### Priority Special Benefit Services/Survey

This past December, a survey was sent out to all the property owners in the proposed CBD area, to ascertain their level of conceptual support for the services that would be funded through the establishment of a new Chinatown CBD. The support for the concept of a new Oakland Chinatown CBD was very strong. The survey tallied the support based upon the property variables that would be assessed in the ultimate funding of the special benefit services of the district. Those property variables include a parcel's lot size, linear frontage and building square footage. The results were as follows:

The survey, which was translated into Chinese, was mailed to almost 1,100 property owners and asked a variety of specific questions regarding property owner-funding of services over and above what the City was currently providing. We received 248 responses which supported the following priority services: outlined by the **responding property owners**:

- The number 1 priority special benefit service included regular sidewalk and gutter sweeping, graffiti removal and pressure washing by the new CBD. *(Approved with 67% of the respondents)*
- Number 2 was hiring special ambassadors or private security to walk and bike throughout Chinatown *(Approved by 58% of the respondents)*.
- Number 3 was supporting special events, holiday décor, street festivals, etc. *(Approved by 56% of the respondents)*
- Number 4 was funding special benefit services to respond to homeless, panhandling and loitering in Chinatown *(Approved by 56% of the respondents)*

Based upon these results, the Oakland Chinatown CBD Steering Committee determined that there was enough support to come up with a preliminary Management District plan. Based upon the survey results, the following property owners (as determined by their parcel dimensions and ownership), supported the formation of the new Chinatown CBD. *(The goal was to receive 30% support by linear frontage, 30% by lot size and 30% by building square footage).*

Survey results in support of the Chinatown CBD:

*34% of the building square footage.*

*36% of the lot size.*

*28% of the linear frontage.*

*Average support level: 32.6% of the overall property variables in the study area.*

### **Changes in Oakland's Chinatown**

In 2011, the State Legislature dismantled 408 redevelopment agencies, redirecting the flow of funds back to the counties, school districts, and cities rather than reinvesting back into redevelopment areas. The California League of Cities filed a lawsuit to stop this elimination, resulting in a 2011 California Supreme Court ruling ceasing the operations of all redevelopment agencies by February 2012.

Consequently, the method of financing used previously by the City of Oakland to fund Chinatown improvements no longer exists. In the past, the opportunity to fund pedestrian lighting, new sidewalks, and public improvements in Chinatown was typically been through this redevelopment, tax-increment financing. In light of the loss of that historic funding mechanism, the investigation of a new Chinatown CBD centered on these six questions:

- 1. How to fund the programs that will make Oakland's Chinatown district brand become more positive in Alameda County.*
- 2. How to create greater demand for Chinatown's buildings resulting in greater rental rates and commerce to businesses and tenants, particularly in light of the devastating impact of the COVID 19 pandemic, the demonstrations last summer that greatly impacted Chinatown, as well as the increasing violence against the Asian, particularly Chinese- American community throughout the country.*
- 3. How to ensure that issues in the public rights of way, including people demonstrating questionable behavior, will be managed more consistent with standards in other communities.*
- 4. How to drive more tenants to the buildings in Chinatown and attract more customers and visitors to rebuild the retail and restaurant sectors here.*
- 5. How to ensure that the public rights of way will become more orderly and attractive and promote the culture and history of Oakland's Chinatown.*
- 6. How to attract new mixed-use developments and new housing that will be built within walking district of the Chinatown/Lake Merritt BART station.*

### **How can a new CBD benefit property owners in Oakland's Chinatown?**

In summary, a Oakland Chinatown CBD is a *Special Benefits Assessment District* whereby property owners vote, through a mail ballot procedure, to supplement their property tax bills to pay for and control the assessments they generate through the CBD. *The CBD will not replace current City services, but it can fund solutions to supplement City services in the areas including:*

- Safety, petty criminal and homeless/vacancy problems
- Sidewalk cleanliness
- Increase the trimming and replacement of damaging trees and landscaping
- Install/improve decorative amenities such as street furniture/fixtures/equipment/lighting
- Promote and enhance the brand/image of Oakland Chinatown
- Manage events at in and around the the cultural facilities throughout the district
- Create a strong social media presence, and facilitate public relations for Oakland Chinatown businesses
- *Provide parking directional services and other mobility related activities*



- *Promote the many cultural amenities and cultural activities throughout Chinatown including current events (pre-covid), as well as the reopening of the Oakland Museum and the soon to be opened Kaiser Convention Center;*
- *Promoting public space development and placemaking*

**MOST IMPORTANTLY, THESE PROPERTY ASSESSMENT FUNDS WILL NOT REPLACE EXISTING CITY SERVICES IN CHINATOWN AND WILL BE CONTROLLED BY A NEW NON-PROFIT CORPORATION OF PROPERTY AND BUSINESS OWNERS, ESTABLISHED AFTER THE DISTRICT IS VOTED IN BY PROPERTY OWNERS.**

### **Special Benefit Budget Category Analysis**

The Oakland Chinatown *Management District Plan* gives the property owners greater flexibility in determining the type and frequency of special benefit services that will be allocated on a year-to-year basis. As Chinatown evolves and re-emerges from the negative impact of COVID 19, services that are needed one year may not be needed the next. *Therefore, “bundles” or categories of special benefit funding are created and divided into four broad categories.*

The proposed Oakland Chinatown Community Benefit District, will fund special benefit services, over and above, what the City of Oakland and Alameda County are currently providing. Special benefits and supplemental to the general benefits paid for out of the City and County budgets.

Those bundles including the following:

### **CIVIL SIDEWALKS**

*Examples of this category of special benefit services and costs may include, but are not limited to:*

- Private security, primarily the Chinatown Ambassador Program and case workers to respond to homeless issues, aggressive panhandling and mentally ill people behaving poorly in the public rights of way, including possible hiring of OPD Bike patrols and/or a community camera system installed on private properties
- Regular sidewalk and gutter sweeping
- Regular sidewalk steam cleaning
- Beautification of the district
- Enhanced trash emptying (over and above city services)
- Timely graffiti removal, within 72 hours as necessary
- Maintenance of existing and new public spaces that are not park of the City of Oakland Park responsibilities
- Installation of and maintenance of hanging plants, planting flowers throughout the district
- Personnel to manage the in-house or contracted maintenance and/or security teams.

### **DISTRICT IDENTITY AND PLACEMAKING**

*Examples of this category of special benefit services and costs may include, but are not limited to:*

- Web site development and updating
- Social media, hiring of a bilingual public relations firm
- Enhancing the current Chamber holiday and seasonal decorations
- Branding of the Oakland Chinatown CBD properties so a positive image is promoted to the public including the development of a new logo
- Banner programs
- Public art displays
- Public space design and improvements
- Personnel to manage the in-house or contracted public relations, web site maintenance or social media contractors

### **ADMINISTRATION/PROGRAM MANAGEMENT**

*Examples of this category of special benefit services and costs may include, but is not limited to:*

- Staff and administrative costs, contracted or in-house
- Directors and Officers and General Liability Insurance
- Office related expenses
- Rent
- Financial reporting and accounting
- Legal work

### **CONTINGENCY/CITY AND COUNTY FEES/RESERVE**

Examples of this category of special benefit services and costs include, but is not limited to:

- Delinquencies, City/County fees, reserves

Each section will give the property owner management corporation the overall percentages per services for the life of the District, but the flexibility to prioritize or minimize a line item service found within that category during the life of the District. The four categories of services include Civil Sidewalks, District Identity and Placemaking, Administration, and Contingency.

The categories of services and their percentages represent the service plan the Chinatown property owners will be voting on when the District comes up for a mail ballot later this Spring or during the summer.

### **METHOD OF FINANCING**

The financing of the Oakland Chinatown CBD is based upon the levy of special assessments on real properties that receive special benefits from the improvements and activities based upon which Benefit Zone they are located within. See Section 4 for assessment methodology and compliance with Article XIII (d) of the California State Constitution. There will be five factors used in the determination of proportional costs to the parcels in the District. These five factors are:

- Linear frontage, on all sides of the parcel (excluding alleys)
- Lot size or the footprint of the parcel
- Building square footage. (with deductions made for internal, private parking structures within a building)
- Current and future residential condominiums that will be constructed within the District
- Location within one of the two geographic benefit zones of the district

In addition, other factors will be used to determined assessments based upon the anticipated benefit with the current land uses:

1. Single family residential parcels will be assessed for linear frontage, on all sides, only;
2. Residential condominiums will be assessed for their specific parcel building square footage only;
3. All public and ecumenically owned and operated parcels will be assessed for linear frontage and lot size only;
4. The Oakland Museum and Kaiser Convention Center, (both owned by the City of Oakland and leased to third parties), which are in Benefit Zone 2, will have their assessments applied to their massive building and linear frontages, as well as lot size that matches their building footprint.
5. Legally mandated affordable apartments, whether privately or owned by non-profit entities, will pay 50% of the building square footage costs or .10 per building square foot regardless of the Benefit Zone location. Those buildings though will pay full linear frontage and full lot size costs but will be paying \$0.10 per building square foot on the affordable housing apartments. Any commercial properties (unless mandated to be affordable), that are included in the development site, will pay the full assessment costs based upon their Benefit Zone. It will be up to the property owners to identify all legally assigned affordable housing units, either to the consultant writing this plan or the district management corporation once the CBD has been approved.

### **Data and Benefit Zones**

There are 1,293 individual parcels owned by 1,033 property owners in the proposed Oakland Chinatown Community Benefit District.

The data that was obtained by Alameda County as well as input from the various property owners in Chinatown have yielded the following information which is to be used as the basis for the generation of revenue to fund the special benefits outlined in this Management Plan.

That data, as of January 1<sup>st</sup>, 2021 is as follows:

1,453 in linear feet for single family residences.  
501,839 in building square footage for residential condominiums  
3,267,092 in building square footage overall  
3,170,096 in lot size  
47,452 linear feet in linear frontage

The following description summarizes the two different Benefit Zones within the proposed Oakland Chinatown Community Benefit District. Both of the Benefit Zones are geographically based, additionally specific land uses will have different assessments based upon the ownership, use and function of the parcel(s). In general, the benefit one boundaries are proposed as follows:

Zone 1. **Core Area:** The core properties, in general that run from the east side of Franklin (except between 6<sup>th</sup> and 8<sup>th</sup> street where both sides of the street are assessed), up to 11<sup>th</sup> Street, then including both sides of Webster Street up to 13<sup>th</sup> Street, heading east on 13<sup>th</sup> Street from Webster Street to Lakeside Drive, then running south down Fallon Street, stopping at 12<sup>th</sup> Street. Parcels south of 10<sup>th</sup> Street, (except the Oakland Museum and Kaiser Convention Center) shall be in Zone 2. The boundary for Zone 1 continues along the north side of 10<sup>th</sup> Street, westward to Alice Street, which then turns south including all parcels on the west side of Alice southward to 6<sup>th</sup> Street and the 880 Freeway. Continuing along the north side of the 880 freeway at Alice Street, running westward to the parcels on the west side of Franklin Street at 6<sup>th</sup> Street. *The western boundary is uneven due to the fact that the Downtown Community Benefit District included various parcels within the historic Chinatown boundaries when the renewed in 2018.*

Zone 2. **Peripheral area:** The parcels, including the majority of single-family residential land uses south of the Lake Merritt BART station including all parcels on the east side of Alice Street to Fallon Street (west side of Fallon only and not including Laney College), and including all of the parcels between the north side of the 880 freeway to the south side of 10<sup>th</sup> Street between Alice Street and the east end of the Kaiser Convention Center. Benefit Zone 2 parcels include the BART station and related parking lots, the Kaiser Convention Center and the Oakland Museum.

**Costs:**

The costs per parcel are based upon the five factors listed on Page 8 above. The Benefit Zones are determined by the anticipated special benefits that a parcel will receive based upon its proximity to the core of the district, as well as the frequency of special benefit services that that parcel will be receiving. All assessments must be proportional to the special benefits received so we have agreed upon the following Benefit Zones.

**Proposed First Year Chinatown CBD Budget – 2022**

<b>Category of Special Benefit Services</b>	<b>Annual Amount First Year</b>	<b>Percentage of total budget</b>
Civil Sidewalks	\$865,000	66%
District Identity/Placemaking	\$180,000	14%
Administration	\$195,000	15%
Contingency	\$ 69,445	5%
<b>Total</b>	<b>\$ 1,309,445</b>	<b>100%</b>

**First Year Annual Costs Per Benefit Zone**

<b>Property Variable</b>	<b>Benefit Zone 1</b>	<b>Benefit Zone 2</b>
Building Square Footage	\$ 0.20	\$0.15
Lot size	\$ 0.15	\$0.08
Linear Frontage	\$ 5.00	\$3.00
Residential Condos Building Square Foot	\$0.20	\$0.20
Single Family Residential Linear Frontage Only	\$5.00	\$5.00

**Reimbursement of Formation Funds**

This plan authorization the repayment of formation funds advanced by Chinatown stakeholders to cover the costs of the survey, calculation of results, the management district plan creation, approval by the CBD Steering Committee, the Assessment Engineers report, the petition drive and the balloting process to be conducted by the City of Oakland. An amount not to exceed \$120,000 shall be reimbursed to those property owners who invested in this process and they shall be repair in the first three years of the formation of the district, based upon request and need.

**Cap**

The District budget and assessments may be subject to annual increases not to exceed 5% per year. Increases will be determined by the Owners' Association/District Management Corporation and will vary between 0% and 5% annually. Changes in land uses, the development of vacant parcels, the conversion of tax exempt to profitable land uses, the demolition of buildings, building improvements that increase square footages, and new building construction or residential condominium development, may alter the District's budget and individual property assessments. Linear frontage and parcel size are normally not altered in the redevelopment of a site. Changes to assessments are more likely to occur upon changes to building square footages. Changes may also occur upon the conversion of single parcels to multiple parcels due to the construction of residential and/or commercial condominiums.

## **Bonds**

The District will not issue any bonds related to any program.

## **District Formation**

Under the local enabling ordinance, District formation requires a submission of petitions from property owners in the proposed district representing more than 30% of the total assessments to be paid into the CBD.

Once the City verifies the petitions totaling a minimum of 30% (\$ 392,834.00) of the first year annual budget which is projected to be \$ 1,309,445.00 in assessments to the District, the Oakland City Council may adopt a **Resolution of Intention** to mail out ballots to all affected property owners. The City will then hold a public hearing and tabulate the ballots. The Oakland Chinatown CBD will be formed if the weighted majority of all returned mail ballots support District formation and if the City Council adopts a **Resolution of Formation** to levy the assessments on the benefiting parcels. The date for that public hearing has not been scheduled but is assumed that it will be held in late July 2021, based upon the successful completion of the petition drive.

## **Term**

Under the Oakland local enabling ordinance,, the District may be established for a maximum of 10 years. State law and the local enabling ordinance permits an annual disestablishment of the District based upon petition and vote of the property owners. The threshold needed to trigger the balloting for the formation of the district is the same as the process for disestablishment of the district.

## **Time and Manner for Collecting Assessments**

The Oakland Chinatown CBD assessments will appear as a separate line item on annual property tax bills prepared by the County of Alameda Tax Assessor. The assessments are collected at the same time and in the same manner as ad valorem property taxes paid to the County of Alameda. The assessments have the same lien priority and penalties for delinquent payments as ad valorem property taxes. Any delinquent assessments owed for the first year will be added to the property tax roll for the following year together with any applicable interest and penalties. The “property owner” means any person shown as the owner/taxpayer on the last equalized assessment roll or otherwise known to be the owner/taxpayer by the City.

## **Government Assessments**

The Oakland Chinatown CBD Management Plan assumes that the City of Oakland, the Successor Agency to the Redevelopment Agency of the City of Oakland, BART, the County of Alameda, East Bay MUD, the Oakland Unified School District will pay assessments for the public property they own in the District. Article XIII D, Section 4 of the California Constitution provides that public agencies such as the City and Successor Agency are not exempt from the assessments.

Parcels owned by the City of Oakland, the County, BART, East Bay MUD and the Unified School District and other public agencies identified in Section 7 will receive benefits commensurate with assessments they pay in linear frontage and lot size. These publicly

owned parcels are presumed to benefit for the civil sidewalks and administration services to the privately-owned parcels with respect to the special benefit services outlined in this Management District Plan.

### **Governance**

Pursuant to Section 36650 of the California Streets and Highway Code, a District Management Corporation or Owners' Association will review District budgets and policies annually within the limitations of the Management District Plan. The Management Corporation must file Annual Reports with the City of Oakland and will oversee the day-to-day implementation of services as defined in the Management District Plan.

*"Owners' association" means a private nonprofit entity that is under contract with a city to administer or implement activities and improvements specified in the management district plan. An owners' association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners' association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. (Streets & Highway. Code § 36612.)*

A new public benefit non-profit corporation (501c3), will be established once the district has been approved by the property owners and they will serve in the capacity of the Owners Association to run the day to day operations of the district.

### **Disestablishment**

Under the local enabling ordinance, the Oakland Chinatown CBD property owners will have an annual period in which to submit petitions to the City Council to disestablish the CBD. If the property owners vote by weighted majority to disestablish the District, assessments will be removed from the parcels the following fiscal year. Unexpended surplus funds will be returned to property owners based upon a parcel's percentage contribution to the previous fiscal year's assessments.

### **Exemptions or Reductions in Rates**

Under this Management District Plan and consistent with Proposition 218 and Article XIII (D) of the State Constitution, no parcel receiving special benefits from the establishment of a property assessment district is exempt from payment of the assessment. This Plan acknowledges the special benefit that CBD assessments may have on various land uses within the boundaries of the District.

## Section 2

# Oakland Chinatown Community Benefit District Boundaries

### Boundaries

The proposed Oakland Chinatown CBD consists of approximately 52 square blocks consisting of 1,293 parcels owned by 1,033 property owners, including parcels owned by the City of Oakland. See the Oakland Chinatown proposed CBD map in Section 2, pages 15 and 16. The District is generally bounded by:

- *On the south:* bounded by the 880 freeway from Fallon Street on the east to Franklin Street on the west.
- *On the north:* in general, the northern boundary is represented by the parcels on both sides of 13<sup>th</sup> Street from Webster Street on the west up to Lakeside Drive on the east.
- *On the west:* Due to the inclusion of Chinatown properties in the 2018 renewal of the Downtown Community Benefit District, the western boundary include parcels on both sides of Franklin Street from the 880 to 8<sup>th</sup> Street, and then the parcels on the east side of Franklin between 8<sup>th</sup> Street northward to 11<sup>th</sup> Street, and does not include the parcels between 11<sup>th</sup> and 12<sup>th</sup> Street fronting on Franklin but the remainder of the parcels between 11<sup>th</sup> and 13<sup>th</sup> Street jogging northward which will be seen on the maps provided in this plan;
- *On the east:* parcels on the west side of Fallon Street from the 880 freeway to 10<sup>th</sup> Street, and then including both the Oakland Museum and Kaiser Convention Center sites, continuing on the west side of 14<sup>th</sup> Street up to both sides of 14<sup>th</sup> Street and Lakeside Drive.

### Benefit Zones

The District consists of two benefit zones.

### District Boundary Rationale

The Oakland Chinatown CBD boundaries are comprised of parcels that showcase an array of high-quality restaurants, retailers, office buildings, market rate and affordable housing units, hotels, transit centers, family association buildings, single family residential units, parks, public buildings, the Oakland Museum, the Kaiser Convention Center.

### Northern Boundary

The northern boundary of the District is defined by the parcels beginning at parcel 001-057-007 and running eastward to the intersection of 13<sup>th</sup> and Webster Streets and then proceeding north to include all of the parcels on both sides of 13<sup>th</sup> Street from parcels 001-063-001 and parcel 001-065-15-36 running eastward on both sides of 13<sup>th</sup> Street including the full block parcels between 13<sup>th</sup> and 14<sup>th</sup> Streets, all of the way to the intersection of 13<sup>th</sup> Street and Lakeside Drive, to parcel 001-091-001.

The District will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed. No District programs and services will be provided north of the northern District boundary.



### **Western Boundary**

Due to the inclusion of parcels along the Chinatown side of Broadway into the 2018 Downtown Oakland CBD, the parcel boundary on the west side is a bit fragmented. The western boundary commences at parcel 001-234-005 running mid-block (not include the Orchid Condominium) up to 7<sup>th</sup> Street. The boundary then crosses northward on 7<sup>th</sup> to include parcels 001-234-008, 001-234-004-001. The western boundary continues east to the intersection of Franklin Street and 8<sup>th</sup> Street, then running up Franklin to include all of the parcels on the east side of Franklin up to the intersection of 11<sup>th</sup> and Franklin Streets. The western boundary then excludes all of the parcels on the east and west side of the street, facing on to Franklin Street ending at parcel 001-057-007.

The District will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed. No District programs and services will be provided west of the western District boundary.

### **Southern Boundary**

The southern boundary of the proposed Chinatown CBD includes all of the parcels on the north side of 6<sup>th</sup> Street between parcel 001-234-005 on the west up to parcel 001-167-009 on the east.

The District will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed. No District programs and services will be provided south of the southern District boundary.

### **Eastern Boundary**

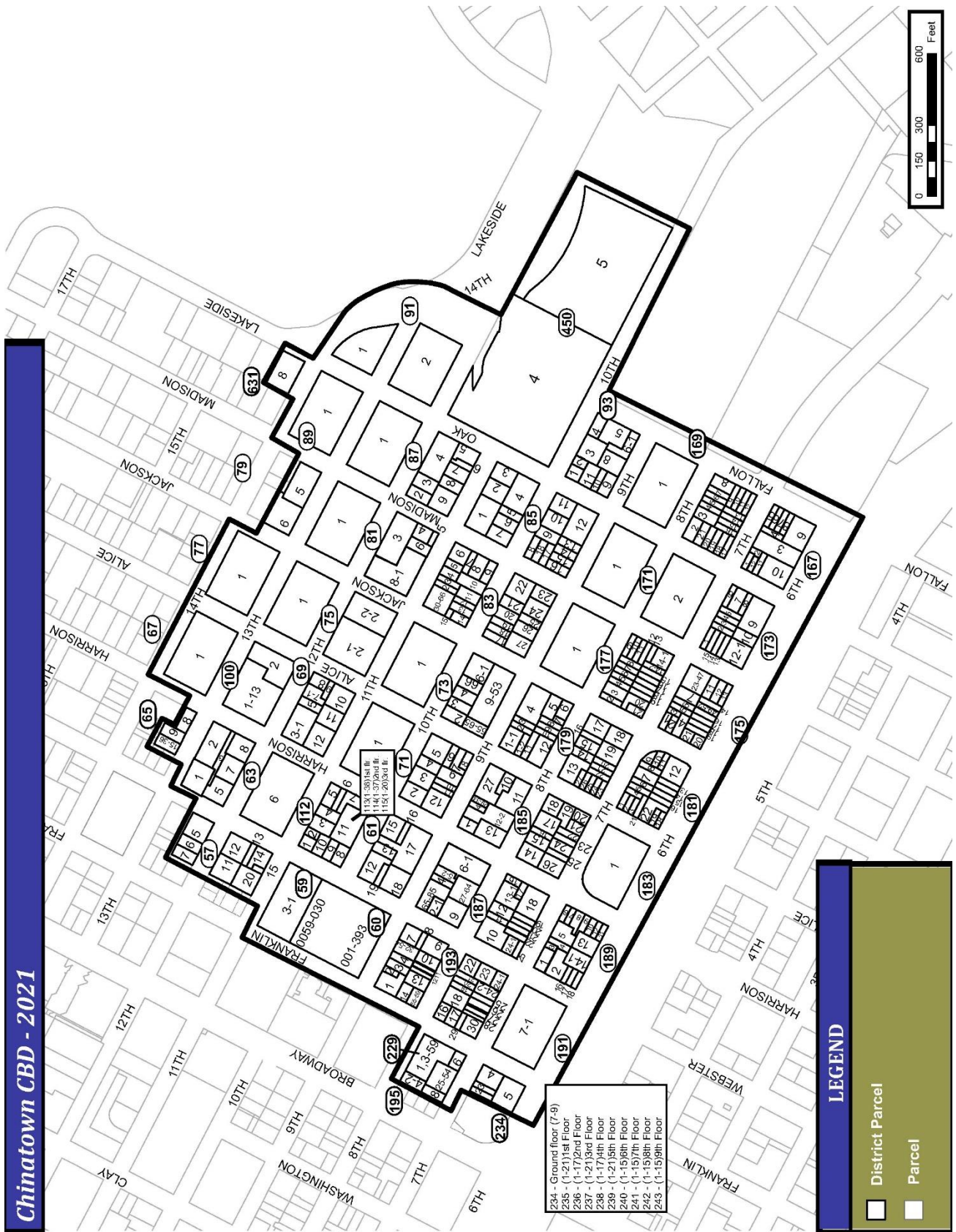
The eastern boundary of the CBD begins at the parcel at the intersection of Fallon and 6<sup>th</sup> Street, parcel number 001-167-009 and continues northward on the west side of Fallon Street up to the intersection of 10<sup>th</sup> Street and Fallon Street. (Does not include any frontage around Laney College). The eastern boundary then continues eastward to include the east side of the Kaiser Convention Center and stops at their 10<sup>th</sup> Street parcel eastern boundary. The eastern boundary then picks up north of the Oakland Museum at the intersection of Lakeside Drive and 12<sup>th</sup> Street next to the County Administration Center. The eastern boundary then continues northward up 14<sup>th</sup> street and ends at the intersection of 14<sup>th</sup> Street and Lakeside Drive including parcel 001-631-008.

The District will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed. No District programs and services will be provided east of the eastern District boundary.

### **Summation**

A list of all parcels included in the proposed Oakland Chinatown CBD are shown as Appendix 1, attached to this report identified by their respective Alameda County assessor parcel numbers. The boundary of the proposed Oakland Chinatown CBD is shown on the map to be found on pages 15 and 16 of this report. All identified assessed parcels within the above-described boundaries shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in this Management District Plan. All Oakland Chinatown CBD funded services, programs and improvements provided within the above-described boundaries shall confer special benefit to identified assessed parcels inside the District boundaries and none will be provided outside of the District.

# Chinatown CBD - 2021

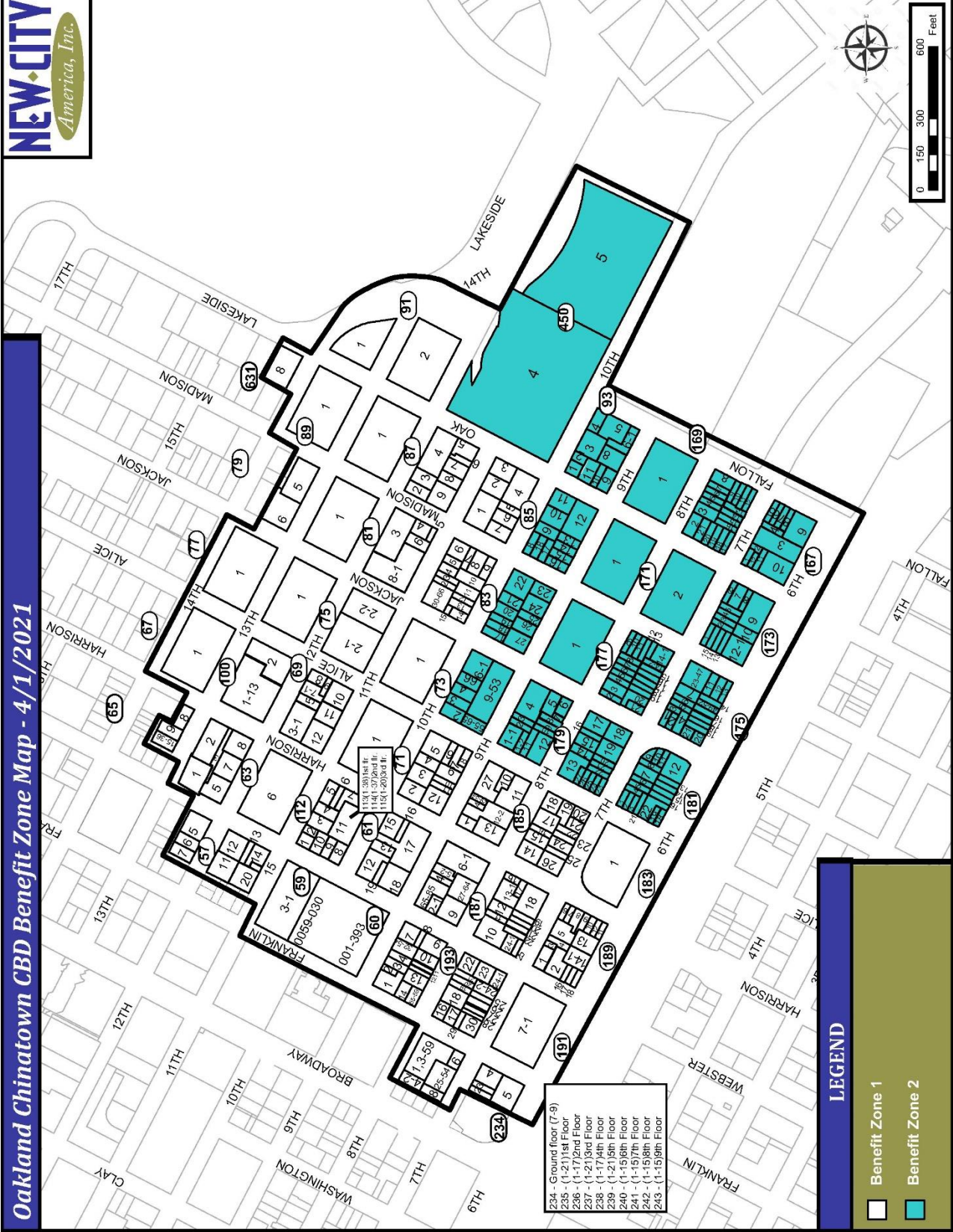


- 234 - Ground floor (7-9)
- 235 - (1-2)1st Floor
- 236 - (1-17)2nd Floor
- 237 - (1-2)3rd Floor
- 238 - (1-17)4th Floor
- 239 - (1-2)5th Floor
- 240 - (1-19)6th Floor
- 241 - (1-19)7th Floor
- 242 - (1-19)8th Floor
- 243 - (1-19)9th Floor

### LEGEND

- District Parcel
- Parcel

**Oakland Chinatown CBD Benefit Zone Map - 4/1/2021**



234 - Ground floor (7-9)  
 235 - (1-21) 1st Floor  
 236 - (1-17) 2nd Floor  
 237 - (1-21) 3rd Floor  
 238 - (1-17) 4th Floor  
 239 - (1-21) 5th Floor  
 240 - (1-19) 6th Floor  
 241 - (1-15) 7th Floor  
 242 - (1-15) 8th Floor  
 243 - (1-15) 9th Floor

**LEGEND**

- Benefit Zone 1
- Benefit Zone 2

## Section 3

### District Improvement and Activity Plan

#### Explanation of Special Benefit Services

All of the improvements and activities detailed below are provided only to properties within the boundaries of the Oakland Chinatown CBD, as the improvements and activities will provide special benefits to the owners of these properties.

The City will continue to provide *general benefit services* from the general fund in Chinatown which will include public safety programs, street sweeping, tree trimming, roadwork repairs, sidewalk repair, trash collection of public refuse containers, etc. The frequency of these general benefits may change from year to year and time to time based upon budget constraints. However, City general benefits will not be withdrawn from Chinatown unless they are withdrawn by an equal frequency City wide. ***The CBD funded special benefits will not replace City funded general benefits, but rather will provide special benefits to parcel owners over and above the general benefits provided by the City of Oakland.***

All services funded by the assessments outlined in the Management District Plan are intended to directly benefit the properties within the District to support increased commerce, business attraction and retention, to retain and increase commercial property rentals, attract new residential developments, enhance safety and cleanliness in the District, improve District identity, and eventually fund specialized beautification and enhanced services for the property owners, businesses, visitors and residents within the District.

#### Special Benefit Budget Category Analysis

This Plan gives property owners greater flexibility in determining the type and frequency of special benefit services that will be allocated on a year-to-year basis. As Oakland's Chinatown evolves, services that are needed one year may not be needed the next. Therefore, "bundles" or categories of special benefit funding have been created and divided into four broad categories – Civil Sidewalks, District Identity and Placemaking, Administration and Contingency. The bundles are allocated funding percentages with the flexibility to prioritize or minimize a service within each bundle.

The bundles or categories of services and their percentages represent the service plan the Chinatown property owners will be voting on when the Chinatown CBD comes up for a mail ballot later this summer.

The proposed “bundles” of special benefit services are listed below and are supplemental to current City services.

#### CIVIL SIDEWALKS

Examples of this category of special benefit services and costs may include, but are not limited to:

- Private security, primarily the Chinatown Ambassador Program and case workers to respond to homeless issues, aggressive panhandling and mentally ill people behaving poorly in the public rights of way, including possible hiring of OPD Bike patrols and/or a community camera system installed on private properties
- Regular sidewalk and gutter sweeping
- Regular sidewalk steam cleaning
- Beautification of the district
- Enhanced trash emptying (over and above city services)
- Timely graffiti removal, within 72 hours as necessary
- Maintenance of existing and new public spaces that are not park of the City of Oakland Park responsibilities
- Installation of and maintenance of hanging plants and flowers, throughout the district
- Personnel to manage the in-house or contracted maintenance and/or security teams.

#### DISTRICT IDENTITY AND PLACEMAKING

Examples of this category of special benefit services and costs may include, but are not limited to:

- Web site development and updating
- Social media, hiring of a bilingual public relations firm
- Enhancing the current Chamber holiday and seasonal decorations
- Branding of the Oakland Chinatown CBD properties so a positive image is promoted to the public including the development of a new logo
- Banner programs
- Public art displays
- Public space design and improvements
- Personnel to manage the in-house or contracted public relations, web site maintenance or social media contractors

#### ADMINISTRATION/PROGRAM MANAGEMENT

Examples of this category of special benefit services and costs may include, but is not limited to:

- Staff and administrative costs, contracted or in-house
- Directors and Officers and General Liability Insurance
- Rent and Office related expenses
- Financial reporting and accounting
- Legal work

#### CONTINGENCY/CITY AND COUNTY FEES/RESERVE

Examples of this category of special benefit services and costs include, but is not limited to:

- Delinquencies, City/County fees, reserves

### **METHOD OF FINANCING**

The financing of the Oakland Chinatown CBD is based upon the levy of special assessments upon real properties that receive special benefits from the improvements and activities based upon which Benefit Zone they are located within. See Section 4 for assessment methodology and compliance with Article XIII (d) of the California State Constitution. There will be five factors used in the determination of proportional costs to the parcels in the District. These five factors are:

- Linear frontage on all sides excluding alleys
- Lot size or the footprint of the parcel
- Building square footage. (with deductions made for internal, private parking structures within a building)
- Current and future residential condominiums that will be constructed within the District
- Location within one of the two geographic benefit zones of the district

In addition, other factors will be used to determined assessments based upon the anticipated based upon the current land uses:

1. Single family residential parcels regardless of Benefit Zone location, will be assessed for linear frontage, on all sides, only.
2. Residential condominiums will be assessed for their specific parcel building square footage only.
3. All public and ecumenically owned and operated parcels will be assessed for linear frontage and lot size only.
4. The Oakland Museum and Kaiser Convention Center, (both owned by the City of Oakland and leased to third parties), which are in Benefit zone 2, will have their assessments applied to their massive building square footage and linear frontages, as well as lot size that matches their building footprint.
5. Legally mandated affordable apartments, whether privately or owned by non-profit entities, will pay 50% of the building square footage costs or .10 per building square foot regardless of the benefit zone location. Those buildings though will pay full linear frontage and full lot size costs but will be paying only .10 per building square foot on the affordable housing apartments. Any commercial properties (unless mandated to be affordable), that are included in the development site, will pay the full building assessment costs based upon their benefit zone. It will be up to the property owners to identify all legally assigned affordable housing building square footage, either to the consultant writing this plan or the district management corporation once the CBD has been approved.

### **Data and Benefit Zones**

There are 1,293 individual parcels owned by 1,033 property owners in the proposed Oakland Chinatown Community Benefit District.

The data that was obtained by Alameda County as well as input from the various property owners in Chinatown have yielded the following information which is to be used as the basis for the generation of revenue to fund the special benefits outlined in this Management Plan.

That data, as of January 1<sup>st</sup>, 2021 is as follows:

- 1,453 in linear frontage for single family residences.*
- 501,839 in building square footage for residential condominiums*
- 3,267,092 in building square footage overall*
- 3,170,096 in lot size*
- 47,452 linear feet in linear frontage*

**Costs**

The costs per parcel are based upon the five factors listed on page 19. The Benefit Zones are determined by the anticipated special benefits that a parcel will receive based upon its proximity to the core of the district, as well as the frequency of special benefit services that that parcel will be receiving. All assessments must be proportional to the special benefits received so we have agreed upon the following Benefit Zones.

**Proposed First Year Chinatown CBD Budget - 2020**

Category of Special Benefit Services	Annual Amount First Year	Percentage of total budget
Civil Sidewalks	\$865,000	66%
District Identity/Placemaking	\$180,000	14%
Administration	\$195,000	15%
Contingency	\$ 69,445	5%
<b>Total</b>	<b>\$ 1,309,445</b>	<b>100%</b>

**First Year Annual Costs Per Benefit Zone**

Property Variable	Benefit Zone 1	Benefit Zone 2
Building Square Footage	\$ 0.20	\$0.15
Lot size	\$ 0.15	\$0.08
Linear Frontage	\$ 5.00	\$3.00
Residential Condos Building Square Foot	\$0.20	\$0.20
Single Family Residential Linear Frontage Only	\$5.00	\$5.00

**Reimbursement of Formation Funds**

This plan authorizes the repayment of formation funds advanced by Chinatown stakeholders to cover the costs of the survey, calculation of results, the management district plan creation, the Assessment Engineers report, the petition drive and the balloting process to be conducted by the City of Oakland. An amount not to exceed \$120,000 shall be reimbursed to those property owners who invested in this process and they shall be repaid within the first three years after the formation of the district, based upon request and need.

### Cap

The District budget and assessments may be subject to annual increases not to exceed 5% per year. Increases will be determined by the Owners' Association/District Management Corporation and will vary between 0% and 5% annually. Changes in land uses, the development of vacant parcels, the conversion of tax exempt to profitable land uses, the demolition of buildings, building improvements that increase square footages, and new building construction or residential condominium development, may alter the District's budget and individual property assessments. Linear frontage and parcel size are normally not altered in the redevelopment of a site. Changes to assessments are more likely to occur due to changes to building square footages. Changes may also occur upon the conversion of single parcels to multiple parcels due to the construction of residential and/or commercial condominiums, offices, visitor related buildings.

### Bonds

The District will not issue any bonds related to any program.

### Operating Budget

A projected operating budget, based upon the local enabling ordinance, has a ten-year term. New City America has listed the maximum percentage of allowable annual increases based upon the current data within the district, with the following assumptions:

- Assessments *may be subject to annual increase*, based upon the action of the new District management corporation Board, not to exceed 5% per year.
- Changes in land use, demolition of existing buildings, and new development will occur and will change the improvements to that parcel, normally due to redevelopment of the site and the addition of new building square footage which shall be assessed based upon the provisions laid out in this Management Plan.

The budget for specific programs may be reallocated within each budget category by up to 10% during the term of the District. The Management Corporation Board may alter the budget based upon service needs and such changes shall be included in the Annual report and submitted to the Oakland City Council for review and approval.



## Ten-Year Projection of Maximum Assessment for the Oakland Chinatown CBD

	<b>Civil Sidewalks</b>	<b>District Identity</b>	<b>Administration</b>	<b>Contingency</b>	<b>TOTAL</b>
<b>Y1</b>	\$ 865,000.00	\$ 180,000.00	\$ 195,000.00	\$ 69,445.00	\$ 1,309,445.00
<b>Y2</b>	\$ 908,250.00	\$ 189,000.00	\$ 204,750.00	\$ 72,917.25	\$ 1,374,917.25
<b>Y3</b>	\$ 953,662.50	\$ 198,450.00	\$ 214,987.50	\$ 76,563.11	\$ 1,443,663.11
<b>Y4</b>	\$ 1,001,345.63	\$ 208,372.50	\$ 225,736.88	\$ 80,391.27	\$ 1,515,846.27
<b>Y5</b>	\$ 1,051,412.91	\$ 218,791.13	\$ 237,023.72	\$ 84,410.83	\$ 1,591,638.58
<b>Y6</b>	\$ 1,103,983.55	\$ 229,730.68	\$ 248,874.90	\$ 88,631.37	\$ 1,671,220.51
<b>Y7</b>	\$ 1,159,182.73	\$ 241,217.22	\$ 261,318.65	\$ 93,062.94	\$ 1,754,781.54
<b>Y8</b>	\$ 1,217,141.87	\$ 253,278.08	\$ 274,384.58	\$ 97,716.09	\$ 1,842,520.61
<b>Y9</b>	\$ 1,277,998.96	\$ 265,941.98	\$ 288,103.81	\$ 102,601.89	\$ 1,934,646.64
<b>Y10</b>	\$ 1,341,898.91	\$ 279,239.08	\$ 302,509.00	\$ 107,731.99	\$ 2,031,378.98

**Notes:**

- Assumes a possible 5% maximum yearly increase on all budget items, if approved annually by the District Management Corporation Board of Directors
- Any accrued interest or delinquent payments will be expended in the above categories.

## Section 4

### Assessment Methodology

The proposed Oakland Chinatown CBD is a property-based special benefit assessment district being established pursuant to the Oakland local enabling ordinance. Due to the special benefit nature of assessments levied within a CBD, program costs are to be distributed amongst all identified specially benefited properties based on the proportional amount of special program benefits each property is expected to derive from the assessments collected.

The state constitution refers to the requirement that relative benefit received from CBD funded programs and activities be used to determine the amount of assessment paid. Only those properties expected to derive special benefits from CBD funded programs and activities may be assessed and only in an amount proportional to the relative special benefits expected to be received.

#### **General vs. Special Benefits**

As provided by Proposition 218, assessment district programs and activities confer a combination of general and special benefits to properties, but the only program benefits that can be assessed are those that provide special benefit to the assessed properties. "Special Benefit" as defined by the California State Constitution, Article XIII (d), means "*a particular and distinct benefit over and above general benefits conferred on real property located in the District or to the public at large.*" For the purposes of this analysis, "General Benefits" are benefits provided within Chinatown that are not special in nature, are not "particular and distinct" and are not over and above the benefits that other city parcels receive.

General benefits are not restricted to benefits conferred only on persons and property outside the assessment district but can include benefits both conferred on real property located in the district or to the public at large. "At large" means not limited to any particular person – and means all members of the public - including those who live, work, and shop within the district - and not simply transient visitors.

The property uses within the boundaries of the proposed Oakland Chinatown CBD which will receive special benefits from CBD funded programs and services are currently a mix of retail, service, office, religious, residential, public visitor related, cultural and parking. Services, programs and improvements provided by the Oakland Chinatown CBD are primarily designed to provide special benefits to identified parcels within the boundaries of the District.

Parcels that receive the special benefit programs, services and improvements outlined in this Management District Plan will attract more customers, employees, tenants and investors as a result of these programs, services and improvements, thereby increasing business volumes, sales transactions, occupancies, and rental income, and for future residents, make Chinatown more walkable, attractive and livable. These benefits are particular and distinct in that they are not provided to non-assessed parcels within or outside of the District. Because these

programs, services and improvements will only be provided to each individual assessed parcel within the Oakland Chinatown CBD boundaries, these programs, services and improvements will constitute "special benefits."

**Existing City of Oakland services will not be replaced or duplicated by the Oakland Chinatown CBD funded services.** The purpose of this District is to fund supplemental programs, improvements and services within the Chinatown boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. The assessments to be levied on parcels within the Oakland Chinatown CBD are for services, programs and improvements directly benefiting each individual parcel within this area and support increased cleanliness, commerce, business attraction and retention, increased commercial property rental income and improved District identity. No CBD funded services, activities or programs will be provided beyond the Chinatown CBD boundaries.

While every attempt is made to provide CBD services and programs to confer benefits only to those identified assessed parcels within the District, the California State Constitution, Article XIII (d), was amended via Proposition 218 to provide that general benefits exist, either by design or unintentionally, in all assessment districts and that a portion of the program costs must be considered attributable to general benefits and assigned a value. General benefits cannot be funded by assessment revenues. General benefits might be conferred on parcels within the District, or "spillover" onto parcels surrounding the District, or to the public at large who might be passing through the District with no intention of transacting business or residing within the District or interest in the District itself. Empirical assessment engineering analysis throughout California has found that general benefits within a given similar special benefit district tend to range from 1-5% of the total costs.

There are three methods that have been used by the Oakland Chinatown CBD Assessment Engineer for determining general and special benefit values within assessment districts:

- (1) The parcel by parcel allocation method*
- (2) The program/activity line item allocation method, and*
- (3) The composite district overlay determinant method.*

A majority of CBDs in California for which the Assessment Engineer has provided assessment engineering services since the enactment of Proposition 218, have used Method #3, the composite district overlay determinant method which will be used for this CBD. This method of computing the value of general benefit involves a composite of three distinct types of general benefit – general benefit to assessed parcels within the District, general benefit to the public at large within the District and general benefit to parcels outside the District.

### **Oakland Chinatown CBD Programs and Improvements**

The total special and general benefit program activities and budget allocations that will be provided to each individual parcel assessed in the proposed Oakland Chinatown CBD are shown in the chart below:

**Total Year 1 – 2022 Special + General Benefit Costs**

**Table 4-A**

<b>Category of Special Benefit Services</b>	<b>Year 1 Annual Amount (assessments to fund special benefits)</b>	<b>Year 1 Non-Assessment Costs (general benefits ratio)</b>	<b>Year 1 Total Costs (special and general benefits)</b>	<b>% of Total</b>
Civil Sidewalks	\$865,000	\$ 17,653	\$882,653	66%
District Identity/Placemaking	\$ 180,000	\$ 3,673	\$ 183,673	14%
Administration	\$ 195,000	\$ 3,980	\$ 198,980	15%
Contingency	\$ 69,445	\$ 1,417	\$ 70,862	5%
<b>Total</b>	<b>\$ 1,309,445.00</b>	<b>\$ 26,723</b>	<b>\$1,336,168.00</b>	<b>100%</b>

All program costs associated with general benefits will be derived from sources or credits other than CBD assessments. Sample “other” revenue sources can be derived from special events, grants, volunteer hours and must simply equal a total of \$ 26,723 per year which would equal the general benefit cost of 2% of the computed total CBD cost of \$ 1,336,168.00 from the table above. Here, program costs are spread among property variables that are common to each parcel include linear frontage, lot or parcel size and building square footage, and residential condominium parcels and benefit zone. Assessed valuation cannot be used as the basis for revenue generation in the state of California since Proposition 13 sets the assessed valuation at the time of purchase of the parcel, therefore adjacent parcels may be similar in size, but have different assessed valuations. We must therefore spread the assessments among the consistent factors of each parcel, based upon 2021 data.

**Benefit Zones**

State law and the State constitution, Article XIID require that special assessments be levied according to the special benefit each individual parcel receives. There are two benefit zones in the proposed Oakland Chinatown CBD.

**Assessable Data in the Oakland Chinatown CBD**  
**Table 4-B**

Benefit Zone	Building Sq. Ft.	Lot SF	Linear frontage
1	2,263,761	2,004,350	31.011
2	1,003,331	1,165,746	16,531
Single Family Residential	NA	NA	1,453
Residential Condos	501,839	NA	NA
<b>Total</b>	<b>3,768,931</b>	<b>3,170,096</b>	<b>48,995</b>

**Assessment District Revenue Generation in Fiscal Year 2022 from Each Assessable Property Variable:**  
**Table 4 - C**

Property Variable	Total Revenue Generated	Percentage of budget
Building Sq. Ft.	\$603,251	46%
Lot Sq. Ft.	\$ 393,912	30%
Linear Frontage	\$ 204,648	15%
Residential Condos Bldg. Sq. Ft.	\$ 100,368	8%
Single Family Residential Linear Frontage Only	\$7,265	1%
<b>Total</b>	<b>\$ 1,309,444.00</b>	<b>100%</b>

**Annual Costs per property variable and Benefit Zone, first year, FY 2022**  
**Table 4 – D**

**First Year Annual Costs Per Benefit Zone**

Property Variable	Benefit Zone 1	Benefit Zone 2
Building Square Footage	\$ 0.20	\$0.15
Lot size	\$ 0.15	\$0.08
Linear Frontage	\$ 5.00	\$3.00
Residential Condos Building Square Foot	\$0.20	\$0.20
Single Family Residential Linear Frontage Only	\$5.00	\$5.00

### **Explanation of Costs**

*Benefit Zone 1* parcels will be assessed at a higher rate since they will have the highest frequency of Civil Sidewalks and District Identity services due to the amount of foot traffic in and around the parcels in the western and northern areas of the District. Benefit Zone 1 properties are the historic core of Oakland's Chinatown dating back almost 100 years built around Broadway. Zone 1 properties which include retail, restaurants, residential, office, hotel and warehouses are in a dramatic stage of transition with new residential developments replacing former industrial and warehouse parcels. These parcels will benefit the most from the CBD special benefit services, therefore their assessments have been set to fund the costs of services to these parcels.

*Benefits Zone 2* parcels represent the peripheral blocks in the southeastern portion of the district, in and around the BART station. The predominant uses of Benefit Zone 2 parcels are as single-family residential units, the BART station and related parking lot, the Oakland Museum and the Kaiser Convention Center. The costs in Benefit Zone 2 are lower than that of Benefit Zone 1 due to the lack of density in this portion of the district and the lack of intense pedestrian activity that is found in Benefit Zone 1 properties.

Single Family residential units throughout the district will be assessed for linear frontage only due to the fact that the only special benefit services there will be receiving are cleaning services surrounding their properties.

Legally mandated affordable housing apartments will be assessed at the rate of .10 per square foot for those portions of the building that are dedicated to this affordable housing use. These buildings though will pay the full cost of lot size and linear frontage based upon their location in one of the two benefit zones.

### **Linear Frontage Defined**

Individual parcels will be assessed for all sides of each parcel fronting on a public street. Alley frontage is not assessed. Each side of the parcel (excluding alley areas) will receive Civil Sidewalks special benefit services based upon the frequency of services articulated in this plan, linear front footage data was obtained from the County Assessor's parcel maps.

### **Building Square Footage Defined**

Building square footage is defined as gross building square footage throughout the Oakland Chinatown CBD. The percentage of building square footage that is dedicated to private or internal tenant parking needs may be deducted from the gross building square footage, based upon documentation provided by the parcel owner. Apartment buildings within the boundaries of the Oakland Chinatown CBD will be assessed as commercial buildings since there is a landlord/tenant relationship in that property. Legally mandated affordable housing apartments will pay \$0.10 per square foot for their building square footage dedicated to this affordable housing use.

### **Lot Square Footage Defined**

Lot square footage is defined as the total amount of area within the borders of the parcel. The lot square footage of a parcel has been verified by the County Assessor's parcel maps.

### **Commercial Condominium Parcels Defined**

Ground floor commercial condominiums will be treated as independent “mini” commercial buildings and assessed based on their actual building square footage, the footprint of land they cover or lot size of the commercial condominium, and the amount of direct primary street frontage on the exterior of the building. Ground floor commercial condominiums will pay 100% of the special benefits for the assessment, based upon which geographic benefit zone they are within.

### **Current and Future Residential Condominium Unit Parcels Defined**

Current and future residential condominium units building square footage is defined as the livable building square footage within the walls of the condominium residential unit parcel. They are included in a special category to designate their unique special benefits relative to the other commercial parcels within the Oakland Chinatown CBD. Unlike the other commercial parcels in the district, including commercially operated apartment buildings, residential condominium parcels are assessed for building square footage only, and are not assessed for linear frontage and lot square footage.

Current and future residential condominium parcels are assessed as a separate category. These residential condominium individual parcels will be assessed *for their building square footage only at the rate of \$0.20 per square foot per year for the first year of the CBD, or possibly higher if assessments have been increased annually as provided in this plan and completed in future years.* The rationale for assessing future residential condominiums only for the building square footage rate is provided below.

Residential condominium parcels are assessed differently than multi-unit, market rate apartment rental buildings as well as legally mandated affordable units due to the frequency of special benefit services required by each parcel as described below. The multi-unit apartment buildings are commercial properties in which the tenant and landlord have an economic relationship as opposed to residential condominium buildings where individual property owners own separate “air space parcels” on a single floor. Future residential apartment buildings can be bought or sold just as like commercial buildings whereas residential condominium individual units are separately owned and must be individually bought and sold.

Distinctions between residential apartment buildings with tenants and residential condominium building with individual parcel owners are as follows:

1. *The Davis Sterling Act establishes rules and regulations for residential condominium owners based upon “separate interests” (i.e. ownership rights), as opposed to renters who only have a possessory interest.*
2. *Generally, residential condominium unit owners demonstrate greater care for their property and concerns about quality of life issues due to their investment in real estate.*
3. *Residential owners and have the right to vote in a Proposition 218 hearing, tenants do not have that right.*

4. *Residential condominium owners are required to contribute to legally established Homeowners Associations to oversee building maintenance, tenants are not.*
5. *Residential tenants may have their dwelling units sold or have their rent raised arbitrarily due the lack of ownership of their residential units.*

The assessment methodology has been written to confer special benefits to current and future residential condominium individual assessed parcels since future residential condominium owners have unique expectations about the care and maintenance of the building and its surroundings compared to the interest of residential tenants who have a possessory not an ownership interest. The future residential condominiums' special assessment methodology ensures that a fund will be established to maintain high levels of special benefit services that apply directly and proportional to the blocks that demand virtually seven days per week, 365 days per year special benefits.

#### **Exemptions or Reductions in Rates**

Under this Management Plan and consistent with Proposition 218 and Article XIII (D) of the State Constitution, no parcel receiving special benefit for the establishment of a property assessment district shall be exempted from payment. This Plan acknowledges the special benefit impact that CBD assessments may have on various land uses within the boundaries of the District. Please see the explanation of costs on page 28 and 29 to understand the reduction in various rate per Benefit Zone or land uses.

#### **Calculation of Assessments**

The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the improvement or the maintenance and operation expenses of an improvement or for the cost of property service being provided. Per California Constitution Article XIII D, Section 2(i), "Special Benefit," means a and distinct benefit over and above general benefits conferred on a real property located in the district or to the public at large. No assessment will be imposed on any parcel that exceeds the reasonable cost of the proportional special benefits conferred upon that parcel. Only special benefits are assessable, and these benefits must be separated from any general benefits. Properties are assessed as defined on the County Assessor's most current parcel maps. The preceding methodology is applied to the database of parcels within the District. The process for compiling the property database includes the following steps:

- A report was generated from data obtained from the Alameda County Tax Assessors office.
- A list of properties to be included within the District is provided in Section 7.



**First Year (2022) Parcel Assessment Calculation**

***The annual assessment method to calculate all parcels for Benefit Zone 1 will be:***

$$\begin{aligned} & \text{Total Linear Frontage X \$5.00 per foot} \\ & \quad + \\ & \text{Total Building Square footage X \$0.20 per square foot} \\ & \quad + \\ & \text{Total Lot Size x 0.15 per square foot} \\ & \quad = \\ & \text{TOTAL PARCEL ASSESSMENT} \end{aligned}$$

***The annual assessment method to calculate all parcels for Benefit Zone 2 will be:***

$$\begin{aligned} & \text{Total Linear Frontage x 3.00 per square foot} \\ & \quad + \\ & \text{Total Building Square footage X \$0.15 per square foot} \\ & \quad + \\ & \text{Total Lot Size x \$0.08 per square foot} \\ & \quad = \\ & \text{TOTAL PARCEL ASSESSMENT} \end{aligned}$$

***The annual assessment method to calculate the residential condominiums throughout the district will be:***

$$\begin{aligned} & \text{Total Condo Building Square footage X \$0.20 per square foot} \\ & \quad = \\ & \text{TOTAL PARCEL ASSESSMENT} \end{aligned}$$

***The annual assessment method to calculate the single family residential units throughout the district will be:***

$$\begin{aligned} & \text{Total SFR Linear frontage (all sides) X \$ 5.00 per linear foot} \\ & \quad = \\ & \text{TOTAL PARCEL ASSESSMENT} \end{aligned}$$

**Future Development**

As a result of continued new development, the Oakland Chinatown CBD will experience the addition or subtraction of assessable commercial and residential buildings or the conversion of vacant parcels into new commercial and residential units. The Management District Plan assessment methodology will reflect any and all land use changes in the District with annual adjustments being submitted to the City, as these assessment calculation and property variable alterations occur.

**Maximum Assessment**

Assessments may be subject to annual increases not to exceed 5% per year. Increases will be determined by the CBD District Management Corporation and will vary between 0% and 5% in any given year. The maximum the assessments may be increased is 5% over the previous fiscal year’s base assessments. The absence of increase in any given year does not give the District Management Corporation the authority to accumulate increases above 5% in any successive year. The following projections illustrate a potential 5% annual increase.

***Maximum Assessments by Property Variable***  
**Table 4 – E**

**Projected Assessments - Benefit Zone 1**

	<b>Lot Sq. Ft</b>	<b>Linear Frontage</b>	<b>Bldg. Sq. Ft.</b>	<b>Condo Bldg. Sq. Ft.</b>	<b>SFR Linear Frontage</b>
Y1	\$ 0.1500	\$ 5.00	\$ 0.200	\$ 0.200	\$ 5.000
Y2	\$ 0.1575	\$ 5.25	\$ 0.210	\$ 0.210	\$ 5.250
Y3	\$ 0.1654	\$ 5.51	\$ 0.221	\$ 0.221	\$ 5.513
Y4	\$ 0.1736	\$ 5.79	\$ 0.232	\$ 0.232	\$ 5.788
Y5	\$ 0.1823	\$ 6.08	\$ 0.243	\$ 0.243	\$ 6.078
Y6	\$ 0.1914	\$ 6.38	\$ 0.255	\$ 0.255	\$ 6.381
Y7	\$ 0.2010	\$ 6.70	\$ 0.268	\$ 0.268	\$ 6.700
Y8	\$ 0.2111	\$ 7.04	\$ 0.281	\$ 0.281	\$ 7.036
Y9	\$ 0.2216	\$ 7.39	\$ 0.295	\$ 0.295	\$ 7.387
Y10	\$ 0.2327	\$ 7.76	\$ 0.310	\$ 0.310	\$ 7.757

**Projected Assessments - Benefit Zone 2**

	<b>Lot Sq. Ft</b>	<b>Linear Frontage</b>	<b>Bldg. Sq. Ft.</b>	<b>Condo Bldg. Sq. Ft.</b>	<b>SFR Linear Frontage</b>
Y1	\$ 0.0800	\$ 3.00	\$ 0.150	\$ 0.200	\$ 5.000
Y2	\$ 0.0840	\$ 3.15	\$ 0.158	\$ 0.210	\$ 5.000
Y3	\$ 0.0882	\$ 3.31	\$ 0.165	\$ 0.221	\$ 5.000
Y4	\$ 0.0926	\$ 3.47	\$ 0.174	\$ 0.232	\$ 5.000
Y5	\$ 0.0972	\$ 3.65	\$ 0.182	\$ 0.243	\$ 5.000
Y6	\$ 0.1021	\$ 3.83	\$ 0.191	\$ 0.255	\$ 5.000
Y7	\$ 0.1072	\$ 4.02	\$ 0.201	\$ 0.268	\$ 5.000
Y8	\$ 0.1126	\$ 4.22	\$ 0.211	\$ 0.281	\$ 5.000
Y9	\$ 0.1182	\$ 4.43	\$ 0.222	\$ 0.295	\$ 5.000
Y10	\$ 0.1241	\$ 4.65	\$ 0.233	\$ 0.310	\$ 5.000

### **Term**

Under the local enabling ordinance, the District may be established for a maximum of 10 years. The district will commence on January 1<sup>st</sup>, 2022 and end on December 31<sup>st</sup>, 2031. The local enabling ordinance permits an annual disestablishment of the District upon submittal of a petition to the City and vote of the property owners.

### **Budget Adjustments**

Annual budget surpluses, if any, will be rolled into the following year's budget. Assessments will be set annually. Revenues from delinquent accounts may be expended in the year they are received.

### **Time and Manner for Collecting Assessments**

In September 2022, the Oakland Chinatown CBD assessments will appear as a separate line item on annual property tax bills prepared by the County of Alameda. The assessments are collected at the same time and in the same manner as ad valorem property taxes paid to the County of Alameda. The assessments have the same lien priority and penalties for delinquent payment as the ad valorem property taxes.

### **Disestablishment**

California Streets and Highways Code section 36670 provides for the disestablishment of a District. Provisions for annual disestablishment of the District are provided for in the local enabling ordinance. Property owners dissatisfied with the results, management or quality of the services may petition the City Council to disestablish the District, in the same method in which they petitioned the City Council to establish it.

Section 36670 of the State Streets and Highway Code states:

*(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.*

Unexpended surplus funds will be returned to property owners based upon each property owner's percentage contribution to the previous fiscal year's assessments.

### **Government Assessments**

The Oakland Chinatown CBD Management Plan assumes that the City of Oakland, the Successor Agency, Alameda County, BART, East Bay Municipal Utility District, the Oakland Unified School District the Housing Authority, and any other publicly owned parcels will pay assessments for the public property they own within the boundaries of the District as per the methodology within this plan. Article XIII D, Section 4 of the California Constitution was

added in November of 1996 to provide that such publicly owned parcels are not exempt from such assessments.

**Table 4 - F**  
***Government Owned Parcels in the Oakland Chinatown CBD***

APN	Legal Owner	Benefit Zone	Site Address	Annual Assessment	Percent
002 -0075-002-01	COUNTY OF ALAMEDA	1	235 12TH ST	\$8,357.45	0.638%
002 -0075-002-02	COUNTY OF ALAMEDA	1	1111 JACKSON ST	\$5,647.20	0.431%
002 -0081-001-00	COUNTY OF ALAMEDA	1	165 13TH ST	\$14,035.55	1.072%
002 -0087-001-00	COUNTY OF ALAMEDA	1	1221 OAK ST	\$14,104.25	1.077%
002 -0087-002-00	COUNTY OF ALAMEDA	1	149 12TH ST	\$1,500.00	0.115%
002 -0087-004-00	COUNTY OF ALAMEDA	1	125 12TH ST	\$4,300.00	0.328%
002 -0087-008-00	COUNTY OF ALAMEDA	1	130 11TH ST	\$1,012.50	0.077%
002 -0087-009-00	COUNTY OF ALAMEDA	1	140 11TH ST	\$2,500.00	0.191%
002 -0091-002-00	COUNTY OF ALAMEDA	1	1225 FALLON ST	\$13,765.25	1.051%
002 -0631-008-00	COUNTY OF ALAMEDA	1	1401 LAKESIDE DRIVE	\$3,523.10	0.269%
			<b>Total</b>	<b>\$68,745.30</b>	<b>5.250%</b>
001 -0177-001-00	CITY OF OAKLAND	2	163 9TH ST	\$7,809.04	0.596%
001 -0179-001-01	CITY OF OAKLAND	2	822 ALICE ST	\$1,069.92	0.082%
001 -0179-001-02	CITY OF OAKLAND	2	ALICE ST	\$329.92	0.025%
001 -0183-001-00	CITY OF OAKLAND	1	640 HARRISON ST	\$13,528.80	1.033%
002 -0060-004-00	CITY OF OAKLAND	1	FRANKLIN ST	\$0.00	0.000%
002 -0060-005-00	CITY OF OAKLAND	1	FRANKLIN ST	\$0.00	0.000%
002 -0060-006-00	CITY OF OAKLAND	1	FRANKLIN ST	\$0.00	0.000%
002 -0071-001-00	CITY OF OAKLAND	1	250 10TH ST	\$14,053.85	1.073%
002 -0089-001-00	CITY OF OAKLAND	1	125 14TH ST	\$12,465.50	0.952%
002 -0091-001-00	CITY OF OAKLAND	1	OAK ST	\$6,829.65	0.522%
002 -0100-002-00	CITY OF OAKLAND	1	1220 HARRISON ST	\$0.00	0.000%
002 -0100-003-00	CITY OF OAKLAND	1	1220 HARRISON ST	\$0.00	0.000%
002 -0100-005-00	CITY OF OAKLAND	1	1220 HARRISON ST	\$0.00	0.000%
002 -0100-011-00	CITY OF OAKLAND	1	1220 HARRISON ST	\$4,041.10	0.309%
			<b>Total</b>	<b>\$60,127.78</b>	<b>4.592%</b>
001 -0167-003-00	BART REAL ESTATE DEPT	2	7TH ST	\$2,834.80	0.216%
001 -0169-001-00	BART REAL ESTATE DEPT	2	9TH ST	\$7,809.04	0.596%
001 -0171-001-00	BART REAL ESTATE DEPT	2	MADISON ST	\$7,809.04	0.596%
001 -0171-002-00	BART REAL ESTATE DEPT	2	8TH ST	\$13,134.04	1.003%
			<b>Total</b>	<b>\$31,586.92</b>	<b>2.412%</b>

APN	Legal Owner	Benefit Zone	Site Address	Annual Assessment	Percent
002 -0071-002-00	OAKLAND UNIFIED SCHOOL DISTRICT	1	10TH ST	\$2,000.00	0.153%
002 -0071-003-00	OAKLAND UNIFIED SCHOOL DISTRICT	1	10TH ST	\$1,499.85	0.115%
002 -0071-010-00	OAKLAND UNIFIED SCHOOL DISTRICT	1	9TH ST	\$498.95	0.038%
002 -0071-011-00	OAKLAND UNIFIED SCHOOL DISTRICT	1	9TH ST	\$498.95	0.038%
002 -0071-012-00	OAKLAND UNIFIED SCHOOL DISTRICT	1	HARRISON ST	\$2,396.10	0.183%
002 -0073-001-00	OAKLAND UNIFIED SCHOOL DISTRICT	1	10TH ST	\$14,093.90	1.076%
			<b>Total</b>	<b>\$20,987.75</b>	<b>1.603%</b>
002 -0059-003-01	EAST BAY MUNICIPAL UTILITY DISTRICT	1	11TH ST	\$10,033.70	0.766%
			<b>Total</b>	<b>\$10,033.70</b>	<b>0.766%</b>

## **Section 5**

### **District Rules and Regulations and Governance**

There are no specific rules and regulations prescribed for the proposed Oakland Chinatown Community Benefit District Management Corporation except that it will adhere to the open meeting and open records provisions of the Ralph M. Brown Act and will seek to be as open and transparent to the CBD assesses and the public at large as is reasonably possible.

Pursuant to Article V and Section 36650 of the California Streets and Highway Code, a District Management Corporation or Owners' Association, will review District budgets and policies annually within the limitations of the Management District Plan. The Management Corporation will file Annual Reports with the City of Oakland and will oversee the day-to-day implementation of services as defined in the Management District Plan.

*"Owners' association" means a private nonprofit entity that is under contract with a city to administer or implement activities and improvements specified in the management district plan. An owners' association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners' association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. (Sts. & Hy. Code § 36612.)*

A new Oakland Chinatown CBD District Management Corporation (501c3), will be established once the district has been formed and shall serve in the capacity of the Owners Association consistent with State Statute and the local enabling ordinance.

## **Section 6**

### **Implementation Timetable**

The Oakland Chinatown CBD is expected to be established and begin assessing benefiting parcels as of the second fiscal year quarter of 2022. Due to the timing of revenue collection by the City of Oakland (for the first year of operation) and the need to establish the contract between the Owners' Association and the City of Oakland, implementation of the Management District Plan and the delivery of services is scheduled to commence in or around the winter of 2022.

## Section 7

### Assessment Roll of Properties Included

APN	Annual Assessment				
001 -0167-001-00	\$450.00	001 -0173-013-00	\$125.00	001 -0175-052-00	\$0.00
001 -0167-002-00	\$463.70	001 -0173-014-00	\$125.00	001 -0177-001-00	\$7,809.04
001 -0167-003-00	\$2,834.80	001 -0173-015-00	\$125.00	001 -0177-002-00	\$932.60
001 -0167-004-00	\$432.80	001 -0175-001-00	\$525.00	001 -0177-003-00	\$860.50
001 -0167-005-00	\$1,377.85	001 -0175-002-00	\$150.00	001 -0177-004-00	\$125.00
001 -0167-006-00	\$125.00	001 -0175-003-00	\$492.60	001 -0177-005-00	\$532.85
001 -0167-007-00	\$125.00	001 -0175-004-00	\$792.65	001 -0177-006-00	\$125.00
001 -0167-008-00	\$580.25	001 -0175-005-00	\$125.00	001 -0177-007-00	\$633.05
001 -0167-009-00	\$2,991.40	001 -0175-006-00	\$594.05	001 -0177-008-00	\$739.55
001 -0167-010-00	\$1,866.10	001 -0175-007-00	\$1,274.50	001 -0177-009-00	\$1,381.70
001 -0167-011-00	\$695.90	001 -0175-011-00	\$1,029.90	001 -0177-010-00	\$542.45
001 -0167-012-00	\$215.00	001 -0175-012-00	\$624.90	001 -0177-011-00	\$848.90
001 -0169-001-00	\$7,809.04	001 -0175-013-00	\$944.00	001 -0177-012-00	\$643.25
001 -0169-002-00	\$1,329.10	001 -0175-014-00	\$125.00	001 -0177-013-00	\$225.00
001 -0169-003-00	\$2,050.00	001 -0175-016-00	\$546.05	001 -0177-014-01	\$1,525.23
001 -0169-004-00	\$747.50	001 -0175-017-00	\$125.00	001 -0177-014-02	\$939.22
001 -0169-005-00	\$1,112.45	001 -0175-018-00	\$655.70	001 -0177-015-00	\$125.00
001 -0169-006-00	\$125.00	001 -0175-019-00	\$543.65	001 -0177-016-00	\$125.00
001 -0169-007-00	\$125.00	001 -0175-020-00	\$1,575.50	001 -0177-017-00	\$125.00
001 -0169-008-00	\$1,521.70	001 -0175-021-00	\$620.00	001 -0177-018-00	\$125.00
001 -0169-009-00	\$125.00	001 -0175-023-00	\$246.00	001 -0177-019-00	\$125.00
001 -0169-010-00	\$125.00	001 -0175-024-00	\$166.80	001 -0177-020-00	\$1,297.50
001 -0169-011-00	\$125.00	001 -0175-025-00	\$123.20	001 -0177-021-00	\$1,295.40
001 -0169-012-00	\$1,073.15	001 -0175-026-00	\$123.20	001 -0179-001-01	\$1,069.92
001 -0169-013-00	\$606.20	001 -0175-027-00	\$181.00	001 -0179-001-02	\$329.92
001 -0169-014-00	\$125.00	001 -0175-028-00	\$181.00	001 -0179-002-00	\$275.00
001 -0169-015-00	\$657.80	001 -0175-029-00	\$123.20	001 -0179-003-00	\$275.00
001 -0169-016-00	\$657.80	001 -0175-030-00	\$123.20	001 -0179-004-00	\$1,895.00
001 -0169-017-00	\$575.00	001 -0175-031-00	\$181.00	001 -0179-005-00	\$2,187.05
001 -0169-018-00	\$690.50	001 -0175-032-00	\$166.80	001 -0179-006-00	\$1,395.00
001 -0169-019-00	\$145.00	001 -0175-033-00	\$123.20	001 -0179-007-00	\$465.70
001 -0169-020-00	\$768.00	001 -0175-034-00	\$123.20	001 -0179-008-00	\$275.00
001 -0169-021-00	\$822.30	001 -0175-035-00	\$181.00	001 -0179-009-00	\$275.00
001 -0171-001-00	\$7,809.04	001 -0175-036-00	\$181.00	001 -0179-010-00	\$275.00
001 -0171-002-00	\$13,134.04	001 -0175-037-00	\$123.20	001 -0179-011-00	\$155.00
001 -0173-001-00	\$625.00	001 -0175-038-00	\$123.20	001 -0179-012-00	\$1,274.48
001 -0173-002-00	\$125.00	001 -0175-039-00	\$181.00	001 -0179-013-00	\$1,484.00
001 -0173-003-00	\$125.00	001 -0175-040-00	\$240.00	001 -0179-014-00	\$927.15
001 -0173-004-00	\$125.00	001 -0175-041-00	\$211.20	001 -0179-015-00	\$550.00
001 -0173-005-00	\$125.00	001 -0175-042-00	\$181.00	001 -0179-016-00	\$643.40
001 -0173-006-00	\$1,122.05	001 -0175-043-00	\$181.00	001 -0179-017-00	\$2,978.10
001 -0173-007-00	\$904.45	001 -0175-044-00	\$123.20	001 -0179-018-00	\$2,194.95
001 -0173-008-00	\$586.40	001 -0175-045-00	\$123.20	001 -0179-019-00	\$2,088.90
001 -0173-009-00	\$6,582.75	001 -0175-046-00	\$181.00	001 -0179-020-00	\$556.70
001 -0173-010-00	\$550.00	001 -0175-047-00	\$0.00	001 -0179-021-00	\$125.00
001 -0173-012-01	\$2,810.00	001 -0175-049-00	\$123.60	001 -0179-022-00	\$125.00
		001 -0175-050-00	\$278.00	001 -0179-023-00	\$500.00
		001 -0175-051-00	\$282.80	001 -0179-024-00	\$125.00

001 -0179-025-00	\$614.70	001 -0187-009-00	\$8,419.30	001 -0187-067-00	\$417.20
001 -0179-026-00	\$125.00	001 -0187-010-00	\$6,596.65	001 -0187-068-00	\$174.80
001 -0179-027-00	\$125.00	001 -0187-011-00	\$1,455.00	001 -0187-069-00	\$0.00
001 -0181-001-00	\$790.00	001 -0187-012-00	\$2,780.00	001 -0187-070-00	\$174.80
001 -0181-002-00	\$125.00	001 -0187-013-01	\$1,697.50	001 -0187-071-01	\$190.00
001 -0181-003-00	\$509.50	001 -0187-016-00	\$1,888.20	001 -0187-071-02	\$186.00
001 -0181-004-00	\$368.25	001 -0187-017-00	\$941.50	001 -0187-071-03	\$178.00
001 -0181-005-00	\$125.00	001 -0187-018-00	\$4,706.00	001 -0187-072-00	\$561.05
001 -0181-006-00	\$724.55	001 -0187-019-00	\$2,191.00	001 -0187-073-00	\$133.20
001 -0181-007-00	\$1,255.00	001 -0187-020-00	\$1,940.00	001 -0187-074-00	\$210.00
001 -0181-008-00	\$548.45	001 -0187-021-00	\$500.00	001 -0187-075-00	\$0.00
001 -0181-009-00	\$937.88	001 -0187-022-00	\$500.00	001 -0187-076-00	\$233.10
001 -0181-010-00	\$681.76	001 -0187-024-01	\$2,901.50	001 -0187-077-00	\$210.00
001 -0181-011-00	\$424.00	001 -0187-025-00	\$1,434.85	001 -0187-078-00	\$349.40
001 -0181-012-00	\$2,584.55	001 -0187-027-00	\$778.50	001 -0187-079-00	\$126.60
001 -0181-013-00	\$600.65	001 -0187-028-00	\$676.30	001 -0187-080-00	\$169.60
001 -0181-014-00	\$650.00	001 -0187-029-00	\$653.20	001 -0187-081-00	\$0.00
001 -0181-015-00	\$582.65	001 -0187-030-00	\$645.50	001 -0187-082-00	\$187.60
001 -0181-016-00	\$599.60	001 -0187-031-00	\$410.30	001 -0187-083-00	\$172.00
001 -0181-018-00	\$665.65	001 -0187-032-00	\$139.60	001 -0187-084-00	\$0.00
001 -0181-019-00	\$505.20	001 -0187-033-00	\$97.80	001 -0187-085-00	\$0.00
001 -0181-021-00	\$690.50	001 -0187-034-00	\$129.00	001 -0189-001-00	\$5,500.00
001 -0181-022-00	\$375.00	001 -0187-035-00	\$142.00	001 -0189-002-00	\$1,275.00
001 -0183-001-00	\$13,528.80	001 -0187-036-00	\$196.20	001 -0189-003-00	\$312.50
001 -0185-001-00	\$2,687.50	001 -0187-037-00	\$152.20	001 -0189-004-00	\$889.50
001 -0185-004-00	\$1,139.00	001 -0187-038-00	\$147.00	001 -0189-005-00	\$1,947.45
001 -0185-010-00	\$1,659.05	001 -0187-039-00	\$264.00	001 -0189-006-00	\$781.25
001 -0185-011-00	\$3,588.35	001 -0187-040-00	\$136.20	001 -0189-007-00	\$406.25
001 -0185-012-02	\$2,343.75	001 -0187-041-00	\$132.60	001 -0189-008-00	\$1,152.85
001 -0185-013-00	\$2,652.25	001 -0187-042-00	\$132.60	001 -0189-009-00	\$525.00
001 -0185-014-00	\$2,243.60	001 -0187-043-00	\$166.60	001 -0189-010-00	\$933.10
001 -0185-015-00	\$2,000.00	001 -0187-044-00	\$118.60	001 -0189-011-00	\$125.00
001 -0185-016-00	\$1,665.20	001 -0187-045-00	\$127.20	001 -0189-012-00	\$1,436.45
001 -0185-017-00	\$1,500.00	001 -0187-046-00	\$127.20	001 -0189-013-00	\$2,684.00
001 -0185-018-00	\$4,857.50	001 -0187-047-00	\$165.80	001 -0189-014-01	\$2,700.00
001 -0185-019-00	\$2,203.90	001 -0187-048-00	\$136.20	001 -0189-016-00	\$1,531.25
001 -0185-020-00	\$2,256.00	001 -0187-049-00	\$132.60	001 -0189-017-00	\$125.00
001 -0185-021-00	\$1,460.60	001 -0187-050-00	\$132.60	001 -0189-018-00	\$1,206.65
001 -0185-022-00	\$1,016.80	001 -0187-051-00	\$166.60	001 -0191-007-01	\$25,486.20
001 -0185-023-00	\$1,005.20	001 -0187-052-00	\$118.60	001 -0193-001-00	\$5,440.00
001 -0185-024-00	\$1,802.40	001 -0187-053-00	\$127.20	001 -0193-002-00	\$970.00
001 -0185-025-00	\$500.00	001 -0187-054-00	\$127.20	001 -0193-003-00	\$1,502.50
001 -0185-026-00	\$2,000.00	001 -0187-055-00	\$165.80	001 -0193-004-00	\$1,793.60
001 -0185-027-00	\$5,100.00	001 -0187-056-00	\$136.20	001 -0193-007-00	\$4,607.15
001 -0185-029-00	\$65.00	001 -0187-057-00	\$132.60	001 -0193-008-00	\$1,306.25
001 -0185-030-00	\$266.80	001 -0187-058-00	\$132.60	001 -0193-009-00	\$4,741.00
001 -0185-031-00	\$266.80	001 -0187-059-00	\$166.60	001 -0193-010-00	\$2,250.00
001 -0185-032-00	\$266.80	001 -0187-060-00	\$118.60	001 -0193-011-00	\$966.40
001 -0185-033-00	\$266.80	001 -0187-061-00	\$132.60	001 -0193-012-00	\$936.00
001 -0185-034-00	\$0.00	001 -0187-062-00	\$127.20	001 -0193-013-00	\$2,964.00
001 -0187-002-01	\$2,352.05	001 -0187-063-00	\$165.80	001 -0193-014-00	\$1,562.50
001 -0187-004-00	\$1,149.60	001 -0187-064-00	\$0.00	001 -0193-016-00	\$1,935.10
001 -0187-005-02	\$1,314.65	001 -0187-065-00	\$341.25	001 -0193-017-00	\$2,252.50
001 -0187-006-01	\$14,834.00	001 -0187-066-00	\$178.60	001 -0193-018-00	\$4,420.00



001 -0193-019-00	\$1,850.00	001 -0195-036-00	\$147.40	001 -0229-037-00	\$136.20
001 -0193-020-00	\$1,875.00	001 -0195-037-00	\$234.20	001 -0229-038-00	\$130.80
001 -0193-021-00	\$2,441.20	001 -0195-038-00	\$135.20	001 -0229-039-00	\$152.00
001 -0193-022-00	\$3,785.75	001 -0195-039-00	\$137.00	001 -0229-040-00	\$136.40
001 -0193-023-00	\$3,318.75	001 -0195-040-00	\$140.40	001 -0229-041-00	\$136.40
001 -0193-024-01	\$2,059.10	001 -0195-041-00	\$0.00	001 -0229-042-00	\$136.40
001 -0193-024-02	\$1,000.00	001 -0195-042-00	\$221.40	001 -0229-043-00	\$136.40
001 -0193-025-00	\$1,428.60	001 -0195-043-00	\$146.40	001 -0229-044-00	\$136.40
001 -0193-026-00	\$1,203.20	001 -0195-044-00	\$114.40	001 -0229-045-00	\$135.80
001 -0193-027-00	\$420.00	001 -0195-045-00	\$150.20	001 -0229-046-00	\$200.80
001 -0193-028-00	\$320.00	001 -0195-046-00	\$135.20	001 -0229-047-00	\$0.00
001 -0193-029-00	\$1,438.25	001 -0195-047-00	\$137.00	001 -0229-048-00	\$0.00
001 -0193-030-00	\$3,843.75	001 -0195-048-00	\$140.40	001 -0229-049-00	\$0.00
001 -0193-032-00	\$810.65	001 -0195-049-00	\$129.60	001 -0229-050-00	\$0.00
001 -0193-033-00	\$865.25	001 -0195-050-00	\$222.40	001 -0229-051-00	\$0.00
001 -0193-034-00	\$896.60	001 -0195-051-00	\$147.00	001 -0229-052-00	\$0.00
001 -0193-035-00	\$193.00	001 -0195-052-00	\$114.00	001 -0229-053-00	\$0.00
001 -0193-036-00	\$13.20	001 -0195-053-00	\$150.00	001 -0229-054-00	\$0.00
001 -0193-037-00	\$215.80	001 -0195-054-00	\$0.00	001 -0229-055-00	\$0.00
001 -0193-039-01	\$0.00	001 -0229-001-00	\$4,135.60	001 -0229-056-00	\$0.00
001 -0193-040-00	\$60.40	001 -0229-003-00	\$138.60	001 -0229-057-00	\$0.00
001 -0193-041-00	\$82.80	001 -0229-004-00	\$4,270.00	001 -0229-058-00	\$0.00
001 -0193-042-00	\$193.00	001 -0229-005-00	\$170.00	001 -0229-059-00	\$0.00
001 -0193-043-00	\$0.00	001 -0229-006-00	\$124.80	001 -0234-002-00	\$1,490.00
001 -0193-044-00	\$0.00	001 -0229-007-00	\$137.40	001 -0234-003-00	\$500.00
001 -0193-045-00	\$0.00	001 -0229-008-00	\$137.40	001 -0234-004-00	\$2,000.00
001 -0193-046-00	\$0.00	001 -0229-009-00	\$137.40	001 -0234-005-00	\$3,000.75
001 -0193-047-00	\$0.00	001 -0229-010-00	\$133.80	001 -0234-007-00	\$621.60
001 -0193-048-00	\$0.00	001 -0229-011-00	\$173.40	001 -0234-008-00	\$642.00
001 -0193-049-00	\$149.80	001 -0229-012-00	\$136.40	001 -0234-009-00	\$0.00
001 -0193-050-00	\$0.00	001 -0229-013-00	\$136.40	001 -0235-001-00	\$169.60
001 -0193-051-00	\$0.00	001 -0229-014-00	\$136.40	001 -0235-002-00	\$212.80
001 -0193-052-00	\$0.00	001 -0229-015-00	\$136.40	001 -0235-003-00	\$231.60
001 -0193-053-00	\$0.00	001 -0229-016-00	\$136.40	001 -0235-004-00	\$281.80
001 -0193-054-00	\$0.00	001 -0229-017-00	\$135.80	001 -0235-005-00	\$170.80
001 -0193-055-00	\$755.00	001 -0229-018-00	\$200.80	001 -0235-006-00	\$158.20
001 -0193-056-00	\$755.00	001 -0229-019-00	\$170.00	001 -0235-007-00	\$170.80
001 -0193-057-00	\$880.00	001 -0229-020-00	\$114.40	001 -0235-008-00	\$221.00
001 -0193-058-00	\$725.60	001 -0229-021-00	\$136.20	001 -0235-009-00	\$199.00
001 -0193-059-00	\$0.00	001 -0229-022-00	\$136.20	001 -0235-010-00	\$235.20
001 -0195-004-02	\$980.00	001 -0229-023-00	\$136.20	001 -0235-011-00	\$181.00
001 -0195-006-00	\$3,437.50	001 -0229-024-00	\$130.80	001 -0235-012-00	\$237.00
001 -0195-008-00	\$740.00	001 -0229-025-00	\$173.40	001 -0235-013-00	\$245.00
001 -0195-025-00	\$4,502.50	001 -0229-026-00	\$136.40	001 -0235-014-00	\$180.40
001 -0195-026-00	\$249.00	001 -0229-027-00	\$136.40	001 -0235-015-00	\$249.20
001 -0195-027-00	\$193.60	001 -0229-028-00	\$136.40	001 -0235-016-00	\$324.60
001 -0195-028-00	\$195.40	001 -0229-029-00	\$136.40	001 -0235-017-00	\$330.80
001 -0195-029-00	\$267.20	001 -0229-030-00	\$136.40	001 -0235-018-00	\$193.20
001 -0195-030-00	\$759.00	001 -0229-031-00	\$135.80	001 -0235-019-00	\$330.80
001 -0195-031-00	\$135.60	001 -0229-032-00	\$200.80	001 -0235-020-00	\$157.00
001 -0195-032-00	\$137.00	001 -0229-033-00	\$170.00	001 -0235-021-00	\$324.60
001 -0195-033-00	\$140.40	001 -0229-034-00	\$114.40	001 -0236-001-00	\$169.60
001 -0195-034-00	\$131.60	001 -0229-035-00	\$136.20	001 -0236-002-00	\$275.20
001 -0195-035-00	\$219.20	001 -0229-036-00	\$136.20	001 -0236-003-00	\$231.60

001 -0236-004-00	\$266.20	001 -0239-003-00	\$231.60	001 -0242-006-00	\$154.00
001 -0236-005-00	\$170.80	001 -0239-004-00	\$266.20	001 -0242-007-00	\$163.80
001 -0236-006-00	\$158.20	001 -0239-005-00	\$170.80	001 -0242-008-00	\$212.00
001 -0236-007-00	\$170.80	001 -0239-006-00	\$158.20	001 -0242-009-00	\$182.60
001 -0236-008-00	\$221.00	001 -0239-007-00	\$170.80	001 -0242-010-00	\$224.80
001 -0236-009-00	\$199.00	001 -0239-008-00	\$221.00	001 -0242-011-00	\$181.00
001 -0236-010-00	\$235.20	001 -0239-009-00	\$199.00	001 -0242-012-00	\$226.60
001 -0236-011-00	\$181.00	001 -0239-010-00	\$235.20	001 -0242-013-00	\$240.40
001 -0236-012-00	\$237.00	001 -0239-011-00	\$181.00	001 -0242-014-00	\$165.60
001 -0236-013-00	\$250.60	001 -0239-012-00	\$237.00	001 -0242-015-00	\$238.80
001 -0236-014-00	\$180.40	001 -0239-013-00	\$250.60	001 -0243-001-00	\$162.40
001 -0236-015-00	\$249.20	001 -0239-014-00	\$180.40	001 -0243-002-00	\$264.00
001 -0236-016-00	\$193.20	001 -0239-015-00	\$249.20	001 -0243-003-00	\$222.00
001 -0236-017-00	\$157.00	001 -0239-016-00	\$172.40	001 -0243-004-00	\$255.80
001 -0237-001-00	\$169.60	001 -0239-017-00	\$174.80	001 -0243-005-00	\$163.80
001 -0237-002-00	\$275.20	001 -0239-018-00	\$193.20	001 -0243-006-00	\$154.00
001 -0237-003-00	\$231.60	001 -0239-019-00	\$174.80	001 -0243-007-00	\$163.80
001 -0237-004-00	\$266.20	001 -0239-020-00	\$157.00	001 -0243-008-00	\$212.00
001 -0237-005-00	\$170.80	001 -0239-021-00	\$172.40	001 -0243-009-00	\$182.60
001 -0237-006-00	\$158.20	001 -0240-001-00	\$169.60	001 -0243-010-00	\$224.80
001 -0237-007-00	\$170.80	001 -0240-002-00	\$275.20	001 -0243-011-00	\$181.00
001 -0237-008-00	\$221.00	001 -0240-003-00	\$231.60	001 -0243-012-00	\$226.60
001 -0237-009-00	\$199.00	001 -0240-004-00	\$266.20	001 -0243-013-00	\$240.40
001 -0237-010-00	\$235.20	001 -0240-005-00	\$170.80	001 -0243-014-00	\$165.60
001 -0237-011-00	\$181.00	001 -0240-006-00	\$158.20	001 -0243-015-00	\$238.80
001 -0237-012-00	\$237.00	001 -0240-007-00	\$170.80	002 -0057-005-00	\$5,021.80
001 -0237-013-00	\$247.00	001 -0240-008-00	\$221.00	002 -0057-006-00	\$2,633.60
001 -0237-014-00	\$180.40	001 -0240-009-00	\$199.00	002 -0057-007-00	\$5,196.20
001 -0237-015-00	\$249.20	001 -0240-010-00	\$235.20	002 -0057-011-00	\$4,800.00
001 -0237-016-00	\$193.20	001 -0240-011-00	\$181.00	002 -0057-012-00	\$6,228.80
001 -0237-017-00	\$157.00	001 -0240-012-00	\$237.00	002 -0057-013-00	\$1,990.00
001 -0237-018-00	\$169.60	001 -0240-013-00	\$250.60	002 -0057-014-00	\$5,505.50
001 -0237-019-00	\$275.20	001 -0240-014-00	\$180.40	002 -0057-015-00	\$1,062.50
001 -0237-020-00	\$231.60	001 -0240-015-00	\$249.20	002 -0057-020-00	\$14,318.60
001 -0237-021-00	\$266.20	001 -0241-001-00	\$162.40	002 -0059-003-01	\$10,033.70
001 -0238-001-00	\$170.80	001 -0241-002-00	\$264.00	002 -0059-030-00	\$0.00
001 -0238-002-00	\$158.20	001 -0241-003-00	\$222.00	002 -0060-001-00	\$0.00
001 -0238-003-00	\$170.80	001 -0241-004-00	\$255.80	002 -0060-002-00	\$0.00
001 -0238-004-00	\$221.00	001 -0241-005-00	\$163.80	002 -0060-003-00	\$0.00
001 -0238-005-00	\$199.00	001 -0241-006-00	\$154.00	002 -0060-004-00	\$0.00
001 -0238-006-00	\$158.20	001 -0241-007-00	\$163.80	002 -0060-005-00	\$0.00
001 -0238-007-00	\$181.00	001 -0241-008-00	\$212.00	002 -0060-006-00	\$0.00
001 -0238-008-00	\$237.00	001 -0241-009-00	\$182.60	002 -0060-007-00	\$150.00
001 -0238-009-00	\$250.60	001 -0241-010-00	\$224.80	002 -0060-008-00	\$117.60
001 -0238-010-00	\$235.20	001 -0241-011-00	\$181.00	002 -0060-009-00	\$173.40
001 -0238-011-00	\$161.00	001 -0241-012-00	\$226.60	002 -0060-010-00	\$109.40
001 -0238-012-00	\$327.20	001 -0241-013-00	\$240.40	002 -0060-011-00	\$234.40
001 -0238-013-00	\$250.60	001 -0241-014-00	\$165.60	002 -0060-012-00	\$119.60
001 -0238-014-00	\$193.20	001 -0241-015-00	\$238.80	002 -0060-013-00	\$123.60
001 -0238-015-00	\$250.60	001 -0242-001-00	\$162.40	002 -0060-014-00	\$172.00
001 -0238-016-00	\$157.00	001 -0242-002-00	\$264.00	002 -0060-015-00	\$123.00
001 -0238-017-00	\$327.20	001 -0242-003-00	\$222.00	002 -0060-016-00	\$184.40
001 -0239-001-00	\$169.60	001 -0242-004-00	\$255.80	002 -0060-017-00	\$178.40
001 -0239-002-00	\$275.20	001 -0242-005-00	\$163.80	002 -0060-018-00	\$117.00

002 -0060-019-00	\$149.40	002 -0060-073-00	\$207.40	002 -0060-127-00	\$177.80
002 -0060-020-00	\$173.00	002 -0060-074-00	\$117.40	002 -0060-128-00	\$150.00
002 -0060-021-00	\$177.60	002 -0060-075-00	\$206.00	002 -0060-129-00	\$175.20
002 -0060-022-00	\$177.60	002 -0060-076-00	\$174.40	002 -0060-130-00	\$123.00
002 -0060-023-00	\$132.60	002 -0060-077-00	\$118.80	002 -0060-131-00	\$182.00
002 -0060-024-00	\$120.80	002 -0060-078-00	\$117.80	002 -0060-132-00	\$168.80
002 -0060-025-00	\$135.20	002 -0060-079-00	\$222.80	002 -0060-133-00	\$172.00
002 -0060-026-00	\$178.00	002 -0060-080-00	\$150.00	002 -0060-134-00	\$124.60
002 -0060-027-00	\$133.00	002 -0060-081-00	\$175.20	002 -0060-135-00	\$184.40
002 -0060-028-00	\$122.40	002 -0060-082-00	\$123.00	002 -0060-136-00	\$123.00
002 -0060-029-00	\$121.20	002 -0060-083-00	\$178.40	002 -0060-137-00	\$116.20
002 -0060-030-00	\$226.20	002 -0060-084-00	\$167.20	002 -0060-138-00	\$123.00
002 -0060-031-00	\$150.00	002 -0060-085-00	\$172.00	002 -0060-139-00	\$177.80
002 -0060-032-00	\$117.60	002 -0060-086-00	\$123.00	002 -0060-140-00	\$150.00
002 -0060-033-00	\$173.40	002 -0060-087-00	\$184.40	002 -0060-141-00	\$175.20
002 -0060-034-00	\$109.40	002 -0060-088-00	\$123.00	002 -0060-142-00	\$123.00
002 -0060-035-00	\$234.40	002 -0060-089-00	\$117.00	002 -0060-143-00	\$182.00
002 -0060-036-00	\$119.60	002 -0060-090-00	\$123.00	002 -0060-144-00	\$168.80
002 -0060-037-00	\$123.60	002 -0060-091-00	\$178.40	002 -0060-145-00	\$172.00
002 -0060-038-00	\$172.00	002 -0060-092-00	\$149.40	002 -0060-146-00	\$124.60
002 -0060-039-00	\$123.00	002 -0060-093-00	\$184.20	002 -0060-147-00	\$184.40
002 -0060-040-00	\$184.40	002 -0060-094-00	\$173.20	002 -0060-148-00	\$123.00
002 -0060-041-00	\$178.40	002 -0060-095-00	\$184.40	002 -0060-149-00	\$116.20
002 -0060-042-00	\$117.00	002 -0060-096-00	\$183.00	002 -0060-150-00	\$123.00
002 -0060-043-00	\$149.40	002 -0060-097-00	\$206.20	002 -0060-151-00	\$177.80
002 -0060-044-00	\$184.20	002 -0060-098-00	\$117.40	002 -0060-152-00	\$150.20
002 -0060-045-00	\$173.20	002 -0060-099-00	\$206.00	002 -0060-153-00	\$175.40
002 -0060-046-00	\$189.00	002 -0060-100-00	\$173.20	002 -0060-154-00	\$173.40
002 -0060-047-00	\$177.60	002 -0060-101-00	\$117.60	002 -0060-155-00	\$171.60
002 -0060-048-00	\$136.20	002 -0060-102-00	\$161.20	002 -0060-156-00	\$227.40
002 -0060-049-00	\$120.80	002 -0060-103-00	\$179.20	002 -0060-157-00	\$171.80
002 -0060-050-00	\$138.60	002 -0060-104-00	\$150.00	002 -0060-158-00	\$123.40
002 -0060-051-00	\$178.00	002 -0060-105-00	\$175.20	002 -0060-159-00	\$184.40
002 -0060-052-00	\$133.00	002 -0060-106-00	\$123.00	002 -0060-160-00	\$122.00
002 -0060-053-00	\$122.40	002 -0060-107-00	\$178.40	002 -0060-161-00	\$116.20
002 -0060-054-00	\$121.20	002 -0060-108-00	\$167.20	002 -0060-162-00	\$179.60
002 -0060-055-00	\$226.20	002 -0060-109-00	\$172.00	002 -0060-163-00	\$150.20
002 -0060-056-00	\$150.00	002 -0060-110-00	\$123.00	002 -0060-164-00	\$179.00
002 -0060-057-00	\$175.20	002 -0060-111-00	\$184.40	002 -0060-165-00	\$177.20
002 -0060-058-00	\$123.00	002 -0060-112-00	\$123.00	002 -0060-166-00	\$178.60
002 -0060-059-00	\$178.40	002 -0060-113-00	\$112.60	002 -0060-167-00	\$234.40
002 -0060-060-00	\$167.20	002 -0060-114-00	\$123.00	002 -0060-168-00	\$173.40
002 -0060-061-00	\$172.00	002 -0060-115-00	\$174.40	002 -0060-169-00	\$125.20
002 -0060-062-00	\$123.00	002 -0060-116-00	\$150.00	002 -0060-170-00	\$186.00
002 -0060-063-00	\$184.40	002 -0060-117-00	\$175.20	002 -0060-171-00	\$123.60
002 -0060-064-00	\$123.00	002 -0060-118-00	\$123.00	002 -0060-172-00	\$116.20
002 -0060-065-00	\$117.00	002 -0060-119-00	\$182.00	002 -0060-173-00	\$179.60
002 -0060-066-00	\$123.00	002 -0060-120-00	\$168.80	002 -0060-174-00	\$150.20
002 -0060-067-00	\$178.40	002 -0060-121-00	\$172.00	002 -0060-175-00	\$179.00
002 -0060-068-00	\$149.40	002 -0060-122-00	\$124.60	002 -0060-176-00	\$177.20
002 -0060-069-00	\$184.20	002 -0060-123-00	\$184.40	002 -0060-177-00	\$178.60
002 -0060-070-00	\$173.20	002 -0060-124-00	\$123.00	002 -0060-178-00	\$234.40
002 -0060-071-00	\$183.00	002 -0060-125-00	\$112.60	002 -0060-179-00	\$173.40
002 -0060-072-00	\$174.20	002 -0060-126-00	\$123.00	002 -0060-180-00	\$125.20

002 -0060-181-00	\$186.00	002 -0060-235-00	\$106.80	002 -0060-357-00	\$50.80
002 -0060-182-00	\$123.60	002 -0060-236-00	\$155.00	002 -0060-358-00	\$795.60
002 -0060-183-00	\$116.20	002 -0060-237-00	\$107.00	002 -0060-359-00	\$527.20
002 -0060-184-00	\$179.60	002 -0060-238-00	\$161.40	002 -0060-360-00	\$381.80
002 -0060-185-00	\$150.20	002 -0060-239-00	\$108.60	002 -0060-361-00	\$336.60
002 -0060-186-00	\$175.40	002 -0060-240-00	\$164.20	002 -0060-362-00	\$81.60
002 -0060-187-00	\$173.40	002 -0060-241-00	\$156.40	002 -0060-363-00	\$115.00
002 -0060-188-00	\$178.60	002 -0060-242-00	\$168.00	002 -0060-364-00	\$438.80
002 -0060-189-00	\$234.40	002 -0060-243-00	\$163.20	002 -0060-365-00	\$202.20
002 -0060-190-00	\$171.80	002 -0060-244-00	\$155.00	002 -0060-366-00	\$129.60
002 -0060-191-00	\$123.40	002 -0060-245-00	\$189.00	002 -0060-367-00	\$136.40
002 -0060-192-00	\$184.40	002 -0060-246-00	\$120.20	002 -0060-368-00	\$136.40
002 -0060-193-00	\$122.00	002 -0060-247-00	\$106.80	002 -0060-369-00	\$129.60
002 -0060-194-00	\$121.80	002 -0060-248-00	\$155.00	002 -0060-370-00	\$371.60
002 -0060-195-00	\$188.00	002 -0060-249-00	\$107.00	002 -0060-371-00	\$103.00
002 -0060-196-00	\$150.20	002 -0060-250-00	\$158.00	002 -0060-372-00	\$200.40
002 -0060-197-00	\$175.40	002 -0060-251-00	\$105.00	002 -0060-373-00	\$448.40
002 -0060-198-00	\$173.40	002 -0060-252-00	\$164.20	002 -0060-374-00	\$266.40
002 -0060-199-00	\$178.60	002 -0060-253-00	\$156.40	002 -0060-375-00	\$303.40
002 -0060-200-00	\$234.40	002 -0060-254-00	\$168.00	002 -0060-376-00	\$297.00
002 -0060-201-00	\$171.80	002 -0060-255-00	\$163.20	002 -0060-377-00	\$436.80
002 -0060-202-00	\$123.40	002 -0060-256-00	\$155.00	002 -0060-378-00	\$71.80
002 -0060-203-00	\$184.40	002 -0060-325-00	\$0.00	002 -0060-379-00	\$71.80
002 -0060-204-00	\$122.00	002 -0060-326-00	\$84.60	002 -0060-380-00	\$405.00
002 -0060-205-00	\$121.80	002 -0060-327-00	\$85.20	002 -0060-381-00	\$477.80
002 -0060-206-00	\$188.00	002 -0060-328-00	\$84.60	002 -0060-382-00	\$132.40
002 -0060-207-00	\$143.40	002 -0060-329-00	\$82.60	002 -0060-383-00	\$128.40
002 -0060-208-00	\$120.20	002 -0060-330-00	\$254.40	002 -0060-384-00	\$146.20
002 -0060-209-00	\$111.80	002 -0060-331-00	\$277.40	002 -0060-385-00	\$123.20
002 -0060-210-00	\$102.40	002 -0060-332-00	\$265.00	002 -0060-386-00	\$202.80
002 -0060-211-00	\$154.00	002 -0060-333-00	\$132.80	002 -0060-387-00	\$156.60
002 -0060-212-00	\$105.20	002 -0060-334-00	\$373.60	002 -0060-388-00	\$80.60
002 -0060-213-00	\$107.40	002 -0060-335-00	\$106.20	002 -0060-389-00	\$100.80
002 -0060-214-00	\$105.40	002 -0060-336-00	\$85.60	002 -0060-390-00	\$773.20
002 -0060-215-00	\$156.40	002 -0060-337-00	\$85.20	002 -0060-391-00	\$300.00
002 -0060-216-00	\$164.20	002 -0060-338-00	\$94.80	002 -0060-392-00	\$1,570.60
002 -0060-217-00	\$163.20	002 -0060-339-00	\$108.60	002 -0060-393-00	\$1,396.40
002 -0060-218-00	\$168.00	002 -0060-340-00	\$44.40	002 -0061-012-00	\$5,031.00
002 -0060-219-00	\$154.40	002 -0060-341-00	\$242.20	002 -0061-013-00	\$2,970.00
002 -0060-220-00	\$104.20	002 -0060-342-00	\$311.20	002 -0061-015-00	\$5,000.00
002 -0060-221-00	\$135.40	002 -0060-343-00	\$103.40	002 -0061-016-00	\$1,650.40
002 -0060-222-00	\$111.80	002 -0060-344-00	\$76.00	002 -0061-017-01	\$4,425.00
002 -0060-223-00	\$111.80	002 -0060-345-00	\$616.60	002 -0061-018-00	\$6,260.00
002 -0060-224-00	\$154.00	002 -0060-346-00	\$90.60	002 -0061-019-00	\$1,034.05
002 -0060-225-00	\$105.20	002 -0060-347-00	\$94.40	002 -0063-001-00	\$7,839.80
002 -0060-226-00	\$107.40	002 -0060-348-00	\$153.00	002 -0063-002-00	\$6,593.95
002 -0060-227-00	\$105.40	002 -0060-349-00	\$327.40	002 -0063-003-00	\$782.50
002 -0060-228-00	\$156.40	002 -0060-350-00	\$1,223.40	002 -0063-005-00	\$6,024.15
002 -0060-229-00	\$164.20	002 -0060-351-00	\$71.00	002 -0063-006-00	\$58,798.60
002 -0060-230-00	\$163.20	002 -0060-352-00	\$264.80	002 -0063-007-00	\$3,833.55
002 -0060-231-00	\$168.00	002 -0060-353-00	\$175.60	002 -0063-008-00	\$9,526.30
002 -0060-232-00	\$155.00	002 -0060-354-00	\$171.20	002 -0065-008-00	\$3,500.00
002 -0060-233-00	\$189.00	002 -0060-355-00	\$67.20	002 -0065-009-00	\$1,000.00
002 -0060-234-00	\$120.20	002 -0060-356-00	\$78.80	002 -0065-015-00	\$259.20

002 -0065-016-00	\$256.60	002 -0073-015-00	\$0.00	002 -0077-001-00	\$58,984.55
002 -0065-017-00	\$195.40	002 -0073-016-00	\$274.62	002 -0079-005-00	\$3,900.00
002 -0065-018-00	\$190.20	002 -0073-017-00	\$0.00	002 -0079-006-00	\$18,962.40
002 -0065-019-00	\$335.30	002 -0073-018-00	\$0.00	002 -0081-001-00	\$14,035.55
002 -0065-020-00	\$164.20	002 -0073-019-00	\$0.00	002 -0081-003-00	\$4,500.00
002 -0065-021-00	\$215.20	002 -0073-020-00	\$114.90	002 -0081-004-00	\$2,811.40
002 -0065-022-00	\$198.40	002 -0073-021-00	\$118.20	002 -0081-005-00	\$1,917.90
002 -0065-023-00	\$193.80	002 -0073-022-00	\$90.90	002 -0081-006-00	\$2,840.00
002 -0065-024-00	\$164.20	002 -0073-023-00	\$0.00	002 -0081-008-01	\$15,719.75
002 -0065-025-00	\$215.20	002 -0073-024-00	\$91.35	002 -0083-002-00	\$125.00
002 -0065-026-00	\$198.40	002 -0073-025-00	\$117.90	002 -0083-003-00	\$125.00
002 -0065-027-00	\$193.80	002 -0073-026-00	\$111.75	002 -0083-004-00	\$1,060.20
002 -0065-028-00	\$164.20	002 -0073-027-00	\$114.75	002 -0083-005-00	\$1,104.55
002 -0065-029-00	\$215.20	002 -0073-028-00	\$134.70	002 -0083-006-00	\$1,593.75
002 -0065-030-00	\$198.40	002 -0073-029-00	\$134.70	002 -0083-007-00	\$1,182.20
002 -0065-031-00	\$193.80	002 -0073-030-00	\$117.00	002 -0083-008-00	\$2,085.60
002 -0065-032-00	\$164.20	002 -0073-031-00	\$115.20	002 -0083-009-00	\$2,855.90
002 -0065-033-00	\$215.20	002 -0073-032-00	\$122.55	002 -0083-010-00	\$2,629.70
002 -0065-034-00	\$198.40	002 -0073-033-00	\$89.25	002 -0083-011-00	\$2,000.00
002 -0065-035-00	\$193.80	002 -0073-034-00	\$89.25	002 -0083-012-00	\$1,500.00
002 -0065-036-00	\$0.00	002 -0073-035-00	\$122.55	002 -0083-013-00	\$2,065.00
002 -0067-001-00	\$41,049.40	002 -0073-036-00	\$114.90	002 -0083-014-00	\$2,225.00
002 -0069-002-00	\$6,460.00	002 -0073-037-00	\$118.20	002 -0083-015-00	\$1,175.00
002 -0069-003-01	\$3,500.00	002 -0073-038-00	\$90.90	002 -0083-017-00	\$1,271.95
002 -0069-005-00	\$2,492.30	002 -0073-039-00	\$90.45	002 -0083-018-00	\$883.10
002 -0069-007-01	\$1,866.20	002 -0073-040-00	\$91.35	002 -0083-019-00	\$788.60
002 -0069-008-00	\$1,975.95	002 -0073-041-00	\$169.80	002 -0083-020-00	\$1,282.75
002 -0069-009-00	\$125.00	002 -0073-042-00	\$111.75	002 -0083-021-00	\$1,060.60
002 -0069-010-00	\$3,150.00	002 -0073-043-00	\$114.75	002 -0083-022-00	\$2,057.00
002 -0069-011-00	\$5,010.00	002 -0073-044-00	\$134.70	002 -0083-023-00	\$3,138.90
002 -0069-012-00	\$4,511.60	002 -0073-045-00	\$134.70	002 -0083-024-00	\$3,207.90
002 -0071-001-00	\$14,053.85	002 -0073-046-00	\$117.00	002 -0083-025-00	\$972.25
002 -0071-002-00	\$2,000.00	002 -0073-047-00	\$115.20	002 -0083-026-00	\$1,455.10
002 -0071-003-00	\$1,499.85	002 -0073-048-00	\$122.55	002 -0083-027-00	\$3,291.30
002 -0071-004-00	\$1,000.00	002 -0073-049-00	\$89.25	002 -0083-030-00	\$907.05
002 -0071-005-00	\$8,500.00	002 -0073-050-00	\$89.25	002 -0083-031-00	\$138.00
002 -0071-006-00	\$1,299.80	002 -0073-051-00	\$122.55	002 -0083-032-00	\$132.00
002 -0071-007-00	\$1,551.80	002 -0073-052-00	\$119.85	002 -0083-033-00	\$141.80
002 -0071-008-00	\$1,565.50	002 -0073-053-00	\$0.00	002 -0083-034-00	\$139.20
002 -0071-009-00	\$2,338.40	002 -0073-055-00	\$259.35	002 -0083-035-00	\$227.40
002 -0071-010-00	\$498.95	002 -0073-056-00	\$336.30	002 -0083-036-00	\$135.20
002 -0071-011-00	\$498.95	002 -0073-057-00	\$363.90	002 -0083-037-00	\$148.00
002 -0071-012-00	\$2,396.10	002 -0073-058-00	\$257.85	002 -0083-038-00	\$155.40
002 -0073-001-00	\$14,093.90	002 -0073-059-00	\$342.45	002 -0083-039-00	\$169.00
002 -0073-002-00	\$1,704.00	002 -0073-060-00	\$107.40	002 -0083-040-00	\$141.80
002 -0073-003-00	\$1,904.90	002 -0073-061-00	\$107.40	002 -0083-041-00	\$139.20
002 -0073-004-00	\$1,282.20	002 -0073-062-00	\$336.30	002 -0083-042-00	\$227.40
002 -0073-006-01	\$3,875.00	002 -0073-063-00	\$555.91	002 -0083-043-00	\$135.20
002 -0073-009-00	\$45.54	002 -0073-064-00	\$148.05	002 -0083-044-00	\$148.00
002 -0073-010-00	\$163.30	002 -0073-065-00	\$0.00	002 -0083-045-00	\$155.40
002 -0073-011-00	\$165.14	002 -0073-066-00	\$1,367.04	002 -0083-046-00	\$169.00
002 -0073-012-00	\$181.70	002 -0075-001-00	\$9,084.00	002 -0083-047-00	\$141.80
002 -0073-013-00	\$438.15	002 -0075-002-01	\$8,357.45	002 -0083-048-00	\$139.20
002 -0073-014-00	\$482.31	002 -0075-002-02	\$5,647.20	002 -0083-049-00	\$227.40

002 -0083-050-00	\$135.20	002 -0093-009-00	\$850.00	002 -0113-028-00	\$45.50
002 -0083-051-00	\$148.00	002 -0093-010-00	\$926.55	002 -0113-029-00	\$112.70
002 -0083-052-00	\$155.40	002 -0093-011-00	\$1,862.85	002 -0113-030-00	\$112.70
002 -0083-053-00	\$169.00	002 -0100-001-00	\$0.00	002 -0113-031-00	\$112.70
002 -0083-054-00	\$140.80	002 -0100-002-00	\$0.00	002 -0113-032-00	\$112.70
002 -0083-055-00	\$139.20	002 -0100-003-00	\$0.00	002 -0113-033-00	\$42.70
002 -0083-056-00	\$224.20	002 -0100-004-00	\$0.00	002 -0113-034-00	\$42.70
002 -0083-057-00	\$134.40	002 -0100-005-00	\$0.00	002 -0113-035-00	\$111.65
002 -0083-058-00	\$149.80	002 -0100-006-00	\$0.00	002 -0113-036-00	\$111.65
002 -0083-059-00	\$155.40	002 -0100-007-00	\$1,238.30	002 -0113-037-00	\$111.65
002 -0083-060-00	\$169.00	002 -0100-008-00	\$232.30	002 -0113-038-00	\$102.20
002 -0083-061-00	\$140.20	002 -0100-009-00	\$3,916.50	002 -0114-001-00	\$100.00
002 -0083-062-00	\$139.20	002 -0100-010-00	\$0.00	002 -0114-002-00	\$61.40
002 -0083-063-00	\$222.00	002 -0100-011-00	\$4,041.10	002 -0114-003-00	\$60.00
002 -0083-064-00	\$133.80	002 -0100-012-00	\$1,818.40	002 -0114-004-00	\$35.80
002 -0083-065-00	\$149.80	002 -0100-013-00	\$9,000.00	002 -0114-005-00	\$48.40
002 -0083-066-00	\$0.00	002 -0112-001-00	\$1,704.00	002 -0114-006-00	\$48.40
002 -0085-001-00	\$6,500.00	002 -0112-002-00	\$504.00	002 -0114-007-00	\$48.40
002 -0085-002-00	\$1,600.00	002 -0112-003-00	\$2,400.00	002 -0114-008-00	\$48.40
002 -0085-003-00	\$6,144.20	002 -0112-004-00	\$2,868.00	002 -0114-009-00	\$48.40
002 -0085-004-00	\$6,500.00	002 -0112-005-00	\$3,495.20	002 -0114-010-00	\$97.60
002 -0085-005-00	\$720.00	002 -0112-006-00	\$970.00	002 -0114-011-00	\$52.80
002 -0085-006-00	\$2,024.40	002 -0112-007-00	\$4,382.85	002 -0114-012-00	\$53.80
002 -0085-007-00	\$4,700.00	002 -0112-008-00	\$2,871.60	002 -0114-013-00	\$53.80
002 -0085-008-00	\$1,093.90	002 -0112-009-00	\$1,628.00	002 -0114-014-00	\$106.00
002 -0085-009-00	\$1,045.00	002 -0112-010-00	\$2,453.00	002 -0114-015-00	\$59.40
002 -0085-010-00	\$3,048.75	002 -0112-011-00	\$0.00	002 -0114-016-00	\$74.20
002 -0085-011-00	\$1,125.00	002 -0113-001-00	\$638.75	002 -0114-017-00	\$74.20
002 -0085-012-00	\$5,841.45	002 -0113-002-00	\$111.65	002 -0114-018-00	\$74.20
002 -0085-013-00	\$979.31	002 -0113-003-00	\$58.80	002 -0114-019-00	\$74.20
002 -0085-014-00	\$771.48	002 -0113-004-00	\$84.70	002 -0114-020-00	\$74.20
002 -0085-015-00	\$803.96	002 -0113-005-00	\$84.70	002 -0114-021-00	\$60.00
002 -0085-016-00	\$740.00	002 -0113-006-00	\$84.70	002 -0114-022-00	\$60.00
002 -0085-017-00	\$165.00	002 -0113-007-00	\$84.70	002 -0114-023-00	\$112.20
002 -0085-018-00	\$1,088.20	002 -0113-008-00	\$84.70	002 -0114-024-00	\$26.80
002 -0087-001-00	\$14,104.25	002 -0113-009-00	\$170.80	002 -0114-025-00	\$27.80
002 -0087-002-00	\$1,500.00	002 -0113-010-00	\$91.35	002 -0114-026-00	\$65.20
002 -0087-003-00	\$1,990.00	002 -0113-011-00	\$93.10	002 -0114-027-00	\$65.20
002 -0087-004-00	\$4,300.00	002 -0113-012-00	\$93.10	002 -0114-028-00	\$65.20
002 -0087-005-00	\$4,442.30	002 -0113-013-00	\$93.10	002 -0114-029-00	\$71.40
002 -0087-006-00	\$1,922.05	002 -0113-014-00	\$108.85	002 -0114-030-00	\$30.80
002 -0087-007-00	\$1,192.50	002 -0113-015-00	\$40.25	002 -0114-031-00	\$19.00
002 -0087-008-00	\$1,012.50	002 -0113-016-00	\$103.95	002 -0114-032-00	\$63.20
002 -0087-009-00	\$2,500.00	002 -0113-017-00	\$40.95	002 -0114-033-00	\$65.20
002 -0089-001-00	\$12,465.50	002 -0113-018-00	\$90.30	002 -0114-034-00	\$61.20
002 -0091-001-00	\$6,829.65	002 -0113-019-00	\$40.95	002 -0114-035-00	\$54.60
002 -0091-002-00	\$13,765.25	002 -0113-020-00	\$90.30	002 -0114-036-00	\$37.60
002 -0093-001-00	\$1,900.65	002 -0113-021-00	\$40.95	002 -0114-037-00	\$27.60
002 -0093-002-00	\$997.80	002 -0113-022-00	\$90.30	002 -0115-001-00	\$144.00
002 -0093-003-00	\$4,404.80	002 -0113-023-00	\$45.50	002 -0115-002-00	\$128.00
002 -0093-004-00	\$2,470.90	002 -0113-024-00	\$100.45	002 -0115-003-00	\$134.80
002 -0093-005-00	\$1,166.00	002 -0113-025-00	\$40.60	002 -0115-004-00	\$90.00
002 -0093-006-01	\$1,428.60	002 -0113-026-00	\$89.60	002 -0115-005-00	\$108.00
002 -0093-008-00	\$1,709.80	002 -0113-027-00	\$102.20	002 -0115-006-00	\$90.00

002 -0115-007-00	\$147.00	002 -0115-013-00	\$147.00	002 -0115-019-00	\$125.00
002 -0115-008-00	\$75.60	002 -0115-014-00	\$96.00	002 -0115-020-00	\$134.40
002 -0115-009-00	\$147.00	002 -0115-015-00	\$131.80	002 -0631-008-00	\$3,523.10
002 -0115-010-00	\$96.00	002 -0115-016-00	\$91.00	018 -0450-004-00	\$43,225.00
002 -0115-011-00	\$147.00	002 -0115-017-00	\$72.00	018 -0450-005-00	\$47,257.00
002 -0115-012-00	\$96.00	002 -0115-018-00	\$92.60		