

CERTIFICATE AS TO RESOLUTION AND ADOPTING VOTE

I, the undersigned, being the duly qualified and acting recording officer of the City of Billings, Montana (the City), hereby certify that the attached resolution is a true copy of Resolution No 15-10502, entitled: **RESOLUTION RELATING TO SPECIAL IMPROVEMENT DISTRICT NO. 1399; DECLARING IT TO BE THE INTENTION OF THE CITY COUNCIL TO CREATE THE DISTRICT FOR THE PURPOSE OF UNDERTAKING CERTAIN LOCAL IMPROVEMENTS AND FINANCING THE COSTS THEREOF AND INCIDENTAL THERETO THROUGH THE ISSUANCE OF SPECIAL IMPROVEMENT DISTRICT BONDS SECURED BY THE CITY'S SPECIAL IMPROVEMENT DISTRICT REVOLVING FUND** (the Resolution" was duly adopted by the City Council of the City at a meeting on September 28, 2015 that the meeting was duly held by the City Council and was attended throughout by a quorum, pursuant to call and notice of such meeting given as required by law; and that the Resolution has not as of the date hereof been amended or repealed.)

I further certify that, upon vote being taken on the Resolution at said meeting, the following Councilmembers voted in favor thereof: Cromley, Yakawich, Pitman, Cimmino, McFadden, Bird, McCall, Swanson, Crouch, Brown;
voted against the same: none;
or were absent: none.

WITNESS my hand officially this 28th day of September, 2015.



Billie Guenther
Billie Guenther City Clerk

RESOLUTION NO. 15-10502

RESOLUTION RELATING TO SPECIAL IMPROVEMENT DISTRICT NO. 1399; DECLARING IT TO BE THE INTENTION OF THE CITY COUNCIL TO CREATE THE DISTRICT FOR THE PURPOSE OF UNDERTAKING CERTAIN LOCAL IMPROVEMENTS AND FINANCING THE COSTS THEREOF AND INCIDENTAL THERETO THROUGH THE ISSUANCE OF SPECIAL IMPROVEMENT DISTRICT BONDS SECURED BY THE CITY'S SPECIAL IMPROVEMENT DISTRICT REVOLVING FUND

BE IT RESOLVED by the City Council of the City of Billings (the City), Montana, as follows:

Section 1. Proposed Improvements; Intention To Create District. The City proposes to undertake certain local Improvements (the "Improvements") to benefit certain property located in the City. The Improvements consist of the construction of Boca Raton Road, as more particularly described in Section 5. The total estimated costs of the Improvements are \$1,216,640.01. The costs of the Improvements are to be paid from the following sources: (1) \$590,000.00 of Special Improvement District bonds hereinafter described; and (2) \$626,640.01 of cash contribution by Susan B Lovely, Inc., the owner of 18 of the 33 lots in the District as described in Sections 6 and 9(f). It is the intention of this Council to create and establish in the City under Montana Code Annotated, Title 7, Chapter 12, Parts 41 and 42, as amended, a Special Improvement District (the "District") for the purpose of financing costs of the Improvements and paying costs incidental thereto, including costs associated with the sale and the security of Special Improvement District bonds drawn on the District (the "Bonds"), the creation and administration of the District, the funding of a deposit to the City's Special Improvement District Revolving Fund (the "Revolving Fund"). The total estimated costs of the Improvements, including such incidental costs, to be financed by the Bonds are \$590,000.00. The Bonds are to be payable primarily from special assessments to be levied against property in the District, which property will be specially benefited by the Improvements.

Section 2. Number of District. The District, if the same shall be created and established, shall be known and designated as Special Improvement District No. 1399 of the City of Billings, Montana.

Section 3. Boundaries of District. The limits and boundaries of the District are depicted on a map attached as Exhibit A hereto (which is hereby incorporated herein and made a part hereof) and more particularly described on Exhibit B hereto (which is hereby incorporated herein and made a part hereof), which boundaries are designated and confirmed as the boundaries of the District. A listing of each of the properties in the District is shown on Exhibit F hereto (which are hereby incorporated herein and made a part hereof).

Section 4. Benefited Property. The District and territory included within the limits and boundaries described in Section 3 and as shown on Exhibits A, B, and F are hereby declared to be the Special Improvement District and the territory which will benefit and be benefited by the Improvements and will be assessed for the costs of the Improvements as described in Section 7.

Section 5. General Character of the Improvements. The general character of the Improvements, as shown in Exhibit E, is the construction of curb and gutter, sanitary sewer mains, sanitary sewer services, water mains, water services, and necessary street improvements fronting Lots on Ditton Drive and Lake Heights Drive.

Section 6. Engineer and Estimated Cost. The Engineer for this project will be chosen from a list of pre-approved consultants. The City of Billings has estimated that the costs of the Improvements, including all incidental costs, are \$1,216,640.01.

Section 7. Assessment Methods.

7.1. Property to be Assessed. All properties within the district are to be assessed for the costs of the Improvements, as specified herein. The costs of the Improvements shall be assessed against the property in the District benefiting from the Improvements based on the equal amount methods described in Section 7-12-4162, M.C.A., as particularly applied and set forth in this Section 7.

7.1.1 Equal Amount Method.

Assessment #1 will include the construction of water and water service, sanitary sewer and sanitary sewer services, and street improvements in Lake Heights Drive and Ditton Drive. The properties to be assessed for these improvements include Lake Hills Subdivision 25th Filing, Block 62, Lots 12 and 13, Block 63, Lots 1, 3-5, 8-12, 28, Block 65, Lots 1, and 4-6. For the purposes of equitably apportioning special benefit to each lot, tract or parcel of land in the District, as above-mentioned, the Engineer has determined that each lot, tract, or parcel of land, receiving water, sanitary sewer, and street improvements, shall equally bear the costs of the water, sanitary sewer, and street improvements as set forth in Part III hereto to arrive at an equal cost for the water, sanitary sewer, and street improvements. The total estimated cost of Assessment #1 is \$590,000.00 and shall be assessed against each lot, tract, or parcel of land within the District, as above-mentioned, receiving water, sanitary sewer, and street improvements and not paying a cash contribution, on an equal amount basis based on the bid price to be received. The equal amount assessment is estimated to be \$39,333.33. The remaining parcels within Assessment #1 are owned by Susan B Lovely, Inc, which will be making a cash contribution for their assessment for a total of \$626,640.01.

7.2. Assessment Methodologies Equitable and Consistent With Benefit. This Council hereby determines that the methods of assessment and the assessment of costs of the specific improvements against the properties benefited thereby as prescribed in this Section 7 are equitable in proportion to and not exceeding the special benefits derived from the respective improvements by the lots, tracts, and parcels to be assessed therefore within the District.

Section 8. Payment of Assessments. The special assessments for the costs of the Improvements shall be payable over a term not exceeding 15 years, each in equal semiannual

installments of principal, plus interest, or equal semiannual payments of principal and interest, as this Council shall prescribe in the resolution authorizing the issuance of the Bonds. Property Owners have the right to prepay assessments as provided by law. Further, all owners shall have the opportunity to prepay their assessments prior to sale of the SID bonds.

Section 9. Method of Financing; Pledge of Revolving Fund; Findings and Determinations.

The City will issue the Bonds in an aggregate principal amount not to exceed \$590,000.00 in order to finance the costs of the Improvements. Principal of and interest on the Bonds will be paid from special assessments levied against the properties in the District. This Council further finds it is in the public interest, and in the best interest of the City and the District, to secure payment of principal of and interest on the Bonds by the Revolving Fund and hereby authorizes the city to enter into the undertakings and agreements authorized in Section 7-12-4225 in respect of the Bonds.

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

(a) **Estimated Market Value of Parcels.** The estimated market value of the lots, parcels, or tracts in the District as of the date of adoption of this resolution, as estimated, by the County Assessor for property tax purposes ranges from \$9,053.00 to \$10,047.00, and is set forth in Exhibit F. The average market value is \$9,260.24 with the median being \$9,166.00. The special assessments to be levied under Section 7 against each lot, parcel, or tract in the District is less than the increase in estimated value of the lot, parcel, or tract as a result of the construction of the Improvements.

(b) **Diversity of Property Ownership.** There are a total of 33 parcels within the district boundaries. No improvements, public or private, are located on any of the parcels within the District. Twenty-four (24) of these parcels are owned by Susan B Lovely, Inc. or Laure Taylor Inc. Leona and Eriven Roll own 3 parcels, Gordon Gerttula owns 2 parcels, and Julia Lawrence owns 3 parcels. The remaining parcel is owned by Merry and Kent Richmond.

(c) **Comparison of Special Assessments and Property Taxes and Market Value.** Based on an analysis of the aggregate amount of the proposed, any outstanding special assessments (whether or not delinquent), and any delinquent property taxes (as well as any known industrial development bonds theretofore issued and secured by a mortgage against a parcel in the District) against each lot, parcel, or tract in the District in comparison to the estimated market value of such lot, parcel, or tract after the Improvements, the City concludes that, overall, the estimated market value of the lots, tracts, or parcels of land in the District exceeds the sum of special assessments, delinquent property taxes, and current assessments and is set forth in Exhibit F.

(d) **Delinquencies.** An analysis of the amount of delinquencies in the payment of outstanding special assessments or property taxes levied against the properties in the District shows that of 33 properties, zero (0) properties were delinquent, and is set forth in Exhibit F.

(e) **The Public Benefit of the Improvements.** The total estimated costs of the Improvements are \$1,216,640.01. The costs of the Improvements are to be paid from the following sources: (1) \$590,000.00 of Special Improvement District bonds hereinafter described; and (2) \$626,640.01 of cash contribution by Susan B Lovely, Inc., the owner of 18 of the 33 lots in the District. Between Susan B Lovely Inc. and Laure Taylor Inc., they actually own 24 of the lots in the District. The properties within the District are zoned Residential 9600. The public improvements contemplated under the terms of this proposed District are required by the City Subdivision, Site Development and Zoning Ordinances in order for the parcels to develop.

(f) **Other Factors.** As previously noted, Susan B Lovely Inc., owner of 18 of the 33 lots in the District will pay a cash contribution of \$626,640.01 to the project. The cash contribution represents 51.5 percent of the construction and administrative costs of the Improvements. This condition is necessary to satisfy the City's Special Improvement District Policy regarding raw land subdivision.

As shown on Exhibit F, none of these properties have current outstanding SID's assessed to them.

Section 10. Reimbursement Expenditures.

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

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

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

10.03. Declaration of Intent. The City reasonably expects to reimburse the expenditures made for costs of the Improvements out of the proceeds of Bonds in an estimated maximum aggregate principal amount of \$590,000.00 after the date of payment of all or a portion of the costs of the Improvements. All reimbursed expenditures shall be capital expenditures, a cost of issuance of the Bonds or other expenditures eligible for reimbursement under Section 1.150-2(d)(3) of the Regulations.

10.04. Budgetary Matters. As of the date hereof, there are no City funds reserved, allocated on a long-term basis or otherwise set aside (or reasonably expected to be reserved, allocated on a long-term basis or otherwise set aside) to provide permanent financing for the expenditures related to the Improvements, other than pursuant to the issuance of the Bonds. The statement of intent contained in this resolution, therefore, is determined to be consistent with the City's budgetary and financial circumstances as they exist or are reasonably foreseeable on the date hereof.

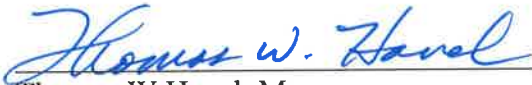
10.05. Reimbursement Allocations. The City's financial officer shall be responsible for making the "reimbursement allocations" described in the Regulations, being generally the transfer of the appropriate amount of proceeds of the Bonds to reimburse the source of temporary financing used by the City to make prior payment of the costs of the Improvements. Each allocation shall be evidenced by an entry on the official books and records of the City maintained for the Bonds or the Improvements and shall specifically identify the actual original expenditure being reimbursed.

Section 11. Public Hearing Protests. At any time within fifteen (15) days from and after the date of the first publication of the notice of the passage and approval of this resolution, any owner of real property within the District subject to assessment and taxation for the cost and expense of making the Improvements may make and file with the City Clerk until 5:00 p.m., M.T., on the expiration date of said 15-day period (October 16, 2015), written protest against the proposed Improvements, or against the extension or creation of the District or both, and this Council will at its next regular meeting after the expiration of the fifteen (15) days in which such protests in writing can be made and filed, proceed to hear all such protests so made and filed; which said, regular meeting will be held on Monday the 26th day of October 2015, at 6:30 p.m., in the Council Chambers, at 220 North 27th Street, in Billings, Montana.


Section 12. Notice of Passage of Resolution of Intention. The City Clerk is hereby authorized and directed to publish or cause to be published a copy of a notice of the passage of this resolution in the Billings Times, a newspaper of general circulation in the county on October 1 and 8, 2015, in the form and manner prescribed by law, and to mail or cause to be mailed a copy of said notice to every person, firm, corporation, or the agent of such person, firm, or corporation having real

property within the District listed in his or her name upon the last completed assessment roll for state, county, and school district taxes, at his last-known address, on or before the same day such notice is first published.

PASSED AND ADOPTED by the City Council of the City of Billings, Montana, this 28th day of September 2015.

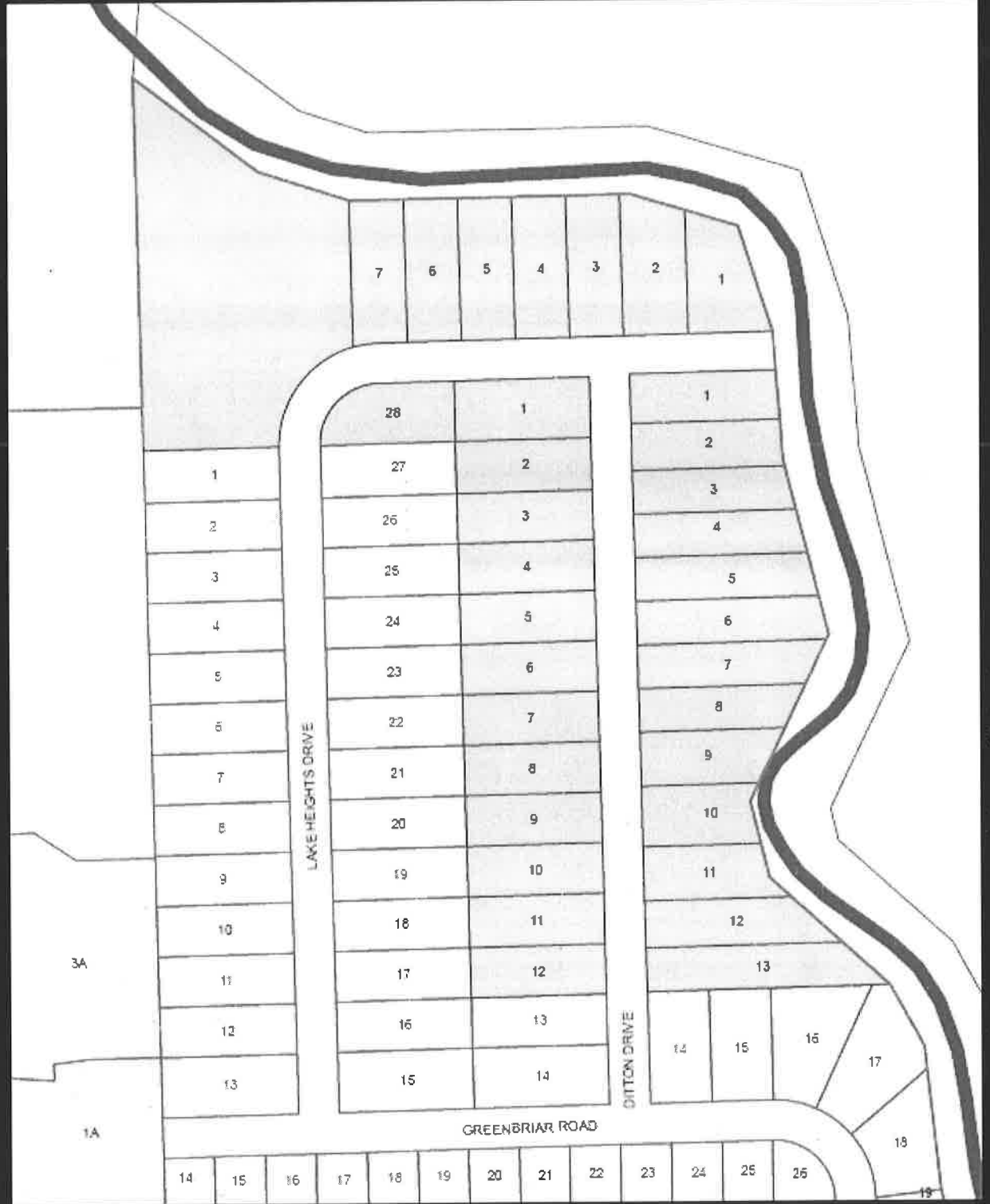

Thomas W Hanel, Mayor

Attest:


Billie Guenther, City Clerk



SID 1399 Exhibit A



SID 1399 EXHIBIT B

SID 1399 includes Lake Hills Subdivision 25th Filing, Block 62, Lots 1-13, Block 63, Lots 1-12, 28, Block 65, Lots 1-7.

SID 1399 Lake Hills 25th Filing
Exhibit C Engineers Estimate of Probable Cost
Prepared By: City of Billings

Item Number	Description	Quantity	Unit	Engineers Estimate	
				Unit Prices	Amount
				Dollars	Dollars
	Mobilization/Demobilization	1	LS	\$39,200.00	\$39,200.00
	Taxes, Bonds, Insurance	1	LS	\$19,600.00	\$19,600.00
	Stormwater Management and Erosion Control	1	LS	\$17,600.00	\$17,600.00
	Strip and Stockpile Topsoil (6" Depth)	6,500	CY	\$4.00	\$26,000.00
	Unclassified Excavation	9,500	CY	\$7.00	\$66,500.00
	Subgrade Stabilization	100	SY	\$36.50	\$3,650.00
	1 1/2" Minus Crushed Base Course (10")	1,790	CY	\$29.50	\$52,805.00
	Concrete Curb & Gutter	3,240	LF	\$14.00	\$45,360.00
	Concrete Pedestrian Ramp and Landing (6")	580	SF	\$7.25	\$4,205.00
	Detectable Warning Panel	64	SF	\$37.00	\$2,368.00
	3" - AC Surface Course (Type B Modified)	942	TON	\$64.00	\$60,288.00
	Asphalt Cement (PG 64-22)	57	TON	\$440.00	\$24,868.80
	Pavement Patching	125	SF	\$5.50	\$687.50
	Dewatering	1	LS	\$85,000.00	\$85,000.00
	Connect to Existing 8" Water Main	2	EA	\$1,550.00	\$3,100.00
	8" C900 Water Main	1,520	LF	\$37.00	\$56,240.00
	8" Gate Valve	3	EA	\$1,700.00	\$5,100.00
	8" Tee	4	EA	\$550.00	\$2,200.00
	Fire Hydrant Assembly	4	EA	\$4,700.00	\$18,800.00
	Water Service & Curb Stop	33	EA	\$1,200.00	\$39,600.00
	Connect to Existing Sanitary Main	1	EA	\$1,000.00	\$1,000.00
	48" Sanitary Manhole	5	EA	\$2,640.00	\$13,200.00
	8" SDR 35 PVC Sewer Main	1,420	LF	\$51.00	\$72,420.00
	6" Sewer Service Laterals	32	EA	\$1,540.00	\$49,280.00
	Stormwater Infiltration Basin (in two lower ponds)	900	CY	\$39.00	\$35,100.00
	15" Storm Drain	420	LF	\$46.00	\$19,320.00
	18" Storm Drain	180	LF	\$55.00	\$9,900.00
	24" Storm Drain	40	LF	\$67.00	\$2,680.00
	30" Storm Drain	100	LF	\$79.00	\$7,900.00
	48" Storm Drain Manhole	4	EA	\$2,500.00	\$10,000.00
	15" Flared End Sections	3	EA	\$350.00	\$1,050.00
	18" Flared End Section	2	EA	\$390.00	\$780.00
	24" Flared End Section	2	EA	\$500.00	\$1,000.00
	30" Flared End Section	2	EA	\$600.00	\$1,200.00
	Storm Drain Inlet	6	EA	\$2,200.00	\$13,200.00
	Stormwater Discharge Control Structure	2	EA	\$3,900.00	\$7,800.00
	Discharge Wier (to disperse water to BBWA Canal)	200	LF	\$38.00	\$7,600.00
	Centerline Monument Boxes	4	EA	\$640.00	\$2,560.00
	Street Name Sign Assembly	1	EA	\$550.00	\$550.00
	Seeding	42,000	SY	\$0.30	\$12,600.00
				Sub-Total	\$842,312.30
			Contingency	10%	\$84,231.23
			Design and CA		\$185,000.00
			Engineering Project Mgt		\$37,296.48
			Total		\$1,148,840.01
	33 Properties				
	Cash Assessment per Property	\$34,813.33			
	3.5% PC Fee	\$0.00			
	Total Cash Assessment per Property	\$34,813.33			
				Developer Cash	
				Contribution	(\$626,640.01)
				Subtotal	\$522,200.00
				Finance Fee	\$2,500.00
				Revolving Fund 5%	\$29,500.00
				Bond Discount 2%	\$11,800.00
				Issuance Costs 3%	\$24,000.00
					\$590,000.00
	15 Properties to be assessed				
	Assesment per Property	\$39,333.33			

SID 1399 Lake Hills Subdivision 25th Filing
Exhibit D Property Owner Description and Assessment
Prepared By: City of Billings

TAX ID	OWNER	LOT AREA	ASSESSMENT #1 STREETS & UTILITIES
C08227	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15974	
C08228	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15583	
C08229	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15137	
C08230	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	16110	
C08231	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	17083	
C08232	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	17896	
C08233	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	17159	
C08234	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15033	
C08235	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15581	
C08236	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15701	
C08237	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15648	

C08238	Gerttula, Gordon R 345 Sahara Dr Billings, Mt 59105-2915	17780	\$39,333.33
C08239	Gerttula, Gordon R 345 Sahara Dr Billings, Mt 59105-2915	21157	\$39,333.33
C08246	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	18000	\$39,333.33
C08247	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15608	
C08248	Roll, Eriven M & Leona 921 Miles Ave Billings, Mt 59101-2906	15000	\$39,333.33
C08249	Roll, Eriven M & Leona 921 Miles Ave Billings, Mt 59101-2906	15000	\$39,333.33
C08250	Roll, Eriven M & Leona 921 Miles Ave Billings, Mt 59101-2906	15000	\$39,333.33
C08251	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15000	
C08252	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15000	
C08253	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15000	\$39,333.33
C08254	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15000	\$39,333.33
C08255	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15000	\$39,333.33
C08256	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	15000	\$39,333.33
C08257	Richmond, Kent W & Merry L 2420 Ditton Dr Billings, Mt 59105-3583	15000	\$39,333.33
C08273	Lauré Taylor Inc & 2519 Sunnyview Ln Billings, Mt 59102-1544	16262	\$39,333.33
C08288	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	18923	

C08289	Susan Be Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	18752	
C08290	Susan B Lovely Inc 2519 Sunnyview Ln Billings, Mt 59102-1544	16679	
C08291	Lawrence, Julia 110 Sunlight Cir Billings, Mt 59101-7058	16724	\$39,333.33
C08292	Lawrence, Julia 110 Sunlight Cir Billings, Mt 59101-7058	16772	\$39,333.33
C08293	Lawrence, Julia 110 Sunlight Cir Billings, Mt 59101-7058	16818	\$39,333.33
C08294	Susan B Lovely Inc & 2519 Sunnyview Ln Billings, Mt 59102-1544	17035	
			\$590,000.00

SID 1399 Lake Hills Subdivision 25th Filing
Exhibit E Description of Improvements
Prepared by: City of Billings

Special Improvement District No. 1399 shall construct street, curb and gutter, water, sanitary sewer, and storm drain improvements to Lake Height Drive and Ditton Drive within the City of Billings.

**Exhibit F Property Market Value and Delinquency
Prepared By: City of Billings**

TAX I.D. NUMBER	PREVIOUS SID #	PREVIOUS SID PA Y-OFF	DELINQUENT	SID 1399 ASSESSMENT	SID 1399 CASH CONTRIBUTION	SID 1399 ASSESSMENT	SID PA Y-OFF + DELINQUENT +	ESTIMATED MARKET VALUE	ESTIMATED MARKET VALUE AFTER IMPROVEMENTS
C08227					\$34,813.33	\$0.00	\$0.00	\$9,210.00	\$44,023.33
C08228					\$34,813.33	\$0.00	\$0.00	\$9,147.00	\$43,960.33
C08229					\$34,813.33	\$0.00	\$0.00	\$9,075.00	\$43,888.33
C08230					\$34,813.33	\$0.00	\$0.00	\$9,232.00	\$44,045.33
C08231					\$34,813.33	\$0.00	\$0.00	\$9,389.00	\$44,202.33
C08232					\$34,813.33	\$0.00	\$0.00	\$9,520.00	\$44,333.33
C08233					\$34,813.33	\$0.00	\$0.00	\$9,401.00	\$44,214.33
C08234					\$34,813.33	\$0.00	\$0.00	\$9,058.00	\$43,871.33
C08235					\$34,813.33	\$0.00	\$0.00	\$9,146.00	\$43,959.33
C08236					\$34,813.33	\$0.00	\$0.00	\$9,166.00	\$43,979.33
C08237					\$34,813.33	\$0.00	\$0.00	\$9,157.00	\$43,970.33
C08238				\$39,333.33		\$39,333.33	\$39,333.33	\$9,501.00	\$48,834.33
C08239				\$39,333.33		\$39,333.33	\$39,333.33	\$10,047.00	\$49,380.33
C08246				\$39,333.33		\$39,333.33	\$39,333.33	\$9,537.00	\$48,870.33
C08247					\$34,813.33	\$0.00	\$0.00	\$9,151.00	\$43,964.33
C08248				\$39,333.33		\$39,333.33	\$39,333.33	\$9,053.00	\$48,386.33
C08249				\$39,333.33		\$39,333.33	\$39,333.33	\$9,053.00	\$48,386.33
C08250				\$39,333.33		\$39,333.33	\$39,333.33	\$9,053.00	\$48,386.33
C08251					\$34,813.33	\$0.00	\$0.00	\$9,053.00	\$43,866.33
C08252					\$34,813.33	\$0.00	\$0.00	\$9,053.00	\$43,866.33
C08253				\$39,333.33		\$39,333.33	\$39,333.33	\$9,053.00	\$48,386.33
C08254				\$39,333.33		\$39,333.33	\$39,333.33	\$9,053.00	\$48,386.33
C08255				\$39,333.33		\$39,333.33	\$39,333.33	\$9,053.00	\$48,386.33
C08256				\$39,333.33		\$39,333.33	\$39,333.33	\$9,053.00	\$48,386.33
C08257				\$39,333.33		\$39,333.33	\$39,333.33	\$9,053.00	\$48,386.33
C08273				\$39,333.33		\$39,333.33	\$39,333.33	\$9,256.00	\$48,589.33
C08288					\$34,813.33	\$0.00	\$0.00	\$9,686.00	\$44,499.33
C08289					\$34,813.33	\$0.00	\$0.00	\$9,658.00	\$44,471.33
C08290					\$34,813.33	\$0.00	\$0.00	\$9,324.00	\$44,137.33
C08291				\$39,333.33		\$39,333.33	\$39,333.33	\$9,331.00	\$48,664.33
C08292				\$39,333.33		\$39,333.33	\$39,333.33	\$9,339.00	\$48,672.33
C08293				\$39,333.33		\$39,333.33	\$39,333.33	\$9,346.00	\$48,679.33
C08294					\$34,813.33	\$0.00	\$0.00	\$9,381.00	\$44,194.33
AVERAGE	#DIV/0!	\$0.00	\$0.00	\$39,333.33	\$34,813.33	\$17,878.79	\$9,260.24	\$46,128.12	
MEDIAN	#NUM!	\$0.00	\$0.00	\$39,333.33	\$34,813.33	\$0.00	\$9,166.00	\$44,471.33	
LOW	\$0.00	\$0.00	\$0.00	\$39,333.33	\$34,813.33	\$0.00	\$9,053.00	\$43,866.33	
HIGH	\$0.00	\$0.00	\$0.00	\$39,333.33	\$34,813.33	\$39,333.33	\$10,047.00	\$49,380.33	