

Exhibit A

ENGINEER'S REPORT

for the

County Service Area (CSA) 22

6B Ranch Estates

Zone 1 Assessment Amendments

Nevada County, California
March 8, 2023



Prepared by:

Elijah Larimer
Public Works Assistant Engineer
Nevada County Department of Public Works
950 Maidu Avenue Nevada City, CA 95959

Engineer's Certification

This is to certify that I have reviewed and approve this Engineer's Report for the County Service Area (CSA) 22 6B Ranch Estates Assessment Amendments.



Trisha Tillotson, P.E.
Acting Director of Public Works, County of Nevada

3/15/2023
Date

I. CSA INTRODUCTION

County Service Area No.22 was formed March 10th, 1980 by Resolution No.80-81. The CSA originally contained 1 zone. In 1987 the CSA was split into 2 zones of benefit to allow for different rates to be charged based on the benefits that the respective parcels receive. The 1987 reorganization was completed by Resolution No.87-523. The 1987 reorganization split the original 43 parcels into Zone 1 (38 parcels) and Zone 2 (5 parcels), and subsequently Zone 1 was reduced to 37 parcels.

In 1998 an attempt was made to increase parcel charges in both zones of CSA 22 by Resolution No.98-140. When the ballots were counted the vote to amend charges failed in both Zone 1 by Resolution No.98-381 and Zone 2 by Resolution No.98-382.

CSA 22 Zone 1 was made up of 38 parcels that are assessed to provide road maintenance services on Thoroughbred Loop (8,800ft), Scotts Drive (516ft), and Khalid Court (885ft). In 2006 Swaps Court (505ft) was added to the CSA prior to a major overlay project as part of Resolution No.06-240.

In 2006 the residents of CSA Zone 1 approached the County wishing to have the roads upgraded from a chip seal to an asphalt concrete surface. These improvements included a 2" asphalt overlay, repair of failed existing roadway in preparation for paving, ditch cleaning, and shoulder rehabilitation. The 2006 overlay project was to be done on Thoroughbred Loop, Swaps Court, and Khalid Court. Scotts Drive was not included in this project. To fund the project a bond for \$391,202.90 was issued compliant with streets and highways codes and SB 218 by Resolution 06-354. This bond has been paid by the properties of CSA 22 Zone 1 since September 15th, 2007 and will reach maturity on September 2nd, 2026.

CSA 22 Zone 2 was made up of 5 parcels that could access Thoroughbred Loop via Asphodel Close. Zone 2 parcels also have access to McCourtney Road via Ponderosa Way. Since Zone 2 has alternate access to McCourtney Road and Zone 2 parcel charges being so low, on April 28th, 2015 Zone 2 was shut down and any remaining fund balance was refunded. This was adopted by Resolution No.15-166.

CSA 22 Zone 3 consists of APN 053-320-009. This parcel was originally included in the CSA however there is no access from this parcel to the CSA roads and therefore received no benefit from the CSA road maintenance. Zone 3 does not have any assessments related to the CSA and does not reap any benefits.

The CSA does not include an inflationary adjustment mechanism.

In the summer of 2022, the culvert that flows from a pond under Khalid Court to the west, required repairs. The pond is located at the southeast corner of Khalid Court and Thoroughbred Loop. The culvert had rusted away in several locations along its length on the bottom of the culvert allowing water to begin removing soil from the below the pipe. This washing away of materials would eventually result in a base failure of Khalid Court and cause a collapse or sink hole. The solution that was agreed upon was to install a culvert liner inside the failing culvert and pour grout between the liner and rusted culvert to fill any voids and permanently fix the situation. These repairs also included improvements to the drop inlet coming from the pond. These repair cost totaled \$51,663.00. Due to the repairs that were completed on the culvert, the CSA 22 road maintenance fund was depleted to below \$7,000.

A list of the parcels within CSA 22 Zone 1 that would be subject to the assessment amendment can be found in Appendix A. List of parcels within Zones 2 and 3 is located in Appendix B. A map showing all parcels and their respective zones and roads is shown in Appendix C.

The County has collected \$6,231 annually for road maintenance with parcel charges as follows:

Existing Parcel Charges for CSA 22 6B Ranch Estates		
<i>First adopted by Resolution 80-81</i>		
	Unimproved Parcel	Improved Parcel
<i>Parcels Within CSA 22 6B Ranch Estates Zone 1</i>		
Road Maintenance	\$139	\$171

Of the 37 parcels currently assessed in Zone 1, 34 are improved and 3 are unimproved.

Proposition 218 was enacted on July 1, 1997, which limited local governments’ ability to charge and assess fees. Since that time the fees have not been raised commensurate with actual costs. As a result, although \$6,231 is collected each year for road maintenance, the fund does not accrue enough funding for routine operations such as micro-surfacing every 7-10 years and paving every 20-30 years.

II. BASIS OF PROPOSED AMENDED ASSESSMENTS

Methodology

In order to better fund road maintenance within CSA 22 Zone 1 the following three measures are proposed to be implemented:

- Increase the parcel charges to a point that aligns with current construction costs
- Implement a 5% annual escalation factor that will begin in FY 2024/25 and end in FY 2044/45.
- Add an additional \$1,000 charge to each parcel to recuperate emergency funds. This will be paid in addition to the parcel charge in three equal installments over the next three years. \$333.32/parcel in FY 23/24, \$333.32/parcel in FY 24/25, and \$333.36/parcel in FY 25/26.

The parcel charge increase plan was proposed by the residents of the CSA and aligns with the anticipated needs of the CSA as determined by the County engineer. The 5% annual escalation factor for the next 20 years will ensure that the parcel charges keep pace with inflation during that time. The additional initial \$1,000 charge per parcel will give the CSA much needed emergency funds in the short term for unforeseen events.

Nevada County Public Works Engineering staff have worked with CSA 22 liaisons to determine the needs of the CSA and has determined an agreeable assessment amendment. CSA 22 liaisons promulgated

the proposed assessment amendments to members of the CSA and received signatures of approval from 30 of the 37 parcels within the CSA for an 81% approval rate. See Appendix D, Signed Petition of Interest.

Calculation

Currently the roads within CSA 22 Zone 1 are in good condition. Based on the current conditions a micro-surfacing should be completed in 2028 or 2029 to keep the road in good condition. Micro-surfacing best practice is to complete a micro-surface every 7-10 years. Based on a current cost of \$93,477 to micro-surface the CSA and applying a 4% construction cost increase factor the projected cost for 2028 is ~\$109,350 and ~\$149,700 for 2036. Factoring in annual sweeping, crack sealing, drainage maintenance, and administrative costs of ~\$3,500/yr in 2023 and applying an inflation factor of 4%, these annual costs are projected to be ~\$5,800 in 2042. The proposed assessment schedule is anticipated to cover all planned road maintenance costs. See Appendix E for the 20 year cost estimate.

III. ASSESSMENT AMOUNT AND METHOD OF COLLECTION

A. Assessment Amount:

The road maintenance parcel charges calculated for the 2023/24 Tax Year are \$285 per year for unimproved parcels and \$350 per year for improved parcels. For FY 2024/25 and subsequent years, the existing road maintenance charges will be adjusted by the 5% inflation factor annually. The 5% inflation factor will end after 20 years in FY 2044/45. In addition to the base parcel charge the following amounts will be paid by each parcel regardless of development status to build up depleted reserves: \$333.32 in FY 23/24, \$333.32 in FY 24/25 and \$333.36 in FY 25/26.

These changes will increase assessments as follows for FY 2023/24:

Proposed Parcel Charges for CSA 22 6B Ranch Estates – FY 2023/24		
	Unimproved Parcels	Improved Parcels
<i>Parcels Within CSA 22 6B Ranch Estates Zone 1</i> Road Maintenance	\$285	\$350

B. Method of Collection:

The amended parcel charges will be collected in the same way real property taxes are collected by the Nevada County Tax Collector and will be deposited by the County in the roads maintenance fund for CSA 22. Nevada County Department of Public Works shall be responsible for making the necessary computations each year and advising the Nevada County Auditor-Controller’s Office what the amount of charge road maintenance services is to be for the next year as a result of the aforementioned computation.

C. Timing of Taxation:

Amended parcel charges for road maintenance services will be collected beginning in the FY 2023/24.

APPENDIX A

List of Parcels Subject to CSA Charges

Number	Assessor's Parcel No.	Address
Zone 1		
1	053-320-001	13656 Thoroughbred Loop
2	053-320-002	13431 Swaps Court
3	053-320-003	13469 Swaps Court
4	053-320-004	13521 Swaps Court
5	053-320-005	13436 Swaps Court
6	053-320-006	13500 Swaps Court
7	053-320-007	14010 Thoroughbred Loop
8	053-320-008	14331 Thoroughbred Loop
9	053-320-012	14119 Thoroughbred Loop
10	053-320-013	14080 Thoroughbred Loop
11	053-320-019	13196 Asphodel Close
12	053-320-020	13685 Khalid Court
13	053-320-021	13684 Khalid Court
14	053-320-022	13655 Khalid Court
15	053-320-023	13656 Khalid Court
16	053-320-024	13640 Khalid Court
17	053-320-025	14015 Thoroughbred Loop
18	053-320-026	13570 Khalid Court
19	053-320-027	13615 Khalid Court
20	053-320-028	13575 Khalid Court
21	053-320-029	13801 Thoroughbred Loop
22	053-320-030	13741 Thoroughbred Loop
23	053-320-031	13655 Thoroughbred Loop
24	053-320-034	14233 Thoroughbred Loop
25	053-320-035	14155 Thoroughbred Loop
26	053-330-001	12998 Thoroughbred Loop
27	053-330-002	13013 Thoroughbred Loop
28	053-330-003	13085 Thoroughbred Loop
29	053-330-005	11880 Scotts Drive
30	053-330-007	13279 Thoroughbred Loop
31	053-330-009	13580 Thoroughbred Loop
32	053-330-010	13555 Thoroughbred Loop
33	053-330-011	13445 Thoroughbred Loop
34	053-330-013	13355 Thoroughbred Loop
35	053-330-015	13407 Thoroughbred Loop
36	053-330-017	13220 Thoroughbred Loop
37	053-330-018	13096 Thoroughbred Loop

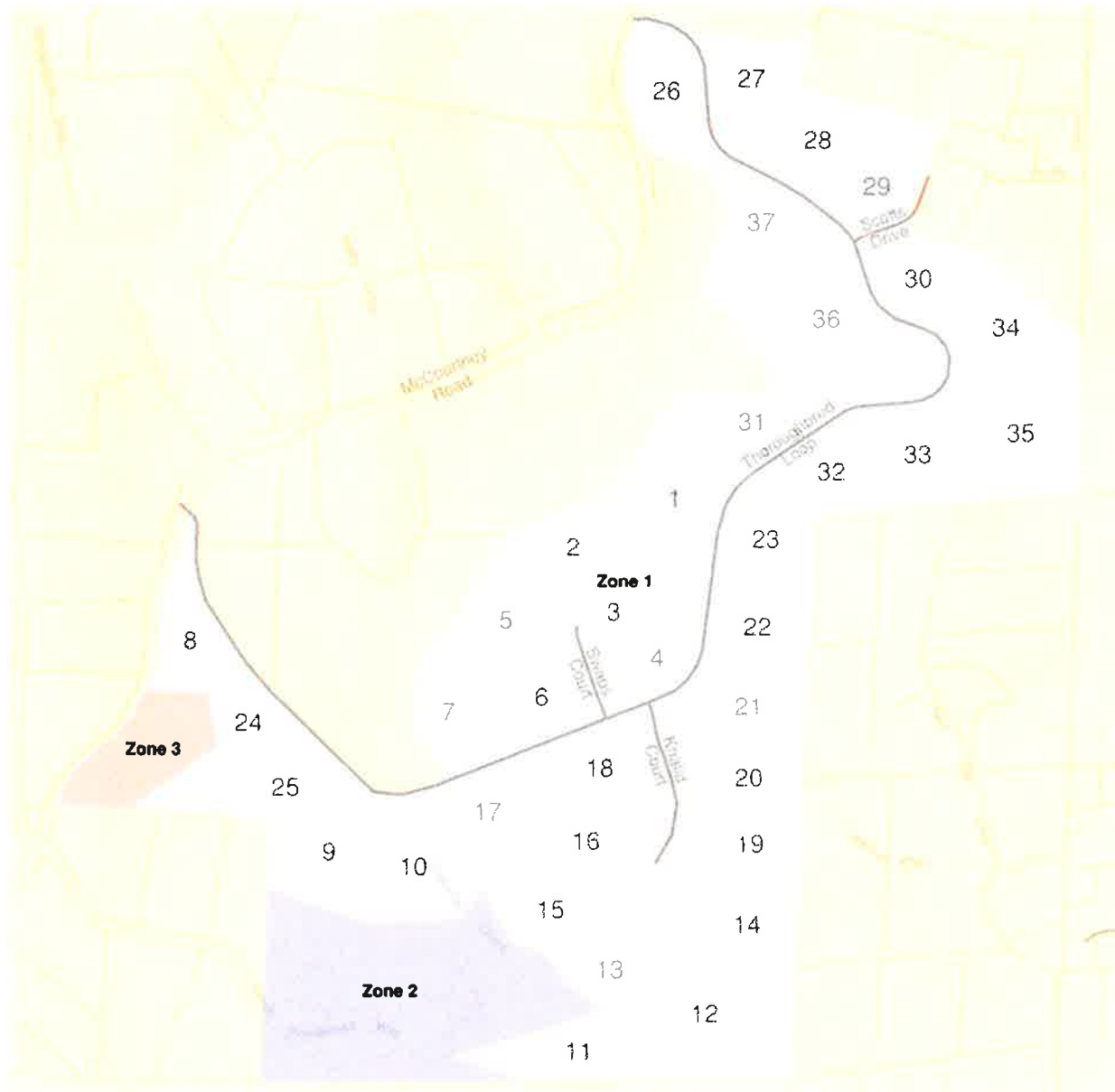
APPENDIX B

List of Parcels Not Subject to CSA Charges

Number	Assessor's Parcel No.	Address	Reason
Zone 2			
1	053-320-014	15369 S Ponderosa Way	Not accessed from CSA roads.
2	053-320-015	15450 S Ponderosa Way	Not accessed from CSA roads.
3	053-320-016	13052 Asphodel Close	Not accessed from CSA roads.
4	053-320-017	15465 S Ponderosa Way	Not accessed from CSA roads.
5	053-320-018	15511 S Ponderosa Way	Not accessed from CSA roads.
Zone 3			
1	053-320-009	14015 McCourtney Road	Not accessed from CSA roads.

* These parcels are currently not being charged*

APPENDIX C
Map of Parcels Subject to CSA Charges
County Service Area 22
6B Ranch Estates



APPENDIX D
Signed Petition of Interest

**PETITION TO AMEND THE ASSESSMENTS FOR THE EXISTING
COUNTY SERVICE AREA 22
6B RANCH ESTATES**

We, the undersigned, being landowners of interest within the boundaries of County Service Area (CSA) 22, Zone 1, on Thoroughbred Loop, support the County of Nevada and representatives of our neighborhood in amending the existing CSA assessments to add a 5% escalation factor annually for the next 20 years. This amendment will also increase the developed parcel charge from \$171/year to \$350/year and increase the undeveloped parcel charge from \$139/year to \$285/year beginning in 2023. Furthermore, a \$1,000 charge to recuperate emergency funds will be applied to each parcel, this charge will be divided into three equal payments over the next 3 years. These changes to the parcel charges will apply within the boundaries of CSA 22, in accordance with applicable provisions of the Government Code and/or Streets and Highways Code of the State of California.

Name (print) MICHAEL STRAIGHT Signature Michael Straight
Residence 13656 Thoroughbred Loop Nevada Co APN 053-320-001
Date 9/14/22

Name (print) Michael O'Connor Signature Michael O'Connor
Residence 13431 Swaps Court Nevada Co APN 053-320-002
Date 9/18/22

Name (print) Marilyn M. Schall Signature Marilyn M. Schall
Residence 13469 Swaps Court Nevada Co APN 053-320-003
Date _____

Name (print) Alexis Meyer Signature Alexis Meyer
13521 Swaps Court
Residence 13521 Swaps Court Nevada Co APN 053-320-004
Date 10/11/22

Name (print) Marilyn M. Schall Signature Marilyn M. Schall
Residence 13436 Swaps Court Nevada Co APN 053-320-005
Date _____

X Name (print) FARLY BENNETT Signature [Handwritten Signature]
Residence 13500 Swaps Court Nevada Co APN 053-320-006
Date _____

X Name (print) Carole Denis Signature [Handwritten Signature]
Residence 14010 Thoroughbred Loop Nevada Co APN 053-320-007
Date 10-9-2022

X Name (print) Linda M. Pearce Signature [Handwritten Signature]
Residence 14331 Thoroughbred Loop Nevada Co APN 053-320-008
Date 9/15/22

Name (print) _____ Signature _____
Residence 14119 Thoroughbred Loop Nevada Co APN 053-320-012
Date _____

Name (print) _____ Signature _____
Residence 14080 Thoroughbred Loop Nevada Co APN 053-320-013
Date _____

Name (print) _____ Signature _____
Residence 13196 Asphodel Close Nevada Co APN 053-320-019
Date _____

Name (print) _____ Signature _____
Residence 13685 Khalid Court Nevada Co APN 053-320-020

Date _____

Name (print) _____

Signature _____

Residence 13684 Khalid Court

Nevada Co APN 053-320-021

Date _____

Name (print) _____

Signature _____

Residence 13655 Khalid Court

Nevada Co APN 053-320-022

Date _____

Name (print) _____

Signature _____

Residence 13656 Khalid Court

Nevada Co APN 053-320-023

Date _____

Name (print) _____

Signature _____

Residence 13640 Khalid Court

Nevada Co APN 053-320-024

Date _____

Name (print) Eric Cose

Signature 

X Residence 14015 Thoroughbred Loop

Nevada Co APN 053-320-025

Date 11-15-2022

Name (print) _____

Signature _____

Residence 13570 Khalid Court

Nevada Co APN 053-320-026

Date _____

Name (print) _____

Signature _____

Residence 13615 Khalid Court

Nevada Co APN 053-320-027

Date _____

Name (print) _____

Signature _____

Residence 13575 Khalid Court

Nevada Co APN 053-320-028

Date _____

Name (print) _____

Signature _____

X

Residence 13801 Thoroughbred Loop

Nevada Co APN 053-320-029

Date _____

Name (print) _____

Signature _____

Residence 13741 Thoroughbred Loop

Nevada Co APN 053-320-030

Date _____

Name (print) Jeanne Lynch

Signature 

Residence 13655 Thoroughbred Loop

Nevada Co APN 053-320-031

Date 10/8/22

Name (print) TRENT R PRIDMORE

Signature _____

Residence 14233 Thoroughbred Loop

Nevada Co APN 053-320-034

Date _____

Name (print) BEVERLY WARD

Signature 

Residence 14155 Thoroughbred Loop

Nevada Co APN 053-320-035

Date 9/15/2022

Name (print) _____ Signature _____
Residence 12998 Thoroughbred Loop Nevada Co APN 053-330-001
Date _____

Name (print) _____ Signature _____
Residence 13013 Thoroughbred Loop Nevada Co APN 053-330-002
Date _____

> Name (print) JAMES REYNOLDS Signature James Reynolds
Residence 13085 Thoroughbred Loop Nevada Co APN 053-330-003
Date 10-10-22

Name (print) Nelson Hillier Signature Nelson Hillier
Residence 11880 Scotts Drive Nevada Co APN 053-330-005
Date 10/10/22

> Name (print) GEORGE J. POLLEN Signature George J. Pollen
Residence 13279 Thoroughbred Loop Nevada Co APN 053-330-007
Date 10/16/22

> Name (print) Bev Couper Signature Bev Couper
Residence 13580 Thoroughbred Loop Nevada Co APN 053-330-009
Date 10/10/22

Name (print) Erin Baran Signature Erin Baran
Residence 13555 Thoroughbred Loop Nevada Co APN 053-330-010
Date 10/6/22

Name (print) _____

Signature _____

X Residence 13445 Thoroughbred Loop

Nevada Co APN 053-330-011

Date _____

Name (print) _____

Signature _____

Residence 13355 Thoroughbred Loop

Nevada Co APN 053-330-013

Date _____

Name (print) _____

Signature _____

Residence 13407 Thoroughbred Loop

Nevada Co APN 053-330-015

Date _____

X Name (print) Jim Stradinger

Signature 

Residence 13220 Thoroughbred Loop

Nevada Co APN 053-330-017

Date 9-20-22

X Name (print) Jim Stradinger

Signature 

Residence 13096 Thoroughbred Loop

Nevada Co APN 053-330-018

Date 9-20-22

Name (print) _____

Signature _____

Residence 13500 Swaps Court

Nevada Co APN 053-320-006

Date _____

Name (print) _____

Signature _____

Residence 14010 Thoroughbred Loop

Nevada Co APN 053-320-007

Date _____

Name (print) _____

Signature _____

Residence 14331 Thoroughbred Loop

Nevada Co APN 053-320-008

Date _____

Name (print) _____

Signature _____

Residence 14119 Thoroughbred Loop

Nevada Co APN 053-320-012

Date _____

Name (print) Claude Gilbert

Signature Claude Gilbert

Residence 14080 Thoroughbred Loop

Nevada Co APN 053-320-013

Date 10-6-22

Name (print) Karen Ostergard

Signature Karen Ostergard

Residence 13196 Asphodel Close

Nevada Co APN 053-320-019

Date 10/13/22

Name (print) Ronald Mattarola

Signature Ronald Mattarola

Residence 13685 Khalid Court

Nevada Co APN 053-320-020

Date 10-17-2022

Name (print) James Delwiche
Lauren Drutz

Signature 

Residence 13684 Khalid Court

Nevada Co APN 053-320-021

Date 9/28/2022

Name (print) Lana Corless

Signature 

Residence 13655 Khalid Court

Nevada Co APN 053-320-022

Date 10/14/22

Name (print) James Delwiche
Lauren Drutz

Signature 

Residence 13656 Khalid Court

Nevada Co APN 053-320-023

Date 9/28/2022

Name (print) Michael Pugh
Ashli Garcia

Signature 

Residence 13640 Khalid Court

Nevada Co APN 053-320-024

Date 9-29-2022

Name (print) _____

Signature _____

Residence 14015 Thoroughbred Loop

Nevada Co APN 053-320-025

Date _____

Name (print) William Altie

Signature 

Residence 13570 Khalid Court

Nevada Co APN 053-320-026

Date 10-13-22

Name (print) _____

Signature _____

Residence 13445 Thoroughbred Loop

Nevada Co APN 053-330-011

Date _____

Name (print) JOHN WRIGHT

Signature John R Wright

Residence 13355 Thoroughbred Loop

Nevada Co APN 053-330-013

Date 9/30/22

Name (print) _____

Signature _____

Residence 13407 Thoroughbred Loop

Nevada Co APN 053-330-015

Date _____

Name (print) _____

Signature _____

Residence 13220 Thoroughbred Loop

Nevada Co APN 053-330-017

Date _____

Name (print) _____

Signature _____

Residence 13096 Thoroughbred Loop

Nevada Co APN 053-330-018

Date _____

Name (print) _____

Signature _____

Residence 13615 Khalid Court

Nevada Co APN 053-320-027

Date _____

Name (print) _____

Signature _____

Residence 13575 Khalid Court

Nevada Co APN 053-320-028

Date _____

Name (print) _____

Signature _____

Residence 13801 Thoroughbred Loop

Nevada Co APN 053-320-029

Date _____

Name (print) Don Stamey

Signature Don Stamey

Residence 13741 Thoroughbred Loop

Nevada Co APN 053-320-030

Date 10/28/2022

Name (print) _____

Signature _____

Residence 13655 Thoroughbred Loop

Nevada Co APN 053-320-031

Date _____

Name (print) _____

Signature _____

Residence 14233 Thoroughbred Loop

Nevada Co APN 053-320-034

Date _____

Name (print) _____

Signature _____

Residence 14155 Thoroughbred Loop

Nevada Co APN 053-320-035

Date _____

Name (print) JOHN MILLER Signature 
Residence 13445 Thoroughbred Loop Nevada Co APN 053-330-011
Date 11 19 2022

Name (print) _____ Signature _____
Residence 13355 Thoroughbred Loop Nevada Co APN 053-330-013
Date _____

Name (print) THOMAS L. KUNICKI Signature 
Residence 13407 Thoroughbred Loop Nevada Co APN 053-330-015
Date 10/28/2022

Name (print) _____ Signature _____
Residence 13220 Thoroughbred Loop Nevada Co APN 053-330-017
Date _____

Name (print) _____ Signature _____
Residence 13096 Thoroughbred Loop Nevada Co APN 053-330-018
Date _____

APPENDIX E
CSA 22 6B Ranch Estates Zone 1
20 Year Cost Estimate

CSA 22 6B Ranch Zone 1 - 20 Year Cost Estimate

Year	2023-2043	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Applied Annual Increase Factor	5%	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43
Beginning Balance		\$ 5,031.00	\$ 26,856.71	\$ 49,905.27	\$ 74,158.61	\$ 87,345.36	\$ 101,247.07	\$ 6,546.46	\$ 21,992.41	\$ 38,271.60	\$ 55,427.56	\$ 73,506.10	\$ 92,555.36	\$ 112,625.94	\$ 133,771.08	\$ 6,387.18	\$ 29,852.12	\$ 54,568.20	\$ 80,600.44	\$ 108,017.16	\$ 136,890.20
EXPENSES																					
Ongoing Expenses																					
	<i>Sweeping</i>	\$ 512.50	\$ 525.31	\$ 538.45	\$ 551.91	\$ 565.70	\$ 579.85	\$ 594.34	\$ 609.20	\$ 624.43	\$ 640.04	\$ 656.04	\$ 672.44	\$ 689.26	\$ 706.49	\$ 724.15	\$ 742.25	\$ 760.81	\$ 779.83	\$ 799.33	\$ 819.31
	<i>Pavement and Drainage Maintenance</i>	\$ 2,000.00	\$ 2,000.00	\$ 2,080.00	\$ 2,163.20	\$ 2,249.73	\$ 2,339.72	\$ 2,433.31	\$ 2,530.64	\$ 2,631.86	\$ 2,737.14	\$ 2,846.62	\$ 2,960.49	\$ 3,078.91	\$ 3,202.06	\$ 3,330.15	\$ 3,463.35	\$ 3,601.89	\$ 3,745.96	\$ 3,895.80	\$ 4,051.63
	<i>Microsurfacing</i>						\$ 109,354.75								\$ 149,659.52						
	<i>1.5" Overlay</i>																				
	<i>Administration</i>	\$ 750.00	\$ 768.75	\$ 787.97	\$ 807.67	\$ 827.86	\$ 848.56	\$ 869.77	\$ 891.51	\$ 913.80	\$ 936.65	\$ 960.06	\$ 984.06	\$ 1,008.67	\$ 1,033.88	\$ 1,059.73	\$ 1,086.22	\$ 1,113.38	\$ 1,141.21	\$ 1,169.74	\$ 1,198.99
	Total:	\$ 3,262.50	\$ 3,294.06	\$ 3,406.41	\$ 3,522.77	\$ 3,643.29	\$ 113,122.87	\$ 3,897.42	\$ 4,031.35	\$ 4,170.10	\$ 4,313.83	\$ 4,462.73	\$ 4,617.00	\$ 4,776.83	\$ 154,601.96	\$ 5,114.03	\$ 5,291.83	\$ 5,476.08	\$ 5,667.01	\$ 5,864.87	\$ 6,069.93
REVENUE																					
Revenue	<i>Annual Revenue</i>	\$ 25,088.21	\$ 26,342.62	\$ 27,659.75	\$ 16,709.53	\$ 17,545.01	\$ 18,422.26	\$ 19,343.37	\$ 20,310.54	\$ 21,326.06	\$ 22,392.37	\$ 23,511.99	\$ 24,687.58	\$ 25,921.96	\$ 27,218.06	\$ 28,578.97	\$ 30,007.91	\$ 31,508.31	\$ 33,083.72	\$ 34,737.91	\$ 36,474.81
ANNUAL BALANCE																					
Ending Balance		\$ 26,856.71	\$ 49,905.27	\$ 74,158.61	\$ 87,345.36	\$ 101,247.07	\$ 6,546.46	\$ 21,992.41	\$ 38,271.60	\$ 55,427.56	\$ 73,506.10	\$ 92,555.36	\$ 112,625.94	\$ 133,771.08	\$ 6,387.18	\$ 29,852.12	\$ 54,568.20	\$ 80,600.44	\$ 108,017.16	\$ 136,890.20	\$ 167,295.08