# CITY OF NEWPORT BEACH AMENDED ENGINEER'S REPORT ASSESSMENT DISTRICT NO. 101

**DATED:** MAY 27, 2008

INTENT MEETING: PUBLIC HEARING:

April 8, 2008 July 22, 2008





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# CITY OF NEWPORT BEACH

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# CITY OF NEWPORT BEACH

The undersigned respectfully submits the enclosed re	port as directed by the City Council.
Date: 2008.	
37247 ME	Kennett 7 Stul
EXP 6-30- <b>08</b>	Willdan
ENGINEE	Assessment Engineer
I HERER A FRANCIAL the enclosed Engineer	r's Report, together with the Assessment and
Assessment Diagram thereto attached, was filed with	
	·
A PORT REAL PROPERTY OF THE PR	Talone M. Harhlen Clerk of the City Council,
	City of Newport Beach, California
CALIFOR	•
I HEREBY CERTIFY that the enclosed Engineer	
Assessment Diagram thereto attached, received Prelim Newport Beach, California, on the	
rewport beach, Cantonna, on the	,
Contract Con	Laborne M. Harbles
	Clerk of the City Council,
	City of Newport Beach, California
I HEREBY CERTIFY that the englosed Engineer	
Assessment Diagram thereto attached, received Final a	
the City of Newport Beach, California, on the	day of, 2008.
	Clerk of the City Council,
	City of Newport Beach, California
I HEREBY CERTIFY that the enclosed Engineer Assessment Diagram thereto attached, was recorded:	
, 2006.	
	Superintendent of Streets
	Lity of Newport Beach, California

#### CITY OF NEWPORT BEACH

Willdan/MuniFinancial, Assessment Engineer of work for Assessment District No. 101 (the "District"), writes this report, as prescribed by the City Council of the City of Newport Beach in accordance with the Resolution of Intention, and pursuant to the terms and provisions of Article XIIID of the State Constitution, Part 7.5 of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931, which is Division 4 of the Streets and Highways Code of the State of California, the Municipal Improvement Act of 1913, which is Division 12 of the Streets and Highways Code of the State of California, Chapter 28 of the Improvement Act of 1911, and Chapter 15.32 of the Code of Ordinances of the City of Newport Beach.

The improvements, which are the subject of this report, are briefly described as follows:

#### GENERAL DESCRIPTION OF ASSESSMENT DISTRICT NO. 101

Assessment District No. 101 generally includes the properties East of Buena Vista, South of East Edgewater Avenue, West of Adams Street, and North of Balboa Blvd, excluding certain properties located on Island Avenue that are included within Assessment District No. 74.

The District is made up of three hundred fifty-four (354) assessable parcels, of which 78 are condominiums, 2 are non-residential, and the remaining 274 are either single-family residential or multi-family residential.

#### **DESCRIPTION OF WORK**

The following is a description of the planned improvements for the entire district.

### Undergrounding of Overhead Utility Lines

The undergrounding of overhead utility lines within the boundaries of the District includes trenching, installing the new utility vaults needed to receive the conduits and transformers, laying the conduit lines into the trenches, re-paving the street, switching service to the underground system and removing the existing overhead poles and wires. This includes power lines owned by Southern California Edison, phone lines owned by AT&T, and cable television and fiber optic lines owned by Time Warner Communications.

The proposed underground electric and communication improvements must be constructed within public right-of-way, land, or easements owned by the City of Newport Beach or the serving utility.

# Onsite Property Costs

The public improvement portion of the undergrounding of utilities will terminate at a service lateral located at the front, rear, or side of each property to be served in the District. Each individual property owner will be responsible for all necessary work to connect facilities from the service lateral to the connection point at the house, including but not limited to, trenching, backfilling, installation of conduits and conductors, and conversion panels.

The estimated time of completion of the undergrounding of the utilities is 9 months after the sale of bonds. Property owners will need to complete all necessary work to access their utilities through undergrounded transmission within 120 days of the completion of the undergrounded facilities.

Pursuant to Section 15.32 of the Municipal Code of the City of Newport Beach, if there are any remaining utility services accessed through overhead facilities after the timeframes specified above, the City Council may direct the public utilities to discontinue services to such properties. Once all utility services have been converted to underground or discontinued, the overhead facilities may be removed from the public rights-of-way.

#### **BONDS**

Bonds representing unpaid assessments, and bearing interest at a rate not-to-exceed twelve-percent (12-percent) per annum, shall be issued in the manner provided by the Improvement Bond Act of 1915 (Division 10, Streets and Highways Code), and the last installment of the bonds shall mature not-to-exceed thirty-nine (39) years from the second day of September next succeeding twelve (12) months from the bond issuance date.

This report includes the following attached exhibits:

**EXHIBIT A** - Plans and specifications for improvements to be constructed. Plans and specifications are a part of this report, separately bound, and are on file at the Office of the Superintendent of Streets of the City of Newport.

**EXHIBIT B** - An estimate of the cost of the improvements.

**EXHIBIT C** - A debt limitation report showing the following:

- 1. The total amount of Prior Assessment Liens, as near as may be determined, and of the total principal sum of all unpaid special assessments and special assessments required or proposed to be levied under any completed or pending assessment proceedings, other than that contemplated for this Assessment District No. 101, against the total area proposed to be assessed.
- 2. The total true value, as near as may be determined, of the parcels of land and the improvements that are proposed to be assessed by this District.

**EXHIBIT D** - A statement of the method by which the Assessment Engineer determined the amount to be assessed against each parcel based on the special benefits to be derived by each parcel, respectively, from the improvements.

**EXHIBIT E** - An assessment roll, showing the amount to be assessed against each parcel of real property within this Assessment District No. 101. Each parcel is identified by an Assessor's Parcel Number. Each parcel is also assigned an "assessment number" for the purposes of this proceeding.

**EXHIBIT F** - Boundary Map and Assessment Diagram showing all of the parcels of real property within this Assessment District No. 101.

**EXHIBIT G** - Proposed maximum annual administrative cost per parcel.

**EXHIBIT H** - Rights-of-way Certificate.

**EXHIBIT I** - A schedule showing the public property that will be included within the District.

**EXHIBIT** J – Certificate of Completion of Environmental Proceedings.

#### CITY OF NEWPORT BEACH

#### **EXHIBIT A - PLANS AND SPECIFICATIONS**

#### PLANS AND SPECIFICATIONS

The plans and specifications for the improvements for this District are voluminous and will not be bound to this Report, but by this reference are incorporated as if attached to this Report. The plans and specifications are on file in the Office of the Superintendent of Streets of the City of Newport Beach. The plans and specifications for this District consist of utility undergrounding plans, Public Works encroachment permit, paving requirements, and special provisions.

# CITY OF NEWPORT BEACH

# **EXHIBIT B - COST ESTIMATE**

CONSTRUCTION COSTS	Preliminary	Final
Telephone Construction Cost		
AT&T Civil Construction	\$1,138,206	
Contingency (~10%)	\$113,821	
AT&T Design Engineering	\$57,500	
Subtotal		
Electrical Construction Cost		
SCE Civil Construction	\$2,525,210	
Contingency (~10%)	\$252,521	
SCE Design Engineering	\$40.000	
Subtotal:		
Street Rehabilitation	\$10,000	
Street Renaumation	\$19,000	
Total Construction Cost	<b>\$4,146,25</b> 8	
INCIDENTAL EXPENSES		
Assessment Engineering	\$22,745	
Contract Inspection	\$74,000	
Disclosure Counsel	\$30,000	
City Administration	\$46,000	
Financial Advisor	\$15,000	
Filing Fees	\$3,000	
Bond Counsel	\$27,000	
Paying Agent	\$3,000	
Financial Printing, Registration, and Servicing	\$18,000	
Continuing Disclosure	\$3,000	
Incidental Contingencies	<u>\$23,875</u>	
Total Incidental Expenses	<b>\$265,620</b>	
Total Construction & Incidental Expenses	s: \$4,41 <b>1</b> ,877	
FINANCING COSTS		
Underwriter's Discount 1.10%	% \$52,240	
Bond Reserve/Credit Enhancement 6.00%		
Total Financial Costs	1,	
TOTAL AMOUNT OF ASSESSMENT	: <b>4,749,0</b> 60	

#### CITY OF NEWPORT BEACH

#### **EXHIBIT C - DEBT LIMITATION REPORT**

After reasonable search, we are not aware of any prior assessment liens on the properties located within Assessment District No. 101.

The total of the assessment liens for the Assessment District No. 101 is equal to \$4,749,060.

"True Value" as used herein is the estimated full cash value of the parcels as shown upon the last equalized assessment roll of the county. Alternatively, total true value may be determined by other reasonable means, including, but not limited to, by adjusting the value shown on the last equalized assessment roll to correct for deviations from market value due to Article XIIIA of the California Constitution. The gross property valuation (based on the 2007/08 County of Orange Secured Property Tax Roll) for properties located within Assessment District No. 101 totals \$214,751,100.

#### CERTIFICATION OF ASSESSMENT ENGINEER

I, the undersigned Assessment Engineer, do hereby certify that the total amount of the principal sum of the assessments proposed to be levied for the District, together with the principal amount of all other assessments levied or proposed to be levied on the properties within the District, as set forth above, does not exceed one-half (1/2) of the total true value of the parcels proposed to be assessed for the District.

I further certify that the proposed assessment upon any parcel does not exceed one-half (1/2) of the true value of the parcel.

Willdan/MuniFinancial

Assessment Engineer Ken Steele, P.E.

Assessment		Assessed	Total	
Number	APN	Value	Assessment	Value-to-Lien
1	048-031-10	\$2,294,373	\$13,799	166 : 1
2	048-031-12	\$1,510,761	\$13,799	109:1
3	048-031-14	\$1,057,907	\$15,715	67 : 1
4	048-031-16	\$2,633,834	\$15,628	169 : 1
5	048-031-18	\$2,078,749	\$13,799	151 : 1
6	048-031-20	\$1,598,485	\$13,799	116 : 1
7	048-031-22	\$2,222,421	\$13,799	161 : 1
8	048-031-24	\$1,758,809	\$23,526	75 : 1
9	048-031-26	\$458,628	\$13,799	33 : 1
10	048-031-28	\$3,197,657	\$13,799	232 : 1
11	048-031-34	\$1,260,653	\$12,781	99 : 1
12	048-031-36	\$6,118,554	\$20,358	301 : 1
13	048-031-38	\$2,443,225	\$19,634	124 : 1
14	048-031-40	\$274,407	\$16,673	16 : 1
15	048-032-02	\$80,313	\$17,457	5:1
16	048-032-03	\$161,194	\$18,154	9:1
17	048-032-04	\$52,047	\$13,799	4:1
18	048-032-05	\$482,079	\$13,799	35 : 1
19	048-032-06	\$1,628,954	\$13,799	118 : 1
20	048-032-07	\$70,769	\$16,673	4:1
21	048-032-08	\$463,960	\$13,799	34 : 1
22	048-032-09	\$75,308	\$16,673	5:1
23	048-032-10	\$292,142	\$16,673	18 : 1
24	048-032-11	\$71,455	\$17,196	4:1
25	048-032-12	\$36,958	\$13,799	3 : 1
26	048-032-13	\$520,289	\$14,817	35 : 1
27	048-032-14	\$1,064	\$0	NA
28	048-051-01	\$1,333,826	\$12,781	104 : 1
29	048-051-02	\$147,944	\$12,781	12:1
30	048-051-23	\$659,420	\$12,781	52 : 1
31	048-051-24	\$60,155	\$12,781	5:1
32	048-051-25	\$324,974	\$12,781	25 : 1
33	048-051-26	\$674,681	\$12,781	53:1
34	048-051-27	\$553,002	\$12,781	43 : 1
35	048-051-28	\$299,225	\$12,781	23:1
36	048-051-29	\$859,409	\$12,781	67 : 1
37	048-051-31	\$105,533	\$12,781	8:1
38	048-051-32	\$689,413	\$12,781	54 : 1
39	048-051-33	\$1,085,524	\$12,781	85 : 1
40	048-052-04	\$886,754	\$13,799	64:1
41	048-052-05	\$547,471	\$23,526	23 : 1
42	048-052-06	\$237,580	\$13,799	17:1
43	048-052-07	\$923,460	\$13,799	67 : 1
44	048-052-08	\$159,363	\$13,799	12:1
45	048-052-09	\$64,084	\$15,193	4:1
46	048-052-10	\$116,838	\$17,370	7:1
47	048-052-10	\$124,535	\$13,799	9:1
73	U-10-00Z-11	ΨΙΔΨ <sub>ι</sub> ΟΟΟ	ু ক।ত,/ গুল	J. I

Assessment		Assessed	Total	
Number	APN	Value	Assessment	Value-to-Lien
48	048-052-12	\$87,885	\$13,799	6:1
49	048-052-13	\$59,077	\$13,799	4:1
50	048-052-35	\$66,388	\$13,799	5:1
51	048-052-36	\$282,959	\$13,799	21 : 1
52	048-061-01	\$811,790	\$18,006	45 : 1
53	048-061-03	\$200,553	\$16,526	12 : 1
54	048-061-04	\$95,260	\$16,526	6 : 1
55	048-061-05	\$1,434,339	\$16,526	87 : 1
56	048-061-06	\$864,986	\$16,526	52 : 1
57	048-061-07	\$67,335	\$16,526	4:1
58	048-061-08	\$90,654	\$16,526	5:1
59	048-061-09	\$1,810,500	\$16,526	110 : 1
60	048-061-10	\$59,687	\$16,526	4:1
61	048-061-11	\$297,471	\$16,526	18 : 1
62	048-061-12	\$762,518	\$15,307	50 : 1
63	048-061-13	\$358,095	\$14,000	26 : 1
64	048-061-14	\$82,678	\$12,781	6:1
65	048-061-15	\$620,829	\$13,799	45 : 1
66	048-061-16	\$410,701	\$13,799	30 : 1
67	048-061-17	\$141,664	\$12,781	11 : 1
68	048-061-18	\$1,048,961	\$16,526	63 : 1
69	048-061-19	\$296,789	\$22,796	13 : 1
70	048-062-01	\$1,641,123	\$17,135	96 : 1
71	048-062-02	\$919,394	\$18,154	51 : 1
72	048-062-03	\$354,937	\$13,799	26:1
73	048-062-04	\$219,489	\$13,799	16:1
74	048-062-05	\$547,753	\$14,817	37 : 1
75	048-062-06	\$116,824	\$13,799	8:1
76	048-062-07	\$606,451	\$13,799	44 : 1
77	048-062-08	\$68,607	\$13,799	5:1
78	048-062-09	\$952,162	\$13,799	69 : 1
79	048-062-10	\$590,462	\$13,799	43 : 1
80	048-062-11	\$259,984	\$13,799	19 : 1
81	048-062-12	\$228,733	\$13,799	17 : 1
82	048-062-14	\$665,223	\$15,802	42 : 1
83	048-062-15	\$635,450	\$13,799	46 : 1
84	048-062-16	\$285,729	\$14,817	19 : 1
85	048-062-17	\$214,877	\$13,565	16 : 1
86	048-062-18	\$511,078	\$13,042	39 : 1
87	048-062-19	\$83,156	\$13,799	6:1
88	048-062-20	\$616,179	\$13,799	45 : 1
89	048-062-21	\$1,196,460	\$13,799	87 : 1
90	048-062-22	\$61,576	\$13,799	4 ; 1
91	048-062-23	\$1,550,000	\$13,799	112 : 1
92	048-062-24	\$884,316	\$13,799	64 : 1
93		\$687,996	\$13,799	50 : 1
93 94	048-062-25 048-062-26	\$687,996 \$1,144,440	\$13,799 \$13,799	50 : 1 83 : 1

Assessment Number   APN   Assessment   Ass					
95 048-062-27 \$75,983 \$13,799 6:1 96 048-062-28 \$1,229.027 \$13,799 89:1 97 048-062-29 \$83,753 \$13,799 5:1 98 048-062-30 \$73,660 \$13,799 15:1 100 048-062-31 \$206,492 \$13,799 15:1 100 048-062-32 \$59,546 \$13,799 4:1 101 048-062-33 \$248,204 \$13,799 18:1 102 048-072-03 \$865,317 \$14,817 11:1 103 048-072-03 \$865,317 \$14,817 45:1 104 048-072-04 \$432,379 \$14,817 29:1 105 048-072-05 \$334,757 \$14,817 23:1 106 048-072-07 \$290,943 \$14,817 20:1 108 048-072-08 \$560,192 \$14,817 38:1 109 048-072-08 \$560,192 \$14,817 38:1 109 048-072-09 \$188,939 \$14,817 20:1 110 048-072-13 \$157,204 \$14,817 46:1 111 048-072-14 \$540,508 \$13,799 39:1 113 048-072-15 \$853,364 \$13,799 39:1 114 048-072-16 \$10,071,000 \$13,799 78:1 115 048-072-17 \$453,691 \$13,799 \$2:1 116 048-072-18 \$351,888 \$13,799 \$2:1 117 048-072-17 \$453,691 \$13,799 33:1 118 048-072-18 \$351,888 \$13,799 32:1 119 048-072-19 \$568,250 \$14,817 46:1 111 048-072-16 \$10,071,000 \$13,799 78:1 112 048-072-17 \$453,691 \$13,799 33:1 113 048-072-18 \$316,888 \$13,799 33:1 114 048-072-18 \$316,888 \$13,799 33:1 115 048-072-19 \$568,021 \$13,799 33:1 116 048-072-19 \$16,071,000 \$13,799 78:1 117 048-072-19 \$16,071,000 \$13,799 78:1 119 048-072-19 \$16,071,000 \$13,799 78:1 110 048-072-19 \$16,071,000 \$13,799 78:1 111 048-072-19 \$16,071,000 \$13,799 78:1 112 048-072-19 \$16,071,000 \$13,799 78:1 113 048-072-19 \$16,071,000 \$13,799 78:1 114 048-072-19 \$16,071,000 \$13,799 78:1 115 048-072-19 \$16,071,000 \$13,799 78:1 116 048-072-19 \$16,071,000 \$13,799 78:1 117 048-072-19 \$16,071,000 \$13,799 78:1 118 048-072-19 \$16,071,000 \$13,799 78:1 119 048-072-19 \$16,071,000 \$13,799 78:1 110 048-072-19 \$16,071,000 \$13,799 78:1 111 048-072-19 \$16,071,000 \$13,799 78:1 112 048-072-19 \$16,071,000 \$13,799 78:1 113 048-072-19 \$16,071,000 \$13,799 78:1 114 048-072-19 \$16,071,000 \$13,799 78:1 115 048-072-19 \$16,071,000 \$13,799 78:1 117 048-072-19 \$16,071,000 \$13,799 79:1 118 048-072-19 \$16,071,000 \$13,799 79:1 119 048-072-19 \$16,071,000 \$13,799 79:1 110 048-072-19 \$16,071,000 \$13,799 79:1 111 048-072-19 \$16,071,000 \$13,799 79:1 111 048-072-19 \$	Assessment		Assessed	Total	
96 048-062-28 \$1,229,027 \$13,799 89:1  97 048-062-29 \$63,753 \$13,799 5:1  98 048-062-30 \$739,690 \$13,799 5:1  100 048-062-31 \$206,492 \$13,799 15:1  100 048-062-32 \$59,546 \$13,799 15:1  101 048-062-33 \$248,204 \$13,799 18:1  102 048-072-02 \$159,961 \$14,817 11:1  103 048-072-03 \$665,317 \$14,817 45:1  104 048-072-04 \$432,379 \$14,817 29:1  105 048-072-06 \$334,757 \$14,817 23:1  106 048-072-06 \$59,416 \$14,817 4:1  107 048-072-06 \$59,416 \$14,817 23:1  108 048-072-07 \$229,943 \$14,817 20:1  109 048-072-09 \$188,939 \$14,817 38:1  110 048-072-10 \$683,250 \$14,817 46:1  111 048-072-13 \$157,204 \$14,235 11:1  112 048-072-14 \$540,508 \$13,799 39:1  113 048-072-16 \$1,071,000 \$13,799 78:1  114 048-072-16 \$1,071,000 \$13,799 78:1  115 048-072-17 \$453,691 \$13,799 33:1  116 048-072-19 \$58,402 \$13,799 33:1  117 048-072-19 \$58,402 \$13,799 33:1  118 048-072-10 \$61,071,000 \$13,799 78:1  119 048-072-12 \$350,166 \$13,799 33:1  110 048-072-13 \$157,204 \$14,235 11:1  111 048-072-16 \$1,071,000 \$13,799 78:1  112 048-072-17 \$453,691 \$13,799 33:1  113 048-072-19 \$58,402 \$13,799 33:1  114 048-072-18 \$315,888 \$13,799 25:1  115 048-072-19 \$58,402 \$13,799 33:1  116 048-072-20 \$389,308 \$16,559 5:1  117 048-072-20 \$389,308 \$16,559 5:1  120 048-072-22 \$567,548 \$16,907 34:1  120 048-072-22 \$567,548 \$16,907 34:1  120 048-072-22 \$567,548 \$16,907 34:1  121 048-072-25 \$763,738 \$13,799 12:1  122 048-072-26 \$10,20,855 \$14,800 7:1  123 048-072-26 \$10,20,855 \$13,799 67:1  124 048-072-27 \$168,975 \$13,799 12:1  125 048-091-03 \$76,789 \$16,037 5:1  120 048-091-03 \$76,789 \$16,037 5:1  131 048-091-03 \$76,789 \$16,037 5:1  132 048-091-03 \$76,789 \$16,037 5:1  133 048-091-09 \$580,366 \$16,037 34:1  134 048-091-00 \$593,074 \$16,037 5:1  135 048-091-01 \$539,175 \$15,018 64:1  137 048-091-10 \$801,800 \$16,037 32:1  138 048-091-10 \$801,800 \$16,037 32:1  139 048-091-10 \$809,060 \$10,007 \$15,008 \$11,007 \$11,000 \$13,007 \$11,000 \$13,007 \$11,000 \$13,007 \$11,000 \$13,007 \$11,000 \$13,007 \$11,000 \$13,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$		APN	Value	Assessment	Value-to-Lien
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100	98	048-062-30	\$739,690	\$13,799	54 : 1
101         048-062-33         \$248,204         \$13,799         18:1           102         048-072-02         \$159,961         \$14,817         11:1           103         048-072-03         \$665,317         \$14,817         45:1           104         048-072-04         \$432,379         \$14,817         29:1           105         048-072-05         \$334,757         \$14,817         23:1           106         048-072-06         \$559,416         \$14,817         20:1           107         048-072-07         \$290,943         \$14,817         20:1           108         048-072-08         \$560,192         \$14,817         38:1           109         048-072-09         \$188,939         \$14,817         38:1           110         048-072-10         \$683,250         \$14,817         46:1           111         048-072-13         \$157,204         \$14,235         11:1           112         048-072-13         \$540,508         \$13,799         39:1           113         048-072-14         \$540,508         \$13,799         78:1           114         048-072-17         \$453,691         \$13,799         33:1           115         048-072-17	99	048-062-31	\$206,492	\$13,799	15 : 1
102	100	048-062-32	\$59,546	\$13,799	4:1
103         048-072-03         \$665,317         \$14,817         45:1           104         048-072-04         \$432,379         \$14,817         29:1           105         048-072-05         \$334,757         \$14,817         23:1           106         048-072-06         \$59,416         \$14,817         4:1           107         048-072-07         \$290,943         \$14,817         20:1           108         048-072-08         \$560,192         \$14,817         38:1           109         048-072-09         \$188,939         \$14,817         46:1           110         048-072-10         \$683,250         \$14,817         46:1           111         048-072-13         \$157,204         \$14,235         11:1           112         048-072-14         \$540,508         \$13,799         39:1           113         048-072-15         \$65,364         \$13,799         78:1           114         048-072-16         \$1,071,000         \$13,799         78:1           115         048-072-17         \$453,691         \$13,799         78:1           116         048-072-18         \$315,888         \$13,799         33:1           117         048-072-29         \$	101	048-062-33	\$248,204	\$13,799	18 : 1
104         048-072-04         \$432,379         \$14,817         29:1           105         048-072-05         \$334,757         \$14,817         23:1           106         048-072-06         \$59,416         \$14,817         4:1           107         048-072-07         \$290,943         \$14,817         20:1           108         048-072-08         \$560,192         \$14,817         38:1           109         048-072-09         \$188,939         \$14,817         46:1           110         048-072-10         \$683,250         \$14,817         46:1           111         048-072-13         \$157,204         \$14,235         11:1           112         048-072-14         \$540,508         \$13,799         39:1           113         048-072-15         \$65,364         \$13,799         78:1           114         048-072-16         \$1,071,000         \$13,799         78:1           115         048-072-17         \$453,691         \$13,799         33:1           116         048-072-18         \$315,888         \$13,799         23:1           117         048-072-19         \$584,02         \$13,799         25:1           118         048-072-20         \$3	102	048-072-02	\$159,961	\$14,817	11:1
105         048-072-05         \$334,757         \$14,817         23:1           106         048-072-06         \$59,416         \$14,817         4:1           107         048-072-07         \$290,943         \$14,817         20:1           108         048-072-08         \$560,192         \$14,817         38:1           109         048-072-09         \$188,939         \$14,817         13:1           110         048-072-10         \$683,250         \$14,817         46:1           111         048-072-13         \$157,204         \$14,235         11:1           112         048-072-14         \$540,508         \$13,799         39:1           113         048-072-15         \$65,364         \$13,799         78:1           114         048-072-16         \$1,071,000         \$13,799         78:1           115         048-072-17         \$453,691         \$13,799         33:1           116         048-072-19         \$58,402         \$13,799         33:1           117         048-072-19         \$58,402         \$13,799         25:1           118         048-072-19         \$58,402         \$13,799         25:1           119         048-072-20         \$350	103	048-072-03	\$665,317	\$14,817	45 : 1
106         048-072-06         \$59,416         \$14,817         4:1           107         048-072-07         \$290,943         \$14,817         20:1           108         048-072-08         \$560,192         \$14,817         38:1           109         048-072-09         \$188,939         \$14,817         13:1           110         048-072-10         \$683,250         \$14,817         46:1           111         048-072-13         \$157,204         \$14,235         11:1           112         048-072-14         \$540,508         \$13,799         39:1           113         048-072-15         \$65,364         \$13,799         39:1           114         048-072-16         \$1,071,000         \$13,799         78:1           115         048-072-17         \$445,691         \$13,799         78:1           116         048-072-18         \$315,888         \$13,799         33:1           117         048-072-19         \$58,402         \$13,799         25:1           118         048-072-20         \$350,166         \$13,799         25:1           119         048-072-22         \$567,548         \$16,807         34:1           120         048-072-25         \$7	104	048-072-04	\$432,379	\$14,817	29 : 1
107         048-072-07         \$290,943         \$14,817         20:1           108         048-072-08         \$560,192         \$14,817         38:1           109         048-072-09         \$188,939         \$14,817         13:1           110         048-072-10         \$683,250         \$14,817         46:1           111         048-072-13         \$157,204         \$14,235         11:1           112         048-072-14         \$540,508         \$13,799         39:1           113         048-072-15         \$65,364         \$13,799         5:1           114         048-072-16         \$1,071,000         \$13,799         78:1           115         048-072-17         \$453,691         \$13,799         78:1           115         048-072-18         \$315,888         \$13,799         33:1           116         048-072-19         \$58,402         \$13,799         4:1           118         048-072-20         \$350,166         \$13,799         25:1           119         048-072-22         \$567,548         \$16,907         34:1           120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,0	105	048-072-05	\$334,757	\$14,817	23:1
108         048-072-08         \$560,192         \$14,817         38:1           109         048-072-09         \$188,939         \$14,817         13:1           110         048-072-10         \$683,250         \$14,817         46:1           111         048-072-13         \$157,204         \$14,235         11:1           112         048-072-14         \$540,508         \$13,799         39:1           113         048-072-16         \$65,364         \$13,799         5:1           114         048-072-16         \$1,071,000         \$13,799         78:1           115         048-072-17         \$453,691         \$13,799         33:1           116         048-072-18         \$315,888         \$13,799         23:1           117         048-072-19         \$58,402         \$13,799         23:1           117         048-072-19         \$58,402         \$13,799         25:1           118         048-072-20         \$350,166         \$13,799         25:1           119         048-072-22         \$567,548         \$16,907         34:1           120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,0	106	048-072-06	\$59,416	\$14,817	4:1
109         048-072-09         \$188,939         \$14,817         13:1           110         048-072-10         \$683,250         \$14,817         46:1           111         048-072-13         \$157,204         \$14,235         11:1           112         048-072-14         \$540,508         \$13,799         39:1           113         048-072-15         \$65,364         \$13,799         5:1           114         048-072-16         \$1,071,000         \$13,799         78:1           115         048-072-17         \$453,691         \$13,799         33:1           116         048-072-18         \$315,888         \$13,799         23:1           117         048-072-19         \$58,402         \$13,799         23:1           118         048-072-19         \$58,402         \$13,799         25:1           119         048-072-29         \$350,166         \$13,799         25:1           119         048-072-22         \$567,548         \$16,907         34:1           120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,012,085         \$149,608         7:1           122         048-072-25         \$7	107	048-072-07	\$290,943	\$14,817	20 : 1
110         048-072-10         \$683,250         \$14,817         46:1           111         048-072-13         \$157,204         \$14,235         11:1           112         048-072-14         \$540,508         \$13,799         39:1           113         048-072-15         \$65,364         \$13,799         5:1           114         048-072-16         \$1,071,000         \$13,799         78:1           115         048-072-17         \$453,691         \$13,799         33:1           116         048-072-18         \$315,888         \$13,799         23:1           117         048-072-19         \$58,402         \$13,799         4:1           118         048-072-20         \$350,166         \$13,799         25:1           119         048-072-20         \$350,166         \$13,799         25:1           120         048-072-22         \$567,548         \$16,907         34:1           120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,012,085         \$149,608         7:1           122         048-072-25         \$783,738         \$13,799         57:1           123         048-072-26         \$8	108	048-072-08	\$560,192	\$14,817	38 : 1
111         048-072-13         \$157,204         \$14,235         11:1           112         048-072-14         \$540,508         \$13,799         39:1           113         048-072-15         \$65,364         \$13,799         5:1           114         048-072-16         \$1,071,000         \$13,799         78:1           115         048-072-17         \$453,691         \$13,799         33:1           116         048-072-18         \$315,888         \$13,799         23:1           117         048-072-19         \$58,402         \$13,799         23:1           118         048-072-20         \$350,166         \$13,799         25:1           119         048-072-22         \$567,548         \$16,907         34:1           120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,012,085         \$149,608         7:1           122         048-072-25         \$783,738         \$13,799         57:1           123         048-072-26         \$843,195         \$13,799         61:1           124         048-072-27         \$168,975         \$13,799         12:1           125         048-091-01         \$	109	048-072-09	\$188,939	\$14,817	13 : 1
112         048-072-14         \$540,508         \$13,799         39:1           113         048-072-15         \$65,364         \$13,799         5:1           114         048-072-16         \$1,071,000         \$13,799         78:1           115         048-072-17         \$453,691         \$13,799         33:1           116         048-072-18         \$315,888         \$13,799         23:1           117         048-072-19         \$58,402         \$13,799         4:1           118         048-072-20         \$350,166         \$13,799         25:1           119         048-072-22         \$567,548         \$16,907         34:1           120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,012,085         \$149,608         7:1           122         048-072-24         \$1,012,085         \$149,608         7:1           123         048-072-25         \$783,738         \$13,799         57:1           123         048-072-26         \$843,195         \$13,799         61:1           124         048-091-01         \$539,175         \$15,688         12:1           125         048-091-02	110	048-072-10	\$683,250	\$14,817	46 : 1
113         048-072-15         \$65,364         \$13,799         5:1           114         048-072-16         \$1,071,000         \$13,799         76:1           115         048-072-17         \$453,691         \$13,799         33:1           116         048-072-18         \$315,888         \$13,799         23:1           117         048-072-19         \$58,402         \$13,799         4:1           118         048-072-20         \$350,166         \$13,799         25:1           119         048-072-22         \$567,548         \$16,907         34:1           120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,012,085         \$149,608         7:1           122         048-072-25         \$783,738         \$13,799         57:1           123         048-072-26         \$843,195         \$13,799         61:1           124         048-072-27         \$168,975         \$13,799         12:1           125         048-091-01         \$539,175         \$15,514         35:1           126         048-091-02         \$186,577         \$15,688         12:1           127         048-091-03         \$7	111	048-072-13	\$157,204	\$14,235	11 : 1
114         048-072-16         \$1,071,000         \$13,799         78:1           115         048-072-17         \$453,691         \$13,799         33:1           116         048-072-18         \$315,888         \$13,799         23:1           117         048-072-19         \$58,402         \$13,799         4:1           118         048-072-20         \$350,166         \$13,799         25:1           119         048-072-22         \$567,548         \$16,907         34:1           120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,012,085         \$149,608         7:1           122         048-072-25         \$783,738         \$13,799         57:1           123         048-072-26         \$843,195         \$13,799         57:1           124         048-072-27         \$168,975         \$13,799         12:1           125         048-091-01         \$539,175         \$15,514         35:1           126         048-091-02         \$186,577         \$15,688         12:1           127         048-091-03         \$76,789         \$16,037         5:1           128         048-091-04         \$6	112	048-072-14	\$540,508	\$13,799	39 : 1
115         048-072-17         \$453,691         \$13,799         33:1           116         048-072-18         \$315,888         \$13,799         23:1           117         048-072-19         \$58,402         \$13,799         4:1           118         048-072-20         \$350,166         \$13,799         25:1           119         048-072-22         \$567,548         \$16,907         34:1           120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,012,085         \$149,608         7:1           122         048-072-25         \$783,738         \$13,799         57:1           123         048-072-26         \$843,195         \$13,799         57:1           124         048-072-27         \$168,975         \$13,799         12:1           125         048-091-01         \$539,175         \$15,514         35:1           126         048-091-02         \$186,577         \$15,688         12:1           127         048-091-03         \$76,789         \$16,037         5:1           128         048-091-04         \$66,851         \$16,037         5:1           129         048-091-05         \$77,67	113	048-072-15	\$65,364	\$13,799	5:1
116         048-072-18         \$315,888         \$13,799         23:1           117         048-072-19         \$58,402         \$13,799         4:1           118         048-072-20         \$350,166         \$13,799         25:1           119         048-072-22         \$567,548         \$16,907         34:1           120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,012,085         \$149,608         7:1           122         048-072-25         \$763,738         \$13,799         57:1           123         048-072-26         \$843,195         \$13,799         61:1           124         048-072-27         \$168,975         \$13,799         12:1           125         048-091-01         \$539,175         \$15,514         35:1           126         048-091-02         \$186,577         \$15,688         12:1           127         048-091-03         \$76,789         \$16,037         5:1           128         048-091-04         \$66,851         \$16,037         5:1           130         048-091-05         \$77,671         \$16,037         5:1           131         048-091-06         \$92,079<	114	048-072-16	\$1,071,000	\$13,799	78 : 1
116       048-072-18       \$315,888       \$13,799       23:1         117       048-072-19       \$58,402       \$13,799       4:1         118       048-072-20       \$350,166       \$13,799       25:1         119       048-072-22       \$567,548       \$16,907       34:1         120       048-072-23       \$89,308       \$16,559       5:1         121       048-072-24       \$1,012,085       \$149,608       7:1         122       048-072-25       \$783,738       \$13,799       57:1         123       048-072-26       \$843,195       \$13,799       61:1         124       048-072-27       \$168,975       \$13,799       12:1         125       048-091-01       \$539,175       \$15,514       35:1         126       048-091-02       \$186,577       \$15,688       12:1         127       048-091-03       \$76,789       \$16,037       5:1         128       048-091-04       \$66,851       \$16,037       5:1         130       048-091-05       \$77,671       \$16,037       5:1         131       048-091-06       \$92,079       \$16,037       34:1         132       048-091-08       \$79,753	115	048-072-17	\$453,691	\$13,799	33 : 1
118         048-072-20         \$350,166         \$13,799         25:1           119         048-072-22         \$567,548         \$16,907         34:1           120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,012,085         \$149,608         7:1           122         048-072-25         \$783,738         \$13,799         57:1           123         048-072-26         \$843,195         \$13,799         61:1           124         048-072-27         \$168,975         \$13,799         12:1           125         048-091-01         \$539,175         \$15,514         35:1           126         048-091-02         \$186,577         \$15,688         12:1           127         048-091-03         \$76,789         \$16,037         5:1           128         048-091-04         \$66,851         \$16,037         5:1           129         048-091-05         \$77,671         \$16,037         5:1           130         048-091-06         \$92,079         \$16,037         34:1           131         048-091-07         \$539,261         \$16,037         34:1           132         048-091-08         \$79,753	116	048-072-18	\$315,888	\$13,799	
119       048-072-22       \$567,548       \$16,907       34:1         120       048-072-23       \$89,308       \$16,559       5:1         121       048-072-24       \$1,012,085       \$149,608       7:1         122       048-072-25       \$783,738       \$13,799       57:1         123       048-072-26       \$843,195       \$13,799       61:1         124       048-072-27       \$168,975       \$13,799       12:1         125       048-091-01       \$539,175       \$15,514       35:1         126       048-091-02       \$186,577       \$15,688       12:1         127       048-091-03       \$76,789       \$16,037       5:1         128       048-091-04       \$66,851       \$16,037       5:1         129       048-091-05       \$77,671       \$16,037       5:1         130       048-091-06       \$92,079       \$16,037       3:1         131       048-091-08       \$79,753       \$16,037       3:1         133       048-091-09       \$506,366       \$16,037       3:1         134       048-091-09       \$506,366       \$16,037       3:1         135       048-091-10       \$601,860	117	048-072-19	\$58,402	\$13,799	4:1
120         048-072-23         \$89,308         \$16,559         5:1           121         048-072-24         \$1,012,085         \$149,608         7:1           122         048-072-25         \$783,738         \$13,799         57:1           123         048-072-26         \$843,195         \$13,799         61:1           124         048-072-27         \$168,975         \$13,799         12:1           125         048-091-01         \$539,175         \$15,514         35:1           126         048-091-02         \$186,577         \$15,688         12:1           127         048-091-03         \$76,789         \$16,037         5:1           128         048-091-04         \$66,851         \$16,037         5:1           129         048-091-05         \$77,671         \$16,037         5:1           130         048-091-06         \$92,079         \$16,037         5:1           131         048-091-07         \$539,261         \$16,037         34:1           132         048-091-08         \$79,753         \$16,037         32:1           133         048-091-09         \$506,366         \$16,037         32:1           134         048-091-10         \$601,860<	118	048-072-20	\$350,166	\$13,799	25 : 1
121       048-072-24       \$1,012,085       \$149,608       7:1         122       048-072-25       \$783,738       \$13,799       57:1         123       048-072-26       \$843,195       \$13,799       61:1         124       048-072-27       \$168,975       \$13,799       12:1         125       048-091-01       \$539,175       \$15,514       35:1         126       048-091-02       \$186,577       \$15,688       12:1         127       048-091-03       \$76,789       \$16,037       5:1         128       048-091-04       \$66,851       \$16,037       5:1         129       048-091-05       \$77,671       \$16,037       5:1         130       048-091-06       \$92,079       \$16,037       5:1         131       048-091-07       \$539,261       \$16,037       34:1         132       048-091-08       \$79,753       \$16,037       32:1         133       048-091-09       \$506,366       \$16,037       32:1         134       048-091-10       \$601,860       \$16,037       38:1         135       048-091-12       \$817,946       \$15,018       54:1         136       048-091-14       \$1,008,147 </td <td>119</td> <td>048-072-22</td> <td>\$567,548</td> <td>\$16,907</td> <td>34 : 1</td>	119	048-072-22	\$567,548	\$16,907	34 : 1
122       048-072-25       \$783,738       \$13,799       57:1         123       048-072-26       \$843,195       \$13,799       61:1         124       048-072-27       \$168,975       \$13,799       12:1         125       048-091-01       \$539,175       \$15,514       35:1         126       048-091-02       \$186,577       \$15,688       12:1         127       048-091-03       \$76,789       \$16,037       5:1         128       048-091-04       \$66,851       \$16,037       4:1         129       048-091-05       \$77,671       \$16,037       5:1         130       048-091-06       \$92,079       \$16,037       34:1         131       048-091-07       \$539,261       \$16,037       34:1         132       048-091-08       \$79,753       \$16,037       32:1         133       048-091-09       \$506,366       \$16,037       32:1         134       048-091-10       \$601,860       \$16,037       38:1         135       048-091-12       \$817,946       \$15,018       54:1         136       048-091-14       \$1,008,147       \$15,018       67:1         137       048-091-15       \$955,087 <td>120</td> <td>048-072-23</td> <td>\$89,308</td> <td>\$16,559</td> <td>5:1</td>	120	048-072-23	\$89,308	\$16,559	5:1
123       048-072-26       \$843,195       \$13,799       61:1         124       048-072-27       \$168,975       \$13,799       12:1         125       048-091-01       \$539,175       \$15,514       35:1         126       048-091-02       \$186,577       \$15,688       12:1         127       048-091-03       \$76,789       \$16,037       5:1         128       048-091-04       \$66,851       \$16,037       4:1         129       048-091-05       \$77,671       \$16,037       5:1         130       048-091-06       \$92,079       \$16,037       5:1         131       048-091-07       \$539,261       \$16,037       34:1         132       048-091-08       \$79,753       \$16,037       5:1         133       048-091-09       \$506,366       \$16,037       32:1         134       048-091-10       \$601,860       \$16,037       38:1         135       048-091-12       \$817,946       \$15,018       54:1         136       048-091-14       \$1,008,147       \$15,018       67:1         137       048-091-15       \$965,087       \$15,018       64:1         138       048-091-16       \$329,219	121	048-072-24	\$1,012,085	\$149,608	7:1
124       048-072-27       \$168,975       \$13,799       12:1         125       048-091-01       \$539,175       \$15,514       35:1         126       048-091-02       \$186,577       \$15,688       12:1         127       048-091-03       \$76,789       \$16,037       5:1         128       048-091-04       \$66,851       \$16,037       4:1         129       048-091-05       \$77,671       \$16,037       5:1         130       048-091-06       \$92,079       \$16,037       6:1         131       048-091-07       \$539,261       \$16,037       34:1         132       048-091-08       \$79,753       \$16,037       5:1         133       048-091-09       \$506,366       \$16,037       32:1         134       048-091-10       \$601,860       \$16,037       38:1         135       048-091-12       \$817,946       \$15,018       54:1         136       048-091-14       \$1,008,147       \$15,018       67:1         137       048-091-15       \$955,087       \$15,018       64:1         138       048-091-16       \$329,219       \$15,018       22:1	122	048-072-25	\$783,738	\$13,799	57 : 1
125         048-091-01         \$539,175         \$15,514         35:1           126         048-091-02         \$186,577         \$15,688         12:1           127         048-091-03         \$76,789         \$16,037         5:1           128         048-091-04         \$66,851         \$16,037         4:1           129         048-091-05         \$77,671         \$16,037         5:1           130         048-091-06         \$92,079         \$16,037         6:1           131         048-091-07         \$539,261         \$16,037         34:1           132         048-091-08         \$79,753         \$16,037         5:1           133         048-091-09         \$506,366         \$16,037         32:1           134         048-091-10         \$601,860         \$16,037         38:1           135         048-091-12         \$817,946         \$15,018         54:1           136         048-091-14         \$1,008,147         \$15,018         67:1           137         048-091-15         \$955,087         \$15,018         64:1           138         048-091-16         \$329,219         \$15,018         22:1	123	048-072-26	\$843,195	\$13,799	61 : 1
126         048-091-02         \$186,577         \$15,688         12:1           127         048-091-03         \$76,789         \$16,037         5:1           128         048-091-04         \$66,851         \$16,037         4:1           129         048-091-05         \$77,671         \$16,037         5:1           130         048-091-06         \$92,079         \$16,037         6:1           131         048-091-07         \$539,261         \$16,037         34:1           132         048-091-08         \$79,753         \$16,037         5:1           133         048-091-09         \$506,366         \$16,037         32:1           134         048-091-10         \$601,860         \$16,037         38:1           135         048-091-12         \$817,946         \$15,018         54:1           136         048-091-14         \$1,008,147         \$15,018         67:1           137         048-091-15         \$955,087         \$15,018         64:1           138         048-091-16         \$329,219         \$15,018         22:1	124	048-072-27	\$168,975	\$13,799	12 : 1
127         048-091-03         \$76,789         \$16,037         5:1           128         048-091-04         \$66,851         \$16,037         4:1           129         048-091-05         \$77,671         \$16,037         5:1           130         048-091-06         \$92,079         \$16,037         6:1           131         048-091-07         \$539,261         \$16,037         34:1           132         048-091-08         \$79,753         \$16,037         5:1           133         048-091-09         \$506,366         \$16,037         32:1           134         048-091-10         \$601,860         \$16,037         38:1           135         048-091-12         \$817,946         \$15,018         54:1           136         048-091-14         \$1,008,147         \$15,018         67:1           137         048-091-15         \$955,087         \$15,018         64:1           138         048-091-16         \$329,219         \$15,018         22:1	125	048-091-01	\$539,175	\$15,514	35 : 1
127     048-091-03     \$76,789     \$16,037     5:1       128     048-091-04     \$66,851     \$16,037     4:1       129     048-091-05     \$77,671     \$16,037     5:1       130     048-091-06     \$92,079     \$16,037     6:1       131     048-091-07     \$539,261     \$16,037     34:1       132     048-091-08     \$79,753     \$16,037     5:1       133     048-091-09     \$506,366     \$16,037     32:1       134     048-091-10     \$601,860     \$16,037     38:1       135     048-091-12     \$817,946     \$15,018     54:1       136     048-091-14     \$1,008,147     \$15,018     67:1       137     048-091-15     \$955,087     \$15,018     64:1       138     048-091-16     \$329,219     \$15,018     22:1	126	048-091-02	\$186,577	\$15,688	12 : 1
129     048-091-05     \$77,671     \$16,037     5:1       130     048-091-06     \$92,079     \$16,037     6:1       131     048-091-07     \$539,261     \$16,037     34:1       132     048-091-08     \$79,753     \$16,037     5:1       133     048-091-09     \$506,366     \$16,037     32:1       134     048-091-10     \$601,860     \$16,037     38:1       135     048-091-12     \$817,946     \$15,018     54:1       136     048-091-14     \$1,008,147     \$15,018     67:1       137     048-091-15     \$955,087     \$15,018     64:1       138     048-091-16     \$329,219     \$15,018     22:1	127	048-091-03	\$76,789	\$16,037	
130     048-091-06     \$92,079     \$16,037     6:1       131     048-091-07     \$539,261     \$16,037     34:1       132     048-091-08     \$79,753     \$16,037     5:1       133     048-091-09     \$506,366     \$16,037     32:1       134     048-091-10     \$601,860     \$16,037     38:1       135     048-091-12     \$817,946     \$15,018     54:1       136     048-091-14     \$1,008,147     \$15,018     67:1       137     048-091-15     \$955,087     \$15,018     64:1       138     048-091-16     \$329,219     \$15,018     22:1	128	048-091-04	\$66,851	\$16,037	4:1
130     048-091-06     \$92,079     \$16,037     6:1       131     048-091-07     \$539,261     \$16,037     34:1       132     048-091-08     \$79,753     \$16,037     5:1       133     048-091-09     \$506,366     \$16,037     32:1       134     048-091-10     \$601,860     \$16,037     38:1       135     048-091-12     \$817,946     \$15,018     54:1       136     048-091-14     \$1,008,147     \$15,018     67:1       137     048-091-15     \$955,087     \$15,018     64:1       138     048-091-16     \$329,219     \$15,018     22:1	129	048-091-05	\$77,671	\$16,037	5 : 1
132     048-091-08     \$79,753     \$16,037     5:1       133     048-091-09     \$506,366     \$16,037     32:1       134     048-091-10     \$601,860     \$16,037     38:1       135     048-091-12     \$817,946     \$15,018     54:1       136     048-091-14     \$1,008,147     \$15,018     67:1       137     048-091-15     \$955,087     \$15,018     64:1       138     048-091-16     \$329,219     \$15,018     22:1	130	048-091-06	\$92,079		6:1
132     048-091-08     \$79,753     \$16,037     5:1       133     048-091-09     \$506,366     \$16,037     32:1       134     048-091-10     \$601,860     \$16,037     38:1       135     048-091-12     \$817,946     \$15,018     54:1       136     048-091-14     \$1,008,147     \$15,018     67:1       137     048-091-15     \$955,087     \$15,018     64:1       138     048-091-16     \$329,219     \$15,018     22:1	131	048-091-07	\$539,261	\$16,037	34 : 1
134     048-091-10     \$601,860     \$16,037     38:1       135     048-091-12     \$817,946     \$15,018     54:1       136     048-091-14     \$1,008,147     \$15,018     67:1       137     048-091-15     \$955,087     \$15,018     64:1       138     048-091-16     \$329,219     \$15,018     22:1	132	048-091-08	\$79,753	\$16,037	
134     048-091-10     \$601,860     \$16,037     38:1       135     048-091-12     \$817,946     \$15,018     54:1       136     048-091-14     \$1,008,147     \$15,018     67:1       137     048-091-15     \$955,087     \$15,018     64:1       138     048-091-16     \$329,219     \$15,018     22:1	133	048-091-09			
135     048-091-12     \$817,946     \$15,018     54:1       136     048-091-14     \$1,008,147     \$15,018     67:1       137     048-091-15     \$955,087     \$15,018     64:1       138     048-091-16     \$329,219     \$15,018     22:1	134				
136     048-091-14     \$1,008,147     \$15,018     67:1       137     048-091-15     \$955,087     \$15,018     64:1       138     048-091-16     \$329,219     \$15,018     22:1	135	048-091-12		i ·	
137     048-091-15     \$955,087     \$15,018     64:1       138     048-091-16     \$329,219     \$15,018     22:1	136	048-091-14		1.0700	
138 048-091-16 \$329,219 \$15,018 22 : 1	137				
400	138				
ו מוט.מונים ן הדיטווויים ן הווייטידיט ן מוייטידיט ן	139	048-091-17	\$771,847	\$15,018	51 : 1
140 048-091-19 \$587,933 \$15,018 39:1					
141 048-091-20 \$497,235 \$15,018 33 : 1	141				

Assessment		Assessed	Total	
Number	APN	Value	Assessment	Value-to-Lien
142	048-091-21	\$1,507,674	\$15,018	100 : 1
143	048-091-22	\$1,507,674	\$15,018	100 : 1
144	048-091-23	\$1,507,674	\$15,018	100 : 1
145	048-092-01	\$56,903	\$16,037	4:1
146	048-092-02	\$119,264	\$16,037	7:1
147	048-092-03	\$119,264	\$16,037	7:1
148	048-092-04	\$62,521	\$16,037	4:1
149	048-092-05	\$340,443	\$16,037	21:1
150	048-092-06	\$59,886	\$16,037	4:1
151	048-092-07	\$394,865	\$16,037	25 : 1
152	048-092-08	\$171,272	\$26,052	7:1
153	048-092-11	\$105,669	\$15,018	7:1
154	048-092-12	\$124,612	\$26,052	5:1
155	048-092-14	\$318,613	\$15,018	21 : 1
156	048-092-15	\$79,092	\$15,018	5:1
157	048-092-17	\$111,214	\$18,562	6:1
158	048-092-18	\$157,613	\$16,760	9:1
159	048-092-19	\$85,994	\$17,805	5:1
160	048-092-20	\$854,766	\$16,673	51 : 1
161	048-092-21	\$148,342	\$14,523	10 : 1
162	048-092-23	\$94,919	\$13,391	7:1
163	048-092-24	\$401,513	\$16,178	25 : 1
164	048-092-25	\$1,162,022	\$15,018	77:1
165	048-092-26	\$451,743	\$15,018	30 : 1
166	048-092-27	\$629,827	\$15,018	42 : 1
167	048-092-28	\$339,772	\$15,018	23 : 1
168	048-101-02	\$1,743,621	\$14,060	124 : 1
169	048-101-04	\$1,252,199	\$15,132	83 : 1
170	048-101-06	\$144,559	\$14,409	10:1
171	048-101-07	\$84,699	\$14,409	6:1
172	048-101-08	\$273,516	\$14,409	19:1
173	048-101-09	\$908,055	\$14,409	63 : 1
174	048-101-10	\$83,556	\$14,409	6:1
175	048-101-11	\$803,178	\$14,409	56 : 1
176	048-101-12	\$814,917	\$14,409	57:1
177	048-101-13	\$389,002	\$14,409	27 : 1
178	048-101-14	\$57,246	\$14,409	4:1
179	048-101-15	\$250,446	\$15,193	16 : 1
180	048-101-16	\$303,214	\$18,241	17 : 1
181	048-101-17	\$1,814,665	\$16,847	108 : 1
182	048-101-18	\$711,545	\$13,799	52 : 1
183	048-101-19	\$555,882	\$14,409	39 : 1
184	048-102-02	\$4,500,000	\$16,325	276 : 1
185	048-102-04	\$281,640	\$14,087	20 : 1
186	048-102-06	\$181,891	\$14,262	13:1
187	048-102-08	\$1,383,985	\$12,781	108 : 1
188	048-102-10	\$158,153	\$13,799	11:1

Assessment		Assessed	Total	
Number	APN	Value	Assessment	Value-to-Lien
189	048-102-11	\$285,729	\$13,799	21:1
190	048-102-12	\$134,067	\$13,799	10:1
191	048-102-13	\$65,972	\$13,799	5:1
192	048-102-14	\$719,627	\$13,799	52 : 1
193	048-102-15	\$60,089	\$13,799	4:1
194	048-102-16	\$458,874	\$13,799	33:1
195	048-102-17	\$67,457	\$13,799	5:1
196	048-102-18	\$1,660,969	\$13,799	120 : 1
197	048-102-19	\$69,356	\$13,799	5:1
198	048-102-20	\$1,861,500	\$13,799	135 : 1
199	048-102-21	\$287,340	\$13,799	21:1
200	048-102-22	\$53,189	\$12,781	4:1
201	048-102-23	\$482,903	\$14,262	34:1
202	048-102-24	\$671,642	\$12,781	53 : 1
203	048-102-25	\$955,087	\$13,799	69 : 1
204	048-102-26	\$45,758	\$13,799	3:1
205	048-102-28	\$737,895	\$13,799	53 : 1
206	048-102-29	\$1,825,000	\$13,799	132 : 1
207	048-102-30	\$912,012	\$13,799	66 : 1
208	048-102-31	\$1,167,328	\$13,799	85 : 1
209	048-102-32	\$93,092	\$13,799	7:1
210	048-102-33	\$417,334	\$13,799	30 : 1
211	048-102-34	\$700,782	\$13,799	51 : 1
212	048-102-35	\$631,657	\$13,799	46 : 1
213	048-102-36	\$1,019,941	\$13,799	74 : 1
214	048-103-02	\$4,590,000	\$18,502	248 : 1
215	048-103-04	\$1,682,192	\$17,283	97 : 1
216	048-103-06	\$1,285,823	\$17,805	72 : 1
217	048-103-08	\$2,661,509	\$14,670	181 : 1
218	048-103-10	\$352,989	\$13,799	26 : 1
219	048-103-11	\$78,758	\$13,799	6:1
220	048-103-12	\$732,703	\$12,781	57 : 1
221	048-103-13	\$655,907	\$12,781	51 : 1
222	048-103-14	\$544,108	\$12,781	43 : 1
223	048-103-15	\$642,423	\$12,781	50 : 1
224	048-103-16	\$57,584	\$12,781	5:1
225	048-103-17	\$309,866	\$12,781	24 : 1
226	048-103-18	\$545,365	\$12,781	43 : 1
227	048-103-19	\$87,492	\$12,781	7:1
228	048-103-20	\$62,864	\$14,262	4:1
229	048-103-21	\$68,003	\$13,799	5:1
230	048-103-22	\$1,524,529	\$13,799	110 : 1
231	048-103-23	\$596,535	\$13,799	43:1
232	048-103-24	\$392,884	\$12,781	31 : 1
233	048-103-26	\$526,648	\$12,781	41 : 1
234	048-103-27	\$568,848	\$12,781	45 : 1
235	048-103-28	\$149,102	\$14,817	10:1

Assessment Number	APN	Assessed Value	Total Assessment	Value-to-Lien
236	048-103-29	\$1,309,050	\$12,781	102 : 1
237	048-103-30	\$612,555	\$12,781	48:1
238	048-104-02	\$104,224	\$14,931	7:1
239	048-104-03	\$536,385	\$13,799	39:1
240	048-104-07	\$87,219	\$14,817	6:1
241	048-104-07	\$0	\$0	NA
242	048-104-09	\$549,841	\$12,781	43:1
243	048-104-10	\$497,473	\$12,781	39:1
244	048-104-11	\$0	\$12,781	NA NA
245	048-111-02	\$184,405	\$18,589	10:1
246	048-111-03	\$1,775,359	\$18,502	96 : 1
247	048-111-03	\$1,773,339	\$18,415	70 : 1
248	048-111-05	\$145,343	\$18,328	8:1
249	048-111-06	\$720,131	\$18,154	40 : 1
250	048-111-07	\$157,945	\$18,066	9:1
251	048-111-10	\$2,653,020	\$17,718	150 : 1
252	048-111-10	\$875,496	\$13,799	63 : 1
253	048-111-13	\$58,743	\$15,106	4:1
254	048-111-14	\$478,301	\$14,583	33 : 1
255	048-111-15	\$339,426	\$14,757	23:1
256	048-111-16	\$58,403	\$15,862	4:1
257	048-111-10	\$215,700	\$18,676	12:1
258	048-111-21	\$305,169	\$34,961	9:1
259	048-111-25	\$0	\$0	NA NA
260	048-111-26	\$729,981	\$14,060	52 : 1
261	048-111-27	\$1,056,100	\$14,148	75 : 1
262	048-111-28	\$684,524	\$13,886	49:1
263	048-111-29	\$2,621,473	\$17,805	147 : 1
264	048-111-31	\$2,702,550	\$17,892	151 : 1
265	048-111-32	\$2,529,586	\$17,979	141 : 1
266	048-113-01	\$659,989	\$14,817	45 : 1
267	048-113-02	\$55,695	\$14,060	4:1
268	048-113-03	\$1,264,800	\$14,060 \$14,060	90 : 1
269	048-113-04	\$82,834	\$14,060	6:1
270	048-113-04	\$02,634 \$0	\$14,060	NA
271	048-114-01	\$704,995	\$34,760	20 : 1
272	048-114-01	\$704,995 \$61,241	\$14,670	4:1
273	048-114-02	\$307,989	\$14,670	21:1
274	048-114-03	\$344,080	\$14,670	23:1
275	048-114-05	\$1,300,500	\$14,670	89:1
276	048-114-05	\$1,300,300	\$14,670 \$14,670	4:1
277	048-114-09	· ·	\$14,870	106 : 1
278	048-114-09	\$1,529,388 \$1,167,328	\$14,409 \$15,193	77:1
279				84:1
280	048-114-11	\$1,350,000 \$636,858	\$15,976 \$16,760	
281	048-114-12	\$626,858 \$023,484	\$16,760 \$40,547	37 : 1
	048-114-15	\$923,484	\$19,547	47:1
282	048-114-16	\$0	\$0	NA NA

Assessment		Assessed	Total	
Number	APN	Value	Assessment	Value-to-Lien
283	932-940-01	\$349,380	\$4,747	74 : 1
284	932-940-02	\$619,318	\$4,747	130 : 1
285	932-940-03	\$226,438	\$4,747	48 : 1
286	932-940-04	\$587,826	\$4,747	124 : 1
287	932-940-05	\$673,138	\$4,747	142 : 1
288	932-940-06	\$75,290	\$4,747	16 : 1
289	932-940-07	\$567,746	\$4,747	120:1
290	932-940-08	\$122,105	\$4,747	26 : 1
291	932-940-09	\$113,519	\$4,747	24 : 1
292	932-940-10	\$431,047	\$4,747	91 ; 1
293	932-940-11	\$192,164	\$4,747	40 : 1
294	932-940-12	\$130,830	\$4,747	28:1
295	932-940-13	\$113,522	\$4,747	24 : 1
296	932-940-14	\$206,781	\$4,747	44 : 1
297	932-940-15	\$432,407	\$4,747	91 : 1
298	932-940-16	\$239,822	\$4,747	51 : 1
299	932-940-17	\$393,641	\$4,747	83 : 1
300	932-940-18	\$749,088	\$4,747	158 : 1
301	932-940-19	\$378,569	\$4,747	80 : 1
302	932-940-20	\$403,881	\$4,747	85 : 1
303	932-940-21	\$120,823	\$4,747	25 : 1
304	932-940-22	\$822,436	\$4,747	173 : 1
305	932-940-23	\$225,846	\$4,747	48 : 1
306	932-940-24	\$437,812	\$4,747	92 : 1
307	932-940-25	\$442,857	\$4,747	93:1
308	932-940-26	\$745,738	\$4,747	157 : 1
309	932-940-27	\$192,345	\$4,747	41 : 1
310	932-940-28	\$107,568	\$4,747	23 : 1
311	932-940-29	\$432,406	\$4,747	91 : 1
312	932-940-30	\$102,427	\$4,747	22 : 1
313	932-940-31	\$138,609	\$4,747	29 : 1
314	932-940-32	\$122,509	\$4,747	26:1
315	932-940-33	\$133,672	\$4,747	28:1
316	932-940-34	\$429,884	\$4,747	91 : 1
317	932-940-35	\$221,385	\$4,747	47 : 1
318	932-940-36	\$452,899	\$4,747	95 : 1
319	932-940-37	\$1,042,646	\$4,747	220 : 1
320	932-940-38	\$864,814	\$4,747	182 : 1
321	932-940-39	\$124,536	\$4,747	26 : 1
322	932-940-40	\$98,845	\$4,747	21 : 1
323	932-940-41	\$288,354	\$4,747	61 : 1
324	932-940-42	\$122,648	\$4,747	26 : 1
325	932-940-43	\$481,817	\$4,747	101 : 1
326	932-940-44	\$664,826	\$4,747	140 : 1
327	932-940-45	\$460,029	\$4,747	97 : 1
328	932-940-46	\$202,176	\$4,747	43 : 1
329	932-940-47	\$1,350,000	\$4,747	284 : 1

Assessment Number	APN	Assessed Value	Total Assessment	Value-to-Lien
330	932-940-48	\$395,778	\$4,747	83 : 1
331	932-940-49	\$357,541	\$4,747	75 : 1
332	932-940-62	\$1,260,000	\$6,712	188 : 1
333	932-940-63	\$831,000	\$6,712	124 : 1
334	932-940-64	\$353,386	\$6,712	53 : 1
335	932-940-65	\$456,588	\$6,712	68 : 1
336	932-940-66	\$549,072	\$6,712	82 : 1
337	932-940-67	\$376,553	\$6,712	56 : 1
338	932-940-68	\$448,211	\$6,712	67 : 1
339	932-940-69	\$345,239	\$6,712	51 : 1
340	932-940-70	\$407,249	\$6,712	61 : 1
341	936-520-01	\$223,335	\$7,087	32 : 1
342	936-520-02	\$787,000	\$7,087	111 : 1
343	936-520-03	\$215,045	\$7,087	30 : 1
344	936-520-04	\$327,047	\$7,087	46 : 1
345	936-520-05	\$305,101	\$7,087	43 : 1
346	936-520-06	\$266,833	\$7,087	38 : 1
347	936-520-07	\$454,026	\$7,087	64 : 1
348	936-520-08	\$322,701	\$7,087	46 : 1
349	936-520-14	\$325,574	\$8,030	41 : 1
350	936-520-15	\$284,839	\$8,030	35 : 1
351	936-520-16	\$420,057	\$8,030	52 : 1
352	936-520-17	\$257,006	\$8,030	32 : 1
353	936-520-18	\$823,476	\$8,030	103 : 1
354	936-520-19	\$291,334	\$8,030	36 : 1
355	936-520-20	\$780,300	\$8,030	97 : 1
356	936-520-21	\$106,152	\$8,030	13 : 1
357	936-520-22	\$795,906	\$8,030	99 : 1
358	936-520-23	\$497,268	\$8,030	62 : 1
359	936-520-34	\$458,874	\$11,685	39 : 1
360	936-520-35	\$458,874	\$11,685	39 : 1
		\$214,751,100	\$4,749,060	45 : 1

#### CITY OF NEWPORT BEACH

#### **EXHIBIT D - METHOD OF ASSESSMENT**

#### **BACKGROUND**

The law requires that assessments levied pursuant to the Municipal Improvement Act of 1913 be based on the benefit that properties receive from the Improvements. However, the law does not specify the method or formula that should be used to apportion the assessments in the Assessment District No. 101 proceedings. In addition, Articles XIIIC and XIIID of the California Constitution require that only special benefits are assessable, that no assessment may exceed the proportional special benefit received by the parcel assessed, and that publicly owned parcels shall not be exempt from assessment unless clear and convincing evidence demonstrates that such public owned parcels receive no special benefits from the improvements or services for which the assessment is levied. Special benefit is a particular and distinct benefit over and above general benefits conferred to the public at large on real property located within the District. General enhancement of property value does not constitute special benefit.

It is necessary to identify the special benefit that the Improvements will render to the properties within the Assessment District No. 101. It is also necessary to identify and separate any portion of the Improvements, which provide a general benefit to the public at large from the portion of Improvements that provide a special benefit to parcels within the District. Any cost of Improvements, or portion thereof, that is considered general benefit has not been included as part of the total assessment. It has been determined from the design plans, cost estimates, and boundaries of the District that all of the Improvements, for the undergrounding of the utilities, provide a direct and special benefit to the parcels within the District and there is no measurable general benefit to the public at large.

The responsibility rests with the Assessment Engineer who is appointed for the purpose of analyzing the facts and determining the method of apportionment of the assessment to the benefiting properties, based on the amount of special benefit that each parcel receives, related to the District as a whole. For these proceedings, the City has retained the firm of Willdan/MuniFinancial as the Assessment Engineer.

The Assessment Engineer makes the recommendation for the method of apportionment at the public hearing. The final authority and action rest with the City Council after hearing all testimony and evidence presented at the public hearing and completing the tabulation of assessment ballots. Upon conclusion of the public hearing, the City Council must make the final action in determining that the assessment has been apportioned equitably based on the special benefit received by each parcel. Ballot tabulation will then be completed, and if less than 50 percent of ballots returned and tabulated, weighted by assessment amount, are opposed to the assessment, then there is not a majority protest and the City Council may form the District, adopt the Final Engineer's Report, and Order the Work to commence.

#### **BENEFIT**

The District is being formed to underground the existing overhead electrical and communication facilities within the boundaries of the District.

The distribution of electricity and other utilities is available to all properties in the City of Newport Beach, including all properties within this District, and is considered a general benefit. While properties within the District already receive this general benefit through the access of overhead utilities, the methods and means of distributing electricity and other utilities through the undergrounding of utilities is not considered a general benefit, but rather is a direct and special benefit to the properties within the proposed District. Since residents of all of the lots within the District drive and walk the streets that have the utilities proposed for undergrounding, the owners of these lots receive all of the direct and special benefits of the improvements. There is no measurable general benefit since the primary function of the affected streets is to provide access for the residents within the District, and not to the public at large. In reviewing the design plans, cost estimates, and affected properties, it has been determined that all of the Improvements for the undergrounding of utilities provide a direct and special benefit only to the parcels within the proposed District and there is no measurable general benefit to the public at large.

There are several distinct direct and special benefits that will be provided to the properties within the District as a result of this work:

The removal of overhead utility poles and lines provides a safety benefit in that it reduces the potential of hazardous conditions in the event of natural disasters. Earthquakes, severe storms with high winds, and other natural disasters can cause poles or overhead lines to fall and potentially impact property within the District, and possibly cause live electric lines to be exposed. Downed electric lines pose a potential threat of fire and potential injury due to electric shock and can restrict ingress and egress of residents and emergency services. The undergrounding of existing overhead utilities will also improve the safety of motorists that drive in the neighborhood by removing existing utility poles that could cause damage and possible injury to the occupants of the vehicle and adjacent properties, in the event of an accident involving a utility pole.

The undergrounding of the overhead facilities will also improve the reliability of the utility services received by properties in the District. Parcels will specially benefit from new upgraded utility lines, cables, and appurtenant facilities related to the utility undergrounding, which will provide a higher level of reliability of the utility services, and reduce exposure to the elements that could cause potential damage and deterioration to the facilities resulting in potential interruptions in utility services.

In addition to the safety and reliability benefits provided by the undergrounding of utilities, removing the overhead facilities and utility poles will eliminate a heavy concentration of electric lines and communication facilities. This will improve the overall neighborhood aesthetics for all properties within the District.

#### METHOD OF ASSESSMENT

The method of assessment is determined by an analysis of the benefit a property receives from the proposed undergrounding of the existing overhead utilities. There are three categories of special benefit that properties within the District receive as a result of the undergrounding of overhead utilities. These three categories of benefit include: 1) the overall improved safety of the District, 2) improved reliability of utility services through modernization of the utilities serving each unit, lot, and parcel of land within the District, and 3) improved neighborhood aesthetics. To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within the District. The method of apportionment established for most districts formed under the Municipal Improvement Act of 1913 utilizes a weighted method of apportionment known as an Equivalent Benefit Unit (EBU) methodology that uses a single-family residence as the basic unit of assessment. Collectively, the three categories of special benefit listed above reflect the overall proportional special benefits that properties within the District will receive from the undergrounding of the overhead utilities, and the overall cost of the project will be evenly apportioned to these three categories of special benefit.

Category of Special Benefit	Percent of Budget	Budget
Improved Safety	33.33%	\$1,583,020
Improved Reliability	33.33%	\$1,583,020
Improved Aesthetics	<u>33.33%</u>	<u>\$1,583,020</u>
TOTAL	100%	\$4,749,060

For each Category of Benefit, the following discussion identifies the parcels that benefit, the assignment of EBUs, and the related equations to determine a parcel's EBUs.

#### **SAFETY**

Condominium complexes, multi-family residences, and non-residential properties may span more linear feet of frontage along the streets that have the overhead facilities and/or utility poles proposed to be undergrounded, when compared to the typical single-family residential lot (30' x70') within the District. In addition, not all parcels are directly adjacent to overhead facilities and/or utility poles and, therefore, these parcels do not benefit at the same level as parcels that front overhead facilities along one or more sides of their property. As such, for the benefit of Safety, a single-family residential parcel that does not front any overhead facilities directly adjacent to any side of their property is assigned one equivalent benefit unit (1.0 EBU). Based on this equivalency, some properties, including certain single-family residences, have been assigned additional EBUs to reflect the total frontage of overhead facilities that are directly adjacent to the property As, such, residential parcels, exclusive of condominiums, with less than 60 linear feet of total frontage along any side of the property that is adjacent to overhead facilities will be assigned an additional 0.25 EBUs for a total EBU equal to 1.25. Residential parcels, exclusive of condominiums, that have overhead facilities spanning the full length of at least two sides of their property or that have a total frontage adjacent to overhead facilities greater than or equal to 60 linear feet, will be assigned an additional 0.50 EBUs for a total EBU equal to 1.50. The linear frontage used in calculating the assessments against each parcel were based on the most current Assessor's Parcel Maps of the County of Orange at the time of formation.

In identifying parcels that will be assigned a Safety EBU greater than 1.0 EBU, overhead facilities, including utility lines and poles, along alleyways are considered to be adjacent to all properties on both sides of the alleyway that front the overhead facilities, because of the narrow width of the alleyways. In addition, utility poles are considered to be part of the overhead facilities, and properties that front utility poles are considered to front overhead facilities and have been assigned 1.00 liner foot of frontage and 1.25 EBUs.

Below is the formula to calculate a residential parcel's EBUs, exclusive of condominiums, for the benefits of Safety.

# Residential Properties (exclusive of condominiums)

Parcel's	
Frontage	
Adjacent to	
Overhead	
Facilities	Safety Benefit EBU
0 Linear	1.0 EDII
Feet	1.0 EBU
< 60 Linear =	1.25 EBU
Feet	1.25 EBU
≥ 60 Linear	1.50 EBU
Feet	1.50 £BU

### Condominiums and Non-Residential Properties

To determine the number of Equivalent Benefit Units associated with each condominium complex and non-residential property, the frontage along the primary street of each condominium complex and non-residential property was calculated and then divided by the typical frontage of a single-family residential parcel (30 linear feet) to determine the base EBUs associated with each condominium complex. Since the base EBU of 1.0 is applicable to a residential parcel that does not front overhead facilities, it is necessary to multiply the base EBUs calculated for each condominium complex and non-residential property by either 1.0, 1.25, or 1.50 depending on the total amount of frontage adjacent to overhead facilities, similar to the calculation for residential properties. For each condominium complex, the EBUs calculated were evenly apportioned to the individual condominium units within the applicable complex. For non-residential properties, the EBUs calculated were assigned to the applicable Assessor's Parcel Number.

#### RELIABILITY

The distribution of electricity, other utilities, and the underground wires and cables are constant for each dwelling unit. However, since there are different zone designations and multiple land use and/or potential land use types within the District, the number of units varies from parcel-to-parcel. As such, since each unit benefits from the improved reliability of underground facilities, equivalent benefit units were assigned to each parcel based on the lot size of the parcel. The current number of units within the District is not constant and may change in the future. Therefore, assigning equivalent benefits units based on the lot size of a parcel, provides a means to capture the benefit associated with the highest potential use of each parcel.

In assigning equivalent benefit units, one (1) EBU represents a typical parcel within the proposed District, with a lot size of 70 x 30, or 2,100 squared feet. All parcels, with a lot size equal to or less than 2,100 square feet, are assigned a minimum of 1 EBU. Parcels, with a lot size greater than 2,100 square feet, are assigned additional EBUs based on 1 EBU being equal to 2,100 square feet.

Below is the formula to calculate a parcel's EBUs for the benefit of Reliability.

Parcel's Square Footage		Reliabili	ty Bene	fit EBU Calcu	ılatio	n
≤ 2,100 sqft	=	1	x	Reliability EBU	=	Parcel's EBU
> 2,100		Parcel's Sqft 2,100	x	Reliability EBU	=	Parcel's EBU

#### **NEIGHBORHOOD AESTHETICS**

Removing the overhead utilities will improve the overall neighborhood aesthetics for all properties within the District by eliminating a heavy concentration of electric lines and communication facilities. However, similar to reliability, all dwelling units in the District receive a special benefit from the improved neighborhood aesthetics. Properties will benefit from the overall beautification of the neighborhood through vehicle and pedestrian access. As such, since the current number of units within the District is not constant and may change in the future, equivalent benefit units were assigned to each parcel based on the lot size of the parcel. Assigning equivalent benefits units based on the lot size of a parcel, provides a means to capture the benefit associated with the highest potential use of each parcel.

In assigning equivalent benefit units, one (1) EBU represents a typical parcel within the proposed District, with a lot size of 70 x 30, or 2,100 square feet. All parcels, with a lot size equal to or less than 2,100 square feet, are assigned a minimum of 1 EBU. Parcels, with a lot size greater than 2,100 square feet, are assigned additional EBUs based on 1 EBU being equal to 2,100 square feet.

Below is the formula to calculate a parcel's EBUs for the benefits of Neighborhood Aesthetics.

Parcel's Square Footage	Neighborhood A	estheti	cs Benefit EB	U Ca	alculation
≤ 2,100 sqft	1 =	x	Aesthetics EBU	=	Parcel's EBU
> 2,100	Parcel's Sqft 2,100	x	Aesthetics EBU	=	Parcel's EBU

#### **EXCEPTIONS, CREDITS, AND SPECIAL CASES**

Parcels 048-051-19, 048-051-20, 048-051-21, and 048-051-22 were part of Assessment District 74, and therefore, are not part of this proposed District.

Parcel 048-032-14 does not have any potential for development and is not assessed.

Parcel 048-072-10 is adjacent to overhead facilities that span the entire front and back of the property. Therefore, parcel 048-072-10 was assigned 1.5 EBUs for Safety

Parcels 048-104-09, 048-104-13, 048-111-25, 048-113-13, and 048-114-16 are the land parcels for each of the condominium complexes within the District and are exempt from the assessment. Condominiums are assigned separate assessor's parcel numbers by the County and are assessed as part of this utility undergrounding.

The EBUs associated with the condominium complex located on Assessor's Parcel Number 048-104-09 were calculated using the street frontage along Fernando Street and Cypress Street, since the property's configuration could potentially accommodate single-family lots along both streets. The total baseline EBU assigned to the complex was 13.49, of which, 9.00 EBUs were associated with Fernando Street and 4.49 EBUs were associated with Cypress Street. A 1.5 multiplying factor was applied to the 9.00 EBUs associated with Fernando Street since there are overhead facilities adjacent to that side of the property. No multiplier was applied to the EBUs associated with Cypress Street since there are no overhead facilities along Cypress Street,

The EBUs assigned to the non-residential property located on Assessor's Parcel Number 048-172-24 were calculated using the street frontage along East Bay Drive and Balboa Boulevard, since the property's configuration could potentially accommodate single-family lots along both streets. The baseline EBU assigned to the parcel was 10.33, of which, 5.33 EBUs were associated with East Bay Drive and 5.00 EBUs were associated with Balboa Boulevard. A 1.5 multiplying factor was applied to the 5.33 EBUs associated with East Bay Drive since there are overhead facilities adjacent to that side of the property. No multiplier was applied to the EBUs associated with Balboa Avenue since overhead facilities have previously been undergrounded.

The street frontage used to calculate the baseline EBU for the condominium complex located on Assessor's Parcel Number 048-104-13 was Cypress Street.

The street frontage used to calculate the baseline EBU for the condominium complex located on Assessor's Parcel Number 048-111-25 was Cypress Street.

The street frontage used to calculate the baseline EBU for the condominium complex located on Assessor's Parcel Number 048-113-13 was East Bay Drive.

The street frontage used to calculate the baseline EBU for the condominium complex located on Assessor's Parcel Number 048-114-16 was Balboa Boulevard.

The street frontage used to calculate the baseline EBU for the non-residential property located on Assessor's Parcel Number 048-072-02 was East Bay Drive.

The street frontage used to calculate the baseline EBU for the condominium complex located on Assessor's Parcel Number 048-172-24 was East Bay Drive and Balboa Boulevard.

#### CITY OF NEWPORT BEACH

#### **EXHIBIT E - ASSESSMENT ROLL**

An assessment of the total amount of the costs and expenses of the improvements upon the subdivisions of land within the Assessment District No. 101, in proportion to the estimated special benefit to be received by the subdivisions from the Improvements, is set forth upon the following Assessment Roll filed with and made part of this Report.

The Assessment Roll lists the assessor's parcel numbers within this Assessment District No. 101 by assessment number. The assessment numbers appearing on the Assessment Roll correspond with the subdivisions and parcels of land and their numbers shown on the Assessment Diagram (Exhibit F).

#### Conclusion

In conclusion, it is my opinion that the assessments for Assessment District No. 101 are allocated in accordance with the direct and special benefit that each parcel receives from the Improvements.

Willdan/MuniFinancial Assessment Engineer City of Newport Beach State of California

Signed by

Assessment Engineer

Ken Steele, P.E.

Assessment		Situs		Frontage Adjacent to	Lot	Safety	Safety	Reliability	Reliability	Aesthetics	Aesthetics	Total
Number 1	APN	Number	Situs Street	Facilities	SqFt	EBU	Assessment	EBU	Assessment	EBU	Assessment	Assessment
	048-031-10	314	BUENA VISTA BEVD	30.00	2,100	1.25	\$5,091	1.00	\$4,354	1.00	\$4,354	\$13,799
2	048-031-12	316	BUENA VISTA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
3	048-031-14	318	BUENA VISTA BLVD	43.00	2,555	1.25	\$5,091	1.22	5,312	1.22	5,312	\$15,715
4	048-031-16	320	BUENA VISTA BLVD	43.00	2,549	1.25	\$5,091	1.21	5,269	1.21	5,269	\$15,628
5	048-031-18	322	BUENA VISTA BLVD	30.00	2,100	1.25	\$5,091	1,00	4,354	1.00	4,354	\$13,799
6	048-031-20	324	BUENA VISTA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
7	048-031-22	326	BUENA VISTA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
8	048-031-24	328	BUENA VISTA BLVD	60.00	4,200	1.50	\$6,109	2.00	8,709	2.00	8,709	\$23,526
9	048-031-26	332	BUENA VISTA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
10	048-031-28	334	BUENA VISTA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
11	048-031-34	342	BUENA VISTA BLVD	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
12	048-031-36	350	BUENA VISTA BLVD	0.00	3,935	1.00	\$4,072	1.87	8,143	1.87	8,143	\$20,358
13	048-031-38	336	BUENA VISTA BLVD	50.00	3,500	1.25	\$5,091	1.67	7,272	1.67	7,272	\$19,634
14	048-031-40	338	BUENA VISTA BLVD	5.00	2,800	1.25	\$5,091	1.33	5,791	1.33	5,791	\$16,673
15	048-032-02	301	LINDO AVE	42.70	2,989	1.25	\$5,091	1.42	6,183	1.42	6,183	\$17,457
16	048-032-03	305	LINDO AVE	45.00	3,150	1.25	\$5,091	1.50	6,532	1.50	6,532	\$18,154
17	048-032-04	307	LiNDO AVE	16.00	1,582	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
18	048-032-05	309	LINDO AVE	18.00	1,673	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
19	048-032-06	311	LINDO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
20	048-032-07	313	LINDO AVE	40.00	2,800	1.25	\$5,091	1.33	5,791	1.33	5,791	\$16,673
21	048-032-08	315	LINDO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
22	048-032-09	321	LINDO AVE	40.00	2,800	1.25	\$5,091	1.33	5,791	1.33	5,791	\$16,673
23	048-032-10	325	LINDO AVE	40.00	2,800	1.25	\$5,091	1.33	5,791	1.33	5,791	\$16,673
24	048-032-11	329	LINDO AVE	32.00	2,911	1.25	\$5,091	1.39	6,053	1.39	6,053	\$17,196
25	048-032-12	331	LINDO AVE	20.00	1,093	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
26	048-032-13	335	LINDO AVE	61.00	1,865	1.50	\$6,109	1.00	4,354	1.00	4,354	\$14,817
27	048-032-14	300	LINDO AVE	EX	0	EX	EX	EX	EX	EX	EX	EX
28	048-051-01	109	EDGEWATER AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
29	048-051-02	107	EDGEWATER AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
30	048-051-23	311	ANADE AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
31	048-051-24	313	ANADE AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781

Exhibit E - Page 2

Assessment Number	APN	Situs Number	Situs Street	Frontage Adjacent to Facilities	Lot SqFt	Safety EBU	Safety Assessment	Reliability EBU	Reliability Assessment	Aesthetics EBU	Aesthetics Assessment	Total Assessment
32	048-051-25	315	ANADE AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
33	048-051-26	317	ANADE AVÉ	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
34	048-051-27	319	ANADE AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
35	048-051-28	321	ANADE AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
36	048-051-29	323	ANADE AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
37	048-051-31	329	ANADE AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
38	048-051-32	327	ANADE AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
39	048-051-33	325	ANADE AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
40	048-052-04	332	LINDO AVE	1.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
41	048-052-05	330	LINDO AVE	60.00	4,200	1.50	\$6,109	2.00	8,709	2.00	8,709	\$23,526
42	048-052-06	326	LINDO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
43	048-052-07	324	LINDO AVE	30.00	2,100	1,25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
44	048-052-08	322	LINDO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
45	048-052-09	320	LINDO AVE	28.40	2,442	1.25	\$5,091	1.16	5,051	1.16	5,051	\$15,193
46	048-052-10	318	LINDO AVE	30.00	2,959	1.25	\$5,091	1.41	6,140	1.41	6,140	\$17,370
47	048-052-11	316	LINDO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
48	048-052-12	314	LINDO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
49	048-052-13	312	LINDO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
50	048-052-35	306	LINDO AVE	43.50	1,760	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
51	048-052-36	310	LINDO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
52	048-061-01	129	EDGEWATER AVE	0.00	3,369	1.00	\$4,072	1.60	6,967	1.60	6,967	\$18,006
53	048-061-03	328	MONTERO AVE	0.00	3,000	1.00	\$4,072	1.43	6,227	1.43	6,227	\$16,526
54	048-061-04	326	MONTERO AVE	0.00	3,000	1.00	\$4,072	1.43	6,227	1.43	6,227	\$16,526
55	048-061-05	324	MONTERO AVE	0.00	3,000	1.00	\$4,072	1.43	6,227	1.43	6,227	\$16,526
56	048-061-06	322	MONTERO AVE	0.00	3,000	1.00	\$4,072	1.43	6,227	1.43	6,227	\$16,526
57	048-061-07	320	MONTERO AVE	0.00	3,000	1.00	\$4,072	1.43	6,227	1.43	6,227	\$16,526
58	048-061-08	318	MONTERO AVE	0.00	3,000	1.00	\$4,072	1.43	6,227	1.43	6,227	\$16,526
59	048-061-09	316	MONTERO AVE	0.00	3,000	1.00	\$4,072	1.43	6,227	1,43	6,227	\$16,526
60	048-061-10	314	MONTERO AVE	0.00	3,000	1,00	\$4,072	1.43	6,227	1.43	6,227	\$16,526
61	048-061-11	312	MONTERO AVE	0.00	3,000	1.00	\$4,072	1.43	6,227	1.43	6,227	\$16,526
62	048-061-12	307	MEDINA WAY	0.00	2,700	1.00	\$4,072	1.29	5,617	1.29	5,617	\$15,307
63	048-061-13	124	E BAY AVE	0.00	2,402	1.00	\$4,072	1.14	4,964	1.14	4,964	\$14,000
64	048-061-14	122	E BAY AVE	0.00	1,878	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
65	048-061-15_	120	E BAY AVE	1.00	1,944	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799

Exhibit E - Page 3

Assessment		Situs		Frontage Adjacent to	Lot	Safety	Safety	Reliability	Reliability	Aesthetics EBU	Aesthetics	Total
Number 66	APN	Number	Situs Street	Facilities	\$qFt 1,650	EBU 1.25	Assessment \$5,091	1.00	Assessment 4,354	1.00	Assessment 4.354	Assessment \$13,799
67	048-061-16	308	MONTERO AVE	1,00 0.00	1,650	1.00	\$4,072	1.00	4,354	1.00	4,354	\$13,799
68	048-061-17 048-061-18	310	MONTERO AVE	0.00	3,000	1.00	\$4,072	1.43	6,227	1.43	6,227	\$16,526
69		330		0.00		1,00	\$4,072	2.15	9,362	2.15	9.362	\$10,326
70	048-061-19	123	EDGEWATER AVE		4,512 3,150	1.00	\$4,072	1.50	6,532	1.50	6.532	\$17,135
71	048-062-01	121	EDGEWATER AVE	0.00		1.00	\$5.091	1.50	6,532	1.50	6,532	\$18,154
72	048-062-02	115	EDGEWATER AVE	1.00	3,150	1.25		1.00	4,354	1.00	4.354	\$13,799
73	048-062-03	113	EDGEWATER AVE	30.00	2,100	1.25	\$5,091 \$5,091	1.00	4,354	1.00	4,354	\$13,799
74	048-062-04	111	EDGEWATER AVE	40.00	2,100	1.50	\$6,109	1.00	4,354	1.00	4,354	\$13,799
75	048-062-05	326	ANADE AVE	90.00	2,100			·	4,354	1.00	4,354	\$13,799
76	048-062-06	324	ANADE AVE	30.00	2,100	1.25 1.25	\$5,091 \$5.091	1.00 1.00	4,354	1.00	4,354 4,354	\$13,799
77	048-062-07	322	ANADE AVE	30.00	2,100	1.25		1.00	4,354	1.00	4,354	\$13,799
78	048-062-08	320	ANADE AVE	30.00	2,100		\$5,091		4,354	1.00	4,354	\$13,799
79	048-062-09	318	ANADE AVE	30.00	2,100 2,100	1.25 1.25	\$5,091 \$5,091	1.00	4,354	1.00	4,354	\$13,799
80	048-062-10	316	ANADE AVE	30.00	-, -, -, -, -					1.00	4,354	\$13,799
81	048-062-11	314	ANADE AVE	30.00	2,100	1.25	\$5,091	1.00	4,354 4,354	1.00	4,354	\$13,799
82	048-062-12	312	ANADE AVE	30.00	2,100	1.25	\$5,091	1.00	5,356	1.23	5,356	\$15,802
83	048-062-14	306	ANADE AVE	37.00	2,590	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
	048-062-15	304	ANADE AVE	30.00	2,100	1.25	\$5,091				<del>                  _     _  </del>	
84	048-062-16	110	E BAY AVE	60.90	1,789	1.50	\$6,109	1.00	4,354 4,746	1.00	4,354 4,746	\$14,817 \$13,565
85	048-062-17	112	E BAY AVE	0.00	2,280	1.00	\$4,072		<u> </u>			\$13,042
86	048-062-18	114	E BAY AVE	0.00	2,165	1.00	\$4,072	1.03	4,485	1.03	4,485	
87	048-062-19	118	E BAY AVE	24.90	2,067	1.25	\$5,091	1.00	4,354	1.00	4,354 4,354	\$13,799 \$13,799
88	048-062-20	305	MONTERO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354		4,354	
89	048-062-21	307	MONTERO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799 \$13,799
90	048-062-22	309	MONTERO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
91	048-062-23	311	MONTERO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	· · · · · · · · · · · · · · · · · · ·	
92	048-062-24	313	MONTERO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
93	048-062-25	315	MONTERO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
94	048-062-26	317	MONTERO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
95	048-062-27	319	MONTERO AVE	30.00	2,100	1,25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
96	048-062-28	321	MONTERO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
97	048-062-29	323	MONTERO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
98	048-062-30	325	MONTERO AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
99	048-062-31	327	MONTERO AVE	1.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799

Exhibit E - Page 4

				Frontage								:
Assessment Number	APN	Situs Number	Situs Street	Adjacent to Facilities	Lot SaFt	Safety EBU	Safety Assessment	Reliability EBU	Reliability Assessment	Aesthetics EBU	Aesthetics Assessment	Total Assessment
100	048-062-32	310	ANADE AVE	30.00	2,100	1.25	\$5,091	1.00	4.354	1.00	4.354	\$13,799
101	048-062-33	308	ANADE AVE	23.00	1,610	1.25	\$5,091	1.00	4,354	1.00	4.354	\$13,799
102	048-072-02	100	E BALBOA BLVD	130.00	2,100	1.50	\$6,109	1.00	4.354	1.00	4.354	\$14.817
103	048-072-03	111	E BAY AVE	60.00	2.100	1.50	\$6,109	1.00	4,354	1.00	4,354	\$14,817
104	048-072-04	113	E BAY AVE	60.00	2,100	1.50	\$6,109	1.00	4.354	1.00	4.354	\$14.817
105	048-072-05	115	E BAY AVE	60.00	2.100	1.50	\$6,109	1.00	4,354	1.00	4,354	\$14,817
106	048-072-06	117	E BAY AVE	60.00	2.100	1,50	\$6.109	1.00	4,354	1.00	4.354	\$14.817
107	048-072-07	119	E BAY AVE	60.00	2.100	1.50	\$6,109	1.00	4,354	1.00	4,354	\$14,817
108	048-072-08	121	E BAY AVE	60.00	2,100	1.50	\$6,109	1.00	4,354	1.00	4,354	\$14.817
109	048-072-09	123	E BAY AVE	60.00	2,100	1.50	\$6,109	1.00	4,354	1.00	4,354	\$14,817
110	048-072-10	125	E BAY AVE	53.00	1,802	1.50	\$6,109	1.00	4,354	1.00	4,354	\$14,817
111	048-072-13	132	E BALBOA BLVD	44.00	2,198	1.25	\$5,091	1.05	4,572	1.05	4,572	\$14,235
112	048-072-14	130	E BALBOA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
113	048-072-15	128	E BALBOA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
114	048-072-16	126	E BALBOA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
115	048-072-17	124	E BALBOA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
116	048-072-18	122	E BALBOA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
117	048-072-19	120	E BALBOA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
118	048-072-20	118	E BALBOA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
119	048-072-22	127	E BAY AVE	73.00	2,607	1.50	\$6,109	1.24	5,399	1.24	5,399	\$16,907
120	048-072-23	129	E BAY AVE	82.60	2,519	1.50	\$6,109	1.20	5,225	1.20	5,225	\$16,559
121	048-072-24	110	E BALBOA BŁVD	160.00	23,300	13.00	\$52,942	11.10	48,333	11.10	48,333	\$149,608
122	048-072-25	112	E BALBOA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
123	048-072-26	114	E BALBOA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
124	048-072-27	116	E BALBOA BLVD	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
125	048-091-01	201	E BAY AVE	60.00	2,269	1.50	\$6,109	1.08	4,703	1.08	4,703	\$15,514
126	048-091-02	203	E BAY AVE	60.00	2,305	1.50	\$6,109	1.10	4,790	1.10	4,790	\$15,688
127	048-091-03	205	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
128	048-091-04	207	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
129	048-091-05	209	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
130	048-091-06	211	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
131	048-091-07	213	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
132	048-091-08	215	E BAY AVE	60.00	2,400	1.50	\$6,109	1,14	4,964	1.14	4,964	\$16,037
133	048-091-09	217	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037

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Assessment Number	APN	Situs Number	Situs Street	Frontage Adjacent to Facilities	Lot SaFt	Safety EBU	Safety Assessment	Reliability EBU	Reliability Assessment	Aesthetics EBU	Aesthetics Assessment	Total Assessment
134	048-091-10	219	E BAY AVE	60.00	2.400	1.50	\$6,109	1.14	4.964	1.14	4,964	\$16,037
135	048-091-12	212	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4.964	1.14	4,964	\$15,018
136	048-091-14	204	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4.964	1.14	4,964	\$15,018
137	048-091-15	202	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4.964	1.14	4,964	\$15,018
138	048-091-16	200	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4,964	1.14	4.964	\$15,018
139	048-091-17	214	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4.964	1.14	4,964	\$15,018
140	048-091-19	218	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4,964	1.14	4.964	\$15.018
141	048-091-20	216	E BALBOA BLVD	30.00	2.400	1,25	\$5.091	1.14	4.964	1.14	4,964	\$15,018
142	048-091-21	206	E BALBOA BLVD	30.00	2.400	1.25	\$5,091	1.14	4,964	1.14	4,964	\$15.018
143	048-091-22	208	E BALBOA BLVD	30.00	2.400	1.25	\$5.091	1.14	4,964	1.14	4.964	\$15,018
144	048-091-23	210	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4,964	1.14	4,964	\$15,018
145	048-092-01	301	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
146	048-092-02	303	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
147	048-092-03	305	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
148	048-092-04	307	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
149	048-092-05	309	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
150	048-092-06	311	E BAY AVE	60.00	2,400	1.50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
151	048-092-07	313	E BAY AVE	60.00	2,400	1,50	\$6,109	1.14	4,964	1.14	4,964	\$16,037
152	048-092-08	315	E BAY AVE	160.00	4,800	1.50	\$6,109	2.29	9,971	2.29	9,971	\$26,052
153	048-092-11	320	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4,964	1.14	4,964	\$15,018
154	048-092-12	310	E BALBOA BLVD	60.00	4,800	1.50	\$6,109	2.29	9,971	2.29	9,971	\$26,052
155	048-092-14	302	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4,964	1.14	4,964	\$15,018
156	048-092-15	300	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4,964	1.14	4,964	\$15,018
157	048-092-17	401	E BAY AVE	118.00	2,997	1.50	\$6,109	1.43	6,227	1.43	6,227	\$18,562
158	048-092-18	331	E BAY AVE	43.00	2,813	1,25	\$5,091	1.34	5,835	1.34	5,835	\$16,760
159	048-092-19	211	CYPRESS AVE	31.30	3,076	1.25	\$5,091	1.46	6,357	1.46	6,357	\$17,805
160	048-092-20	209	CYPRESS AVE	15.65	2,796	1.25	\$5,091	1.33	5,791	1.33	5,791	\$16,673
161	048-092-21	207	CYPRESS AVE	0.00	2,517	1.00	\$4,072	1.20	5,225	1.20	5,225	\$14,523
162	048-092-23	205	CYPRESS AVE	0.00	2,238	1.00	\$4,072	1.07	4,659	1.07	4,659	\$13,391
163	048-092-24	330	E BALBOA BLVD	0.00	2,917	1.00	\$4,072	1.39	6,053	1.39	6,053	\$16,178
164	048-092-25	306	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4,964	1.14	4,964	\$15,018
165	048-092-26	304	E BALBOA BLVD	30.00	2,400	1.25	\$5,091	1.14	4,964	1.14	4,964	\$15,018
166	048-092-27	328	E BALBOA BLVD	25.00	2,400	1.25	\$5,091	1.14	4,964	1.14	4,964	\$15,018
167	048-092-28	324	E BALBOA BLVÐ	30.00	2,400	1.25	\$5,091	1.14	4,964	1.14	4,964	\$15,018

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Assessment		Situs		Frontage Adjacent to	Lot	Safety	Safety	Reliability	Reliability	Aesthetics	Aesthetics	Total
Number	APN	Number	Situs Street	Facilities	SqFt	EBU	Assessment	EBU	Assessment	EBU	Assessment	Assessment
168	048-101-02	201	EDGEWATER AVE	1.00	2,155	1.25	\$5,091	1.03	4,485	1.03	4,485	\$14,060
169	048-101-04	205	EDGEWATER AVE	0.00	2,675	1.00	\$4,072	1.27	5,530	1.27	5,530	\$15,132
170	048-101-06	325	ALVARADO PŁ	30.00	2,250	1.25	\$5,091	1.07	4,659	1.07	4,659	\$14,409
171	048-101-07	323	ALVARADO PŁ	30.00	2,250	1.25	\$5,091	1.07	4,659	1.07	4,659	\$14,409
172	048-101-08	321	ALVARADO PL	30.00	2,250	1.25	\$5,091	1.07	4,659	1.07	4,659	\$14,409
173	048-101-09	319	ALVARADO PL	30.00	2,250	1.25	\$5,091	1.07	4,659	1.07	4,659	\$14,409
174	048-101-10	317	ALVARADO PL	30.00	2,250	1.25	\$5,091	1,07	4,659	1.07	4,659	\$14,409
175	048-101-11	315	ALVARADO PL	30.00	2,250	1.25	\$5,091	1.07	4,659	1.07	4,659	\$14,409
176	048-101-12	313	ALVARADO PŁ	30.00	2,250	1.25	\$5,091	1.07	4,659	1.07	4,659	\$14,409
177	048-101-13	311	ALVARADO PL	31.00	2,250	1.25	\$5,091	1.07	4,659	1.07	4,659	\$14,409
178	048-101-14	309	ALVARADO PL	31.00	2,250	1.25	\$5,091	1.07	4,659	1.07	4,659	\$14,409
179	048-101-15	307	ALVARADO PL	32.50	2,432	1.25	\$5,091	1.16	5,051	1.16	5,051	\$15,193
180	048-101-16	305	ALVARADO PL	42.50	3,180	1.25	\$5,091	1.51	6,575	1.51	6,575	\$18,241
181	048-101-17	301	AŁVARADO PL	1.00	2,840	1.25	\$5,091	1.35	5,878	1,35	5,878	\$16,847
182	048-101-18	329	ALVARADO PL	25.00	1,875	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
183	048-101-19	327	ALVARADO PL	30.00	2,250	1.25	\$5,091	1.07	4,659	1.07	4,659	\$14,409
184	048-102-02	207	EDGEWATER AVE	19.15	2,716	1.25	\$5,091	1.29	5,617	1.29	5,617	\$16,325
185	048-102-04	209	EDGEWATER AVE	0.00	2,420	1.00	\$4,072	1.15	5,007	1.15	5,007	\$14,087
186	048-102-06	211	EDGEWATER AVE	0.00	2,449	1.00	\$4,072	1.17	5,095	1.17	5,095	\$14,262
187	048-102-08	215	EDGEWATER AVE	0.00	1,780	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
188	048-102-10	217	EDGEWATER AVE	1.00	1,484	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
189	048-102-11	325	CORONADO ST	25.00	1,750	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
190	048-102-12	323	CORONADO ST	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
191	048-102-13	321	CORONADO ST	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
192	048-102-14	319	CORONADO ST	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
193	048-102-15	317	CORONADO ST	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
194	048-102-16	315	CORONADO ST	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
195	048-102-17	313	CORONADO ST	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
196	048-102-18	311	CORONADO ST	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
197	048-102-19	309	CORONADO ST	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
198	048-102-20	307	CORONADO ST	25.00	1,750	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
199	048-102-21	216	E BAY AVE	35.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
200	048-102-22	212	E BAY AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
201	048-102-23	210	E BAY AVE	0.00	2,450	1.00	\$4,072	1.17	5,095	1.17	5,095	\$14,262

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 City of Newport Beach

Assessment		Situs		Frontage Adjacent to	Lot	Safety	Safety	Reliability	Reliability	Aesthetics	Aesthetics	Total
Number	APN	Number	Situs Street	Facilities	SqFt	EBU	Assessment	EBU	Assessment	EBU	Assessment	Assessment
202	048-102-24	208	E BAY AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
203	048-102-25	206	E BAY AVE	35.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
204	048-102-26	306	ALVARADO PL	25.00	1,750	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
205	048-102-28	312	ALVARADO PL	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
206	048-102-29	314	ALVARADÓ PL	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
207	048-102-30	316	ALVARADO PL	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
208	048-102-31	318	ALVARADO PL	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
209	048-102-32	320	ALVARADO PL	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
210	048-102-33	322	ALVARADO PŁ	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
211	048-102-34	324	ALVARADO PŁ	25.00	1,750	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
212	048-102-35	310	ALVARADO PŁ	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
213	048-102-36	308	ALVARADO PŁ	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
214	048-103-02	301	EDGEWATER AVE	30.00	3,241	1.25	\$5,091	1.54	6,706	1.54	6,706	\$18,502
215	048-103-04	303	EDGEWATER AVE	30.00	2,946	1.25	\$5,091	1.40	6,096	1.40	6,096	\$17,283
216	048-103-06	307	EDGEWATER AVE	35.00	3,063	1.25	\$5,091	1.46	6,357	1.46	6,357	\$17,805
217	048-103-08	309	EDGEWATER AVE	30.00	2,306	1.25	\$5,091	1.10	4,790	1.10	4,790	\$14,670
218	048-103-10	311	EDGEWATER AVE	1.00	2,011	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
219	048-103-11	319	FERNANDO ST	40.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
220	048-103-12	317	FERNANDO ST	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
221	048-103-13	315	FERNANDO ST	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
222	048-103-14	313	FERNANDO ST	0,00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
223	048-103-15	311	FERNANDO ST	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
224	048-103-16	309	FERNANDO ST	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
225	048-103-17	307	FERNANDO ST	0.00	1,750	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
226	048-103-18	305	FERNANDO ST	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
227	048-103-19	306	E BAY AVE	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
228	048-103-20	304	E BAY AVE	0.00	2,450	1.00	\$4,072	1.17	5,095	1.17	5,095	\$14,262
229	048-103-21	302	E BAY AVE	1.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
230	048-103-22	300	E BAY AVE	30.00	2,100	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
231	048-103-23	306	CORONADO ST	30.00	1,750	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
232	048-103-24	308	CORONADO ST	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
233	048-103-26	314	CORONADO ST	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
234	048-103-27	316	CORONADO ST	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
235	048-103-28	318	CORONADO ST	70.00	2,100	1.50	\$6,109	1.00	4,354	1.00	4,354	\$14,817

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Assessment	,	Situs		Frontage Adjacent to	Łot	Safety	Safety	Reliability	Reliability	Aesthetics	Aesthetics	Total
Number	APN	Number	Situs Street	Facilities	SqFt	EBU	Assessment	EBU	Assessment	EBU	Assessment	Assessment
236	048-103-29	312	CORONADO ST	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
237	048-103-30	310	CORONADO ST	0.00	2,100	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
238	048-104-02	308	FERNANDO ST	30.00	2,368	1.25	\$5,091	1.13	4,920	1.13	4,920	\$14,931
239	048-104-03	306	FERNANDO ST	25.00	1,970	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
240	048-104-07	310	E BAY AVE	70.00	1,750	1.50	\$6,109	1.00	4,354	1.00	4,354	\$14,817
241	048-104-09			EX	38,420	EX	EX	EX	EX	EX	EX	EX
242	048-104-10	312	E BAY AVE	0.00	1,750	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
243	048-104-11	314	E BAY AVE	0.00	1,919	1.00	\$4,072	1.00	4,354	1.00	4,354	\$12,781
244	048-104-13			EX	10,149	EX	EX	EX	EX	EX	EX	EX
245	048-111-02	409	EDGEWATER AVE	28.90	3,252	1.25	\$5,091	1.55	6,749	1.55	6,749	\$18,589
246	048-111-03	411	EDGEWATER AVE	28.90	3,228	1.25	\$5,091	1.54	6,706	1.54	6,706	\$18,502
247	048-111-04	413	EDGEWATER AVE	28.90	3,205	1.25	\$5,091	1.53	6,662	1.53	6,662	\$18,415
248	048-111-05	415	EDGEWATER AVE	28.90	3,182	1.25	\$5,091	1.52	6,619	1.52	6,619	\$18,328
249	048-111-06	417	EDGEWATER AVE	28.90	3,159	1.25	\$5,091	1.50	6,532	1.50	6,532	\$18,154
250	048-111-07	419	EDGEWATER AVE	28,90	3,135	1.25	\$5,091	1.49	6,488	1.49	6,488	\$18,066
251	048-111-10	427	EDGEWATER PL	28.90	3,043	1.25	\$5,091	1.45	6,314	1.45	6,314	\$17,718
252	048-111-12	424	E BAY AVE	27.00	2,069	1.25	\$5,091	1.00	4,354	1.00	4,354	\$13,799
253	048-111-13	422	E BAY AVE	30.80	2,410	1.25	\$5,091	1.15	5,007	1.15	5,007	\$15,106
254	048-111-14	420	E BAY AVE	28.90	2,285	1.25	\$5,091	1.09	4,746	1.09	4,746	\$14,583
255	048-111-15	418	E BAY AVE	28.90	2,321	1.25	\$5,091	1,11	4,833	1.11	4,833	\$14,757
256	048-111-16	416	E BAY AVE	111.97	2,357	1.50	\$6,109	1.12	4,877	1,12	4,877	\$15,862
257	048-111-21	407	EDGEWATER AVE	28.90	3,275	1.25	\$5,091	1.56	6,793	1.56	6,793	\$18,676
258	048-111-22	405	EDGEWATER AVE	43.00	7,203	1.25	\$5,091	3.43	14,935	3.43	14,935	\$34,961
259	048-111-25			EX	12,458	EX	EX	EX	EX	EX	EX	EX
260	048-111-26	428	E BAY AVE	28.90	2,160	1.25	\$5,091	1.03	4,485	1.03	4,485	\$14,060
261	048-111-27	426	E BAY AVE	28.90	2,179	1.25	\$5,091	1.04	4,529	1.04	4,529	\$14,148
262	048-111-28	430	E BAY AVE	28.90	2,124	1.25	\$5,091	1.01	4,398	1.01	4,398	\$13,886
263	048-111-29	425	EDGEWATER PL	28.90	3,065	1.25	\$5,091	1.46	6,357	1.46	6,357	\$17,805
264	048-111-31	423	EDGEWATER PL	28.90	3,089	1.25	\$5,091	1.47	6,401	1.47	6,401	\$17,892
265	048-111-32	421	EDGEWATER PL	28.90	3,113	1.25	\$5,091	1.48	6,444	1.48	6,444	\$17,979
266	048-113-01	413	E BAY AVE	94.31	1,989	1.50	\$6,109	1.00	4,354	1.00	4,354	\$14,817
267	048-113-02	415	E BAY AVE	28.75	2,156	1.25	\$5,091	1.03	4,485	1.03	4,485	\$14,060
268	048-113-03	417	E BAY AVE	28.75	2,156	1.25	\$5,091	1.03	4,485	1.03	4,485	\$14,060
269	048-113-04	419	E BAY AVE	28.75	2,156	1.25	\$5,091	1.03	4,485	1.03	4,485	\$14,060

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Assessment Number	APN	Situs Number	Situs Street	Frontage Adjacent to Facilities	Lot SaFt	Safety EBU	Safety Assessment	Reliability EBU	Reliability Assessment	Aesthetics EBU	Aesthetics Assessment	Total Assessment
270	048-113-13	Nomber	Situa Situati	EX	8,973	EX	EX	EX	EΧ	EX	EX	EX
271	048-114-01	409	HARDING ST	166.25	6.900	1.50	\$6,109	3.29	14,326	3.29	14,326	\$34,760
272	048-114-02	413	HARDING ST	28.75	2,300	1.25	\$5,091	1.10	4,790	1.10	4,790	\$14,670
273	048-114-03	415	HARDING ST	28.75	2,300	1.25	\$5,091	1.10	4,790	1.10	4,790	\$14,670
274	048-114-04	417	HARDING ST	28.75	2,300	1.25	\$5,091	1.10	4,790	1.10	4,790	\$14,670
275	048-114-05	419	HARDING ST	28.75	2,300	1.25	\$5,091	1.10	4,790	1.10	4,790	\$14,670
276	048-114-06	421	HARDING ST	1.00	2,300	1.25	\$5,091	1.10	4,790	1.10	4,790	\$14,670
277	048-114-09	410	E BALBOA BLVD	28.75	2,244	1.25	\$5,091	1.07	4,659	1.07	4,659	\$14,409
278	048-114-10	408	E BALBOA BLVD	28.75	2,435	1.25	\$5,091	1.16	5,051	1,16	5,051	\$15,193
279	048-114-11	406	E BALBOA BLVD	28.75	2,624	1.25	\$5,091	1.25	5,443	1.25	5,443	\$15,976
280	048-114-12	404	E BALBOA BLVD	28.75	2,814	1.25	\$5,091	1.34	5,835	1.34	5,835	\$16,760
281	048-114-15	418	E BALBOA BLVD	34.74	3,485	1.25	\$5,091	1.66	7,228	1.66	7,228	\$19,547
282	048-114-16			EX	3,528	EX	EX	EX	EX	EX	EX	EX
283	932-940-01	310	FERNANDO ST #100 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
284	932-940-02	310	FERNANDO ST #101 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
285	932-940-03	310	FERNANDO ST #102 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
286	932-940-04	310	FERNANDO ST #103 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
287	932-940-05	310	FERNANDO ST #104 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
288	932-940-06	310	FERNANDO ST #105 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
289	932-940-07	310	FERNANDO ST #106 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
290	932-940-08	310	FERNANDO ST #107_1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
291	932-940-09	310	FERNANDO ST #108 1	404,58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
292	932-940-10	310	FERNANDO ST #109_1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
293	932-940-11	310	FERNANDO ST #110 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
294	932-940-12	310	FERNANDO ST #111 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
295	932-940-13	310	FERNANDO ST #112 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
296	932-940-14	310	FERNANDO ST #201 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
297	932-940-15	310	FERNANDO ST #202 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
298	932-940-16	310	FERNANDO ST #203 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
299	932-940-17	310	FERNANDO ST #204 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
300	932-940-18	310	FERNANDO ST #205 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
301	932-940-19	310	FERNANDO ST #206 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
302	932-940-20	310	FERNANDO ST #207 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
303	932-940-21	310	FERNANDO ST #208 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747

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Assessment Number	APN	Situs Number	Situs Street	Frontage Adjacent to Facilities	Lot SqFt	Safety EBU	Safety Assessment	Reliability EBU	Reliability Assessment	Aesthetics EBU	Aesthetics Assessment	Total Assessment
304	932-940-22	310	FERNANDO ST #209_1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
305	932-940-23	310	FERNANDO ST #210 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
306	932-940-24	310	FERNANDO ST #211 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
307	932-940-25	310	FERNANDO ST #212 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
308	932-940-26	310	FERNANDO ST #301_1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
309	932-940-27	310	FERNANDO ST#302 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
310	932-940-28	310	FERNANDO ST #303 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
311	932-940-29	310	FERNANDO ST #304 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
312	932-940-30	310	FERNANDO ST #305 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
313	932-940-31	310	FERNANDO ST #306 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
314	932-940-32	310	FERNANDO ST #307 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
315	932-940-33	310	FERNANDO ST #308 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
316	932-940-34	310	FERNANDO ST #309 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
317	932-940-35	310	FERNANDO ST #310 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
318	932-940-36	310	FERNANDO ST #311 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
319	932-940-37	310	FERNANDO ST #312 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
320	932-940-38	310	FERNANDO ST #401 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
321	932-940-39	310	FERNANDO ST #402 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
322	932-940-40	310	FERNANDO ST #403 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
323	932-940-41	310	FERNANDO ST #404 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
324	932-940-42	310	FERNANDO ST #405 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
325	932-940-43	310	FERNANDO ST #406 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
326	932-940-44	310	FERNANDO ST #407 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
327	932-940-45	310	FERNANDO ST #408 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
328	932-940-46	310	FERNANDO ST #409 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
329	932-940-47	310	FERNANDO ST #410 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
330	932-940-48	310	FERNANDO ST #411 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
331	932-940-49	310	FERNANDO ST #412 1	404.58	38,420	0.37	\$1,495	0.37	1,626	0.37	1,626	\$4,747
332	932-940-62	319	CYPRESS ST	135.17	10,149	0.50	\$2,039	0.54	2,337	0.54	2,337	\$6,712
333	932-940-63	317	CYPRESS ST	135.17	10,149	0.50	\$2,039	0.54	2,337	0.54	2,337	\$6,712
334	932-940-64	315	CYPRESS ST	135.17	10,149	0.50	\$2,039	0.54	2,337	0.54	2,337	\$6,712
335	932-940-65	311	CYPRESS ST	135,17	10,149	0.50	\$2,039	0.54	2,337	0.54	2,337	\$6,712
336	932-940-66	309	CYPRESS ST	135.17	10,149	0.50	\$2,039	0.54	2,337	0.54	2,337	\$6,712
337	932-940-67	307	CYPRESS ST	135.17	10,149	0.50	\$2,039	0.54	2,337	0.54	2,337	\$6,712

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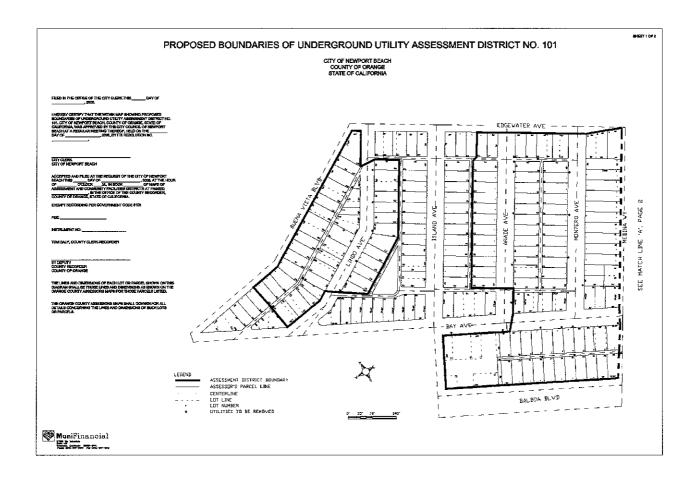
Assessment Number	APN	Situs Number	Situs Street	Frontage Adjacent to Facilities	Lot SqFt	Safety EBU	Safety Assessment	Reliability EBU	Reliability Assessment	Aesthetics EBU	Aesthetics Assessment	Total Assessment
338	932-940-68	303	CYPRESS ST	135.17	10,149	0.50	\$2,039	0.54	2,337	0.54	2,337	\$6,712
339	932-940-69	305	CYPRESS ST	135.17	10,149	0.50	\$2,039	0.54	2,337	0.54	2,337	\$6,712
340	932-940-70	301	CYPRESS ST	135.17	10,149	0.50	\$2,039	0.54	2,337	0.54	2,337	\$6,712
341	936-520-01	421	E BAY AVE #1 2	114.96	8,973	0.60	\$2,438	0.53	2,324	0.53	2,324	\$7,087
342	936-520-02	414	E HARDING ST #2 1	114.96	8,973	0.60	\$2,438	0.53	2,324	0.53	2,324	\$7,087
343	936-520-03	416	E HARDING ST #3 1	114.96	8,973	0.60	\$2,438	0.53	2,324	0.53	2,324	\$7,087
344	936-520-04	423	E BAY AVE #4 2	114.96	8,973	0.60	\$2,438	0.53	2,324	0.53	2,324	\$7,087
345	936-520-05	425	E BAY AVE #5 2	114.96	8,973	0.60	\$2,438	0.53	2,324	0.53	2,324	\$7,087
346	936-520-06	418	HARDING ST #6 1	114.96	8,973	0.60	\$2,438	0.53	2,324	0.53	2,324	\$7,087
347	936-520-07	420	HARDING ST #7 2	114.96	8,973	0.60	\$2,438	0.53	2,324	0.53	2,324	\$7,087
348	936-520-08	427	BAY AVE #8 2	114.96	8,973	0.60	\$2,438	0.53	2,324	0,53	2,324	\$7,087
349	936-520-14	406	E BAY AVE #1 0	140.74	12,458	0.70	\$2,866	0.59	2,582	0.59	2,582	\$8,030
350	936-520-15	406	E BAY AVE #2 0	140.74	12,458	0.70	\$2,866	0.59	2,582	0.59	2,582	\$8,030
351	936-520-16	406	E BAY AVE #3 0	140.74	12,458	0.70	\$2,866	0.59	2,582	0.59	2,582	\$8,030
352	936-520-17	406	E BAY AVE #4 0	140.74	12,458	0.70	\$2,866	0.59	2,582	0.59	2,582	\$8,030
353	936-520-18	406	E BAY AVE #5 0	140.74	12,458	0.70	\$2,866	0.59	2,582	0.59	2,582	\$8,030
354	936-520-19	406	E BAY AVE #6 0	140.74	12,458	0.70	\$2,866	0.59	2,582	0.59	2,582	\$8,030
355	936-520-20	406	E BAY AVE #7 0	140.74	12,458	0.70	\$2,866	0.59	2,582	0.59	2,582	\$8,030
356	936-520-21	406	E BAY AVE #8 0	140.74	12,458	0.70	\$2,866	0.59	2,582	0.59	2,582	\$8,030
357	936-520-22	406	E BAY AVE #9 0	140.74	12,458	0.70	\$2,866	0.59	2,582	0.59	2,582	\$8,030
358	936-520-23	406	EBAY AVE #10 0	140.74	12,458	0.70	\$2,866	0.59	2,582	0.59	2,582	\$8,030
359	936-520-34			51.50	3,528	1.07	\$4,369	0.84	3,658	0.84	3,658	\$11,685
360	936-520-35			51.50	3,528	1.07	\$4,369	0.84	3,658	0.84	3,658	\$11,685
TOTAL		NA	NA NA	NA	NA	388.71	\$1,583,020	363.55	\$1,583,020	363.55	\$1,583,020	\$4,749,060

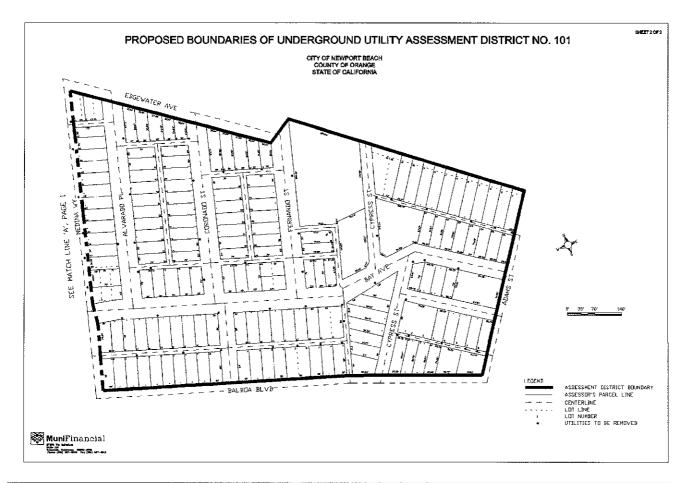
#### CITY OF NEWPORT BEACH

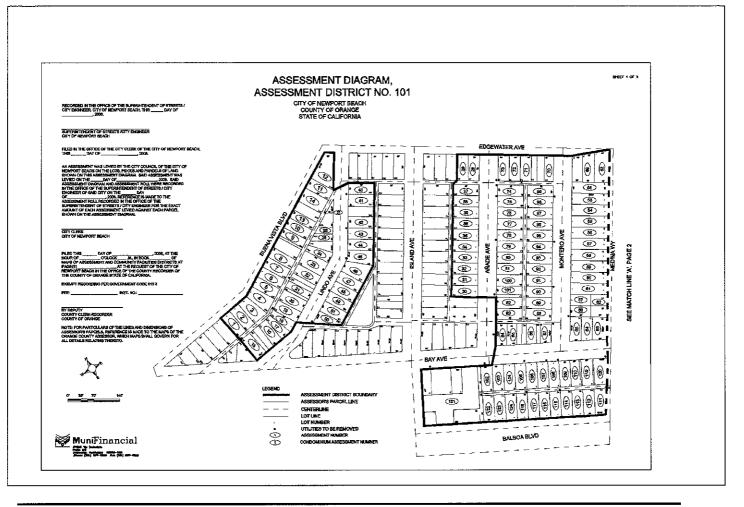
# EXHIBIT F - BOUNDARY MAP / ASSESSMENT DIAGRAM

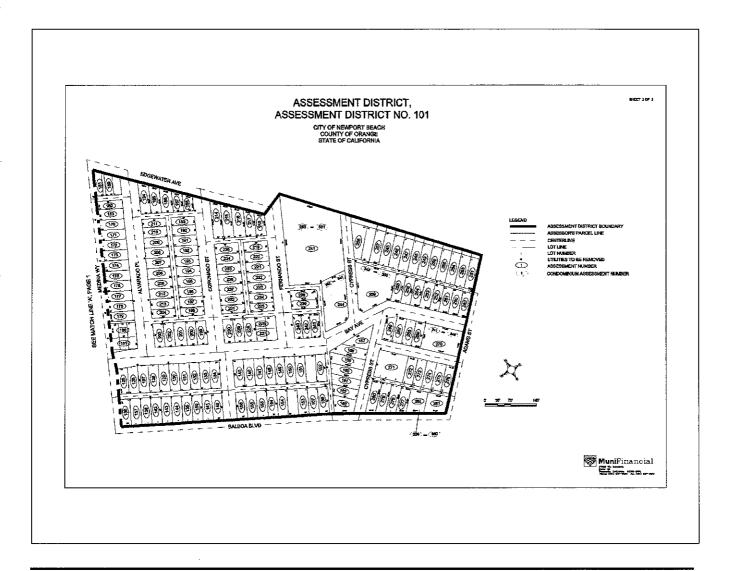
A Boundary Map and Assessment Diagram showing the Assessment District No. 101, the boundaries, and the dimensions of the subdivisions of land within the Assessment District No. 101, as they existed at the time of the passage of the Resolution of Intention, is filed with and made a part of this Report and part of the assessment. Each of the subdivisions of land, parcels, or lots will be given a separate number on the Assessment Diagram, which corresponds with the assessment number shown on the Assessment Roll (Exhibit E).

The Boundary Map and Assessment Diagram in a reduced-scale format follows.









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 City of Newport Beach

### ASSESSMENT DIAGRAM, ASSESSMENT DISTRICT NO. 101

CITY OF NEWPORT BEACH COUNTY OF ORANGE STATE OF CALIFORNIA

ASMTNO.	ASSESSOR'S PARCEL NO.
160	040-101-02
169	048-101-04
170 Through 163	048-101-06 Throug= 048-101-19
184	048-102-02
185	D48-102-04
188	048-102-08
1 9 7	048-102-08
186 Through 204	048-192-10 Through 048-102-26
205 Through 213	046-102-28 Through 048-102-36
2 1 4	D48·103-02
2 1 5	D48-103-64
2 1 0	D48-103-00
7 1 7	048-103-08
218 Through 232	046-103-10 Through 048-103-24
233 Through 257	048-103-26 Through 048-103-30
238 Through 259	048-194-02 Through 048-104-03
2 4 fl	D48-104-07
241 Through 243	048-104-09 Through 048-104-11
2 4 4	04910413
245 Through 250	048-111-02 Through 048-111-07
251	0 4 8 - 1 1 1 - 1 D
252 Through 258	046-111-12 Through 048-111-16
257 Through 258	848-111-21 Through 848-111-22
259 Through 263	048-111-25 herough 048-111-29
264 Through 265	048-111-31 Through 048-111-32
286 Through 269	048-113-01 Through 048-113-04
2 7 D	048-113-13
271 Through 276	048-114-01 Through 048-114-06
277 Through 280	048-114-09 Through 048-114-12
281 Through 282	048-114-15 Through 048-114-16
203 Through 331	332-340-01 Through 932-940-49
332 Through 340	932-940-62 Through 932-940-70
341 Through 348	\$32-520-012 Through \$32-530-08
349 Through 368	\$32-520-014 Through 932-520-23
359 Through 360	\$32-520-034 Through 932-520-35

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#### CITY OF NEWPORT BEACH

#### EXHIBIT G - MAXIMUM ANNUAL ADMINISTRATION COST ADD-ON

In addition to, or as a part of the assessment lien levied against each parcel of land within the District, each parcel of land shall also be subject to an annual administrative cost add-on to pay costs incurred by the City, and not otherwise reimbursed, which result from the administration or registration of any bonds and or/reserve or other related funds. The maximum annual total amount of such annual administrative cost add-on for each parcel within the District will not exceed \$100.00. Each parcel's share of the administrative cost add-on shall be computed based on the parcel's proportionate share of its annual assessment (not to exceed \$100.00.)

#### CITY OF NEWPORT BEACH

#### EXHIBIT H - RIGHT-OF-WAY CERTIFICATE

CITY OF NEWPORT BEACH COUNTY OF ORANGE STATE OF CALIFORNIA

The undersigned hereby certifies under penalty of perjury that the following is true and correct. At all times herein mentioned, the undersigned was, and now is, the duly appointed Superintendent of Streets of the City of Newport Beach, California.

The city of Newport Beach has instituted proceedings under the provisions of the "Municipal Improvement Act of 1913", being Division 12 of Streets and Highways Code of the State of California, for the construction of certain public improvements in a special assessment district known and designated as Assessment District No. 101 (hereinafter referred to as the "District").

All easements, rights-of-way or land necessary for the accomplishment of the works of improvement for the above-referenced District have been obtained and are in the possession of the City. All works of improvement as proposed to be constructed within said District will be constructed within public rights-of-way, land or easements owned by said City at the time of the construction of the works of improvement.

EXECUTED this 27 day of Miny, 2008, at Newport Beach, California.

Stephen G. Badum, P.E. Superintendent of Streets

#### CITY OF NEWPORT BEACH

# **EXHIBIT I – PUBLIC PROPERTIES**

There are two publicly owned properties within the boundaries of the District (Library and Fire Station / Assessment Numbers 106 and 125) that specially benefit from the undergrounding of overhead facilities and have been assessed based on the methodology presented herein.

#### CITY OF NEWPORT BEACH

### EXHIBIT J

#### CERTIFICATION OF COMPLETION OF ENVIRONMENTAL PROCEEDINGS

CITY OF NEWPORT BEACH COUNTY OF ORANGE SATE OF CALIFORNIA

The undersigned, under penalty of perjury, certifies as follows:

- 1. The improvements to be constructed under the proceedings in Assessment District No. 101 are categorically exempt from the provisions of the California Environmental Quality Act (CEQA) under the provisions of Paragraph 15302, Class 2 (d) of "Guidelines For Implementation of the California Environmental Quality Act", as adopted by the Secretary for Resources of the State of California, June 1992.
- 2. The undergrounding to be done under Assessment District No. 101 is categorically exempt from the requirement for the preparation of environmental documents under the California Environmental Quality Act guidelines because the Secretary for Resources has found that conversion of overhead electric utility distribution system facilities to underground locations where the surface is restored to the condition prior to the undergrounding, does not have a significant effect on the environment, and are declared to be categorically exempt.
- 3. A Notice of Exemption has been filed in the office of the County Clerk of Orange County, California.
- 4. All environmental evaluation proceedings necessary for the formation of Assessment District No. 101 have been completed to my satisfaction, and no further environmental proceedings are necessary.

EXECUTED this 27 day of MM, 2008, at Newport Beach, California.

Stephen G. Badum, P.E.
Superintendent of Street