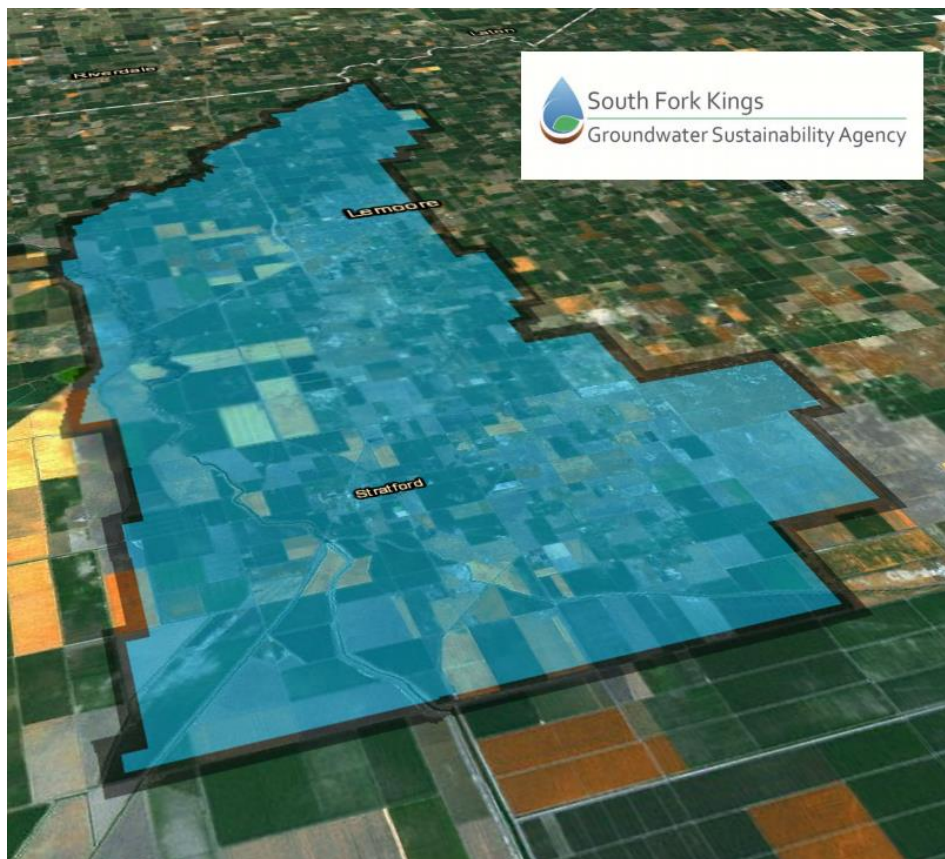


DRAFT

SOUTH FORK KINGS GROUNDWATER SUSTAINABILITY AGENCY

PROPOSITION 218 ENGINEER'S REPORT



MARCH 2018

DRAFT

PROPOSITION 218 ENGINEER'S REPORT

Prepared for:

South Fork Kings Groundwater Sustainability Agency
4886 E. Jensen Avenue
Fresno, Ca 93725
Contact Person: Eric Osterling, General Manager
Phone: (559) 237-5567

Consultant:



6051 North Fresno Street, Suite 200
Fresno, CA 93710
Contact: Garth Pecchenino P.E.; PLS
Phone: (559) 449-2400
Fax: (559) 435-2905

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EXECUTIVE SUMMARY

The South Fork Kings Groundwater Sustainability Agency (SFKGSA) was formed in 2017 under the auspices of the Sustainable Groundwater Management Act (SGMA). This formation was designed to conform to the provisions of SGMA that require the management of the portion of the groundwater basin underlying the SFKGSA members, with the direction to develop, adopt, and implement a Groundwater Sustainability Plan (GSP) for sustainable management of groundwater of its members. SFKGSA requires an assessment rate structure sufficient to fund SFKGSA operations and projects that allow it to implement activities to manage groundwater resources and provides new sources of groundwater sustainability per SGMA. SFKGSA will develop a GSP to achieve groundwater sustainability in its portion of the critically over-drafted Tulare Lake Subbasin by January 2040. This GSP must be submitted to the California Department of Water Resources (DWR) by January 31, 2020. If SFKGSA is financially unable or unwilling to manage their own subbasin, the State Water Resources Control Board (SWRCB) is authorized to intervene, impose and collect significant fees and charges many times more expensive than what SFKGSA proposes, and develop and implement an interim GSP. More information on SGMA in general can be found on the DWR and SWRCB website.

Currently, there is no financing structure or assessment levied by the SFKGSA. All funds being expended by SFKGSA have been contributed by the member agencies through the formation of a Joint Powers Authority (JPA). SFKGSA, to fulfill its mandate for managing underlying groundwater resources within its boundary, has determined that a property-based assessment would be the proper funding mechanism to support SFKGSA operations to provide a localized coordinated structure for the development and early implementation of a GSP.

In August 2017, the SFKGSA engaged Geosyntec Consultants and QK, to prepare an Engineer's Report for an assessment structure that would support the operation of SFKGSA for five (5) years. As part of the study, SFKGSA's past operations, project administration and oversight, development and implementation of the GSP and provisions for future capital projects are the basis for the assessment. This evaluation addresses past expenditures and future operations with a proposed five-year budget beginning with Fiscal Year 2019. This budget reflects the limitation of the proposed five (5) year sunset on the life of the proposed assessment. Based on the projections, revenue generated would meet the proposed budgetary requirements of SFKGSA for future operations. The assessment would be compliant with Proposition 218 with a simple majority vote of the unincorporated landowners within the boundaries of SFKGSA.

Findings and Recommendations

SFKGSA is requesting landowner approval to levy assessments up to the maximum amount shown in the table below, specifically \$9.80/acre for all parcels. The components that make up the total are shown in the table and explained further in this report. The assessment amount levied by SFKGSA may vary annually but will not exceed the maximum amount unless a subsequent Proposition 218 proceeding is conducted and received the approval of

a majority of the unincorporated landowners. This subsequent Proposition 218 proceeding would be required to raise the maximum assessment during the five (5) year life of this proposed assessment or to impose a new assessment that would extend beyond the initial five (5) year life of this proposed assessment.

The per-acre assessment rate for unincorporated landowners within the boundaries of the SFKGSA will be reviewed annually by the Board of Directors (Board) and can be approved up to the maximum (\$9.80 per acre). The current boundaries of the SKFGSA encompasses parcels totaling 71,313 acres which includes 5,655 acres in the City of Lemoore. The City of Lemoore will participate in GSA cost sharing by agreement on behalf of all property in the City limits and has incorporated the ongoing payments into their existing rate structure. The annual assessment rate will be based upon SFKGSA needs and planned projects for the next year. This allows SFKGSA to anticipate changes in operating costs and implement the completed GSP without repeating the Proposition 218 process and incurring those associated costs.

The assessment process is being conducted in accordance with provisions of Proposition 218, as reflected in Article XIII D of the California Constitution and Sections 53750 through 53756 of the State's Government Code. These constitutional and statutory provisions implement Proposition 218. They established mandatory procedures that local agencies must follow to levy certain assessments on lands. SFKGSA has made the decision to follow the provisions of Proposition 218 in part because its procedures support fully informing SFKGSA's unincorporated landowners while providing an avenue for local control and participation.

The Board will hold a public hearing about May 2018 at which all unincorporated landowners affected by the special benefit assessment may participate and are entitled to vote upon the proposed maximum assessment rate. This hearing will follow the acceptance of this Engineer's Report by the Board. At the public hearing SFKGSA will consider and address comments and questions from SFKGSA unincorporated landowners. Unincorporated landowner ballots received prior to and by the close of the public hearing will then be counted and the election results will be certified.

Assessment Rate Projections

Table A
Proposed Rate for SFKGSA

Assessment Rate Table	FY '19	FY '20	FY '21	FY '22	FY '23
Total Annual GSA Charge per Acre	\$9.80	\$9.34	\$7.62	\$7.10	\$6.39
City of Lemoore Allocation	\$55,392	\$52,823	\$43,062	\$40,117	\$36,151

SECTION 1 - INTRODUCTION

1.1 - Purpose

The South Fork Kings Groundwater Sustainability Agency (SFKGSA) was established for the purposes of implementing the Sustainable Groundwater Management Act (SGMA), which was adopted by the State Legislature in 2014 and is now part of the California State Water Code (Part 2.74 of Division 6, beginning with Section 10720). SGMA was enacted to more effectively manage critical groundwater resources in basins around the State and provide a localized coordinated structure for capital projects that enhance groundwater supply.

The California Department of Water Resources (DWR) administers the implementation of SGMA. DWR developed a series of regulations that included requirements to form Groundwater Sustainability Agencies (GSAs) in all groundwater basins in the state. These GSAs are required to develop groundwater sustainability plans (GSPs) that will ensure sustainable groundwater conditions, as defined in the SGMA legislation, within 20 years of plan implementation. If local GSAs are unable or unwilling to manage their own basin, the State Water Resources Control Board is authorized to intervene, impose and collect fees and charges, and develop or implement a GSP. More information on SGMA in general can be found on DWR's website¹.

The SFKGSA manages the western-most portion of the Tulare Groundwater Subbasin (Basin ID 5-022.12). Figure 1-1 shows the Tulare Lake Subbasin and the boundaries of the GSAs within the basin, with the SFKGSA identified by the crosshatch and additional outline. The SFKGSA was formed under a Joint Powers Authority (JPA) agreement (see Appendix A) executed in March 2017, that includes:

- City of Lemoore
- Empire West Side Irrigation District
- Stratford Irrigation District
- Stratford Public Utilities District, and
- The County of Kings

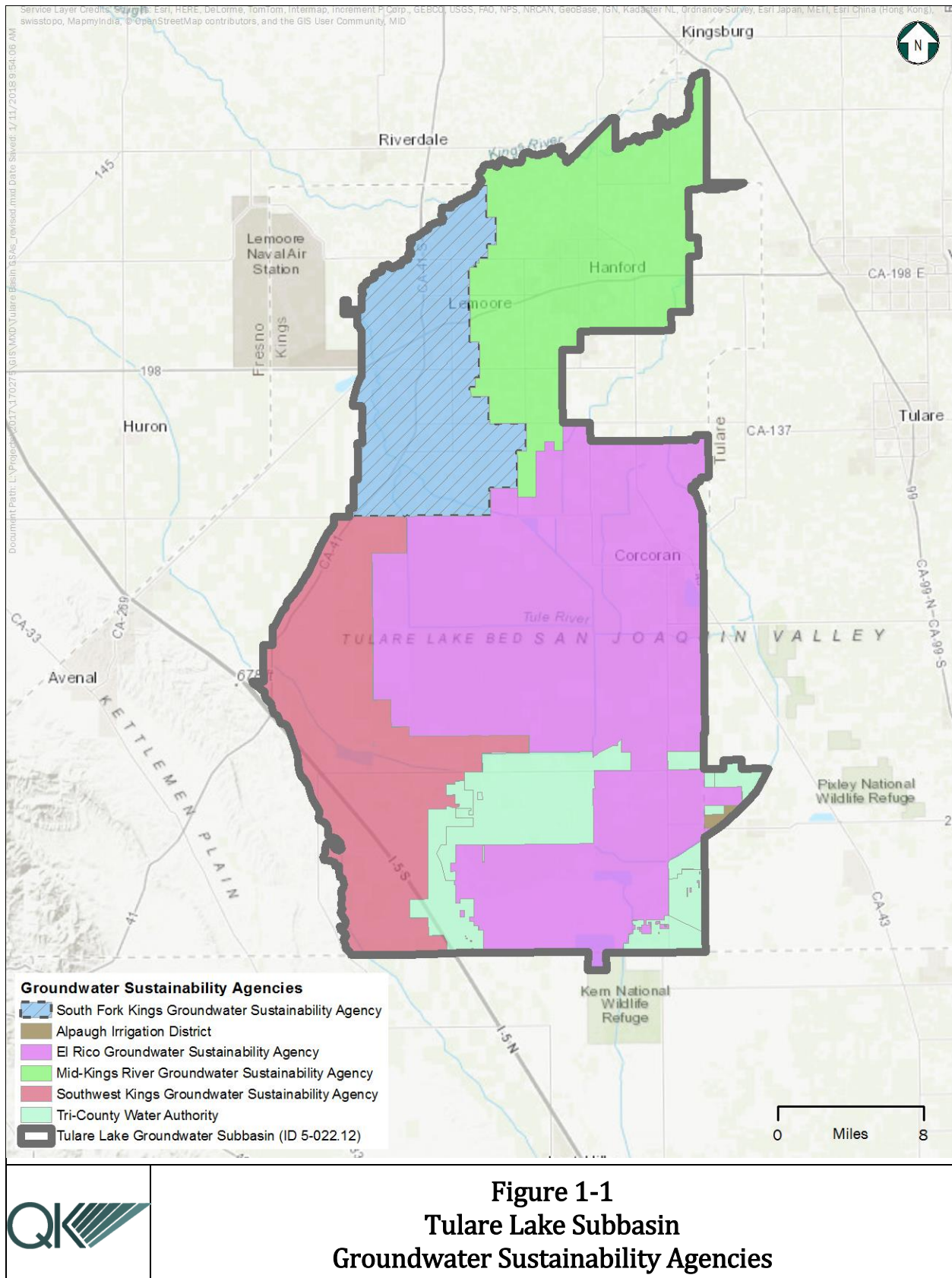
In coordination with other GSAs in the Tulare Lake Subbasin, the SFKGSA is required to submit a GSP to DWR by January 31, 2020. The required elements of a GSP are extensive and are described in emergency regulations adopted by the California Water Commission in May of 2016². Further description of the requirements for developing and implementing a GSP are provided in Section 1.3.

The SFKGSA needs to establish a methodology to generate financial resources to create and begin implementation of a GSP. The SFKGSA Board of Directors (Board) directed Geosyntec and QK to develop a financial plan that utilizes Proposition 218 to propose a monetary assessment that will finance the administration of the SFKGSA itself, as well as fund the

¹ <http://www.water.ca.gov/groundwater/sgm/>

² http://water.ca.gov/groundwater/sgm/pdfs/GSP_Emergency_Regulations.pdf

development and implementation of the GSP. Under Proposition 218, this assessment would be put to a vote of property owners in the SKGSA. This engineer's report sets forth an assessment structure that would allow for the expenses of the SFKGSA to be proportionally distributed to unincorporated property owners within its jurisdiction, in accordance with the mandates of Proposition 218.



1.2 - Requirements to Develop and Implement a Groundwater Sustainability Plan (GSP)

SGMA defines sustainable groundwater management as the “management and use of groundwater in a manner that can be maintained during the planning and implementation horizon without causing undesirable results” (Water Code Section 10721). “Undesirable results” are defined in SGMA as any of six primary effects caused by groundwater conditions that may occur in a groundwater basin. These undesirable results include:

- Chronic lowering of groundwater levels indicating a significant and unreasonable depletion of supply if continued over the planning and implementation horizon.
- Significant and unreasonable reduction of groundwater storage.
- Significant and unreasonable seawater intrusion.
- Significant and unreasonable degraded water quality, including the migration of contaminant plumes that impair water supplies.
- Significant and unreasonable land subsidence that substantially interferes with surface land uses.
- Depletions of interconnected surface water that have significant and unreasonable adverse impacts on beneficial uses of the surface water.

These potential undesirable results are the focus of the GSP that will be prepared for the subbasin including the SFKGSA, in collaboration with all the other GSAs in the subbasin. Not all undesirable results are applicable to the SFKGSA (seawater intrusion for example), while others are significant issues that will require technical analysis (for example, reduction of groundwater storage and subsidence). The GSP will evaluate and prioritize groundwater sustainability issues as they relate to these undesirable effects. The GSP will also develop measurable goals and objectives that will ensure sustainable groundwater conditions by the year 2040 and beyond. To achieve and maintain sustainable groundwater conditions within the jurisdiction of SFKGSA, the GSP will include actions and projects that can be implemented over time and could range from groundwater recharge to groundwater conservation measures. The GSP development phase will occur between 2018 and 2020. DWR will be required to approve the GSP and will then monitor the implementation of the GSP. The GSP implementation phase is from 2020 to 2040 during which SFKGSA will be required to enact the measures outlined in the GSP, update the GSP every 5 years, and provide DWR with annual updates on the progress of achieving sustainability. The basic components of the GSP are shown in Figure 1-2 below.

	GSP Regulation Requirements		GSP Technical Analysis and Stakeholder Input	
		Time Frame		
	Administrative Discussion (ARTICLE 5, SUBARTICLE 1)	2018	GSP Process and Stakeholder Alignment	
			Database	
	Basin Setting Discussion (ARTICLE 5, SUBARTICLE 2)	2018	Data & Modeling	
			Modeling and Water Budgets	
	Sustainable Management Discussion (ARTICLE 5, SUBARTICLE 3)	2018	Overview & Sustainability Goal	
			Undesirable Results	
			Thresholds and Measurable Objectives	
		2019	Conclusion and Agreement	
	Monitoring Network Discussion (ARTICLE 5, SUBARTICLE 4)	2018	Overview & Monitoring Objectives	
			Monitoring Network & Representativeness	
			Proxies	
		2019	Conclusion and Agreement	
	Projects and Management Actions (ARTICLE 5, SUBARTICLE 5)	2018	Overview, Scope, Objectives	
			Project Related Actions	
			Management Related Actions	
		2019	Conclusion and Agreement	
	Financial Plan (ARTICLE 5, SUBARTICLE 5)	2018	Prop 218 Election	
		2020	Grant Applications	
			Implementation Financing Plan	
	Prepare Planning Document	2019	Pre-Draft	
			Draft	
			Final Draft	
			Final	
<div>QK</div> <div>Figure 1-2 Groundwater Sustainability Plan Component Development Timeline</div>				

SFKGSA is working with adjacent GSAs in the Tulare Lake Subbasin to insure consistency and coordination within the groundwater subbasin. The development of the GSP will also entail an extensive public outreach effort and multiple opportunities for public input to the GSP. The intent of SGMA and the resulting GSP is to enable local direction and management of groundwater resources within the context of groundwater sustainability objectives that are specific to each groundwater basin.

Local input and consideration of local groundwater issues and conditions are a hallmark of the SGMA legislation. However, in the absence of local engagement that leads to an inability to fund or adopt a GSP, the State Water Resources Control Board is authorized to intervene. This intervention would include development and implementation of a GSP, and the imposition of substantial fees to fund the State's management of the local GSA without local control.

1.3 - Ability to Assess Property and Proposition 218

SGMA expressly states that a GSA has the ability to levy fees, including but not limited to permit fees and extraction fees (Water Code 10730.1 and 10730.2). However, utilizing the authority provided by this provision is very challenging due to a lack of data necessary to support imposition of an equitable fee until a GSP has been prepared and adopted. SGMA does, however, provide that a GSA also has authority "to levy and collect taxes, assessments, charges and tolls as otherwise provided by law (Water Code 10730.8). Pursuant to this authority, the assessment proposed by this report shall be adopted in accordance with subdivisions (a) through (g) of Section 4 of Article XIII D of the California Constitution, more commonly referred to as Proposition 218.

Under Proposition 218, any agency proposing to levy a charge, assessment or fee must:

1. Identify all parcels that will have a special benefit conferred upon them and upon which an assessment will be imposed.
2. Prepare a detailed engineer's report by a registered professional engineer certified by the State of California.
3. Calculate the amount of the proposed assessment for each identified parcel and provide the record owner of each parcel with written notice by mail of the proposed assessment, the total amount thereof chargeable to the entire district, the amount chargeable to the owner's particular parcel, the duration of the payments, the reason for the assessment and the basis upon which the amount of the proposed assessment was calculated, together with the date, time, and location of a public hearing on the proposed assessment.
4. Mail a ballot and notice to owners of identified parcels within the district which includes the agency's address for receipt of the ballot once completed by any owner receiving the notice whereby the owner may indicate his or her name, reasonable

identification of the parcel, and his or her support or opposition to the proposed assessment.

5. Conduct a public hearing upon the proposed assessment not less than 45 days after mailing the notice of the proposed assessment to record owners of each identified parcel to tabulate results.

1.4 - Other Requirements

If approved, the assessment will be forwarded to the Kings County Tax Collector's and/or Assessor's Office. The County would then apply this assessment to the property tax bill of the parcels within the GSA for collection. Within the constraints of the property tax assessment process as prescribed by State regulation, the County would collect the funds for the assessments through the property tax collection process and then disperse the funds accordingly to the GSA. Continuing operations of the GSA from January 2018 through January 2019 may be facilitated through issuance of low interest loan from Kings River Conservation District (KRCD).

Costs incurred and expended on behalf of the GSA from contributions of member agencies for the start-up period through January 2019, which includes the loans and warrants, will be reimbursed to the member agencies through regular payments from future assessments of the GSA property tax assessment process. These payments, in the first three years of assessments, are included in the future proposed rate assessments calculated for the GSA and reflected in the proposed budget which reflects the five (5) year life of the proposed assessment.

SECTION 2 - AGENCY OVERVIEW AND HISTORY

2.1 - Background

The SFKGSA was formed in March 2017 to fulfill the role of a groundwater sustainability agency so the five-member agencies can collectively develop, adopt, and implement a GSP for the sustainable management of groundwater for a portion of the Tulare Lake Subbasin.

The GSA is comprised of five (5) directors from entities within the boundaries of SFKGSA. Staff and technical support is provided through a contract with the KRCD, and outside counsel and technical consultants.

2.2 - Water Supply in the South Fork Kings

Water supplies in the SFKGSA are a combination of both surface and groundwater. The primary users of the water supply are urban and agriculture.

The primary source of surface water supply is the Kings River, although some State Water Project supply is available along the western boundary of the GSA. The Kings River is regulated by the Pine Flat Dam and is used primarily for irrigation purposes. The surface water supplies are managed by the following irrigation companies and water districts:

- Lemoore Canal and Irrigation Company
- Kings County Water District
- Laguna Irrigation District
- Empire West Side Irrigation District
- Stratford Irrigation District

The groundwater subbasin underlying the GSA is the Tulare Lake Subbasin, which is part of the Tulare Lake Hydrologic Region and is immediately adjacent to the south boundary of the Kings Subbasin. A significant amount of groundwater is pumped within the GSA area to meet municipal, domestic, and agricultural water needs. Municipal and domestic water supply needs are met completely with groundwater. The City of Lemoore obtains all potable water from groundwater, utilizing 8 wells located both within the city limits and to the north of the City. Numerous domestic wells are also located in the unincorporated area of the GSA to provide household water.

Groundwater is also used to supplement agricultural needs when surface water supplies are insufficient to meet demand. Surface water, which has been limited in recent years, is not available at times and locations to meet agricultural demand. Heavy groundwater pumping results in an “overdraft” situation. In addition, urban growth has further increased groundwater pumping. The subbasin is and has been in overdraft for many years, with groundwater elevations declining between 5 and 20 feet annually in many locations within the subbasin. Managing this overdraft is a primary objective of the SGMA and the SFKGSA.

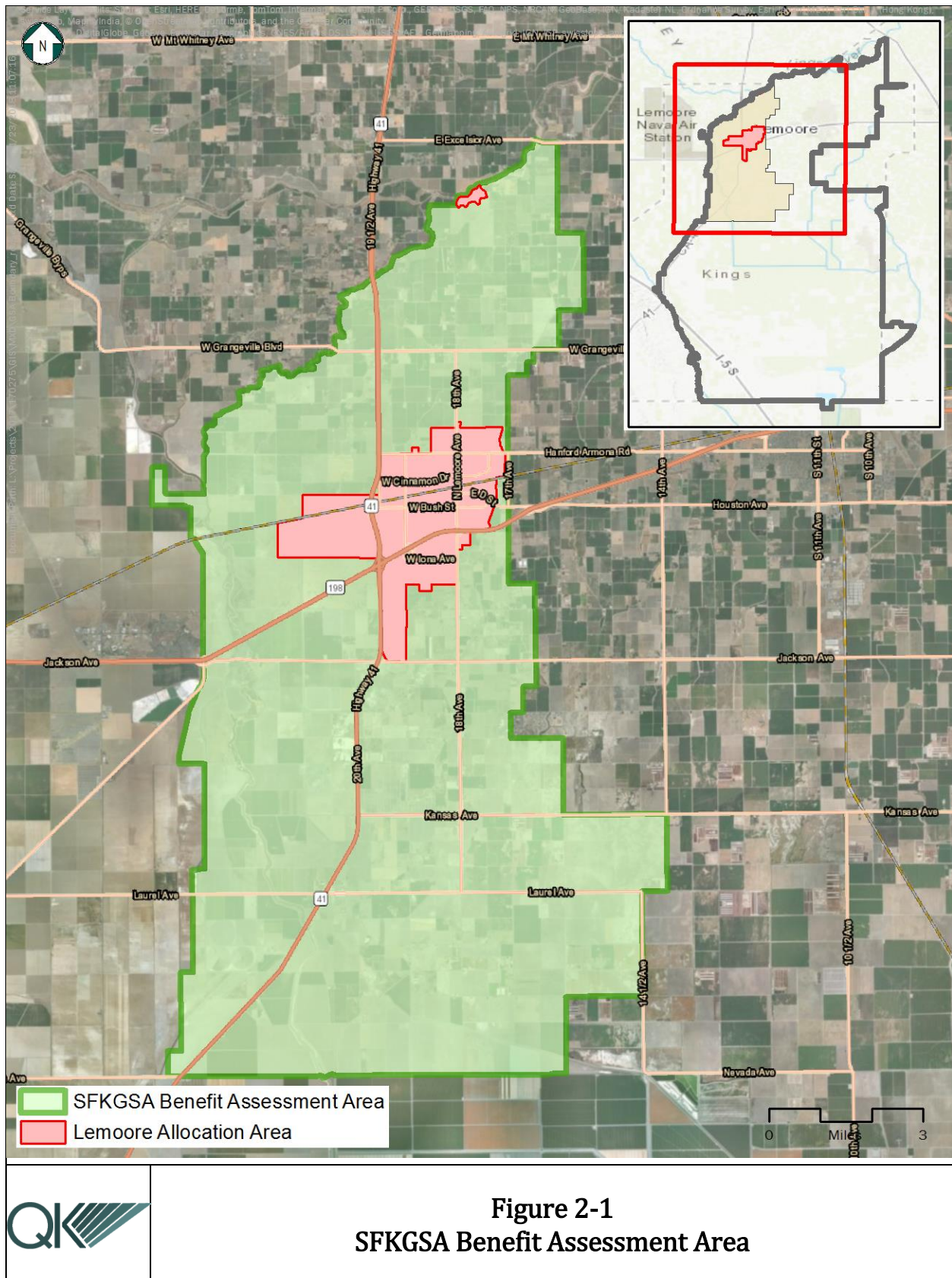
Groundwater recharge in the GSA occurs primarily through rainfall, infiltration along river and stream channels emerging from the Sierra Nevada, and by irrigation water which percolates through unlined canals or is not consumed by plants. Balancing this recharge with pumping (and enhancing recharge through specific projects) will be an important component of the GSP.

2.3 - Jurisdiction, Authority, and Management

The authority of the SFKGSA is derived from SGMA. The GSA is responsible for developing and implementing a GSP to meet the sustainability goal of the basin to ensure that it is operated within its sustainable yield, without causing undesirable results.

The boundaries and structure of this GSA was submitted for review and ultimately approved by the DWR as the adopted GSA for the boundaries shown in Figure 2-1.

The GSA is currently staffed through an agreement with the KRCD, along with consultants that provide a variety of services needed for SFKGSA operations. The tasks which staff and its consultants provide includes general oversight, legal services, engineering services, technical evaluation, plan development and implementation and grant writing.



SECTION 3 - REVENUE REQUIREMENTS

3.1 - Introduction

From inception, the SFKGSA has supported administrative activities through voluntary contributions from member agencies, administered by KRCD. As discussed above, the primary purpose of SFKGSA is to implement SGMA within its boundaries. Since inception, oversight and administrative activities have occurred and will continue annually. In the next several years technical evaluations will be undertaken to identify the characteristics of the groundwater basin, evaluate technical reports by others, and, in concert with others, develop and implement a GSP for the SFKGSA. The SFKGSA will coordinate with surrounding GSPs to insure consistency among the plans throughout the Subbasin. The technical report evaluations and GSP development will primarily occur over the next two years, with implementation of the GSP in the following years.

The SFKGSA is seeking approval of a five-year assessment structure to fund its annual administration and operating costs, reimburse member agencies for prior contributions and loans, and develop and implement a GSP that complies with SGMA. The specific elements of the GSP implementation will be developed during the GSP planning process but are expected to include groundwater monitoring and development of programs and projects to attain groundwater sustainability. The funding of these programs is dependent upon the annual assessment rate that would be approved annually by the Board for the five (5) year life of the proposed assessment. In addition to these assessments, these tasks could receive outside funding through grants, which could reduce the level of annual assessment in individual years. The assessment rates are proposed as a maximum amount annually set by the Board. If the projected annual fiscal year budget is less than the maximum rate the Board could set a rate lower than the approved maximum assessment rate but may not exceed the maximum rate.

The Board has the authority to move funding to categories needing additional funding or to offset additional costs within the major categories with grants or other funding. If funds are available from the levied assessment that are beyond the immediate needs of SFKGSA, the Board may also establish reserves for future anticipated costs within these cost categories. It will be up to the Board to set the annual assessment rate and the Board may choose to set the annual rate lower than the maximum rate justified in this report and approved by the unincorporated landowners.

Since SFKGSA is newly formed and has not previously collected assessments, historical financial information is not available to evaluate the current and future benefits that landowners receive from SFKGSA operations. However, SFKGSA was formed in part to provide the landowners a vehicle to participate in SGMA and under this proposal SFKGSA is seeking approval from unincorporated landowners to cover future annual operational and SGMA-related implementation expenses. If a future higher assessment rate is deemed necessary to meet SFKGSA's SGMA obligations as a result of project development during implementation, the Board must comply with the full Proposition 218 process to increase assessments or to impose a new assessment beyond the five (5) year life of this proposed

assessment. The Board may not exceed the annual maximum assessment rate without approval of the unincorporated landowners as described in Section 1.2.

3.2 - Costs Accumulated to Date

For the period of May 1, 2015 through December 30, 2017, SFKGSA accumulated costs associated with the general operations of SFKGSA as well as costs related to planning for the GSP and the formation of the GSA as well as data collection. These expenses were financed through contributions made by the member agencies, City of Lemoore, Empire West Side Irrigation District, Jacob Rancho Water Company, J Heinlen Mutual Water Company, Kings River Conservation District, Lemoore Canal and Irrigation District, Stratford Irrigation District, and Stratford Public Utility District.

The additional costs related to the general operations of the SFKGSA as well as new project costs related to meeting the mandates of SGMA will accumulate and continue to be funded through ongoing contributions of member agencies. The projected total for all costs slated for reimbursement is approximately \$343,760. This final amount to be reimbursed may be more or less than this estimate. Collection of the assessments is contingent upon meeting the administrative needs and timing of the County of Kings property tax collection and assessment system. That timing may affect the final amount required for reimbursement to member agencies. This report supports the commitment to all member agencies to fully reimburse all start-up funds provided prior to the assessment and collection of the assessment rates approved by the Board and successful assessment of the unincorporated property owners.

3.3 - Groundwater Sustainability Plan Development

Under SGMA, each GSA is required to develop a GSP that will be the sub-basin's guiding document for improving underlying conditions for groundwater. Pursuant to Water Code §10727.2, the GSP must include:

1. A description of the physical setting and characteristics of the aquifer system underlying the basin.
2. Measurable objectives, as well as interim milestones in increments of five years, to achieve the sustainability goal in the basin within 20 years of the implementation of the plan.
3. A planning and implementation horizon.
4. Components relating to monitoring and management of groundwater levels, groundwater quality, degradation, inelastic land surface subsidence, and changes in surface water flow and quality that directly impacts groundwater levels, mitigation of overdraft, recharge areas and their contribution to the subbasin, and description of any surface water supply sources that are available and if they can be used for recharge, if applicable to the basin

5. A summary of the type of monitoring sites, type of measurements, and the frequency of monitoring for each location monitoring groundwater levels, groundwater quality, subsidence, streamflow, precipitation, evaporation, and tidal influence.
6. Monitoring protocols that are designed to detect changes in groundwater levels, groundwater quality, inelastic surface subsidence for basins for which subsidence has been identified as a potential problem, and flow and quality of surface water that directly affect groundwater levels or quality or are caused by groundwater extraction in the basin.
7. A description of the consideration given to the applicable county and city general plans and a description of the various adopted water resources-related plans and programs within the basin and an assessment of how the groundwater sustainability plan may affect those plans.

Further requirements are also stated in Water Code §10727.4 that should be included if applicable to the identified subbasin.

The development of the GSP is a comprehensive effort that requires extensive technical expertise, coordination with agencies, outreach, and on-going monitoring for implementation purposes. Those costs have been estimated, described and distributed appropriately, in accordance with Proposition 218.

3.4 - Groundwater Sustainability Plan Implementation

GSA Operation and Program Management Costs can be broken down into two (2) phases, 1.) GSP Development and Coordination and 2.) GSP Implementation and Management. The first phase includes the current operations and administrative management of SFKGSA as well as the GSP development, which includes significant research, coordination and technical expertise. Under SGMA, this phase may last until January 31, 2020, when all high-priority subbasins must be governed by an adopted GSP.

The second phase of operational costs will occur once the GSP is adopted and needs to be implemented by the GSA. This will be the primary task of the GSA at this time with funds generated through the assessment being used for the administration and implementation of the GSP. This includes associated tasks that have been budgeted, such as legal and technical services to be provided on a contract basis.

3.5 - Proposed Budgetary Needs

The proposed budgetary needs of the GSA include the costs of related to the creation of the GSA, the development of the GSP, the implementation of the GSP and ongoing administrative expenses.

In general, the budget needs of the proposed assessment district fall into the following broad budget categories.

1. GSA Start-up Costs (member agency Reimbursement)
2. GSP Preparation
3. GSP Implementation
4. Program Administration and Management
5. Technical Assessments
6. Contingency Fund (no more than 7% of designated budget)

Chart 3-1 below shows the overall allocation of funds in Categories 1-5 above, to be requested under the Prop 218 assessment rate election. These categories are specifically designated for required activities.

Chart 3-1
Proposed 5 Year Budget Allocation

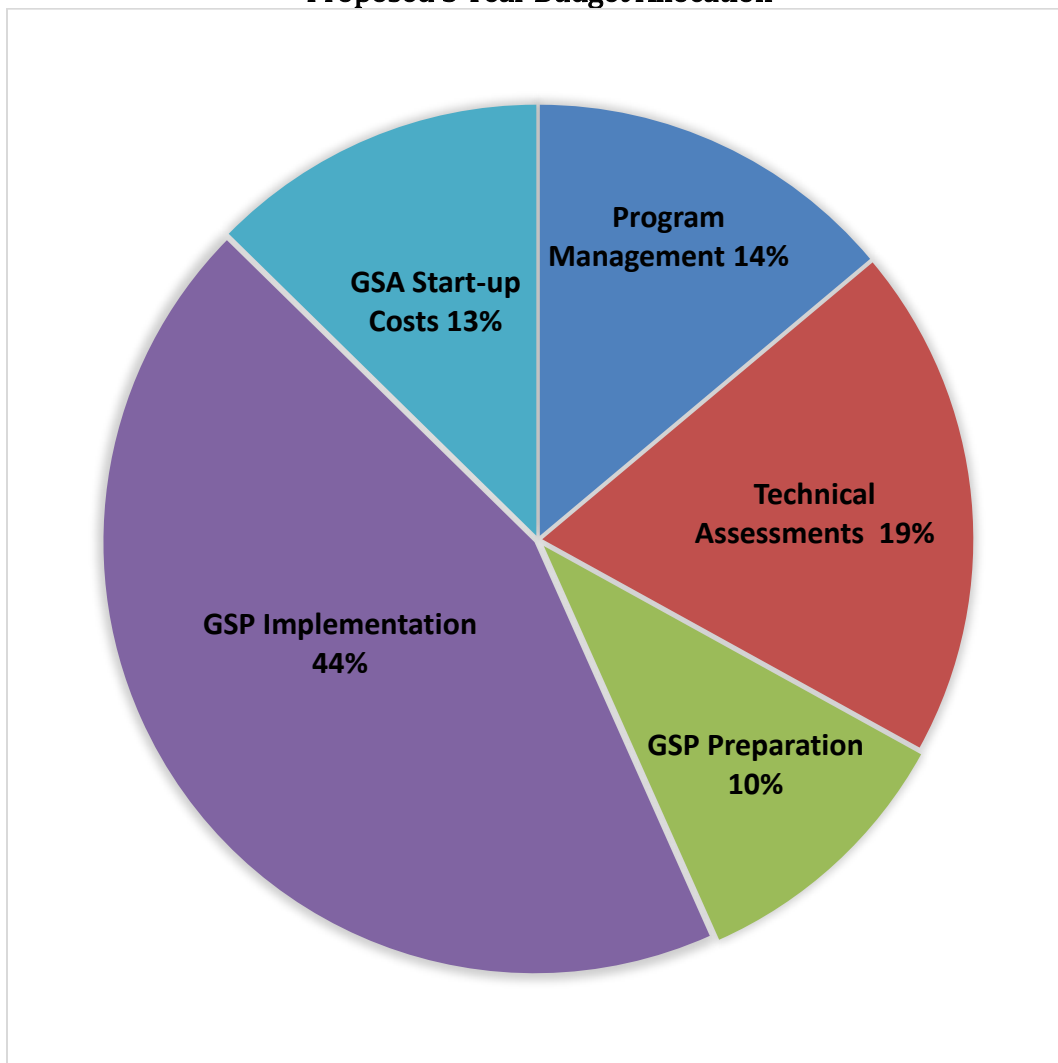


Table 3-1 presents the information for all six budget categories, including the Contingency Category, for the five (5) year budget projection. Expenditures from the Contingency category would require the approval of the SFKGSA Board of Directors and are not yet specified.

Table 3-1
Proposed Budget for SFKGSA

SKFGSA Annual Budgets	FY '19	FY '20	FY '21	FY '22	FY '23
Program Management	\$71,000	\$73,130	\$75,324	\$77,584	\$80,687
Technical Assessments	\$338,000	\$182,000	\$0.00	\$0.00	\$0.00
GSP Preparation	\$182,000	\$98,000	\$0.00	\$0.00	\$0.00
GSP Implementation	\$97,650	\$97,650	\$260,400	\$395,300	\$345,450
GSA Start-up Costs	\$0.00	\$171,880	\$171,880	\$0.00	\$0.00
Contingency Fund	\$10,000	\$43,586	\$35,532	\$33,102	\$29,830
Grand Total Expenses	\$698,650	\$666,246	\$543,136	\$505,985	\$455,966

SECTION 4 - RATE SETTING PROCESS

4.1 - Overview

The rate setting process used to develop the assessments presented here, included data from different sources, as well as detailed budgeting and expenditures provided by the SFKGSA. This data was analyzed, and projections were made to estimate trends for future fiscal year expenditures and revenues. There are three distinct stages of the rate setting process that must be conducted to develop a sustainable and reasonable rate structure for the GSA.

The first step is to identify the minimum revenue requirements that are necessary for the fiscal management of the GSA. This includes identifying the changes to project cost categories over the next five years of the GSA and the minimum reserve requirements and other budgetary policies that have been adopted by the GSA. The proposed rate structure must account for minimum threshold of fund balances to allow the GSA to be consistent with adopted policy, which is required accounting and financial reporting practices.

The second step includes determining the overall cost of operating the GSA and developing and implementing the GSP. . This step has been simplified because it only includes identifying one consumer classification, residents within the GSA area, which have no fundamental difference other than the size of their individual properties. For SFKGSA, there is only one user class, resident within the service area.

Finally, determining and quantifying any other fixed or variable costs, such as rent (fixed) or electricity (variable), must be included in the rate design. This step will ensure that the GSA has enough funds to maintain very basic but mandatory needs apart from developing or implementing the GSP.

Once these steps were completed, the data collected formed the basis for developing a sustainable and viable rate structure for the annual, ongoing operational and oversight needs of the SKFGSA. The sustainability of the rate relies on the completeness of the data collected, identification of variable and fixed costs, inclusion of a reliable inflation factor, and equitable distribution of the utility costs to the consumer base.

4.2 - Governing Law

Within California, the establishment of special benefit assessments, taxes or other fees are governed by Articles XIIC and XIID of the State Constitution, as adopted by Proposition 218 in 1996. Proposition 218 dictates very specific rules and regulations for how a water rate can be structured, what can be included, and how it is established.

Under Proposition 218, a property-related fee or charge, such as an assessment for operations and administration of an agency, cannot be extended, imposed, or increased by the local agency unless the fee or charge meets all the following requirements³:

1. Revenues derived from the fee or charge do not exceed the funds required to provide the property-related service.
2. Revenues derived from the fee or charge cannot be used for any purpose other than that for which the fee or charge was imposed.
3. The amount of the fee or charge imposed upon any parcel or person as an incident of property ownership does not exceed the proportional cost of the service attributable to the parcel.
4. The fee or charge is not imposed for a service unless and until that service is used by, or immediately available to, the owner of the property in question. As such, fees or charges based on potential or future use of a service are not permitted. Standby charges are treated as assessments under Proposition 218.
5. The fee or charge is not imposed for general governmental services where the service is available to the public at large in substantially the same manner as it is to property owners. Examples of general governmental services include police, fire, ambulance, or library services.

In short, any proposed rate must show proportionality so that it is generating the necessary funds to properly implement the related service, in this case water service, without generating additional funds for other uses. Implementation of the service may include necessary items such as capital improvements, depreciation, operation and maintenance, and other factors that are deemed necessary for implementation of the service.

4.3 - Determination of Benefit

A special assessment, sometimes called a “benefit assessment,” is a charge generally levied upon parcels of real property to pay for benefits the parcels receive from local improvements. Special assessments are levied according to statutory authority granted by the Legislature or, in this instance, special legislation passed for specific purpose (SGMA) (League of California Cities, 2007). Under Proposition 218, a special assessment must show that a service or benefit is conveyed to only the identified parcel owners subject to have the charge levied against their property.

4.3.1 - GROUNDWATER MANAGEMENT

The SFKGSA was formed in accordance with SGMA to better manage, oversee and create a sustainable groundwater basin for the residents of its service area. As part of its mandates, the SFKGSA is required to develop a GSP to set policies for measuring, monitoring and overseeing groundwater resources for the future of the area. All lands within the Agency's

³ California Constitution, Article XIII D, Section 4.

boundaries have the benefit of being represented by a GSA, in compliance with SGMA, as opposed to being managed by the SWRCB. However, the GSA has to take actions related to addressing groundwater changes and groundwater pumping, and the Agency's consultants will spend time and effort to keep in conformance with SGMA for the benefit of the Agency's landowners.

The services to be provided are beyond general services received by the properties within the GSA's boundaries. As a result, the service of administering the GSA day to day duties, which include the GSP development, constitutes a special benefit to the properties who will receive improved and enhanced groundwater resources through the development of policies and regulations throughout the SKFGSA management area.

4.3.2 - PLAN IMPLEMENTATION AND OVERSIGHT

Once the GSP is prepared and adopted, the GSA is required to implement and oversee the policies of the GSP throughout its service area. As part of SGMA, the GSA is required to enforce and oversee the implementation of projects, policies or regulations developed as a result of the GSP.

Without the implementation of such measures, the area would be more reliant on increasingly scarce surface water resources, suffer increasing negative effects of over-drafting and degrade local way of life. There is currently no agency that provides this service within the GSA boundaries and therefore this added service is considered a special benefit to the property owners as residents outside the GSA will not receive the same service.

4.4 - Alternative to a Special Assessment

If the SFKGSA is unable to fund activities through Proposition 218 or other financial resource, and implement programs to sustainably manage their groundwater basin, the State Water Board is authorized to intervene and assume control of the service area. The earliest that the State Water Board could assume control of a GSA for not adhering to SGMA mandates would be January 1, 2020. As part of State Water Board intervention, the SFKGSA is authorized to levy fees to fund operations and oversight of the identified GSA area. The State has also included a Special Studies Fee for any analyses deemed necessary for the GSA area. These fees would be based on annual self-reporting of extraction of groundwater resources by users within the service area (State Water Resources Control Board, 2018). Draft fees are shown in Table 4-1.

Table 4-1
State Water Board Draft Fee Schedule for Oversight of GSA

Fee Category	Applicable Parties – Reporting Extractors	Fee Amount
Base Filing Fee	Any extractor submitting an extraction report	\$100 per well
Fees based on intervention status		
Unmanaged Area Rate	Extractors in an unmanaged area.	\$10 per acre-foot per year, if metered
		\$25 per acre-foot per year, if unmetered
Probationary Basin Rate	Extractors in a probationary basin	\$40 per acre-foot per year
Interim Plan Rate	Extractors in a probationary basin after the time period identified by § 10735.4 or § 10735.6 (180 days or one year, accordingly).	\$55 per acre-foot per year
Fees independent of intervention status		
Late Fee	Extractors that do not file reports by the due date.	25% of total fee amount, accrued monthly
Special Studies Fee	May apply to extractors when basin-specific special studies are required and the probationary or interim plan rates are insufficient. The additional cost of developing special technical studies such as groundwater investigations or modeling will be apportioned to extractors based on volume of water extracted.	

SECTION 5 - RATE DESIGN ANALYSIS

5.1 - Rate Making Objectives

The rate design process is guided by the general rate making objectives, as listed below:

1. **Recovery of funds contributed by member agencies** - All the member agencies of the SFKGSA have contributed monies from their General Fund revenues or from existing water fund budgets to finance the initial establishment and operations of the GSA. As a result, these funds should be considered a loan needing to be repaid to the agencies and their taxpayers.
2. **Create a reasonable allocation between fixed and variable costs, if any** – Considering that there is no existing rate structure, the proposed rate structure for revenue funds must account for the variable and fixed costs of the GSA and allocate them accordingly. Identification of the various line items as either a fixed or a variable quantity is important to ensure that rate has a stable structure in order to provide reliable revenues to the GSA.
3. **Generate adequate funding to fulfill legislative mandates of the Sustainable Groundwater Management Act** – Under SGMA, a GSA is required to achieve essentially three primary tasks: establishment of a service area, develop a GSP that establishes a regulatory framework for management of the underlying groundwater basin, and then to oversee and implement the GSP in order to promote and eventually improve reliability of groundwater resources within the underlying basin.

These objectives have been developed through general engineering practices for rate setting as well as referring to the mandates and legislative requirements of SGMA for GSAs.

5.2 - Customer Classes

Within the proposed service area of the SFKGSA, all residents are viewed as recipients of the oversight services of the GSA. Therefore, there is a single customer class that encompasses all property owners within the service area.

5.3 - Expenditure Types

The administration and day to day operations of a GSA differ from other typical services, such as water or wastewater enterprises, as it is not necessarily required to maintain, replace, or maintain infrastructure.

The cost to operate, administer, and eventually implement the mandates of the GSA under SGMA include some fixed costs, such as utilities, insurance or rent, but include mostly variable costs such as implementation, legal services and other general needs of the GSA to develop and administer the GSP document and its policies to properly manage the groundwater resources of the subbasin.

The primary expenditure types anticipated for the SKFGSA include the following items:

- Program Administration and Management
 - Includes, but is not limited to, the operation, supervision and general day to day management of the GSA such as payroll, human resources, accounting, and other typical administration tasks.
- GSP Development
 - Includes, but is not limited to, background technical research and reports, consulting services, and coordination with appropriate agencies in compliance with SGMA requirements to develop policies, regulations and implementation measures for groundwater sustainability within the subbasin.
- GSP Implementation
 - Includes, but is not limited to, the oversight, review and enforcement of regulatory measures within the GSP adopted for regulating the groundwater resources of the service area covered by the SKFGSA.
- Member Agency Reimbursement
 - Includes the start-up costs contributed by member agencies up until the first collection of the annual property owner rate assessment by the County of Kings Tax Collectors office.
- Contingency
 - 7% of all expenditures.

SECTION 6 - PROPOSED RATE STRUCTURE

Projected rates for SFKGSA are determined through in-depth analysis of the agencies expenditures to date and projected activities for the future development and implementation of the GSP. A five (5) year budget is a reasonable projection for SFKGSA as it takes SFKGSA through the development of the GSP and related technical evaluations. Assuming a successful assessment election in early 2018, January 1, 2019 is the earliest assessment collection period that could be implemented through Kings County for collections of GSA property tax assessments. Continued operations of the GSA during 2018 will rely on the continuing contributions of member agencies that will be reimbursed through subsequent assessment collections.

This rate structure model is sufficient to fund the District's ongoing management and operations, development and implementation of the GSP, reimbursement to member agencies for startup contributions, fund a reasonable contingency for non-capital expenditures. It also includes an assumption of an annual 3% inflation factor in the annual Management Category only. This inflation factor is only applied to the ongoing Program Management Costs indicated on Table 6-2. Other costs are one-time project expenses and will not be subject to ongoing inflation affects.

Based upon the model developed for this comprehensive approach to GSA operations and program implementation, the maximum rate proposed for the purposes of property tax assessment would be \$9.80 per acre for the five (5) year life of the proposed assessment, subject to annual review and determination by the Board . The allocation indicated to the City of Lemoore in Table 6-1 is included in the Total Annual Revenue amount stated in Table 7.1 on page 7-1.

Table 6-1
Proposed Rate for SFKGSA

Assessment Rate Table	FY '19	FY '20	FY '21	FY '22	FY '23
Total Annual GSA Charge per Acre	\$9.80	\$9.34	\$7.62	\$7.10	\$6.39
Lemoore Allocation⁴	\$55,392	\$52,823	\$43,062	\$40,117	\$36,151

⁴ Based on the total area within the city limits of Lemoore. As of the date of this report, the city limits were approximately 8.83 square miles, or 5,654.98 acres. If the city annexes additional property, this calculation would need to be adjusted accordingly to accommodate the increase in acreage.

SECTION 7 - REVENUE PROJECTIONS

The GSA proposed rate assessment will fully fund district management and administration, plan development and implementation as well as all other ancillary GSA costs. This proposed rate assessment can be reasonably projected for the initial five (5) year life of the SFKGSA. These revenue projections also include member agency reimbursement for startup and operational costs previously provided through member agency contributions and loans.

Table 7-1
Revenue Projections for SFKGSA

	FY '19	FY '20	FY '21	FY '22	FY '23
Total Annual GSA Charge per Acre	\$9.80	\$9.34	\$7.62	\$7.10	\$6.39
Total Annual Revenue	\$698,650	\$666,246	\$543,136	\$505,985	\$455,967

Table 7-2
Proposed Budget for SFKGSA

SKFGSA Annual Budgets	FY '19	FY '20	FY '21	FY '22	FY '23
Program Management	\$71,000	\$73,130	\$75,324	\$77,584	\$80,687
Technical Assessments	\$338,000	\$182,000	\$0.00	\$0.00	\$0.00
GSP Preparation	\$182,000	\$98,000	\$0.00	\$0.00	\$0.00
GSP Implementation	\$97,650	\$97,650	\$260,400	\$395,300	\$345,450
GSA One-Time Start-up Costs	\$0.00	\$171,880	\$171,880	\$0.00	\$0.00
Contingency Fund	\$10,000	\$43,586	\$35,532	\$33,102	\$29,830
Grand Total Expenses	\$698,650	\$666,246	\$543,136	\$505,985	\$455,967

SECTION 8 - ASSESSMENT ENACTMENT

The proposed assessment would be levied against all property within the service area based on a per acre calculation. The acreage amounts would be obtained from the Kings County Assessor's office and assessment based on the listed size of the property. This assessment is subject to the provisions of Proposition 218 and subject to majority approval of the electorate within the service area.

The total amount for the City of Lemoore would be presented as a lump sum and would not be assessed on the tax roll. Lemoore will participate in GSA cost sharing in accordance with the JPA and has incorporated the ongoing payments into their existing rate structure.

To reiterate the purpose of the assessment, the funds collected would be used to operate the SFKGSA administrative and oversight responsibilities, fund development of a GSP and then oversee the implementation of policies and other regulatory measures of the GSP.

8.1 - Member Agency Reimbursement

The member agencies of the GSA contributed discretionary revenues from their respective general funds. The total reimbursement for startup costs of the GSA, is projected to be \$343,760. This amount would be included in the proposed property tax assessment to make the member agencies whole, as these startup funds were considered a one-time loan. This amount may be more or less than the estimate provided, depending upon the initiation date of assessment collections on behalf of the SFKGSA. Collection of the assessments is contingent upon meeting the administrative needs and timing of the County of Kings property tax collection and assessment system. That timing may affect the final amount required for reimbursement to member agencies. This report supports the commitment to all member agencies to fully reimburse all start-up funds provided prior to the assessment and collection of the assessment rates approved by the Board and successful assessment of the GSA property owners.

8.2 - SFKGSA Administration and Management

The GSA has an agreement with KRCD to provide staff to oversee the mandates of SGMA and provide oversight for day to day operations. The tasks include, but are not limited to, managing operations of the GSA, overseeing execution of task orders, completing technical information and research related to the conditions of groundwater within the subbasin, and coordination with adjacent agencies. This assessment includes funds to properly staff and support the ongoing administration and management of the GSA.

8.3 - GSP Development

As required by SGMA, the GSA must adopt a GSP that establishes a regulatory framework for management of the underlying groundwater basin, and then to oversee and implement the GSP to promote and eventually improve reliability of groundwater resources within the underlying basin. The development of this plan will require funding to allow for the

completion of technical background reports, analysis and finally completion of the written document. The development of the plan will require additional coordination with adjacent agencies as well as the DWR. Therefore, there is extensive work that needs to be done including multiple public and agency reviews to adopt the GSP. The assessment would fund the background technical research and analysis of the groundwater subbasin that will allow for the development of the GSP.

8.4 - Continuing SFKGSA Operations, Management and GSP Implementation

Following completion and adoption of the GSP, the GSA will continue its operations, as discussed in Section 8.2, but also be tasked with the additional responsibility of implementing and enforcing the projects, plans, policies and regulations of the GSP. These additional responsibilities are in addition to the current administration and ongoing, day to day management of the GSA. Therefore, the assessment for the period covering the time after adoption of the GSP is needed to accommodate both operations, management and GSP implementation.

8.5 - Parcels to be Assessed

Parcels to be assessed are attached as Appendix B to this report. The parcels shown are from the most recent copy of the assessment roll obtained from Kings County. Additionally, parcels within the City of Lemoore will also be calculated utilizing the same per acre calculation identified and be multiplied by the number acres within the city limits annually, however, the funds will be collected from the City through a budget allocation rather than through a property based assessment (Kings County Assessor's Office, 2017).

SECTION 9 - BIBLIOGRAPHY

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APPENDIX A
JOINT POWERS AGREEMENT

JOINT POWERS AGREEMENT
FORMATION OF THE
SOUTH FORK KINGS GSA JOINT POWERS AUTHORITY

THIS JOINT POWERS AGREEMENT ("Agreement") is made by and between the CITY OF LEMOORE, EMPIRE WEST SIDE IRRIGATION DISTRICT, STRATFORD IRRIGATION DISTRICT, STRATFORD PUBLIC UTILITIES DISTRICT, and the COUNTY OF KINGS, hereinafter collectively referred to as Members, with reference to the following:

- A. In September 2014, California Governor, Jerry Brown, signed three bills (SB 1168, SB 1319, and AB 1739) into law creating the Sustainable Groundwater Management Act of 2014 (the "Act" or "SGMA"), which was amended in September and October 2015 when the Governor signed into law SB 13 and AB 617, respectively.
- B. The Act requires the formation of Groundwater Sustainability Agencies ("GSAs") that will be responsible for implementing provisions of the Act as to each groundwater basin and groundwater subbasin falling within the provisions of the Act.
- C. The Members overlie a portion of the Tulare Lake Subbasin of the San Joaquin Valley Groundwater Basin (the "Subbasin"), an adjudicated groundwater subbasin, portions of which underlie the jurisdictional boundaries of each Member.
- D. The Members are qualified to exercise powers related to groundwater management within their jurisdictional boundaries and qualify individually to serve as a GSA under the provisions of the Act.
- E. Under the Act, a combination of local agencies may elect to form a GSA through a joint powers agreement, or other legal agreement.
- F. The Members desire to create a joint powers authority, and are authorized to

1 enter into this Agreement pursuant to Government Code §§ 6500 et seq. for the
2 purpose of acting as an independent public agency to serve as a single GSA
3 under the Act for areas of the Subbasin underlying the collective jurisdictional
4 boundaries of the Members.

5 G. Under the Act, each GSA is responsible for assuming its regulatory role by July
6 1, 2017, and for submitting a Groundwater Sustainability Plan ("GSP") to the
7 California Department of Water Resources ("DWR") by either January 31, 2020
8 or January 31, 2022, depending on criteria specified in the Act.

9 H. The County of Kings ("County") has agreed to be a party to this Agreement and
10 participate as a Member in order to ensure complete SGMA coverage over
11 certain otherwise un-districted (sometimes referred to as "white") areas in the
12 Tulare Lake Subbasin within the geographic boundaries of the GSA identified
13 herein by the Members under this Agreement. The County's regulatory role
14 within the scope of its membership in this joint powers authority and related
15 implementation of SGMA is separate and distinct from the County's regulatory,
16 land use, and police powers outside of the scope and purpose of this
17 Agreement. This separate role and related powers are specifically reserved unto
18 the County by State statute and the California Constitution.

19 I. The Members shall negotiate and enter into Coordination Agreements in
20 accordance with the requirements of the Act with other GSAs in the Subbasin,
21 for the purpose of coordinating each GSA's GSP to collectively manage the
22 Subbasin in a sustainable manner as required by the Act.

23 J. The Members desire to begin collecting and organizing data, engaging and
24 retaining experts and consultants, and soliciting feedback from stakeholders
25 within the portion of the Subbasin subject to their jurisdiction, for the purpose of
26 preparing a GSP for the portions of the Subbasin subject to their jurisdiction, and

1 for the purpose of negotiating Coordination Agreements with the other GSAs in
2 the Subbasin to ensure that there is a coordinated plan for managing the
3 Subbasin in compliance with the requirements of the Act.

- 4 K. The Members further intend by this Agreement to provide for the management
5 and funding commitments reasonably anticipated to be necessary for the above
6 purposes.

7 **ACCORDINGLY, IT IS AGREED:**

8 **1. RECITALS:** The foregoing recitals are incorporated herein by reference.

9 **2. DEFINITIONS:** Unless otherwise required by the context, the following terms shall
10 have the following meanings:

11 a. "Act" shall mean the Sustainable California Groundwater Management Act of
12 2014.

13 and all regulations adopted under the legislation (SB 1168, SB 1319, AB 1739,
14 SB 13, and AB 617) that collectively comprise the Act, as that legislation and
15 those regulations may be further adopted or amended from time to time.

16 b. "Authority" shall mean the "South Fork Kings GSA" OR "SFK GSA" which is the
17 public and separate legal entity created by this Agreement.

18 c. "Board" or "Board of Directors" shall mean the Board of Directors of the Authority
19 as provided in this Agreement to govern and administer the Authority.

20 d. "Member" shall mean any of the signatories of this Agreement and "Members"
21 shall mean all of the signatories to this Agreement.

22 e. "Subbasin" shall mean the Tulare Lake Subbasin of the San Joaquin Valley
23 Groundwater Basin, as identified in Bulletin 118 (5-22.12) prepared by the
24 California Department of Water Resources.

25 f. "Groundwater Sustainability Agency" or "GSA" shall mean an agency authorized
26 by the Act to regulate portions of the Subbasin in compliance with the terms and

provisions of the Act.

h. "DWR" shall mean the California Department of Water Resources.

i. "SWRCB" shall mean the California State Water Resources Control Board.

3. CERTIFICATION: Each Member, as a signatory to this Agreement, certifies and declares that it is a public agency, as defined by Government Code § 6500, that is authorized to enter into a joint powers agreement to contract with each other for the joint exercise of any common power under Article 1, Chapter 5, Division 7, Title 1 of the Government Code.

4. CREATION OF SEPARATE AGENCY: There is hereby created an agency separate from the parties to the Agreement, and which is responsible for the administration of the Agreement, to be known as the **"SOUTH FORK KINGS GSA"**. For the purpose of interacting with the banking system the Authority will accept payments in the shortened name of **"SFK GSA."** Within thirty (30) days of the effective date of this Agreement, the Members shall cause a notice of this Agreement to be prepared and filed with the office of the California Secretary of State as required by Government Code § 6503.5.

5. PURPOSES AND MEMBER RESPONSIBILITIES: The Authority is formed for the following purposes and responsibilities of its Members:

- a. To jointly form a separate entity to fulfill the role of a GSA consisting of the Members, so that the Members may collectively develop, adopt, and implement a Groundwater Sustainability Plan ("GSP") for the sustainable management of groundwater for that portion of the Subbasin underlying the collective jurisdictional boundaries and service areas of the Members, as those boundaries may be amended or modified from time to time.
- b. Notwithstanding their intent to collectively develop, adopt, and implement a GSP, as provided in Water Code § 10720.5, the Members confirm that groundwater management under this Authority shall be consistent with Section 2 of Article X of the California Constitution and that any GSP adopted by the Authority shall

1 not determine or alter surface water rights or groundwater rights under common
2 law or any provision of law that determines or grants surface water rights. The
3 Members make no commitments by entering into this Agreement to share or
4 otherwise contribute their water supply assets as part of the preparation of a
5 GSP.

6 c. The geographic boundaries of the GSA contemplated by the Members are set
7 forth in the map attached hereto as Exhibit "A", which is incorporated herein by
8 this reference. The Authority will also represent the Members in discussions
9 with other Subbasin stakeholders, and shall enter into a Coordination
10 Agreement(s) with those that form GSAs in the Subbasin, to achieve an
11 integrated, comprehensive basin-wide plan that satisfies the Act as to
12 sustainable groundwater management for the entire Subbasin. The Authority
13 shall also represent Members in discussions, and may enter into agreements as
14 necessary with GSAs in neighboring subbasins.

15 d. Each Member may exercise independent power within its own jurisdiction,
16 including but not limited to, the establishment or approval of fees and the
17 exercise and administration of all powers held by each Member with regard to
18 groundwater management and regulation as such Member existed prior to the
19 approval of this Agreement and/or consistent with the Act, except as otherwise
20 provided in this Agreement and/or as required by the Act. Should a Member
21 choose to withdraw from the Authority in accordance with the terms of this
22 Agreement, that Member expressly retains the right to serve exclusively as a
23 GSA, subject to the requirements of the Act, for that portion of the Subbasin
24 underlying its jurisdictional boundaries or service area.

25 e. Each Member shall retain the right to implement the requirements of any GSP
26 developed by the Authority within each of their respective jurisdictions, unless

1 otherwise provided for in this Agreement or as required by the Act.

- 2 f. The Members enter this Agreement with the intent to operate the Authority in
3 compliance with the requirements of the Act, addressing those operations and
4 programs that can be most cost-effectively handled at the regional level by
5 maximizing local resources, private sector participation and contract services.
6 Each Member will be responsible for adhering to the terms of this Agreement, for
7 constructively participating in the efforts to achieve compliance with the Act, and
8 for timely payment of contributions that are approved by the Board in compliance
9 with this Agreement.

10 **6. POWERS:** The Members intend that the Authority provide for the joint exercise of
11 certain powers common to the Members in studying, planning and cooperatively and sustainably
12 managing groundwater in the Subbasin, and for the exercise of such additional powers as are
13 conferred by law in order to meet the requirements of the Act. The Members are each
14 empowered by the laws of the State of California to exercise the powers specified in this
15 Agreement, and to comply with the provisions of the Act and other laws. These common powers
16 shall be exercised for the benefit of any one or more of the Members or otherwise in the manner
17 set forth in this Agreement. Nothing in this Agreement or a future GSP shall be interpreted as
18 superseding the land use authority of the County, including the County General Plan (Water
19 Code §10726.8(f) of the Act). Subject to the limitations set forth in this Agreement, the Authority
20 shall have the powers to perform all acts necessary to accomplish its purpose as stated in this
21 Agreement, including but not limited to the following:

- 22 a. To make and/or assume contracts and to employ agents, employees,
23 consultants and such other persons or firms as the Board may deem necessary,
24 to the full exercise of the Authority's power, including, but not limited to,
25 engineering, hydrogeological, and other consultants, and with attorneys and
26 accountants and financial advisors, for the purpose of providing any service

1 required by the Authority to accomplish its purposes and Member responsibilities
2 identified in Section 5;

- 3 b. To conduct all necessary research and investigations, and to compile
4 appropriate reports and collect data from all available sources to assist in
5 preparation of a GSP, and for development of Coordination Agreements with
6 other GSAs in the Subbasin, so as to allow the Members to participate in the
7 sustainable management of the Subbasin in compliance with the Act;
- 8 c. To cooperate, act in conjunction with, and contract with the United States, the
9 State of California, or any agency thereof, the other Tulare Lake Subbasin
10 stakeholders or GSAs, or any of them, in the full exercise of the Authority's
11 powers as a GSA;
- 12 d. To apply for, accept and receive licenses, permits, water rights, approvals,
13 agreements, grants, loans, gifts, contributions, donations and aid or assistance
14 from any agency of the United States, the State of California or other public or
15 private person or entity necessary for fulfilling the purposes of a GSA;
- 16 e. To acquire by grant, purchase, lease, gift, devise, contract, construction, eminent
17 domain or otherwise, and hold, use, enjoy, sell, let, and dispose of, real and
18 personal property of every kind, including land, water rights, structures,
19 buildings, rights-of-way, easements, and privileges, and to construct, maintain,
20 alter, and operate any and all works or improvements, within or outside the
21 agency, necessary or proper to carry out any of the purposes of the Authority
22 (Water Code § 10726.2);
- 23 f. To utilize the GSA enforcement powers identified in the Act (Water Code §
24 10732), including the imposition and collection of civil penalties that shall be
25 utilized in accordance with the requirements of the Act;
- 26 g. To sue and be sued in its own name;

- 1 h. To provide for the prosecution of, defense of, or other participation in actions or
2 proceedings at law or in public meetings in which the Members, pursuant to this
3 Agreement, may have an interest, and to employ counsel or other expert
4 assistance for that purpose;
- 5 i. To adopt an initial operating budget and initial member contributions within
6 ninety (90) days of the execution of this Agreement, and an annual budget and
7 Member contributions to same, by June 30 of each year, unless an alternative
8 date is specified at the time of the adoption of the previous budget;
- 9 j. To incur debts, liabilities or obligations, subject to the limitations provided in this
10 Agreement;
- 11 k. To impose fees authorized by the Act (Water Code §§ 10730-10731), without
12 any limitation on a Member's ability to impose fees within its jurisdiction, to fund
13 the cost of furthering the purposes of this Agreement, complying with the Act,
14 and sustainably managing groundwater within the Subbasin;
- 15 l. To adopt by-laws, rules, regulations, policies and procedures, as deemed
16 necessary by the Board, for governing the operation of the GSA and adoption
17 and implementation of the GSP consistent with the powers and purposes of the
18 Authority and as authorized by Chapter 5 of the Act;
- 19 m. To investigate legislation and proposed legislation affecting the Act and the
20 Subbasin and make appearances regarding such matters, and if necessary
21 initiate litigation regarding same;
- 22 n. To take such actions as are deemed necessary to achieve its specific and
23 limited purposes as stated above.
- 24 o. To the extent authorized by the Act, to exercise any powers in the manner and
25 according to the methods provided under the laws applicable to the Stratford
26 Irrigation District.

1 **7. OBLIGATIONS OF AUTHORITY:** No debt, liability or obligation of the Authority shall
2 constitute a debt, liability or obligation of any of the Members, appointed members of the Board of
3 Directors, or committee members.

4 **8. DESIGNATION OF ADMINISTERING AGENCY:** The powers of the Authority
5 provided in this Agreement shall be exercised in the manner provided by law for the exercise of
6 such powers by the Members.

7 **9. ORGANIZATION:**

8 a. **GOVERNING BOARD:** The Authority shall be governed by a Board of Directors
9 which shall be composed of one (1) appointee of each Member ("Principal
10 Director"). The Principal Director shall be a individual currently serving on the
11 Board or Council of each of the Members, and may only be replaced by an
12 individual currently serving on the Board or Council of each of the Members. In
13 the event a Member's Council or Board replaces a Principal Director, the
14 Member shall provide all other Members with notice of the replacements prior to
15 the next Board meeting. Each Member may designate one (1) Alternate Director
16 for the purpose of fully participating on the Authority Board in the same manner
17 as a Principal Director only when a Principal Director is absent. If an Alternate
18 Director is not a member of the Board or Council of the Member agency that he
19 or she represents, said Alternate Director shall be an employee or authorized
20 agent of the Member.

21 b. **BOARD MEMBER TERMS AND COMPENSATION:** Directors appointed by a
22 Member shall serve without terms and at the pleasure of the Board or Council of
23 the Member they represent. Directors and Alternate Directors shall serve
24 without compensation, except that they may be reimbursed for reasonable
25 expenses associated with their service on the Board as authorized by the Board.

26 c. **MEETINGS:** Regular meetings of the Board may be held quarterly, or as the

1 Board determines as necessary, on such dates and times and at such locations
2 as the Board shall fix by resolution. Special meetings of the Board shall be called
3 in accordance with Government Code § 54956. All meetings shall comply with
4 the provisions of the Ralph M. Brown Act (Government Code §§ 54950 et seq.).

5 d. QUORUM: Fifty percent (50%) of the Directors plus one (1) shall constitute a
6 quorum in order to conduct business.

7 e. VOTING: A simple majority of the Members shall be required for an action of the
8 Board, except that:

9 (1) A majority vote of less than a quorum may vote to adjourn;

10 (2) Any of the following actions shall require a supermajority (4/5ths) vote of
11 the Members:

12 (i) Create and appoint members to a Stakeholder Advisory Committee;

13 (ii) Enter into contracts or incur debts over \$25,000 or for terms in
14 excess of two (2) years;

15 (iii) Appointment, employment, or dismissal of an employee, including
16 any independent contractor who functions as an employee;

17 (iv) Compromise or payment of any claim against the Authority;

18 (v) Acquisition by grant, purchase, lease, gift, devise, contract,
19 construction, or otherwise, and the decision(s) to hold, use, enjoy,
20 sell, let, and dispose of, real and personal property of every kind,
21 including land, water rights, structures, buildings, rights-of-way,
22 easements, and privileges, and to construct, maintain, alter, and
23 operate any and all works or improvements, within or outside the
24 agency, that the Board deems necessary or proper to carry out any of
25 the purposes of the Authority;

26 (vi) Approval of any Coordination Agreements with other GSAs in the

- Subbasin, or any GSA in an adjoining subbasin;
- (vii) Approval of a GSP for the portions of the Subbasin identified by the GSA boundaries, including any subsequent modifications to the GSP, and including all decisions involving defining and managing sustainability thresholds, including but not limited to determinations related to sustainable yield, measurable objectives and yearly water budgets and approval of annual reports;
 - (viii) Approval of actions to utilize the enforcement powers of Chapter 9 of the Act;
 - (ix) Approval of budget and Member contributions pursuant to Section 12;
 - (x) Adoption of an ordinance;
 - (xi) Assessments for Extraordinary Costs pursuant to Section 14;
 - (xii) Removal of Members from the Authority pursuant to Section 18;
 - (xiii) Admission of additional members pursuant to Section 19;
 - (xiv) Initiation of litigation by the Authority.
- (3) Any of the following actions shall require a unanimous vote of all Members:
- (i) Amendment of this Agreement;
 - (ii) Election to conduct the audit every two (2) years.
- f. MINUTES: The Board shall cause minutes of all meetings to be prepared, and shall maintain a copy in the Authority's records accessible to each Member, as soon as practicable after each meeting. Approval of the minutes shall be by a majority of the quorum.
- g. RULES: The Board shall adopt such other rules and regulations for the conduct of its business as a GSA and in the implementation of any GSP as it shall deem necessary or desirable consistent with the provisions of this Agreement and the Act.

- 1 h. OFFICERS: The officers of the Authority shall be a Chairperson, Vice-
2 Chairperson, and Secretary, and such other officers as the Board shall
3 designate. The election of officers will take place at the first meeting of each
4 fiscal year. The Treasurer shall be formally designated by a resolution adopted
5 by the Board of Directors stating the effective date of the appointment and the
6 term of the appointment.
- 7 i. STAKEHOLDER ADVISORY COMMITTEE: The Board may create an Advisory
8 Committee for the purpose of soliciting information from any potentially affected
9 stakeholders utilizing groundwater within the jurisdictional boundaries of the
10 Authority and potentially subject to the GSP to be developed by the Authority.
11 Membership on the Advisory Committee and the time/date for meetings shall be
12 at the discretion of the Board.
- 13 j. MANAGEMENT COMMITTEE: The Board may create a Management
14 Committee for the purpose of overseeing all activities undertaken in pursuit of
15 the goals and objectives of the Authority identified in this Agreement, and for
16 reporting upon same to the Board. The Management Committee may be
17 comprised of one staff person or authorized agent from each of the Members.
18 The Management Committee may, among other things, be responsible for the
19 approval of all expenditures authorized by the Board through their approval of
20 budget appropriations as required herein. The Management Committee may
21 also establish a Technical Advisory Subcommittee for the purpose of assisting
22 the Management Committee and the Board with the technical aspects of GSP
23 development and implementation of the Act. In the event that the Board does
24 not create a Management Committee, the activities the Management Committee
25 would have otherwise performed shall be performed by individuals or agents as
26 designated by the Board in its discretion.

1 **10. FISCAL AGENT, DEPOSITORY AND ACCOUNTING:** The Treasurer is designated
2 as the fiscal agent and depository for the Authority, and shall be appointed by the Board as
3 provided in Section 9. The Treasurer shall be the depository and have custody of all money of the
4 Authority, from whatever source, subject to the applicable provisions of any indenture or
5 resolution providing for a trustee or other fiscal agent. All funds of the Authority shall be held in
6 the joint operating fund established by Section 13, or such other separate accounts as may be
7 necessary, in the name of the Authority and not commingled with the funds of any Member or any
8 other person or entity. Full books and accounts shall be maintained for the Authority in
9 accordance with practices established by, or consistent with, those utilized by the Controller of
10 the State of California for public entities. The books and records of the Authority shall be open to
11 inspection by the Members at all reasonable times, and by bondholders and lenders as and to
12 the extent provided by resolution or indenture.

13 The Authority shall reimburse the Treasurer for all expenses incurred pursuant to its role as
14 Treasurer, or for any other administrative assistance provided to the Authority. In the event that
15 the Authority appoints a third party to serve as Treasurer, the Authority and the Treasurer shall
16 enter into a separate agreement regarding reimbursement of the Treasurer for any and all
17 contributions and expenses incurred by the Treasurer consistent with this Section.

18 **11. ACCOUNTABILITY, REPORTS AND AUDITS:** There shall be strict accountability of
19 all funds, and an auditor designated by the Board shall report any and all receipts and
20 disbursements to the Board with such frequency as shall reasonably be required by the Board.
21 The Authority will utilize the services of an outside independent certified public accountant to
22 make an annual audit of the accounts and records of the Authority as required by Government
23 Code § 6505, unless the Board, by unanimous vote, elect to conduct the audit for a two (2) year
24 period. In each case, the minimum requirements of the audit shall be those prescribed by the
25 State Controller for special districts pursuant to Government Code § 26909, and shall conform to
26 generally accepted accounting principles. The outside independent certified public accountant

1 selected by the Authority shall be formally designated by a resolution adopted by majority vote of
2 the quorum present stating the effective date of the appointment and the term of the appointment.

3 **12. OPERATING BUDGET, CONTRIBUTIONS, AND EXPENDITURES:** The Board
4 shall, by a four-fifths vote of the Members, approve an initial operating budget within ninety (90)
5 days following the execution of this Agreement, to be funded by contributions from the Members
6 of the Authority as specified by this Section. Thereafter, the fiscal year for the Authority shall
7 extend from July 1 to June 30 of each year, and the Board shall, by a four-fifths vote of the
8 Members, adopt an annual operating budget for the coming fiscal year by June 30 of each year,
9 to be funded by contributions from the Members of the Authority, as required to conduct its
10 business in a manner consistent with the purposes of the Authority. Member contributions for an
11 approved budget shall be equally allocated to each Member, unless said approved budget
12 specifically requires disproportionate contributions. The Members may also fund the annual
13 operating budget through the imposition of fees, assessments, charges and/or civil penalties as
14 authorized by the Act and any other applicable California laws and local regulations. It shall be
15 the intent of the Members to reimburse past Member contributions.

16 The Authority shall have the power to establish a joint operating fund. The fund shall
17 be used to pay all administrative, operating and other expenses incurred by the Authority, and
18 shall be funded by each Member's contributions as set forth in the initial and annual operating
19 budget as required by this Section. All expenditures within the designations and limitations of the
20 applicable approved budget appropriations shall be made upon approval of the Management
21 Committee. The Treasurer shall draw checks or warrants or make payments by other means for
22 claims or disbursements not within an applicable budget only upon the approval of the Board and
23 in accordance with Board directions and authorizations concerning authorized account
24 signatories. The Authority may invest any money that is not required for its immediate
25 necessities in the same manner, and upon the same conditions, as any local agency may do by
26 law.

1 **13. ALTERNATIVE FUNDING SOURCES:** In addition to the Member contributions
2 contemplated by Section 12, the Authority may also seek funding from other alternative sources,
3 including but not limited to state and federal grants or loans. Unless specifically allocated by
4 majority vote of the quorum present, all funding contributions obtained from alternative sources
5 shall be equally allocated to each Member, for use by the Authority consistent with its powers and
6 purposes.

7 The Board may arrange payment of the expenses of the Authority through an
8 alternative funding source. In accordance with Government Code § 6512.1, the Board may direct
9 repayment or return to the Members of all or part of the contributions made by the Members,
10 upon such terms as may be consistent with any indebtedness incurred by the Authority. Unless
11 otherwise prohibited by the alternative funding source, said alternative source's funds will be
12 disbursed before local funds for covered Authority obligations.

13 **14. ASSESSMENTS FOR EXTRAORDINARY COSTS:** In the event the Authority should
14 experience an unanticipated need to pay for extraordinary costs, or to pay for any and all costs of
15 litigation or indemnification as provided in this Agreement, to the extent not covered by insurance,
16 and to the extent that such costs cannot otherwise be reasonably funded through use of reserves
17 on hand or through the other revenue sources authorized by this Agreement, the Board may
18 authorize an assessment of extraordinary costs, whether actually incurred or estimated to be
19 necessary, by a four-fifths vote of the Members. The assessment of extraordinary costs
20 authorized by this Section shall be equally allocated to each Member, unless specified otherwise
21 by the Board. The Members agree that they will then furnish the Authority with the funds
22 authorized by the assessment for extraordinary costs within a reasonable period of time as
23 determined by the Board.

24 **15. INITIAL STAFFING CONTRIBUTIONS:** The Authority initially intends to pursue the
25 goals and objectives identified in this Agreement by utilizing the staff of each of the Members to
26 pursue those operations, investigations and programs that can be most cost-effectively handled

1 by maximizing Member staff and resources. The Management Committee shall meet to
2 determine the respective initial staffing contributions of the Members that will be utilized during
3 the time period covered by the initial operating budget. Thereafter, all Member staff contributions
4 to conduct the activities of the Authority shall be recommended by the Management Committee
5 for approval by the Board at the time for adopting the annual budget for the Authority. In the
6 event that the staffing contributions of the Members recommended by the Management
7 Committee are not allocated equally amongst the Members, the Board may adjust the Member
8 contributions in the budget as specified in Section 12 herein.

9 **16. DISPUTE RESOLUTION:** Should any controversy arise among or between Members
10 concerning this Agreement or the rights and duties of any Member under this Agreement, the
11 Members shall submit the matter to a person appointed by a majority vote of the Management
12 Committee to mediate the dispute. The appointed mediator shall be a person who is not an
13 employee or agent of any Member and, if necessary, as determined by a majority of the
14 Management Committee, shall be a person who has knowledge of and experience in the
15 management of groundwater resources. The appointed mediator shall recommend a decision on
16 the matter in dispute and will be compensated by the Authority.

17 **17. WITHDRAWAL OF MEMBERS:**

- 18 a. NOTICE TO MEMBERS: Any Member may withdraw from the Authority by
19 delivery of written notice, pursuant to Section 26, of its intent to withdraw from the
20 Authority, to each of the Members, at least one hundred twenty (120) days prior to
21 the date of withdrawal ("Withdrawal Notice Period"). The remaining Members
22 may, but shall not be required to, consent to a shorter Withdrawal Notice Period
- 23 b. EFFECT OF WITHDRAWAL: The withdrawal of a Member shall have no effect on
24 the continuance of this Agreement among the remaining Members. After providing
25 written notice of withdrawal, the withdrawing Member shall neither be entitled nor
26 obligated to participate in a vote on any matter before the Board, including but not

1 limited to adoption of the annual operating budget required by Section 12 and the
2 assessment for extraordinary costs allowed by Section 14.

3 c. CONTINUING FISCAL OBLIGATIONS: Any Member that withdraws as provided
4 herein shall remain proportionately liable during the Withdrawal Notice Period for
5 its proportionate share of the annual operating budget required by Section 12. If
6 the Members have approved extraordinary costs in accordance with Section 14
7 prior to the date of written notice of withdrawal of a Member, the withdrawing
8 Member shall be proportionately liable for the obligations or debts approved and
9 incurred by the Authority for those extraordinary costs. Any Member that
10 withdraws shall remain proportionately liable for any unfunded capital expenditures
11 approved prior to the date of written notice of withdrawal of such Member.

12 d. CONTINUING CLAIMS OBLIGATIONS: Members will remain obligated to
13 contribute their proportionate share (based upon the membership roll as of the
14 date of the claim), including without limitation legal defense costs, for any
15 occurrences incurred during the Member's membership prior to the date of written
16 notice of withdrawal of such Member, but not presented as a claim against the
17 Authority until after the Member's withdrawal.

18 e. DIVISION OF PROPERTY ASSETS: The real or personal property assets
19 contributed by the withdrawing Member or the value of the real or personal
20 property assets at the date of withdrawal will be returned to the withdrawing
21 Member.

22 **18. REMOVAL OF MEMBERS:**

23 a. NOTICE OF REMOVAL: The Board, by a vote of four-fifths of the Members, may
24 remove a Member from the Authority. Removal of the Member by the Board shall
25 be effective upon delivery, pursuant to Section 26, of written notice of removal to
26 the removed Member.

- 1 b. **EFFECT OF REMOVAL:** The removal of the Member shall have no effect on the
2 continuance of this Agreement among the remaining Members. After providing
3 written notice of removal, the removed Member shall neither be entitled nor
4 obligated to participate in a vote on any matter before the Board, including but not
5 limited to adoption of the annual operating budget required by Section 12 and the
6 assessment for extraordinary costs allowed by Section 14.
- 7 c. **CONTINUING FISCAL OBLIGATIONS:** Any Member that is removed as provided
8 herein shall remain proportionately liable for the obligations or debts approved by
9 the Authority, including any unfunded capital expenditures, prior to the date of
10 delivery of written notice of removal of such Member.
- 11 d. **CONTINUING CLAIMS OBLIGATIONS:** Removed Members will remain obligated
12 to contribute their proportionate share (based upon the membership roll as of the
13 date of the claim), including without limitation legal defense costs, for any
14 occurrences incurred during the removed Member's membership, but not
15 presented as a claim against the Authority until after the Member's removal.
- 16 e. **DIVISION OF PROPERTY ASSETS:** The real or personal property assets
17 contributed by the removed Member or the value of the real or personal property
18 assets at the date of delivery of notice of removal will be returned to the removed
19 Member.

20 **19. ADDITION OF MEMBERS:** The Board shall allow additional members to join the
21 Authority by a vote of four-fifths of the Members. Additional members must be capable, qualified
22 and authorized to participate in a JPA and a GSA under the Act, and must be located within the
23 Subbasin. The Board may set whatever conditions it deems necessary in order to allow the
24 inclusion of additional members, including but not limited to, the reimbursement of such
25 prospective member's proportionate share of the costs already incurred by the Members.

26 **20. TERM AND TERMINATION:** This Agreement shall become effective, and the

1 Authority shall come into existence, on the date that the last of the named parties executes the
2 Agreement. The Agreement, and the Authority, shall thereafter continue in full force and effect
3 until four-fifths of the Members elect to terminate the Agreement.

4 Upon effective election to terminate this Agreement, the Board shall continue to act as
5 a board to wind up and settle the affairs of the Authority. The Board shall adequately provide for
6 the known debts, liabilities and obligations of the Authority, and shall then distribute the assets of
7 the Authority among the Members, as follows:

8 a. The assets contributed by each Member, or the value thereof as of the date of
9 termination shall be distributed to that entity.

10 b. The remaining assets shall then be distributed to each Member in equal
11 proportions.

12 The distribution of assets shall be made in-kind to the extent possible by returning to
13 each Member those assets contributed by such parties to the Authority; however, no party shall
14 be required to accept transfer of an asset in kind.

15 Notwithstanding any other provision by the Board for payment of all known to debts,
16 liabilities and obligations of the Authority, each of the Members shall remain liable for any and all
17 such debts, liabilities, and obligations in equal proportions, or in the proportion specified by
18 unanimous action of the Board if alternative proportions are so specified for particular actions or
19 activities that give rise to such debts, liabilities, and obligations.

20 **21. INDEMNIFICATION/CONTRIBUTION:** The Authority shall hold harmless, defend and
21 indemnify the Members, and their agents, officers and employees from and against any liability,
22 claims, actions, costs, damages or losses of any kind, including death or injury to any person
23 and/or damage to property (including property owned by any Member), arising out of the activities
24 of the Authority, or its agents, officers and employees under this Agreement. The foregoing
25 indemnification obligations shall continue beyond the term of this Agreement as to any acts or
26 omissions occurring before or under this Agreement or any extension of this Agreement.

1 **22. INSURANCE:** The Authority shall obtain general liability insurance, which shall
2 include public officials and management liability coverage, and containing liability coverage in
3 such amounts as the Board shall determine will be necessary to adequately insure against the
4 risks of liability that may be incurred by the Authority. The Members, alternates, their officers,
5 directors and employees, shall be named as additional insureds.

6 **23. CLAIMS:** All claims against the Authority, including, but not limited to, claims by public
7 officers and employees for fees, salaries, wages, mileage, or any other expenses, shall be filed
8 within the time and in the manner specified in Chapter 2 (commencing with Section 910) of Part
9 3, Division 3.6 of Title I of the Government Code, which describes the appropriate content of a
10 claim.

11 **24. ENTIRE AGREEMENT REPRESENTED:** This Agreement represents the entire
12 agreement among the parties as to its subject matter and no prior oral or written understanding
13 shall be of any force or effect. No part of this Agreement may be modified without the written
14 consent of all of the parties.

15 **25. HEADINGS:** Section headings are provided for organizational purposes only and do
16 not in any manner affect the scope, meaning or intent of the provisions under the headings.

17 **26. NOTICES:** Except as may be otherwise required by law, any notice to be given shall
18 be written and shall be sent by first class mail, postage prepaid and addressed as follows:

19 City of Lemoore
20 Attn: City Manager
21 119 Fox Street
22 Lemoore, CA 93245

Stratford Public Utilities District
Attn: General Manager
P.O. Box 85
Stratford, CA 93266

24 Empire West Side Irrigation District
25 Attn: General Manager
26 P.O. Box 66
27 Stratford, CA 93274

Stratford Irrigation District
Attn: General Manager
P.O. Box 647
Lemoore, CA 93245

29 County of Kings
30 Attn: County Administrative Officer
31 1400 West Lacy Boulevard, Bdg. #1
32 Kings County Government Center
33 Hanford, CA 93230

1
2 With Courtesy Copy to:
3 County Counsel
4 1400 W. Lacey Blvd., Bdg. #4
5 Hanford, CA 93230
6

7 Notice sent by first class mail shall be deemed received on the fourth day after the
8 date of mailing. Any party may change the above address by giving written notice pursuant to this
9 Section.

10 **27. CONSTRUCTION:** This Agreement reflects the contributions of all parties and
11 accordingly the provisions of Civil Code Section 1654 shall not apply to address and interpret any
12 uncertainty.

13 **28. NO THIRD PARTY BENEFICIARIES INTENDED:** Unless specifically set forth, the
14 parties to this Agreement do not intend to provide any other party with any benefit or enforceable
15 legal or equitable right or remedy.

16 **29. WAIVERS:** The failure of any party to insist on strict compliance with any provision of
17 this Agreement shall not be considered a waiver of any right to do so, whether for that breach or
18 any subsequent breach.

19 **30. CONFLICT WITH LAWS OR REGULATIONS/SEVERABILITY:** This Agreement is
20 subject to all applicable laws and regulations. If any provision of this Agreement is found by any
21 court or other legal authority, or is agreed by the Members, to be in conflict with any code or
22 regulation governing its subject, the conflicting provision shall be considered null and void. If the
23 effect of nullifying any conflicting provision is such that a material benefit of the Agreement to any
24 Member is lost, the affected Member or Members may withdraw from or terminate this
25 Agreement. Unless terminated, the remainder of the Agreement shall continue in full force and
26 effect.

27 **31. FURTHER ASSURANCES:** Each party agrees to execute any additional documents
28 and to perform any further acts which may be reasonably required to affect the purposes of this
29 Agreement.

1 **32. COUNTERPARTS:** This Agreement may be signed in one or more counterparts, each
2 of which shall be deemed an original, but all of which together shall constitute one and the same
3 instrument.

4 **33. AMENDMENT:** This document may only be amended with a unanimous vote by its
5 Members.

6 **THE PARTIES,** having read and considered the above provisions, indicate their agreement
7 by their authorized signatures.

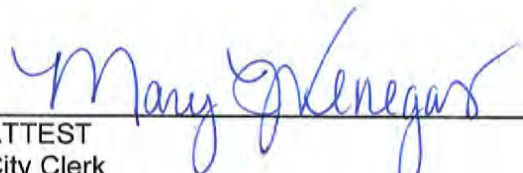
1 CITY OF LEMOORE Signature page

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4
5 THE PARTIES, having read and considered the above provisions, indicate their
6 agreement by their authorized signatures below.
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8 CITY OF LEMOORE
9


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11 
12
13 Acting _____
14 City Manager

Date 2/7/17

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16
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18
19 _____
20 ATTEST
21 City Clerk

Date 2/7/17

22
23 Approved as to Form
24 City Attorney
25


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29 _____
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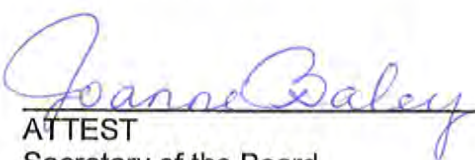
Date 2-7-17

1 STRATFORD IRRIGATION DISTRICT Signature page

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4 THE PARTIES, having read and considered the above provisions, indicate their
5 agreement by their authorized signatures below.
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10 STRATFORD IRRIGATION DISTRICT

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15 _____
16 President of the Board
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22 ATTEST
23 Secretary of the Board
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Date 1/19/2017

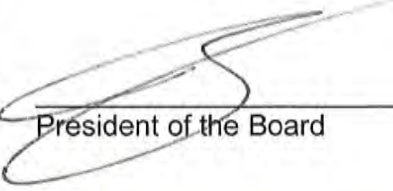
27 Approved as to Form
28 District Counsel
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32 _____
33 Date 1/19/17
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1 **STRATFORD PUBLIC UTILITIES DISTRICT Signature page**

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4 **THE PARTIES**, having read and considered the above provisions, indicate their
5 **agreement by their authorized signatures below.**
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10 STRATFORD PUBLIC UTILITIES DISTRICT
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18 President of the Board
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21 _____
22 ATTEST
23 Secretary of the Board
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Date

1-18-17

27 Approved as to Form
28 District Counsel
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Date

1/18/17

1 EMPIRE WEST SIDE IRRIGATION DISTRICT Signature page

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4 THE PARTIES, having read and considered the above provisions, indicate their
5 agreement by their authorized signatures below.
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10 EMPIRE WEST SIDE IRRIGATION DISTRICT
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15 _____
16 President of the Board
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21 _____
22 ATTEST
23 Secretary of the Board
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27 Date 1/18/17
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29 Approved as to Form
30 Legal Counsel
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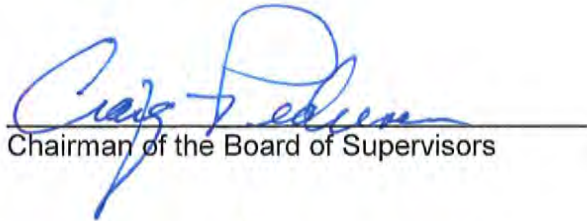
32 
33 _____
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35 Date 1/18/17

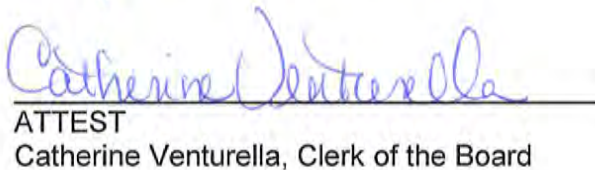
1 **COUNTY OF KINGS Signature page**

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4 **THE PARTIES**, having read and considered the above provisions, indicate their
5 agreement by their authorized signatures below.
6

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10 COUNTY OF KINGS

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15 
16 Chairman of the Board of Supervisors

Date March 8, 2017

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18
19
20 
21 Catherine Venturella, Clerk of the Board

Date March 8, 2017

22 ATTEST
23 Catherine Venturella, Clerk of the Board

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25
26 Approved as to Form
27 Colleen Carlson, County Counsel

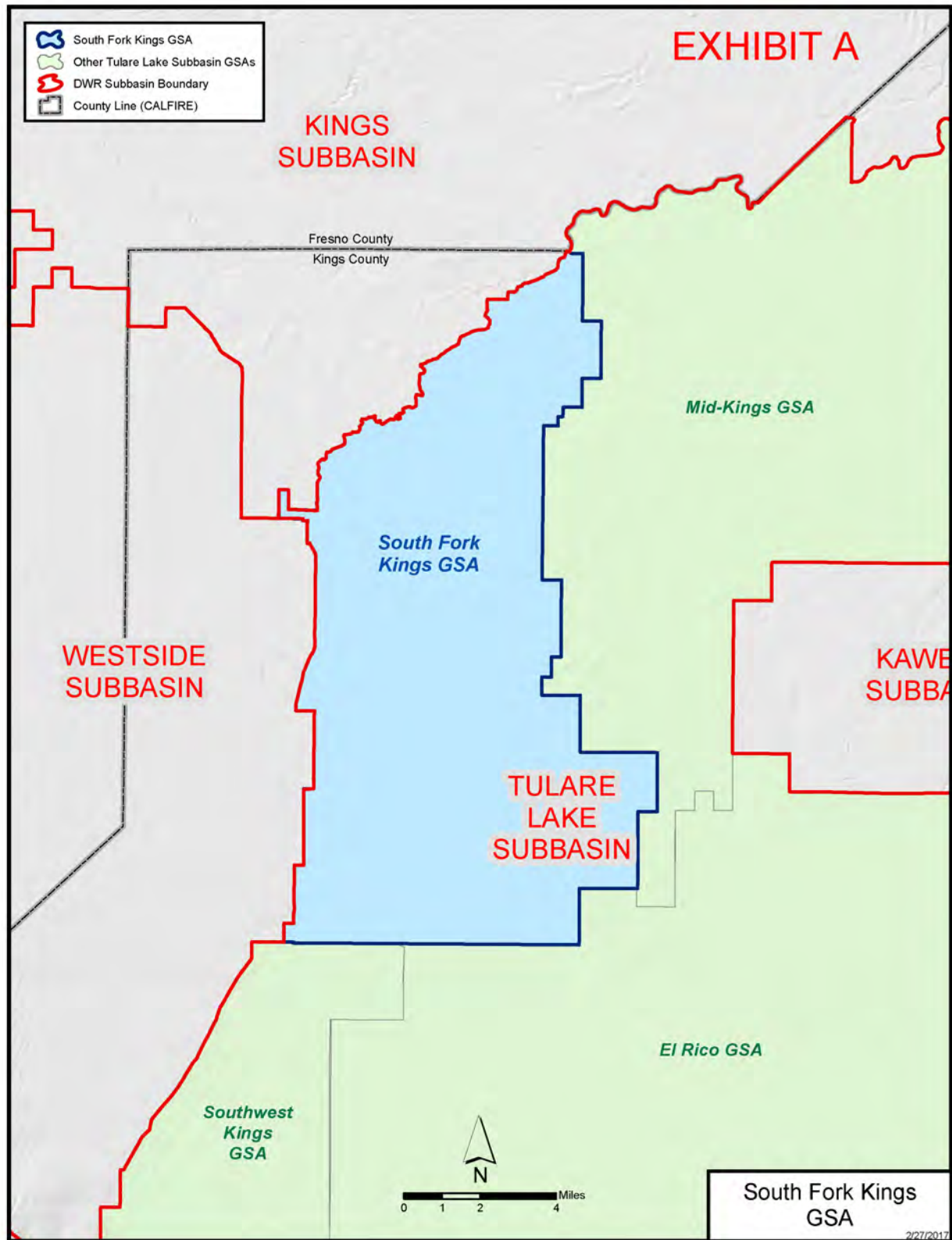
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Date March 8, 2017

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EXHIBIT "A"

GEOGRAPHIC BOUNDARIES OF THE GSA



Appendix B - South Forks Kings GSA Proposed Parcel Benefit Assessment

Assessor's Parcel Number	Acres	Assessment
004080012000	17.10	\$ 167.58
004080025000	0.28	\$ 2.74
004080026000	40.00	\$ 392.00
004080027000	40.00	\$ 392.00
004080028000	95.69	\$ 937.76
004080029000	103.71	\$ 1,016.36
004080030000	13.33	\$ 130.63
004080039000	1.95	\$ 19.11
004080081000	3.34	\$ 32.73
004080082000	118.71	\$ 1,163.36
004080095000	14.75	\$ 144.55
004080096000	2.64	\$ 25.87
004080097000	77.36	\$ 758.13
004090007000	118.74	\$ 1,163.65
004090013000	36.38	\$ 356.52
004090014000	45.60	\$ 446.88
004090015000	87.91	\$ 861.52
004090016000	20.27	\$ 198.65
004090017000	60.81	\$ 595.94
004090020000	82.25	\$ 806.05
004090022000	60.01	\$ 588.10
004090023000	17.99	\$ 176.30
004090025000	1.46	\$ 14.31
004090026000	48.81	\$ 478.34
004090027000	53.39	\$ 523.22
004090028000	359.01	\$ 3,518.30
004090029000	32.41	\$ 317.62
004090030000	73.22	\$ 717.56
004090032000	1.06	\$ 10.39
004090035000	79.49	\$ 779.00
004090036000	40.07	\$ 392.69
004100060000	224.00	\$ 2,195.20
004100061000	5.00	\$ 49.00
004100062000	5.00	\$ 49.00
004171011000	4.77	\$ 46.75
004171012000	18.90	\$ 185.22
004171014000	2.05	\$ 20.09
004171015000	7.45	\$ 73.01
004171016000	3.50	\$ 34.30
004171018000	2.00	\$ 19.60
004171019000	10.64	\$ 104.27
004171053000	1.35	\$ 13.23
004171054000	1.27	\$ 12.45
004171058000	14.37	\$ 140.83
004171059000	21.22	\$ 207.96
004171060000	20.00	\$ 196.00

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004171062000	2.00	\$ 19.60
004171063000	163.55	\$ 1,602.79
004171075000	0.68	\$ 6.66
004171083000	1.96	\$ 19.21
004171084000	5.95	\$ 58.31
004171085000	2.50	\$ 24.50
004171086000	17.50	\$ 171.50
004172002000	1.94	\$ 19.01
004172004000	13.52	\$ 132.50
004172005000	1.03	\$ 10.09
004172006000	36.21	\$ 354.86
004172010000	19.96	\$ 195.61
004172011000	11.66	\$ 114.27
004172012000	11.57	\$ 113.39
004172014000	12.64	\$ 123.87
004172015000	167.96	\$ 1,646.01
004172016000	6.00	\$ 58.80
004172017000	7.97	\$ 78.11
004172022000	88.76	\$ 869.85
004172055000	20.00	\$ 196.00
004172056000	6.38	\$ 62.52
004172057000	20.05	\$ 196.49
004172059000	8.40	\$ 82.32
004172060000	13.38	\$ 131.12
004172062000	33.45	\$ 327.81
004172063000	1.83	\$ 17.93
004172064000	1.83	\$ 17.93
004172065000	20.96	\$ 205.41
004172066000	63.60	\$ 623.28
004172067000	47.94	\$ 469.81
004172068000	2.50	\$ 24.50
004172069000	11.56	\$ 113.29
004172070000	10.00	\$ 98.00
004180001000	240.27	\$ 2,354.65
004180003000	39.78	\$ 389.84
004180011000	79.91	\$ 783.12
004180012000	160.00	\$ 1,568.00
004180014000	1.78	\$ 17.44
004180018000	39.18	\$ 383.96
004180020000	39.01	\$ 382.30
004180021000	37.23	\$ 364.85
004180022000	2.50	\$ 24.50
004180023000	38.94	\$ 381.61
004180024000	74.76	\$ 732.65
004180025000	74.76	\$ 732.65
004180026000	250.95	\$ 2,459.31
004180027000	13.76	\$ 134.85

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004180028000	14.08	\$	137.98
004180029000	24.29	\$	238.04
004180030000	24.27	\$	237.85
004180031000	24.04	\$	235.59
004180032000	24.04	\$	235.59
004180033000	21.92	\$	214.82
004180034000	2.73	\$	26.75
004180035000	17.61	\$	172.58
004180040000	1.61	\$	15.78
004180041000	37.40	\$	366.52
004190001000	160.00	\$	1,568.00
004190002000	80.00	\$	784.00
004190004000	160.00	\$	1,568.00
004190005000	37.97	\$	372.11
004190006000	2.03	\$	19.89
004190008000	114.00	\$	1,117.20
004190009000	46.32	\$	453.94
004190011000	4.00	\$	39.20
004190012000	49.41	\$	484.22
004190014000	20.00	\$	196.00
004190015000	40.00	\$	392.00
004190020000	4.02	\$	39.40
004190021000	5.99	\$	58.70
004190022000	147.45	\$	1,445.01
004190023000	160.00	\$	1,568.00
004190024000	110.00	\$	1,078.00
004190027000	60.64	\$	594.27
004190028000	40.00	\$	392.00
004190029000	40.00	\$	392.00
004190030000	1.45	\$	14.21
004200004000	0.41	\$	4.02
004200010000	40.00	\$	392.00
004200015000	40.00	\$	392.00
004200019000	39.25	\$	384.65
004200020000	23.32	\$	228.54
004200021000	7.74	\$	75.85
004200022000	7.74	\$	75.85
004200023000	144.11	\$	1,412.28
004200025000	20.37	\$	199.63
004200027000	2.50	\$	24.50
004200028000	19.69	\$	192.96
004200029000	6.09	\$	59.68
004200030000	2.51	\$	24.60
004200032000	2.50	\$	24.50
004200034000	2.50	\$	24.50
004200036000	4.90	\$	48.02
004200038000	2.50	\$	24.50

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004200039000	36.96	\$ 362.21
004200040000	3.86	\$ 37.83
004200041000	143.03	\$ 1,401.69
004200042000	1.22	\$ 11.96
004200043000	38.78	\$ 380.04
004200044000	5.00	\$ 49.00
004200045000	56.96	\$ 558.21
004200046000	5.00	\$ 49.00
004200047000	20.89	\$ 204.72
004200048000	8.67	\$ 84.97
004200051000	2.50	\$ 24.50
004200052000	4.58	\$ 44.88
004200053000	1.58	\$ 15.48
004200054000	58.70	\$ 575.26
004200055000	20.00	\$ 196.00
004200056000	112.42	\$ 1,101.72
004200061000	104.83	\$ 1,027.33
004200062000	110.14	\$ 1,079.37
004200063000	102.47	\$ 1,004.21
004200064000	4.07	\$ 39.89
004200065000	10.29	\$ 100.84
004212005000	127.00	\$ 1,244.60
004212006000	0.66	\$ 6.47
004212007000	22.60	\$ 221.48
004212065000	13.00	\$ 127.40
004212066000	3.83	\$ 37.53
004212067000	5.70	\$ 55.86
004212068000	0.85	\$ 8.33
004212069000	10.65	\$ 104.37
004212070000	10.28	\$ 100.74
004212071000	7.09	\$ 69.48
004240019000	18.14	\$ 177.77
004240036000	109.96	\$ 1,077.61
004240049000	2.00	\$ 19.60
004240070000	12.04	\$ 117.99
004240071000	17.36	\$ 170.13
004250007000	24.25	\$ 237.65
004250010000	33.25	\$ 325.85
004250021000	100.00	\$ 980.00
004250022000	153.40	\$ 1,503.32
004250023000	239.83	\$ 2,350.33
004250053000	23.94	\$ 234.61
004250054000	1.27	\$ 12.45
004250055000	11.19	\$ 109.66
004250069000	20.00	\$ 196.00
004250070000	60.36	\$ 591.53
004250075000	1.04	\$ 10.19

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004250076000	43.26	\$	423.95
004250079000	20.00	\$	196.00
004250080000	24.85	\$	243.53
004250081000	40.81	\$	399.94
004250082000	38.44	\$	376.71
004250083000	39.08	\$	382.98
004250084000	39.10	\$	383.18
004261002000	13.67	\$	133.97
004261006000	18.46	\$	180.91
004261007000	18.38	\$	180.12
004261008000	3.40	\$	33.32
004261010000	22.50	\$	220.50
004261011000	1.00	\$	9.80
004261012000	0.50	\$	4.90
004261013000	1.00	\$	9.80
004261016000	9.86	\$	96.63
004261017000	9.86	\$	96.63
004261018000	9.86	\$	96.63
004261019000	19.73	\$	193.35
004261020000	9.99	\$	97.90
004261021000	2.04	\$	19.99
004261022000	1.14	\$	11.17
004261023000	2.00	\$	19.60
004261024000	1.00	\$	9.80
004261025000	2.50	\$	24.50
004261026000	1.50	\$	14.70
004261027000	1.00	\$	9.80
004261028000	4.63	\$	45.37
004261029000	1.12	\$	10.98
004261033000	0.59	\$	5.78
004261034000	8.45	\$	82.81
004261035000	10.02	\$	98.20
004261036000	10.03	\$	98.29
004261037000	4.54	\$	44.49
004261038000	14.56	\$	142.69
004261039000	75.40	\$	738.92
004261040000	80.00	\$	784.00
004261041000	19.57	\$	191.79
004261042000	56.05	\$	549.29
004261045000	2.34	\$	22.93
004261046000	1.40	\$	13.72
004261051000	1.92	\$	18.82
004261052000	5.55	\$	54.39
004261053000	80.61	\$	789.98
004261054000	2.73	\$	26.75
004261055000	1.84	\$	18.03
004261056000	35.71	\$	349.96

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004261057000	2.94	\$	28.81
004261060000	4.24	\$	41.55
004261061000	6.66	\$	65.27
004261062000	8.89	\$	87.12
004262002000	19.40	\$	190.12
004262003000	58.80	\$	576.24
004262004000	8.85	\$	86.73
004262005000	2.50	\$	24.50
004262006000	2.50	\$	24.50
004262007000	24.56	\$	240.69
004262008000	4.70	\$	46.06
004262009000	4.70	\$	46.06
004262010000	9.44	\$	92.51
004262011000	2.51	\$	24.60
004262013000	2.51	\$	24.60
004262014000	2.51	\$	24.60
004262015000	40.00	\$	392.00
004262020000	220.00	\$	2,156.00
004262022000	1.22	\$	11.96
004262023000	21.02	\$	206.00
004262024000	18.04	\$	176.79
004262026000	0.90	\$	8.82
004262027000	39.30	\$	385.14
004262029000	16.15	\$	158.27
004262030000	12.06	\$	118.19
004262031000	12.06	\$	118.19
004262032000	5.00	\$	49.00
004262033000	14.75	\$	144.55
004262034000	11.06	\$	108.39
004262035000	1.50	\$	14.70
004262036000	10.08	\$	98.78
004262037000	10.08	\$	98.78
004262038000	10.08	\$	98.78
004262039000	10.08	\$	98.78
004262040000	20.12	\$	197.18
004262041000	20.12	\$	197.18
004270002000	0.54	\$	5.26
004270003000	0.20	\$	1.96
004270004000	0.24	\$	2.35
004270005000	0.25	\$	2.43
004270006000	0.32	\$	3.14
004270007000	0.80	\$	7.84
004270008000	1.00	\$	9.80
004270009000	2.45	\$	24.01
004270010000	1.00	\$	9.80
004270011000	0.09	\$	0.88
004270012000	0.55	\$	5.39

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004270015000	0.74	\$	7.25
004270016000	0.73	\$	7.15
004270019000	0.41	\$	4.02
004270020000	0.26	\$	2.55
004270021000	0.25	\$	2.46
004270022000	0.25	\$	2.44
004270024000	0.33	\$	3.28
004270025000	0.25	\$	2.45
004270034000	0.33	\$	3.24
004270036000	0.43	\$	4.21
004270037000	0.48	\$	4.68
004270038000	0.35	\$	3.43
004270039000	0.35	\$	3.43
004270040000	0.35	\$	3.47
004270043000	0.08	\$	0.78
004270044000	0.25	\$	2.45
004270045000	0.25	\$	2.46
004270048000	0.34	\$	3.33
004270051000	0.50	\$	4.86
004280001000	40.00	\$	392.00
004280003000	80.00	\$	784.00
004280008000	39.50	\$	387.10
004280010000	47.60	\$	466.48
004280013000	24.00	\$	235.20
004280020000	0.50	\$	4.90
004280024000	39.50	\$	387.10
004280025000	40.00	\$	392.00
004280028000	3.00	\$	29.40
004280030000	16.20	\$	158.76
004280031000	0.50	\$	4.90
004280035000	6.88	\$	67.42
004280037000	6.53	\$	63.99
004280039000	3.20	\$	31.36
004280040000	41.15	\$	403.27
004280041000	120.08	\$	1,176.78
004280042000	1.25	\$	12.25
004280043000	6.06	\$	59.39
004280044000	33.04	\$	323.79
004280045000	14.09	\$	138.08
004280046000	10.73	\$	105.15
004280048000	7.94	\$	77.81
004280049000	7.94	\$	77.81
004280051000	38.00	\$	372.40
004280052000	2.00	\$	19.60
004280053000	0.92	\$	9.02
004280055000	35.19	\$	344.86
004280056000	4.81	\$	47.14

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004280058000	10.18	\$	99.76
004280059000	10.19	\$	99.86
004280060000	10.19	\$	99.86
004280061000	7.94	\$	77.81
004280062000	7.94	\$	77.81
004280076000	11.00	\$	107.80
004280077000	2.50	\$	24.50
004280078000	1.65	\$	16.17
004280079000	3.57	\$	34.99
004280080000	10.18	\$	99.76
004280085000	33.77	\$	330.95
005010010000	44.00	\$	431.20
005010011000	20.00	\$	196.00
005010012000	10.00	\$	98.00
005010013000	16.61	\$	162.78
005010015000	20.00	\$	196.00
005010016000	58.71	\$	575.36
005010017000	2.11	\$	20.68
005010018000	13.01	\$	127.50
005010019000	54.81	\$	537.14
005010020000	1.19	\$	11.66
005010021000	5.00	\$	49.00
005010022000	62.19	\$	609.46
005010023000	13.89	\$	136.12
005080002000	2.50	\$	24.50
005080003000	17.83	\$	174.73
005080004000	20.00	\$	196.00
005080012000	39.20	\$	384.16
005080013000	1.05	\$	10.29
006060007000	40.00	\$	392.00
006060008000	40.00	\$	392.00
021010002000	80.00	\$	784.00
021010004000	19.66	\$	192.67
021010005000	19.00	\$	186.20
021010006000	1.00	\$	9.80
021010007000	20.00	\$	196.00
021010008000	20.00	\$	196.00
021010009000	10.00	\$	98.00
021010010000	10.00	\$	98.00
021010011000	10.00	\$	98.00
021010012000	1.22	\$	11.96
021010013000	1.22	\$	11.96
021010014000	2.00	\$	19.60
021010015000	2.90	\$	28.42
021010016000	2.65	\$	25.97
021010017000	62.18	\$	609.36
021010018000	2.53	\$	24.79

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021010019000	3.10	\$	30.38
021010020000	43.21	\$	423.46
021010021000	10.00	\$	98.00
021010022000	10.00	\$	98.00
021010023000	2.50	\$	24.50
021010024000	10.03	\$	98.29
021010025000	10.98	\$	107.60
021010026000	1.00	\$	9.80
021010027000	68.01	\$	666.50
021010030000	1.00	\$	9.80
021010031000	3.00	\$	29.40
021010033000	9.98	\$	97.80
021010034000	10.00	\$	98.00
021010035000	1.18	\$	11.56
021010036000	8.82	\$	86.44
021010037000	10.00	\$	98.00
021010041000	160.00	\$	1,568.00
021010042000	14.91	\$	146.12
021010043000	9.40	\$	92.12
021010044000	11.84	\$	116.03
021010045000	20.09	\$	196.88
021010047000	19.06	\$	186.79
021010048000	1.00	\$	9.80
021010049000	10.06	\$	98.59
021010050000	10.07	\$	98.69
021010051000	10.01	\$	98.10
021010052000	10.02	\$	98.20
021010053000	27.43	\$	268.81
021010054000	2.48	\$	24.30
021010055000	7.27	\$	71.25
021010056000	2.35	\$	23.03
021010057000	19.83	\$	194.33
021010058000	19.87	\$	194.73
021010059000	19.88	\$	194.82
021010060000	19.84	\$	194.43
021010061000	60.94	\$	597.21
021010062000	20.00	\$	196.00
021020001000	79.99	\$	783.90
021020002000	80.49	\$	788.80
021020003000	80.80	\$	791.84
021020004000	10.00	\$	98.00
021020005000	10.00	\$	98.00
021020006000	16.19	\$	158.66
021020007000	10.00	\$	98.00
021020008000	115.26	\$	1,129.55
021020009000	5.00	\$	49.00
021020010000	5.00	\$	49.00

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021020011000	50.66	\$ 496.47
021020012000	10.00	\$ 98.00
021020013000	10.00	\$ 98.00
021020014000	10.19	\$ 99.86
021020015000	1.00	\$ 9.80
021020016000	10.37	\$ 101.63
021020017000	4.18	\$ 40.96
021020018000	3.77	\$ 36.95
021020019000	5.00	\$ 49.00
021020020000	0.95	\$ 9.31
021020021000	1.66	\$ 16.27
021020022000	27.35	\$ 268.03
021020023000	10.00	\$ 98.00
021020024000	72.24	\$ 707.95
021020025000	2.50	\$ 24.50
021020026000	5.06	\$ 49.59
021020027000	2.50	\$ 24.50
021020028000	10.00	\$ 98.00
021020030000	7.85	\$ 76.93
021020031000	2.20	\$ 21.56
021030006000	75.50	\$ 739.90
021030057000	155.85	\$ 1,527.33
021030062000	1.72	\$ 16.86
021030069000	40.00	\$ 392.00
021030070000	38.28	\$ 375.14
021050003000	2.31	\$ 22.64
021050007000	1.75	\$ 17.15
021050008000	1.74	\$ 17.05
021050009000	2.50	\$ 24.50
021060002000	1.92	\$ 18.82
021060007000	5.06	\$ 49.59
021070001000	1.73	\$ 16.95
021070002000	1.73	\$ 16.95
021070003000	1.73	\$ 16.95
021070004000	1.73	\$ 16.95
021080002000	2.03	\$ 19.89
021080003000	3.05	\$ 29.89
021080004000	2.76	\$ 27.05
021080005000	12.07	\$ 118.29
021080006000	1.38	\$ 13.52
021080007000	0.68	\$ 6.66
021080008000	26.03	\$ 255.09
021550001000	10.00	\$ 98.00
021550002000	10.00	\$ 98.00
021550003000	10.00	\$ 98.00
021550004000	5.04	\$ 49.39
021550005000	5.04	\$ 49.39

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021560001000	20.00	\$ 196.00
021570001000	20.00	\$ 196.00
021630001000	9.77	\$ 95.75
021640001000	10.17	\$ 99.67
021640002000	8.70	\$ 85.26
021650001000	1.04	\$ 10.19
021650002000	7.96	\$ 78.01
021650003000	10.45	\$ 102.41
021660001000	2.00	\$ 19.60
021660002000	2.15	\$ 21.07
021660003000	1.17	\$ 11.47
021660004000	80.78	\$ 791.64
021660011000	55.74	\$ 546.25
021670001000	1.50	\$ 14.70
021670002000	2.34	\$ 22.93
021670003000	83.02	\$ 813.60
021670004000	86.71	\$ 849.76
021670005000	160.00	\$ 1,568.00
022020008000	640.00	\$ 6,272.00
022030002000	160.00	\$ 1,568.00
022030003000	160.00	\$ 1,568.00
022030033000	2.72	\$ 26.66
022030034000	268.78	\$ 2,634.04
022090001000	291.00	\$ 2,851.80
022090002000	166.86	\$ 1,635.23
022090014000	80.00	\$ 784.00
022090015000	80.00	\$ 784.00
022100001000	459.58	\$ 4,503.88
022100004000	18.40	\$ 180.32
022100005000	621.60	\$ 6,091.68
022130002000	117.90	\$ 1,155.42
022130006000	1.05	\$ 10.29
022130007000	484.00	\$ 4,743.20
022130008000	141.95	\$ 1,391.11
022130010000	3.65	\$ 35.77
022150001000	313.78	\$ 3,075.04
023020012000	2.35	\$ 23.03
023020013000	0.34	\$ 3.33
023020014000	1.00	\$ 9.80
023020015000	1.96	\$ 19.21
023020016000	2.54	\$ 24.89
023020017000	9.51	\$ 93.20
023020018000	0.16	\$ 1.57
023020019000	9.00	\$ 88.20
023020020000	1.00	\$ 9.80
023020021000	7.27	\$ 71.25
023020022000	2.50	\$ 24.50

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023020023000	8.53	\$	83.59
023020024000	1.17	\$	11.47
023020027000	1.50	\$	14.70
023020028000	1.00	\$	9.80
023020029000	15.86	\$	155.43
023020032000	1.18	\$	11.56
023020083000	13.64	\$	133.67
023020084000	4.48	\$	43.90
023040006000	45.30	\$	443.94
023040039000	80.00	\$	784.00
023040040000	23.32	\$	228.54
023040041000	2.15	\$	21.07
023040042000	2.00	\$	19.60
023040047000	1.50	\$	14.70
023040048000	1.00	\$	9.80
023040049000	9.50	\$	93.10
023040050000	10.70	\$	104.86
023040051000	18.78	\$	184.04
023040052000	1.55	\$	15.19
023040053000	9.00	\$	88.20
023040054000	1.00	\$	9.80
023040055000	30.00	\$	294.00
023040056000	4.45	\$	43.61
023040060000	18.25	\$	178.85
023040061000	18.00	\$	176.40
023040064000	5.03	\$	49.29
023040071000	1.96	\$	19.21
023040080000	10.00	\$	98.00
023040081000	10.00	\$	98.00
023040082000	11.63	\$	113.97
023040083000	1.33	\$	13.03
023040084000	2.24	\$	21.95
023040085000	10.01	\$	98.10
023040086000	17.69	\$	173.36
023100003000	0.93	\$	9.15
023100004000	0.91	\$	8.96
023100005000	0.91	\$	8.96
023100006000	0.84	\$	8.23
023100007000	0.91	\$	8.96
023100008000	0.91	\$	8.97
023100009000	0.91	\$	8.96
023100010000	0.91	\$	8.96
023100011000	0.91	\$	8.93
023100012000	0.82	\$	8.07
023100013000	1.24	\$	12.14
023100014000	0.95	\$	9.32
023110001000	0.92	\$	9.06

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023110002000	0.92	\$ 9.06
023110003000	0.92	\$ 9.06
023110004000	1.45	\$ 14.23
023110005000	0.72	\$ 7.09
023110006000	0.96	\$ 9.37
023110007000	0.96	\$ 9.37
023110008000	1.17	\$ 11.43
023110009000	0.93	\$ 9.13
023110010000	0.94	\$ 9.18
023110011000	0.97	\$ 9.55
023110012000	0.90	\$ 8.82
023110013000	0.94	\$ 9.25
023110014000	0.95	\$ 9.29
023110015000	0.94	\$ 9.25
023110016000	0.95	\$ 9.31
023110017000	0.92	\$ 9.06
023110018000	0.92	\$ 9.02
023110019000	0.92	\$ 8.98
023110020000	0.92	\$ 9.01
023460001000	2.55	\$ 24.99
023460002000	1.64	\$ 16.07
023460003000	1.56	\$ 15.29
023460004000	8.66	\$ 84.87
023470013000	10.07	\$ 98.69
023470014000	10.08	\$ 98.78
023470015000	10.08	\$ 98.78
023470016000	10.81	\$ 105.94
023470017000	15.38	\$ 150.72
023470018000	13.51	\$ 132.40
023510001000	69.82	\$ 684.24
023520001000	166.20	\$ 1,628.76
024030001000	3.00	\$ 29.40
024030002000	317.00	\$ 3,106.60
024030003000	305.40	\$ 2,992.92
024030011000	71.82	\$ 703.84
024030013000	15.00	\$ 147.00
024030014000	88.40	\$ 866.32
024030015000	45.30	\$ 443.94
024030016000	43.32	\$ 424.54
024030017000	299.71	\$ 2,937.16
024030018000	42.54	\$ 416.89
024040003000	612.43	\$ 6,001.81
024040004000	1.58	\$ 15.48
024040005000	4.30	\$ 42.14
024040006000	412.00	\$ 4,037.60
024040007000	202.20	\$ 1,981.56
024051005000	58.00	\$ 568.40

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024051008000	6.29	\$ 61.64
024051026000	213.14	\$ 2,088.77
024052009000	3.77	\$ 36.95
024052010000	8.24	\$ 80.75
024052011000	0.85	\$ 8.33
024052012000	0.96	\$ 9.41
024052013000	0.25	\$ 2.45
024052014000	12.00	\$ 117.60
024052016000	1.50	\$ 14.70
024052019000	0.57	\$ 5.59
024052020000	50.00	\$ 490.00
024052035000	0.63	\$ 6.17
024052036000	3.79	\$ 37.14
024052042000	0.89	\$ 8.72
024052043000	2.95	\$ 28.91
024052049000	0.75	\$ 7.35
024052050000	0.75	\$ 7.35
024052053000	2.50	\$ 24.50
024052054000	11.93	\$ 116.91
024052059000	90.00	\$ 882.00
024052060000	9.72	\$ 95.26
024052067000	30.00	\$ 294.00
024052068000	20.00	\$ 196.00
024052085000	1.20	\$ 11.76
024052086000	4.08	\$ 39.98
024062010000	35.00	\$ 343.00
024062011000	5.00	\$ 49.00
024062016000	40.00	\$ 392.00
024062017000	1.50	\$ 14.70
024062018000	8.50	\$ 83.30
024062019000	1.50	\$ 14.70
024062020000	2.00	\$ 19.60
024062021000	1.50	\$ 14.70
024062022000	3.71	\$ 36.36
024062023000	1.29	\$ 12.64
024062028000	2.50	\$ 24.50
024062029000	2.50	\$ 24.50
024062034000	9.87	\$ 96.73
024062036000	5.17	\$ 50.67
024062050000	2.54	\$ 24.89
024062051000	2.54	\$ 24.89
024062060000	3.50	\$ 34.30
024062061000	1.67	\$ 16.37
024062062000	28.01	\$ 274.50
024062063000	2.19	\$ 21.46
024063002000	1.00	\$ 9.80
024063004000	3.00	\$ 29.40

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024063005000	4.32	\$	42.34
024063006000	3.40	\$	33.32
024063007000	3.23	\$	31.65
024063008000	2.54	\$	24.89
024063011000	1.68	\$	16.46
024063012000	30.00	\$	294.00
024063013000	45.52	\$	446.10
024063014000	1.00	\$	9.80
024063015000	2.48	\$	24.30
024063016000	3.48	\$	34.10
024063017000	2.48	\$	24.30
024063018000	1.32	\$	12.94
024063019000	2.48	\$	24.30
024063020000	2.48	\$	24.30
024063022000	5.00	\$	49.00
024063023000	30.00	\$	294.00
024063026000	16.96	\$	166.21
024063027000	0.82	\$	8.04
024063028000	0.82	\$	8.04
024063029000	0.82	\$	8.04
024063030000	8.43	\$	82.61
024063031000	1.11	\$	10.88
024063032000	0.38	\$	3.72
024063033000	7.20	\$	70.56
024063034000	2.50	\$	24.50
024063037000	2.37	\$	23.23
024063038000	2.37	\$	23.23
024063039000	1.11	\$	10.88
024063040000	1.14	\$	11.17
024063041000	1.14	\$	11.17
024063042000	30.93	\$	303.11
024063043000	33.70	\$	330.26
024063044000	2.08	\$	20.38
024063045000	31.67	\$	310.37
024063046000	1.02	\$	10.00
024063047000	2.98	\$	29.20
024063050000	6.55	\$	64.19
024063051000	2.50	\$	24.50
024063052000	13.64	\$	133.67
024064001000	1.59	\$	15.58
024064006000	0.50	\$	4.90
024064007000	6.97	\$	68.31
024064008000	0.50	\$	4.90
024064009000	1.00	\$	9.80
024064010000	2.98	\$	29.20
024064012000	32.27	\$	316.25
024064014000	0.55	\$	5.39

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024064015000	1.01	\$	9.90
024064016000	1.33	\$	13.03
024064017000	0.68	\$	6.66
024064018000	5.00	\$	49.00
024064023000	0.88	\$	8.62
024064024000	1.00	\$	9.80
024064025000	1.59	\$	15.58
024064026000	5.50	\$	53.90
024064027000	34.50	\$	338.10
024064028000	10.97	\$	107.51
024064029000	7.90	\$	77.42
024064030000	3.94	\$	38.61
024064031000	11.11	\$	108.88
024064032000	11.25	\$	110.25
024064033000	3.16	\$	30.97
024064035000	3.42	\$	33.52
024064036000	35.90	\$	351.82
024064037000	4.40	\$	43.12
024064038000	12.18	\$	119.36
024064040000	9.05	\$	88.69
024064041000	18.35	\$	179.83
024064042000	29.20	\$	286.16
024064043000	20.11	\$	197.08
024064044000	15.13	\$	148.27
024064045000	12.16	\$	119.17
024064046000	3.00	\$	29.40
024064047000	7.50	\$	73.50
024064048000	1.99	\$	19.50
024071001000	39.40	\$	386.12
024071002000	9.03	\$	88.49
024071003000	0.97	\$	9.51
024071004000	20.00	\$	196.00
024071005000	3.28	\$	32.14
024071006000	3.36	\$	32.93
024071007000	3.36	\$	32.93
024071008000	5.62	\$	55.08
024071009000	0.56	\$	5.49
024071010000	1.36	\$	13.33
024071011000	1.61	\$	15.78
024071012000	4.04	\$	39.59
024071016000	1.00	\$	9.80
024071018000	10.00	\$	98.00
024071019000	0.50	\$	4.90
024071020000	0.49	\$	4.80
024071021000	2.00	\$	19.60
024071022000	2.50	\$	24.50
024071023000	4.51	\$	44.20

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024071025000	106.70	\$ 1,045.66
024071026000	3.20	\$ 31.36
024071028000	5.29	\$ 51.84
024071029000	37.80	\$ 370.44
024071033000	19.85	\$ 194.53
024071034000	49.63	\$ 486.37
024071035000	1.00	\$ 9.80
024071036000	1.00	\$ 9.80
024071037000	17.00	\$ 166.60
024071038000	20.00	\$ 196.00
024071039000	20.00	\$ 196.00
024071043000	3.52	\$ 34.50
024071044000	1.55	\$ 15.19
024071045000	21.14	\$ 207.17
024071047000	20.13	\$ 197.27
024071050000	19.85	\$ 194.53
024071052000	55.60	\$ 544.88
024071053000	25.00	\$ 245.00
024071054000	20.06	\$ 196.59
024071055000	26.69	\$ 261.56
024071056000	6.09	\$ 59.68
024071057000	23.68	\$ 232.06
024071058000	17.64	\$ 172.87
024071059000	2.50	\$ 24.50
024072002000	1.02	\$ 10.00
024072004000	20.00	\$ 196.00
024072020000	40.00	\$ 392.00
024072021000	76.75	\$ 752.15
024072022000	3.25	\$ 31.85
024072026000	3.00	\$ 29.40
024072027000	23.13	\$ 226.67
024072028000	2.50	\$ 24.50
024072029000	13.50	\$ 132.30
024072034000	18.98	\$ 186.00
024072047000	20.51	\$ 201.00
024072048000	20.52	\$ 201.10
024072049000	20.16	\$ 197.57
024072050000	20.19	\$ 197.86
024072051000	40.00	\$ 392.00
024072052000	1.61	\$ 15.78
024080005000	0.50	\$ 4.90
024080006000	19.00	\$ 186.20
024080010000	38.79	\$ 380.14
024080011000	0.44	\$ 4.31
024080018000	114.56	\$ 1,122.69
024080019000	5.70	\$ 55.86
024080020000	284.21	\$ 2,785.26

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024080021000	4.97	\$ 48.71
024080023000	27.81	\$ 272.54
024080024000	3.39	\$ 33.22
024080025000	1.00	\$ 9.80
024080028000	20.00	\$ 196.00
024080029000	25.87	\$ 253.53
024080030000	1.46	\$ 14.31
024080031000	1.31	\$ 12.84
024080032000	33.25	\$ 325.85
024080036000	20.15	\$ 197.47
024080039000	20.10	\$ 196.98
024080040000	20.09	\$ 196.88
024080041000	20.15	\$ 197.47
024080042000	20.13	\$ 197.27
024080043000	20.12	\$ 197.18
024080063000	47.08	\$ 461.38
024080064000	53.74	\$ 526.65
024080065000	20.11	\$ 197.08
024080077000	15.25	\$ 149.45
024080078000	4.75	\$ 46.55
024080080000	20.00	\$ 196.00
024080081000	20.33	\$ 199.23
024080086000	20.00	\$ 196.00
024080087000	20.24	\$ 198.35
024090004000	52.44	\$ 513.91
024090005000	2.00	\$ 19.60
024090006000	2.00	\$ 19.60
024090008000	90.00	\$ 882.00
024090015000	11.12	\$ 108.98
024090018000	5.83	\$ 57.13
024090020000	66.04	\$ 647.19
024090023000	38.16	\$ 373.97
024090025000	46.50	\$ 455.70
024090026000	3.69	\$ 36.16
024090027000	11.03	\$ 108.09
024090028000	20.00	\$ 196.00
024090029000	140.80	\$ 1,379.84
024090030000	4.72	\$ 46.26
024090031000	13.77	\$ 134.98
024090033000	106.07	\$ 1,039.49
024090034000	49.61	\$ 486.18
024090035000	19.11	\$ 187.28
024090036000	56.18	\$ 550.56
024090037000	239.52	\$ 2,347.30
024090038000	239.52	\$ 2,347.30
024100003000	518.85	\$ 5,084.73
024100007000	20.00	\$ 196.00

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024100008000	2.00	\$ 19.60
024100009000	5.00	\$ 49.00
024100010000	16.70	\$ 163.66
024100011000	2.50	\$ 24.50
024100016000	2.43	\$ 23.81
024100017000	70.80	\$ 693.84
024100018000	0.12	\$ 1.18
024100019000	12.54	\$ 122.89
024100024000	200.00	\$ 1,960.00
024100025000	423.96	\$ 4,154.81
024110001000	10.00	\$ 98.00
024110005000	84.42	\$ 827.32
024110016000	9.65	\$ 94.57
024110018000	13.17	\$ 129.07
024110019000	23.98	\$ 235.00
024110020000	1.44	\$ 14.11
024110021000	1.04	\$ 10.19
024110023000	0.88	\$ 8.62
024110028000	2.48	\$ 24.30
024110031000	1.00	\$ 9.80
024110032000	0.91	\$ 8.92
024110033000	1.50	\$ 14.70
024110034000	0.88	\$ 8.62
024110036000	0.88	\$ 8.62
024110037000	1.44	\$ 14.11
024110039000	1.00	\$ 9.80
024110041000	1.47	\$ 14.41
024110042000	0.91	\$ 8.92
024110044000	1.00	\$ 9.80
024110045000	1.00	\$ 9.80
024110046000	1.00	\$ 9.80
024110047000	1.00	\$ 9.80
024110048000	1.00	\$ 9.80
024110049000	1.00	\$ 9.80
024110055000	12.63	\$ 123.77
024110056000	3.00	\$ 29.40
024110059000	2.87	\$ 28.13
024110061000	40.00	\$ 392.00
024110062000	40.00	\$ 392.00
024110063000	0.50	\$ 4.90
024110065000	87.88	\$ 861.22
024110067000	2.67	\$ 26.17
024110068000	40.00	\$ 392.00
024110072000	20.00	\$ 196.00
024110073000	20.00	\$ 196.00
024110074000	20.00	\$ 196.00
024110075000	20.00	\$ 196.00

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024110076000	38.62	\$	378.48
024110077000	1.12	\$	10.98
024110078000	53.92	\$	528.42
024110079000	24.42	\$	239.32
024110080000	5.60	\$	54.88
024110082000	3.17	\$	31.07
024110083000	28.16	\$	275.97
024110084000	41.84	\$	410.03
024110085000	2.06	\$	20.19
024110086000	40.85	\$	400.33
024120001000	10.00	\$	98.00
024120002000	5.00	\$	49.00
024120003000	2.50	\$	24.50
024120009000	1.20	\$	11.76
024120010000	1.25	\$	12.25
024120011000	1.25	\$	12.25
024120012000	1.25	\$	12.25
024120013000	1.25	\$	12.25
024120014000	1.25	\$	12.25
024120015000	1.25	\$	12.25
024120016000	1.25	\$	12.25
024120017000	1.25	\$	12.25
024120018000	0.87	\$	8.53
024120022000	2.50	\$	24.50
024120023000	2.50	\$	24.50
024120024000	5.00	\$	49.00
024120025000	4.97	\$	48.71
024120026000	5.00	\$	49.00
024120027000	2.50	\$	24.50
024120028000	1.25	\$	12.25
024120031000	1.25	\$	12.25
024120032000	1.25	\$	12.25
024120033000	3.75	\$	36.75
024120034000	7.50	\$	73.50
024120035000	1.25	\$	12.25
024120036000	1.25	\$	12.25
024120038000	2.50	\$	24.50
024120039000	10.00	\$	98.00
024120040000	5.00	\$	49.00
024120041000	1.25	\$	12.25
024120043000	1.25	\$	12.25
024120044000	1.25	\$	12.25
024120045000	1.25	\$	12.25
024120046000	1.25	\$	12.25
024120047000	1.25	\$	12.25
024120048000	2.50	\$	24.50
024120049000	2.50	\$	24.50

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024120050000	2.00	\$	19.60
024120051000	1.25	\$	12.25
024120052000	12.50	\$	122.50
024120053000	1.25	\$	12.25
024120055000	5.00	\$	49.00
024120056000	3.75	\$	36.75
024120058000	1.25	\$	12.25
024120059000	5.00	\$	49.00
024120060000	2.50	\$	24.50
024120061000	2.50	\$	24.50
024120063000	1.25	\$	12.25
024120064000	7.50	\$	73.50
024120065000	0.27	\$	2.65
024120066000	0.28	\$	2.74
024120067000	0.43	\$	4.21
024120068000	0.35	\$	3.43
024120069000	5.45	\$	53.41
024120070000	28.00	\$	274.40
024120071000	8.75	\$	85.75
024120072000	6.50	\$	63.70
024120073000	1.28	\$	12.54
024120074000	0.78	\$	7.64
024120076000	2.50	\$	24.50
024120077000	2.50	\$	24.50
024120078000	2.50	\$	24.50
024130002000	1.25	\$	12.25
024130003000	1.25	\$	12.25
024130004000	5.00	\$	49.00
024130005000	2.50	\$	24.50
024130006000	2.50	\$	24.50
024130007000	2.50	\$	24.50
024130008000	16.25	\$	159.25
024130009000	1.25	\$	12.25
024130010000	1.25	\$	12.25
024130011000	1.25	\$	12.25
024130012000	5.00	\$	49.00
024130013000	2.50	\$	24.50
024130015000	6.06	\$	59.39
024130016000	10.00	\$	98.00
024130017000	2.50	\$	24.50
024130018000	1.25	\$	12.25
024130019000	1.25	\$	12.25
024130020000	1.25	\$	12.25
024130021000	1.25	\$	12.25
024130022000	2.50	\$	24.50
024130023000	1.25	\$	12.25
024130024000	3.75	\$	36.75

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024130025000	1.25	\$	12.25
024130026000	8.75	\$	85.75
024130027000	5.00	\$	49.00
024130028000	1.25	\$	12.25
024130029000	1.25	\$	12.25
024130033000	1.25	\$	12.25
024130034000	1.25	\$	12.25
024130035000	1.25	\$	12.25
024130036000	2.50	\$	24.50
024130037000	1.25	\$	12.25
024130038000	9.94	\$	97.41
024130039000	1.25	\$	12.25
024130040000	1.25	\$	12.25
024130041000	1.25	\$	12.25
024130042000	1.25	\$	12.25
024130043000	5.00	\$	49.00
024130044000	10.00	\$	98.00
024130045000	2.50	\$	24.50
024130046000	1.25	\$	12.25
024130047000	1.25	\$	12.25
024130048000	5.00	\$	49.00
024130049000	15.00	\$	147.00
024130050000	1.25	\$	12.25
024130051000	5.87	\$	57.53
024130052000	2.45	\$	24.01
024130053000	1.25	\$	12.25
024130061000	2.50	\$	24.50
024130062000	2.50	\$	24.50
024130063000	2.50	\$	24.50
024130064000	2.50	\$	24.50
024130065000	5.00	\$	49.00
024130066000	5.00	\$	49.00
024130067000	5.00	\$	49.00
024130068000	1.25	\$	12.25
024130069000	1.25	\$	12.25
024130070000	6.50	\$	63.70
024130071000	4.45	\$	43.61
024130072000	11.50	\$	112.70
024130073000	0.44	\$	4.31
024130074000	0.17	\$	1.67
024130075000	10.00	\$	98.00
024140004000	2.50	\$	24.50
024140005000	10.00	\$	98.00
024140007000	19.75	\$	193.55
024140008000	1.25	\$	12.25
024140010000	1.25	\$	12.25
024140012000	1.25	\$	12.25

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024140014000	1.25	\$	12.25
024140015000	1.25	\$	12.25
024140016000	1.25	\$	12.25
024140017000	10.00	\$	98.00
024140019000	1.10	\$	10.78
024140020000	1.25	\$	12.25
024140021000	1.25	\$	12.25
024140022000	1.25	\$	12.25
024140023000	1.25	\$	12.25
024140024000	1.25	\$	12.25
024140025000	1.25	\$	12.25
024140026000	1.25	\$	12.25
024140027000	2.50	\$	24.50
024140028000	2.50	\$	24.50
024140029000	2.50	\$	24.50
024140030000	2.50	\$	24.50
024140031000	2.50	\$	24.50
024140032000	2.50	\$	24.50
024140033000	2.50	\$	24.50
024140034000	2.50	\$	24.50
024150001000	79.17	\$	775.87
024150003000	50.71	\$	496.96
024150004000	16.49	\$	161.60
024150005000	27.00	\$	264.60
024150008000	37.77	\$	370.15
024150010000	40.00	\$	392.00
024150011000	10.00	\$	98.00
024150012000	1.44	\$	14.11
024150014000	1.30	\$	12.74
024150015000	0.08	\$	0.78
024150016000	9.92	\$	97.22
024150021000	20.00	\$	196.00
024150022000	20.00	\$	196.00
024150024000	1.50	\$	14.70
024150036000	34.70	\$	340.06
024150037000	2.11	\$	20.68
024150038000	3.44	\$	33.71
024150039000	4.33	\$	42.43
024150040000	0.48	\$	4.70
024150041000	4.80	\$	47.04
024150050000	2.91	\$	28.52
024150051000	3.84	\$	37.63
024150052000	8.43	\$	82.61
024150053000	25.47	\$	249.61
024150054000	10.00	\$	98.00
024150056000	5.00	\$	49.00
024150057000	2.50	\$	24.50

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024150058000	5.00	\$ 49.00
024150059000	42.21	\$ 413.66
024150062000	20.56	\$ 201.49
024150064000	20.55	\$ 201.39
024150065000	3.27	\$ 32.05
024150066000	74.53	\$ 730.39
024150067000	0.99	\$ 9.70
024150069000	1.83	\$ 17.93
024150070000	20.83	\$ 204.13
024150071000	1.38	\$ 13.52
024150072000	76.39	\$ 748.62
024150073000	5.00	\$ 49.00
024150075000	2.56	\$ 25.09
024150076000	2.44	\$ 23.91
024150077000	1.21	\$ 11.86
024150078000	37.80	\$ 370.44
024150083000	24.00	\$ 235.20
024150084000	25.63	\$ 251.17
024150085000	22.50	\$ 220.50
024150086000	2.50	\$ 24.50
024150087000	2.50	\$ 24.50
024150088000	17.48	\$ 171.30
024150089000	20.11	\$ 197.08
024150090000	20.13	\$ 197.27
024160004000	20.00	\$ 196.00
024160005000	0.50	\$ 4.90
024160006000	9.50	\$ 93.10
024160007000	49.38	\$ 483.92
024160013000	320.00	\$ 3,136.00
024160014000	1.00	\$ 9.80
024160016000	2.73	\$ 26.75
024160017000	33.58	\$ 329.08
024160018000	77.58	\$ 760.28
024160021000	33.76	\$ 330.85
024160023000	18.50	\$ 181.30
024160024000	18.69	\$ 183.16
024160025000	36.80	\$ 360.64
024160026000	43.68	\$ 428.06
024160027000	39.85	\$ 390.53
024160028000	40.00	\$ 392.00
024160029000	40.00	\$ 392.00
024160030000	40.00	\$ 392.00
024160031000	40.00	\$ 392.00
024160032000	40.00	\$ 392.00
024160033000	39.00	\$ 382.20
024170001000	17.90	\$ 175.42
024170005000	79.50	\$ 779.10

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024170006000	0.50	\$ 4.90
024170007000	78.15	\$ 765.87
024170008000	1.43	\$ 14.01
024170010000	77.95	\$ 763.91
024170011000	18.19	\$ 178.26
024170012000	0.25	\$ 2.45
024170013000	40.00	\$ 392.00
024170015000	50.00	\$ 490.00
024170018000	5.00	\$ 49.00
024170019000	40.00	\$ 392.00
024170020000	40.00	\$ 392.00
024170021000	55.00	\$ 539.00
024170024000	1.00	\$ 9.80
024170028000	80.00	\$ 784.00
024170029000	15.00	\$ 147.00
024170033000	1.00	\$ 9.80
024170036000	2.50	\$ 24.50
024170037000	2.50	\$ 24.50
024170040000	0.99	\$ 9.70
024170041000	37.00	\$ 362.60
024170042000	1.00	\$ 9.80
024170044000	1.02	\$ 10.00
024170045000	1.00	\$ 9.80
024170046000	4.40	\$ 43.12
024170048000	1.43	\$ 14.01
024170049000	1.43	\$ 14.01
024170050000	1.43	\$ 14.01
024170051000	1.43	\$ 14.01
024170052000	4.28	\$ 41.94
024170053000	1.00	\$ 9.80
024170059000	18.80	\$ 184.24
024170073000	77.19	\$ 756.46
024170074000	3.51	\$ 34.40
024170075000	34.49	\$ 338.00
024170076000	19.79	\$ 193.94
024170077000	1.41	\$ 13.82
024170079000	21.67	\$ 212.37
024170080000	22.19	\$ 217.46
024170081000	28.46	\$ 278.91
024170082000	39.74	\$ 389.45
024170083000	39.67	\$ 388.77
024170085000	39.71	\$ 389.16
024170086000	39.73	\$ 389.35
024170087000	33.22	\$ 325.56
024170088000	19.67	\$ 192.77
024170089000	19.29	\$ 189.04
024170090000	19.81	\$ 194.14

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024170091000	19.83	\$ 194.33
024170092000	19.85	\$ 194.53
024170093000	19.86	\$ 194.63
024170094000	20.00	\$ 196.00
024170095000	20.00	\$ 196.00
024170096000	1.16	\$ 11.37
024170097000	20.21	\$ 198.06
024180002000	1.00	\$ 9.80
024180004000	40.00	\$ 392.00
024180005000	38.18	\$ 374.16
024180006000	18.19	\$ 178.26
024180007000	20.00	\$ 196.00
024180010000	20.00	\$ 196.00
024180011000	20.00	\$ 196.00
024180014000	80.00	\$ 784.00
024180019000	57.28	\$ 561.34
024180020000	19.09	\$ 187.08
024180021000	40.00	\$ 392.00
024180022000	159.32	\$ 1,561.34
024180025000	17.90	\$ 175.37
024180026000	40.00	\$ 392.00
024180027000	60.00	\$ 588.00
024180029000	309.36	\$ 3,031.73
024180030000	159.32	\$ 1,561.34
024180031000	172.24	\$ 1,687.95
024180032000	6.76	\$ 66.25
024190008000	64.70	\$ 634.06
024190009000	52.55	\$ 514.99
024190015000	12.50	\$ 122.50
024190016000	7.50	\$ 73.50
024190019000	13.00	\$ 127.40
024190032000	4.44	\$ 43.51
024190033000	73.98	\$ 725.00
024190037000	193.57	\$ 1,896.99
024190042000	22.68	\$ 222.26
024190043000	2.82	\$ 27.64
024190049000	370.80	\$ 3,633.84
024190052000	5.00	\$ 49.00
024190053000	5.00	\$ 49.00
024190057000	126.14	\$ 1,236.17
024190067000	1.50	\$ 14.70
024190072000	242.33	\$ 2,374.83
024190073000	175.32	\$ 1,718.14
024301001000	0.92	\$ 9.00
024301002000	0.92	\$ 9.00
024301003000	0.92	\$ 9.00
024301004000	0.92	\$ 9.00

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024301005000	0.90	\$ 8.77
024302001000	1.22	\$ 11.92
024302002000	1.10	\$ 10.78
024303001000	0.97	\$ 9.50
024303002000	0.70	\$ 6.89
024303003000	0.66	\$ 6.48
024303004000	0.72	\$ 7.06
024303005000	0.70	\$ 6.86
024303006000	0.66	\$ 6.48
024303007000	1.24	\$ 12.17
024303008000	0.75	\$ 7.32
024303009000	0.80	\$ 7.82
024303010000	0.69	\$ 6.77
024303011000	1.05	\$ 10.30
024303012000	0.94	\$ 9.21
024303013000	1.17	\$ 11.45
024304001000	0.77	\$ 7.56
024304002000	0.73	\$ 7.17
024304003000	0.79	\$ 7.73
024304004000	0.94	\$ 9.22
024304005000	0.78	\$ 7.65
024304006000	0.64	\$ 6.31
024304007000	1.16	\$ 11.37
024304008000	0.87	\$ 8.50
024304009000	0.95	\$ 9.27
024304010000	0.94	\$ 9.22
024305001000	0.91	\$ 8.90
024305002000	0.92	\$ 9.00
024305003000	0.92	\$ 9.04
024305004000	0.92	\$ 9.00
024305005000	0.91	\$ 8.95
024305006000	1.26	\$ 12.33
026040002000	118.60	\$ 1,162.28
026040003000	62.42	\$ 611.72
026040005000	84.75	\$ 830.55
026040006000	10.45	\$ 102.41
026040007000	214.79	\$ 2,104.94
026040008000	72.00	\$ 705.60
026040010000	71.55	\$ 701.19
026040011000	111.30	\$ 1,090.74
026040014000	0.63	\$ 6.17
026040015000	60.33	\$ 591.23
026040016000	380.84	\$ 3,732.23
026050001000	588.71	\$ 5,769.36
026050004000	16.45	\$ 161.24
026050010000	27.69	\$ 271.36
026050011000	36.92	\$ 361.82

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026050012000	166.61	\$ 1,632.78
026050013000	20.00	\$ 196.00
026050014000	20.00	\$ 196.00
026050017000	203.07	\$ 1,990.09
026050018000	120.08	\$ 1,176.78
026050019000	2.50	\$ 24.50
026050022000	2.48	\$ 24.30
026050023000	38.01	\$ 372.50
026060004000	160.00	\$ 1,568.00
026060006000	38.79	\$ 380.14
026060007000	78.79	\$ 772.14
026060008000	38.79	\$ 380.14
026060009000	38.79	\$ 380.14
026060010000	80.00	\$ 784.00
026060012000	2.54	\$ 24.89
026060013000	2.50	\$ 24.50
026060014000	34.96	\$ 342.61
026060015000	8.36	\$ 81.93
026060016000	72.44	\$ 709.91
026060019000	81.13	\$ 795.07
026060021000	319.18	\$ 3,127.96
026060022000	80.00	\$ 784.00
026060023000	76.60	\$ 750.68
026060024000	45.88	\$ 449.62
026060025000	114.63	\$ 1,123.37
026070003000	40.00	\$ 392.00
026070004000	80.00	\$ 784.00
026070008000	1.88	\$ 18.42
026070009000	117.58	\$ 1,152.28
026070010000	0.50	\$ 4.90
026070011000	80.00	\$ 784.00
026070013000	160.00	\$ 1,568.00
026070014000	160.00	\$ 1,568.00
026070015000	18.90	\$ 185.22
026070016000	18.02	\$ 176.60
026070017000	32.00	\$ 313.60
026070018000	6.42	\$ 62.92
026070019000	120.00	\$ 1,176.00
026070020000	120.00	\$ 1,176.00
026070021000	20.00	\$ 196.00
026070022000	20.00	\$ 196.00
026070023000	20.00	\$ 196.00
026070024000	20.00	\$ 196.00
026070025000	26.70	\$ 261.66
026070026000	27.00	\$ 264.60
026070027000	26.40	\$ 258.72
026070028000	26.40	\$ 258.72

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026070029000	53.70	\$	526.26
026070030000	27.85	\$	272.93
026070031000	26.64	\$	261.07
026070032000	24.66	\$	241.67
026080001000	79.77	\$	781.75
026080004000	40.00	\$	392.00
026080005000	40.00	\$	392.00
026080008000	40.00	\$	392.00
026080011000	160.00	\$	1,568.00
026080012000	20.00	\$	196.00
026080013000	20.00	\$	196.00
026080016000	40.00	\$	392.00
026080017000	160.00	\$	1,568.00
026080020000	2.53	\$	24.79
026080021000	24.69	\$	241.96
026080022000	2.52	\$	24.70
026080023000	2.55	\$	24.99
026080024000	2.67	\$	26.17
026080025000	2.52	\$	24.70
026080026000	2.52	\$	24.70
026080027000	80.00	\$	784.00
026080029000	2.50	\$	24.50
026080030000	114.63	\$	1,123.37
026080031000	37.55	\$	367.99
026080032000	2.50	\$	24.50
026080033000	40.42	\$	396.12
026080034000	1.13	\$	11.07
026080035000	38.87	\$	380.93
026080036000	320.00	\$	3,136.00
026090001000	39.34	\$	385.53
026090002000	40.70	\$	398.86
026090004000	40.00	\$	392.00
026090005000	40.00	\$	392.00
026090006000	40.00	\$	392.00
026090007000	40.00	\$	392.00
026090008000	80.00	\$	784.00
026090009000	81.20	\$	795.76
026090010000	80.00	\$	784.00
026090011000	20.00	\$	196.00
026090012000	40.00	\$	392.00
026090014000	40.00	\$	392.00
026090015000	0.73	\$	7.15
026090019000	40.00	\$	392.00
026090020000	80.00	\$	784.00
026090021000	40.00	\$	392.00
026090023000	38.00	\$	372.40
026090025000	42.00	\$	411.60

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026090029000	2.91	\$ 28.52
026090033000	17.09	\$ 167.48
026090034000	20.00	\$ 196.00
026090035000	5.40	\$ 52.92
026090036000	15.16	\$ 148.57
026090037000	9.98	\$ 97.80
026090038000	10.18	\$ 99.76
026090039000	10.00	\$ 98.00
026090043000	1.50	\$ 14.70
026090044000	1.35	\$ 13.23
026090048000	3.31	\$ 32.44
026090049000	4.23	\$ 41.45
026090050000	155.77	\$ 1,526.55
026090051000	5.75	\$ 56.35
026090052000	21.50	\$ 210.70
026090059000	5.60	\$ 54.88
026090060000	94.40	\$ 925.12
026090061000	13.33	\$ 130.63
026090062000	22.34	\$ 218.93
026090063000	8.25	\$ 80.85
026090064000	32.17	\$ 315.27
026100001000	155.15	\$ 1,520.47
026100002000	2.59	\$ 25.38
026100003000	39.68	\$ 388.86
026100004000	3.67	\$ 35.97
026100005000	33.00	\$ 323.40
026100006000	3.27	\$ 32.05
026100009000	70.64	\$ 692.27
026100010000	121.04	\$ 1,186.19
026100011000	39.60	\$ 388.08
026100012000	18.45	\$ 180.81
026100013000	40.00	\$ 392.00
026100014000	22.65	\$ 221.97
026100015000	168.91	\$ 1,655.32
026100016000	37.94	\$ 371.81
026100017000	127.42	\$ 1,248.72
026100020000	30.72	\$ 301.06
026100022000	38.50	\$ 377.30
026100026000	7.00	\$ 68.60
026100027000	37.89	\$ 371.32
026100028000	6.06	\$ 59.39
026100030000	1.00	\$ 9.80
026100031000	1.00	\$ 9.80
026100032000	27.68	\$ 271.26
026100033000	2.50	\$ 24.50
026100034000	2.50	\$ 24.50
026100035000	115.86	\$ 1,135.43

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026100037000	13.60	\$	133.28
026100038000	3.67	\$	35.97
026100039000	40.00	\$	392.00
026110001000	158.00	\$	1,548.40
026110004000	244.20	\$	2,393.16
026110007000	80.00	\$	784.00
026110008000	33.90	\$	332.22
026110009000	8.60	\$	84.28
026110010000	34.60	\$	339.08
026110011000	185.00	\$	1,813.00
026110013000	64.48	\$	631.90
026110015000	0.74	\$	7.25
026110016000	59.76	\$	585.65
026110017000	78.74	\$	771.65
026110018000	2.86	\$	28.03
026110019000	78.16	\$	765.97
026110020000	3.48	\$	34.10
026110021000	77.20	\$	756.56
026110022000	73.17	\$	717.07
026110023000	12.78	\$	125.24
026120001000	76.39	\$	748.62
026120003000	1.69	\$	16.56
026120004000	40.00	\$	392.00
026120005000	7.00	\$	68.60
026120007000	0.27	\$	2.65
026120008000	0.27	\$	2.65
026120011000	1.03	\$	10.12
026120012000	2.09	\$	20.48
026120014000	20.78	\$	203.64
026120015000	2.00	\$	19.60
026120021000	11.35	\$	111.23
026120022000	0.05	\$	0.49
026120024000	0.34	\$	3.33
026120032000	0.59	\$	5.83
026120034000	0.25	\$	2.50
026120036000	0.84	\$	8.23
026120038000	0.32	\$	3.14
026120039000	4.61	\$	45.18
026120042000	0.30	\$	2.94
026120043000	6.05	\$	59.29
026120044000	13.67	\$	133.97
026120045000	1.15	\$	11.27
026120046000	0.88	\$	8.62
026120047000	9.62	\$	94.28
026120048000	1.38	\$	13.52
026120049000	12.92	\$	126.62
026120050000	0.17	\$	1.67

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026120051000	0.42	\$	4.09
026120052000	0.47	\$	4.61
026120053000	0.56	\$	5.49
026120054000	2.42	\$	23.72
026120055000	0.52	\$	5.10
026120056000	0.48	\$	4.70
026120058000	4.04	\$	39.59
026120059000	4.51	\$	44.20
026131002000	7.31	\$	71.64
026131004000	5.75	\$	56.35
026131006000	1.53	\$	14.99
026131007000	0.47	\$	4.61
026131010000	1.84	\$	18.03
026131012000	0.77	\$	7.55
026131014000	0.44	\$	4.31
026131015000	0.55	\$	5.39
026131016000	0.71	\$	6.96
026131017000	0.52	\$	5.10
026131018000	0.20	\$	1.96
026131019000	0.20	\$	1.96
026131020000	0.35	\$	3.43
026131022000	0.27	\$	2.65
026131023000	27.00	\$	264.60
026131024000	9.19	\$	90.06
026131025000	7.50	\$	73.50
026131026000	12.09	\$	118.48
026131027000	0.18	\$	1.76
026131028000	9.00	\$	88.20
026131029000	6.76	\$	66.25
026131030000	1.63	\$	15.97
026131031000	1.15	\$	11.27
026131032000	0.26	\$	2.55
026131033000	8.07	\$	79.09
026131034000	0.67	\$	6.57
026131036000	0.60	\$	5.88
026131037000	2.50	\$	24.50
026131038000	25.00	\$	245.00
026131039000	2.50	\$	24.50
026131040000	0.79	\$	7.74
026131041000	0.17	\$	1.67
026131042000	0.36	\$	3.53
026131043000	0.27	\$	2.66
026131044000	4.33	\$	42.43
026131045000	1.72	\$	16.86
026131047000	1.62	\$	15.88
026131048000	5.50	\$	53.90
026131051000	1.00	\$	9.80

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026131052000	0.83	\$	8.13
026131054000	1.09	\$	10.68
026132004000	0.19	\$	1.88
026132005000	0.20	\$	1.93
026132007000	3.00	\$	29.40
026132009000	0.10	\$	0.98
026132010000	4.28	\$	41.94
026132011000	10.00	\$	98.00
026132013000	2.00	\$	19.60
026132014000	20.00	\$	196.00
026132015000	10.40	\$	101.92
026132016000	10.50	\$	102.90
026132018000	1.09	\$	10.68
026132019000	14.00	\$	137.20
026132020000	6.00	\$	58.80
026132021000	0.25	\$	2.45
026132025000	0.29	\$	2.84
026132026000	7.96	\$	78.01
026132027000	0.29	\$	2.84
026132028000	0.15	\$	1.47
026132029000	0.15	\$	1.47
026132030000	1.00	\$	9.80
026132031000	1.00	\$	9.80
026132032000	1.00	\$	9.80
026132033000	0.43	\$	4.21
026132034000	0.57	\$	5.59
026132035000	2.56	\$	25.09
026132036000	10.46	\$	102.51
026141001000	0.17	\$	1.69
026141002000	0.17	\$	1.70
026141003000	0.17	\$	1.69
026141004000	0.17	\$	1.69
026141005000	0.18	\$	1.77
026141007000	0.27	\$	2.64
026141008000	0.26	\$	2.53
026141010000	0.17	\$	1.69
026141011000	0.17	\$	1.69
026141012000	0.17	\$	1.69
026141013000	0.18	\$	1.78
026141014000	0.17	\$	1.69
026141015000	0.17	\$	1.69
026141016000	0.20	\$	1.94
026141017000	0.17	\$	1.69
026141018000	0.17	\$	1.69
026141019000	0.21	\$	2.09
026141020000	0.21	\$	2.09
026142001000	4.30	\$	42.14

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026142004000	0.13	\$	1.31
026142005000	0.14	\$	1.35
026143001000	0.18	\$	1.77
026143006000	0.09	\$	0.84
026143007000	0.09	\$	0.84
026143009000	0.17	\$	1.69
026143010000	0.17	\$	1.69
026143014000	0.17	\$	1.69
026143016000	0.34	\$	3.33
026143017000	0.52	\$	5.10
026143018000	0.95	\$	9.31
026143019000	0.26	\$	2.53
026143020000	0.17	\$	1.69
026143021000	0.17	\$	1.68
026143022000	0.17	\$	1.69
026143023000	0.09	\$	0.84
026143024000	0.09	\$	0.84
026144001000	0.27	\$	2.68
026144002000	0.17	\$	1.69
026144003000	0.31	\$	3.04
026144004000	0.22	\$	2.12
026144005000	0.18	\$	1.75
026144006000	0.17	\$	1.65
026144007000	0.18	\$	1.75
026144012000	0.17	\$	1.67
026144013000	0.17	\$	1.67
026144017000	0.13	\$	1.27
026144018000	0.13	\$	1.27
026144020000	0.26	\$	2.53
026144021000	0.26	\$	2.53
026144024000	0.34	\$	3.37
026144025000	0.09	\$	0.84
026144026000	0.43	\$	4.22
026145001000	0.55	\$	5.39
026146001000	0.55	\$	5.39
026151003000	0.34	\$	3.37
026151004000	0.17	\$	1.69
026151005000	0.17	\$	1.67
026151006000	0.17	\$	1.67
026151007000	0.17	\$	1.67
026151008000	0.17	\$	1.69
026151009000	0.17	\$	1.69
026151010000	0.17	\$	1.69
026151011000	0.17	\$	1.69
026151012000	0.17	\$	1.69
026151013000	0.17	\$	1.69
026151014000	0.17	\$	1.69

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026151015000	0.17	\$	1.69
026151016000	0.17	\$	1.69
026151017000	0.17	\$	1.70
026151023000	0.69	\$	6.75
026152001000	0.17	\$	1.67
026152002000	0.17	\$	1.67
026152003000	0.17	\$	1.69
026152004000	0.43	\$	4.22
026152005000	0.17	\$	1.69
026152007000	0.34	\$	3.37
026152008000	0.41	\$	4.05
026152009000	0.26	\$	2.53
026152013000	0.17	\$	1.67
026152015000	0.17	\$	1.69
026152016000	0.17	\$	1.69
026152017000	0.26	\$	2.53
026152018000	0.26	\$	2.53
026152019000	0.17	\$	1.69
026152020000	0.34	\$	3.37
026153001000	0.15	\$	1.47
026153002000	0.19	\$	1.86
026153003000	0.17	\$	1.69
026153004000	0.17	\$	1.69
026153005000	0.26	\$	2.53
026153006000	0.17	\$	1.69
026153009000	0.34	\$	3.37
026153010000	0.17	\$	1.69
026153011000	0.17	\$	1.69
026153012000	0.17	\$	1.69
026153013000	0.17	\$	1.67
026153014000	0.26	\$	2.53
026153015000	0.52	\$	5.06
026153016000	0.43	\$	4.22
026153017000	0.28	\$	2.70
026154001000	0.17	\$	1.69
026154002000	0.17	\$	1.69
026154005000	0.17	\$	1.69
026154006000	0.17	\$	1.69
026154007000	0.17	\$	1.69
026154008000	0.34	\$	3.37
026154009000	0.26	\$	2.53
026154010000	0.34	\$	3.37
026154011000	0.17	\$	1.69
026154012000	0.26	\$	2.53
026154013000	0.26	\$	2.53
026154014000	0.17	\$	1.69
026154015000	0.26	\$	2.55

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026154016000	0.26	\$	2.55
026154017000	0.17	\$	1.69
026154018000	0.17	\$	1.69
026161001000	0.35	\$	3.42
026161002000	3.16	\$	30.98
026161003000	0.58	\$	5.68
026161004000	0.37	\$	3.63
026161009000	0.74	\$	7.25
026161010000	0.11	\$	1.08
026161011000	0.37	\$	3.63
026161012000	0.33	\$	3.23
026161014000	0.37	\$	3.63
026161015000	0.37	\$	3.63
026161016000	0.37	\$	3.63
026161017000	0.37	\$	3.63
026161018000	0.37	\$	3.63
026161019000	0.28	\$	2.74
026161020000	0.11	\$	1.11
026161021000	0.52	\$	5.10
026161022000	0.51	\$	5.00
026162003000	0.98	\$	9.60
026162004000	2.61	\$	25.53
026171001000	0.27	\$	2.68
026171002000	0.19	\$	1.87
026171003000	0.19	\$	1.86
026171004000	0.19	\$	1.86
026171005000	0.19	\$	1.87
026171006000	0.19	\$	1.86
026171007000	0.24	\$	2.35
026171008000	0.24	\$	2.38
026171009000	0.19	\$	1.86
026171010000	0.19	\$	1.86
026171011000	0.19	\$	1.86
026171012000	0.19	\$	1.86
026171013000	0.19	\$	1.86
026171014000	0.19	\$	1.86
026171015000	0.24	\$	2.36
026172001000	0.20	\$	1.99
026172002000	0.19	\$	1.86
026172003000	0.19	\$	1.86
026172004000	0.19	\$	1.86
026172005000	0.19	\$	1.86
026172006000	0.19	\$	1.86
026172007000	0.19	\$	1.86
026172008000	0.22	\$	2.20
026172009000	0.24	\$	2.38
026172010000	0.19	\$	1.86

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026172011000	0.19	\$	1.86
026172012000	0.19	\$	1.86
026172013000	0.19	\$	1.86
026172014000	0.19	\$	1.86
026172015000	0.19	\$	1.86
026172016000	0.24	\$	2.36
026173001000	0.19	\$	1.86
026173002000	0.19	\$	1.86
026173003000	0.19	\$	1.86
026173004000	0.19	\$	1.86
026173005000	0.19	\$	1.86
026173006000	0.19	\$	1.86
026173007000	0.19	\$	1.86
026173008000	0.20	\$	1.92
026173009000	0.20	\$	1.92
026173010000	0.19	\$	1.86
026173011000	0.19	\$	1.86
026173012000	0.19	\$	1.86
026173013000	0.19	\$	1.86
026173014000	0.19	\$	1.86
026173015000	0.19	\$	1.86
026173016000	0.21	\$	2.08
026174001000	0.24	\$	2.38
026174002000	0.20	\$	1.92
026174003000	0.19	\$	1.86
026174004000	0.19	\$	1.86
026174005000	0.19	\$	1.86
026174006000	0.20	\$	2.00
026174007000	0.19	\$	1.87
026174008000	0.24	\$	2.36
026174009000	0.24	\$	2.36
026174010000	0.19	\$	1.89
026174011000	0.19	\$	1.86
026174012000	0.19	\$	1.84
026174013000	0.19	\$	1.86
026174014000	0.19	\$	1.89
026174015000	0.19	\$	1.86
026174016000	0.24	\$	2.37
026181003000	0.40	\$	3.92
026181004000	0.34	\$	3.37
026181005000	0.34	\$	3.37
026181006000	0.34	\$	3.37
026181007000	0.17	\$	1.67
026181008000	0.22	\$	2.16
026181009000	0.02	\$	0.18
026181010000	0.17	\$	1.69
026181012000	3.54	\$	34.69

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026182003000	0.43	\$ 4.21
026182004000	0.15	\$ 1.47
026182005000	0.09	\$ 0.88
026190001000	40.00	\$ 392.00
026190002000	20.00	\$ 196.00
026190003000	20.00	\$ 196.00
026190004000	40.00	\$ 392.00
026190005000	40.00	\$ 392.00
026190007000	239.25	\$ 2,344.65
026190010000	20.00	\$ 196.00
026190013000	80.00	\$ 784.00
026190014000	40.00	\$ 392.00
026190015000	39.44	\$ 386.51
026190016000	160.00	\$ 1,568.00
026190017000	80.00	\$ 784.00
026190018000	59.55	\$ 583.59
026190019000	20.45	\$ 200.41
026190023000	1.00	\$ 9.80
026190026000	7.57	\$ 74.19
026190027000	7.86	\$ 77.03
026190028000	1.76	\$ 17.25
026190029000	6.66	\$ 65.27
026190030000	54.75	\$ 536.55
026190031000	1.00	\$ 9.80
026190032000	38.98	\$ 382.00
026190033000	120.02	\$ 1,176.20
026190034000	40.00	\$ 392.00
026190035000	20.00	\$ 196.00
026190036000	32.43	\$ 317.81
026190043000	37.54	\$ 367.89
026190044000	2.22	\$ 21.76
026200001000	160.00	\$ 1,568.00
026200002000	160.00	\$ 1,568.00
026200003000	80.00	\$ 784.00
026200004000	80.00	\$ 784.00
026200005000	80.00	\$ 784.00
026200006000	80.00	\$ 784.00
026200007000	80.00	\$ 784.00
026200008000	40.00	\$ 392.00
026200009000	160.00	\$ 1,568.00
026200010000	160.00	\$ 1,568.00
026200011000	80.00	\$ 784.00
026200012000	80.00	\$ 784.00
026200013000	20.00	\$ 196.00
026200014000	20.00	\$ 196.00
026210001000	40.00	\$ 392.00
026210002000	63.00	\$ 617.40

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026210003000	40.00	\$ 392.00
026210004000	20.00	\$ 196.00
026210005000	20.00	\$ 196.00
026210006000	80.00	\$ 784.00
026210007000	40.00	\$ 392.00
026210008000	80.00	\$ 784.00
026210009000	40.00	\$ 392.00
026210010000	40.00	\$ 392.00
026210011000	40.00	\$ 392.00
026210014000	2.00	\$ 19.60
026210015000	55.00	\$ 539.00
026210021000	1.25	\$ 12.25
026210032000	80.00	\$ 784.00
026210039000	18.75	\$ 183.75
026210040000	161.84	\$ 1,586.03
026210041000	160.97	\$ 1,577.51
026210042000	160.70	\$ 1,574.86
026210043000	141.35	\$ 1,385.23
026220001000	238.94	\$ 2,341.61
026220002000	82.74	\$ 810.85
026220004000	2.53	\$ 24.79
026220005000	98.79	\$ 968.14
026220007000	14.59	\$ 142.98
026220008000	23.60	\$ 231.28
026220009000	22.00	\$ 215.60
026220010000	67.50	\$ 661.50
026220011000	144.69	\$ 1,417.96
026220012000	20.67	\$ 202.57
026220013000	40.00	\$ 392.00
026220014000	40.00	\$ 392.00
026220016000	40.00	\$ 392.00
026220017000	40.95	\$ 401.31
026220018000	81.89	\$ 802.52
026220019000	40.95	\$ 401.31
026220020000	82.21	\$ 805.66
026220021000	82.21	\$ 805.66
026220024000	10.32	\$ 101.14
026220026000	14.93	\$ 146.31
026220027000	9.32	\$ 91.34
026220028000	27.00	\$ 264.60
026220029000	4.38	\$ 42.92
026220030000	28.00	\$ 274.40
026220033000	29.68	\$ 290.86
026230001000	0.98	\$ 9.60
026230003000	11.27	\$ 110.45
026230004000	22.50	\$ 220.50
026230006000	1.49	\$ 14.60

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026230007000	0.33	\$ 3.23
026230008000	38.49	\$ 377.20
026230009000	40.00	\$ 392.00
026230010000	75.27	\$ 737.65
026230011000	156.73	\$ 1,535.95
026230012000	53.34	\$ 522.73
026230013000	14.25	\$ 139.65
026230014000	72.00	\$ 705.60
026230015000	1.40	\$ 13.72
026230016000	112.17	\$ 1,099.27
026230017000	1.42	\$ 13.92
026230018000	115.52	\$ 1,132.10
026240012000	38.84	\$ 380.63
026240014000	80.00	\$ 784.00
026240015000	1.04	\$ 10.19
026240016000	211.64	\$ 2,074.07
026240017000	6.09	\$ 59.68
026240019000	13.33	\$ 130.63
026240021000	0.24	\$ 2.35
026240022000	4.75	\$ 46.55
026240023000	14.81	\$ 145.14
026240024000	5.27	\$ 51.65
026240026000	7.35	\$ 72.03
026240027000	50.13	\$ 491.27
026240029000	16.93	\$ 165.91
026240030000	109.63	\$ 1,074.37
026240031000	17.07	\$ 167.29
026240032000	64.90	\$ 636.02
026240033000	75.98	\$ 744.60
026240034000	12.88	\$ 126.22
026240035000	2.52	\$ 24.70
026240036000	13.86	\$ 135.83
026240037000	14.91	\$ 146.12
026240038000	3.67	\$ 35.97
026240039000	37.28	\$ 365.34
026240040000	46.19	\$ 452.66
026250005000	4.25	\$ 41.65
026250007000	5.00	\$ 49.00
026250008000	1.25	\$ 12.25
026250010000	5.00	\$ 49.00
026250012000	20.00	\$ 196.00
026250013000	2.50	\$ 24.50
026250014000	2.50	\$ 24.50
026250016000	10.00	\$ 98.00
026250023000	0.33	\$ 3.23
026250024000	210.39	\$ 2,061.82
026260012000	108.27	\$ 1,061.05

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026260013000	42.90	\$ 420.42
026260014000	8.50	\$ 83.30
026260019000	2.50	\$ 24.50
026260036000	145.09	\$ 1,421.88
026270001000	0.19	\$ 1.86
026270002000	0.12	\$ 1.18
026270003000	1.65	\$ 16.17
026270004000	0.12	\$ 1.18
026270005000	1.65	\$ 16.17
026270006000	0.09	\$ 0.88
026270007000	0.12	\$ 1.18
026270008000	0.38	\$ 3.72
026270009000	1.55	\$ 15.19
026270010000	1.65	\$ 16.17
026270011000	0.12	\$ 1.18
026270012000	0.12	\$ 1.18
026270013000	0.09	\$ 0.88
026330004000	246.23	\$ 2,413.05
026330006000	36.70	\$ 359.66
026330010000	60.80	\$ 595.84
026330011000	43.70	\$ 428.26
026330016000	50.55	\$ 495.39
026330019000	16.06	\$ 157.39
026330040000	64.07	\$ 627.89
026330041000	23.30	\$ 228.34
026330043000	18.42	\$ 180.52
026330044000	1.00	\$ 9.80
026330046000	11.46	\$ 112.31
026330047000	9.83	\$ 96.33
026330048000	39.37	\$ 385.83
026330049000	7.63	\$ 74.77
026330050000	0.92	\$ 9.02
026330051000	0.92	\$ 9.02
026330052000	0.92	\$ 9.02
026330060000	22.01	\$ 215.70
026330063000	2.20	\$ 21.56
026330064000	85.23	\$ 835.25
026330067000	12.50	\$ 122.50
026330069000	3.32	\$ 32.54
026330070000	360.98	\$ 3,537.60
026330071000	42.86	\$ 420.03
026330072000	2.50	\$ 24.50
026330073000	68.83	\$ 674.53
026330075000	109.64	\$ 1,074.47
026330076000	64.21	\$ 629.26
026330079000	53.50	\$ 524.30
026330080000	57.30	\$ 561.54

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026330081000	312.20	\$ 3,059.56
026330082000	116.17	\$ 1,138.47
026330083000	14.36	\$ 140.73
026330084000	1.04	\$ 10.19
026330085000	2.13	\$ 20.87
026340003000	156.17	\$ 1,530.47
026340006000	80.57	\$ 789.59
026340007000	40.47	\$ 396.61
026340008000	0.45	\$ 4.41
026340009000	67.38	\$ 660.32
026340010000	12.17	\$ 119.27
026340011000	121.00	\$ 1,185.80
026340016000	112.58	\$ 1,103.28
026340017000	148.73	\$ 1,457.55
026340024000	246.70	\$ 2,417.66
026340025000	284.34	\$ 2,786.53
026340026000	35.80	\$ 350.84
026340027000	269.96	\$ 2,645.61
026340028000	45.00	\$ 441.00
026340032000	54.44	\$ 533.51
026340033000	54.45	\$ 533.61
026340035000	277.18	\$ 2,716.36
026340036000	28.06	\$ 274.99
026340037000	53.25	\$ 521.85
026340039000	23.04	\$ 225.79
026340040000	385.41	\$ 3,777.02
026340041000	20.68	\$ 202.66
026340042000	2.50	\$ 24.50
026340043000	24.48	\$ 239.90
026340044000	52.91	\$ 518.52
026340045000	195.82	\$ 1,919.04
026340049000	28.48	\$ 279.10
026340050000	38.97	\$ 381.91
026340051000	38.52	\$ 377.50
026340053000	6.19	\$ 60.66
026340054000	13.77	\$ 134.95
026340055000	50.33	\$ 493.23
026340056000	149.67	\$ 1,466.77
026340057000	326.24	\$ 3,197.15
026340058000	265.17	\$ 2,598.67
026350004000	10.00	\$ 98.00
026350006000	90.80	\$ 889.84
026350007000	77.30	\$ 757.54
026350008000	73.10	\$ 716.38
026350010000	40.00	\$ 392.00
026350012000	80.04	\$ 784.39
026350013000	79.96	\$ 783.61

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026350014000	40.00	\$ 392.00
026350015000	40.00	\$ 392.00
026350016000	80.00	\$ 784.00
026350022000	107.80	\$ 1,056.44
026350025000	73.90	\$ 724.22
026350027000	80.00	\$ 784.00
026350028000	40.00	\$ 392.00
026350030000	39.00	\$ 382.20
026350031000	23.40	\$ 229.32
026350033000	1.30	\$ 12.74
026350036000	125.00	\$ 1,225.00
026350037000	125.00	\$ 1,225.00
026350041000	1.10	\$ 10.78
026350043000	306.27	\$ 3,001.45
026350044000	30.31	\$ 297.04
026350045000	306.27	\$ 3,001.45
026350046000	60.00	\$ 588.00
026350047000	10.00	\$ 98.00
026350049000	140.00	\$ 1,372.00
026350050000	3.70	\$ 36.26
026350051000	104.80	\$ 1,027.04
026350052000	2.14	\$ 20.97
026350053000	17.86	\$ 175.03
026350054000	44.76	\$ 438.65
026350055000	109.59	\$ 1,073.98
026350056000	109.59	\$ 1,073.98
026350057000	109.59	\$ 1,073.98
026350058000	101.65	\$ 996.17
026350060000	38.90	\$ 381.22
026350061000	80.00	\$ 784.00
026350062000	40.00	\$ 392.00
026350063000	47.40	\$ 464.52
026350064000	32.60	\$ 319.48
026350066000	162.88	\$ 1,596.22
026350067000	163.03	\$ 1,597.69
026350068000	162.84	\$ 1,595.83
026350069000	162.72	\$ 1,594.66
026350071000	89.35	\$ 875.63
026350072000	89.35	\$ 875.63
026350073000	0.70	\$ 6.86
026350074000	79.30	\$ 777.14
026361001000	0.30	\$ 2.92
026362001000	0.18	\$ 1.80
026362002000	0.24	\$ 2.36
026362003000	0.26	\$ 2.53
026362004000	0.28	\$ 2.70
026362005000	0.24	\$ 2.34

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026362006000	0.24	\$	2.34
026362007000	0.24	\$	2.34
026362008000	0.23	\$	2.23
026362009000	0.28	\$	2.70
026362010000	0.20	\$	1.98
026362011000	0.36	\$	3.51
026362012000	0.32	\$	3.09
026362013000	0.25	\$	2.46
026362014000	0.23	\$	2.26
026362015000	0.27	\$	2.63
026362016000	0.20	\$	1.93
026380001000	0.15	\$	1.45
026380002000	0.14	\$	1.42
026380003000	0.14	\$	1.42
026380004000	0.14	\$	1.42
026380005000	0.14	\$	1.42
026380006000	0.15	\$	1.43
026380007000	0.14	\$	1.42
026380008000	0.14	\$	1.42
026380009000	0.14	\$	1.42
026380010000	0.14	\$	1.42
026380011000	0.14	\$	1.42
026380012000	0.14	\$	1.42
026380013000	0.14	\$	1.42
026380014000	0.14	\$	1.42
026380015000	0.14	\$	1.42
026380016000	0.14	\$	1.42
026380017000	0.15	\$	1.46
026380018000	0.15	\$	1.46
026380019000	0.14	\$	1.42
026380020000	0.14	\$	1.42
026380021000	0.14	\$	1.42
026380022000	0.14	\$	1.42
026380023000	0.14	\$	1.42
026380024000	0.14	\$	1.42
026380025000	0.14	\$	1.42
026380026000	0.14	\$	1.42
026380027000	0.14	\$	1.42
026380028000	0.14	\$	1.42
026380029000	0.14	\$	1.42
026380030000	0.14	\$	1.42
026380031000	0.14	\$	1.42
026380032000	0.14	\$	1.42
026380033000	0.14	\$	1.42
026380034000	0.15	\$	1.46
026380035000	0.15	\$	1.46
026380036000	0.15	\$	1.43

Appendix B - South Forks Kings GSA Proposed Parcel Benefit Assessment

026380037000	0.15	\$	1.43
026380038000	0.15	\$	1.43
026380039000	0.15	\$	1.43
026380040000	0.15	\$	1.43
026380041000	0.15	\$	1.43
026380042000	0.15	\$	1.43
026380043000	0.15	\$	1.43
026380044000	0.15	\$	1.43
026380045000	0.15	\$	1.43
026380046000	0.15	\$	1.43
026380047000	0.15	\$	1.43
026380048000	0.15	\$	1.43
026380049000	0.15	\$	1.43
026380050000	0.15	\$	1.43
026380051000	0.15	\$	1.46
026380052000	0.15	\$	1.46
026380053000	0.15	\$	1.43
026380054000	0.15	\$	1.43
026380055000	0.15	\$	1.43
026380056000	0.15	\$	1.43
026380057000	0.15	\$	1.43
026380058000	0.15	\$	1.43
026380059000	0.15	\$	1.43
026380060000	0.15	\$	1.43
026380061000	0.15	\$	1.43
026380062000	0.15	\$	1.43
026380063000	0.15	\$	1.43
026380064000	0.15	\$	1.43
026380065000	0.15	\$	1.43
026380066000	0.15	\$	1.43
026380067000	0.15	\$	1.43
026380068000	0.15	\$	1.46
026390001000	0.06	\$	0.59
026390002000	0.14	\$	1.35
026390003000	0.16	\$	1.60
026390004000	0.16	\$	1.55
026390005000	0.16	\$	1.59
026390006000	0.14	\$	1.39
026390007000	0.15	\$	1.52
026390008000	0.14	\$	1.40
026390009000	0.24	\$	2.34
028230038000	320.00	\$	3,136.00
028230039000	320.00	\$	3,136.00
028230040000	320.00	\$	3,136.00
028230041000	320.00	\$	3,136.00
028240001000	320.00	\$	3,136.00
028240002000	245.48	\$	2,405.70

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028240003000	82.03	\$ 803.89
028240004000	240.00	\$ 2,352.00
028240005000	10.00	\$ 98.00
028240009000	163.34	\$ 1,600.73
028240025000	5.00	\$ 49.00
028240026000	65.00	\$ 637.00
028240027000	163.93	\$ 1,606.51
028240028000	152.66	\$ 1,496.07
028240030000	325.36	\$ 3,188.53
028240031000	155.11	\$ 1,520.08
028240032000	153.39	\$ 1,503.22
028310028000	175.60	\$ 1,720.88
028310039000	170.61	\$ 1,671.98
028310040000	172.33	\$ 1,688.83
036070018000	2.60	\$ 25.48