



**NEWPORT AVENUE  
MAINTENANCE ASSESSMENT DISTRICT**

**ANNUAL REPORT  
FOR FISCAL YEAR 2023**

**JUNE 2022**

UNDER THE PROVISIONS OF THE  
SAN DIEGO MAINTENANCE ASSESSMENT DISTRICT PROCEDURAL ORDINANCE  
OF THE SAN DIEGO MUNICIPAL CODE

**KOPPEL & GRUBER**  
PUBLIC FINANCE

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# CITY OF SAN DIEGO

**MAYOR**  
Todd Gloria

## **CITY COUNCIL MEMBERS**

Joe LaCava  
District 1

Marni von Wilpert  
District 5

Jennifer Campbell  
District 2

Chris Cate  
District 6

Stephen Whitburn  
District 3

Raul Campillo  
District 7

Monica Montgomery Steppe  
District 4 (Council President Pro Tem)

Vivian Moreno  
District 8

Sean Elo-Rivera  
District 9 (Council President)

**CITY ATTORNEY**  
Mara W. Elliott

**CHIEF OPERATING OFFICER**  
Jay Goldstone

**CITY CLERK**  
Elizabeth Maland

**INDEPENDENT BUDGET ANALYST**  
Charles Modica

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## PREAMBLE

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Pursuant to §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance” (being Division 2, Article 5, Chapter 6 of the San Diego Municipal Code), and in accordance with Resolution No. \_\_\_\_\_, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, in connection with the annual proceedings for NEWPORT AVENUE MAINTENANCE ASSESSMENT DISTRICT, Koppel & Gruber Public Finance, as District Administrator to the City of San Diego, submits herewith this annual report for the District.

DATE OF FINAL PASSAGE OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

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Elizabeth Maland, City Clerk  
City of San Diego  
State of California

## SECTION I. EXECUTIVE SUMMARY

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**PROJECT:** Newport Avenue Maintenance Assessment District (“District”)

**APPORTIONMENT METHOD:** Linear Front Foot (“LFF”)

**TABLE 1 – SUMMARY INFORMATION**

	<b>FY 2022</b>	<b>FY 2023 (1)</b>	<b>Maximum Authorized</b>
Total Parcels Assessed:	73	73	
Total Estimated Assessment:	\$74,929.76	\$79,687.22	\$79,687
Total Estimated LFF:	3,580	3,580	3,580
Assessment per LFF:	\$20.9301	\$22.2590	\$22.2590

1. FY 2023 is the City’s Fiscal Year 2023, which begins July 1, 2022 and ends June 30, 2023. Total Parcels Assessed, Total Estimated Assessment, and Total Estimated LFF may vary from prior year due to parcel changes. Estimated assessment might not compute due to rounding.

**ANNUAL COST INDEXING:** The assessments are authorized to increase by the annual change in the San Diego Area Consumer Price Index (the SDCPI-U) beginning in Fiscal Year 1999.

## SECTION II. BACKGROUND

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### A. INTRODUCTION

The Newport Avenue Maintenance Assessment District was established by Resolution R-273973 of the City Council on July 11, 1989. The District was re-engineered in Fiscal Year (“FY”) 1997/1998 to comply with the provision of Proposition 218. An assessment ballot proceeding was conducted and a weighted majority of property owners, based on assessment amount, were in support of the continuation of the assessments and services and improvements the assessments fund.

On July 22, 2016, the City of San Diego passed R-310617 authorizing the annual budget and assessments for Fiscal Year 2017, and the continued levy of the assessments for the life of the District.

The District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Procedural Ordinance” (being Division 2, Article 5, Chapter 6 of the San Diego Municipal Code). This annual report has been prepared pursuant to the requirements of §65.0220 of the “*San Diego Maintenance Assessment District Procedural Ordinance*”.

## **SECTION III. PLANS AND SPECIFICATION**

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### **A. GENERAL DESCRIPTION OF THE DISTRICT**

The territory within the District consists of all lots, parcels and subdivisions of land as shown on the Boundary Diagram titled “Map of Proposed Boundaries of the City of San Diego Newport Avenue Maintenance Assessment District” contained within this Annual Report in Exhibit A.

The District generally includes the parcels that front Newport Avenue between Abbott Avenue to the northwest and Sunset Cliffs Boulevard to the southeast.

### **B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICES**

The District, through the levy of special assessments, provides funding for ongoing maintenance, operation and servicing of landscaping, lighting, and other improvements or appurtenant facilities located within the public rights-of-ways and dedicated easements located within the District. This includes approximately 60,509 square feet of landscaped right-of-way, 57,888 square feet of sidewalk, 2,621 square feet of landscaping, 4,588 linear feet of gutters, and various street right-of-ways. These improvements may include, but are not limited to, all materials, equipment, utilities, labor, and appurtenant facilities related to the ongoing maintenance of the improvements.

Maintenance services will be provided by City personnel and/or private contractors. The improvements maintained and services provided by the District are generally described as follows:

Maintenance and servicing of improvements, include but are not limited to landscaping, sprinkler systems, shrubbery, trees, irrigation and drainage systems, street lighting, and other appurtenant items located in right of ways and any incidental costs thereto, and located within the boundaries the District or adjacent to the District.

Plans and specifications for these improvements to be maintained by the District are on file with the City Engineer’s office and by reference are made part of this Report. The specifications for the maintenance to be performed are contained in a City contract with the Ocean Beach Main Street Association which is incorporated herein by reference. These documents are on file with the City Clerk and the City Planning and Community Investment Department and are available for public inspection during normal business hours.

## **SECTION IV. ESTIMATE OF COSTS**

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Estimated Fiscal Year 2023 annual expenses, revenues, reserves and assessments are included in Exhibit B.



## SECTION V. METHOD OF APPORTIONMENT

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### A. SPECIAL BENEFIT ANALYSIS

As determined in the formation Engineer’s Report, each of the proposed improvements and the associated costs and assessments within the District were reviewed, identified and allocated based on special benefit pursuant to the provisions of the applicable law.

Proper maintenance and operation of landscaping, street trees, streetlights, sidewalks and gutters provides special benefit to properties within the District by providing community character, security, safety and vitality. In addition, the Improvements will enhance the ability of property owners to attract and maintain customers as well as increase the viability of commercial development. These special benefits are benefits that are above and beyond the City’s standard level of service, and exclusive of those “general benefits” provided to the public at large or properties located outside the District. Under applicable law, only “special benefits” are assessable. As such, separation and quantification of the “special benefits” associated with the improvements/services are illustrated in the following equations:

$$\text{Special Benefits} = \text{Total Benefits} - \text{General Benefits}$$

$$\text{General Benefits} = \text{City Standard} + \text{External Benefits}$$

$$\text{Special Benefits} = \text{Total Benefits} - [\text{City Standard} + \text{External Benefits}]$$

In these equations, “Total Benefits” refers to the cost of providing the total benefits of the improvements/services; “City Standard” represents the cost of providing the City’s standard level of service; and “External Benefits” refers to the cost of those additional benefits accruing to the public at large or properties located outside the District. In order to isolate the “Special Benefits,” it is necessary to quantify the amount of “General Benefits” associated with the improvements/services.

#### CITY STANDARD

The District will continue to receive the standard level of service provided to the public at large under City funded and administered programs. These cost and service allocations, reviewed and adjusted annually by the City, are representative of the City’s standard level of service for maintenance and servicing of public facilities and improvements (e.g., medians, open space, street lights, street trees, sidewalks, parks, etc.), including street sweeping and graffiti removal on public property. With or without the proposed assessment District, the area will continue to receive the City’s standard level of services, a “general benefit” that is not funded by assessments.

#### EXTERNAL BENEFITS

Applicable law prohibits levying assessments to pay for “general benefits” conferred to the public at large or properties located outside the District. Public safety benefits of the improvements may accrue to persons traveling through the improvements (incidental beneficiaries). Based on a review of the spatial limits of the District and the proposed

improvements/services, it has been determined that the maintenance and servicing of the improvements does not confer benefit to properties outside District.

To quantify the benefit to persons traveling through the District, a traffic study was completed to isolate the estimated “pass-through” traffic along each segment. Pass-through traffic is traffic that has neither an origin nor destination within the defined area, which provides a reasonable means of quantifying benefits not accrued to property within the District.

Additionally, improvements have been reviewed to determine the potential amount of benefit to Pass-through traffic. Since much of the District budget is for improvements that are a direct benefit to property within the District such as sidewalk spraying, gutter clean up and utility costs, the potential benefit to Pass-through traffic was considered low and was factored into the traffic counts.

It is estimated that as much as 6.57% of the total benefit may accrue to the public at large as incidental beneficiaries passing through the District. The estimated costs associated with these “general benefits” have been quantified and will not be funded by the assessments.

#### **SPECIAL BENEFIT**

Parcels within the District receive a special benefit resulting from the maintenance and services and improvement provided with the assessments. Specifically the special benefits are summarized as follows:

- Improved cleanliness and maintenance of sidewalks used to access property in the District.
- Enhanced cleanliness and desirability of the area, including removal of litter and debris from sidewalks and other public facilities for the direct advantage of property in the District.
- Enhanced safety of property in the District and reduced liability risk
- Improved access to property in the District due to cleaner and safer sidewalks.
- Improved safety and traffic circulation to and from parcels.
- Increased deterrence of crime and aid to police and emergency vehicles.

#### **B. ASSESSMENT METHODOLOGY**

To establish the special benefit to the individual lots and parcels within the District a formula that spreads the costs of the maintenance based on the special benefit must be established. At the time of formation, the Improvements were reviewed and a formula was established to apportion the maintenance costs based on benefit.

The method of assessment established at the time of the District’s formation is based on the Linear Front Footage (“LFF”) for each parcel located within the District. The improvements and services provided by the District are within the public right of way along the street, therefore utilizing the LFF to calculate the assessment is directly proportional to the special

benefit received. The parcel's LFF was determined based on Assessor Parcel maps or other sources.

### SAMPLE CALCULATIONS

As described above, assessments have been calculated for each parcel based on the Linear Front Footage of the property along the improvement/service corridor.

$\text{LFF} = \text{Linear Front Footage}$
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Shown below are LFF calculations for various sample parcels.

- **Property with 50-foot frontage**  
LFF = 50.00 LFF
  
- **Property with 125-foot frontage**  
LFF = 125.00 LFF
  
- **7-unit Condominium Property with 49-foot frontage**  
LFF (per condo unit) = 49.00 LFF / 7 units = 7.00 LFF

The total assessment for each parcel in the District is based on the calculated LFF for the parcel and the applicable unit assessment rate, as shown in the following equation:

$\text{Total Assessment} = \text{Total LFF} \times \text{Unit Assessment Rate}$
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### C. ASSESSMENT RANGE FORMULA

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring the District to go through the requirements of Proposition 218 in order to get a small increase. This District provides for an annual adjustment to the Maximum Assessment Rate per linear foot based on the San Diego Consumer Price Index for Urban Consumers (SDCPI-U).

The Assessment Range Formula is applied to the assessments within the District and began in fiscal year 1998 with the initial approved rate of \$11.00 per LFF. Generally, if the proposed annual assessment for the current fiscal year is less than or equal to the calculated Maximum Assessment, then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment (approved by property owners within the District) adjusted annually by the percentage change (increase or decrease) in the SDCPI-U.

The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment is not considered an increased assessment, even if the proposed assessment is greater than the assessment applied in the prior fiscal year.

Although the Maximum Assessment will increase each year, the actual assessment may remain unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjustment maximum amount. If the budget and assessment for the fiscal year do not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated requires an increase greater than the adjusted Maximum Assessment, then the assessment is considered an increased assessment and would be subject to Proposition 218 balloting.

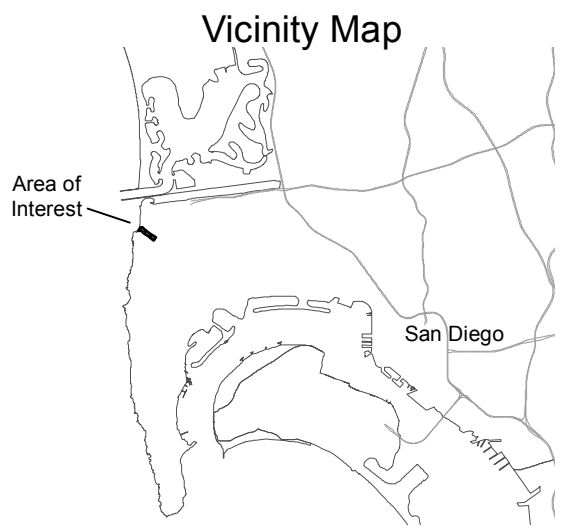
The maximum authorized assessment established in the Fiscal Year 1998 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see [www.bls.gov](http://www.bls.gov)), for the prior year period was from 305.823 to 325.241 (a 6.35% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Annual Report have been increased by 6.35%.

## **EXHIBIT A- DISTRICT BOUNDARY**

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The parcels within the Newport Avenue Maintenance Assessment District consist of all lots, parcels depicted within the boundaries of the District. The District diagram reflecting the exterior boundaries of the District is on file with the City Clerk.

# Newport Avenue Maintenance Assessment District



Levied Parcels  
District Boundary



Parcel Data From San Diego County  
SanGis, Publication Date 2014-06-02

**KOPPEL & GRUBER**  
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**EXHIBIT B- ESTIMATE OF COSTS**

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## REVENUE AND EXPENSE STATEMENT

### Newport Avenue Maintenance Assessment District Fund 200055

	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 PROPOSED
<b>BEGINNING FUND BALANCE*</b>			
Surplus (or Deficit) from Prior Year	\$6,000	\$3,883	\$4,000
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$6,000</b>	<b>\$3,883</b>	<b>\$4,000</b>
<b>REVENUE</b>			
Assessment Revenue	\$73,679	\$74,929	\$79,687
Other Contributions (Non Assessment Source)	\$5,104	\$5,107	\$5,135
Additional City Contribution		\$2,133	\$2,105
<b>TOTAL REVENUE</b>	<b>\$78,783</b>	<b>\$82,169</b>	<b>\$86,927</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>\$84,783</b>	<b>\$86,052</b>	<b>\$90,927</b>
<b>OPERATING EXPENSE</b>			
Landscaping Improvements and Activities	\$74,713	\$74,713	\$74,949
City Administration	\$2,947	\$2,997	\$3,187
Contingency Reserve	\$7,123	\$8,342	\$12,791
<b>TOTAL OPERATING EXPENSE</b>	<b>\$84,783</b>	<b>\$86,052</b>	<b>\$90,927</b>
<b>TOTAL ENDING BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\*Beginning Fund Balances are estimates or projections; actual amounts may vary.



## **EXHIBIT C- ASSESSMENT ROLL**

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The assessment roll is a listing of the Fiscal Year 2023 Assessment apportioned to each lot or parcel, as shown on the San Diego County last equalized roll of the assessor and reflective of the Assessor's Parcel Map(s) associated with the equalized roll. A listing of parcels proposed to be assessed within this District is shown on the following table.



# NEWPORT AVENUE MAINTENANCE ASSESSMENT DISTRICT

## PRELIMINARY FISCAL YEAR 2023 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2023 Assessment*
448-081-07-00	BEN-MOSHE SONY	25	\$ 556.48
448-081-08-00	FOCHT JOY TR	25	\$ 556.48
448-081-09-00	M D T INVESTMENTS L L C	25	\$ 556.48
448-081-10-00	5037 NEWPORT AVENUE L L C	25	\$ 556.48
448-081-11-00	INCIYAN FAMILY TRUST 02-19-04	25	\$ 556.48
448-081-12-00	INCIYAN FAMILY TRUST 02-19-04	25	\$ 556.48
448-081-13-00	INCIYAN FAMILY TRUST 02-19-04	25	\$ 556.48
448-081-14-00	MARIEN FAMILY TRUST 09-30-94	50	\$ 1,112.94
448-081-15-00	ORAMS ENTERPRISES INC	50	\$ 1,112.94
448-081-16-00	ORAMS ENTERPRISES INC	50	\$ 1,112.94
448-081-31-00	NEWPORT ASSOCIATES	100	\$ 2,225.90
448-081-33-00	CITY OF SAN DIEGO	155	\$ 3,450.14
448-092-16-00	BERRY LIAM P SETTLEMENT TRUST 01/15-19	75	\$ 1,669.42
448-092-17-00	BERRY LIAM P SETTLEMENT TRUST 01/15-19	50	\$ 1,112.94
448-092-20-00	SMALL PROPERTIES L L C	25	\$ 556.48
448-092-21-00	SMALL PROPERTIES L L C	50	\$ 1,112.94
448-092-22-00	S S YENG EMPIRE LLC	25	\$ 556.48
448-092-23-00	OWEN FRANK C & SHIRLEE M BYPASS TRUST 04-03-98	50	\$ 1,112.94
448-092-24-00	CORIO GARY REVOCABLE TRUST 10-29-15	25	\$ 556.48
448-092-25-00	DILLIGAS LLC	25	\$ 556.48
448-092-26-00	DILLIGAS LLC	25	\$ 556.48
448-092-27-00	DILLIGAS LLC	25	\$ 556.48
448-092-32-00	DILLIGAS LLC	150	\$ 3,338.84
448-092-37-00	SMALL PROPERTIES L L C	75	\$ 1,669.42
448-182-13-00	MALLORY STEVEN W & TERESA R	100	\$ 2,225.90
448-182-14-00	BEN-MOSHE SONY	25	\$ 556.48
448-182-15-00	MALLORY STEVEN W & TERESA A	25	\$ 556.48
448-182-16-01	4927 NEWPORT AVE LLC	17	\$ 378.40
448-182-16-02	4927 NEWPORT AVE LLC	17	\$ 378.40



NEWPORT AVENUE MAINTENANCE ASSESSMENT DISTRICT  
PRELIMINARY FISCAL YEAR 2023 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2023 Assessment*
448-182-16-03	4927 NEWPORT AVE LLC	16	\$ 356.14
448-182-17-00	VOULGARIS MARKOS & MELPO FAMILY TRUST 05-31-01	50	\$ 1,112.94
448-182-18-00	CAPLANERIS DIONISIA 2005 TRUST 08-01-05	25	\$ 556.48
448-182-20-00	BEN-MOSHE ELI & MICHAL FAMILY TRUST 12-07-11	25	\$ 556.48
448-182-21-00	H B HOSTEL LLC	50	\$ 1,112.94
448-182-23-00	ODONNELL RIO	25	\$ 556.48
448-182-24-00	L F T NON G S T TRUST 11-26-71 & L F T NON G S T	50	\$ 1,112.94
448-182-25-00	KLEIN ENTERPRISES L L C	50	\$ 1,112.94
448-182-28-00	MCINTOSH TERRANCE E & PATRICIA J FAMILY TRUST	50	\$ 1,112.94
448-182-29-00	KORNBERG FAMILY TRUST 08-11-92	75	\$ 1,669.42
448-191-01-00	NEWPORT-BACON STREET N E L L C	50	\$ 1,112.94
448-191-03-00	NEWPORT-BACON STREET N E L L C	50	\$ 1,112.94
448-191-05-00	SMALL PROPERTIES L L C	50	\$ 1,112.94
448-191-06-00	BEN-MOSHE ELI & MICHAL FAMILY TRUST 12-07-11	50	\$ 1,112.94
448-191-07-00	COCKING LYLE A & LINDA L FAMILY TRUST 3 12-29-86	50	\$ 1,112.94
448-191-08-00	MCCOY PROPERTIES OF SAN DIEGO LLC	50	\$ 1,112.94
448-191-09-00	T M E LLC	25	\$ 556.48
448-191-10-00	QUILLEN PATRICIA A TRUST 05-15-09	25	\$ 556.48
448-191-11-00	MALLORY STEVEN & TERESA R	50	\$ 1,112.94
448-191-12-00	BEN-MOSHE ELI & MICHAL FAMILY TRUST 12-07-11	100	\$ 2,225.90
448-191-28-00	H B NEWPORT LLC	100	\$ 2,225.90
448-292-15-00	U S BANK N A	50	\$ 1,112.94
448-292-16-00	BALZAC PROPERTIES II <LF> NIAGARA AVENUE SAN	25	\$ 556.48
448-292-17-00	BALZAC PROPERTIES II <LF> NIAGARA AVENUE SAN	25	\$ 556.48
448-292-18-00	BALZAC PROPERTIES II <LF> NIAGARA AVENUE SAN	50	\$ 1,112.94
448-292-19-00	PENINSULA BANK OF SAN DIEGO	50	\$ 1,112.94
448-292-20-00	DAVLES L L C	50	\$ 1,112.94
448-292-21-00	BEN-MOSHE ELI & MICHAL FAMILY TRUST 12-07-11	50	\$ 1,112.94
448-292-22-00	TOSS PANOS REVOCABLE TRUST 08-27-18	50	\$ 1,112.94



# NEWPORT AVENUE MAINTENANCE ASSESSMENT DISTRICT PRELIMINARY FISCAL YEAR 2023 ASSESSMENT ROLL

Assessor's Parcel Number	Property Owner	Lot Front Footage	FY 2023 Assessment*
448-292-23-00	GILMORE FAMILY TRUST 08-16-88	25	\$ 556.48
448-292-24-00	BEN-MOSHE ELI & MICHAL FAMILY TRUST 12-07-11	25	\$ 556.48
448-292-25-00	BEN-MOSHE ELI & MICHAL FAMILY TRUST 12-07-11	50	\$ 1,112.94
448-292-26-00	SMALL PROPERTIES L L C	25	\$ 556.48
448-292-27-00	SMALL PROPERTIES L L C	25	\$ 556.48
448-292-28-00	BEN-MOSHE ELI & MICHAL FAMILY TRUST 12-07-11	25	\$ 556.48
448-292-30-00	I A C MANAGEMENT L L C	75	\$ 1,669.42
448-301-01-00	WAHL FAMILY LIMITED PARTNERSHIP	100	\$ 2,225.90
448-301-04-00	UNIVERSOUL TRAVELER LLC	50	\$ 1,112.94
448-301-05-00	ALLGAIER SCOTT A REVOCABLE TRUST 07-18-11	100	\$ 2,225.90
448-301-06-00	ALLGAIER SCOTT A REVOCABLE TRUST 07-18-11	100	\$ 2,225.90
448-301-07-00	I A C MANAGEMENT LLC	50	\$ 1,112.94
448-301-08-00	BEN-MOSHE ELI & MICHAL FAMILY TRUST 12-07-11	50	\$ 1,112.94
448-301-09-00	VATTUONE FAMILY TRUST 12-09-87	50	\$ 1,112.94
448-301-22-00	THRIFTY OIL CO	100	\$ 2,225.90
TOTALS:		3,580	\$ 79,687.02