



**SOUTH TAHOE REDEVELOPMENT AGENCY  
COMMUNITY FACILITIES DISTRICT NO. 2001-1  
(Park Avenue Project)  
SERIES 2007 SPECIAL TAX REFUNDING BONDS  
(Heavenly Village)  
\$7,200,000**



South Lake Tahoe, California  
Dated: February 13, 2007  
Base CUSIP+: 840530

**2010/11 ANNUAL CONTINUING DISCLOSURE  
INFORMATION STATEMENT  
AS OF MARCH 27, 2012**

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# CITY OF SOUTH LAKE TAHOE

## LIST OF PARTICIPANTS

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\* In its role as Disclosure Consultant, Willdan Financial Services has not passed upon the accuracy, completeness or fairness of the statements contained herein.

## *I. INTRODUCTION*

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Pursuant to an Official Statement dated January 30, 2007 the South Tahoe Redevelopment Agency (the "Agency") issued \$7,200,000 Community Facilities District No. 2001-1 (the "District") (Park Avenue Project) Series 2007 Special Tax Refunding Bonds (Heavenly Village) (the "Series 2007 Bonds"). The proceeds of the Bonds were primarily used to refund the \$6,870,000 South Tahoe Redevelopment Agency Community Facilities District No. 2001-1 (the "District") (Park Avenue Project) Series 2001 Special Tax Bonds.

The City of South Lake Tahoe (the "City") is located at the Southwest corner of Lake Tahoe adjacent to the Nevada state line and is approximately 190 miles northeast of San Francisco and 100 miles east of Sacramento. The District boundaries presently encompass an area of approximately 9.32 acres which includes approximately 5.38 acres of private development property that is subject to Special Tax levies and approximately 3.94 acres of property that has been used for perimeter landscaping, an ice rink, open space and a public parking garage, all of which will be exempt from Special Taxes of the District.

The Bonds are payable solely from the proceeds of the special tax to be levied annually on the real property within the District. Neither the faith and credit nor the taxing power of the City, the State of California or any political subdivision thereof is pledged to the payment of the principal of, premium, if any, or interest on the Bonds. The Bonds are not in any way a debt, liability or obligation of the City.

This Annual Continuing Disclosure Information Statement is being provided pursuant to a covenant made by the Agency and the City for the benefit of the holders of the Bonds and includes the information specified in the Continuing Disclosure Agreement. For further information and a more complete description of the District, the Agency the City, and the Bonds, reference is made to the Official Statement.

The information set forth herein has been furnished by the Agency and the City and by sources, which are believed to be accurate and reliable but is not guaranteed as to accuracy or completeness. Statements contained in this Annual Continuing Disclosure Information Statement which involve estimates, forecasts, or other matters of opinion, whether or not expressly so described herein, are intended solely as such and are not to be construed as representations of fact. Further, the information and expressions of opinion contained herein are subject to change without notice and the delivery of this Annual Continuing Disclosure Information Statement will not, under any circumstances, create any implication that there has been no change in the affairs of the Agency and the City or any other parties described herein.

## **II. BOND INFORMATION**

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### **A. PRINCIPAL OUTSTANDING**

<b>Bond Issue</b>	<b>As of October 2, 2011</b>
South Tahoe Redevelopment Agency Community Facilities District No. 2001-1 Series 2007	\$6,705,000.00

### **B. FUND BALANCES**

<b>Fund Balances</b>	<b>As of October 31, 2011</b>
Bond Reserve Fund	\$546,000.00
Reserve Requirement <sup>(1)</sup>	\$546,000.00
Project Account	\$17,727.39
Surplus Fund	\$764.95
Special Tax Fund	\$65,145.00

(1) Reserve Requirement, which is defined as the amount, as of any date of calculation, equal the lowest of (i) 10% of the initial principal amount of the Bonds, less original issue discount, if any, plus original issue premium, if any, or; (ii) the Maximum Annual Debt Service on the Bonds, or (iii) one hundred twenty-five percent (125%) of average annual debt service on the Bonds (the Reserve Requirement). Source: The Official Statement.

## **III. FINANCIAL INFORMATION**

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The audited financial statements for the Agency for the Fiscal Year Ended September 30, 2011 will be separately filed with the MSRB's Electronic Municipal Market Access system ("EMMA") and are hereby incorporated by reference into this Annual Continuing Disclosure Information Statement.

## **IV. OPERATING INFORMATION**

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### **A. PRINCIPAL PROPERTY OWNERS**

The following table sets forth a summary of the assessed values and value-to-bonded debt ratios of the principal property owners within the District who owe more than 10% of the Special Tax levied. The information in this table is based on the El Dorado County 2011/12 Secured Property Roll and does not reflect any subsequent development or change of ownership.

Property Owner	Number of Parcels	Land	Structure <sup>(1)</sup>	Total Value	FY 2011/12 Special Tax	Percent of FY 2011/12 Special Tax	Bonded Debt <sup>(2)</sup>	Value to Bonded Debt
Heavenly Valley Ltd Ptnshp	1	\$1,200,000	\$15,697,409	\$16,897,409	\$148,440	19.04%	\$1,276,715	13.24:1
Individual Property Owners	9,264	53,017,163	199,939,840	\$252,957,003	\$631,131	80.96%	5,428,285	46.60:1
<b>Total</b>	<b>9,265</b>	<b>\$54,217,163</b>	<b>\$215,637,249</b>	<b>\$269,854,412</b>	<b>\$779,571</b>	<b>100.00%</b>	<b>\$6,705,000</b>	<b>40.25:1</b>

Source: El Dorado County, as compiled by Willdan Financial Services

<sup>(1)</sup> Parcels showing structure value are Developed parcels.

<sup>(2)</sup> Bonded Indebtedness is the proportionate share, based on the 2011/12 Special Tax, of the total principal amount of the Bonds outstanding.

## B. DEBT SERVICE COVERAGE

FY 2011/12 Special Tax <sup>(1)</sup>	2011/12 Debt Service	Debt Service Coverage
\$779,571	\$408,045	1.91

<sup>(1)</sup> Being levied at max tax.

## C. DELINQUENCY SUMMARIES

Fiscal Year	Number of Parcels	Number of Parcels Delinquent	Annual Special Tax	Amount Delinquent <sup>(1)</sup>	Percent Delinquent
2003/04	2,429	30	\$549,924.90	\$741	0.13%
2004/05	4,340	91	\$687,747.80	\$3,717	0.54%
2005/06	5,189	53	\$646,476.02	\$2,998	0.46%
2006/07	6,696	69	\$670,216.44	\$4,339	0.65%
2007/08	7,241	169	\$686,877.22	\$7,757	1.13%
2008/09	7,728	281	\$675,593.62	\$12,691	1.88%
2009/10	8,625	1,380	\$701,769.80	\$46,279	6.59%
2010/11	9,209	903	\$722,461.08	\$35,979	4.98%

<sup>(1)</sup> Delinquent amount as of March 15, 2012.

Source: El Dorado County and South Tahoe Redevelopment Agency as compiled by Willdan Financial Services

**D. PRINCIPAL PROPERTY OWNER DELINQUENCIES**

See Appendix A for a detail list of all the delinquent parcels.

**E. FORECLOSURE COVENANT**

The covenant requires the Agency to institute foreclosure proceedings against all parcels that are delinquent in the payment of the Special Tax by \$1,000 or more in the fiscal year and if the total amount collected is less than 90% of the total amount of the Special Tax levied in the fiscal year.

**F. PENDING LITIGATION**

There is no pending litigation which would adversely affect the ability of the owner to sell its property or pay the Special Taxes levied on their property.

**G. SIGNIFICANT AMENDMENTS TO LAND USE ENTITLEMENTS**

There have been no significant amendments to land use entitlements for property in the District.

**H. BUILDING PERMITS ISSUED**

The Agency reports that there were six (6) permits issued during the 2010/11 fiscal year.

# APPENDIX A

CFD 2001-1 Delinquency Detail	
Assessor's Parcel Number	Delinquent Amount
512-106-02-100	\$422.97
512-107-04-100	281.98
512-108-01-100	422.90
512-108-03-100	281.98
512-109-03-100	845.94
512-110-02-100	281.98
512-110-03-100	140.99
512-110-04-100	140.99
512-154-03-100	281.98
512-158-03-100	140.99
512-160-03-100	140.99
512-165-01-100	140.99
512-165-02-100	140.99
512-165-03-100	140.99
512-167-02-100	140.99
512-171-01-100	422.97
512-171-03-100	140.99
512-172-03-100	845.94
512-174-02-100	140.99
512-174-03-100	422.97
512-179-01-100	845.94
512-180-02-100	281.98
512-184-42-500	54.23
512-200-03-100	140.99
512-202-01-100	281.98
512-202-03-100	140.99
512-204-01-100	140.99
512-204-03-100	140.99
512-220-02-100	140.99
512-234-02-100	140.99
512-234-03-100	1,127.76
512-234-04-100	1,409.60
512-236-04-100	2,132.28
512-240-01-100	140.99
512-240-02-100	140.99
512-240-03-100	2,132.28
512-240-04-100	140.99
512-241-01-100	281.98
513-105-04-100	563.96
513-106-04-100	281.98
513-109-04-100	281.98
513-114-01-100	140.99
513-131-01-100	422.97
513-131-04-100	563.96
513-138-31-500	108.46
513-138-32-500	54.23
513-150-01-100	140.99
513-154-01-100	281.98
513-159-01-100	140.99
513-160-04-100	140.99
513-167-01-100	422.97



513-171-41-500	54.23
513-172-03-100	986.84
513-172-04-100	140.99
513-174-01-100	281.98
513-174-04-100	563.96
513-179-03-100	140.99
513-180-03-100	140.99
513-180-04-100	140.99
513-181-02-100	563.96
513-184-02-100	140.99
513-184-04-100	140.99
513-200-03-100	422.96
513-200-04-100	140.99
513-201-01-100	281.98
513-209-01-100	281.98
513-210-04-100	281.98
513-214-02-100	140.99
513-224-02-100	140.99
513-224-04-100	140.99
513-227-01-100	281.98
513-229-04-100	140.99
513-236-03-100	422.97
513-241-01-100	140.99
513-243-03-100	140.99
513-249-03-100	281.98
513-251-03-100	140.99
513-252-01-100	140.99
513-252-02-100	140.99
513-252-04-100	422.97
513-256-04-100	140.99
513-404-02-100	140.99
513-408-01-100	140.99
513-408-02-100	140.99
514-100-12-500	54.23
514-100-31-500	54.23
514-100-32-500	216.92
514-104-01-100	140.99
514-104-03-100	281.98
514-105-01-100	140.99
514-105-02-100	281.98
514-106-01-100	140.99
514-106-04-100	140.99
514-109-02-100	140.99
514-113-04-100	140.99
514-154-02-100	140.99
514-157-02-100	1,127.90
514-158-01-100	140.99
514-158-02-100	845.94
514-201-01-100	140.99
514-202-04-100	140.99
514-204-01-100	140.99
514-204-02-100	140.99
514-209-02-100	140.99
514-210-04-100	140.99

514-214-02-100	140.99
514-220-21-500	216.92
514-220-22-500	325.38
514-220-23-300	32.54
514-224-02-100	140.99
514-227-02-100	140.99
514-243-02-100	140.99
514-243-04-100	140.99
514-246-12-500	54.23
514-246-31-500	54.23
514-246-33-300	130.16
514-246-41-500	54.23
514-249-04-100	281.98
514-251-21-500	108.46
514-251-42-500	108.46
514-251-43-300	32.54
514-258-02-100	140.99
514-258-03-100	140.99
514-262-03-100	140.99
514-262-04-100	281.98
514-263-04-100	140.99
514-400-12-500	271.14
514-400-21-500	271.14
515-100-12-500	108.46
515-100-22-500	325.38
515-102-04-100	140.99
515-103-01-100	563.96
515-103-02-100	140.99
515-105-01-100	140.99
515-105-03-100	140.99
515-105-04-100	140.99
515-107-04-100	281.98
515-108-01-100	281.98
515-114-02-100	140.99
515-114-03-100	140.99
515-115-01-100	140.99
515-115-02-100	140.99
515-152-02-100	140.99
515-226-22-500	108.46
515-227-02-100	1,409.60
515-228-01-100	422.97
515-229-03-100	1,127.78
515-238-02-100	281.98
515-238-03-100	140.99
515-241-04-100	281.98
515-243-01-100	281.98
515-252-02-100	140.99
515-252-03-100	563.96
515-265-02-100	1,409.74
515-265-03-100	140.99
526-132-02-100	48.33
526-132-08-100	16.11
526-132-09-100	16.11
526-132-12-100	183.22

526-132-14-100	32.22
526-132-17-100	16.11
526-132-20-100	211.40
526-132-29-100	16.11
526-132-44-100	16.11
526-132-49-100	16.11
526-134-05-100	32.22
526-134-12-100	16.11
526-134-20-100	16.11
526-134-25-100	32.22
526-134-38-100	48.33
526-134-46-100	48.33
526-134-52-100	48.33
526-140-06-100	32.22
526-140-09-100	48.33
526-140-13-100	64.44
526-140-23-100	32.22
526-140-35-100	48.33
526-141-05-100	16.11
526-141-17-100	32.22
526-141-18-100	16.11
526-141-19-100	16.11
526-141-22-100	16.11
526-141-29-100	16.11
526-141-30-100	16.11
526-141-47-100	32.22
526-142-11-100	48.33
526-142-16-100	16.11
526-142-33-100	114.77
526-142-51-100	32.22
526-143-13-100	16.11
526-143-14-100	16.11
526-143-23-100	16.11
526-143-51-100	64.44
526-148-04-100	32.22
526-148-12-100	16.11
526-148-32-100	64.44
526-148-47-100	32.22
526-149-09-100	16.11
526-149-11-100	132.88
526-149-12-100	16.11
526-149-20-100	16.11
526-149-27-100	16.11
526-149-29-100	32.22
526-149-30-100	32.22
526-149-37-100	48.33
526-149-41-100	16.11
526-149-42-100	16.11
526-149-49-100	96.66
526-150-03-100	16.11
526-150-05-100	48.33
526-150-17-100	16.11
526-150-18-100	64.44
526-150-24-100	16.11

526-150-25-100	32.22
526-150-27-100	16.11
526-150-30-100	48.33
526-150-41-100	16.11
526-151-05-100	16.11
526-151-28-100	16.11
526-151-34-100	32.22
526-156-05-100	16.11
526-156-09-100	142.94
526-156-20-100	16.11
526-156-47-100	48.33
526-158-05-100	16.11
526-158-06-100	96.66
526-158-18-100	32.22
526-158-23-100	16.11
526-158-26-100	16.11
526-158-28-100	64.44
526-158-39-100	16.11
526-158-42-100	16.11
526-158-43-100	96.66
526-158-45-100	16.11
526-158-47-100	16.11
526-162-03-100	16.11
526-162-06-100	32.22
526-162-21-100	109.71
526-162-22-100	16.11
526-162-36-100	32.22
526-162-37-100	16.11
526-162-40-100	48.33
526-162-52-100	32.22
526-164-01-100	16.11
526-164-02-100	16.11
526-164-11-100	64.44
526-164-13-100	16.11
526-164-17-100	64.44
526-164-45-100	48.33
526-164-46-100	16.11
526-164-47-100	169.12
526-164-48-100	64.44
526-164-50-100	48.33
526-165-13-100	64.44
526-165-14-100	52.33
526-165-19-100	96.66
526-165-21-100	32.22
526-165-36-100	48.33
526-165-50-100	16.11
526-165-51-100	32.22
526-167-06-100	16.11
526-167-10-100	16.11
526-167-16-100	16.11
526-167-17-100	16.11
526-167-18-100	48.33
526-167-19-100	48.33
526-167-20-100	16.11

526-167-28-100	32.22
526-167-40-100	16.11
526-167-41-100	16.11
526-167-45-100	100.66
526-167-49-100	32.22
526-167-52-100	211.40
526-169-01-100	32.22
526-169-03-100	32.22
526-169-06-100	32.22
526-169-07-100	16.11
526-169-08-100	16.11
526-169-13-100	64.44
526-169-22-100	64.44
526-169-30-100	48.33
526-169-33-100	50.33
526-169-35-100	16.11
526-169-43-100	16.11
526-169-52-100	16.11
526-215-02-300	24.18
526-215-03-100	32.22
526-215-07-100	136.90
526-215-32-100	16.11
526-215-51-100	16.11
526-232-07-100	16.11
526-232-12-100	32.22
526-232-20-100	16.11
526-232-29-100	158.04
526-232-43-100	16.11
526-232-44-100	16.11
526-232-47-100	48.33
526-232-51-100	96.66
526-232-52-100	16.11
526-234-02-100	48.33
526-234-14-100	16.11
526-234-51-100	16.11
526-234-52-100	207.40
526-235-04-100	16.11
526-235-06-100	16.11
526-235-13-100	132.88
526-235-22-100	32.22
526-235-42-100	32.22
526-235-46-100	132.88
526-235-51-100	16.11
526-237-07-100	32.22
526-237-24-100	118.78
526-237-27-100	32.22
526-237-29-100	179.18
526-237-32-100	16.11
526-237-45-100	16.11
526-239-01-100	91.60
526-239-02-100	16.11
526-239-05-100	16.11
526-239-06-100	16.11
526-239-11-100	48.33

526-239-23-100	16.11
526-239-24-100	169.12
526-239-30-100	100.66
526-239-32-100	16.11
526-239-36-100	16.11
526-240-01-100	48.33
526-240-02-100	132.88
526-240-06-100	96.66
526-240-13-100	16.11
526-240-14-100	32.22
526-240-17-100	32.22
526-240-26-100	32.22
526-240-27-100	16.11
526-240-44-100	211.40
526-240-45-100	32.22
526-242-07-100	16.11
526-242-08-100	16.11
526-242-24-100	16.11
526-242-25-100	32.22
526-242-26-100	136.90
526-242-27-100	16.11
526-242-32-100	16.11
526-242-50-100	16.11
526-245-06-100	16.11
526-245-13-100	16.11
526-245-24-100	16.11
526-245-32-100	16.11
526-245-35-100	96.66
526-245-38-100	32.22
526-245-40-100	142.96
526-245-45-100	16.11
526-245-49-100	132.88
526-245-50-100	16.11
526-247-10-100	48.33
526-247-16-100	96.66
526-247-18-100	64.44
526-247-26-100	16.11
526-247-29-100	16.11
526-247-46-100	64.44
526-248-10-100	96.66
526-248-19-100	32.22
526-248-24-100	48.33
526-248-29-100	16.11
526-248-48-100	16.11
526-248-52-100	64.44
526-250-02-100	16.11
526-250-07-100	32.22
526-250-17-100	16.11
526-250-21-100	132.88
526-250-28-100	16.11
526-250-39-100	32.22
526-250-40-100	32.22
526-250-48-100	16.11
526-253-08-100	32.22

526-253-09-100	32.22
526-253-20-100	48.33
526-253-22-100	82.55
526-253-32-100	16.11
526-253-33-100	16.11
526-253-52-100	153.01
526-255-06-100	96.66
526-255-09-100	32.22
526-255-12-100	16.11
526-255-20-100	96.66
526-255-29-100	16.11
526-255-46-100	64.44
526-256-01-100	32.22
526-256-03-100	64.44
526-256-17-100	64.44
526-256-18-100	64.44
526-256-19-100	16.11
526-256-20-100	16.11
526-256-31-100	16.11
526-256-38-100	32.22
526-256-40-100	16.11
526-258-13-100	16.11
526-258-18-100	32.22
526-258-20-100	32.22
526-258-21-100	32.22
526-258-23-100	48.33
526-258-26-100	48.33
526-258-28-100	48.33
526-258-32-100	16.11
526-258-40-100	16.11
526-258-42-100	16.11
526-258-43-100	142.96
526-258-52-100	211.40
526-262-06-100	16.11
526-262-09-100	16.11
526-262-18-100	32.22
526-262-19-100	16.11
526-262-22-100	16.11
526-262-23-100	16.11
526-262-31-100	16.11
526-262-36-100	16.11
526-262-42-100	32.22
526-262-43-100	16.11
526-262-45-100	64.44
526-264-03-100	16.11
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527-423-43-200	16.12
527-423-43-300	8.06
527-423-44-200	16.12
527-424-03-100	64.44
527-424-04-100	16.11
527-424-05-100	64.44
527-424-10-100	32.22
527-424-12-100	64.44
527-424-13-200	8.06
527-424-19-300	24.18
527-424-23-200	16.12
527-425-01-100	36.22
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527-425-08-100	84.55
527-425-11-100	36.22
527-425-29-100	16.11
527-425-40-100	32.22
527-425-46-100	16.11
527-425-51-100	32.22
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527-426-17-200	24.18
527-426-19-200	8.06
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527-426-21-300	16.12
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527-501-01-100	32.22
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527-502-02-100	64.44
527-502-05-100	32.22
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527-502-35-100	16.11
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527-505-37-200	16.12
527-505-37-300	32.24
527-505-49-100	64.44
527-506-05-100	32.22
527-506-06-100	32.22
527-506-09-100	132.88
527-506-16-100	32.22

527-506-18-200	16.12
527-506-19-100	32.22
527-506-20-100	32.22
527-506-22-200	16.12
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527-512-50-200	16.12
527-512-50-300	16.12
527-512-52-100	64.44
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527-515-11-100	32.22
527-515-12-100	32.22
527-515-23-200	16.12
527-515-26-100	32.22
527-515-28-100	32.22
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527-515-52-100	16.11
527-516-03-300	16.12
527-516-05-200	16.12
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527-516-09-100	32.22
527-516-10-100	32.22
527-516-11-100	32.22
527-516-13-100	64.44
527-516-32-100	64.44
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527-516-35-100	32.22
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527-516-52-100	64.44
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527-518-36-100	16.11



527-518-39-100	64.44
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527-523-01-100	16.11
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527-523-35-100	64.44
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527-526-03-100	32.22
527-526-04-100	16.11
527-526-05-100	32.22
527-526-09-100	32.22
527-526-11-100	32.22
527-526-29-100	16.11
527-526-36-100	32.22
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527-552-42-100	32.22
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527-553-45-100	16.11

527-554-52-100	32.22
527-605-02-100	100.66
527-605-03-200	8.06
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527-605-52-100	32.22
527-606-01-200	32.24
527-606-01-300	50.36
527-606-02-100	64.44
527-606-07-100	32.22
527-606-24-100	32.22
527-606-28-200	8.06
527-606-28-300	32.24
527-606-29-200	16.12
527-606-30-100	16.11
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527-615-24-100	32.22
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527-615-39-100	48.33
527-615-47-100	32.22
527-615-49-100	32.22
527-615-50-100	84.55
527-616-02-100	48.33
527-616-03-200	24.18
527-616-03-300	16.11
527-616-05-100	64.44
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527-616-30-100	32.22
527-616-33-200	16.12
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527-616-37-100	32.22
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527-623-18-100	16.11
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527-623-30-100	100.66

527-623-36-100	16.11
527-623-37-100	32.22
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527-623-52-100	36.22
527-624-04-200	8.06
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527-624-30-100	64.44
527-624-33-100	64.44
527-624-38-100	16.11
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527-624-52-100	16.11
527-625-01-200	16.12
527-625-02-100	64.44
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527-626-46-100	64.44
<b>Delinquency Total</b>	<b>\$114,500.56</b>