Landlord Worksheet
Rent Increase using Fair Return Standard:
Maintenance of Net Operating Income (MNOI)

Amortized Costs of Capital Improvements included in Operating Expenses

Introductory Information

A landlord is entitled to a Fair Return on rental property. Pursuant to the Rent Stabilization Ordinance, the City has adopted fair return regulations (posted on the website).

1. **Presumption of Base Year Net Operating Income**

   It shall be presumed that the net operating income received by the landlord in the Base Year provided a Fair Return. This presumption may be rebutted, in which case an adjusted Base Year Net Operating Income shall be used.

2. **Fair Return**

   A landlord has the right to obtain a net operating income equal to the Base Year (2019) net operating income adjusted by 100% of the percentage increase in the Consumer Price Index (CPI), since the Base Year. It shall be presumed this standard provides a Fair Return.

3. **Base Year**

   (a) Calendar year 2019 is the Base Year.

   (b) In the event that a prior determination of the allowable Rent is made pursuant to a Fair Return petition, if a subsequent petition is filed, the Base Year shall be the year that was considered as the "current year" in the prior petition.

   (c) Unless otherwise exempted from the limitation on rent increases by local, state or federal laws or regulations, if a Rental Unit enters the marketplace for the first time after 2019, the Base Year shall be the year the Unit entered the marketplace.

4. **Current Year**

   The "current year" shall be the calendar year preceding the application.

5. **CPI (Consumer Price Index)**

   The annual CPI for the current year for All Urban Consumers for the Minneapolis-St. Paul-Bloomington area (All Items) provided by the U.S. Bureau of Labor Statistics [Bureau of Labor Statistics Data (bls.gov)].

I. *General Information About the Property*

1. Street Address: 1822 Grand Ave St Paul, MN 55105
2. Parcel Numbers(s): 042823310073
3. Year Property Purchased by Current Owner: 2023
4. Total Number of Units on the Property: 7
5. Total Number of Units Affected by Proposed Rent Increase: 4
6. Are there Rental Units that are Partially or Fully Exempt? Number of Exempt Rental Units and Basis for Exemption: _____

II. *Landlord Information*

7. Name: Joseph Hughes
8. Phone(s): (651)222-9942
9. Business Address: 1564 Selby Ave #9
10. City, State, Zip: St Paul, MN 55104
11. Business E-mail: arose@unionparkmgmt.com

III. *Agent Information* *(if applicable)*

12. Name: Abiyou Rose
13. Phone(s): (651)222-9942
14. Business Address: 1564 Selby Ave #9
15. City, State, Zip: St Paul, MN 55104
16. Business E-mail: arose@unionparkmgmt.com

IV. *Services*

17. Please Check The Applicable Boxes
(Identify the manner in which each service is paid)

Type of Service	Paid by Landlord, but not passed through to Tenants	Tenants pay service directly	Landlord pays service and passes cost through to Tenants
Gas	X		
Electricity			
Water			
Sewer			
Garbage			
Other:			

V. *Changes to Services*

18. Briefly describe the services provided to the rental units. Include all services provided and state which services are provided without additional charge:

snow removal, Lawn Care, Maintenance, and cleaning.

19. If there have been any changes to the services listed above or in the responsibility for their payment since the base year, please explain:

20. Calculation of Net Operating Income

VI. Income and Expense Explanation and Calculations

Net operating income shall be calculated by subtracting operating expenses from gross rental income.

A. Gross Rental Income

Gross rental income shall include:

Scheduled rental income at one hundred percent (100%) occupancy plus all other income or consideration received or in connection with the use or occupancy of the Rental Unit.

If there is a change in the number of rental units between the Base Year & Current Year, the rental income and expenses for the same number of units shall be used in calculating the net operating income for both periods. The purpose of this provision is to provide a fair compensation between the Base Year and the Current Year.

Vacant or owner-occupied rental units at the time a petition is filed, that provided rental income in the Base Year, shall count toward the calculation of gross rental income in the Current Year. The Rent Program shall attribute rental income calculated on the basis of average rents for comparable units at the property that were most recently rented. If no comparable units on the property were rented within the last two years, initial rents for comparable units in the City may be used if there is no other basis for its calculation.

B. Gross Rental Income Shall <u>Not</u> Include:

(1) Utility charges that are sub-metered, for gas, electricity or water paid directly by the tenant;
(2) Charges for refuse disposal, sewer service or other services (which are either provided solely on a cost pass-through basis if they are regulated by state or local law)

C. Claim for Base Rent Adjustment

A claim may be made for a Base Year Rent Adjustment if the Base Year Rent and/or earlier rent amounts were disproportionately low. A Base Year Rent Adjustment will be considered if the evidence supporting a requested adjustment is provided and sufficiently compelling enough. The Rent Program may allow Landlord to submit an independent comparable rent appraisal at the expense of the Petitioner to assist in the review of a Base Year Rent Adjustment Claim.

Landlords may rebut the presumption that the Base Year net operating income provided a fair return. If a claim is made on this basis, the petitioner must complete the corresponding pages 19-22 at the end of this Attachment.

☐ **Check here if a claim for a Base Year Rent Adjustment is included in this Attachment and complete pages 19-22 of this Attachment.**

VII. Operating Expenses

Operating expenses include: Reasonable costs of operation and maintenance of the Rental Unit, including:

1. Management Expenses;
2. Utility Costs except a utility that are paid directly by the tenant(s);
3. Real Property Taxes Assessed and Paid;
4. Insurance;
5. License, Registration and other Public Fees;
6. Landlord-performed Labor;
7. Legal Expenses;
8. The Amortized Costs of Capital Improvements; and
9. Other Reasonable Operating Expenses.

Operating expenses shall <u>not</u> include the following:

1. Mortgage principal or interest payments or other debt service costs and costs associated with obtaining financing;
2. Any penalties, fees or interest assessed or awarded for violation of any provision of this chapter or of any other provision of law;
3. Land lease expenses;
4. Political contributions and payments to organizations or individuals which are substantially devoted to legislative lobbying purposes;
5. Depreciation;
6. Any expenses for which the Landlord has been reimbursed by any utility rebate or discount, Security Deposit, insurance settlement, judgment for damages, settlement or any other method or device;
7. Unreasonable increases in expenses since the Base Year;
8. Expenses associated with the provision of master-metered gas and electricity services;
9. Expenses which are attributable to unreasonable delays in performing necessary maintenance or repair work or the failure to complete necessary replacements. (For example if a roof replacement is unreasonably delayed, the full cost of the roof replacement would be allowed; however, if interior water damage occurred as a result of the unreasonable delay, that expense would not be allowable to support a fair return); and
10. Unreasonable Expenses.

VIII. Income and Operating Expense Worksheet

Annual Total		
(Insert Base and Current Years)	**Base Year (2019)****	**Current Year (2022)**
Rental Income	$	$
1. Gross scheduled rental income (monthly rent in effect on January 1, times 12) including uncollected rent.	$	$
2. Portion Attributable to Vacancy	$	$
Fees (indicate what fee is for):		
3. Late fees	$	$
4. List fees, other than utilities, collected for services & amenities not included in rent	$	$
5.	$	$
6.	$	$
7.	$	$
Other Income (list separately by type)*:		
8.	$	$
9.	$	$
10.	$	$
Fees for Utilities		
11. Gas	$	$
12. Electricity	$	$
13. Water	$	$
14. Sewer	$	$
15. Garbage & Recycling	$	$
Other (list separately by type)		
16.	$	$
17.	$	$
18. Total Income	**$**	**$**
(add only lines 1 and 3-17)		
*****Interest earned by Landlord on Tenant security deposits, other interest or investment income.	**(or an alternative year in the event of extenuating circumstances)	

IX. Operating Expenses Worksheet	Annual Total	
(Insert Base and Current Years)	**Base Year (2019)**	**Current Year (2022)**
1. Assessments	$	$
2. Real Property Taxes	$	$
3. License Tax/Fee	$	$
4. Rent Board Registration Fees	$	$
5. Insurance	$	$
6. Accounting	$	$
7. Legal (explain types of legal expenses)	$	$
8. Manager **/**Management Services	$	$
9. Security	$	$
10. Office Supplies	$	$
12. Normal Repairs	$	$
13. Owner**-**Performed Labor	$	$
14. Plumbing Maintenance	$	$
15. Pool Maintenance	$	$
16. Landscape Maintenance	$	$
17. Other Maintenance	$	$
18. Parking Lot/Street Maintenance	$	$
19. Gas (separately metered only)	$	$
20. Electricity (separately metered only)	$	$
21. Water	$	$
22. Sewer	$	$
23. Garbage & Recycling	$	$
24. Amortized portion of Capital Expense [from page _____; column (i)]	$	$
Other **(list separately by type):**	$	$
25.	$	$
26.	$	$
Additional operating expense items can be listed for this worksheet using separate page(s) as needed.		
27. TOTAL OPERATING EXPENSES	**$**	**$**

X. Allowances for Capital Improvements

The Amortized Costs of Capital Improvements. Operating expenses include the amortized costs of capital improvements plus an interest allowance to cover the amortization of those costs. A capital improvement shall be any improvement to a unit or property which materially adds to the value of the property, appreciably prolongs its useful life or adapts it to a new use and has a useful life of more than one year and a direct cost of $250.00 or more per unit. Allowances for capital improvements shall be subject to the following conditions:

1. The amortization period shall be in conformance with the schedule adopted by the the City, as provided on pages 9-10, unless it is determined that an alternate period is justified based on the evidence presented in an appeals hearing.

2. Capital improvement costs do not include costs incurred to bring the Rental Unit into compliance with a provision of the Saint Paul Legislative Code or state law where the original installation of the improvement was not in compliance with code requirements.

3. At the end of the amortization period, the allowable monthly rent shall be decreased by any amount of a rent increase attributable to the capital improvement.

4. Portions of fair return rent increases that are attributable to capital improvements expire at the end of the amortization period.

Example of a Capital Improvement with Amortized Expenses and an Interest Allowance:

Owner filed a Petition on May 1, 2022 for an individual rent adjustment for a roof that was completed covering a four-rental unit building. The cost of the Capital Improvement was $20,000 benefiting all four units in the building. The amortization period for a roof is ten (10) years according to the below tables. The applicable interest allowance based on the Primary Mortgage Survey is 3.88% + 2% for this example. The calculation of the capital improvement per month is:

Capital Improvement Cost	**Interest Allowance**	**Period**	**Total Principal & Interest – Life of Improvement**	**Total Interest – Life of Improvement**
$20,000	**5.88%**	**10 yrs. 120 mos.**	**$26,500.52***	**$6,500.52**

Annual Amortized Cost	**Monthly Amortized Cost**	**# of Units**	**Monthly Cost per Unit**
$2,650.05	**$220.84**	**4**	**$55.21**

XI. Amortization Period of Capital Improvements/Expenses	
In amortizing capital improvements/ expenses, the following schedule shall be used to determine the amortization period of the capital improvements and expenses. Improvements add to the health & safety of the rental unit.	Years
Appliances	
Air Conditioners*	10
Refrigerator*	5
Stove*	5
Garbage Disposal	5
Water Heater*	5
Dishwasher	5
Microwave Oven	5
Washer/Dryer	5
Fans*	5
Cabinets*	10
Carpentry	10
Counters*	10
Doors*	10
Knobs	5
Screen Doors	5
Fencing and Security*	5
Management	5
Tenant Assistance	5
Structural Repair and Retrofitting	
Foundation Repair*	10
Foundation Replacement*	20
Foundation Bolting*	20
Iron or Steel Work	20
Masonry-Chimney Repair*	20
Shear Wall Installation*	10
Electrical Wiring*	10
Elevator*	20
Fencing	
Chain	10
Block	10
Wood	10
Fire Systems	
Fire Alarm System*	10
Fire Sprinkler System*	20
Fire Escape*	10

Flooring/Floor Covering	
Hardwood	10
Tile and Linoleum	5
Carpet	5
Carpet Pad	5
Subfloor	10
Fumigation Tenting*	5
Furniture	5
Automatic Garage Door Openers*	10
Gates	
Chain Link	10
Wrought Iron	10
Wood	10
Glass	
Windows*	5
Doors*	5
Mirrors	5
Heating*	
Central	10
Gas	10
Electric	10
Solar	10
Insulation	10
Landscaping	
Planting	10
Sprinklers	10
Tree Replacement	10
Lighting	
Interior*	10
Exterior*	5
Locks*	10
Mailboxes*	10
Meters*	10
Plumbing	
Fixtures*	10
Pipe Replacement*	10
Re-Pipe Entire Building*	20
Shower Doors*	5

Painting	
Interior	5
Exterior	5
Paving	
Asphalt	10
Cement	10
Decking	10
Plastering	10
Sump Pumps*	10
Railings*	10
Roofing*	
Shingle/Asphalt	10
Built-up, Tar and Gravel	10
Tile	10
Gutters/Downspouts	10
Security*	
Entry Telephone Intercom	10
Gates/Doors	10
Fencing	10
Alarms	10
Sidewalks/Walkways*	10
Stairs	10
Stucco	10
Tilework	10
Wallpaper	5
Window Coverings*	
Drapes	5
Shades	5
Screens	5
Awnings	5
Blinds/Mini-blinds	5
Shutters	5

*Capital Improvements generally concern any change or addition to a unit or property which materially adds to the value of the property, appreciably prolongs its useful life or adapts it to a new use and has a useful life of more than one year and a direct cost of $250 or more per unit.

The * items are likely capital improvements. Other items may depend on the circumstances.

XII. *Interest Allowance* **If an amount was reported as an amortized portion of expenses on page 7, line 23 of the Base Year or current operating expense table above, complete this section.**

An interest allowance may be calculated on the cost of amortized expenses. The interest allowance shall be the interest rate equivalent to the "average rate" for a thirty-year fixed rate on home mortgages plus two percent (2%). The "average rate" shall be the rate Freddie Mac last published in its weekly Primary Mortgage Market Survey (PMMS) as of the date of the initial petition. http://www.freddiemac.com/pmms/archive.html

1. Completed Capital Improvement and Expense Worksheet (**Base Year**)

(a) Date of Improvement	(b) Description of Expense	(c) # of Units Impacted By Expense If not all units	(d) Initial Cost	(e) Interest Rate Allowed*	(f) Amortization Period (years)*	(g) Interest Amount	(h) Total Cost [Principal + Interest]	(i) Annual Cost	(j) Monthly Cost	(k) Monthly Cost Per Unit
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$

*Use the amortization table in this Attachment and the information about interest rates. Fill in columns (a) through (f) and then columns (g) through (k).

Total for Base Year: $_____
[add amounts in column (d)]

2. Completed Capital Improvement and Expense Worksheet (**Current Year**)

(a) Date of Improvement	(b) Description of Expense	(c) # of Units Impacted By Expense If not all units	(d) Initial Cost	(e) Interest Rate Allowed*	(f) Amortization Period (years)*	(g) Interest Amount	(h) Total Cost [Principal + Interest]	(i) Annual Cost	(j) Monthly Cost	(k) Monthly Cost Per Unit
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$

*Use the amortization table in this Attachment and the information about interest rates. Fill in columns (a) through (f) and then columns (g) through (k)

Total for Current Year: $_____

XIII. Blank Worksheet (Optional – Available for Applicant Use)

XIV. *Owner Performed Labor*

Landlord-performed labor shall be compensated at reasonable hourly rates. However, no Landlord-performed labor shall be included as an operating expense unless the Landlord submits documentation showing the date, duration, and nature of the work performed. There shall be a maximum allowed under this provision of five percent (5%) of gross income unless the Landlord demonstrates that greater services were performed for the benefit of the residents.

Owner Performed Labor – Base Year				
Date	**Hours**	**Hourly Rate**	**Units Impacted**	**Type of Work**
Owner Performed Labor – Current Year				
Date	**Hours**	**Hourly Rate**	**Units Impacted**	**Type of Work**

XV. *Planned Capital Improvements* To encourage necessary capital improvements and expenses, a Landlord may include anticipated future expenses for the amortized cost of capital improvements and expenses in a fair return petition. An allowance shall be made for anticipated expenses that the Landlord intends to incur during the twenty-four month period following the date of a final Rent Program determination. This procedure should not be used for anticipated expenses for ordinary maintenance and repairs. The portion of any allowable rent increase attributable to the capital improvement and expense shall not go into effect until completion has been documented to the Rent Program.

Complete this table only if you are seeking preliminary approval for improvements you plan to complete within the next twenty-four (24) months. A rent increase cannot be granted until the improvements are completed and documentation of the cost of the improvements has been reviewed and approved by the City**.**

Column:
(b) - Identify capital improvements and expenses you plan to complete within twenty four (24) months.
(c) - List each unit that will benefit from the capital improvement/expense.
(b) - Provide the date you expect to complete each capital improvement/expense.
(d) - State the estimated cost of each improvement/expense.

(a) Item #	(b) Description of Expense & Estimated Date of Completion	(c) # of Units Impacted By Expense If not all units	(d) Initial Cost	(e) Interest Rate Allowed*	(f) Amortization Period (years)*	(g) Interest Amount	(h) Total Cost [Principal + Interest]	(i) Annual Cost	(j) Monthly Cost	(k) Monthly Cost Per Unit
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$
			$	%		$	$	$	$	$

*Use the amortization table in this Attachment and the information about interest rates. Fill in columns (a) through (f) and then columns (g) through (k) will fill in automatically.

Proposed Total Capital Expenses $_____

XVI. Net Operating Income (NOI)

Net Operating Income = Income – Operating Expenses:

	Base Year (2019)	Current Year (2022)
1. Total Annual Income	$_____	$_____
2. Annual Operating Expenses	$_____	$_____
3.Current Net Annual Operating Income (Income – Operating Expenses):	$_____	$_____
4.CPI [Annual Average CPI]	250.106	285.008
5.Percent Annual Increase in CPI Base Year to Current Year [Current Year Annual Average CPI –Base Year Annual Average CPI divided by Base Year Annual Average CPI]		13.95%
6.Fair Net Annual Operating Income = Base Year Net Operating Income Adjusted by CPI Increase [Line 3 Base Year + Line 5 percent]		$_____
7.Fair Net Annual Operating Income Minus Current Net Operating Income = Allowable Rent Increase [Line 6 Current Year – Line 3]		$_____
8. Allowable Rent Increase Percentage (Line 7 divided by Current Year Gross Scheduled Rental Income on pg. 6 Line 1)		$_____

XX. CLAIM FOR ADJUSTMENT OF BASE YEAR NET OPERATING INCOME AND ASSOCIATED RENT ADJUSTED CLAIM

Landlords may present evidence to rebut the presumption that the base year net operating income provided a fair return. Grounds for rebuttal of the presumption shall be based on at least one of the following findings:

1. **Check this box ☐ if you are requesting a base rent adjustment in your maintenance of net operating fair return claim.**
2. **Check the factors below that are applicable to your claim.**

☐ A. Exceptional Expenses in the Base Year. The landlord's operating expenses in the base year were unusually high or low in comparison to other years. In such instances, adjustments may be made in calculating operating expenses in order that the base year operating expenses reflect average expenses for the property over a reasonable period of time. Check which factor(s) contributed to your claim:

- ☐ (i) Extraordinary amounts were expended for necessary maintenance and repairs
- ☐ (ii) Maintenance and repair expenditures were exceptionally low as to cause inadequate maintenance or significant deterioration in the quality of services provide
- ☑ (iii) Other expenses were unreasonably high or low notwithstanding the application of prudent business practices.

☐ B. Exceptional Circumstances in the Base Year. The gross income during the base year was disproportionately low due to exceptional circumstances. In such instances, adjustments may be made in calculating base year gross rental income consistent with the purpose of analyzing base year net operating income. Check which factor(s) contributed to your claim:

- ☑ (i) The gross income during the base year was lower than it might have been because some residents were charged reduced rent.
- ☐ (ii) The gross income during the base year was significantly lower than normal because o the destruction of the premises and/or temporary relocation for construction or repairs.
- ☑ (iii) The pattern of rent increases in the years prior to the base year were less than increases in the CPI.
- ☑ (v) Other exceptional circumstances

[**Petitioners submitting a claim based on this factor may be required to pay for an independent appraisal by an appraiser approved by the City**].

☐ C. Explanation for Basis in Support of Claim for Adjustment of Base Year Rent.

The rent for the four units is significantly lower compared to the rents in the neighborhood.

Additionally, we have plans to renovate and update the apartments.

XXI. Income and Operating Expense Worksheet With Adjustment of Base Year Amounts		
Annual Total		
(Insert Base and Current Years)	**Base Year ( )**	**Current Year (2022)**
Rental Income	$	$
1. Gross scheduled rental income (monthly rent in effect on January 1, times 12) including uncollected rent.	$	$
2. Portion Attributable to Vacancy	$	$
Fees (indicate what fee is for):		
3. Late fees	$	$
4. List fees, other than utilities, collected for services & amenities not included in rent	$	$
5.	$	$
6.	$	$
7.	$	$
Other Income (list separately by type)*:		
8.	$	$
9.	$	$
10.	$	$
Fees for Utilities		
11. Gas		
12. Electricity	$	$
13. Water	$	$
14. Sewer	$	$
15. Garbage & Recycling	$	$
Other (list separately by type)		
16.	$	$
17.	$	$
18. Total Income	**$**	**$**
(add only lines 1 and 3-17)		
***Interest earned by Landlord on Tenant security deposits, other interest or investment income.		

XXII. Operating Expenses Worksheet	Annual Total	
(Insert Base and Current Years)	**Base Year ( )**	**Current Year (2022)**
1. Assessments	$	$
2. Real Property Taxes	$	$
3. License Tax/Fee	$	$
4. Rent Board Registration Fees	$	$
5. Insurance	$	$
6. Accounting	$	$
7. Legal (explain types of legal expenses)	$	$
8. Manager **/**Management Services	$	$
9. Security	$	$
10. Office Supplies	$	$
12. Normal Repairs	$	$
13. Owner**-**Performed Labor	$	$
14. Plumbing Maintenance	$	$
15. Pool Maintenance	$	$
16. Landscape Maintenance	$	$
17. Other Maintenance	$	$
18. Parking Lot/Street Maintenance	$	$
19. Gas (separately metered only)	$	$
20. Electricity (separately metered only)	$	$
21. Water	$	$
22. Sewer	$	$
23. Garbage & Recycling	$	$
24. Amortized portion of Capital Expense [from page _____; column (i)]	$	$
Other **(list separately by type):**	$	$
25.	$	$
26.	$	$
Additional operating expense items can be listed for this worksheet using separate page(s) as needed.		
27. TOTAL OPERATING EXPENSES	**$**	**$**

XXIII. Calculation of Fair Return Rent Adjustment with Adjustments of Base Year Amount:

	Base Year	Current Year (2022)
1. Proposed Adjusted/Total Income*	**$**_____	**$**_____
2.Operating Expenses	**$**_____	**$**_____
3. Net Operating Income (Income – Operating Expenses):	**$**_____	**$**_____
4. CPI [Annual Average CPI. Please enter the appropriate CPI value from the table below]	_____	285.008
5. Percent Annual Increase in CPI Base Year to Current Year [Current Year Annual Average CPI –Base Year Annual Average CPI divided by Base Year Annual Average CPI]		_____
6. Fair Net Annual Operating Income = Base Year Net Operating Income Adjusted by CPI Increase [Line 3 Base Year + Line 5 percent]		$_____
7. Fair Net Annual Operating Income Minus Current Net Operating Income = Allowable Rent Increase [Line 3 Current Year – Line 6]		$_____
8. Allowable Rent Increase Percentage (Line 7 divided by Current Year Gross Scheduled Rental Income on pg. 17 Line 1)		$_____

Year	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
CPI Value (Line 4)	230.567	234.145	239.239	244.969	250.106	252.997	265.244	285.008

XXIV. Other Claims

Explain any other claims in support of this application and provide/attach any evidence in support of those claims. Please use additional pages as appropriate:

The rent for the four units is significantly lower compared to the rents in the neighborhood.

Additionally, we have plans to renovate and update the apartments.

The rent for the four units is considerably below the prevailing rents in the neighborhood.

The rental rates for the four units are substantially below the average rents in the surrounding neighborhood.

XXV. Documentation of Current Year & Operating Expenses

1. Organize documents by operating expense category.
2. Number each page, submitted with this Attachment, with the number of the Expense Category (for instance on page 7, category of Landscape Maintenance is on line 16, any documents supporting that line item would be marked p.7, 16-1, p. 7 16-2, p. 7 16-3 and so on).