



Board of Directors
Kensington Police Protection and
Community Services District

Meeting Agenda
Thursday, May 14, 2020
Via Teleconference

<https://www.kppcsd.org/2020-05-14-kppcsd-board-meeting>

The page at the URL above will have instructions on how to join the online meeting.

In response to the County and State "shelter in place" orders, the Governor issued an order expanding his prior waiver of normal Brown Act requirements. Executive Order N-29-20, issued March 17, 2020, authorizes all-electronic meetings without a physical location for agency officials or members of the public. The published agenda must advise the public of the means by which it may participate in the meeting and of a procedure by which disabled persons may submit requests for accommodation or modification. The order does not suspend notice requirements.

Executive Order N-29-20 is effective while state and/or local public health officials have imposed or recommended social distancing measure. The District must prioritize public health and containing the spread of the Covid-19 virus, which precludes holding physical public meetings. The District will comply with the usually Brown Act requirements to the extent compatible with the directives and recommendations of state and local health officials. We appreciate your understanding.

Regular Meeting (7:30 p.m.)

CALL TO ORDER

GENERAL PUBLIC COMMENT (Members of the public may address the Board for up to three minutes on items not listed on the agenda that are within the jurisdiction of the District.)

BOARD/STAFF COMMUNICATION

- General Manager's Report
- Board of Directors

BOARD DISCUSSION AND DETERMINATION

1. Approve the Regular Meeting Minutes for December 12, 2019, February 13, 2020, March 26, 2020, and the Special Meeting Minutes of March 26, 2020.
2. Receive a Presentation by Kosmont Transactions Services Regarding Use of Pension Obligation Bonds to Fund the Current Public Employees Retirement System (PERS) Unfunded Liability and Provide Direction to Staff as Appropriate.
3. Discuss and Consider Approving the Employment Agreement for At-Will Interim Chief of Police Walt Schuld.

4. Acknowledge Outgoing KPPCSD Interim Police Chief Steve Simpkins for His Outstanding Service to the Kensington Community.
5. Discuss and Consider Adopting Resolutions for Fiscal Year 2020-21 Providing for the Collection of Kensington Park Assessment Pursuant to the Landscaping and Lighting Act of 1972:
 - a. Initiating proceedings for the levy and collection of assessments for the Kensington Park Assessment District for Fiscal Year 2020-21. (Resolution)
 - b. Approving the Annual Report for the Kensington Park Assessment District for Fiscal Year 2020-21. (Resolution)
 - c. Declaring Its Intention to Levy and Collect Assessment for the Kensington Park Assessment District for Fiscal Year 2020-21. (Resolution)
6. Discuss and Consider Approving an Agreement for Legal Services with Renne Public Law Group (RPLG) Which Integrates Terms from Ann Danforth's Contract with the District.

ADJOURNMENT

The next regular meeting will be held on May 28, 2020.

Rules of Decorum at Meetings

1. Please observe our three-minute per person limit (once per item) and twenty-minute total limit, per Board Policy 4120.4.1.
2. Members of the public may address the board on items not listed on the agenda but that are within the jurisdiction of the District during the General Public Comments section.
 - Members of the Public may address the Board on items agendaized for discussion and/or action after any report has been presented by appropriate staff or director and the Board has raised its questions regarding that report.
 - If there are several speakers, please be concise to give others the opportunity to speak.
 - If any meeting is willfully interrupted so as to render the orderly conduct of the meeting unfeasible, the Board President may order the person or group of persons causing the disruption removed.
 - If removal of the person or group of persons causing the disruption of the meeting does not restore order, the Board President may order the meeting cleared of all members of the public except members of the media and proceed to address the remaining items on the agenda.

General Information

- All proceedings of the Open Session will be audio and video recorded if possible.
- The District has devices for hearing assistance. Please contact Interim GM Bill Lindsay for information about the equipment.
- Upon request, the Kensington Police Protection and Community Services District will provide written agenda materials in appropriate alternative formats or disability-related modification of disabilities to participate in public meeting. Please send written request, including your name, mailing address, phone number, and a brief description of the requested materials and preferred alternative format or auxiliary aid or service at least two days before the meeting. Requests should be sent to Kensington Police Protection & Community Services District, 217 Arlington Ave, Kensington, CA 94707

POSTED: Public Safety Building – Colusa Food – Arlington Kiosk and at www.kppcsd.org
Complete agenda packets are available at the Public Safety Building.

All public records that relate to an open session item of a meeting of the Kensington Police Protection & Community Services District that are distributed to a majority of the Board less than 72 hours before the meeting, excluding records that are exempt from disclosure pursuant to the California Public Records Act, will be available for inspection at the **District offices, 217 Arlington Ave, Kensington, CA 94707** at the same time that those records are distributed or made available to a majority of the Board.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING MINUTES

Thursday, February 13, 2020

Arlington Community Church

52 Arlington, Kensington, CA

Special Closed Session (7:00 p.m.)

CALL TO ORDER

President Deppe called to order the special closed session meeting of the Board of Directors at 7:00 p.m. Directors Cyrus Modavi, Rachelle Sherris-Watt, Eileen Nottoli, and Sylvia Hacaj were present at roll call.

GENERAL PUBLIC COMMENT

There was no public comment.

ADJOURN TO CLOSED SESSION

President Deppe announced the closed session agenda and the Board adjourned to closed session.

Regular Meeting (7:30 pm)

CALL TO ORDER

President Deppe called to order the regular meeting at 7:36 p.m. Directors Cyrus Modavi, Rachelle Sherris-Watt, Eileen Nottoli, and Sylvia Hacaj were present at roll call. President Deppe said there were no announcements from Closed Session.

Staff present included General Manager Tony Constantouros, General Counsel Ann Danforth, and District Clerk of the Board Lynelle M. Lewis.

GENERAL PUBLIC COMMENT

- The following persons presented public comment: 1) Siera Wood presented the Board with maps of Kensington; 2) Mabry Benson commented on protecting computers from malware; 3) Merrill Rafferty commented on the hiring of Interim Police Chief Simpkins and the request for proposal of police services; 4) Andrew Gutierrez commented on the request for proposal for police services; 5) Mr. Delk suggested 2-sided printing of the agenda packet and including page numbers; and 6) Lynn Wolters commented on the request for proposal for police services.

BOARD/STAFF COMMUNICATION

General Manager Tony Constantouros presented an update on the Kensington Community Center, an overview of the administrative staff organization and responsibilities, and proposed updates to the accounts payable process. District Finance and Business Manager Katherine Korsak explained

the proposed changes. In concluding, General Manager Constantouros reported that the Microsoft Office 365 upgrade is close to completion.

President Chris Deppe deferred 2020 Committee/Coordinator assignments.

CONSENT CALENDAR (The consent agenda enables the Board to consider and approve a grouping of routine items through a single motion and vote.)

Director Modavi pulled all Items 1-3 from the Consent Calendar for comment.

- It was moved by Director Sherris-Watt, seconded by Director Nottoli, to approve the Consent Calendar Items 1-3 with a correction to the spelling of Director Hacaj's name in the Meeting Minutes of January 9, 2020. The motion carried (4-1) by the following roll call vote: (AYES) Directors Sherris-Watt, Nottoli, Hacaj and Deppe; and (NOES) Director Modavi.

1. Approved Meeting Minutes of November 14, 2019.
2. Approved Meeting Minutes of January 9, 2020 (as amended).
3. Approved Meeting Minutes of January 23, 2020.

DISCUSSION AND DETERMINATION (includes Action Items)

4. **Consider Adopting New Policy 1055 And 1056, Relating to Records Management.** (Resolution)

General Counsel Ann Danforth reported that on December 12, 2019, the Board adopted the first half of a new Policy 1000. She proposed that the Board consider the second half of that Policy, addressing records management along with new Policies 1055 (Records Management) and 1056 (Email Management). Ms. Danforth pointed out that the new policies track the California Special Districts Association model. The Board recommended deleting a sentence in Email Management, Policy 1056.3 ("Directors and staff should not retain such emails on private systems").

- The following persons presented public comment: 1) Lynn Wolter asked about background checks for staff; and 2) (Name unknown) presented handouts on the Orange County Fire Authority's Records Retention Schedule.
- It was moved by Director Hacaj, seconded by Director Sherris-Watt, to adopt the Resolution adding Policies 1055 and 1056 (as modified), carried (4-1) by the following roll call vote: (AYES) Directors Sherris-Watt, Nottoli, Hacaj and Deppe; and (NOES) Director Modavi.

Resolution No. 2020-01 – A Resolution of the Board of Directors of the Kensington Police Protection and Community Services District Adding Policies 1055 and 1056.

5. Consider Adopting Amendments to Policies 4000 (Board Coordinators) And 4100 (Conduct of Board Meetings). (Resolutions)

General Counsel Ann Danforth summarized amendments to Policy 4000 regarding appointment of Board Coordinators. The amendments proposed that the Board determine when Coordinators are appropriate, and the Board President would make the necessary appointments. The Board suggested modifications to Policy 4020.3 as follows: "From time to time, the Board may decide that specific District services would benefit from a Board Coordinator. The Board President shall appoint and publicly announce the Coordinator or Coordinators at the next regular public meeting."

- The following person presented public comment: Lynn Wolter who commented on the need to reinstate the Emergency Preparedness Committee.
- It was moved by President Deppe, seconded by Director Nottoli, to adopt the resolution amending certain sections of Policy 4000 (as modified), carried (4-1) by the following roll call vote: (AYES) Directors Sherris-Watt, Nottoli, Hacaj and Deppe; and (NOES) Director Modavi.

Resolution No. 2020-02 – A Resolution of the Board of Directors of the Kensington Police Protection and Community Services District Amending Certain Section of Policy 4000.

Consideration of Policy 4100 was held over to the next meeting of the Board. President Deppe announced that he would serve as the LAFCO representative.

6. Consider A Proposal to Authorize Board Members to Attend the California Special Districts Association Conference.

Director Sherris-Watt introduced the recommendation to authorize Board attendance at the California Special Districts Association annual conference in Palm Desert and the Special District Leadership Academy conference.

- It was moved by Director Sherris-Watt, seconded by Director Nottoli, to approve the recommended actions, carried (5-0) by the following roll call vote: (AYES) Directors Modavi, Sherris-Watt, Nottoli, Hacaj and Deppe.

ADJOURNMENT

President Deppe adjourned the meeting at 9:28 p.m.

SUBMITTED BY:

Lynelle M. Lewis, District Clerk of the Board _____

APPROVED: May 14, 2020

Bill Lindsay, Interim General Manager _____

Chris Deppe, President of the Board _____

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING MINUTES

Thursday, March 26, 2020

Via Teleconference

Regular Meeting - 7:30 p.m.

CALL TO ORDER

President Deppe called to order the regular meeting of the Board of Directors at 7:32 p.m. Directors Cyrus Modavi, Rachelle Sherris-Watt, Eileen Nottoli, and Sylvia Hacaj were present at roll call. He noted that the meeting was being held via teleconference

Staff present included General Manager Tony Constantouros, General Counsel Ann Danforth, Interim Police Chief Steve Simpkins, Business and Finance Manager Katherine Korsak, and Clerk of the Board Lynelle M. Lewis.

GENERAL PUBLIC COMMENT

- The following persons presented public comment: 1) Lynn Wolter asked about the number of participants on the teleconference; and 2) Pat Gillette suggested sharing the video screen with the public.

BOARD/STAFF COMMUNICATION

General Manager Tony Constantouros presented an update on the Kensington Community Center (KCC) project. He said that based on recent information provided by Glass Associates, Inc. the construction work is almost complete. He also presented an update on the KCC contingency status and noted that the project is on budget.

- The following persons presented public comment: 1) David Bergen asked about the internet provider for the KCC; and 2) Lynn Wolters commented on the phone lines at the KCC.

BOARD DISCUSSION AND DETERMINATION

1. Approve Contract Extension for Interim Chief of Police Services with Contra Costa County Sheriff's Office Through June 30, 2020.

General Manager Constantouros presented an overview of the recommended action to extend the contract for Interim Police Chief Steve Simpkins through June 30, 2020. General Manager Constantouros highlighted some accomplishments and improvements under Interim Chief Simpkins which included improvements to internal procedures ranging from training, reports and investigations, completion of open internal matters, file digitation, technology upgrades, community outreach, and payroll procedures. General Manager Constantouros reported that the District has continued to recruit for a successor for the Interim Police Chief. He noted that Chief Simpkins has supervised that search and has identified a candidate who is undergoing the background process.

- The following persons presented public comment: 1) Pat Gillette supported the recommended action; 2) Mark Constantini supported the recommended action; 3) Lynn Wolters supported the recommended action; and 4) Meryl Rafferty supported the recommended action.
- It was moved by Director Sherris-Watt, seconded by Director Mondavi, to authorize the General Manager, subject to the review and approval of the General Counsel, to extend the current Interagency Agreement with Contra Costa County for Interim Chief of Police contract services through June 30, 2020. The motion carried (5-0) by the following roll call vote: (AYES) Directors Modavi, Sherris-Watt, Nottoli, Hacaj and Deppe.

2. Approve Funding for Advanced Systems Group LLC to Re-Install Existing Audio Visual (AV) Equipment in the Community Center.

General Manager Constantouros presented the recommended action for re-installing existing AV equipment in the Community Center. He said Advanced Systems Group LLC provided quotes for project management and design services and the installation of the AV equipment. The total cost is \$6,040, exceeding the General Manager's \$5,000 spending limit. The General Manager noted that work on the design portion of the project (\$1,360) had been authorized so as not to not delay the project schedule.

- The following person presented public comment: Lisa Caronna asked how this expenditure would impact on total project costs.
- It was moved by Director Hacaj, seconded by Director Sherris-Watt, to approve funding of \$6,040.00 to Advanced Systems Group LLC for design and re-installation of AV equipment at the Community Center, carried (5-0) by the following roll call vote: (AYES) Directors Modavi, Sherris-Watt, Nottoli, Hacaj and Deppe.

3. Consider Actions Related to Increasing the General Manager's Spending Authority During a State of Emergency, as declared by the Governor or the County:

- a. Grant the General Manager spending authority up to \$20,000 if the interests of the District require an expenditure in excess of his usual \$5000 limit before the Board can convene a meeting; and
- b. Authorize General Manager expenditures in excess of \$20,000 with the concurrence of the President and Vice President of the Board if the interests of the District require an expenditure in excess of his usual \$5000 limit before the Board can convene a meeting.

General Manager Constantouros and General Counsel Danforth explained the rationale for increasing the spending authority of the General Manager during an emergency. They pointed out these actions were needed to ensure that the District can maintain essential functions and responsibilities if the Board cannot convene a meeting in a timely manner during an emergency. Board members discussed several alternatives to the staff recommendation such as: 1) changing the spending authority to \$10,000 and that if a board meeting cannot be convened in a timely manner, then allow increasing the authority to \$20,000; 2) approval of expenditures of more than \$20,000 should could be made by two directors rather than just the President and the Vice-

President; 3) ensure Board review of expenditures through one-way communication; and 4) limit the increase only for emergencies and only for a four-month period and then revisit this issue.

- The following persons presented public comment: 1) Pat Gillette asked about the current state of emergency definition in the policy manual; 2) Lisa Caronne asked about what expenditures are covered during a state of emergency; 3) Johanna Ferman asked about the review process for emergency expenditures; and 4) Gail Feldman commented on the need to broadly extend the expenditure limit.
- It was moved by Director Sherris-Watt, seconded by Director Hacaj, that (a) the Board grant the General Manager spending authority up to \$20,000 for a four-month period which expires July 31, 2020, if the interests of the District require an expenditure in excess of his usual \$5,000 limit before the Board can convene a meeting and (b) authorized General Manager expenditures in excess of \$20,000 with the concurrence of the President and Vice-President of the Board or if they are unavailable, two members of the Board could approve the expenditure if the interests of the District require an expenditure in excess of his usual \$5,000 limit before the Board can convene a meeting. The motion carried (5-0) by the following roll call vote: (AYES) Directors Modavi, Sherris-Watt, Nottoli, Hacaj and Deppe.

4. Authorize the Retention of Bill Lindsay as Interim General Manager and, if the need Arises to Appoint Another Interim General Manager Before the Board Can Convene a Meeting, Authorize the President and Vice-President to Appoint Another Individual as General Manager for a Maximum of Two Months, at a Salary Equivalent to that Paid to Mr. Lindsay.

General Manager Constantouros announced that CalPERS has directed that he ceases working for the District at the end of this month to avoid conflict with post-retirement employment restrictions. To avoid putting the District at risk and avoid uncertainty, he announced that his last day of employment would be March 31, 2020. He noted that he would be available to aid the new Interim General Manager as needed.

Board members discussed the pros and cons of authorizing only the President and Vice-President appoint the new General Manager. There was also discussion about a succession plan and about the possibility of retaining a General Manager as a consultant rather than as an employee of the District.

- The following persons presented public comment: 1) Pat Gillette commented on the idea of a succession plan and full board participation in selection of a General Manager; 2) Lisa Caronne commented on full board participation in selection of a General Manager; 3) Gail Feldman commented on salary setting for the new General Manager and on full board participation in selection of a General Manager.
- It was moved by Director Sherris-Watt, seconded by Director Hacaj, to authorize the retention of Bill Lindsay as Interim General Manager and, if the need arises to appoint another Interim General Manager before the Board can convene a meeting, to authorize the President and Vice-President to appoint another individual as General Manager for a maximum of two months, at a salary equivalent to that paid to Mr. Lindsay, carried (5-0)

by the following roll call vote: (AYES) Directors Modavi, Sherris-Watt, Nottoli, Hacaj and Deppe.

ADJOURNMENT

The next regular meeting will be announced.

ADJOURNMENT

President Deppe adjourned the meeting at 9:15 p.m.

SUBMITTED BY:

Lynelle M. Lewis, District Clerk of the Board _____

APPROVED: May 14, 2019

Bill Lindsay, Interim General Manager _____

Chris Deppe, President of the Board _____

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING MINUTES

Thursday, December 12, 2019

Arlington Community Church
52 Arlington, Kensington, CA

Special Closed Session (7:00 p.m.)

1. Roll Call

President Nottoli called to order the special closed session meeting at 7:00 p.m. Directors Cyrus Modavi, Rachelle Sherris-Watt, and Sylvia Hacaj were present at roll call.

General Counsel Jon Holtzman was present at roll; however, Mr. Holtzman recused himself from the closed session discussion.

2. Public Comment

There was no comment.

3. Adjourned to Closed Session

The Board adjourned to Closed Session.

Regular Meeting (7:30 p.m.)

4. Roll Call

President Nottoli called to order the regular meeting at 7:30 p.m. Directors Cyrus Modavi, Rachelle Sherris-Watt, Eileen Nottoli, and Sylvia Hacaj were present at roll call.

Staff present included: General Manager Tony Constantouros, General Counsel Ann Danforth, Interim Chief of Police Steve Simpkins, and District Finance and Business Manager Katherine Korsak.

5. Public Comment

- Several members of the public commented on having their preference for maintaining a local police force and suggested bringing this issue to the voters. Another member of the public commented on the process for keeping minutes.

6. Consent Calendar

President Nottoli presented the Minutes of November 14, 2019. Director Sherris-Watt suggested that the Board table action on the Minutes until the new District Clerk of the Board begins in January 2020.

- It was moved by Director Sherris-Watt, seconded by Director Modavi, to table the Consent Calendar item until January 2020, carried (5-0) by a consensus of the Board.

7. Board/Staff Comments

General Manager Tony Constantouros presented a progress report on the work at the Community Center. Next, he reported on budget discussions from the December 19, 2019 Finance Committee, and said that updated budget information will be presented at the January 21, 2020 Finance Committee meeting. General Manager Constantouros reported that the District received no responses to the request for proposal for police services.

Interim Chief Steve Simpkins reported that police officers were pleased with the terms of the tentative Memorandum of Understanding. Next, he commented on organizational changes, daily schedule system improvements, and the updated fire readiness plan. In concluding, Interim Chief Simpkins reported that a seasoned officer would soon join the force.

8. New Business

a. Agreement with the Kensington Police Officer Association (KPOA).

Chief Negotiator Jon Holtzman highlighted the Memorandum of Agreement (MOU) with the KPOA. The wage increases will be 8% for the first year, 4% for the second year, and 3% in the third year. He said the cost of these increases would be funded through changes in retiree health benefits. Director Sherris-Watt reported that the MOU was discussed at the December 3, 2019 Finance Committee and approved for recommendation to the Board.

- Several members of the public commented that this agreement was a positive action. Questions were raised about other post-employment benefits trust costs and health care costs.
- Motion by President Nottoli, seconded by Director Modavi, to approve the resolution approving the tentative agreement with the Kensington Police Officer's Association for the period of October 2019 to June 2022, carried unanimously (5-0) by the following roll call vote: AYES (Modavi, Deppe, Sherris-Watt, Hacaj and Nottoli).

Resolution No. 2019-15 – A Resolution of the Board of Directors of the Kensington Police Protection and Community Services District Approving the Tentative Agreement with the Kensington Police Officer's Association for the Period of October 2019 to June 2022.

b. Proposal for Body-Worn Cameras for Police.

Interim Police Chief Steve Simpkins presented a proposal for purchase of body-worn cameras. This item was carried over to allow staff to develop a body-worn camera policy for Board consideration in January 2020.

c. Proposal from HF&H Consultants to Develop Methodology for Rate Review of Bay View Refuse Rates in 2023.

President Nottoli highlighted the proposal to extend the contract for 10 years and to hire a consultant to advise on the contract process at a cost of \$10,000. If approved the rates would be reviewed in 2023. There was Board consensus to table this item until April 2020.

d. Public Safety Building Update.

Directors Sherris-Watt and Chris Depp provided an update on the Public Safety Building design and discussions with the Kensington Fire District (KPD).

- Members of the public commented that the desires of the community should be formalized and included in the discussions with the KPD.

e. Removal of 16 Dead or Diseased Trees in Kensington Park.

President Nottoli highlighted the proposal to remove 16 trees that are dead or diseased in the park because of the potential to injure persons or property should any of these trees fall. She pointed out that many of the Monterey pines in the park are at the end of their life. President Nottoli said Expert Tree Service was the lowest responsive bidder.

- It was moved by Director Sherris-Watt, seconded by President Nottoli, to hire Expert Tree Service to remove the trees at a cost of \$28,450, carried (5-0) by the following roll call vote: (AYES) Modavi, Deppe, Hacaj, Sherris-Watt, and Nottoli.

f. Reimbursement of Defense Fees for General Manager Constantouros.

General Counsel Ann Danforth summarized the recommended action.

- Several members of the public presented comments on the recommendation.
- It was moved by Director Sherris-Watt, seconded by Director Hacaj, to approve the reimbursement of legal fees for General Manager Constantouros in the amount of \$12,422.50, carried (4-1) by the following roll call vote: (AYES) Deppe, Hacaj, Sherris-Watt, and Nottoli; and (NOES) Modavi.

g. Draft Policy and Procedure Manual Section 1000.

Attorney Danforth summarized the amendments to Policy 1000.

- It was moved by Director Sherris-Watt, seconded by Director Hacaj, to adopt a resolution of the Board of Directors of the Kensington Police Protection and Community Services District amending Policy 1000, carried (4-1) by the following roll call vote: (AYES) Deppe, Hacaj, Sherris-Watt, and Nottoli; and (NOES) Modavi.

Resolution No. 2019-15 - A Resolution Of The Board Of Directors Of The Kensington Police Protection And Community Services District Amending Policy 1000.

h. Election of Officers for 2020.

President Nottoli opened nominations for President. Director Sherris-Watt summarized the accomplishments of President Nottoli and Vice-President Hacaj for their work and thanked them for their commitment to the District over the past year.

- It was moved by Director Sherris-Watt, seconded by President Nottoli, to nominate Director Chris Deppe as President of the Board for 2020, carried (4-1) by the following roll call vote: (AYES) Deppe, Hacaj, Sherris-Watt, and Nottoli; and (NOES) Modavi.
- It was moved by Director Deppe, seconded by President Nottoli, to nominate Director Sherris-Watt as Vice-President of the Board for 2020, carried (4-1) by the following roll call vote: (AYES) Deppe, Hacaj, Sherris-Watt, and Nottoli; and (NOES) Modavi.

Adjournment

President Nottoli adjourned the meeting at 11:30 p.m.

SUBMITTED BY:

Lynelle M. Lewis, District Clerk of the Board _____

APPROVED: May 14, 2020

Bill Lindsay, Interim General Manager _____

Chris Deppe, President of the Board

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS SPECIAL MEETING MINUTES

Thursday, March 26, 2020

Via Teleconference

Regular Meeting (7:00 p.m.)

CALL TO ORDER

President Chris Deppe called to order the special meeting at 7:12 p.m. Directors Cyrus Modavi, Rachelle Sherris-Watt, Eileen Nottoli, and Sylvia Hacaj were present at roll call.

Staff present included General Manager Tony Constantouros, General Counsel Ann Danforth, Interim Police Chief Steve Simpkins, Business and Finance Manager Katherine Korsak, and District Clerk of the Board Lynelle M. Lewis.

GENERAL PUBLIC COMMENT

There was no public comment on items not listed on the agenda.

BOARD DISCUSSION AND DETERMINATION

1. Overview and Training of Zoom Teleconference Participation.

President Deppe announced that the purpose of the meeting was to provide training to board members on how to participate in the Zoom teleconference prior to regular meeting scheduled for 7:30 p.m. on March 26th. He also explained the process for public participation.

The following persons provided comment about the process for public comment and recording of the meeting: 1) Mark Costantini; 2) David Bergen; 3) Cindy (unknown); and 4) Lynn Wolter.

ADJOURNMENT

President Deppe adjourned the meeting at 7:31 p.m.

SUBMITTED BY:

Lynelle M. Lewis, District Clerk of the Board _____

APPROVED: May 14, 2020

Bill Lindsay, General Manager _____

Chris Deppe, President of the Board _____

BOARD OF DIRECTORS MEETING

MAY 14, 2020

ITEM 2

Receive Presentation by Kosmont Transactions Services Regarding Use of Pension Obligation Bonds to Fund the Current Public Employees Retirement System (CalPERS) Unfunded Liability and Provide Direction to Staff as Appropriate.

SUMMARY OF RECOMMENDATION:

Staff recommends that the Board of Directors receive a presentation by Kosmont Transactions Services regarding use of pension obligation bonds (POBs) to fund KPPCSD's current CalPERS unfunded liability and provide policy direction to staff.

BACKGROUND

Description of Pension Obligation Bonds

As part of the retirement benefit that KPPCSD offers its public safety employees, the District pays an amount to CalPERS which consists of two components: the normal cost and a scheduled payment toward any unfunded accrued liability (UAL). The normal cost is the total amount that a CalPERS actuary has determined should be charged to the agency and its employees on an annual basis, which, combined with investment earnings, is theoretically designed to fully fund all future pension obligations.

Each year, a CalPERS actuary determines the Actuarial Accrued Liability (AAL) for all member agencies. The AAL is the projection of the total amount that CalPERS should have in a member agency's account to cover promised benefits over time. The calculation takes into consideration investment earnings of funds on hand, future pension obligations, and future annual billings to the member agency. If the AAL for any member exceeds the member agency's "account," then the agency has an unfunded accrued liability (UAL) that constitutes a debt. CalPERS requires all members to make annual payments that will amortize the debt over a period of time.

As of June 30, 2020, KPPCSD's UAL is projected to be approximately \$4.4 million, and CalPERS will require that it pay off this debt over an assumed period of 26 years. The interest rate charged on the debt is equal to the CalPERS assumed rate of earnings on investments, and it is this rate that CalPERS uses to determine the debt amortization schedule. For fiscal year 2019-20, the interest rate charged is 7.25%; for FY2020-21, it will be reduced to 7%. In sum, KPPCSD has "borrowed" from CalPERS a current amount of \$4.4 (UAL) which is currently being paid back to CalPERS, amortized at an interest rate of 7% over a period of 26 years.

The underlying premise in using pension obligation bonds (POBs) is that, if an agency such as KPPCSD can reduce the interest rate that is currently charged to amortize its UAL debt (7%), then it will achieve cost savings. The amount of the savings is dependent on the difference between the current interest rate being charged by CalPERS and the new interest rate to be paid through the POBs. Through the use of pension obligation bonds, the current UAL debt to CalPERS is extinguished, and the debt transfers from CalPERS to bond holders.

It should be noted that the UAL is only extinguished for a point in time, and that the District will still need to make its normal cost contributions on an ongoing basis. If, for whatever reason, such as CalPERS not meeting its investment objectives or other changes in actuarial calculations, CalPERS does not collect enough from the District through normal cost contributions, the District could accrue a UAL in future years.

Proposed Pension Obligation Bonds for KPPCSD

Kosmont Transactions Services contacted the KPPCSD interim general manager to present an opportunity to use POBs to refinance the District’s \$4.4 million CalPERS UAL. The proposal involves a private placement of the bonds with Capital One Public Funding. The particulars of the proposed issue, in the context of a comparison with CalPERS funding of the UAL (status quo), is as follows:

	Pension Obligation Bonds	CalPERS UAL Financing
Principal	\$4.5 million (approximate including costs of issuance)	\$4.4 million
Term	20 years	26 years
Interest Rate	3.85%	7% current amortization rate
Debt service schedule	Level debt service mounting to \$6.5 million over the life of the bonds	Variable debt service amounting to \$8.3 million over the amortization period
Total interest paid	Approximately \$2.0 million over the life of the bonds	Approximately \$3.9 million over the amortization period
Costs of issuance	\$120,000 (approximate, included in principal amount)	Not applicable

In sum, the use of pension obligations with the terms described above yields \$1.8 million in gross savings, \$1.2 million in net present value savings, or net present value savings of 26.42%.

The finance team members for the above-described transaction are:

- Kosmont Transactions Services – Independent registered municipal advisor (fiduciary);
- Nixon Peabody – District bond counsel
- Brandis Tallman – Placement agent

Finance Committee Review

At its meeting of May 7, 2020, the KPPCSD Finance Committee received a presentation from the POB finance team and had a productive discussion regarding their potential advantages and risks for use by KPPCSD. Following this discussion, the Committee voted to send the issue to the full Board of Directors without a recommendation.

Much of the Finance Committee’s discussion related to the position by the Government Finance Officers Association that recommends against municipalities using POBs. The risk reasons underlying the GFOA

position that are listed on their website, and their applicability to the proposed transaction, are provided with staff analysis below (GFOA position in *italics*).

1. *The invested POB proceeds might fail to earn more than the interest rate owed over the term of the bonds, leading to increased overall liabilities for the government.*

Analysis: This risk is not applicable to the current proposed POB issue. A common structure of POBs used in the past by other agencies was to invest bond proceeds in a separate interest bearing escrow account and use earnings from that account to pay CalPERS obligations. The reasoning was that earnings from that escrow would yield higher returns than those earned by CalPERS investments, which would effectively lower the cost of funding the pension for that agency.

In the current proposed structure, there is no separate investment fund. All of the bond proceeds net of costs of issuance are provided to CalPERS for the benefit of reducing KPPCSD's UAL to zero, effectively lowering the interest charged by CalPERS from 7% to 3.85%. There is still a risk that CalPERS will not achieve its targeted investment rate and that a new UAL will begin to accumulate; however, that risk exists with or without the use of POBs.

2. *POBs are complex instruments that carry considerable risk. POB structures may incorporate the use of guaranteed investment contracts, swaps, or derivatives, which must be intensively scrutinized as these embedded products can introduce counterparty risk, credit risk and interest rate risk.*

Analysis: This risk is not applicable to the current proposed POB issue. The current proposal is a simple, 20-year, fixed-rate, fully amortizing bond issue. Bond proceeds are used only to refinance existing UAL debt and pay issuance costs. The structure does not incorporate guaranteed investment contracts, swaps, or derivatives that might introduce counterparty risk, credit risk and interest rate risk.

3. *Issuing taxable debt to fund the pension liability increases the jurisdiction's bonded debt burden and potentially uses up debt capacity that could be used for other purposes. In addition, taxable debt is typically issued without call options or with "make-whole" calls, which can make it more difficult and costly to refund or restructure than traditional tax-exempt debt.*

Analysis: While the current KPPCSD debt to CalPERS is not "traditional" debt used for infrastructure financing, it is, in fact, a current debt that currently appears in the footnotes to the financial statements. A sophisticated reading of the financial statements would see the District's UAL as comparable to any debt obligation of the agency. To the extent that balance sheet debt will increase by the amount of the POBs, it will also eliminate this UAL footnote.

A common structure of POBs used in the past by other agencies was to not include call options where debt can be refunded or restructured. The current POB proposal has a par call option at 10 years, which will allow for refunding or restructuring this debt if financial conditions make it favorable to do so.

4. *POBs are frequently structured in a manner that defers the principal payments or extends repayment over a period longer than the actuarial amortization period, thereby increasing the sponsor's overall costs.*

Analysis: The proposed POBs do not defer principal payments nor do they extend the repayment period for the debt. In fact, the proposed POBs shorten the repayment period for the UAL debt by six years, from 26 years to 20 years. In addition, as described above, KPPCSD's overall costs are reduced by a gross amount of \$1.8 million, with \$1.2 million in net present value savings, or net present value savings of 26.42%.

5. *Rating agencies may not view the proposed issuance of POBs as credit positive, particularly if the issuance is not part of a more comprehensive plan to address pension funding shortfalls.*

Analysis: The proposed POBs involve a private placement based on KPPCSD's credit. Thus, a conclusion regarding how the transaction is viewed by rating agencies is speculative. Based on the above analysis, it is difficult to defend the assertion that KPPCSD's refinancing CalPERS debt to achieve substantial savings with level debt service and a shorter amortization period could be viewed as a credit negative.

In addition, the neighboring City of Larkspur recently completed a pension obligation bond issue and received a credit rating of AAA for that issuance. This was one level higher than the rating on their lease revenue bonds.

As a policy option, separate from the consideration to utilize POBs, debt service savings from POBs can be used to address other post-retirement obligations of KPPCSD.

In an email from a member of GFOA staff to a member of the District's Finance Committee, there was a strong recommendation that KPPCSD retain a registered municipal advisor to assist in the proposed POB transaction. With respect to this underlying concern, it should be noted that Kosmont Transactions Services is acting as the Independent Registered Municipal Advisor ("IRMA"), as such term is defined by the Securities and Exchange Commission ("SEC") and Municipal Securities Rulemaking Board ("MSRB"), and is acting as fiduciary with respect to this transaction.

Finally, the Finance Committee speculated on why more agencies were not using POBs to refinance their UAL debt to CalPERS. There are several reasons why such an option is available to KPPCSD as part of a relatively small group of agencies:

- Because KPPCSD is a special district, the transaction is simplified and can be accomplished in a short period of time. This is due to the fact that, unlike cities and counties, there is no requirement for a validation proceeding that could take up to six months. The lack of the need for a validation proceeding makes it more likely to be able to do a private placement transaction with an interest rate lock.
- KPPCSD has strong credit factors, including a stable revenue base, that make it a candidate for a private placement – more so than other local governmental agencies.
- KPPCSD has a relatively high UAL for a special district; it is primarily a police services agency, with a PERS retirement benefit for police personnel. It should be noted that most of the other

special districts that have recently issued POBs are also strongly weighted as public safety service districts, with many of them being fire protection districts with high relative UALs.

RECOMMENDATION

Due to the substantial cost savings to be achieved by refinancing the UAL debt to CalPERS, and with the understanding that the proposed POB structure does not have the risks identified in the generic (i.e., not transaction specific) GFOA analysis of POBs, staff recommends that the KPPCSD Board of Directors:

- Authorize the use of POBs as described in the report, and as presented by Kosmont Transactions Services;
- Direct that documents be prepared allowing for final approval of the transaction by the Board prior to required June 18 closing date.

ATTACHMENT

Presentation by Kosmont Transactions Services

Opportunity Overview

Refinance CalPERS UAL with Pension Obligation Bonds



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

MAY 14, 2020

Presented by:

Larry J. Kosmont, CRE[®], President | Kosmont Transactions Services | lkosmont@KosmontTransactions.com

Dan Massiello, Sr.VP & Chief Compliance Officer | Kosmont Transactions Services | dmassiello@KosmontTransactions.com



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KOSMONT SERVICES OVERVIEW



FIRM OVERVIEW

Kosmont Transactions Services, Inc. (“KTS”)

is one of three integrated Kosmont firms dedicated to the pursuit of Economic Development opportunities for our clients

EXECUTIVE SUMMARY

- Kensington Police Protection and Community Services District (“District”) is a member of the California Public Employees’ Retirement System (“CalPERS”)
 - Covers public safety (police) employees
 - Two plans: “Classic” and “PEPRA”
- The District’s “Classic” plan is substantially underfunded
 - Current Market Value of Assets is insufficient to meet the plan’s Accrued Liability to its participants
 - Difference is called Unfunded Accrued Liability or UAL (=\$4,434,254 as projected at 6/30/20)
- UAL is a debt owed to CalPERS that is being repaid at 7% interest rate
- Opportunity to refinance UAL by issuing Pension Obligation Bonds (“POBs”) at 3.85% interest
- This presentation describes the opportunity, the process, the participants and anticipated benefits of issuing POBs to refinance the UAL debt at a lower interest rate

FINANCE TEAM MEMBERS AND RESPONSIBILITIES

- **KTS – Independent Registered Municipal Advisor to the District (Fiduciary)**
 - Assures District’s financial and policy interests are protected
 - Intermediary between Placement Agent/Purchaser and District
 - Manages financial transaction details on behalf of District
- **Nixon Peabody – District Bond Counsel (Fiduciary)**
 - Attorney to the District; assures District’s legal interests are protected
 - Prepares all legal documentation; assures bonds are “valid and legally binding obligations”
- **Brandis Tallman - Placement Agent**
 - FINRA member; acting as independent agent
 - Sources lender; negotiates terms between lender and District

STATUS OF DISTRICT'S UAL WITH CALPERS

- District's CalPERS Classic Safety Plan has a substantial UAL¹
 - \$4,270,379 at 6/30/18
 - **\$4,434,254 projected at 6/30/20**
- District's UAL with CalPERS is an existing debt
- Unfunded pension liabilities are now required by GASB to be listed as current liabilities on public agencies' balance sheets, not just referenced in the notes
- CalPERS requires members to make annual payments to amortize UAL debt
 - Repayment schedule changes yearly rendering future UAL payments unpredictable
- According to CalPERS, overall pension costs likely to continue increasing for 10 years due to unfunded liabilities²

¹ Source: CalPERS, *Actuarial Valuation as of June 30, 2018 for the Safety Plan of the Kensington Community Services District*

² Source: CalPERS, "CalPERS CEPPT Program" presentation to the District of February 25, 2020

CURRENT MARKET VOLATILITY LIKELY TO ADD TO UAL

- Market returns of less than 7% increase UAL
- CalPERS returns currently flat for the year
 - Value at market close 5/6/2020 = \$371.1 Billion ("B"); value at 6/30/2019 was \$372.6 B¹
 - Hit record high value of \$404 B in February; down as much as \$69 B in recent market downturn
- How does recent market volatility impact the District?
 - Savings from POB are calculated based on 6/30/20 projected UAL being amortized (i.e. \$4,434,254)
 - Recent market losses don't impact the POB estimated savings analysis for current UAL
 - With or without a POB, the District's UAL seems likely to increase based on current market activity

¹Source: CalPERS

OPPORTUNITY TO LOWER PENSION COSTS

REFINANCE CALPERS UAL WITH POBs

- UAL debt is being amortized at a high rate of interest (i.e. CalPERS' Discount Rate, currently 7.0%)
- Issuing POBs to refinance all or a portion of District's UAL debt can significantly lower annual pension payments
- Municipal bond market interest rates are currently substantially lower than the CalPERS rate
- District has opportunity to lock in low refinancing rate right now
 - 3.85% rate of interest offered per Lender Term sheet submitted by Brandis Tallman (Placement Agent)
 - Utilize savings for current expenditures/projects, budget reserves, and/or to fund investment portfolio to further reduce future pension costs ("Section 115 Trust")



PRIVATE PLACEMENT POB SUMMARY OF SAVINGS¹

- 3.85% Interest Rate vs. 7.00% CalPERS amortization
- \$1.8 million gross savings (budgetary) over remaining life
 - \$22,000 in FY2021 increasing to max. of \$162,000 in FY2032 annual (budgetary); varying thereafter with some years of “dis-savings” due to level POB payments vs. declining CalPERS payments in later years
- \$1.172 Net Present Value savings yielding NPV% savings of **26.42%**
- Closing must occur by June 18, 2020

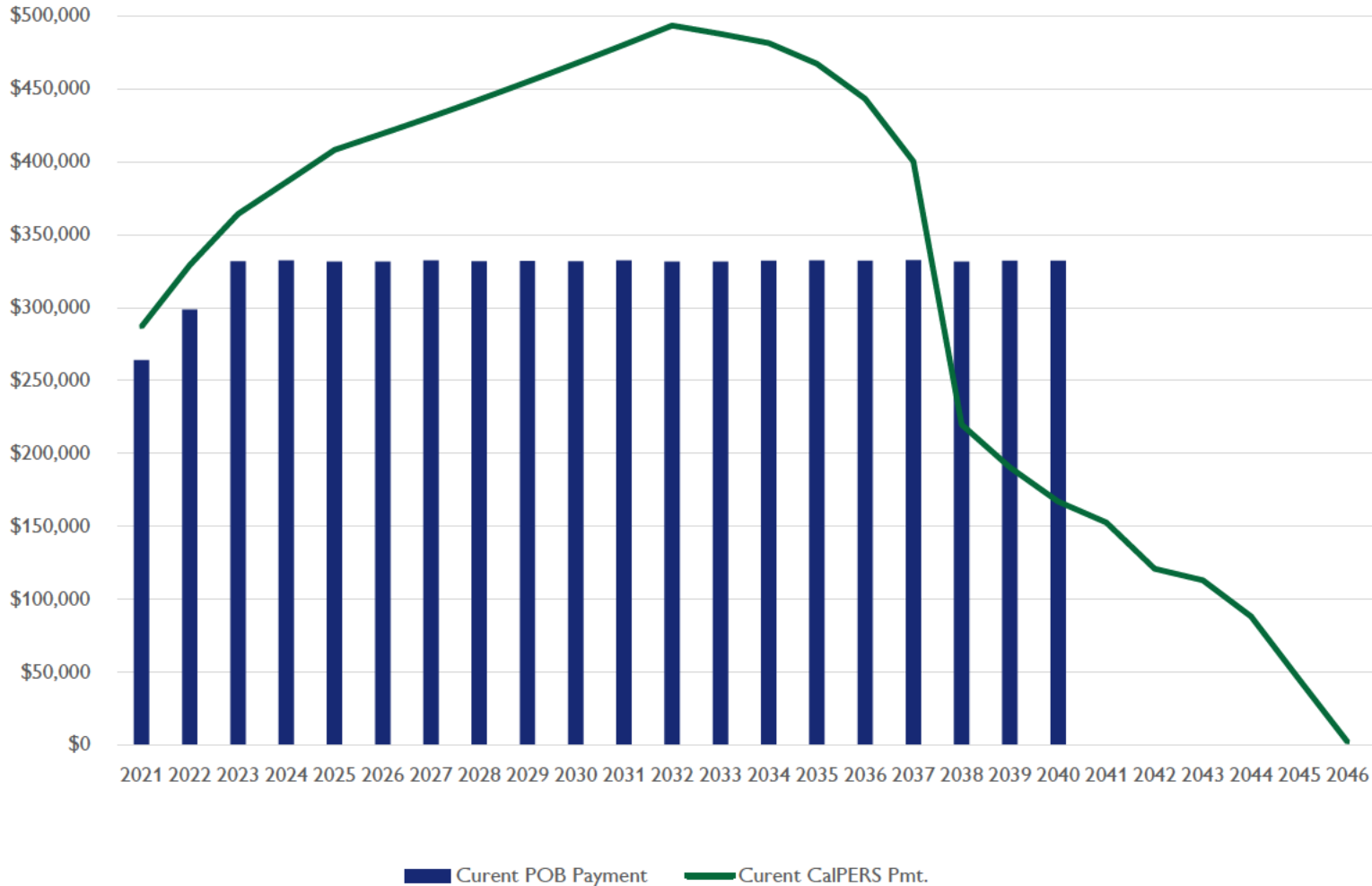
¹ Savings Compared to current CalPERS amortization as presented in *Actuarial Valuation as of June 30, 2018 for the Safety Plan of the Kensington Community Services District*; CalPERS amortization will change year to year; these comparisons represent a “snapshot” compared to current assumptions

PRIVATE PLACEMENT POB OPPORTUNITY

SUMMARY OF PRIMARY FINANCING TERMS

- General Obligation debt, but not “unlimited ad valorem tax” pledge
- 20-year repayment term
 - 6 years shorter than current CalPERS repayment assumptions
- POB to be repaid via “Level Debt Service” structure
 - Unlike current projections which call for dramatic increases, POB payments will be smoothed out
 - Principal paid annually; interest paid semiannually
- 10-year call option
 - Option to redeem or refinance in 10 years if District’s financial condition or market conditions favor
- No Debt Service Reserve Fund or additional required security required beyond “obligation to pay”
- \$120,000 approximate issuance costs
 - Paid through the financing; no out-of-pocket costs to the District whatsoever
- **Close by 6/18/20**

UAL/POB REPAYMENT COMPARISON



Year Ending 30-Jun	Curent CalPERS Pmt.	POB Payment	Savings	Net Present Value Savings
2021	\$287,011	\$264,016	\$22,995	\$22,115
2022	329,254	298,823	30,431	28,182
2023	364,295	331,818	32,477	28,962
2024	386,173	332,350	53,823	46,217
2025	408,112	331,612	76,500	63,254
2026	419,335	331,644	87,691	69,820
2027	430,866	332,406	98,460	75,488
2028	442,715	331,860	110,855	81,840
2029	454,890	332,044	122,846	87,330
2030	467,399	331,921	135,478	92,740
2031	480,253	332,489	147,764	97,400
2032	493,460	331,711	161,749	102,666
2033	487,781	331,625	156,156	95,441
2034	481,417	332,193	149,224	87,824
2035	467,368	332,375	134,993	76,503
2036	443,165	332,173	110,992	60,570
2037	400,229	332,585	67,644	35,545
2038	219,882	331,574	(111,692)	(56,516)
2039	190,383	332,178	(141,795)	(69,088)
2040	167,074	332,320	(165,246)	(77,530)
2041	152,666	0	152,666	68,972
2042	120,887	0	120,887	52,590
2043	113,079	0	113,079	47,370
2044	88,295	0	88,295	35,616
2045	44,964	0	44,964	17,465
2046	2,153	0	2,153	805
TOTALS	\$8,343,106	\$6,539,717	\$1,803,389	\$1,171,581



POTENTIAL POLICY CHOICES FOR USE OF SAVINGS

- ✓ Build up reserves
- ✓ Utilize savings for current expenditures or projects; budget increases; tax/fee reductions
- ✓ Fund investment portfolio to further reduce future pension costs
 - Typically called “Section 115 Trusts”; several products and options available
 - *PARS and CalPERS are popular program providers*
 - Financial products available to leverage savings for potential earnings potential
 - Potential for District to “self-manage” if desired
 - Discussion of Section 115 Trust options can be ongoing—beyond POB approach
 - District may wish to adopt a formal pension policy to memorialize the Board’s choices

POBs ARE INHERENTLY A DEFENSIVE FISCAL POLICY

- The District can refinance all or any portion of UAL
 - Determine policy for appropriate funding level of “Total Plan Liability”
- Savings can be used for any legal District purpose or to implement new fiscal policies
 - e.g., Potential to set up Section 115 Trust with additional cashflow
- Cost Savings with POBs can reduce impact of future CalPERS changes which typically increase pension costs, such as:
 - Mortality assumption changes requiring greater funding for longer retirement periods
 - Discount rate reductions requiring greater “Normal Cost” payments due to lower anticipated returns, increasing future contributions
 - Future newly created UALs (as anticipated this year) amortizing over shorter periods with no “ramp up”, increasing amortization payments, further increasing Annual Required Contribution payments

SELECT LISTING OF POB ISSUES

RECENT PUBLIC OFFERINGS

City of Larkspur	\$18,295,000	4/30/2020
County of Riverside	\$719,995,000	4/22/2020
City of Pasadena	\$131,805,000	2/5/2020
Monterey Cnty Reg. F.D.	\$64,420,000	11/21/2019
City of Pacifica	\$9,685,000	10/9/2019
City of Shasta Lake	\$9,500,000	10/8/2019
City of Hawthorne	\$121,865,000	9/24/2019
City of Marysville	\$15,000,000	9/13/2019
City of Glendora	\$64,420,000	8/22/2019
City of Chowchilla	\$10,500,000	3/6/2019
City of Baldwin Park	\$54,085,000	2/20/2019
City of La Verne	\$54,265,000	7/26/2018
Tulare County	\$251,220,00	5/31/2018

SPECIAL DISTRICT DIRECT PLACEMENTS BY BRANDIS TALLMAN

- Richardson Bay Sanitation District
- Central Fire Protection District
- Stanislaus Fire Protection District
- Pleasant Valley Recreation & Park District
- Tehachapi Cummings County Water District
- Truckee Donner Public Utility District
- San Miguel Fire Protection District
- Montecito Fire Protection District
- Lakeside Fire Protection District
- Monterey Peninsula Airport District

GFOA'S CONCERNS DON'T TRACK WITH CALIFORNIA POBs

- The Government Finance Officers Association (“GFOA”) has a Best Practice/Advisory posted on its website that was adopted in January 2015 regarding the issuance of POBs that states “...GFOA recommends that state and local governments do not issue POBs...”
- The language chosen by GFOA to describe its position regarding POBs is limiting as it assumes all POBs are structured the same way, which is a fallacy, yet it blanketly admonishes against the use of anything called a “Pension Obligation Bond”
- Certain of GFOA’s expressed concerns about potential pitfalls, however, are quite sound and was used as a guide to structure the Proposed POBs.
- **GFOA’s primary reasons not to issue POBs and a description of how they are not applicable to California's version of POBs and the Proposed POBs are as follows:**

GFOA'S CONCERNS DON'T TRACK WITH CALIFORNIA POBs (cont.)

GFOA CONCERNS ¹	CALIFORNIA'S VERSION OF POBs
<p>The invested POB proceeds might fail to earn more than the interest rate owed over the term of the bonds, leading to increased overall liabilities for the government</p>	<p>Not Applicable; proceeds will not be used to set up a separate investment fund; only to repay CalPERS directly to refinance the existing UAL debt</p>
<p>POBs are complex instruments that carry considerable risk. POB structures may incorporate the use of guaranteed investment contracts, swaps, or derivatives, which must be intensively scrutinized as these embedded products can introduce counterparty risk, credit risk and interest rate risk.</p>	<p>Not Applicable; the Proposed POBs are 20-year, fixed-rate, fully amortizing bonds; proceeds will be used only to refinance existing UAL debt and pay issuance costs; no derivatives, swaps or GICs will be used whatsoever</p>
<p>Issuing taxable debt to fund the pension liability increases the jurisdiction's bonded debt burden and potentially uses up debt capacity that could be used for other purposes. In addition, taxable debt is typically issued without call options or with "make-whole" calls, which can make it more difficult and costly to refund or restructure than traditional tax-exempt debt.</p>	<p>Not Applicable; (i) UAL is existing debt; no new debt is being created (ii) the Proposed POBs have a call option whereby the District may redeem all the bonds then outstanding, at face value (i.e. a "par call"), after 10 years, which mirrors standard practices in the tax-exempt bond market</p>

¹ Source: "Pension Obligation Bonds", Government Finance Officers Association, January 2015, www.gfoa.org/pension-obligation-bonds

GFOA'S CONCERNS DON'T TRACK WITH CALIFORNIA POBs (cont.)

GFOA CONCERNS ¹	CALIFORNIA'S VERSION OF POBs
<p>POBs are frequently structured in a manner that defers the principal payments or extends repayment over a period longer than the actuarial amortization period, thereby increasing the sponsor's overall costs</p>	<p>Not Applicable; the Proposed POBs: (i) repay the ULA using "level debt service" which smooths out the repayment, eliminating the extreme pension cost increases faced by the District over the next 10 years; and (ii) the POBs will be fully repaid six (6) years <u>sooner</u> than the current UAL is projected to be repaid</p>
<p>Rating agencies may not view the proposed issuance of POBs as credit positive, particularly if the issuance is not part of a more comprehensive plan to address pension funding shortfalls</p>	<p>Not Applicable (also Obsolete); Proposed POBs are structured as a direct (or "private") placement wherein one institution has offered to purchase the entire bond issue, eliminating the need to obtain a bond rating. The criteria of rating agencies has been revised since 2015 and issues structured like the proposed POBs are now generally viewed as credit positive for the issuer</p>

¹ Source: "Pension Obligation Bonds", Government Finance Officers Association, January 2015, www.gfoa.org/pension-obligation-bonds

DISTRICT'S DECISION: POBs OR NOT?

RESULT/IMPACT OF REFINANCING UAL

- Reduces interest rate from 7% to 3.85%; >26% savings
- Future pension costs in short/medium term to repay existing UAL obligation will be dramatically reduced compared to current requirements
- Smooth out annual budgeted payment
- Private placement approach is a low-cost option available to select few agencies (Kensington qualifies)

RESULT/IMPACT OF STATUS QUO

- Continue to repay UAL at 7% interest rate
- Future pension costs in short/medium term to repay existing UAL obligation to dramatically increase according to current requirements
- Curve of repayment costs will be steep
- Opportunity for private placement and not guaranteed to remain available

NEXT STEPS

- ✓ Engage Finance Team
- Board presentation
- Draft legal documents
- Board considers authorization
- *Finalize transaction details (due diligence)*
- *Payoff UAL with CalPERS*

PROJECTED SCHEDULE OF ACTIVITIES

WEEK OF	ACTIVITY
<i>completed</i>	Engage Finance Team
<i>completed</i>	Finance Committee presentation
May 11	Board of Directors presentation (May 14)
May 18	Prepare draft legal documents and authorizing resolutions
May 25	Board of Directors meet to consider authorization (May 28)
June 1	Due diligence; finalize all transaction documents
(Before June 18)	Close Pension Obligation Bonds; Pay off UAL to CalPERS

THANK YOU – ANY QUESTIONS?



KOSMONT TRANSACTIONS SERVICES

MAY 14, 2020

PRESENTED BY:

LARRY J. KOSMONT

CHAIRMAN & CEO

LKosmont@KosmontTransactions.com

DAN MASSIELLO

SR. V.P. & CHIEF COMPLIANCE OFFICER

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BOARD OF DIRECTORS MEETING

MAY 14, 2020

ITEM 3

APPROVAL OF EMPLOYMENT AGREEMENT FOR AT-WILL INTERIM CHIEF OF POLICE WALT SCHULD

SUMMARY OF RECOMMENDATION:

Approve the employment agreement for at-will services of Walt Schuld as Interim Chief of Police for the Kensington Police Protection and Community Services District effective May 11, 2020.

BACKGROUND

Following a recruitment and background examination led by current Interim Police Chief Steve Simpkins, staff is recommending that the Board of Directors approve an at-will employment agreement with Walt Schuld to become KPPCSD's new Interim Chief of Police.

Mr. Schuld is a 32-year veteran of the San Pablo Police Department. He rose through the ranks of that department to become Chief of Police and, subsequently, Assistant City Manager. He holds a Master's Degree in Criminal Justice and is a graduate of the FBI National Academy. While in San Pablo, Mr. Schuld was recognized for enacting numerous community programs and for decreasing crime through proactive policing and the use of technology. During the selection process, he expressed enthusiasm to serve the community of Kensington.

Some of the particulars of the proposed employment agreement are as follows:

- **Effective date:** The effective date of the contract is May 11, 2020
- **Term:** The employee is an at-will employee and serves at the will and pleasure of the General Manager, who may terminate the employee at any time, with or without cause, and with or without notice. The agreement will also terminate when and if required by applicable CalPERS regulations. KPPCSD anticipates that it will terminate the employment agreement upon KPPCSD finding a permanent replacement for the position of Chief of Police.
- **Salary:** The agreement provides that it will compensate Mr. Schuld at the top step of the salary range for the Chief of Police position, which is currently \$11,299.88 per month. Since the position is a retired annuitant position, as required by CalPERS, Mr. Schuld will be paid on an hourly basis. The hourly rate of pay equivalent to the above salary is \$65.19 per hour. In the event that the Board of Directors adopts a new salary range for the Chief of Police position that increases the compensation for the top step, Mr. Schuld's compensation will be increased by the same amount and the hourly rate will be calculated based on the new salary.
- **Benefits:** Mr. Schuld shall not be eligible for any other benefits, incentives, compensation in lieu of benefits, or any other forms of compensation in addition to the hourly rate, except for workers' compensation benefits.

RECOMMENDATION:

Staff recommends that the Board of Directors approve the at-will employment agreement with Walt Schuld as Interim Chief of Police for KPPCSD.

FISCAL IMPACT:

The salary for Interim Police Chief Schuld will be included in the FY 2020-21 annual budget.

ATTACHMENTS:

At-Will Employment Agreement with Walt Schuld

SUBMITTED BY: Bill Lindsay, General Manager

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

AT-WILL INTERIM CHIEF OF POLICE

EMPLOYMENT AGREEMENT

This AT-WILL INTERIM CHIEF OF POLICE EMPLOYMENT AGREEMENT (“Agreement”) is made by and between the KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT (“KPPCSD”) and Walt Schuld (“Employee”). KPPCSD and Employee may be referred to individually as a “Party” or collectively as “the Parties.”

RECITALS

WHEREAS, Government Code subdivision 21221(h) permits retired annuitants under the California Public Employees’ Retirement System (“CalPERS”) to be employed without reinstatement from retirement upon appointment by a public agency to fill a vacant position on an interim basis during the recruitment to permanently fill the vacant position; and

WHEREAS, KPPCSD is currently conducting a recruitment for a permanent Chief of Police; and

WHEREAS, Employee is a CalPERS retired annuitant under Government Code subdivision 21221(h) whose services the District requires to ensure adequate staffing; and

WHEREAS, On March 18, 2020, CalPERS issued Circular 200-05-20, relaxing certain restrictions on the hiring of retire annuitants during the current Governor-ordered State of Emergency (“CalPERS Circular”); and

WHEREAS, Employee has extensive experience in police management and the specialized skill set to perform the required duties of Interim Chief of Police, desires to perform the duties of and assume responsibility for the position of Interim Chief of Police, and acknowledges that such employment is at-will and of a limited duration for a finite period of time, as described below; and

WHEREAS, KPPCSD desires to hire Employee as an at-will, limited duration employee for the position of Interim Chief of Police, which is a position that requires specialized skills, for a finite period of time, effective May 11, 2020; and

WHEREAS, the Parties wish to establish the terms and conditions of Employee’s services to KPPCSD, as described in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, KPPCSD and Employee hereby agree as follows:

AGREEMENT

Section 1: TERM

The term of this Agreement shall commence on May 11, 2020 ("Hire Date") and is terminable as set forth in shall terminated on as set forth in Section 4 or until required by applicable CalPERS regulations, whichever is earlier. KPPCSD anticipates that it will terminate this Agreement in accordance with Section 4 of this Agreement upon KPPCSD finding a permanent replacement for the position of Chief of Police. The contract term is subject to the restrictions of applicable law. Without limiting the foregoing, after such time as the CalPERS Circular expires, the Term will be subject to the 960-hour per fiscal year limit under Government Code subdivision 21221(h).

Section 2: DUTIES, RESPONSIBILITIES, AND WORK HOURS

A. Employee shall be appointed to the position of Interim Chief of Police for the KPPCSD's police department, the duties of which are described generally in Government Code sections 41601-41612 and are set forth fully in Exhibit "A" to this Agreement. Employee acknowledges the position of Interim Chief of Police requires specialized skills and expert professional services for a finite period of time, as described above in Section 1 of this Agreement.

B. It is recognized Employee is expected to engage in the hours of work that are necessary to fulfill the obligations of the position, must be available at all times, and may work irregular hours and, which necessary, be required to devote a great deal of time outside the normal office hours to the business of KPPCSD. Employee will be paid for (and only for) each hour actually worked. Furthermore, the Chief of Police position remains an "exempt" classification under the overtime provisions of the federal Fair Labor Standards Act ("FLSA") and Employee shall not be entitled to any compensation for overtime nor be subject to such overtime provisions of the FLSA.

C. All data, studies, reports, and other documents prepared and/or reviewed by Employee while performing his duties during the Term of this Agreement shall be furnished to and become the property of KPPCSD, without restriction or limitation on their use. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other materials either created by or provided to Employee in connection with the performance of this Agreement shall be held confidential by Employee to the extent permitted by applicable law. Such materials, without the prior written consent of KPPCSD or his designee, shall not be used by Employee for any purpose other than the performance of his duties. Nor shall such materials be disclosed to any person or entity not connected with the performance of services under this Agreement, except as required by law.

Section 3: COMPENSATION/ BENEFITS PROHIBITED

A. KPPCSD agrees to compensate Employee at the top step of the salary range for the Chief of Police position, which is currently \$11,299.88 per month for a full-time employee. As required by CalPERS for retired annuitants, Employee's actual compensation will be at the equivalent hourly rate of \$65.19 per hour. In the event that the Board of Directors adopts a new

salary range for the Chief of Police position that increases the compensation for the top step, Employee's compensation shall be increased to the hourly rate derived from that new full-time salary.

B. Employee shall not be eligible for any other benefits, incentives, compensation in lieu of benefits, or any other forms of compensation in addition to the hourly rate except for workers' compensation benefits.

Section 4: RESIGNATION/TERMINATION

A. Employee may resign at any time; provided, however, Employee shall make best efforts to provide the General Manager with at least two (2) weeks advance written notice.

B. Employee is an at-will employee and serves at the will and pleasure of the General Manager, who may terminate Employee at any time, with or without cause, and with or without notice.

C. In accordance with state law and the requirements of the California Public Employees Retirement Law, Employee may not be reappointed to this position following the expiration of this Agreement, nor may this Agreement be modified to extend the term of the Agreement.

D. After notice of resignation or termination, Employee shall cooperate with KPPCSD, as requested by the General Manager, to effect a transition of Employee's responsibilities and duties and to ensure that the General Manager is aware of all matters being handled by Employee.

E. Employee shall not be entitled to severance pay and Employee expressly waives any and all rights with respect to severance pay.

Section 5. NOTICES

Notices required to be served pursuant to this Agreement shall be served in person or by first-class U.S. mail addressed as follows:

KPPCSD

Bill Lindsay
General Manager
217 Arlington Ave
Kensington, CA 94707

Employee

Walt Schuld
Address on file with KPPCSD

Section 6: GENERAL TERMS AND CONDITIONS

The General Terms and Conditions of this Agreement are described as follows:

A. Indemnification. To the extent mandated by the California Government Code, KPPCSD shall defend, hold harmless, and indemnify Employee against any tort, professional liability, claim or demand, or other legal action arising out of an alleged act or omission occurring in the performance of Employee's services under this Agreement. This section shall not apply to any intentional tort or crime committed by Employee, to any action outside the course and scope of Employee's employment, or any other intentional or malicious conduct or gross negligence of Employee.

B. Entire Agreement. The text of this Agreement shall constitute the entire and exclusive agreement between the Parties regarding the subject matter hereof. All prior oral or written communications, understandings, or agreements between the Parties not set forth herein shall be superseded in total by this Agreement. No amendment or modification to this Agreement may be made except by a written agreement signed by the Employee and the General Manager and approved as to form by the KPPCSD General Counsel.

C. Assignment. This Agreement is not assignable by either KPPCSD or Employee.

D. Severability. In the event any provision of this Agreement is finally held or determined to be illegal or void by a court having jurisdiction over the Parties, the remainder of this Agreement shall remain in full force and effect unless the parts found to be illegal or void are wholly inseparable from the remaining portions of this Agreement.

E. Effect of Waiver. The failure of either Party to insist on strict compliance with any of the terms, covenants, or conditions in this Agreement by the other Party shall not be deemed a waiver of that term, covenant, or condition, nor shall any waiver or relinquishment of any right or power at any one time or times be deemed a waiver or relinquishment of that right or power for all or any other time or times.

F. Governing Law and Jurisdiction. This Agreement shall be governed by and construed in accordance with the laws of the State of California, which are in full force and effect as of the date of execution. Any action to interpret or enforce the terms of this Agreement shall be held exclusively in a state court in Contra Costa County, California. Employee expressly waives any right to remove any such action from Contra Costa County.

G. Effective Date. This Agreement shall not become effective until the later of the following to occur: i) May 11, 2020, or ii) the date on which the Agreement has been executed by both Employee and the General Manager.

H. Effect of Agreement on Employee's CalPERS Retirement Benefits. KPPCSD makes no representation on the impact, if any, this Agreement shall or may have upon his CalPERS retirement benefits, status, duties, and/or obligations. Employee acknowledges that in entering into this Agreement, he has not relied upon any such representations (none of which being in existence) in assessing the CalPERS-related impact of his employment. During the course of Employee's employment with the District, Employee and District will share

responsibility for compliance with CalPERS retirement rules as set forth in CalPERS Publication 33.

I. No Unemployment Insurance Benefits Received By Employee. Employee expressly certifies and warrants to KPPCSD that he has not received any unemployment insurance payments for retired annuitant work for any public employer within the 12 months prior to his appointment date.

J. Compliance With 960 Hours Per Fiscal Year Limit. As of the date of this Agreement, CalPERS has suspended the 960 hours per fiscal year limit pursuant to Government Code subdivision 21221(h) ("Hours Limit"). This suspension will end when the current state of emergency is lifted. Employee further certifies and warrants to KPPCSD his anticipated work schedule will not cause him to exceed the Hours Limit and will monitor his hours to be sure that, when the CalPERS Circular expires, Employee those hours are in compliance. KPPCSD staff will assist Employee in tracking his hours upon request. Employee will use his best efforts to advise KPPCSD thirty days before he is likely to exceed the Hours limit.

K. Conflicts Prohibited. During the term of this Agreement, Employee shall not engage in any business or transaction or maintain a financial interest which conflicts, or reasonably might be expected to conflict, with the proper discharge of Employee's duties under this Agreement. Employee shall comply with all requirements of law, including but not limited to, Sections 1090, 1125, and 87100 *et seq.* of the Government Code, and all other similar statutory and administrative rules.

L. Independent Legal Advice. KPPCSD and Employee represent and warrant to each other that each has carefully reviewed this entire Agreement, that each and every term thereof is understood, and that the terms of this Agreement are contractual and not a mere recital. Both parties has had the opportunity to receive legal advice from independent and separate legal counsel with respect to the legal effect of this Agreement or has had the opportunity to do so, that each has carefully reviewed this entire Agreement, that each and every term thereof is understood, and that the terms of this Agreement are contractual and not a mere recital. The Parties each waive any common law and statutory rule of construction that ambiguity should be construed against the drafter of this Agreement and agree that the language in all parts of this Agreement shall be in all cases be construed as a whole, according to its fair meaning.

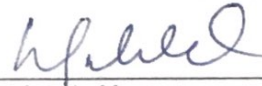
M. Government Code §§ 53243 - 53243.4. Government Code §§ 53243 - 53243.4 sought to provide greater transparency in local government and institute certain limitations on compensation paid to local government executives. Those statutes also require contracts between local agencies and its employees include provisions requiring an employee who is convicted of a crime involving an abuse of his office or position to provide reimbursement to the local agency of certain costs. Those statutes are incorporated herein by reference. Accordingly, the Parties agree it is their mutual intent to fully comply with the cited Government Code sections and all other applicable law as it exists as of the date of execution of this Agreement and as such laws may be amended from time to time thereafter. Employee represents Employee has reviewed, is familiar with, and agrees to comply fully with each of these provisions if any of these provisions are applicable to Employee.

KENSINGTON POLICE PROTECTION AND
COMMUNITY SERVICES DISTRICT

Dated: 5/11/20


BY: 
Bill Lindsay
General Manager

Dated: 5-11-20

BY: 
Walt Schuld
Employee

APPROVED AS TO FORM

Dated: 5/11/20


Ann Danforth
General Counsel

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

MAY 14, 2020

ITEM 5

COLLECTION OF PARK ASSESSMENT: LANDSCAPING AND LIGHTING ACT OF 1972; ADOPTION OF RESOLUTIONS FOR FISCAL YEAR 2020-21

SUMMARY OF RECOMMENDATION:

Adopt the following resolutions to collect the assessment for the Kensington Park Assessment District for fiscal year 2020-21, pursuant to the Landscaping and Lighting Act of 1972:

- Resolution Initiating Proceedings for the Levy and Collection of Assessments for the Kensington Park Assessment District for Fiscal Year 2020/21;
- Resolution Approving the Annual Report for the Kensington Park Assessment District for Fiscal Year 2020/21; and
- Declaring the Intention to Levy and Collect Assessments for the Kensington Park Assessment District for Fiscal Year 2020/21.

BACKGROUND

On December 6, 1994, KPPCSD formed the Kensington Park Assessment District for the purpose of levying and collecting special assessments to pay for maintaining and servicing Kensington Park. These activities consist of:

- Landscaping and grass maintenance;
- Maintaining water and electric services;
- Procuring equipment and supplies related to park maintenance;
- Repair or replacement of existing improvements, and addition of future improvements (if determined to be necessary).

The District consists of a residential area, generally located north of the Contra Costa County line, east of Santa Fe Avenue, west of Kensington Road, and south of Gelston Place.

Estimate Of Costs

The proposed Kensington Park Assessment District budget for fiscal year 2020-21 is as follows:

Account Description	2020/21 Proposed Budget
Maintenance Contract	\$54,600
Tree Pruning/Removal	30,000
Utilities	15,500

Drain Clearing	600
Misc. Maintenance Services and Supplies	1,500
Operations & Maintenance Total	\$102,200
Administrative Services	5,424
Levy Fees	1,914
Incidental Expenses	0
Expenses Total:	\$7,338
Total Costs	\$109,538

A description of the items summarized in the budget is provided below. A more detailed, historical summary of expenditures is provided as an attachment to this report.

- Maintenance contracts include contract services for park restroom custodian and maintenance repairs;
- Tree Pruning/Removal includes the costs for trimming trees and removal of debris;
- Utilities include the costs for water to irrigate the landscaping and the costs for electricity for street lighting;
- Miscellaneous Services/Equipment include the costs for maintaining and replenishing equipment and supplies;
- Miscellaneous repairs include costs for any infrastructure repair on the property within the District, including repairs to buildings;
- Administrative Services include services necessary for District maintenance, including preparation of the Annual Engineer’s Report and expenses for the services of KPPCSD personnel;
- Levy Fees are the charges by Contra Costa County to place the assessment on the property tax rolls.

Budget and Policy Considerations

As the Board will note, the proposed budget for the Kensington Park Maintenance District for FY 2020-21 is significantly higher than in prior years. This is due to:

- Costly capital improvements, including tree removal and tennis court resurfacing (estimated aggregate cost of \$40,000);
- An increase in contract maintenance expenditures to reflect actual, ongoing service needs;
- An increase in water utilities to more accurately reflect historical usage; and
- An increase in landscape maintenance costs associated with the recently renovated community center.

Even without the capital improvements, the basic maintenance needs of the park are estimated to be approximately \$28,000 higher than the District levy. Thus, the KPPCSD Board will need to acknowledge this deficit and, at some point, implement some combination of the following options:

- Subsidize the activities of the Kensington Park Maintenance District from general operating funds;

- Request that Kensington property owners increase the assessment through a mail-in vote, in accordance with provisions of Proposition 218. Note that, given the time frame for this procedure, the earliest that this option can be pursued would be for FY 2021-22; and
- Reduce park maintenance service levels to align with the current assessment.

Process to Reestablish the Kensington Park Maintenance District

Each year, the KPPCSD Board of Directors needs to approve the resolutions that initiate the process of collecting the park assessment, pursuant to the Landscaping and Lighting Act of 1972, under which regulation the Kensington Park Assessment District was established. The specific steps in this process that are the subject of this agenda item are described below:

- Approve Resolution 2020-03, initiating proceedings for the levy and collection of assessments for the Kensington Park Assessment District for Fiscal Year 2020-21;
- Approve Resolution 2020-04, approving the Annual Report for the Kensington Park Assessment District for Fiscal Year 2020-21. A copy of the report, “Kensington Park Assessment District Annual Report Fiscal Year 2020-21,” is attached to the resolution for Board review and approval;
- Approve Resolution 2020-05, declaring the Board’s intention to levy and collect assessments for the Kensington Park Assessment District for Fiscal Year 2020-21 and to set the Public Hearing for Thursday, June 11, 2020 at 7:30 P.M. Once Resolution 2020-05 is passed, it will need to be published in the local paper at least ten (10) days prior to a Public Hearing June 11, 2020.

The total assessment to each dwelling unit is \$18.36, which is an increase from \$17.85 last year, with a total of 2,190 parcels to be assessed. The total balance to levy will be approximately \$41,529. This revenue may be used only for the maintenance of the “New Park.”

The final step in the process will be to hold a Public Hearing on June 11, 2020, and Board approval of Resolution 2020-05.

RECOMMENDATION:

Discuss the item, take public comment, and adopt the following resolutions to initiate the process to collect the assessment for the Kensington Park Assessment District for fiscal year 2020-21, pursuant to the Landscaping and Lighting Act of 1972:

- Resolution Initiating Proceedings for the Levy and Collection of Assessments for the Kensington Park Assessment District for Fiscal Year 2020/21;
- Resolution Approving the Annual Report for the Kensington Park Assessment District for Fiscal Year 2020/21;
- Declaring the Intention to Levy and Collect Assessments for the Kensington Park Assessment District for Fiscal Year 2020/21.

FISCAL IMPACT:

Anticipated revenue from the Kensington Park Assessment District levy is \$41,029. The amount of this levy relative to the proposed expenditures will necessitate a subsidy from the general operating funds of KPPCSD to be considered by the Board as part of the FY 2020-21 budget.

ATTACHMENTS:

- Historical Summary of Kensington Park Assessment District Expenditures
- RESOLUTIONS 2020-03, 2020-04, and 2020-05

SUBMITTED BY: Bill Lindsay, General Manager

ATTACHMENT

Kensington Park Assessment District Budget for Engineer's Report						
	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>
Maintenance service base contract -Herrera						\$24,600
Maintenance service contract - Community Center landscaping						\$3,000
Other maintenance contract services - Herrera						\$7,000
Brush clearing (blackberry, poison oak)						\$10,000
Subotal - Base maintenance contracts	\$37,000.00	\$22,200.00	\$22,200.00	\$27,300.00	\$28,263	\$44,600
Utilities (water)	5,000.00	3,000.00	3,000.00	4,500.00	\$4,659	\$15,500
Miscellaneous maintenance services/supplies						\$1,500
Drain Clearing	1,000.00	600	600	600	\$621	\$600
Operations & Maintenance Total	\$43,000.00	\$25,800.00	\$25,800.00	\$32,400.00	\$43,895	\$62,200
Tree Removal	10,000.00	10,000.00	10,000.00	10,000.00	\$10,353	\$30,000
Tennis court resurfacing						\$10,000
Total - Capital Improvements						\$40,000
Administrative Services (NBS)	\$9,024.00	\$5,000.00	\$5,000.00	\$4,921.08	\$6,313	\$5,424
Levy Fees*	4,400.00	2,200.00	2,200.00	1,912.88	1,914	1,914
Incidental Expenses	2,000.00	1,200.00	1,200.00	587.28	608	
Administrative Expenses Total:	\$15,424.00	\$8,400.00	\$8,400.00	\$7,421.24	\$8,835	\$7,337
Total Costs	\$58,424.00	\$34,200.00	\$34,200.00	\$39,821.24	\$52,730	\$109,537

RESOLUTION NO. 2020-03

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT,
INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR
THE KENSINGTON PARK ASSESSMENT DISTRICT
FOR FISCAL YEAR 2020/21**

The Board of Directors of the Kensington Police Protection and Community Services District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, the Board of Directors previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (the "Act") to establish the Kensington Park Assessment District (the "Assessment District"); and

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of an Annual Report.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

- 1. Annual Report:** The Board of Directors hereby orders NBS to prepare and file with the Secretary of the Board of Directors the Annual Report concerning the levy and collection of assessments within the Assessment District for the fiscal year commencing July 1, 2020 and ending June 30, 2021.
- 2. New Improvements or Changes to Existing Improvements:** There are no changes to existing improvements nor are there any items being added to the list of improvements previously approved at the formation of the Assessment District.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District on _____, the ____ day of _____, 2020, by the following vote to wit:

AYES:

Christopher Deppe, President

NOES:

Rachelle Sherris-Watt, Vice President

ABSENT:

Eileen Nottoli, Director

Sylvia Hacaj, Director

Cyrus Modavi, Director

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on _____, the ____ day of _____, 2020.

District General Manager

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Fiscal Year 2020/21 Annual Report For:

Kensington Park Assessment District

May 2020

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

Kensington Police Protection and Community Services District
217 Arlington Avenue
Kensington, CA 94707
Phone - (510) 526-4141

BOARD MEMBERS

Christopher Deppe, President

Rachelle Sherris-Watt, Vice-President

Eileen Nottoli, Director

Sylvia Hacaj, Director

Cyrus Modavi, Director

DISTRICT STAFF

Bill Lindsay, General Manager

NBS

Tim Seufert, Client Services Director

Sara Mares, Project Director

Darrylanne Zarate, Consultant

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1. EXECUTIVE SUMMARY

The Board of Directors of the Kensington Police Protection and Community Services District (“KPPCSD”), State of California, has directed NBS Government Finance Group, DBA NBS (“NBS”), to prepare and file a report presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained and an estimate of the costs of the maintenance and operations and servicing of the improvements for the Kensington Park Assessment District (the “District”) for Fiscal Year 2020/21 pursuant to the provisions of the *Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500)* (hereafter referred to as the “Act”).

The report includes a diagram of the District, showing the area and properties proposed to be assessed, an assessment of the estimated costs of the maintenance, operations and servicing the improvements, and the net amount levied upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

The assessment rate and the annual rate escalation factor of the annual San Francisco Bay Area CPI were approved by property owners through the assessment balloting procedures set forth in Section 4 of Article XIIIID of the California Constitution following a public hearing on May 28, 1997.

The assessment summarized below covers a portion of the estimated costs of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received.

SUMMARY OF ASSESSMENT

DESCRIPTION	AMOUNT
Balance to Levy ⁽¹⁾	\$41,529.06
Total Equivalent Dwelling Units	2,261.896
Total Assessment Per Equivalent Dwelling Unit⁽¹⁾	\$18.37
Total Parcels to be Assessed	2,189

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

2. OVERVIEW

2.1 Introduction

On December 6, 1994, Kensington Police Protection and Community Services District (KPPCSD) formed the District for the purpose of providing improvements which benefit parcels in the District. Since that time, the KPPCSD has been levying and collecting special assessments to pay for maintaining and servicing those improvements.

This Annual Engineer's Report (the "Report") describes the District and the proposed charge per Equivalent Dwelling Unit (EDU) for Fiscal Year 2020/21 based on the historical and estimated costs to maintain the improvements and to provide the services that benefit parcels within the District. Maintenance and operation of the facilities provides a healthy alternative for youth and adult activities while protecting the capital investments that have been made within the District.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number by the Contra Costa County Assessor's Office. The Contra Costa County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers, to identify on the tax roll, properties assessed for special district benefit assessments.

Following consideration of public comments at a noticed public hearing, the Board of Directors may confirm the diagram and may order the levy and collection of assessments for Fiscal Year 2020/21. If approved, the assessment information shall be submitted to the Contra Costa County Auditor/Controller and included on the property tax roll for each benefiting parcel for Fiscal Year 2020/21.

2.2 Effect of Proposition 218

On November 5, 1996, California voters approved Proposition 218 by a margin of 56.5% to 43.5%. The provisions of the Proposition, now California Constitutional Articles XIIC and XIID, adds substantive and procedural requirements to assessments, which affect the KPPCSD maintenance assessments.

The assessment rate and the annual rate escalation factor of the annual San Francisco Bay Area CPI were approved by property owners through the assessment balloting procedures set forth in Section 4 of Proposition 218 following a public hearing on May 28, 1997. The San Francisco Bay Area CPI increase for the period ending February 2020 was 2.906%.

2.3 Description of District and Services

The KPPCSD operates, services, and maintains the following improvements within the District: landscaping and grass, water and electric services, equipment and supplies, repair or replacement of existing improvements, and addition of future improvements (if determined to be necessary).

The District consists of a residential area, generally located north of the Contra Costa County line, east of Santa Fe Avenue, west of Kensington Road, and south of Gelston Place.

3. ESTIMATE OF COSTS

3.1 Description of Budget Items

Operations & Maintenance - Includes the following:

- Tree Pruning/Removal – Includes the costs for trimming trees and removal of debris.
- Utilities – Includes the costs for water to irrigate the landscaping and the costs for electricity for street lighting.
- Miscellaneous Services/Equipment – Includes the costs for maintaining and replenishing equipment and supplies.
- Miscellaneous Repairs – Includes costs for any infrastructure repair on property within the District, including repairs to buildings.

Incidental Expenses - Includes the following:

- Administrative Services – Includes services necessary for District maintenance, including preparation of the Annual Engineer’s Report and expenses for the services of KPPCSD personnel.
- Levy Fees – Includes the County of Contra Costa parcel charges to collect the assessments on the County Tax Roll.

3.2 Kensington Park Budget

The proposed budget for Fiscal Year 2020/21 is as follows:

ACCOUNT DESCRIPTION	2020/21 PROPOSED BUDGET
Maintenance Contract ⁽¹⁾	\$54,600
Tree Pruning/Removal	30,000
Utilities	15,500
Drain Clearing	600
Misc. Maintenance Services and Supplies	1,500
Operations & Maintenance Total	\$102,200
Administrative Services	5,424
Levy Fees	1,914
Incidental Expenses	0
Expenses Total:	\$7,338
Total Costs	\$109,538

(1) Includes Maintenance contracts, park restroom custodian and maintenance repairs.

4. METHOD OF APPORTIONMENT

4.1 Method of Apportionment

Pursuant to the Act, the costs of the District may be apportioned by any formula or method which fairly distributes the net amount to be assessed among all assessable parcels in proportion to the estimated special benefit to be received by each such parcel from the maintenance, servicing, and operation of the improvements. The formula used for the District reflects the composition of the parcels and the improvements and services provided to fairly apportion the costs based on the estimated benefits to each parcel.

The benefit was determined to be equal for all Equivalent Dwelling Units (EDU) within the District.

Kensington Park Assessment District

The method used to calculate the assessments within the District is as follows:

$$\text{Total Balance to Levy} / \text{Total EDU} = \text{Levy per EDU}$$

To determine the EDU for assessable parcels, the Benefit Unit Factor (B.U.F.) is multiplied by the number of developed residential units on the parcel. Undeveloped and non-residential parcels are not assessed. The CPI Rate Escalation Factor is applied to the Levy per EDU each year.

The operations and maintenance activities for the District are of special benefit to those parcels in the District. The benefit derived by the community at large is negligible and is considered a general benefit.

4.2 Land Use Benefit Factors

PROPERTY TYPE/ LAND USE CODE	B.U.F. PER UNIT
Single-Family Residential Parcels	1.000
Multi-Family Residential Parcels	0.768
Vacant Residential Parcels	0.000
Non-Assessable Parcels	0.000

4.3 Balance To Levy

Total District Costs – Includes Operations and Maintenance costs, in addition to any Incidental Expenses determined in Section 3 of this Report.

Other Funding Sources – This is the amount of surplus or deficit funds resulting from the collection of the previous year's assessments. This can also include funds designated for use by the District that are not from District assessments. These funds are added to or subtracted from the District account and assessments are adjusted accordingly.

Balance to Levy – This is the total amount to be levied and collected through assessments for the current fiscal year. The Balance to Levy represents the sum of the Operations and Maintenance, Incidental

Expenses, Beginning Balance, (deficit or surplus from last year) and Other Funding Sources less installment rounding.

DESCRIPTION	AMOUNT
Total District Costs	\$109,538.00
Beginning Balance	0.00
Other Funding Sources ⁽¹⁾	(68,008.94)
Total Balance To Levy ⁽²⁾	\$41,529.06

(1) Revenue from the KPPCSD General Fund.

(2) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

4.4 Total Assessment Per EDU

The following table summarizes the total assessment and number of EDUs.

DESCRIPTION	AMOUNT
Balance to Levy ⁽¹⁾	\$41,529.06
Total District EDU	2,261.896
Total Assessment Per EDU⁽¹⁾	\$18.37

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

4.5 Historical Maximum Assessment Per EDU

The following table lists the historical assessment rates per EDU.

FISCAL YEAR	ASSESSMENT RATE ⁽¹⁾
2006/2007	\$12.69
2007/2008	13.09
2008/2009	13.46
2009/2010	13.61
2010/2011	13.86
2011/2012	14.09
2012/2013	14.52
2013/2014	14.87
2014/2015	15.24
2015/2016	15.62
2016/2017	16.09
2017/2018	16.65
2018/2019	17.24
2019/2020	17.85
2020/2021	18.37

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

4.6 Sample Calculations

The following table describes the calculation of a parcel's charge based on the property type.

PROPERTY LAND USE	B.U.F. X UNITS = EDU	PARCEL EDU X LEVY PER EDU = PARCEL CHARGE	PARCEL CHARGE ⁽¹⁾
Single-Family Residential	1.000 X 1 Unit	1.000 X \$18.371931	\$18.37
Multi-Family Residential (with 2 units)	0.768 X 2 Units	1.536 X 18.371931	28.21
Vacant Residential	0.000 X 0 Units	0.000 X 18.371931	0.00

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

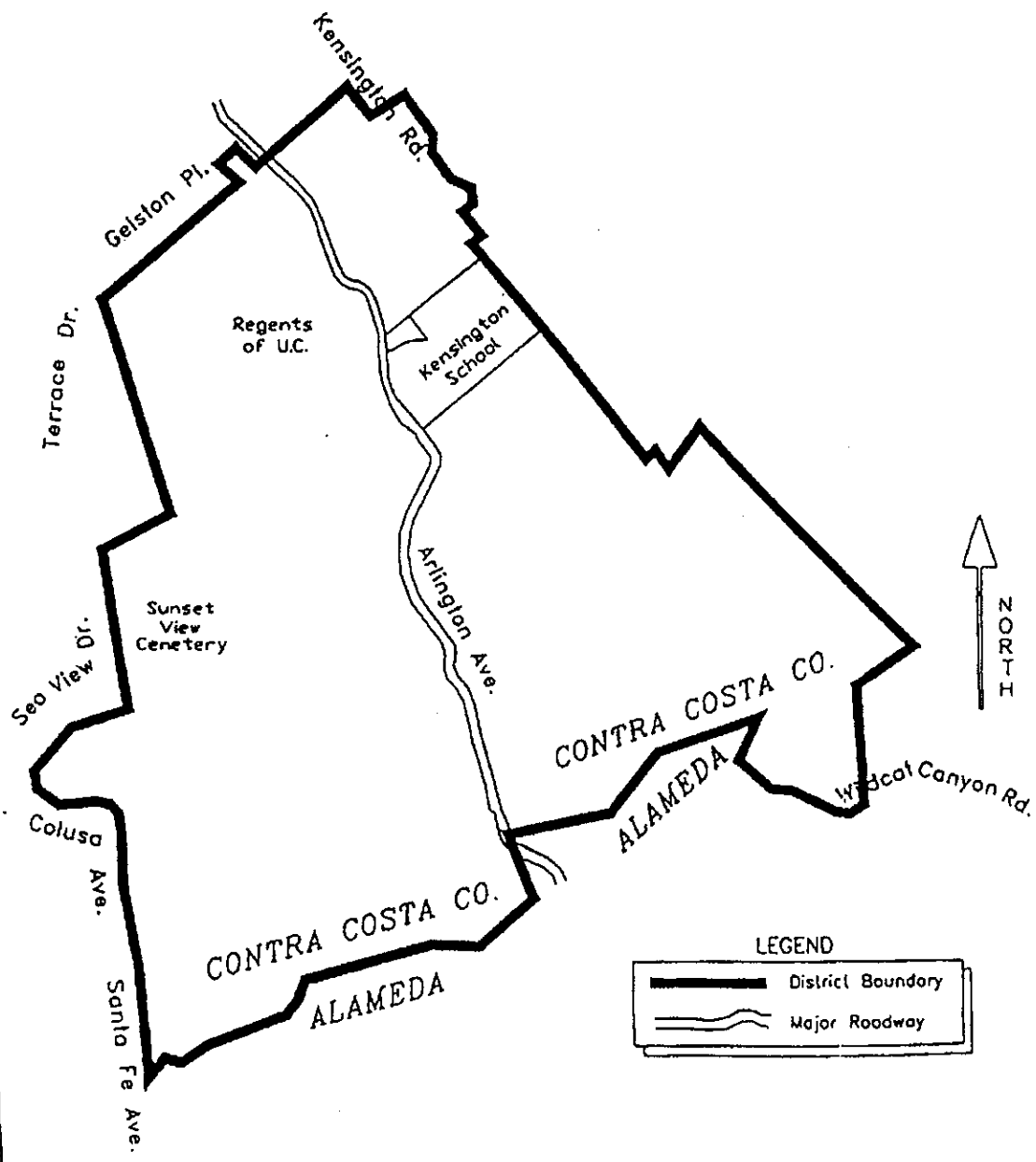
5. ASSESSMENT DIAGRAM

The following page shows a copy of the Assessment Diagram for the District. The lines and dimensions shown on the maps of the Contra Costa County Assessor for the current year are incorporated by reference herein and made part of this Report.

ASSESSMENT DIAGRAM
Kensington Park Assessment District
Kensington Police Protection and Community Services District
Contra Costa County, California

Filed in the office of the District Secretary of the Kensington Police Protection and Community Services District this _____ day of _____

Diana Jones, District Secretary of the Kensington Police Protection and Community Services District
County of Contra Costa, State of California



6. ASSESSMENT ROLL

The assessment roll is provided for Fiscal Year 2020/21 on the following pages. The description of each lot or parcel as part of the records of the County Assessor of the County of Contra Costa are, by reference, made part of this Report.

Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2020/21 Assessment Roll

APN	Owner	EDU	Amount ⁽¹⁾
570-011-002	KIM PAUL KEUNWOO & JUNGSOON	1	\$18.36
570-011-003	BARBER RAY E TRE & MACBRIDE BONNIE	1	18.36
570-011-004	SHIBA-HARRIS LUANA TRE	1	18.36
570-011-005	DODD RICHARD S & AFZAL-RAFII ZARA	1	18.36
570-011-006	TILLEY EDWARD & REBECCA TRE	1	18.36
570-011-007	CHANG ADAM TRE & LIU GWEN	1	18.36
570-011-008	INGRAM JEFFREY THOMAS	1	18.36
570-011-009	KARLSSON RICHARD R & NANCY TRE	1	18.36
570-011-010	PERRY DOUGLAS F & HODA A TRE	1	18.36
570-011-011	LOW EVELYN A	1	18.36
570-011-012	DRAEGER HAROLD T & MARIA TRUST	1	18.36
570-011-013	SHIRYON NILY	1	18.36
570-011-014	TATSUNO SUSAN TAKAKO TRE	1	18.36
570-012-001	MCINTYRE TIMOTHY	1	18.36
570-012-002	MORSE LINDA TRE	1	18.36
570-012-003	STENQUIST RICHARD J & JEAN TRE	1	18.36
570-012-004	SMITH ROBERT W & PLOTT-SMITH KRISTINA L	1	18.36
570-012-005	MATTESON ROSARY TRE	1	18.36
570-012-008	HOCHBAUM AHARON & DORIT S TRE	1	18.36
570-012-009	TAO WILLIAM TRE & YU GILLIAN	1	18.36
570-012-010	AQUINO-FIKE ALEXANDRA & SEGERITZ MICHAEL	1	18.36
570-012-011	PODOLSKY MATTHEW GEORGE & ZORBA VASSILIA	1	18.36
570-012-012	DIMMICK MADGE E TRE	1	18.36
570-012-013	DOMMER DONALD D & SHELLEY S	1	18.36
570-012-014	GEYEN ELEANOR H TRE & PEYTON ALBERT C JR	1	18.36
570-012-015	NUCCI LARRY P & MARIA S TRE	1	18.36
570-012-016	SHEEHAN KELLY & BRIAN	1	18.36
570-020-001	EAMES COLLEEN J TRE	1	18.36
570-020-002	CAPONE RICHARD & CYNTHIA	1	18.36
570-020-003	CHAN ROSALYN SHY-TONG TRE	1	18.36
570-020-004	DOWLING ROBERT T & ROBERTA TRE	1	18.36
570-020-005	KWOCK MICHAEL RICHARD TRE & KANEKO KATHERINE MICHIEYE	1	18.36
570-020-006	SANDFORD ILDIKO M TRE	1	18.36
570-020-010	WETTER MICHAEL & MAUREEN O	1	18.36
570-020-011	EMERY RYAN T	1	18.36
570-020-012	DONOHUE JULIE	1	18.36
570-020-013	STRITT STEVEN	1	18.36
570-020-014	KINGSLEY MADELINE ANDERSON TRE	1	18.36
570-020-015	HIBSER MARCUS ALLEN TRE & TABOR KELLY ANN	1.536	28.20
570-031-001	CHEN CONG-YAN & JIA LUN TRE	1	18.36
570-031-002	STACHURA IRENE A TRE	1	18.36
570-031-003	HENCO MANAGEMENT LLC	1	18.36
570-031-004	CHO ERWIN & COX AYUMI	1	18.36
570-031-005	SAVAS OMER	1	18.36
570-031-006	SCHNIEWIND ARNO & TOSHIKO TRE	1	18.36
570-031-007	KOO MICHELLE E M	1	18.36
570-031-008	DAVIS NANCY B TRE	1	18.36
570-031-009	BARKER WILLA OCONNOR	1	18.36
570-031-010	DENLINGER JONATHAN D	1	18.36
570-031-011	MOCK KATHLEEN R TRE	1	18.36
570-031-012	ROBERTS JAIMA L	1	18.36
570-031-013	WANG VICTOR & YU MARY X	1	18.36
570-031-014	POST SAMUEL DOUGLAS TRE	1	18.36
570-032-001	PERKINS JOHN H & BARBARA B TRE	1	18.36
570-032-002	HANNAH LAUREN & PRESCOTT BENJAMIN	1	18.36
570-032-003	SADWICK LARRY P TRE	1	18.36

Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2020/21 Assessment Roll

APN	Owner	EDU	Amount ⁽¹⁾
570-032-004	SECOND STORY LLC	1	18.36
570-032-005	KNERNAM BRENDAN & ELISE	1	18.36
570-032-006	COE RUSSELL & CONSTANCE	1	18.36
570-032-007	AYERS TEIKO A TRE	1	18.36
570-032-008	DAY KAREN TRE	1	18.36
570-032-009	GESLEY ROBERT A TRE	1	18.36
570-032-010	SOE BRADLEY A TRE & TRAN CHI L	1	18.36
570-032-011	SHEN ZUO-JUN & LI YUE	1	18.36
570-032-012	CHAR ALBERT F TRE	1	18.36
570-032-013	BIASE SIMONE TRE	1.536	28.20
570-032-014	VANTILBORG JEROEN & LEE CHRISTINA ON-YEE	1	18.36
570-032-015	BLAKELY ALTA TRE	1	18.36
570-032-016	GREENFIELD DEREK L & MAYA M	1	18.36
570-032-017	KANESANATHAN SAJEEV & CHOWNE KATRINA	1	18.36
570-032-018	ARMOUR MICHELLE TRE	1	18.36
570-032-019	DOMANICO EDWARD & SUSAN TRE	1	18.36
570-032-020	TAI CHRISTINE I	1	18.36
570-032-021	MARTIN BENJAMIN A & CHARLEE M	1	18.36
570-032-022	SASAGAWA PAMELA K	1	18.36
570-032-023	VELOZ ALBERTO M & SCARLETT NORA E	1	18.36
570-032-024	WHITTEN KRISTIAN D	1	18.36
570-032-025	LYON JILIA	1	18.36
570-032-026	FERREIRA JOHN M TRE & NELSON MARY S	1	18.36
570-032-027	LARSON HANS & ANESSA	1	18.36
570-032-028	MCCLINTON BEN & ROSENBAUM KAREN	1	18.36
570-032-029	PETERSON ANDRIS & DAGNIJA TRE	1	18.36
570-032-030	TURMAN BENJAMIN & MAYA WOODSON	1	18.36
570-032-031	HART GISELE TRE EST OF	1	18.36
570-041-001	VANNOORD MICHAEL & RAQUEL TRE	1	18.36
570-041-002	MILLER SCOTT W & MARIANNE	1	18.36
570-041-003	ROKIN HAMID SHAHRYAR TRE & BAER TIFFANY BAER	1	18.36
570-041-004	GULLIXSON ROGER W TRE	1	18.36
570-041-005	CONLEY ANNE S	1	18.36
570-041-006	PETERS ARLIN ROBERT JR TRE	1	18.36
570-041-007	LIN JIANG & CASTELLO-LIN JEANINE P	1	18.36
570-041-008	GHATOLE PIYUSH & SRIVASTAVA TANVI	1	18.36
570-041-009	MAO STEPHEN	1	18.36
570-041-010	SERA BOB & LAURA D TRE	1	18.36
570-041-011	JUSTIN GALE D & ROLLER JON	1	18.36
570-041-012	NELSON HENRY M & BARBARA W TRE	1	18.36
570-041-013	SPERLING JOCELYN SHARYN TRE & RABUKA DAVID IAN	1	18.36
570-041-014	DETLOFF LOWELL N	1	18.36
570-041-015	CHILDRESS SUE ANN	1	18.36
570-041-016	JURISICH JAY P & FINEGAN SUSAN E	1	18.36
570-041-017	PATTON SIMON TRE & STENSLAND JAN D	1	18.36
570-041-018	COLE ROSLYN TRE	1	18.36
570-041-019	NISHIMURA HIROSHI & CHIEKO	1	18.36
570-041-021	BRYDON CHRISTOPHER W & MINNA M	1	18.36
570-041-022	SAYLES ELDA G TRE	1	18.36
570-041-023	ZHANG DAVID DIWEI & TSO PAO-YUAN	1	18.36
570-041-024	LUDMER PAUL LOUIS TRE	1	18.36
570-041-025	RIVER MARILYN C TRE	1	18.36
570-042-001	NEWMAN RICHARD TRE & CHAN IRENE	1	18.36
570-042-002	YOURD ROLAND & SUSAN B TRE	1	18.36
570-042-003	FRENDERBERG MARGIT & MATES KAREN	1	18.36
570-042-004	DUDLEY JUNQIAO HAN TRE	1	18.36

Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2020/21 Assessment Roll

APN	Owner	EDU	Amount ⁽¹⁾
570-042-005	CRAKOW PHYLLIS JO	1	18.36
570-042-006	WALDEN GWEN & PORTER CAROL	1	18.36
570-042-007	FLEMING JOHN J	1	18.36
570-042-008	FIELD MARK C & NANCY J	1	18.36
570-042-009	MORTENSON DENISE E	1	18.36
570-042-010	BERGEN DAVID P	1	18.36
570-042-011	HITCHCOCK ELAINE KAREN TRE	1	18.36
570-042-012	LAMBERT WILLIAM E & SUSAN TRE	1	18.36
570-042-013	ZHU XIAO YAN	1	18.36
570-042-014	CHEN ANDREW A TRE & LIU CYNTHIA	1	18.36
570-042-015	ELLA INDUSTRIES INC	1	18.36
570-042-016	CHODOSH JOSHUA & PLENINGER PERRIN A	1	18.36
570-042-017	HAILE AMANUEL Y	1	18.36
570-042-018	ARCHIE ANGELA M TRE	1.536	28.20
570-042-019	CONCUS PAUL & CELIA TRE	1	18.36
570-042-020	CENTRAL CAPITAL GROUP INC	1	18.36
570-042-021	ROGIN GABRIEL W TRE & MAW ELIZABETH C	1	18.36
570-050-001	DUBINETT LAURA TRE	1	18.36
570-050-002	NGAN ALAN H & LAM NORA Y	1	18.36
570-050-003	MARTINEZ ANNA M	1	18.36
570-050-004	WATERS DREW & CHARLOTTE C TRE	1	18.36
570-050-005	ABEL ELIZABETH TRE & MEYER RICHARD	1	18.36
570-050-006	CODE ALAN D TRE & FRIEDKIN MINA	1	18.36
570-050-007	TAHERI ZAHRA MINOO TRE	1	18.36
570-050-008	BULKLEY GEORGE E & KRANE HILARY K	1	18.36
570-050-009	KAVALER ROBERT & GAIL TRE	1	18.36
570-050-010	FINNEY KENNETH B & FERGUSON SUSAN C	1	18.36
570-050-011	ALEGRIA ISABEL	1	18.36
570-050-012	PERKINS MICHAEL CRAIG TRE	1	18.36
570-050-013	MOSER MARVIN & SIEGEL JENNIFER	1	18.36
570-050-014	TAMAGNO MARCO & CAMPBELL CATHERINE M	1	18.36
570-050-017	WOO MARK C TRE	1	18.36
570-050-018	WYRZYKOWSKI TADEUSZ & FUJITA KEIKI KAY MITSU	1	18.36
570-050-019	LINDQUIST ROBERT H & JUNE TRE	1	18.36
570-050-020	MEYER-KAWAICHI EIRENE SACHA & KAWAICHI K BYRON	1	18.36
570-050-022	ROLLE CARMEN T TRE	1	18.36
570-050-023	HUDDLE FRANKLIN & CHANYA TRE	1	18.36
570-050-024	GAWLIKOWSKI NICHOLAS & ANGELA	1	18.36
570-050-025	DASILVA SUSAN TRE & MACK WILLIAM S	1	18.36
570-050-026	FEINBERG IRWIN & JANET S	1	18.36
570-050-027	GE XUE & FAN RONG	1	18.36
570-060-001	BARRAZA REYES M & BETTY T TRE	1	18.36
570-060-002	SANDOVAL STEVEN ERNEST TRE & ALGAZZALI-SANDOVAL MARY	1	18.36
570-060-003	GODFREY STEPHEN C & LUSK ELISE B	1	18.36
570-060-004	JEZ JEFFREY P & SU J G TRE	1	18.36
570-060-005	OPPENHEIMER JAMES	1	18.36
570-060-006	THOMAS JEFFEREY M & HELEN FU	1.536	28.20
570-060-007	CRAMER ARTHUR B & DONNA TRE	1	18.36
570-060-008	MILLETT JAMES M TRE	1	18.36
570-060-009	BAGHERZADEH-AZAR PARVIZ TRE & JAVIDFAR ELHAM	1	18.36
570-060-010	KOHNEN THEODORE J & COLLEEN M	1	18.36
570-060-011	MARIANO WILLARD A	1	18.36
570-060-018	PHAM LINDA D TRE	1	18.36
570-060-019	TRAN HUNG T & HUNG LE	1	18.36
570-060-020	FONTAINE PAUL & JORDAN-FONTAINE DARLENE ANN	1	18.36
570-060-021	SHEN SIDNEY & KATHERINE TRE	1	18.36

Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2020/21 Assessment Roll

APN	Owner	EDU	Amount ⁽¹⁾
570-060-022	LEE LUCINDA & OSULLIVAN RUAIRI	1	18.36
570-071-001	BOOKSTEIN NORMAN A TRE	1	18.36
570-071-002	SCHNEIDER LEIGH TRE	1	18.36
570-071-003	BROHAWN STEPHEN G & KATHRYN L	1	18.36
570-071-004	HOWELL MARILYN TRE & ROBINSON ANDREW	1	18.36
570-071-005	INGERSOLL CHRISTOPHER T & ALTSCHUL VERONICA	1	18.36
570-071-006	JOHSTON SCOTT & LEUNG LINDA	1	18.36
570-071-007	GOLDEN MARGARET H	1	18.36
570-071-008	SPILLER SHIRLEY A TRE	1	18.36
570-071-009	KANEKO JASON & CATHERINE	1	18.36
570-071-010	COOMBS MARY M TRE	1	18.36
570-072-001	HYER FREDERICK L III & LUCAS JACQUELINE JAY	1.536	28.20
570-072-002	GARBUTT GERARD	1	18.36
570-072-003	COOPER NANCY W & ULMER ANDREW	1	18.36
570-072-004	KLOTZ JUELANN L TRE	1	18.36
570-072-005	KNIGHT ERIC & WONG DOREEN	1	18.36
570-072-006	HASHIMOTO HIROFUMI	1	18.36
570-072-007	BUCHANAN PATRICIA ONEILL TRE & KANEKO JASON & CATHERINE	1.536	28.20
570-072-008	MORRISON RICHARD L & HIRASHIMA JENNIE	1	18.36
570-072-009	LOACH ROBERTA J	1	18.36
570-072-010	GO SAMUEL L & CYNTHIA M	1	18.36
570-072-011	VOLPP SOPHIE & FRANKLIN MATTHEW	1	18.36
570-072-012	GLICKSMAN MARJORIE G TRE	1	18.36
570-072-013	NIROOMAND FERESHTEH TRE	1	18.36
570-072-014	BASKIN HERBERT BERNARD	1	18.36
570-081-001	BAJCSY RUZENA & FRANKEL SHERMAN	1	18.36
570-081-002	MCDERMOTT ANN K TRE	1	18.36
570-081-003	RULE JAMES BERNARD & HANLEY OLGA	1	18.36
570-081-004	MCGARRY DANIEL J & JULIANNE W	1	18.36
570-081-005	YEN YU PING TRE & MAGUIRE JENNIFER W	1	18.36
570-081-007	ALTENBERG MARK & BARBARA TRE	1	18.36
570-081-008	BHATT VEDA SUREN & NELSON JEFFREY G	1	18.36
570-081-009	BHATT GEETA TRE	1	18.36
570-081-010	BIANCHINI KAREN M TRE & GAUTHIER JACQUELINE M	1	18.36
570-081-011	CHAPMAN MARGUERITE M TRE	1	18.36
570-081-012	THANAWALLA HUSSEIN	1	18.36
570-081-013	WILLIAMSON EARL R TRE	1	18.36
570-082-001	CHICK LAURA N TRE	1	18.36
570-082-002	HOACHLANDER ELDON GARETH TRE	1	18.36
570-082-003	HOACHLANDER ELDON G	1	18.36
570-082-004	BACSKAI ROBERT & JUDITH TRE	1	18.36
570-082-005	NATSOU LIS GEORGES TRE & PONT HOZ ARIANE VAN DERTRE	1	18.36
570-082-006	STAUS GENE	1	18.36
570-082-007	DAVIS DAVID H III	1	18.36
570-082-008	GILL WALTON W & WYNNE W TRE	1	18.36
570-082-009	MERCURIO FRANK S & CATHERINE L	1	18.36
570-082-010	SULLIVAN JOHN E & MONICA B TRE	1	18.36
570-082-011	DEPHILLIPS JOANNE TRE	1	18.36
570-082-012	CONNORS TODD P & LISA A	1	18.36
570-082-013	CREEDON BRENDAN TRE & GHENT CATHERINE	1	18.36
570-082-014	SHUPE STEVEN TRE & SHUPE SUZANNE	1	18.36
570-082-015	VO-TRAN KIMBERLY	1	18.36
570-082-016	COOPER GARY C & SUSAN L	1	18.36
570-091-001	WYATT JOHN MASON & ANH VU TRE	1	18.36
570-091-002	TANAKA KALE & LEE PEI-YIING	1	18.36
570-091-003	MAK SIU TING & CHOW HIU YAN	1	18.36

Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2020/21 Assessment Roll

APN	Owner	EDU	Amount ⁽¹⁾
570-091-004	HAFNER KRISTINE A TRE	1	18.36
570-091-005	SNOW MARGARET ELISABETH	1	18.36
570-091-006	HARRISON IRENE TRE	1	18.36
570-091-007	BROADWELL WALTER A & ZHOUA	1	18.36
570-092-001	DALY BARBARA B TRE	1	18.36
570-092-002	CARLSON JOSEPH WILLARD	1.536	28.20
570-092-003	GOOD KRISTIN B TRE	1	18.36
570-092-004	CUNNIFF THOMAS M TRE	1	18.36
570-092-005	SCHULTZ HANNE TRE	1	18.36
570-092-006	DEVILLE JOSEPH I TRE	1	18.36
570-092-007	250 CAMBRIDGE AVE LLC	1	18.36
570-092-008	ZANTUA GEMA & YEN KUANG-YU	1	18.36
570-092-009	NAGEL LAURENCE W	1	18.36
570-092-010	MCCULLOUGH DALE R & YVETTE TRE	1	18.36
570-092-011	FELDMAN GAIL TRE	1	18.36
570-092-012	KUSUBOV ANDRE S & NATALIA TRE	1	18.36
570-092-013	JUE SUSAN & JUE HOWARD & ROSIE	1	18.36
570-092-014	DAY NICHOLAS B & CAROLINE F M	1	18.36
570-093-001	CREGER JOHN TRE & HO MEILAN	2	36.74
570-093-002	EWAM CHODEN INC	1	18.36
570-093-003	SMALL MARY W TRE	1	18.36
570-093-004	KRON NANCY TRE	1	18.36
570-093-005	MICHAEL LESLIE W & IDA B TRE	1	18.36
570-093-006	BOLSTAD BENJAMIN & JUDY	1	18.36
570-093-007	BURKHART JEFFREY	1	18.36
570-093-008	QUAN HANSON W & FONG CHARIS	1	18.36
570-093-009	NGUYEN CHAN & THI NGUYEN & NGUYEN CATHY	1	18.36
570-093-010	OTTER SAMUEL TRE & CARY CAVERLEE	1	18.36
570-093-011	SCHOENHARD ERIC W TRE	1	18.36
570-093-012	HALPERN BETTY TRE	1	18.36
570-093-013	EVJION VIRGINIA MARIE TRE & FEINSTEIN	1	18.36
570-100-003	MICHAELS KATHERINE OGDEN TRE	1	18.36
570-100-005	JAGEMAN BARBARA A	2	36.74
570-100-008	STANICH CHRIS MICHAEL	1	18.36
570-100-009	CECCHETTI MARGARET F TRE & JAVITS CARLA IDA	1	18.36
570-100-010	CAPLIS TIMOTHY J & PRENDERGAST SIOBHAN F	1	18.36
570-100-011	BLUM MARK L & AUSTIN THERESA Y	1.536	28.20
570-100-012	SPILLANE THOMAS F & NICKI A	1	18.36
570-100-013	NG EDMOND S & LING C	1	18.36
570-100-014	LAFERTE R H & SARA S TRE	1	18.36
570-100-015	LEON JEFFREY A TRE	1	18.36
570-100-016	HARMON CARINA B TRE	1	18.36
570-100-017	PLAJZER-FRICK INGRID T	1	18.36
570-100-018	ALLEY LOUIS G & JUDITH R TRE	1	18.36
570-100-019	PRATT JOSEPH F & LINDA K	1	18.36
570-100-022	AURELIO MARCO LUIS TRE & AURELIO-THOMAS JASON JOHN	1	18.36
570-100-023	MOREAU ERICK	1	18.36
570-100-024	KENNEDY JANE TRE	1	18.36
570-110-001	ANDERSON DAVID & CHRISTINE TRE	1	18.36
570-110-002	REBER MUNA ABED & NICHOLS AMAL	1	18.36
570-110-003	JENKINS DANIEL LEE & MUREN SARAH JENKINS	1	18.36
570-110-004	SCHULMEISTER CYNTHIA TRE	1	18.36
570-110-005	HUGHES JULIANNE B TRE	1	18.36
570-110-006	GANO RICHARD L TRE	1	18.36
570-110-007	NAKASHIMA LYNN D & WANGER ALFRED L JR	1	18.36
570-110-008	REAM JOHN F & RENEE S TRE & REAM ANDREW J	1	18.36

Kensington Police Protection and Community Services District
Kensington Park Assessment District
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APN	Owner	EDU	Amount ⁽¹⁾
570-110-009	BARNES JEANNE-MARIE TRE	1.536	28.20
570-110-010	LEVINE JOSIE TRE	1	18.36
570-110-011	GARCIA LUIS & SABHARWAL SUNENA	1	18.36
570-110-012	JOHNSON LARRY E & JANET P TRE	1	18.36
570-110-013	ZHOU YUN	1	18.36
570-110-014	RODRIGUEZ LUIS A & RHODA	1	18.36
570-110-015	YEARWOOD KAHLIL T & AMBER TRE	1	18.36
570-110-016	BUCHHOLZ DAVID K & JADYNE TRE	1	18.36
570-121-001	MCLOUGHLIN ANTHONY WILLIAM TRE & JAPAZ FARRAH NOEMI	1	18.36
570-121-002	LUMANLAN ALVIN & JENNY TRE	1	18.36
570-121-003	PATTON JAMES L & CAROL P TRE	1	18.36
570-121-004	WEEKS RUSSELL G TRE	1	18.36
570-121-005	SKLAR FRED TRE	1	18.36
570-121-006	RUBIN NANCY JOAN TRE	1	18.36
570-121-007	GRIFFETH GEORGE	1	18.36
570-121-008	GALLARDO JAMES FRANK TRE	1	18.36
570-121-009	CHU SHUNG-YANG FRANK TRE	1	18.36
570-121-010	CHODOSH HIRAM E TRE & JUNNAR PRIYA	1	18.36
570-121-011	GRANADOS HANA TRE	1	18.36
570-121-014	BONNELL FRASER ANTHONY	1	18.36
570-121-015	NGUYEN CATHY C	1	18.36
570-121-016	KAUFMAN DOUGLAS A	1	18.36
570-121-017	STEFAN GEORGIA S TRE	1	18.36
570-121-018	GRAY VIRGINIA A GRAY TRE	1	18.36
570-121-019	BLITZ LEO TRE & DE VRIES LIDEWEY	1	18.36
570-121-020	MORRELL STEPHEN P TRE & HEDLEY MARY K	1	18.36
570-122-001	WALKER ROBERT L & LINDA TRE	1	18.36
570-122-002	OLSEN AKSEL & LENCY	1	18.36
570-122-003	HOOPER ROBERT M & JULIE M TRE	1	18.36
570-122-004	HESKIN ALLAN D TRE & KELLY MARY E	1	18.36
570-122-005	ZHANG YINGQI TRE & FINSTERLE STEFAN A	1	18.36
570-122-011	FREED DONALD M & DAVA H TRE	1	18.36
570-122-012	DUMOUCHEL JUSTIN P & LIN CAROLINE Y	1	18.36
570-122-013	HARTIGAN-OCONNOR ELLEN	1	18.36
570-122-014	HANSEN G L TRE	1	18.36
570-122-015	COHAN CLAUDIA TRE	1	18.36
570-122-020	BLACKMAN MACY J TRE & MOORE MARSHA	1	18.36
570-122-025	WON CYNTHIA	1	18.36
570-130-002	GAMBRILL EILEEN D TRE & BIGELOW GAIL	1	18.36
570-130-003	PADIAN KEVIN & NANCY TRE	1	18.36
570-130-004	BOHN WILLARD E JR TRE	1	18.36
570-130-005	TEITELBAUM MARC TRE & SOARES GUINAURA C	1	18.36
570-130-006	MCCONNELL CATERINA N E TRE	1	18.36
570-130-007	CROOMS JOHN W JR & WALPOLE JEANNE	1	18.36
570-130-008	KUNKEL TIMO & CECI KIMBERLY	1	18.36
570-130-009	YANG KATHERINE EUNKYU & WHALEY CHRISTOPHER MARVIN	1	18.36
570-130-010	CROEN LISA A TRE	1	18.36
570-130-011	WILLATS BRUCE B & MORRISON DIANE E	1	18.36
570-130-012	ADAMS CHARLES D	1	18.36
570-130-013	HERRERA JOSEFINA R TRE	1	18.36
570-130-014	OGLETREE DAVID F & DELPLANCKE-OGLETREE MARIE P	1	18.36
570-130-015	URBAN JENNIFER M & NASH BRUCE W	1	18.36
570-130-016	SHAPIRO BERNICE D TRE	1	18.36
570-130-017	GARDINER MARTHA A TRE	1	18.36
570-130-018	HACKER PETER W & FELDMANN CHRISTINE	1	18.36
570-130-019	SUNG ROBERTA YUEN-CHANG TRE	1	18.36

Kensington Police Protection and Community Services District
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APN	Owner	EDU	Amount ⁽¹⁾
570-130-020	NG SIONG CHIAW TRE & TAN LEE LEE	1	18.36
570-130-021	HILLMAN BRENDA TRE & HASS ROBERT	1.536	28.20
570-130-022	POGGI RAYMOND G TRE & GROTE CAROLYN R	1	18.36
570-130-023	ZAND ARMAN TRE	1	18.36
570-130-024	LOPEZ RAYMOND TRE	1.536	28.20
570-130-025	BETTERLY-KOHN MARIANNE	1	18.36
570-130-027	HEGE ANNE K & TOMPKINS ROBERT GRANT	1	18.36
570-130-032	MARTINEZ JOHN & KIMBERLEY TRE	1	18.36
570-130-033	ROSE ADAM & ADINA	1	18.36
570-141-001	ATTARD HERVE L & RUEDA ALMUDENA VICENTE	1	18.36
570-141-002	MILLER MARK ROBERT TRE & ZHANG LI	1	18.36
570-141-003	HOLDEN FRANK Q TRE & HOLMES L CHRIS	1	18.36
570-141-004	BALDASSARE MARK TRE & KATZ CHERYL	1	18.36
570-141-005	WILSON CARLA TRE	1	18.36
570-141-006	ELSBURY SYLVIA V	1	18.36
570-142-001	KOZEL MICHAEL & CHRISTYNA D	1	18.36
570-142-002	ANDERSON RUTH S TRE	1	18.36
570-142-003	ARNOLD OLIVER M & MASLAN SUSAN	1	18.36
570-142-004	DUNN ROBERT & MAUREEN	1	18.36
570-142-005	WHELAN MARCIA MC CORKLE & GASSNER STEPHANIE HARRAH	1	18.36
570-142-006	MORAWSKA HANNA & MORAWSKI MARIAN	1	18.36
570-142-007	HOMBURGER PAUL TRE	1	18.36
570-142-008	SALMERON MIQUEL B TRE & VOLLMER CATHARINE GRETA	1	18.36
570-142-009	ETZEL ALISA	1	18.36
570-142-010	DARAB DIANA G	1	18.36
570-142-011	KNIGHT MARTIN L TRE	1	18.36
570-142-012	CARTER ZOE FITZGERALD TRE	1	18.36
570-142-013	MOVASSAGHI ALI MORAD	1	18.36
570-142-014	NAKAGAWA ANDREA K TRE	1	18.36
570-142-015	ZIPKIN MICHAEL ANDREW	1	18.36
570-142-016	STEELE AARON D & TAM TINA K	1	18.36
570-142-017	ALFANDARY VIVIANE D & DUNAWAY WILLIAM	1	18.36
570-142-019	BROWN JOHNNY RAY & KAREN H TRE	1	18.36
570-142-020	MAKARCZYK CARL J & ERIN E TRE	1	18.36
570-142-023	TYLER LAUREN ELLE TRE	1	18.36
570-142-024	MONTENEGRO CRISTINA MARIA TRE	1	18.36
570-142-025	MAA GOODMAN & CHEN ELLEN NAI-YU	1.536	28.20
570-142-026	FARAHVASH SHAYAN TRE	1	18.36
570-142-027	FINDLEY RUSSELL & GANTENBEIN JULIE A	1	18.36
570-142-028	SULLIVAN LARRY M & A Y TRE	1	18.36
570-142-029	MAHANI MAJID K	1	18.36
570-151-001	BRORSEN JOHN C TRE & EGELSTON DIANE C	1	18.36
570-151-002	POWELL ROBERT LOWELL TRE	1	18.36
570-151-003	WU CHING-KIT & ZHANG XIAOFEI	1	18.36
570-151-004	LYNCH PAUL W & KARA L	1	18.36
570-151-005	SMELSER BETTY W TRE	1	18.36
570-151-006	FEILER MICHAEL A & DEBORAH M	1	18.36
570-151-007	WANG MEI TRE & YANG PEIDONG	1	18.36
570-151-008	WILSON MARK R	1	18.36
570-151-009	NAITO CAROL L TRE	1	18.36
570-151-010	ALKSNIS GIRTS WARREN & SYLVIA	1	18.36
570-151-011	FUNG-SAKITA SHERRY & SAKITA GREGORY	1	18.36
570-151-012	BREUER PATRICIA	1	18.36
570-151-013	THEUNISSEN FREDERIC E	1	18.36
570-151-014	ROGERS DAWN M	1	18.36
570-151-015	TELVICK MARLENA A & SANTEL JOSEPH R III	1	18.36

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570-151-016	DELTORO MARK	1	18.36
570-151-017	MCCRARY JUSTIN R TRE & BRUCE EMILY S	1	18.36
570-151-018	PRENDERGAST RORY P & RIETESL KRISTEL F	1	18.36
570-151-019	GARRISON JOHN & ANASTASIA TRE	1	18.36
570-151-020	IHARA AMY Y & TOSHIRO A TRE	1	18.36
570-151-021	BOXER MARILYN JACOBY TRE	1	18.36
570-151-022	CALPESTRI SUZANNE H	1	18.36
570-151-023	HUTTON DENNIS J & NADINE E & HUTTON KEVIN J	1	18.36
570-151-024	WONG ANNA S TRE	1	18.36
570-151-025	CHOW ALICE TRE	1	18.36
570-151-026	LAFORGE DAVID H & MARIA S TRE	1	18.36
570-151-027	KAVALER ROBERT A & GAIL TRE	1	18.36
570-151-028	FURMINGER FRANK MARTIN TRE & FORMINGER HILDA MARY	1	18.36
570-151-029	GOLDSTEIN DAVID M & ENGQVIST-GOLDSTEIN ASA	1	18.36
570-152-001	JACKL JEFFERY K TRE	1	18.36
570-152-002	HOEHN NATASHA	1	18.36
570-152-003	PETERSON DAVID TRE & AARON HOLLY	1	18.36
570-152-004	JOSEPH TED S TRE & HAYES JENNIFER	1	18.36
570-152-005	EINHORN AVINOAM	1	18.36
570-152-006	EMERY DOUGLAS R & CORDES CYNTHIA L	1	18.36
570-152-007	SNYDER DAVID L & JOVIC D TRE	1	18.36
570-152-008	SANDOVAL HOPE	1	18.36
570-152-009	BROWN PAMELA HOPE TRE	1	18.36
570-152-010	LANE SCOTT D & WENDY W TRE	1	18.36
570-152-011	AULTMAN STEVEN M & ILENE L	1	18.36
570-152-012	PYLE DAVID H & CONNIE J TRE	1	18.36
570-152-013	MELNIK JEDIDIAH & TAMARA	1	18.36
570-152-014	WILSON RACHAEL E G & SPENCER J	1	18.36
570-152-015	STEFAN VIRGINIA TRE & QUILEZ JUAN MARIA	1	18.36
570-152-016	NEWCOMB THOMAS C & JACQUELINE	1	18.36
570-152-017	DUMAS HILLARY & JONES JAY DWAIN	1	18.36
570-161-001	ZVIK KIM TRE	1	18.36
570-161-002	FOX ELOISE B TRE	1	18.36
570-161-003	NOVICKAS ADAM R & BAUTISTA ELAINE V	1	18.36
570-161-004	DOWNES LAWRENCE C TRE	1	18.36
570-161-008	NOVAKOV ANNA TRE	1	18.36
570-162-001	HILLMANN ROBERT	1	18.36
570-162-002	HOLUB RENATE W	1	18.36
570-162-003	YAMANAKA KEIKO TRE	1	18.36
570-162-004	KNIGHT ANTHONY TRE & CARUTHERS ELENA	1	18.36
570-162-005	KNIGHT ANTHONY TRE & CARUTHERS ELENA	1.536	28.20
570-162-006	WARNOCK DALE ERICH & FENCZIK CSILLA ANNE	1	18.36
570-162-007	MANYASLI NATALIE LOKKER TRE	1	18.36
570-162-008	POWELL PATRICIA	1	18.36
570-162-009	OCONNELL CATHLEEN TRE	1	18.36
570-162-010	PELLY STEVEN & BARBARA	1	18.36
570-162-011	MORRISH RICHARD H & ANNA M TRE	1	18.36
570-162-012	YIP NICHOLAS Y	1	18.36
570-162-013	DESAI MAYURI TRE & GARRIAG GIAN	1	18.36
570-162-014	SMITH STEVE & CARAMIA STEVE	1	18.36
570-162-015	AI BEI	1	18.36
570-162-016	CHIAO CHUAN-SHENG & LEE CINDY HSIN	1	18.36
570-162-017	LUJAN JOSE P & NANCY A	1	18.36
570-162-018	NELSON THOMAS J & BRYER SUSAN L	1	18.36
570-162-019	SEARCY PATRICK L & XINRONG W	1	18.36
570-162-020	WALUKIEWICZ WLADYSLAW TRE	1	18.36

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570-162-021	HAMILTON RANDALL N & DEBRA TRE	1	18.36
570-162-022	SCHOOLNIK JOEL M & LEE AGNES	1	18.36
570-162-023	DEICHSEL GARY R & JARVENPAA IRMA T	1	18.36
570-162-024	DRONKERS MARCELLE	1	18.36
570-162-025	RYAN KENNETH M	1	18.36
570-162-026	BATES MARCIA J TRE	1	18.36
570-162-027	GARRIGA GIAN TRE & DESAI JAYSHREE	1	18.36
570-162-028	FOX HJORDIS LEE	1	18.36
570-171-001	BLONZ EDWARD R TRE	1	18.36
570-171-002	RAYMOND JEAN M & SEWARD ERIC CONAN	1	18.36
570-171-003	WEISS RANDY TRE	1	18.36
570-171-004	PARKS ROBERT E & SUSAN R TRE	1	18.36
570-171-005	LEWIS RICHARD K & MARTHA S TRE	1	18.36
570-171-006	ZAKS RODNAY H & KARIN R TRE	1	18.36
570-171-007	JONES BART A & DIANA M TRE	1	18.36
570-171-008	SHOHARA JESSIE T TRE	1	18.36
570-171-009	ETEZADI COLIN H & LUCY M	1	18.36
570-171-010	HAHN MOSS J & MACHILLANDA-HAHN ZULMA	1	18.36
570-171-011	LECHNER JASON TODD & JOHNSON KAREN LYNN	1	18.36
570-171-012	YEE HING K & MINARIK JIRI	1.536	28.20
570-171-013	NICHOLAEFF LESLIE SAMUEL TRE & JACOBY LESLIE SHAWN	1	18.36
570-171-014	BODELL JOSEPH J III TRE	1	18.36
570-171-015	ANDERSON PERRY & MAR STACY	1	18.36
570-171-016	STADELHOFFER LISA TRE	1	18.36
570-172-001	OW STUART L & HOKI JEANETTE L	1	18.36
570-172-002	ALEJANDRE LAWRENCE P TRE & HASHIMOTO SHARON N	1	18.36
570-172-003	MCLAUGHLIN KAREN S	1	18.36
570-172-004	OBRIEN CHRISTINE S	1	18.36
570-172-005	AQUINO SEAN & MARCHAND SHAWN	1	18.36
570-172-006	GROSS LIZA M & BERGMAN BARRY J	1	18.36
570-172-007	COTTERAL RUSSELL & GESINE TRE	1	18.36
570-172-008	KAFITZ CHRISTA TRE	1	18.36
570-172-009	VANVLIET PETER & RENATE M TRE	1	18.36
570-172-010	JUDY GEORGE C & LARSEN LESLIE M	1	18.36
570-172-011	DUCKOR ILDIKO	1	18.36
570-172-012	VANSELOW LAWRENCE	1	18.36
570-172-013	MCVAY JAMES L TRE & ROBINSON BARBARA M	1	18.36
570-172-014	SILVEY CARLA TRE	1	18.36
570-173-002	JOH CLARENCE C & JENNIFER J & JOH ELIZABETH E	1	18.36
570-173-003	REICHER ALEXANDER E & JANICE W	1	18.36
570-173-004	COOPER DALE E TRE	1	18.36
570-173-005	GREEN FREDERIC B TRE	1	18.36
570-173-006	CRAWFORD MARCIA C TRE	1	18.36
570-173-007	PORTNER DOROTHY TRE	1	18.36
570-173-008	MATHEWS EMILY MARIE	1	18.36
570-173-009	DENIZ BERNARD A TRE	1	18.36
570-180-001	HUNT CAMILLE A TRE	1	18.36
570-180-002	CARD JOHN W TRE & HILLIER MARGARET	1	18.36
570-180-003	HAWLEY ROBERT L & DOROTHY TRE	1	18.36
570-180-004	YARNELL DAVID N TRE & ROWELL SARAH E	1	18.36
570-180-005	FLEMING SHARON E TRE	1	18.36
570-180-006	CONNOR JOHN TRE	1	18.36
570-180-007	LIU YUAN & DAI YUHENG	1	18.36
570-180-008	CARNEGIE JEFFREY T & FLOM CAITLIN	1	18.36
570-180-009	TATSUNO DEAN A & MARIAN TRE	1	18.36
570-180-010	HENSON IVAN H	1	18.36

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570-180-011	WEINER GAIL D TRE	1	18.36
570-180-012	KOWBEL DAVID & NELLINE	1	18.36
570-180-013	MOTOFUJI RICHARD	1	18.36
570-180-014	TOMKINSON ADRIAN & DENISE	1	18.36
570-180-015	POLITO LAWRENCE & DEBORAH	1	18.36
570-180-016	CLOSE WILLIAM HARRY TRE	1	18.36
570-180-017	WONG CONNIE K	1	18.36
570-180-018	KHOTEKAR NIKHILESH & MHATRE SHWETA	1	18.36
570-180-019	BATRA MANJUL TRE	1	18.36
570-180-020	KANI MELVIN K & JUNE C TRE	1	18.36
570-180-021	LUCIO MITCHELL G	1	18.36
570-180-022	DUMAS HILLARY & JONES JAY DWAIN	1	18.36
570-180-023	CHANCO MARIA A TRE	1	18.36
570-180-024	LASMANIS MICHAEL TRE & GARIG MICHAEL	1	18.36
570-180-025	MARASCO PATRICK A & CARA D TRE	1	18.36
570-180-027	UNTAWALE MARGARETTE M TRE	1	18.36
570-180-028	TUFT DAVID TRE & HACAJ SYLVIA	1	18.36
570-191-001	FIELD BEN & NANCY	1	18.36
570-191-002	BRADFORD LYNDA L TRE	1	18.36
570-191-003	CONLEY ELMA A TRE	1	18.36
570-191-004	SNOW PIPER G	1	18.36
570-191-005	SNYDER DAVID & SUNITA TRE	1	18.36
570-191-006	PAULLING THOMAS D & ELIZABETH	1	18.36
570-191-007	HOOPER ROSALIE M TRE	1	18.36
570-191-009	GERWIG KATHERINE L & GOLDMAN MARK E	1	18.36
570-191-010	HARDING BARRY J & PATRICIA L	1	18.36
570-191-011	HEATH TIMOTHY & LAURA	1	18.36
570-191-012	TISSOL GARTH EDWARD TRE	1	18.36
570-191-013	BLUHON PETER	1	18.36
570-191-014	BIEDER JOAN TRE	1	18.36
570-192-001	JONES EMMA S & JONES JEFFERY P & HILARY E	1	18.36
570-192-002	KUNDTZ DAVID J TRE & STENBERG ROBERT W	1	18.36
570-192-003	KURJAKOVIC ALEXANDRA & SHOENFELT JACOB	1	18.36
570-192-004	WAGSTAFF BARBARA A TRE	1	18.36
570-192-005	BAYNE GLORIA J TRE	1	18.36
570-192-006	XU KE	1	18.36
570-192-007	WELLS RUSSELL P TRE & ASAO-WELLS MICHIKO IRENE	1	18.36
570-192-008	GILLEN ZACHARY & CARA	1	18.36
570-192-009	MCDOWELL COLIN & MARGARET G	1	18.36
570-192-010	MATSUSHITA AIKI & FUMIKA & MATSUSHITA SHIEGENORI & SUMIE	1	18.36
570-192-011	DUTTON GREGORY C & EMILY J	1	18.36
570-192-012	ARENS JOHN FREDERIC TRE	1	18.36
570-192-013	HALL-CRAWFORD MARIAN TRE	1	18.36
570-192-014	GROVER VIKAS & LI BEI	1	18.36
570-192-015	FLATH ROBERT A & FRIDA V TRE	1	18.36
570-192-016	ROSS MARTIN D & RENEE R	1	18.36
570-192-017	MAGID DANIEL & ROBINN TRE	1	18.36
570-192-018	POLK RYAN BRUCE & PAMELA JANE	1	18.36
570-192-019	RATHBUN MARY ALICE TRE	1	18.36
570-192-020	FISHER JAIMEY R & BERMAN JACQUELINE	1	18.36
570-192-021	SAVAGE BILL & LEE AN-CHI A	1	18.36
570-192-022	GHOLSON GREGORY & HENDERSON KATHERINE JEAN	1	18.36
570-192-023	KOVACIC BOYAN & YASMIN	1	18.36
570-192-024	ZUERCH MICHAEL W	1	18.36
570-192-025	FARBER THOMAS & BONNIE	1	18.36
570-192-026	SALCEDO NICHOLAS R & KATHLEEN	1	18.36

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570-192-027	BURBICK CURTIS D TRE	1	18.36
570-201-001	OCHOA LYDIA A & BERNSTEIN PAUL M	1	18.36
570-201-002	VANSCOY ROBERT J & CYNTHIA	1	18.36
570-201-003	REGISTER JOYCE L	1	18.36
570-201-004	SPATH DAVID PETER & LINDA TRE	1	18.36
570-201-005	TUBACH MICHAEL F TRE & SINGHAL AMRITA	2	36.74
570-201-006	CHUA JOSELITO C & SUSAN TRE	1	18.36
570-201-007	HANCOCK GILES A & MAYAN	1	18.36
570-201-008	BENSE BOOKER TRE & GIULIANETTI LUISA	1	18.36
570-202-002	FARROCCO PHILIP J	2	36.74
570-202-003	MECKLER BRIAN L	1	18.36
570-202-004	MCCOMBS SUSAN LYN	1	18.36
570-202-005	SMITH PATRICIA P TRE	1	18.36
570-203-001	STERNFELD BARBARA TRE	1	18.36
570-203-002	RENDON ARMANDO B TRE	1	18.36
570-203-003	WING YAKESUN TRE & HAYAKAWA-WING DEBORAH A	1	18.36
570-203-004	KAKIGI RICHARD Y & NANCY TRE	1	18.36
570-203-005	CAUGHREN CHRISTINE TRE	1	18.36
570-203-006	SCHUMACHER CECELIA LAURIE TRE	1.536	28.20
570-203-007	GIOVENCO ADRIAN TRE & KITAINIK EVELINA	1	18.36
570-203-008	SMITH-MILLER BEVERLY G	1	18.36
570-203-009	STEFAN IULIA & CIUPAGEA RADU	1	18.36
570-203-010	MORETTI CAROL F	1	18.36
570-203-011	BELL KRISTEN C	1	18.36
570-203-012	WILLIAMS BENETTE K	1	18.36
570-203-013	HASSELGREN PAUL N & ORETSKY CAROLYN J	1	18.36
570-203-014	CIPOLLA ORA THORSON TRE	1	18.36
570-221-001	BEACH RODNEY THOMAS & PETERSON BARBARA ANN	1	18.36
570-221-002	SCHULER CARLOS A & GIOIA	1	18.36
570-221-003	WOODARD KIM & XING SHUQIN	1	18.36
570-221-004	POTWOROWSKI TOMASZ TRE	1	18.36
570-221-005	MOCO BRUCE & CHARLOTTE	1	18.36
570-221-006	JONES MICHAEL W TRE & CHURI MAYA S	1	18.36
570-221-007	WILDCAT CANYON REALTY LLC	1	18.36
570-221-008	WHITNEY STEPHEN C & MARY ANN	1	18.36
570-221-009	CONTI UGO & ISABELLA TRE	1	18.36
570-221-010	FENSTER ERIC S & KRAMER MELINDA	1	18.36
570-221-011	SINGH AMOOLYA & RAPOPORT CHRISTOPHER	1	18.36
570-221-012	BADE EDWARD & KOTEEN LAURA	1	18.36
570-221-013	BARR LAUREN ROSS & FRANCES	1	18.36
570-221-014	SHIROMOTO RONALD & SHIRLEY TRE	1	18.36
570-221-015	DESTABELLE MICHAEL H & STEELE JENNIFER	1	18.36
570-222-001	ZAMANIAN JAMIE & ISABELLE TRE	1	18.36
570-222-002	PUNZ ERWIN TRE & KESSLER CHRISTINA	1	18.36
570-222-003	LERZA CATHERINE	1	18.36
570-222-004	MOSS PAUL S & SUSAN E TRE	1	18.36
570-222-005	CIRILLO PIERA M TRE & THOMPSON CRAIG M	1	18.36
570-222-006	JOHNSON ERIK & DELANEY KATHLEEN	1	18.36
570-222-007	RUEGG LEEANNE F	1	18.36
570-222-008	TSANG MADGE M	1	18.36
570-222-009	PRUSSIN WALTRAUD TRE	1	18.36
570-222-010	IRSCHICK EUGENE & GABRIELA TRE	1	18.36
570-222-011	THIELE BEVERLY C	1	18.36
570-222-012	HANNAN JOHN CHIASSON TRE	1	18.36
570-222-013	HANNAN JOHN CHIASSON TRE	1	18.36
570-222-014	MARGULIS JOHN R & ALIZA C TRE	1	18.36

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APN	Owner	EDU	Amount ⁽¹⁾
570-222-015	HARRISON DENNIS E	1	18.36
570-222-016	MILLIGAN LISBETH TRE	1	18.36
570-222-017	SCOTT JANET L & CARSEY KAREN L	1	18.36
570-222-018	NICHOLS SALLY F TRE	1	18.36
570-222-019	FELDMAN LEWIS	1	18.36
570-222-020	BARBRACK DAVID S & JANET D	1	18.36
570-222-021	ELMORE PAUL B & CHERYL ANN	1	18.36
570-222-022	KIMBALL CYNTHIA ANN & HODGES MARGARET ANN	1	18.36
570-222-023	WATT JAMES A & IRENE TRE	1	18.36
570-222-024	GOMES LORI	1	18.36
570-222-025	ODYNIEC MICHAL & GRAZYNA TRE & ODYNIEC KRZYSZTUF JAN	1	18.36
570-222-026	RYAN LYLE & TERESA	1	18.36
570-222-027	FITZSIMMONS KEVIN J & DANG KHOI D	1	18.36
570-223-001	LIU HELEN TRE & ADESNIK HILLEL	1	18.36
570-223-002	BAILEY EUGENIA N TRE	1	18.36
570-223-003	ZIMMERMAN BARBARA E TRE	1	18.36
570-223-004	DESOUZA JULIO TRE & TAMHANE AVANTI	1.536	28.20
570-223-005	MARKS ANN O	1	18.36
570-223-006	HOFFMAN ROBERT P TRE & EWING JANET	1	18.36
570-231-001	RUEGG LEEANNE F	1	18.36
570-231-002	MEISSNER MARKUS K TRE & ANGELOVSKA-MEISSNER T M	1	18.36
570-231-003	SCHUELLER SIEGLINDE TRE	1	18.36
570-231-004	MCNULTY MARK D & LORETTA TRE	1	18.36
570-231-005	SHERRIS-WATT THOMAS TRE & WATT JAMES & IRENE A	1	18.36
570-231-006	FORREST JON L & ANNE M TRE	1	18.36
570-231-007	FORREST JON L & ANNE M TRE	1	18.36
570-231-008	ABEL THOMAS TRE & FRANKET ROSALIE	1	18.36
570-231-009	MEAD MARGARET JO & ROSENAST ANTHONY JOSEF	1	18.36
570-231-010	CHAMBERLIN MICHAEL J TRE & KANE CAROLINE M	1	18.36
570-231-011	CONRAD PETER & FELICITY R	1	18.36
570-231-012	WOOD CIARA REBECCA	1.536	28.20
570-231-013	JESSEPH MARGARET	1	18.36
570-231-014	LORRAINE HILARY TRE	1	18.36
570-231-015	WILLIAMS MICHAEL	1	18.36
570-231-018	THIEDERMAN ELIVIA R TRE	1	18.36
570-231-019	YAMAMOTO GORDON KANJI & MARTA	1	18.36
570-232-001	GUIDUCCI PIERPAOLO	1.536	28.20
570-232-002	ALPERIN LESLIE	1	18.36
570-232-003	BURNS SCOTT & KOROVESCI-BURNS IRIS	1	18.36
570-232-004	GOULD ROGER L & WAGNER CATHERINE	1	18.36
570-232-005	TROUT ANDREW E & SOWARDS JILL E	1	18.36
570-232-006	MCLEAN CONSTANCE ALISON TRE	1	18.36
570-232-007	MURRAY BRIAN M	1	18.36
570-232-008	GOLDSTEIN JUDY TRE	1	18.36
570-232-009	HUNG HAZEL TRE	1	18.36
570-232-010	OVERWAY CURTIS TRE & CRAVAT MARCELINA	1	18.36
570-232-011	MAYSE ANN TRE & BERNSTEIN ROBERT M	1	18.36
570-232-012	CAIN JOHN R & WESTPHAL TRACY	1	18.36
570-240-003	ROSENFELD ILANA & SHLOMO TRE	1	18.36
570-251-006	MUELLER ALLAN C TRE	1	18.36
570-251-007	HUSAIN SYED V & WINIFRED E TRE	1	18.36
570-251-008	BRENNER BARBARA A TRE	1	18.36
570-251-009	SARASON JUDITH ANN TRE	1	18.36
570-251-010	VOLLMER ELIZABETH M TRE	1	18.36
570-251-011	HEWETT KIRK TRE	1	18.36
570-251-012	PANDIT PRACHI TRE	1	18.36

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570-251-015	BANKS TANYA TRE	1	18.36
570-251-016	BENTON PETER A & JOAN C TRE	1	18.36
570-251-017	SCANLON ELIZABETH	1	18.36
570-252-002	TWOHY JOHN M & LINDA D TRE	1	18.36
570-252-003	HAYTIN DANIEL L TRE	1	18.36
570-252-004	MOSSMAN KASPAR D & BENTLEY ADRIENNE P	1	18.36
570-252-005	FRIEDMAN JEFFREY S TRE	1	18.36
570-252-006	KAPUR RAHUL TRE & SHAH AMITA	1	18.36
570-252-007	NGUYEN CINDY & JOSHI KALPESH	1	18.36
570-252-008	SASSO MARY LYNN CUMINGS TRE	1	18.36
570-252-009	ARIKAN AKIN TRE & RIDER JESSICA	1	18.36
570-252-010	CHUN MALCOLM C	1	18.36
570-252-011	SHERMAN PATRICIA M TRE	1	18.36
570-252-012	SELKIRK MARY LORD TRE & BALLANCE LEE CHARLES	1	18.36
570-252-013	EZZO DAVID M & DIANE L	1	18.36
570-252-014	BLUMENFELD JOEL B & ROCHELLE B	1	18.36
570-252-015	FISH OLGA	1	18.36
570-252-016	WONG LAWRENCE S & STEPHANIE L	1	18.36
570-252-017	JUDGE PEGGY ANN	1	18.36
570-252-018	VAUGHAN CHRISTOPHER R TRE	1	18.36
570-252-019	HSUEH-AGNEW FAMILY TRUST	1	18.36
570-252-020	PORTER RON D & ADRIANNA G	1	18.36
570-252-021	DURHAM JEAN B TRE & MACARTHUR RORY S & LESLIE	1	18.36
570-252-022	JONES JEFFREY T & ELIZABETH V	1	18.36
570-252-023	THIRUVENKATACHARI LAKSHMAN & MUKUNDAN MALLIKA	1	18.36
570-252-024	BERRIDGE ANNIKKA CORDELIA TRE	1	18.36
570-252-025	MASLAN MARSHA TRE & BUSHNELL SHARON	1	18.36
570-252-026	NICOLSON WILLIAM SCOTT	1	18.36
570-252-027	SWARZENSKI BARBARA TRE	1	18.36
570-252-028	STAMPS SIGRID A TRE	1	18.36
570-252-029	FISHMAN SAMUEL ALAN TRE	1	18.36
570-252-030	MCCLERON LAURA P	1	18.36
570-252-031	REGAN DAVID & KNICELY LORI	1	18.36
570-253-010	FIRMIN ROBERT L TRE & SCHIORRING EVA B	1	18.36
570-253-011	CHAFE-POWLES MARY E TRE	1	18.36
570-253-013	JOHANSEN HANS TRE & HOROWITZ CLARISSA F	1	18.36
570-253-014	SATO MASAKO F TRE	1	18.36
570-253-015	LEE MERYVN TRE	1	18.36
570-253-016	REZAI-NIA NIMA TRE & COLE LISA D	1	18.36
570-253-017	SHIMONI YUVAL TRE & ZHU-SHIMONI JUDITH	1	18.36
570-253-018	ELBERT JARET G & COLE GARY L	1	18.36
570-253-019	VEITCH ROBERT D & KAREN L	1	18.36
570-253-020	SCHWARTZ LAWRENCE L	1	18.36
570-253-021	ROGERO MARK & CHAN JOANNE M	1	18.36
570-253-022	HARRIS MORGAN LV TR EST OF	1	18.36
570-253-026	MILLER DAVID H	1	18.36
570-253-028	PENSCO TRUST COMPANY CUST	1	18.36
570-253-029	HO CORDELL TRE & FROMSON MICHELE	1	18.36
570-253-031	ELLIOTT-SMITH DENNIS A TRE	1	18.36
570-253-032	PASTOR MANUEL GOIRI TRE	1	18.36
570-253-033	CLARK GLENN M TRE & VANKESSEL VEA LOUISE	1	18.36
570-253-034	NEWMAN NANCY J TRE & WALSTROM MARK L	1	18.36
570-253-035	KALKER ALAN TRE	1	18.36
570-253-036	DHARMATA FOUNDATION	1	18.36
570-261-001	FORSBURG JANET B TRE	1	18.36
570-261-002	CHUNG KIYOUNG & SARAH	1	18.36

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570-261-003	KATZEN MOLLIE TRE	1	18.36
570-262-013	WEISZ DANIEL R & LEWIS ALEXIA R	1	18.36
570-262-014	LAM SAMUEL C C & IRENE L TRE	1	18.36
570-262-015	TURSKI JACEK TRE & LIU JIN	1	18.36
570-262-020	BRACE CHARLES S III TRE	1	18.36
570-262-021	CHOW JEANE TRE	1	18.36
570-262-022	MURAYAMA HITOSHI & NATSUKO	1	18.36
570-262-025	JAMES JAY Z & BEVERLY B TRE	1	18.36
570-262-026	REDWOOD PROP INVESTORS II LLC	1	18.36
570-262-029	JUDD MATTHEW & HITCHCOCK ANNE	1	18.36
570-262-030	ARIYOSHI AYANO TRE	1	18.36
570-262-032	ADLER JOSEPH & ESTHER H TRE	1	18.36
570-262-033	JAINI PADMANABHA S TRE	1	18.36
570-262-034	JACKSON KIMBREL & MARINA	1	18.36
570-262-035	SALOMON MARTHA L	1	18.36
570-262-036	HOYER EGON HUGO TRE & MCCOUBREY-HOYER ANNETTE E	1	18.36
570-262-037	COTTON STEPHEN & ABIGAIL	1	18.36
570-262-038	ELLIOTT CHARLES D & KATHRYN E	1	18.36
571-010-001	WALEN EVA CLAIRE	1	18.36
571-010-002	SOTO JUAN CARLOS TRE & JONES COURTNEY LYNN	1	18.36
571-010-003	JONES KENNETH W & LINDA D TRE	1	18.36
571-010-004	OSMUNDSON LORRAINE TRE EST OF	1	18.36
571-010-005	KEILIN BRUCE JEFFREY & MORITA YOKO	1	18.36
571-010-006	VANHERICK ANDREW W & KRISTY L	1	18.36
571-010-007	BATES PETER W & TERI RAE	1	18.36
571-010-008	FREEDBERG JEFFREY SHAWN & BILTEKOFF CHARLOTTE ANNE	1	18.36
571-010-009	STEVENSON JAMES L & LORENA TRE	1	18.36
571-010-010	SINGH KIRAN & LAURA M	1	18.36
571-010-012	SCOTT WILLIAM E TRE & OSTERHOLM AMY A	1	18.36
571-010-013	WANG YUPING & CHEN DAN	1	18.36
571-010-014	MORIOKA STEVEN & IRIS	1	18.36
571-010-015	TOLBERG ADELAIDE B TRE	1	18.36
571-010-016	CONNOR MARGARET A	1	18.36
571-010-017	HUDSON DAVID B TRE & SCHREIBER JANICE F	1	18.36
571-010-018	LUBURIC ANTE & RENEE	1	18.36
571-010-019	HEMPHILL DAVID F TRE	1	18.36
571-010-020	PRYOR ALEXANDER L & MARY W TRE	1	18.36
571-010-021	MAGARACI JO ANNE	1	18.36
571-010-022	MANTON CONOR G & MORIMOTO STEPHANIE K	1	18.36
571-010-023	GRANT CHARLES A & JULIE A TRE	1	18.36
571-021-001	GERARD JEFF M & SHANAHAN KERRY A	1	18.36
571-021-002	MARTIN RONALD W & ELLEN D TRE	1	18.36
571-021-003	CHEE LYNDON Y TRE	1	18.36
571-021-004	KASLER PAULA S TRE	1	18.36
571-021-005	MEWHA CHRISTINE L	1	18.36
571-021-006	CAVAGE MARK JOSEPH & GECZI VERONICA PAULA	1	18.36
571-021-007	CLOTHIER GEORGE W & BERG-CLOTHIER ADRIANA V	1	18.36
571-021-008	PARKS JENET TRE	1	18.36
571-021-010	LOGAN MICHAEL P & SALLY A	1	18.36
571-021-011	MOTOFUJI YULIA TRE	1	18.36
571-021-014	HOLTERMANN-DOCTO MARILYN	1.536	28.20
571-021-015	BUFFETT BRUCE A & LINDA G	1	18.36
571-021-016	KEARNEY THOMAS & HOLLIMAN ELAINE	1	18.36
571-021-017	PUKDEEDAMRONGRIT AMORNKIT & LEE CYNTHIA J	1	18.36
571-021-018	BAL SUKHBIR	1	18.36
571-021-019	STARK STEFANIE TRE	1	18.36

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571-021-020	DAGANZO CARLOS & VALERY TRE	1	18.36
571-021-021	DESOUSA GINA TRE	1	18.36
571-021-022	GIESE JOHN D TRE	1	18.36
571-021-023	CAPOGROSSI CANDACE TRE	1	18.36
571-021-024	EZZEDINE SOUHEIL M	1	18.36
571-021-026	BRODSKY CARL & LISA TRE	1	18.36
571-021-030	CHEUNG ANGELA JOY	1	18.36
571-021-032	ROGERS WILLIAM B TRE & WEESE KATE B	1	18.36
571-021-033	KENNEDY HELEN L H	1	18.36
571-021-034	ROGERS WILLIAM B TRE & WEESE KATE B	1	18.36
571-022-001	SZABO MICHAEL & FRUMKIN YULIA	1	18.36
571-022-003	SEEGERS RICHARD M TRE & YEAZEL SUSAN J	1	18.36
571-022-004	GAHAGAN MADGE & DONNELLY CHRISTOPHER PAUL	1	18.36
571-022-005	COLTON DAVID & TRISHA	1	18.36
571-022-006	WOOD SURA	1	18.36
571-022-007	BRUCE IAN DAVID & KRASNO RACHEL NEVA	1	18.36
571-022-008	HOW-DOWNING LINDSEY TRE	1	18.36
571-022-009	EASTON MATTHEW & KRISTA TRE	1	18.36
571-022-010	TOLEDO CARLOS CABRERA TRE & MEISENHEIMER LARISA	1	18.36
571-022-011	ROGOL GABRIEL TRE & CHAN TERESA	1	18.36
571-022-012	GRUEN ADAM S	1	18.36
571-022-013	MCAFEE JOHN A JR & CYNTHIA A	1	18.36
571-030-001	WAINWRIGHT MARY L	1	18.36
571-030-002	WELLS HAROLD J & HEATHER W	1	18.36
571-030-003	SIMRIN STEVEN & SHELLEY TRE	1	18.36
571-030-005	LOW CALVIN B & DALE TRE	1	18.36
571-030-006	MARSON STUART & LAURIE TRE	1	18.36
571-030-007	HESTIR KEVIN F & LEE ERNESTINE A	1	18.36
571-030-008	PETERSON ANDREW JON & CLARK KATHLEEN JANET	1	18.36
571-030-009	STELTON ELAINE	1.536	28.20
571-030-010	DIEDRICH THOMAS & DORFMAN LORI	1	18.36
571-030-011	CLAYTON LOTTYE TRE	1.536	28.20
571-030-012	AUGST JEANINE LILLIAN TRE	1	18.36
571-030-013	PARK BARBARA A TRE	1	18.36
571-030-014	TIPTON CAROLYN	1	18.36
571-030-015	SCHULAK DONALD D & HELEN S TRE	1	18.36
571-030-017	LEVINE DANIEL S & BRUNETTI CHERILYN M	1	18.36
571-030-018	KIBBEY JASON T & ELIZABETH J D	1	18.36
571-030-019	MCKLEROY GARDINER & LOW MEGAN D	1	18.36
571-040-001	LAJOIE MARC & MCDERMOTT PATRICIA	1	18.36
571-040-002	OREGAN DEIDRE ANN TRE	1	18.36
571-040-003	STARKEY RANDALL & MAY JO TRE	1	18.36
571-040-004	MALATESTA ROBERT S & DAWN TRE	1	18.36
571-040-005	MUFTI AMIN A TRE	1	18.36
571-040-008	TAYLOR JASON K TRE & RODRIGUEZ LESBETH C	1	18.36
571-040-011	HENRY NEIL C & LINGENFELTER ANDREA	1	18.36
571-040-012	HERTZER J DAVID	1.536	28.20
571-050-002	POOLE LON W TRE & BILMAN KARIN	1	18.36
571-050-003	WULIGER THOMAS A TRE	1	18.36
571-050-011	BEAUCAGE SHARON L TRE	1	18.36
571-050-012	KUHNE HEATHER L TRE	1	18.36
571-050-013	BRAUDY LILLIAN F TRE	1	18.36
571-050-014	FREY WALTER C TRE	1	18.36
571-050-015	STIMPSON DEBRA BRANCH	1	18.36
571-050-017	GARRETT JOSEPH R II TRE	1	18.36
571-050-018	BERMAN NANCY	1	18.36

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571-050-019	LAY WILLIAM & JENNIFER & CHUNG KIN MAN & MEI LIANG	1	18.36
571-050-022	KAPAHI PANKAJ & BABEY MURIEL	1	18.36
571-050-023	GROWERS PROPERTIES #36	4.608	84.64
571-060-002	WAGNER JEANNE KATHRYN TRE	1	18.36
571-060-003	MARTIN WILLIAM K JR & MARTINEZ VIRGINIA	1	18.36
571-060-004	HACK STEFAN PETER & OXLEY STEPHANIE LYNN	3.072	56.42
571-060-005	SMITTER STACY ANN	1.536	28.20
571-060-006	MULVIHILL THOMAS E & KOLLER ELIZABETH	1.536	28.20
571-060-007	BRECHET SYLVIA TRE	2.304	42.32
571-060-008	FAIR NATHANIEL & MAXWELL ERIN	2.304	42.32
571-060-009	JR BUYS HOUSES LLC	1	18.36
571-060-010	HOLLANDER JUDY	1	18.36
571-060-011	BULTERMAN ROBERT TRE	1	18.36
571-070-001	HALL CHRISTOPHER M TRE & KELLY JENNIFER A	1	18.36
571-070-002	CONDEY ANDREW H TRE & KAPLAN JANE R	2	36.74
571-070-003	KINSEY ARTHUR WILLIAM	1	18.36
571-070-006	BRAAKMAN BERNARD & MARIET TRE	1	18.36
571-070-009	LO TIMOTHY & CATHERINE	1	18.36
571-070-011	PITZER RUSSELL M TRE	1	18.36
571-070-012	GOLDSTEIN GARY L TRE & LANE DEBORAH C	1.536	28.20
571-070-013	AI BEI	1	18.36
571-070-014	BAAR MICHAEL TRE	1	18.36
571-070-015	MORELAND GINA MONROE & MILLER JACK	1	18.36
571-070-016	GUTMAN DAVID	1	18.36
571-070-018	MYLES KRISTIN LINSLEY	1.536	28.20
571-070-019	SORENSEN RONALD C & ANGELINA P	1	18.36
571-080-001	MOLL BOB	1	18.36
571-080-002	SYREN GREGORY A TRE & BRENNER SUSAN E	1	18.36
571-080-003	NEWTON JOHN MARK	1	18.36
571-080-004	BIDGOLI FAE TRE	1	18.36
571-080-006	PERRY DAVID A & FOONG KIN YIN	1	18.36
571-080-007	CARLSON ALAN & JAMIE M TRE	1	18.36
571-080-008	MORRISON PATRICIA CRANE TRE	1	18.36
571-080-009	KEVIN DANIEL J TRE & BERETZ MARGARET L E	1	18.36
571-080-010	PIRNIA NICHOLAS & PORTIA TRE	1	18.36
571-080-011	LOSCHER GREGORY R & JACINE TRE	1	18.36
571-080-012	LIN JIANG & CASTELLO-LIN JEANINE	1	18.36
571-080-013	GORDON EDWARD C TRE	1	18.36
571-080-014	BLOOMER L RICHARD TRE	1	18.36
571-080-015	COOK SCOTT A & ROBBI A	1	18.36
571-080-016	BLAKE MARILYN A TRE	1	18.36
571-080-017	SHEPPECK TIMOTHY DOUGALS TRE & COLEMAN MARY CATHERINE	1	18.36
571-080-018	WEHKING FREDERICK WILLIAM TRE	1	18.36
571-080-019	GOSSARD JOHN H & DIANE M	1	18.36
571-080-020	KAUFMAN PAULINA TRE	1	18.36
571-080-021	LIJPHART ANNA M TRE & DOUGHERTY BRIAN P	1	18.36
571-080-022	HEUVEL KATHLEEN VANDEN TRE	1	18.36
571-080-025	GOUGH JOHN & SARAH A TRE	1	18.36
571-090-001	CADIGAN ANNE	1	18.36
571-090-002	KAPLAN JANE RUTH TRE & BONATO DON	1	18.36
571-090-003	KOHN PETER R	1	18.36
571-090-004	COWENS CHARLES TRE & TOWNSEND SYLVIA	1	18.36
571-090-005	HEISKANEN KAARLO ANTERO TRE	1	18.36
571-090-006	GUFFY DAVID J & SUZANNE TRE	1	18.36
571-090-008	HAND JAMES E & LORRAINE TRE	1	18.36
571-090-011	LAVERNE CHRISTOPHE S & STERNER ELIZABETH A	1	18.36

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571-090-012	ZELVER JACK S & JUDY A TRE	1	18.36
571-090-013	SNYDER TIMOTHY K & MELISSA TRE	1	18.36
571-090-014	MCGUIRE JIMMY & MESSENGER SHARON L	1	18.36
571-090-015	BOYD MARILYN TRE	1	18.36
571-090-016	COOK RANDALL & CARMEN TRE	1	18.36
571-090-017	BOTCHAN MICHAEL & RUTH L	1	18.36
571-090-019	CONCEPCION DAVID	1	18.36
571-100-001	HANSON JENNIFER K & LAETSCH KRISHEN A	1	18.36
571-100-002	MILLIGAN MARGARET A TRE	1	18.36
571-100-003	LUXFORD JESSIE & SCUDERI PASQUALE	1	18.36
571-100-004	HEASLIP MELDAN & SHAW TARA	1	18.36
571-100-005	WIMBERLY JAMES D	1	18.36
571-100-006	PEACH SARAH & HICKS FRANK	1	18.36
571-100-007	JONSSON ERIC M & BONNIE	1	18.36
571-100-008	BRODY GERALD L & SHEILA P TRE	1	18.36
571-100-009	FLANIGON MICHAEL THOMAS TRE & CITTADINO MARY JO	1	18.36
571-100-010	HOLABIRD JULIE IRENE TRE	1	18.36
571-100-011	KROGH R DAVID TRE & MARSHALL ANNE O	1	18.36
571-100-012	DIETRICH WILLIAM C TRE & SIEBERN GAYLE A	1	18.36
571-100-013	CHEN CAROLYN TRE & PENNINGROTH DYLAN	1	18.36
571-100-014	RIBET KENNETH ALAN TRE & GOLDBERG LISA ROBIN	1	18.36
571-100-015	LEWIS-HAMPTON MARILYN & LEWIS STEPHEN DANA	1	18.36
571-100-016	PANDE ABHIJEET HARIHAR & NAIR SUCHITA CHANDRASEKARAN	1	18.36
571-100-017	PATPATIA BALBIR S & DIANA S	1	18.36
571-110-001	KOCH VOLKER & MONIKA TRE	1	18.36
571-110-002	ANZIA SARAH FRANCES	1	18.36
571-110-003	HIRATA SACHIYE D TRE & VAUGHAN DONALD C	1	18.36
571-110-004	SHASTRI LOKENDRA & SADHANA J	1	18.36
571-110-007	HACKEMACK PATRICIA LYNN TRE	1	18.36
571-110-008	COOTE ROBERT B & MARY P TRE	1	18.36
571-110-009	STRACK DAVID W	1	18.36
571-110-010	FEITELBERG DAVID L & STRACK SUSAN A	1	18.36
571-110-011	LEHMAN R SHERMAN	1	18.36
571-110-012	ROOTS KIM J & MECHTILD	1	18.36
571-110-013	MOWERY DAVID C & JANET	1	18.36
571-110-014	VAINGANKAR VISHAL & NANDOSKAR PRACHI	1	18.36
571-110-015	SARLIN JONATHAN R	1	18.36
571-110-016	STINE ANNIE TRE & GREENBERG PHILLIP A	1	18.36
571-110-017	WRIGHT CASSIDY HOPE TRE	2	36.74
571-110-019	HALLATSCHEK OSKAR	1	18.36
571-110-020	VIDAL VIVIANE M	1	18.36
571-110-021	WISER RYAN H & HAND M MAUREEN	1	18.36
571-120-001	METCALF THOMAS R & BARBARA TRE	1	18.36
571-120-002	VOLLAN GWEN D	1	18.36
571-120-003	PETERSON DAVID R & DEBORAH O	1	18.36
571-120-005	RAUCH PETER A TRE	1	18.36
571-120-006	GALLAND VICTORIA RUTH TRE	1	18.36
571-120-007	GERRARD DAVID	1.536	28.20
571-120-008	WONG WAYNE TRE & LAM IRIS S	1	18.36
571-120-010	ALEXANDER PAMELA H TRE	1	18.36
571-120-011	LOJO ANDREW MARTIN	1	18.36
571-120-012	HENDRIX FLORENCE & DWIGHT TRE	1	18.36
571-120-013	ONEILL KATHERYN	1	18.36
571-120-014	HAN EDWARD & HAN CHUNG F & YA CHEUN	1	18.36
571-120-015	THORPE LAWRENCE W & JAN C	2	36.74
571-120-016	THOMSON MARK R & GWENDOLYN	1	18.36

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APN	Owner	EDU	Amount ⁽¹⁾
571-120-017	ALBERE PATRICIA TRE	1	18.36
571-120-018	JOHNSTON KENNETH W & CAROL TRE	1	18.36
571-120-019	AMATEAU SUSAN TRE	1	18.36
571-120-020	HARRIS JAMES W & MUELLER SIGRID E	1	18.36
571-120-021	DAWSON TODD E & MAMBELLI STEFANIA	1	18.36
571-120-022	PARSA JAVAD S & LAURA TRE	1	18.36
571-120-023	ZHANG ZHIHUI	1	18.36
571-120-024	FRIED ROBERT	1	18.36
571-120-025	MARKS JAMES D TRE & WARNECKE EDNA L	1	18.36
571-120-026	KWETT DAVID H TRE & LENG QIN	1	18.36
571-120-027	KROLL WILLIAM JAY & GORDON MARGARET ELIZABETH	1	18.36
571-120-028	OGUL MICHAEL S & KURZER AMY	1	18.36
571-130-001	ROBERTS SHARON V TRE	1	18.36
571-130-002	STEIN JULIE M	1	18.36
571-130-003	GRIFFITH JOHN S & MARGARET TRE	1	18.36
571-130-004	FAYE RACHAEL FOX	1	18.36
571-130-005	FRANKFURT ROBERT L & ANNA M	1.536	28.20
571-130-006	ZIMMERMAN PHILIP & ANN HARLOW	1	18.36
571-130-007	THURSTON CHARLES E TRE & BROWN DORE E	1	18.36
571-130-008	WIND JOHN DAVID TRE & NIAZI SHIVA	1	18.36
571-130-009	SHANE ANNA TRE	1	18.36
571-130-010	BLANCKENBURG TED TRE	1	18.36
571-130-011	DEPELCHIN JACQUES & WYNTER PAULINE	1	18.36
571-130-012	LEIBOWITZ NANCY R TRE	1	18.36
571-130-013	CLARK THOMAS C III TRE	1	18.36
571-130-014	SHINNICK JOHN	1	18.36
571-130-015	RUSKEWICZ STEPHEN J & G M TRE	1	18.36
571-130-016	AUE DAVID B	1	18.36
571-130-017	CRAYPO ERIC & LISA TRE	1	18.36
571-130-018	OTHON ADRIENNE	1	18.36
571-130-019	PASTOR IRENE E TRE	1	18.36
571-130-020	ORTIZ JAMES S & ANNA SIRIA	2.304	42.32
571-130-021	LEVITAN DANIEL & EILAT TRE	1	18.36
571-130-022	CHEN HERBERT	1.536	28.20
571-130-023	KUEHNL ERIC S & GOODROE AMANDA	1	18.36
571-130-024	FENDER CHARLES W JR TRE	1	18.36
571-130-025	BUEHRING GERTRUDE C TRE	2	36.74
571-140-001	CARLSTAD AMY L TRE	1.536	28.20
571-140-002	CUMMINS DAVID LAWRENCE TRE	1.536	28.20
571-140-003	HERBST JON TRE & CLEMENT KARLA M	1.536	28.20
571-140-004	LEVIS LEONARD & MARY LEE TRE	1	18.36
571-140-005	MCKNIGHT JOHN J & JANET L TRE	1	18.36
571-140-006	GILLFILLAN WALTER E TRE	1	18.36
571-140-007	MCDONALD EMILITA TRE	1	18.36
571-140-008	QUINN PAUL E & MIRIAM S	1	18.36
571-140-009	SUEUGA ANTHONY P & BROWER DANIELLA K	1.536	28.20
571-140-010	REED ANDREW J & CATHERINE TRE	1	18.36
571-140-011	SCHUESSLER DANIEL L & MATSUNO ERINA	1	18.36
571-140-012	RHODES MARGARET	1	18.36
571-140-013	PILUSO DOROTHE & BURNS MICHAEL	1	18.36
571-140-014	WHYTE ROBERT EARL JR	1	18.36
571-140-015	CONNOLLY JOAN TRE	1.536	28.20
571-140-016	STATMAN ALAN J TRE	1	18.36
571-140-017	MILLER ANNELIESE B TRE	1	18.36
571-140-018	OLEARY WALLACE T	1	18.36
571-140-022	PELLECCHIA ADAM & HUANG SARA XIA	1	18.36

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571-140-023	IRELAND SUSAN TRE	1	18.36
571-140-024	PUTHUSSEY TERESA & TAYLOR WILLIAM ROWLAND	1	18.36
571-140-025	TROXELL WILLIAM A & SOOK-CHENG	1	18.36
571-140-026	OHANIAN RAFFI O TRE	1	18.36
571-140-031	TRAUNER BRUCE E & PAULA M	1	18.36
571-140-032	JARA MIGUEL & MARCELA	1	18.36
571-150-001	ROBERTS JANE ELLEN TRE	1	18.36
571-150-002	POLESE INGEBOG TRE EST OF	1.536	28.20
571-150-003	POLESE INGEBOG TRE EST OF	1	18.36
571-150-005	RAFFERTY LARRY & MERYL TRE	1	18.36
571-150-008	BERSANO EUGENIA	1	18.36
571-150-010	KARACHALE CHRISTOPHER TRE	1	18.36
571-150-011	RHEINHEIMER SOPHIE C TRE	1.536	28.20
571-150-012	AIDELLS BRUCE TRE & OAKES NANCY	1	18.36
571-150-013	ZINOMAN PETER B & NGUYEN CAM	1	18.36
571-150-017	LEVIN KAREN R TRE & MORRIS STEPHEN M	1.536	28.20
571-150-019	ZALKIN ALLAN TRE	1	18.36
571-150-020	LIN MARGARETTA	1	18.36
571-150-022	NORDHAUS RONALD TRE & MANN SARA A	1.536	28.20
571-160-001	PINCHUK RENE C & G ALISON TRE	1	18.36
571-160-002	IEZMAN ROBERT TRE	1	18.36
571-160-003	KLEIN CHRISTOPHER W TRE	1	18.36
571-160-004	REILLY JEAN KUKULAN & KUKULAN ANNIS K	1	18.36
571-160-006	ZIEDMAN ELEANORE ZICHERMAN TRE	1	18.36
571-160-012	YUN MOON CHUI & SAM RYE & YUN ANDREW	1	18.36
571-160-013	GIBSON DAVID M TRE	1	18.36
571-160-014	WOODWORTH ARTHUR J TRE	1	18.36
571-160-017	SCHER DANIEL L TRE	2	36.74
571-160-020	KWEI GLORIA Y	1	18.36
571-170-001	TAMAKI STANLEY J TRE & MEYER KATHLEEN	1	18.36
571-170-002	MEYERS JEFFREY M & VALERIE TRE	1	18.36
571-170-004	WON ROBIN TRE & SHALIEH MANIJEH	1	18.36
571-170-005	ENG DICK F & JANICE W TRE	1	18.36
571-170-006	GRABOSKE HAROLD C JR TRE	1	18.36
571-170-007	TORGAN BURTON B	1	18.36
571-170-008	MILLER THOMAS C & LESLIE I	1	18.36
571-170-010	FREEDMAN MATTHEW & MILLICH KYRA	1	18.36
571-170-014	TAYLOR KATHLEEN & CARLSTROEM MATTHEW	1	18.36
571-170-015	LEE WILLIAM D TRE & RESNER AMY	1	18.36
571-170-016	CAMPBELL DONALD M & MERIBE S	1	18.36
571-170-017	JUNG KIRK EUGENE	1	18.36
571-170-022	GLIDDEN ROBERT S & MARGARET	1	18.36
571-170-023	VAUGHAN ELLEN COLE TRE	1	18.36
571-170-031	BEKES ROBERT & LINDA	1	18.36
571-170-032	DURAN ROBERT V & JESSICA	1	18.36
571-170-034	BOURNE MICHAEL	1	18.36
571-170-035	RICHARDS JENNY CHEYENNE TRE	1	18.36
571-170-036	LAZANEO SHARON LOUISE TRE & RARKAZIS JACQUELINE LEE	1	18.36
571-170-038	MONFORTE JOSEPH A & TRACY TRE	1	18.36
571-180-001	LANDY MICHAEL S & COLEN SHELLEE	1	18.36
571-180-002	ROUECHE KEITH	1	18.36
571-180-003	VON ROSPATT ALEXANDER & BAJRACHARYA SUNITA	1	18.36
571-180-004	WARD ARTHUR S TRE	1	18.36
571-180-005	WEISSBERG MARK P & LINDT JOSEPHINE	1	18.36
571-180-006	VERNON JAMES TRE & WYATT ROSALIND	1	18.36
571-180-007	GOLABI KAMAL TRE	1	18.36

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571-180-009	HAMATI RAYMOND E & DEBRA A TRE	1	18.36
571-180-010	CONNELLY JOHN F & GRIGG FIONA	1	18.36
571-180-011	BARRETT BEBE	1	18.36
571-180-012	GILCHRIST THOMAS J & PAGANO LAURA	1	18.36
571-180-013	HEUBLEIN WILLIAM G	1	18.36
571-180-014	BURNSIDE MARY BETH TRE	1	18.36
571-180-017	REED THOMAS B & RICE KATHLEEN A	1	18.36
571-190-001	WHITTEMORE TIGER A TRE & STULKEN-WHITTEMORE KAREN L	1	18.36
571-190-002	ISLAM SHAMIQ	1	18.36
571-190-003	YEARWOOD INES L TRE	1	18.36
571-190-004	SILVERMAN SHARON D	1.536	28.20
571-190-006	SIEGELMAN PHILIP & ELLEN TRE	1	18.36
571-190-007	GREENE NASRINE PIRNAZAR TRE	1	18.36
571-190-008	SCHLIESSER STEPHEN F TRE	2.304	42.32
571-190-009	MELIA ELISABETH J TRE & DELFORGE PIERRE-E	2	36.74
571-190-010	BENDER DONALD IRA TRE & CARLSSON ERICA R	1	18.36
571-190-011	ORTIZ JAMES & ANNA STRIA	1	18.36
571-190-012	BROOKS CHRISTOPHER J & ANCENEY MARIA A	1	18.36
571-190-013	DUNAWAY HUGH ALLEN JR TRE	1	18.36
571-190-014	REYNOSO-PALLEY TRUST	1	18.36
571-190-015	MALLORY CAITLIN SIERRA	1	18.36
571-190-016	FORD ROSEMARY K TRE	1	18.36
571-190-018	CHOW CHRISTA	1	18.36
571-190-019	MONARES AIDA C	1	18.36
571-200-001	CHEIT JUNE ANDREWS TRE	1	18.36
571-200-002	NATION STEVEN P & CATHRYN TRE	1	18.36
571-200-003	SPRAGUE BRIAN & KATHY TRE	1	18.36
571-200-004	IHNKEN JAN & LISA TRE	1	18.36
571-200-005	MUELLER JOAN G TRE	1	18.36
571-200-006	ZHELEZNYAK ALEXANDER TRE	1	18.36
571-200-007	JEFFERDS KEITH N & ELLEN TRE	1	18.36
571-200-008	YAVEN LINDA	1	18.36
571-200-009	MERRILL KATHERINE A TRE & CLAY TRACY J	1	18.36
571-200-010	NIELSEN BJARNE & GRETE J TRE	1	18.36
571-200-011	OLDS WAYNE	1	18.36
571-200-012	FARNETH STEPHEN TRE & RINTOUL ELIZABETH	1	18.36
571-200-013	APPELBAUM JOYCE BETH TRE	1	18.36
571-200-014	PAIGE DAVID & KIMBERLY	1	18.36
571-200-015	LAVRENTIEVA LYUDMILA	1	18.36
571-200-016	KESEL MARK A	1	18.36
571-200-017	MAINA SAMUEL OUYA TRE	1	18.36
571-211-004	MCCARTHY KEVIN & KATHRYN	1	18.36
571-211-005	FARNETH STEPHEN TRE & RINTOUL ELIZABETH	1	18.36
571-211-006	KOCHAN DEBORAH TRE & STEPHENSON MATHEW	1	18.36
571-211-007	NAKATA SUSAN	1	18.36
571-211-008	STEIN JOHN D & KATHRYN PERKINS	1	18.36
571-211-009	SCHWARZ MELISSA TRE & CROSS VICTOR ARTHUR JR	1	18.36
571-211-011	HOFFMAN ANDREW & HATTORI TOMOKO	1	18.36
571-211-012	BATES STEVEN B	2	36.74
571-211-013	BATES STEVEN B	2.304	42.32
571-212-001	FERMAN JOHANNA	1	18.36
571-212-002	DENNEN RAYMOND MILTON TRE	1	18.36
571-212-004	KURSUNOGLU CEM & DENIZ	1	18.36
571-212-005	MATISOFF-LI ALEXANDRA L & LI QIANG	1	18.36
571-212-006	LICHTMAN SHEILA T TRE	1	18.36
571-212-007	CORBETT GAREN L & STEIN STACEY B	1	18.36

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571-212-008	BROWN ELIZABETH R B TRE	1	18.36
571-212-009	BALL CLIFFORD O TRE & SARNOFF RHONDA	1	18.36
571-212-010	FINKAS R ANTHONY TRE & KAUFFMAN SUSAN G	1	18.36
571-212-011	FRIES LITA GRIFFEY TRE	1	18.36
571-221-001	SHEEHY JACQUELINE M TRE	1	18.36
571-221-002	EHRlich MARVIN & EARLINE TRUST	1	18.36
571-221-004	GREENBERG TAMARA R TRE	1	18.36
571-221-005	WINTROUB AARON MICHAEL & MIALET-WINTROUB HELENE	1	18.36
571-221-006	KRAMER LAURA D	1	18.36
571-221-007	KRAMER LAURA DEAN	1	18.36
571-221-008	BRADLEY ROBERT	1	18.36
571-221-009	BERNKLAU YVONNE TRE & FOOR THOMAS K	1	18.36
571-221-010	BOSCH BARBARA & RINGER MARK	1	18.36
571-221-011	KRITSCHER MATTHEW D & TRUONG SUSAN P	1	18.36
571-221-012	BARRETT TAMARA SUE	1	18.36
571-222-001	KONDRACKI JASON A & KAREN L	1	18.36
571-222-002	POPE JUDITH M TRE	1	18.36
571-222-003	BROWNE JUNE F TRE	1	18.36
571-222-004	TANI KAREN M & KILEY SEAN MICHAEL	1	18.36
571-222-005	WILKINS ALAN C TRE & SHEEHY BARBARA A	1	18.36
571-231-001	TAPER MARK L TRE	1	18.36
571-231-002	NIGGEL CHRISTOPHER J & VALERIE	1	18.36
571-231-003	PHILLIPS DAVID H	1	18.36
571-231-004	WARREN ANNE M & BAULSIR MARCI	1	18.36
571-231-005	JIMENEZ NIMFA Y	1	18.36
571-231-006	BODNAR EMESE TRE	1	18.36
571-232-001	MCLAUGHLIN ANDREW CHARLES	1	18.36
571-232-002	LARUE ANDRE M TRE	1	18.36
571-232-003	KREPS ROLAND S & BUCHER KATHERINE E	1	18.36
571-232-004	MARSHLAND BRADLEY TRE	1	18.36
571-232-005	MEACHAM ALLEN & FRASER SALLY	1	18.36
571-232-006	PELLETIER RONALD J TRE	1	18.36
571-240-001	BRODY DAVID & SUSAN TRE	1	18.36
571-240-002	CLANCY KEVEN A & HANDELMAN GILIAN M	1	18.36
571-240-003	MAINE MARK E TRE	1	18.36
571-240-004	TENG XIA TRE & QIU ZIQIANG	1	18.36
571-240-005	WU LEI & LI XIAOMIN	1	18.36
571-240-006	REPSTAD HARRY J & SUSAN C TRE	1	18.36
571-240-007	MUTO-ISOLANI ANTONIO D & MALIA	1	18.36
571-240-008	MONARES AIDA C	1	18.36
571-240-009	MIGHETTO LAURA CHRISTINE & VALERIE N MIGHETTO	1	18.36
571-240-010	SCHAFFER DANA JOY	1	18.36
571-240-011	CHANG PAUL JIN-WEI & LEE PEI-JUNG	1	18.36
571-240-012	WEBB KINARI & STEVENS STEPHANIE	1	18.36
571-240-013	SMITH SANDRA SUSAN	1	18.36
571-240-014	TRAVAGLIO DALNY TRE	1	18.36
571-240-019	NEVO LEE & WATSON-LAMPREY BENJAMIN	1	18.36
571-240-022	DONALDSON STEVEN D TRE	1	18.36
571-240-023	KAPLAN SEBASTIAN E & ANNA R	1	18.36
571-240-024	DOUGLAS JAMES T TRE	2	36.74
571-240-027	CHEN HAO TRE	1	18.36
571-250-003	CARAMAGNO CARMELA	1	18.36
571-250-004	LIDICKER NAOMI I TRE	1	18.36
571-250-005	GIUSTI JENNIFER ANN	1	18.36
571-250-006	DELK ANN STEVENS	1	18.36
571-250-007	JUSTIS AMBER	1	18.36

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571-250-008	BUEHRING GERTRUDE C TRE	1	18.36
571-250-009	BUEHRING GERTRUDE TRE	1	18.36
571-250-010	WEITKAMP MARGARET & VINES JONATHAN	1	18.36
571-250-013	JEWELL JAMES & STEER SEAN G	1	18.36
571-250-014	RHODE JEFFREY C & NADA N	1	18.36
571-250-015	TAPP RICHARD K & BARBARA R	1	18.36
571-250-016	PIERCE RIO S & CHI CYNTHIA ANN	1	18.36
571-250-017	BOLLWINKEL DAVID EMERY & MITGANG ALIX S	1	18.36
571-250-018	CLEMENTS ROBERT JR	1	18.36
571-250-019	METCALF ANN	1	18.36
571-250-020	MAROTH ELENA E TRE	1.536	28.20
571-250-021	MATTHEWS JOHN	1	18.36
571-250-022	MILLER OLIVE C TRE	1	18.36
571-250-023	BERGMAN ROBERT G & WENDY S TRE	1	18.36
571-250-024	BERGMAN ROBERT G & WENDY S TRE	1	18.36
571-250-025	CAIN JOSEPHINE A TRE	1	18.36
571-250-026	WALKER DOROTHY S TRE	1.536	28.20
571-250-027	JACKMAN WINTHROP T JR TRE & PRYER NANCY K	1	18.36
571-250-028	MELLO JOHN F TRE & CELONA ANN MARIA	1	18.36
571-250-029	HUANG CHUNSHENG & RUEYTSU	1	18.36
571-250-030	MARRIFIELD THOMAS F TRE	1	18.36
571-250-031	TERRELL JAMES D & SULLIVAN KATHLEEN A	1	18.36
571-250-032	HOCK STANLEY A	1	18.36
571-250-033	NIELSEN RASMUS TRE & WEINSTEIN DAWN	1	18.36
571-250-034	CHARTER WILBUR G TRE	1	18.36
571-260-001	LYON WILLIAM C TRE & HAAS-LYON SUZANNE B	1	18.36
571-260-002	HUDSON MARY K TRE & LOTKO WILLIAM	1	18.36
571-260-003	DOTY MARK E TRE	1	18.36
571-260-004	PRIDGEN WILLIAM JOHN III TRE	1	18.36
571-260-005	MANZANAREZ RAFAEL & MULLIN KATHLEEN	1	18.36
571-260-006	NARNIA REVOCABLE TRUST	1	18.36
571-260-008	AMARO SALVADOR R & PARDINAS MARIA F L	1	18.36
571-260-013	GROOM DERWOOD W & JOAN K TRE	1	18.36
571-260-014	DUE LINNEA A	1	18.36
571-260-015	MOSSINA CHARLES L TRE	1	18.36
571-260-016	CORNU ELIZABETH I & DUE LINNEA A	1	18.36
571-270-001	MATSON PHILIP N	1	18.36
571-270-002	STAMANT FRANCIS C TRE & MCCLURE NANCY L	1	18.36
571-270-003	SUESSMEIER BERNARD & JUDITH TR	1	18.36
571-270-004	WIEGEL CAROL TRE	1	18.36
571-270-005	HAUX BARBARA L TRE	1	18.36
571-270-006	CLOW BENJAMIN JOSEPH	1	18.36
571-270-007	BEATTY SEAN P & GILDEA MICHELLE	1	18.36
571-270-012	STYLES PAMELA MADRONE TRE	1	18.36
571-270-013	WEGNER MARK MICHAEL & KORN MARY JUSTINE	1	18.36
571-270-014	STOLLON MARILYN TRE & GACCIONE JOHN V	1	18.36
571-270-015	LANGFORD JEAN TRE & GREGG LARRY G	1	18.36
571-270-018	HAMPTON DAVID M TRE & FUJIMOTO LILLIAN T	1	18.36
571-270-019	FRANKS ROBERT L	1	18.36
571-270-020	CHEN-GADDINI MIN & GADDINI SIMONE	1	18.36
571-270-021	MCCOSKER FRANCES TRE	1	18.36
571-270-022	NUVEEN JOHN SEPTIMUS	1	18.36
571-270-023	LOIZOS STEPHEN & NINA TRE	1	18.36
571-270-024	ROBEY ELLEN TRE	1	18.36
571-270-025	HARRIS BENJAMIN & RICH TERESA ANN	1	18.36
571-270-026	BRAY SALLIE M	1	18.36

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APN	Owner	EDU	Amount ⁽¹⁾
571-270-027	CUSICK STEPHEN W & YVONNE RYAN	1	18.36
571-270-029	HEIMBERG ROSALYN B TRE	1	18.36
571-270-030	SHOPTAW JOHN TRE & OLIENSIS ELLEN	1	18.36
571-270-031	ABT DOUGLAS & SARAH TRE	1	18.36
571-270-032	HOEKSTRA KINCH & HEATHER	1	18.36
571-270-033	BARRY STEVEN H TRE & LEVINE TINA E	1	18.36
571-280-002	HARNISH LAURA TRE	1	18.36
571-280-003	BRUCKER PATRICIA M TRE	1	18.36
571-280-004	KENT ESTELLE C TRE	1.536	28.20
571-280-005	LYE LINDA TRE & CHEKURI CHIRSTOPHER	1	18.36
571-280-008	COLE GEORGE	1	18.36
571-280-009	DOBYNS LYDIA J TRE	1	18.36
571-280-010	LEITCH KENNETH TRE	1	18.36
571-280-012	GRASHIN MITCHELL E & ESPOSITO ELLEN	1	18.36
571-280-013	RICHARDS RUTH L TRE	1	18.36
571-280-014	HSBC BANK USA NATL ASSN TRE	1	18.36
571-280-015	SHENG RICHARD DH & ILENE TRE	1	18.36
571-280-016	OCCHIOGROSSO THOMAS TRE & ROBINSON BETH	1	18.36
571-280-017	LITT LAWRENCE TRE & YANG YING L	1	18.36
571-280-018	NIENBERG MARK W TRE & ZAITLIN JODY A	1	18.36
571-280-019	ZIETLOW KLAUS R TRE	1	18.36
571-290-001	JOHNSTON WILLIAM EDGAR TRE	1	18.36
571-290-002	GOSTLIN DOUGLAS W & TEJERO-GOSTLIN VIRGINIA	1	18.36
571-290-003	OWEN LLOYD H TRE	1	18.36
571-290-004	ACCORNERO HENRY P & ANGIE TRE	1	18.36
571-290-005	BATES STEVEN B	1.536	28.20
571-290-006	PRESENT CONSTANCE TRE	1	18.36
571-290-007	NOTTOLI EILEEN M TRE	1	18.36
571-290-008	FELLER AVI ISAAC TRE & WEISER JESSICA CAPLAN	1	18.36
571-290-009	BISHOP G PAUL JR & JEANINE	1.536	28.20
571-290-010	CARRICK JASON A & AMBROSE ADRIANNE M	1	18.36
571-290-011	ARGONZA KAREN	1	18.36
571-290-012	KOONTZ CLARENCE J & ANGELA F	1	18.36
571-290-013	EICHORN DAVID H TRE	1	18.36
571-290-014	SARASOHN ADAM T & ELIZABETH TR	1	18.36
571-290-015	LAHIDJI LIDA	1	18.36
571-290-016	SANDINE ALAN W TRE & BRADFORD MARY	1	18.36
571-290-017	MURRAY MARK H & GEE LIND S	1	18.36
571-290-018	MANLEY JOHN LINDSAY TRE & MARTIN R VANCE	1	18.36
571-290-019	ROBERTS ALEX & REBEKAH	1	18.36
571-290-020	WHITTEMORE TIGER A	1	18.36
571-300-001	AZIMI HOSS TRE	6.144	112.86
571-300-002	HIBDON THOMAS L TRE	1	18.36
571-300-003	MARTIN MARVIN H	1	18.36
571-300-004	THOMPSON-PEER KATHERINE & PEER JEFFREY R	1	18.36
571-300-005	MCNALLY PETER C	1	18.36
571-300-006	GARDELLA IVO & KATHRYN M	1	18.36
571-300-007	LISA B HOUSTON LIVING TRUST	1	18.36
571-300-008	MADRID NICHOLAS J TRE & PAYNE CHRISTOPHER W	1	18.36
571-300-009	STOJADINOVIC BOZIDAR & MRKIC JASNA	1	18.36
571-300-010	LU PAMELA W & PEREZ JENNIFER S	1	18.36
571-300-011	HO LANA	1	18.36
571-300-012	SALIMPOUR SUHAILA	1	18.36
571-300-013	SPEAR ANDREW W & SARAH H	1	18.36
571-300-014	MILBY RITCHIE L & GLASOW PATRICIA S	1.536	28.20
571-300-015	VAF AEI MASOUD & PEJMAN MITRA	1	18.36

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571-300-016	BORRELLI FRANCESCO & MOHAMED MARYAN B	1	18.36
571-300-017	EISLER ALEXANDRA MITCHELL	1	18.36
571-300-018	ADLER SCOTT R TRE & TROTTIER LISA	1	18.36
571-300-019	SCHAFFELL SANFORD & JENNY H	1	18.36
571-300-020	TOSHIYUKI MELANIE M	1	18.36
571-300-021	BLOCH HEATHER S TRE	1	18.36
571-300-022	MILLER ELINORE BROOKS	1	18.36
571-300-023	GLUCK KATIE	1	18.36
571-300-024	GALLANTZ MICHAEL	1	18.36
571-300-025	ANGELL JONATHON & YALAZ-ANGELL SUNA	1	18.36
571-300-026	LIU JOHN K C TRE	2	36.74
571-300-027	CODY MEGAN TRE & PARSLEY NATHAN	1	18.36
571-300-028	WILDMAN CRAIG & CLAIRE	1	18.36
571-300-029	WELLINGTON NICHOLAS M TRE & SAFRAN LEE B	1	18.36
571-300-030	LUCIEN RICHARD TRE & OMODELE REMI	1	18.36
571-300-031	PAUL RODNEY K & SARAH	1	18.36
571-300-032	FOLEY THOMAS E JR	1	18.36
571-311-002	ZAMALLOA DANIEL TRE & CHION MIRIAM	1	18.36
571-311-003	CHUCK GEORGE S	1	18.36
571-311-004	MARQUET CLAUDINE	1	18.36
571-311-005	VELASQUEZ RICHARD & ZENIA TRE	1	18.36
571-311-006	KERR ROBERT HENNING	1	18.36
571-311-007	ICKES TRACY S & ANDREW M	1	18.36
571-311-008	MONTERO LUZ M TRE & BARR GRACIELA L	1	18.36
571-311-009	MCKELHEER JANE L	1	18.36
571-311-010	WELSH ALAN L	1	18.36
571-311-011	THOMAS ROSENDA	1	18.36
571-311-012	LOW DIANE H TRE	1	18.36
571-311-013	MILLS PAUL D & ELLEN TRE	1	18.36
571-311-014	HANSON MARGARET SHANAHAN & SHANAHAN MICHAELA	1	18.36
571-311-015	FORSYTHE SUSAN J TRE	1	18.36
571-311-016	ROY PARAMA & TREHAN BHARAT	1	18.36
571-311-017	ANDERSON LAURENCE & P F TRE	1	18.36
571-311-018	WARE GARY W TRE & SHOLACHMAN GRETA	1	18.36
571-311-019	PANG CHAN Y & ANNIE C Y	1	18.36
571-311-020	WIZELMAN RON TRE	1	18.36
571-311-021	PIERCE CATHERINE HILDA	1	18.36
571-311-022	TESHIMA GLEN TRE & BALDONADO-TESHIMA IDA	1	18.36
571-311-023	GABAI TSIPORA TRE	1	18.36
571-311-024	AKMAN OYTUN & MEUS TRE	1	18.36
571-311-025	GEE STEVEN C	1	18.36
571-311-026	SOURS NANCY A EST OF	1	18.36
571-311-027	TAKAHASHI PHYLLIS AKEMI TRE	1	18.36
571-311-028	BURSTEIN LEAH K S	1	18.36
571-311-029	FARVE PAMALA C	1	18.36
571-311-030	ROBERTSON WILLIAM BRUCE	1	18.36
571-311-031	FORD ROBERT A & KELLEY B H	1	18.36
571-312-003	COLWELL KATE TRE & CONRAD HEATHER	1	18.36
571-312-004	CHRISTENSEN SCOTT N & GRAHAM CORALEA	1	18.36
571-312-005	RINELLA ANTHONY V	1	18.36
571-312-006	FRANASZEK STEPHEN TRE & MENDOZA ALICIA	1	18.36
571-312-007	FAWZI VALERIE ANN TRE	1	18.36
571-312-008	BUEHRING GERTRUDE C TRE	1	18.36
571-312-009	MILLER CHARLES & JEANETTA TRE	1	18.36
571-312-010	LOMBARD CAROL L TRE	1	18.36
571-312-012	SANGER MARGO TRE	1	18.36

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571-312-013	LYNCH DANIEL P TRE & DOWNS JANE M	1	18.36
571-320-001	LOBELIA 1031 LLC	1	18.36
571-320-002	MEDVECZKY ATTILA P & JENNIFER	1	18.36
571-320-003	HAUGH M HOLLY TRE	1	18.36
571-320-005	MORAN PATRICIA J EST OF	1	18.36
571-320-006	MOREAU CHARLES L TRE & CONROY ANN B	1	18.36
571-320-007	FLANAGAN GRAHAM & SHIKUMA LEANORE WALSH	1	18.36
571-320-010	WOODBURN ERICA R & SAMUEL C	1	18.36
571-320-011	YUAN ROBERT K & YUME TRE	1	18.36
571-320-012	KARLER LISE TRE	1	18.36
571-320-013	WHITE MARSHALL & JENNIFER TRE	1	18.36
571-320-014	HOFFBERG CLAUDIA	1.536	28.20
571-332-001	BREWER LAURENCE R	1	18.36
571-332-002	PODREN CYNTHIA TOBY TRE	1	18.36
571-332-003	SOKOLOWSKI ANTHONY W & TREUTING JENNIFER J	1	18.36
571-332-004	INCE SUZAN D TRE	1	18.36
571-332-005	BULLARD JENNIFER ALICE TRE	1	18.36
571-332-006	BROWN EVELYN J	1	18.36
571-332-007	JONES EVA EST OF	1	18.36
571-332-008	DAVID NARSAI M TRE	1	18.36
571-332-014	MOW MARIA C TRE	1	18.36
571-332-015	WALL GAVIN TRE & CHEU CHERYL	1	18.36
571-332-016	GIORSETTO PAUL & E JEANNE TRE	1	18.36
571-332-017	TREVINO MICHAEL & LORI	1	18.36
571-332-018	RATOOSH DAVID A TRE	1.536	28.20
571-332-019	MCFADIN DONALD S & DREWES LYNN MARIE	1.536	28.20
571-340-001	DARAKHSHAN SOHRAB TRE	1	18.36
571-340-002	ENGEL ELIZABETH ANNE TRE	1	18.36
571-340-003	BRUNO PHILIP JOHN TRE & BARRETT ROBIN LEE	1	18.36
571-340-004	DANYO FRANK R	1	18.36
571-340-005	WANG CHRIS S & HELEN H TRE	1	18.36
571-340-006	RHODES MERRILYN TRE	1	18.36
571-340-007	WHITWORTH JOHN LATHROP TRE	1	18.36
571-340-008	MERCER ROBERT & HARRIETT & MERCER MARK S	1	18.36
571-340-009	STEINBERG JOHN G TRE	1	18.36
571-340-010	HART JUDY A TRE	1	18.36
571-340-011	PINTO ALESSANDRO & ABERGEL REBECCA	1	18.36
571-340-012	BECKER GEORGE R & MOANA L TRE	1	18.36
571-340-013	LOPEZ NICOLE A	1	18.36
571-340-014	ONISKO BRUCE TRE & BIDERMAN FRAN	1	18.36
571-340-015	NAITO KUNIAKI	1	18.36
571-340-016	HUNTER TOM TRE	1	18.36
571-340-017	MATHENEY BRYAN TRE & SIM AVERY	1	18.36
571-340-021	JIMENEZ JOSE M & SOSSAMON JAMES T	1	18.36
571-340-022	RENAUER ALBIN	1	18.36
571-340-023	WINDESHEIM JANET L	1	18.36
571-340-024	WINDESHEIM JANET L	1.536	28.20
571-340-025	DADGAR MINA & VALA GHAFOUR	1	18.36
571-340-026	HILGERT DAN & MCWILLIAMS JENNIFER ASHA	2	36.74
571-340-027	DIXON JAMES LEE	2	36.74
571-340-028	LOBO SUSAN B TRE	1	18.36
571-340-029	MANYASLI ERHAN & NATALIE TRE	1	18.36
571-340-030	LIU FENYONG TRE & LU SANGWEI	2	36.74
571-340-031	FREIGHTMAN RALPH E & SUSAN N	1	18.36
571-340-032	DELICH MEREDITH & JONATHAN	1	18.36
571-340-033	SMYK TIMOTHY & DOROTHY H	1	18.36

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571-340-034	OLSEN RICHARD A & SALLY M	1	18.36
571-340-035	REVENAUGH DANIELL & HILDY	1	18.36
571-340-036	ANDERSON SINDRI & DAVIS OWEN V	1	18.36
571-350-001	SANDOVAL HOPE	1	18.36
571-350-002	RAVAGO ANGELITA	1	18.36
571-350-003	IVERSEN ANN K TRE	1	18.36
571-350-004	MUELLER VIRGINIA TRE	1	18.36
571-350-005	GERSTEL DAVID U & SANDRA W	1	18.36
571-350-006	VALLETTA ROBERT GERARD TRE	1	18.36
571-350-007	TURTLE JOEL S & KAREN E	1	18.36
571-350-008	SPERO RICARDO & PAMELA	1	18.36
571-350-009	LEE STEVEN B	1	18.36
571-350-010	TANANBAUM GREG TRE & DIXON MELANIE ANNE	1	18.36
571-350-011	PROCOPIOU ANDREW & CHRISTINA K	1	18.36
571-350-012	BLUM STEPHEN R TRE & MIDANIK LORRAINE T	1	18.36
571-350-013	DUGGAN CASSANDRA ROSE TRE	1	18.36
571-350-014	SHERMAN WRIGHT J & EMI TRE	1	18.36
571-350-015	KHOURY JOSEPH A	1.536	28.20
571-350-016	LEIGHTON RALPH EDWARD TRE & KWAN PHOEBE PUNSHAN	1	18.36
571-350-017	GERSTEL DAVID U & SANDRA L TRE	2	36.74
571-350-018	DIRIDONI SUSAN M TRE	1	18.36
571-350-019	PHILLIOU CHRISTINE & YAGHOBI GHOLAMREZA	1	18.36
571-350-020	TOROK GABOR	1	18.36
571-350-021	PALUY KERRA	1	18.36
571-350-022	AHLUWALIA RAGHAV & REGE SANCHALI	1	18.36
571-350-023	ALGAR LIZA & MYERS PAUL	1	18.36
571-350-024	SANTOS DANIEL & DAVIDSON ROBIN RENEE	1	18.36
571-350-025	BAY AREA EXEC RE & DEV GROUP	1	18.36
571-350-026	SKINNER THOMAS & ZAREMBA KRISTEN	1	18.36
571-350-027	JENNINGS ROBERT B & STCLAIR NATALYA M	1	18.36
571-360-001	ZAITLIN JAN C TRE	1	18.36
571-360-003	SHEBEK PETER M & KAREN N TRE	1	18.36
571-360-004	HOBBS KAREN RUTH TRE	1	18.36
571-360-005	MCCONDOCHIE GRETCHEN TRE	1	18.36
571-360-006	CONRAD JOANN	1	18.36
571-360-007	LITWIN RICHARD L TRE	1	18.36
572-011-001	DUPAGE MICHEL JUSTIN P & AMY G	1	18.36
572-011-002	MORRISON DONALD L TRE	1	18.36
572-011-003	CHAN EDISON & SHIRLEY L TRE	1	18.36
572-011-004	BLOORI MARYAM	1	18.36
572-011-005	DANIELSEN JOHN & CHARLICE TRE	1	18.36
572-011-007	LIEBERMAN MIRIAM TRE	1	18.36
572-011-008	BRADSHAW EARLE TRE & MCGARRAHAN SARAH	1	18.36
572-011-009	DROLAPAS ANTHULA TRE	1	18.36
572-012-001	ELLAM LAURENCE B TRE & OGDEN-ELLAM TRACY L	1	18.36
572-012-002	TRAVLOS ANTHONY J & CATHERINE	1	18.36
572-012-003	SHEY JUSTIN	1	18.36
572-012-004	AGARWAL RAJEEV KUMAR TRE & SYER KIM	1	18.36
572-012-005	HARRIS LAURINDA TRE & MEDD JOHN RANDALL	1	18.36
572-012-006	JORGENSEN DOROTHY W TRE	1	18.36
572-012-007	ALEN RONALD TRE & MCDONALD KELLY	1	18.36
572-012-008	USHIGUSA KO KOSAKU TRE	1	18.36
572-012-009	LOWE WILLIAM & PHYLLIS TRE	1	18.36
572-012-011	VAFAI M HASSAN	1	18.36
572-012-012	SLOR ELLIE & GURION EYAL	1	18.36
572-012-013	REIF PAUL M TRE & SHIBATA ELLEN	1	18.36

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572-012-014	CHANG GRETA H W TRE	1	18.36
572-012-015	TELIAN JACK K TRE & BAILEY M CATHERINE	1	18.36
572-012-016	KRUGER KARL H & GLORIA C TRE	1	18.36
572-012-020	SINGER JASON P & ZEDECK CINDY M	1	18.36
572-012-021	PATEL SUSILA & LIDDICOAT SCOTT	1	18.36
572-012-022	PUGASHETTI BALAPPA K TRE	1	18.36
572-012-023	HU TEH-WEI & TIEN-HWA TRE	1	18.36
572-012-024	LEE ROBERT & CHONG OK TRE	1	18.36
572-012-025	TANG NADINE M TRE & SMITH BRUCE L	1	18.36
572-012-026	TANG NADINE MAYING TRE & SMITH BRUCE LAZAR	1	18.36
572-012-027	WALLACE JOHN R & NORIKO K TRE	1	18.36
572-012-028	WAI TIM & CYNTHIA	1	18.36
572-013-001	BLADE GREGORY QUINN & SCHNEEBERGER RENE	1	18.36
572-013-002	MCENTIRE EULALIA TRE	1	18.36
572-013-003	CALVERT SUSAN S TRE	1	18.36
572-013-004	WEGLEIN JESSE SAMUEL & LOWENSTEIN BARBARA SARI	1	18.36
572-013-005	HEMPEL KENNETH S	1	18.36
572-013-006	BARCLAY KAYNE DAVID W & CHIEH	1	18.36
572-013-007	FLANNERY MICHAEL B & KOGAN SHEILA	1	18.36
572-013-008	WATANABE FREDERICK D	1	18.36
572-014-001	MONSON MICHELYN SHELLEY TRE & BRADLEY AURALIE MAIR	1	18.36
572-014-002	VALLOPILLIL VINAYA & DEGNARAIN NISHAN	1	18.36
572-014-003	WALLACE HOLLY TRE	1	18.36
572-014-004	KONCHITCHKI YANIV TRE	1	18.36
572-014-005	DOHERTY GREGORY & WILSON-ABRAMSON ALICE	1	18.36
572-014-007	ELLIOTT VIBEKE ASTRID	1	18.36
572-014-008	YAMAGATA GLENN	1	18.36
572-014-009	BALDING WALTER L & AMY LOU TRE	1	18.36
572-014-016	WESTBY ROBERT L & MARTY M TRE	1	18.36
572-021-001	POURZAND MAHMOOD TRE & MOUBEDI EFFAT MINA	1	18.36
572-021-002	LEE RUSSELL D & KATHLEEN M TRE	1	18.36
572-021-003	BAUER ROSS TRE	1	18.36
572-021-004	GERSICK STEVEN MICHAEL & MILLER KEVIN	1	18.36
572-021-005	DOUGLAS HUGH JR & BERG AMY	1	18.36
572-021-006	YOUSSEF ASHRAF & MUSHET JULIE ANN	1	18.36
572-021-007	ROSSI LUCIO N & SHARON O TRE	1	18.36
572-021-008	PETERSEN THOMAS A & WENYAN	1	18.36
572-021-009	HUNT MARGARET L	1	18.36
572-022-001	BEHN ANTHONY WILLIAM & SHAFFER ROBYN JEANNA	1	18.36
572-022-002	MOCK YELIZAVETA & ALEXANDER Y	1	18.36
572-022-003	SCHOON KEITH	1	18.36
572-022-004	SCHUMACHER CECELIA LAURIE TRE	1	18.36
572-022-005	MOORE GEORGE E TRE	1	18.36
572-022-006	ANDERSON JUDITH L	1	18.36
572-022-009	FERRARI GIOVANNI	1	18.36
572-022-010	MAYER ALLEN J & CECILIA C TRE	1	18.36
572-022-013	MOLBERG RYAN	1.536	28.20
572-022-014	HU 1993 REVOCABLE TRUST	1	18.36
572-022-015	JENNINGS MARIA PAULA TRE	1	18.36
572-022-016	ANDRONICO CONSTANCE H	1	18.36
572-022-017	DAVIS RICHARD SCOTT TRE	1	18.36
572-023-001	PENFOLD SHARMAN TRE	1	18.36
572-023-002	BALDOCCHI DENNIS & NICOLE TRE	1	18.36
572-023-003	BOUDREAU CHARLES JOSEPH & FUNG VIVIAN W G	1	18.36
572-023-004	HOANG VINH P & CHRISTINA	1	18.36
572-023-005	BETTELHEIM ANN ELISE TRE	1	18.36

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572-023-006	BRUMBERG YEVGENIY & MUKHACHEVA IRINA	1	18.36
572-023-007	KAPLAN DOROTHY T TRE	1	18.36
572-023-008	ELKINS RACHEL B TRE & GILFORD DAVID R & JUDITH E	1	18.36
572-024-001	MACDWYER DARA	1	18.36
572-024-002	LUAN SHENG TRE & LI WEIWEI K	1	18.36
572-024-003	KENILWORTH LLC	1.536	28.20
572-024-004	RENO DENNIS DONALD & LADD OLLIE	1	18.36
572-024-005	WHITE RICHARD A & BARBARA TRE	1	18.36
572-024-006	PIZZAMIGLIO-GUTIERREZ A TRE	1	18.36
572-024-007	MOTIAFARD VAJIHE	1	18.36
572-024-008	CHOI RYAN & KELLY	1	18.36
572-024-009	STRANGE GENE & UNDERWOOD TIMOTHY K	1	18.36
572-024-010	SANDOVAL PATRICIA ANN	1	18.36
572-025-001	PALTER MARK TRE & GORELIK MARIANNA	1	18.36
572-025-002	SEARLS LINDA & TIECK DONALD G	1	18.36
572-025-003	GOODLIFFE LEAH R TRE	1	18.36
572-025-004	ANDERSON RYAN RICHARD TRE & BLACK PAULA JANE	1	18.36
572-025-005	MILLER PAUL	1	18.36
572-025-006	WARD CHRISTOPHER CHARLES & LUNDY MIRIAM YONG	1	18.36
572-025-007	ALTER GAIL TRE	1	18.36
572-025-008	MIZUHARA GENEVART TRE	1	18.36
572-025-009	MATHOG MARCIA LEAH TRE	1	18.36
572-026-001	TURMAN DANIEL	1	18.36
572-026-002	HOLMES JOSEPH & MARJORIE	1	18.36
572-026-003	BOWDEN CASEY LEE & SU EMILY AY-JIA	1	18.36
572-026-004	ORTIZ CATHERINE K TRE	1	18.36
572-026-005	LIGHT PAIGIE & LEE ERIC T	1	18.36
572-026-006	YOUMAGUL OULAY NINA	1	18.36
572-026-007	CARLSON STEPHEN OLIVER TRE & SPECK AMY CARLSON	1	18.36
572-026-008	CHANG HUNG-WEN & BOA-CHEN YU	1	18.36
572-026-009	OLIVELLA MARY TRE	1	18.36
572-026-010	COLLIS GREGORY T & DEANNA	1	18.36
572-026-011	CRUMP CARMEN	1	18.36
572-026-012	ADLER HEIDI	1	18.36
572-026-013	WILLIAMS GEORGE S & ROSEMARY S	1	18.36
572-026-014	KUNG YUNG-SHIN & SOO YUN SUSAN	1	18.36
572-026-015	THOMAS-KENNEDY MEAGHAN P TRE	1	18.36
572-026-016	KAZI AIAZ E & RUBINA A	1	18.36
572-026-017	HASEGAWA YOKO	1	18.36
572-026-018	DETWILER MATTHEW & DIANA TRE	1	18.36
572-027-001	CAMPBELL EDYTHE TRE	1	18.36
572-027-002	JEWELL MARY R TRE	1	18.36
572-027-003	PARKS LARRY TRE	1	18.36
572-027-004	PARKS LARRY TRE	1	18.36
572-027-005	SHELBY KENT & MARISA D TRE	1	18.36
572-027-006	GOLDSTINE DANIEL & HILARY TRE	1	18.36
572-027-007	STURM GARY V TRE & HSIEH HSIU-HUI	1	18.36
572-027-008	PANG GENE YOUNG & CHRISTINA H	1	18.36
572-027-009	JONES CURTIS & MARGARET TRE	1	18.36
572-027-010	TALCOTT NANCY A TRE	1	18.36
572-027-011	HUROWITZ MARISA N	1	18.36
572-027-012	FRAZIER DOUGLAS L & BUCHERRE-FRAZIER VERONIQUE	1	18.36
572-028-001	ENG BETTY C	1	18.36
572-028-002	JONES KENNETH & CARLA	1	18.36
572-028-003	KELARDASHTI SORAYA	1	18.36
572-028-004	BEBAN ROBERT P IV	1	18.36

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APN	Owner	EDU	Amount ⁽¹⁾
572-028-005	PASCHALL MALLIE & ADLER KAREN	1	18.36
572-028-006	GEBHARDT HERWART W & DORIS TRE	1	18.36
572-028-007	CHOU SHERRY WU TRE	1	18.36
572-028-008	MORROW BRUCE V TRE & NORCROSS JOHN C	1	18.36
572-028-009	ANDERSON LEONARD BYRON TRE	1	18.36
572-028-010	WAJID SYED K & GEETANJALL A	1	18.36
572-028-011	REA CHRISTOPHER & KATHRYN	1	18.36
572-029-007	BOYER MAUREEN MITCHELL	1	18.36
572-029-008	FREEMAN ROBERT LON & OWEN JUSTINE J	1	18.36
572-029-009	BEATTY DANA	1	18.36
572-029-011	COMBS MILTON A & EDNA M	1.536	28.20
572-029-012	HOANG VI CHI	1	18.36
572-031-001	DANN PHOEBE H TRE & RUTH JENNIFER M	1	18.36
572-031-002	ENGAN CHARLES R & KRISTINA	1	18.36
572-031-003	SACHS-WEINTRAUB JULIAN MATTHEW & WEINTRAUB SARAH DANIEL	1	18.36
572-032-001	MARSHALL HILDEGARD REV TRUST	1	18.36
572-032-002	TAIT PETER TRE & ROBERTSON-TAIT ANN	1	18.36
572-032-003	HERRING BRIAN D	1	18.36
572-032-004	WU YEU BIN & YING SHEN	1	18.36
572-032-005	TAHARA PATRICK & AKIYAMA JENNIFER	1	18.36
572-032-006	BOCKELMAN ALIX A & DUNSCOMBE THOMAS	1	18.36
572-032-007	SRAER DAVID & GAUBERT CECILE	1	18.36
572-032-008	HASSNER RON E & LAURA P TRE	1	18.36
572-032-010	LEUNG ANTHONY W TRE	1	18.36
572-032-012	MCWILLIAMS JAMES K TRE	1	18.36
572-032-014	OKASAKI NANCY W TRE	1	18.36
572-032-016	ALLEN SCOTT TRE & CONNER-ALLEN MARGIE	1	18.36
572-032-017	POTTS FREDERIC III & EMILY TRE	1	18.36
572-032-020	MOGILL MARK M & MARIBEL TRE	1	18.36
572-032-023	SALGADO MONIQUE TRE	1	18.36
572-032-024	YAMAGUCHI WILLIAM E JR TRE & CHONG YVONNE	1	18.36
572-032-025	KEMP CAROL L TRE	1	18.36
572-033-005	LEE DUNG-HAI & FUN-CHING	1	18.36
572-033-006	PHELPS JAMES & LING LING	1	18.36
572-033-007	SHIMURA CHARLOTTE TRE & SHIMURA TOM W & JOY	1	18.36
572-033-008	CHAN JULIANNE CLAIRE	1	18.36
572-033-009	CONNER LEWIS G II TRE & SUDA ARLENE	1	18.36
572-033-011	BOSHARD JON R & CHRISTINA TRE	1	18.36
572-034-004	PROWSE ELISE IRENE TRE	1	18.36
572-034-005	WEBSTER WILLIAM C & BETTY TRE	1	18.36
572-034-006	EAGER JONATHAN B TRE	1	18.36
572-034-007	SCHILLING MARGARET E & NEWMAN MARTHA D	1	18.36
572-034-010	STORESUND ANNA NAOMI P TRE	1	18.36
572-034-011	THAL LAWRENCE S TRE	1	18.36
572-034-012	LEO KIMBERLY L TRE	1	18.36
572-034-014	BROWN JOAN BOUDOIN TRE	1	18.36
572-034-015	ARTIS DEAN RICHARD TRE & WILLIAMSON VIVIEN BATHILDE	1	18.36
572-034-016	ZIMRING FRANKLIN E	1	18.36
572-034-017	LUK TAI CHI & ANITA TRE	1	18.36
572-050-001	SHANER ROBERT D & OLIVE E TRE	1	18.36
572-050-002	MACCABEE JOHN & SHERRY M TRE	1	18.36
572-050-005	HAGEN ROLF H TRE EST OF	1	18.36
572-050-009	BOURNE GERALD H W TRE & PRUDHOMME JANICE C	1	18.36
572-050-013	OSWALT EDWARD R	1	18.36
572-050-016	FLAIM GLENDA	1	18.36
572-050-017	BORODITSKY MARC & SOPHIA	1	18.36

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572-050-020	FRISCH BRUNO & CINDY TRE	1	18.36
572-050-021	BERZON MARSHALL P TRE	1	18.36
572-050-022	ARMSTRONG DEBORA L TRE	1	18.36
572-050-023	LIPSCOMB LINDA G	1	18.36
572-050-024	LORINCZ MATTHEW & SHULMAN NATASHA	1	18.36
572-050-025	HODSON GARY TODD TRE & HENON MARION Q	1.536	28.20
572-050-026	CONNOLLY ALLEN & CHRISTINE	1	18.36
572-060-008	CHRIST GLENN & PETIT-CHRIST ANNE	1	18.36
572-060-009	MOLITCH HOWARD I & LISA V	1	18.36
572-060-010	STEWART DOUGLAS G & ANNE TRE	1	18.36
572-060-011	BORDOW RICHARD A & ISABEL TRE	1	18.36
572-060-012	DRAGOLOVICH JULIA	1	18.36
572-060-013	MAHSHI JAMES & GAO YUAN	1	18.36
572-060-016	GAO YUAN	1	18.36
572-060-017	KRIEG KOFORD SUSANNE & KOFORD CHRISTI REM	1	18.36
572-060-018	RAUCH CATHEINE	1	18.36
572-060-026	FACIANE JANN ABRAHAN TRE & HIRSCH MARTHA ABRAHAM	1	18.36
572-060-027	FAN SWAN SZE WAN	1	18.36
572-060-028	GOUGH RICHARD & MARCIA TRE	1	18.36
572-060-029	ZETTL ALEXANDER	1	18.36
572-060-030	PATTERSON DAVID A & LINDA TRE	1	18.36
572-060-031	COOPER CORTIS K TRE & SMITH BARBARA J	1	18.36
572-060-032	BROWN JEFFREY RICHARD TRE & MEGHROUNI-BROWN ANDREA	2	36.74
572-070-001	BLONZ EDWARD R & KAREN TRE	1	18.36
572-070-002	KRAMER JOHN P & EILEEN R TRE	1	18.36
572-070-003	CANNON FREDERICK L TRE & MITCHELL JEAN E	1	18.36
572-070-011	LEONARD DUANE & CATHERINE TRE	1	18.36
572-070-013	NAFTZGER HOWARD J TRE	1	18.36
572-070-014	NAFTZGER HOWARD J TRE	1	18.36
572-070-015	SUTCH RICHARD C TRE & CARTER SUSAN B	1	18.36
572-070-016	KUSNETZOFF ELIANA TRE	2	36.74
572-070-019	ZIEGLER MICHAEL H & MARZ LEIGH	1	18.36
572-070-020	ALTMAN RAFAEL TRE	1	18.36
572-080-007	FRANKEL WENDY VANCE TRE	1	18.36
572-080-008	MILLER EVAN & ELIZABETH	1	18.36
572-080-009	LIEBER ISAAC & JUDY	1	18.36
572-080-016	STEARNS JUDITH GOOD	1	18.36
572-080-018	TOMLINSON CAROL L TRE	1	18.36
572-080-023	TAUSSIG RUTH R TRE	1	18.36
572-080-024	DIX GRIFFIN TRE & FABE MARILYN	1	18.36
572-080-025	ROSS GILLIAN M TRE	1	18.36
572-080-026	COLLINS EDWARD E & THEO R TRE & GOMES FERNANDO & AILEEN	1	18.36
572-080-028	CHUN VIVIAN L TRE	1	18.36
572-080-030	DRONKERS NINA & SWAIN BIX E	1	18.36
572-080-035	STEINER FRANZ & PATRICIA TRE	1	18.36
572-080-036	HSIEH KAI-CHUN & YU GUOYING	1	18.36
572-090-001	YILMAZ OMER & YILZMAN MONIKA	1	18.36
572-090-002	ROSSI MICHAEL J TRE & HOTCHKISS LISA M	1	18.36
572-090-003	KLAASSEN ALAN TRE	1	18.36
572-090-004	BARNES KENNETH H & DONNA B TRE	1	18.36
572-090-005	FORGET NATHAN W & REIERSON GILLIAN W	1	18.36
572-090-006	GADE MARIAN L TRE	1	18.36
572-090-007	COWAN PHILIP A & CAROLYN TRE	1	18.36
572-090-008	FISHER KNUTE A TRE & BURNS ROBIN L	1	18.36
572-090-009	MORGAN DARYLE LEE & WILLIAMS DEAN	1	18.36
572-090-010	DENEERGAARD CATHERINE	1	18.36

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572-090-011	MADUGO CHRISTOPHER & DANIELLE	1	18.36
572-090-012	WECHSLER SHOSANA TRE	1	18.36
572-090-013	BEVINGON DOUGLAS L & WOLF SHAYE G	1	18.36
572-090-014	ZHOU NAN	1	18.36
572-090-015	MULLER RICHARD S TRE	1	18.36
572-090-016	WENZEL STUART W TRE	1	18.36
572-090-017	WALTERS GERARD & MARLENE TRE	1	18.36
572-090-018	RONNEBERG NORMAN J & PENZES EVA A	1	18.36
572-090-019	ELMASRY LORNA M	1	18.36
572-100-001	CARLSTROEM PAUL A & MILLER-CARLSTROEM CAROLYN	1	18.36
572-100-002	FONG JACOB CURTIS	1	18.36
572-100-003	MINKLER MEREDITH	1	18.36
572-100-004	FLOWERS DAVID A & CAROLYN DAY	1	18.36
572-100-005	HYDE PETER J & SUSAN L TRE	1	18.36
572-100-006	LAKE THOMAS C TRE	1	18.36
572-100-007	SHARMA SAARIKA	1	18.36
572-100-009	WOLTER JONATHAN R & LYNN M	1	18.36
572-100-010	CHANG CHENG-FONG & HU GRACE	1	18.36
572-100-011	TOOMBS CHARLES E & NANCY E	1	18.36
572-100-012	GUTMAN KATHLEEN R TRE	1	18.36
572-100-013	LEE BETTY Y TRE	1	18.36
572-100-014	SAXENA KRISHAN M S & SAROJ TRE	1	18.36
572-100-015	HOTSON CLAYTON P & HARTMANN HELENE	1	18.36
572-100-016	STADELHOFFER LISA TRE	1	18.36
572-100-017	ASTALIS JULIANA	1	18.36
572-100-018	EWELL DAVID & LABRUNA LUDOVICA	1	18.36
572-110-001	OBRIEN DANIEL M TRE	1	18.36
572-110-002	LOSSY FRANK T TRE	1	18.36
572-110-003	KEPNER CHARLES H & SUSAN F TRE	1	18.36
572-110-004	KUCZAJ DOROTHY & CLAYTON CHRISTOPHER	1	18.36
572-110-005	AKIWENZIE JOSEPH C & RICKI TRE	1	18.36
572-110-006	HSU WENBIN TRE & CHIANG ERLINE YAN-PING	1	18.36
572-110-007	BRADLEY MARK C & JULIA M TRE	1	18.36
572-110-008	ROBERTSON FELICIA L	1	18.36
572-110-009	LEAKE MARSHA M TRE	1	18.36
572-110-010	HARVEY MURIEL M	1	18.36
572-110-011	LONG YAN & ROGERS CARRICK LOWELL	1	18.36
572-110-012	STRESHINSKY SHIRLEY	1	18.36
572-110-013	SAMPSON ROGER S & PRATIBHA W	1	18.36
572-110-014	TORBITT ALISON B TRE & WILEMAN ANDREW	1	18.36
572-110-015	CURL JAMES L JR & JANET TRE	1	18.36
572-110-016	WANG SHIRLEY K TRE	1	18.36
572-110-017	BLEVINS WILLIAM D & JUDITH TRE	1	18.36
572-110-018	LANGSTON ROBERT L & EVELYN TRE	1	18.36
572-110-019	ONG SEBASTIAN & MICHELLE	1	18.36
572-110-020	PRANGE RUSSELL F & LISA B	1	18.36
572-110-021	RADLER BENJAMIN	1	18.36
572-110-022	BRANDFORD NAPOLEON TRE	1	18.36
572-110-023	HERWIG SUZANNE A	1	18.36
572-110-024	MAZZERA LORI MCFARLAND TRE	1	18.36
572-110-025	ZEDECK SHELDON & MARTHA TRE	1	18.36
572-110-029	HSU WILLIAM & JULIE TRE	1	18.36
572-121-003	CHAMBRE ERICA ANN TRE	1	18.36
572-121-004	YAMASHITA GEORGE S & JULIE TRE	1	18.36
572-121-005	EASTON STEPHEN K TRE	1	18.36
572-121-006	NEDDERSEN CHRISTOPHER	1	18.36

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572-121-007	DEDRICK RUSSELL L TRE & GARDINER BETSY L	1	18.36
572-121-008	MORIOKA TERRY KEIKO	1	18.36
572-122-001	LEE IAN TRE & ODA JOANNA	1	18.36
572-122-002	GARFIN DAVID E & SUSAN B TRE	1	18.36
572-122-003	KASHYAP BHARAT R	1	18.36
572-122-004	ROTHACHER WILLIAM & KATHERINE	1	18.36
572-122-005	VANDENEEDEN STEPHEN TRE & FERRARA ASSIAMIRA	1	18.36
572-122-006	MILLER ELINORE M	1	18.36
572-122-007	MCKENZIE RALPH & KATHIE TRE	1	18.36
572-122-008	KIRKBY RICHARD J & LISA J	1	18.36
572-122-009	SHERWOOD STEPHEN M & KELLY L	1	18.36
572-122-010	CHAN DEREK & LYDIA TRE	1	18.36
572-122-011	HINES GEORGE & STEPHANIE A	1	18.36
572-123-001	PECK RHODA	1	18.36
572-123-002	FRACCHIA MARIO & BARBARA TRE	1	18.36
572-123-003	LEEMANS WIM & ANNETTE	1	18.36
572-123-004	SCHMITT ROBERT J TRE	1	18.36
572-124-001	WHISTLER JENNIFER L & HANSEN STIG K	1	18.36
572-124-002	LEWIS DAVID A & JULIA A	1	18.36
572-124-003	CHRISTBAUM RYAN J TRE & SICHTERMAN TRACY J	1	18.36
572-124-004	ZHOU DESHENG & LI HONG	1	18.36
572-124-005	PETROZIELLO JOSEPH M & MOUSSA NAJAT	1	18.36
572-124-006	HERBERICH DAVID H & HANLEY MARY C	1	18.36
572-124-007	VANHEUIT EILEEN J TRE	1	18.36
572-124-008	NG JUDITH TRE	1	18.36
572-124-009	CHARPENTIER ROBERT L	1	18.36
572-124-010	EVERETT SYLVIA L	1	18.36
572-124-011	ILYIN JOHN & MULLIGAN ESTHER F	1	18.36
572-124-012	NADOLNY EYLEEN S	1	18.36
572-124-013	WARD GILBERT II & LINDA M TRE	1	18.36
572-124-014	DICKINSON JOSHUA M & RICHARDS CAMDEN M	1	18.36
572-124-015	LEVIN RICHARD & HEISEL MARGARET	1	18.36
572-124-016	KOSEL JANICE E	1	18.36
572-124-017	FAN ELLIOT TRE & CHU ELAINE G	1	18.36
572-124-018	KOSEL CATHIE TRE	1	18.36
572-130-001	VISSER JAN H TRE	1	18.36
572-130-002	SAYRE RICHARD TRE	1	18.36
572-130-003	PRICE JOHN G & LYNN K TRE	1	18.36
572-130-004	TAM TAMMY TRE	1	18.36
572-130-005	SPILLER EDWARD A SR TRE	1	18.36
572-130-006	FOURE MICHEL & DAYAN SARA TUSSIE	1	18.36
572-130-007	MATSUMOTO KENT E TRE & DISOMMA DAPHNE E	1	18.36
572-130-008	FIKE DAVID J & SYLVIA J	1	18.36
572-130-009	FOLEY KATHLEEN A	1	18.36
572-130-010	NUNLIST RUDOLF TRE	1	18.36
572-130-011	URIAS PETER D TRE & MORFIN LEAH T	1	18.36
572-130-012	CROOK PETER S & DIANA D TRE	1	18.36
572-130-013	AVERETT JOHN C & LYNN TRE	1	18.36
572-130-014	PHILIPP CONSTANCE TRE	1	18.36
572-130-015	DONAGHEY LEE F	1	18.36
572-130-016	MEADER PAULA L TRE	1	18.36
572-130-017	HOSMER PATRICIA TRE	1	18.36
572-130-018	LEE STEVEN S & INESSA G	1	18.36
572-130-019	VALLADARES JORGE H TRE	1	18.36
572-130-020	ELIAS CHRISTOPHER & DELWICHE ALEXA CARTHERINE	1	18.36
572-130-021	KROUZIAN ARLENE A TRE	1	18.36

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572-130-022	LYNCH KEVIN MATTHEW TRE & VALIELA LUISA	1	18.36
572-130-023	SWANSON CHRISTOPHER STEVEN & PATEL SNEHA DARSHNA	1	18.36
572-130-024	CHANG ANNIE JI YOUNG & FUNG RICKY	1	18.36
572-130-025	RITTER JUSTIN & JENNIFER	1	18.36
572-130-026	FRENCH BEVERLEE TRE	1	18.36
572-130-027	TAW-CHIN WILHELMINA & CHIN STEVEN DOY	1	18.36
572-130-028	ZAKARIAN ARMEN ALEKSONIS & MINKEL LAUREN CATHERINE	1	18.36
572-130-029	KROUZIAN ARLENE ALICE TRE	1	18.36
572-130-030	POORZAND PARDIS	1	18.36
572-140-001	CARUTHERS WILLIAM PHILIP & LAFRANCE MARGARET RUTH	1	18.36
572-140-002	YILMAZ DURMUS & SEBNEM	1	18.36
572-140-004	MORRISON GLENN A & GLORIA TRE	1	18.36
572-140-005	DAY WILLIAM H & SUSAN P TRE	1	18.36
572-140-006	RAMM ANDREW & SHONHOLTZ JENIFER	1	18.36
572-140-007	EMERY MICHAEL R & ELAINE TRE	1	18.36
572-140-008	MAYALI LAURENT & CHANTAL	1	18.36
572-140-009	SANDLER SIV M	1	18.36
572-140-010	STANTON LLEWELLYN F TRE & BREGER-STANTON DONNA E	1	18.36
572-140-011	WU JUNQIAO & ZHENG FANG	1	18.36
572-140-012	DIENER S ROBERT TRE & GANN SUSAN C	1	18.36
572-140-013	BYCEL LEE TRE & PAM-BYCEL JUDITH	1	18.36
572-140-014	LAYERLE SEAN K & HSUEH HELEN D	1	18.36
572-140-015	WEBB MATTHEW T	1	18.36
572-140-016	LOCHER FELIX C	1	18.36
572-140-017	FREEHLING SHIRA TRE	1	18.36
572-140-018	ABRAHAM MICHAEL D & MARY C	1	18.36
572-140-019	MOHIT BEHRANG & ARCHANG NEGAAR M	1	18.36
572-140-022	LEE BRENDA & LAU BOBBY	1	18.36
572-140-025	BRASFIELD WENDY TRE	1	18.36
572-140-027	DUFFY DENYS	1	18.36
572-140-028	ORETSKY DONIA J TRE	1	18.36
572-150-001	NOURI NILOOFAR	1	18.36
572-150-002	SHEAN GREGORY B & MARGARET TRE	1	18.36
572-150-003	MIRONOV OLEG A & HEIANNADEMIRONOV CECILIA	1	18.36
572-150-004	BURTON LANCE C	1	18.36
572-150-005	NEWMAN NATALIE DIANE TRE	1	18.36
572-150-006	BEAN HELEN	1	18.36
572-150-007	WILKERSON JORDAN THOMAS & SALVINI KAREN LEE	1	18.36
572-150-008	RIESS ERIC TRE & WEIL HELENA	1	18.36
572-150-009	BELL MARK R & CARA E	1	18.36
572-150-010	SMITH STEPHEN M & SUSIE H TRE	1	18.36
572-150-011	DORROH PAUL E & VIDA F TRE & MANSHOURI ATISSA	1	18.36
572-150-012	HIRSCHKIND CHARLES TRE & [REDACTED]	1	18.36
572-150-013	STEPHENS ERIC & MARY R	1	18.36
572-150-015	KESSNER GAWAIN	1	18.36
572-150-016	HIRSHLEIFER JOHN ALFRED TRE & SISTI DONNIELLE ELOISE	1	18.36
572-150-017	KOCHER MATTHEW	1	18.36
572-150-018	SMITH JASON M	1	18.36
572-150-019	LORENZ MARK & NODA ROBIN	1	18.36
572-150-020	DEBENHAM M WARREN JR TRE	1	18.36
572-150-021	CEMBURA THOMAS M TRE	1	18.36
572-150-022	JANOFF ERIN P & STACEY E	1	18.36
572-150-023	HAMMOND MARY AMUNDSEN TRE	1	18.36
572-150-024	VALLOPILLIL VINOD & SONI ALPANA	1	18.36
572-150-025	THIBEAUX JOSEPHINE M TRE	1	18.36
572-150-026	BLASCHCZYK HELMUT TRE	1	18.36

Kensington Police Protection and Community Services District
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APN	Owner	EDU	Amount ⁽¹⁾
572-150-027	WAINWRIGHT VANESSA	1	18.36
572-150-028	MINDEL MAX H & TRISHA K	1	18.36
572-150-029	COWELL LLOYD JR & SHAY ANNE H	1	18.36
572-150-030	HOLLAND STEVEN E & LAUREL TRE	1	18.36
572-150-031	LEE ESTHER K TRE	1	18.36
572-160-001	LEDERER THOMAS F	1	18.36
572-160-002	TAYLOR JAMES C JR & JANE W TRE	1	18.36
572-160-003	KHARITONOV MICHAEL	1	18.36
572-160-004	HOAGLAND JOHN C & LOIS T TRE	1	18.36
572-160-005	KRAMPF JAMES M & DIANA TRE	1	18.36
572-160-006	FERGUSON KEVIN E & MICHELLE R	1	18.36
572-160-010	IRA SERVICES TRUST	1	18.36
572-160-011	JIMENEZ PATRICK J TRE & CHAMBERS JANE D	1	18.36
572-160-012	JIMENEZ PATRICK J TRE & CHAMBERS JANE D	1	18.36
572-160-013	ZAREMBA ALISON & MARVIN DANIEL J	2	36.74
572-160-014	GENTRY RICHARD E & GRACE H TRE	1	18.36
572-160-015	BLACHMAN JAMES TRE	1	18.36
572-160-016	LINEBAUGH GORDON & SANDRA TRE	1	18.36
572-160-018	GORMAN BRUCE C & JUDY	1	18.36
572-160-023	TREMAIN RUSS TRE & CHINN SANDRA	1	18.36
572-160-024	GERARD JEFF M & SHANAHAN KERRY A	1	18.36
572-160-025	SODERLUND SANDRA TRE	1	18.36
572-160-026	LONG ANTHONY ARTHUR TRE & ELIAS MONIQUE M	1	18.36
572-160-027	LINGO WILLIAM MAC JR TRE	2	36.74
572-160-028	HORAK D CRAIG & KELLY ANN	1	18.36
572-160-029	KESSEL ERIC A TRE & GALANIS ATHENA H	1	18.36
572-160-030	WAXMAN RICHARD & VICTORIA TRE	1	18.36
572-160-032	SEKA LEYLA D & HARRIS JOSHUA A H	1	18.36
572-170-001	HUANG THEODORE TRE & BUCHBINDER LYSLE VALERIE	1	18.36
572-170-002	GELIEBTER MARK TRE & KELLER ROBIN	1	18.36
572-170-003	WELCH JULIET W TRE	1	18.36
572-170-004	GARDINER ALLAN TRE & WOOTTON SUSAN	1	18.36
572-170-005	MULLER ROLF H TRE	1	18.36
572-170-006	WEAVER HAROLD F & CECILE T & BAY AREA COMMUNITY SERVICES	1	18.36
572-170-007	CRAWFORD TIMOTHY HALLETT	1	18.36
572-170-008	HAMPTON TIMOTHY E & LEVINE JESSICA A	1	18.36
572-170-009	DAS SANJAY	1	18.36
572-170-011	MA MAOSHENG	1	18.36
572-170-012	HOWARD CLINTON N TRE	1	18.36
572-170-013	STECHSCHULTER PAUL HUBERT TRE & STECHSCHULTE JULIEANA C	1	18.36
572-170-014	WANTLAND ROBERT & CYNTHIA TRE	1	18.36
572-170-015	STAW BARRY M & MCDONNELL ADRIENNE M	1	18.36
572-170-016	JASPER BRODIN & PIVACEK DIANA	1	18.36
572-170-017	SANKAR TIMOTHY & LI MICHELLE XUE	1	18.36
572-170-018	FISHER JIM & MIESZKOWSKI KATHARINE	1	18.36
572-170-019	THOMAS LUCKY R TRE	1	18.36
572-170-020	ARMSTRONG ANNELIESE TRE	1	18.36
572-170-021	CHADHA AMIT & BERLETTI MONICA J	1	18.36
572-170-022	BEILES KNITA & ROGER TRE	1	18.36
572-170-023	LYON RICHARD F & DEANNA TRE	1	18.36
572-170-024	LYON RICHARD F & DEANNA TRE	1	18.36
572-170-025	DRAEMEL AMY & BARRY BENJAMIN	1	18.36
572-170-026	MAYERI DANIEL P	1	18.36
572-170-028	THOMAS LUCKY R TRE	1	18.36
572-170-029	THOMAS LUCKY R III	1	18.36
572-170-030	THOMAS LUCKY R TRE	1	18.36

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572-170-031	KRAMER SEYMOUR N & GOLDSMITH LAURIE A	1	18.36
572-170-032	KAPLAN ROBERT A & ANDREA LOIS	1	18.36
572-170-033	DEPPE CHRISTOPHER R & ADRIAANS MARIA	1	18.36
572-170-034	DEY GORDON & JEANNETTE TRE	1	18.36
572-170-035	MALECKI DANIEL R	1	18.36
572-170-037	PEDERSEN RAYMOND STANLEY TRE	1	18.36
572-170-038	WEAVER PAUL H TRE & WEAVER HAROLD E & CECILE T	1	18.36
572-170-039	SCHAEFER KATHERINE H & JONES RILEY F	1	18.36
572-170-040	ADAMSON PAUL TRE & SAPONARA GABRIELLE L	1	18.36
572-170-041	HALPIN WILLIAM E TRE	1	18.36
572-170-042	BERRY BARBARA S	1	18.36
572-170-043	SYVANEN MICHAEL & GREENWALD SUE	1	18.36
572-170-044	STAEBLE MARTHA ABBY	1	18.36
572-170-045	PAYNE DONALD W & SUSAN TRE	1	18.36
572-181-002	BORTMAN PATRICIA TRE	1	18.36
572-181-003	BRADLEY BERNICE TRE & BRADLEY BERTRAM TRE EST OF	1	18.36
572-181-004	RUTH LEO P & DEBORAH D TRE	2	36.74
572-181-005	BREEN MATTHEW D & EMILY W	1	18.36
572-181-006	RAJA ARCHANA & VALETI GOUTHAM	1	18.36
572-181-007	HARRISON ROBERT A TRE	1	18.36
572-181-008	SOMOGYI LASZLO & MARIANNE TRE	1	18.36
572-181-009	FORD CHRISTINE C TRE	1	18.36
572-181-010	HASTY-KUEHLMANN ANGELA P TRE & KUEHLMANN ANDREAS	1	18.36
572-181-011	SATTARY VAHID	2	36.74
572-181-013	TREPPA ROBERT S TRE & CARLSON MIRIAM N	1	18.36
572-181-014	ROEN JOSEPHINE	1	18.36
572-181-015	MODAVI ABDOLLAH & SUSAN F	1	18.36
572-181-019	SMALE STEPHEN & CLARA D	1	18.36
572-181-020	LUKA GABOR & PIA	1	18.36
572-181-022	HARDIJZER WILLEM	1	18.36
572-181-023	LAPIERRE ADRIENNE	1	18.36
572-181-024	YUAN ROBERT KUNIAKI & YUMI TRE	1	18.36
572-181-025	KOU JAMES TRE	1	18.36
572-181-026	ELETR SAM TRE	1	18.36
572-181-027	SINCLAIR BRADFORD & SHARI R	1	18.36
572-181-029	HABER JOAN M TRE	1	18.36
572-181-030	MORSHED MEHDI & LINDA M TRE	1	18.36
572-181-031	PETERSON CONWAY V TRE EST OF	1	18.36
572-181-032	GARDIZI ALI M	1	18.36
572-181-033	POWER DALE J & DANIELLE TRE	1	18.36
572-181-034	BIELLA JOAN C TRE	2	36.74
572-181-035	DRAKE PAMELA MARLOW TRE	1	18.36
572-181-037	US BANK NATIONAL ASSN TRE	1	18.36
572-181-038	COFFIN HOPE V & CLOYD MITCHEL	1	18.36
572-181-039	TRIGUEIRO ALLEN	1	18.36
572-181-040	ELLSBERG PATRICIA V TRE	1	18.36
572-181-041	STONE JEREMY P TRE	1	18.36
572-182-001	BURBANK SCOT M & ARLENE W TRE	1	18.36
572-182-002	ROSSOUKHI FARSHID & MAITEE	1	18.36
572-182-003	BEEMAN SHEILA B TRE	1	18.36
572-182-004	DAILY DONNA	1.536	28.20
572-182-007	BURRIS DEAN & TROTTIER CHRIS	1	18.36
572-182-008	NIELSON NANCY A TRE	1	18.36
572-182-009	GOULD THOMAS P & DIANE C TRE	1	18.36
572-182-010	CAMPBELL PHILLIP TRE & TONG YUN	1	18.36
572-182-013	BORBRIDGE MICHAEL H & FLICKER LAUREN S	1	18.36

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572-182-014	ALBANO CLAUDIA L TRE	1	18.36
572-182-015	HOPKINS STEPHEN TRE	1	18.36
572-182-016	KIYAWAT SIDDHARTH TRE & PANDIT SUPRIYA	1	18.36
572-182-017	MANNING NATHANIEL & SUNISA TRE	1	18.36
572-190-001	RILEY PAMELA	1	18.36
572-190-002	DEAN THOMAS L TRE & CHAMBERS CHIEKO	1	18.36
572-190-003	MA PEI CINDY I	1	18.36
572-190-004	CLAGETT KATHRYN C & HAXO PAUL D	1	18.36
572-190-005	STURMAN JOHN ORR	1	18.36
572-190-006	NELSON KEIKO	1	18.36
572-190-007	LAVERTY ROSS M & DOROTHY H TRE	1	18.36
572-190-008	KOEHLER JEFFREY D & METCALF MARI E	1	18.36
572-190-009	JENSEN JOHN GILBERT TRE & CHAN SHU-TONG ROSALYN	1	18.36
572-190-010	CALLEN DAVID S & LAURA S TRE	1	18.36
572-190-011	HOROWITZ HELEN K TRE	1	18.36
572-190-012	EDALATI SHAHIN & JABERI SAMIRA	1	18.36
572-190-013	YAMATE MADELINE	1	18.36
572-201-002	STOCKFORD JENNIFER TRE	1	18.36
572-201-003	HARRIS SUSAN L & PIPER DAVID A	1	18.36
572-201-004	CHARNEY PHILIP TRE	1	18.36
572-201-005	FONG BRUCE D & LIM VIRGINIA	1	18.36
572-201-006	LEE GERALDINE & WIDRIG THOMAS A	1	18.36
572-201-007	SORENSEN CHRISTINE J TRE	1	18.36
572-201-008	BARRY MICHAEL J & NETTE P TRE	1	18.36
572-201-009	MARCUS PAMELA WONG TRE	1	18.36
572-201-010	GODFREY PAUL DOUGLAS & KAHN BRYN JOHANNA	1	18.36
572-201-011	ROKHSAR DANIEL S & SUSSMAN ANN P	1	18.36
572-201-012	FLOYD MICHAEL R TRE & EHRlich NANCY E	1	18.36
572-201-013	WOOD MOLLY J & LAWRENCE K	1	18.36
572-201-014	REIFF JACOB W & BRITTANY B	1	18.36
572-201-015	CHOY ROBERT YING CHOI TRE	1	18.36
572-201-016	BRANNAN ROBERT CHARLES TRE	1	18.36
572-201-019	RIEMANN RICHARD D & IRENE TRE	1	18.36
572-201-020	EAGER JONATHAN B TRE	1	18.36
572-202-004	HAUSKEN JAMES P TRE & DILTS BARBARA S	1	18.36
572-202-005	CHAN STEVEN J & JENNY D TRE	1	18.36
572-202-006	LEWALLEN GEORGE TRE & HUACO VALERIE D	1	18.36
572-202-007	KLUMB LORI RAE TRE	1	18.36
572-202-008	AKBAR IRFAN & LEDUC ISABELLE	1	18.36
572-202-009	LAGESON ERNEST B & JEANNE TRE	1	18.36
572-202-010	JOHN ROBERT ALAN TRE & OKUBO DAVID	1	18.36
572-202-012	WALSH MICHAEL N & CRAWFORD COURTNEY M	1	18.36
572-202-013	SCHLESINGER PATRICK TRE & HILL ESTER J	1	18.36
572-202-014	BUEHRING GERTRUDE C TRE	1	18.36
572-202-015	WOOLSEY CHRISTOPHER R TRE	1	18.36
572-202-016	THOMSEN JAMES & ELIZABETH TRE	1	18.36
572-202-020	SCULLY TIMOTHY P & JULIE CARR	1	18.36
572-202-023	JENKINS JAMES A & MORRISSEY ELLEN C	1	18.36
572-202-024	SCHLITT-GERSON ARLETTE TRE & KEYSTONE CAROLINE J	1	18.36
572-202-025	ROBINSON TANSY F & HOLSEN JOSEPH L	2	36.74
572-202-026	OWENS ALISON M TRE	1	18.36
572-202-027	GEE MARLENA & JULIA TRE	1	18.36
572-202-029	NARECHANIA TEJAS & KHUSHALI G	1	18.36
572-202-032	HEXTER STELLA TRE & LONG BARBARA HEXTER	1	18.36
572-203-001	YEE DIANA C TRE	1	18.36
572-203-002	UBAID MOHAMED AMIN DIYAN M & RAZVI ZARA	1	18.36

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572-203-003	MILLER DAVID J & JENNIFER M	1	18.36
572-203-004	FENSTER ROBERT D & JANET L	1	18.36
572-203-007	CORT TERRY ANN TRE & ECKSTROM THOMAS L	1	18.36
572-203-008	KIRK JOHN H & CAROL L TRE	1	18.36
572-203-009	LAHTI PETER M TRE	1	18.36
572-203-010	TEICHOLZ LESLIE ANNE TRE	1	18.36
572-203-011	DORMAN BURTON P & RUTH E & DORMAN JENNIE B	1	18.36
572-203-013	GILLETTE DANE R & PATRICIA TRE	1	18.36
572-203-014	AFONG WILLIAM C	1	18.36
572-203-015	AFONG GREGORY C	1	18.36
572-203-016	EBBE SHIRLEY N TRE	1	18.36
572-203-017	JONES RICHARD L & IVA DORA TRE	1	18.36
572-203-018	VLAHOS MARTHA J TRE	1	18.36
572-203-019	CARDALL CHARLES C & KRISTINE L	1	18.36
572-203-020	NOZICK EMILY TRE	1	18.36
572-203-021	CHUNG KIYOUNG & SARAH TRE	1	18.36
572-203-022	BUEHRING GERTRUDE C TRE	1	18.36
572-203-023	LOU LILLIAN LIEN-LI TRE	1	18.36
572-203-024	FREEMAN LAURIE TRE	1	18.36
572-203-025	HILL BRIAN & MARISA	1	18.36
572-203-029	HANHAM HAROLD JOHN & RUTH TRE & SOULE STANLEY E JR	1	18.36
572-204-001	JONE GILBERT & GRACE TRE	1	18.36
572-204-002	SAKAMOTO WILLIAM TRE	1	18.36
572-204-003	BANWAIT PREMILLA TRE & MANI AARON	1	18.36
572-204-004	EL-SANABARY NAGAT TRE & SULTAN SAYED M	1	18.36
572-204-005	DUQUET ANDREW M TRE & GILL SUMAN J	1	18.36
572-204-006	CHENG ROBERT KAI-CHEONG & WONG JINNY SHUI-HING	1	18.36
572-204-007	BARKER KAREN W TRE	1	18.36
572-204-008	NG JOYCE E TRE	1	18.36
572-204-009	DANDEKAR ABHAY S & APARNA A	1	18.36
572-204-010	BARSAOTTI DEBORAH	1	18.36
572-204-011	WEILER DANIEL & LOUISE	1	18.36
572-204-012	FERSHTMAN BRIAN & JULIETTE	1	18.36
572-204-013	PINEAU RODOLPHE & SOMMER LESLIE C	1	18.36
572-204-014	WEINTRAUB MARISSA ELODIE & SACHS-WEINTRAUB JUSTIN	1	18.36
572-204-015	LUCAS JONELL TRE	1	18.36
572-204-016	UNRAU NORMAN JOHN TRE	1	18.36
572-204-017	ERDMANN JOHN C & ANNE M TRE	1	18.36
572-204-018	HOLLADY DAVID RYAN & NICOLE A	1	18.36
572-204-019	MUROKAMI KENJI & HITOMI	1	18.36
572-204-020	CHAN GARY M & MARILYN M TRE	1	18.36
572-210-002	BAR-DIN MARION TRE	1	18.36
572-221-001	DEMERCURIO JOYCE E TRE	1	18.36
572-221-003	DOTY ROBERT P TRE & GARZA CATHERINE	1	18.36
572-221-004	WESTON AMY E	1	18.36
572-221-005	STEINBERG BARBARA SHERMAN TRE	1	18.36
572-221-006	MOORE CAMERON M TRE & RECKLER LESLIE R	1	18.36
572-221-007	SHORTRIDGE TAPSCOTT GAYLE	1	18.36
572-221-008	LAW TIMOTHY K TRE	1	18.36
572-222-003	CHO SUNG-SOO & SEUNG-SOON TRE	1	18.36
572-222-004	SCHMID RUDOLF TRE	1	18.36
572-222-005	CANTU ARTHUR JR & AMY N	1	18.36
572-222-006	SUL MARTIN & RUIZ CELIA M	1	18.36
572-222-007	HACOPIANS GERALD	1	18.36
572-222-008	CONSEY KEVIN E & SUSAN M TRE	1	18.36
572-222-009	SPECTER DONALD & KENWOOD NEOMA D	1	18.36

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572-222-010	GONZALEZ EDWARD A & WOLF DESTANI	1	18.36
572-222-011	STORONI HENRY RICHARD	1	18.36
572-222-012	EPSON MARTIN F & ERIN E	1	18.36
572-222-013	FINLEY GRAEME M & ORTON ASHLEY C	1	18.36
572-222-014	SATO DAVID D	1	18.36
572-222-015	LAUXMAN CRAIG JOSEPH TRE & EGER DOREEN JOYCE	1	18.36
572-222-016	ANDERSEN ROBERT	1	18.36
572-222-017	BORELLI HILDEGARD TRE	1	18.36
572-222-018	SRC REAL ESTATE LLC	1	18.36
572-222-019	HENNESSEY JUDY UNGERLEIDER TRE & HENNESSEY JENNIFER LYNN	1	18.36
572-222-020	DOUGHERTY THOMAS JAMES & HAUSNER JANE WHITMAN	1	18.36
572-222-021	COOK DYLAN N & STACK TRACY	1	18.36
572-222-022	KATLER ERNEST I & ANN F	1	18.36
572-222-026	ESMAILI MASOOD	1	18.36
572-231-001	POZZAN RUBY V TRE	1	18.36
572-231-002	MORFIN PETER & EMILY T TRE	1	18.36
572-231-003	YEW TAI FREDERICK TAN TRE	1	18.36
572-231-004	MATHIESEN THOMAS TRE & STARR GREGORY	1	18.36
572-231-005	WILKERSON MARGARET B TRE	1	18.36
572-231-006	ALYAMI ALI HASSAN & TERI TRE	1	18.36
572-231-007	KORB RICHARD E TRE	1	18.36
572-231-008	JIMENEZ PATRICIA A	1	18.36
572-231-009	COSTANTINI MARK & CHERYL	1	18.36
572-231-011	WAXMAN RICHARD & VICTORIA TRE	1	18.36
572-231-012	NABETA-BRODSKY SUSAN	1	18.36
572-231-013	PINGUELO JOSEPH M & MICKEY S	1	18.36
572-231-014	DAVIS RICHARD C TRE	1	18.36
572-231-015	VANTRAN LOC & LIEN THI	1	18.36
572-231-016	EARLEY THOMAS C TRE & DAUD FARHAT	1	18.36
572-231-017	GIRARD BRYAN K & ROSEMARIE TRE	1	18.36
572-231-018	SEELY DAVID & GLENNA TRE	1	18.36
572-231-019	MADRIL CHRISTOPHER J & STEFANI	1	18.36
572-231-020	MOSHER KEITH M & KIRA L	1	18.36
572-231-021	LENNON DANIEL & OLSON ELIZABETH ADDINE	1	18.36
572-231-022	KARKOUTLI ISSAM & MARIAN	1	18.36
572-231-023	BARTHMAIER MARTIN GEOFFREY TRE & STEPHENSON CAMERON WH	1	18.36
572-231-024	LEE STEVEN	1	18.36
572-231-025	YIM ELAINE & CHOY JUSTIN	1	18.36
572-231-026	SIMON DAVID & TOTOS VERONIKA	1	18.36
572-231-027	SPENCER RICHARD P	1.536	28.20
572-231-028	TRASNEL JULIEN & SOLIGNAC ELISA	1	18.36
572-231-029	ESTRADA RAYMUND & JENNIFER	1	18.36
572-232-001	GROSVENOR JOHN R & CARO S TRE	1	18.36
572-232-002	KELKAR SACHIN TRE & STIELER KELLEY F	1	18.36
572-232-003	BALDWIN VAN TRE	1	18.36
572-232-004	OKANE THOMAS R & JENNIFER H	1	18.36
572-232-005	HARTY TERENCE A TRE	1	18.36
572-232-006	MONTOYA JORGE JR & SHOLEH E	1	18.36
572-232-007	SANMARTIN PEDRO R & PATRICIA A	1	18.36
572-232-008	TOURIEL VICTOR & SARAH	1	18.36
572-232-009	FAVILLE CURTIS & MERRY TRE	1	18.36
572-232-010	EDENS MATTHEW BRANDON & ERIN	1	18.36
572-232-011	KERIEVSKY TRACY	1	18.36
572-232-012	JENKINS LANE R	1	18.36
572-232-013	MACOMBER DOROTHY P TRE EST OF	1	18.36
572-232-014	OVCHINNIKOV SERGEI TRE	1	18.36

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572-232-015	LEE ESTHER K Y TRE	1	18.36
572-232-016	VOINAR ANDREI & BARBARA TRE	1	18.36
572-232-017	SEYFARTH RICHARD H TRE	1	18.36
572-232-018	WILLIAMS CHARLES E & VALLERY L	1	18.36
572-232-019	WILLIAMS CHARLES E & VALLERY	1	18.36
572-232-020	NARANJO JAVIER & LO-NARANJO MINNA	1	18.36
572-232-021	EBERLINE SCOTT D & ERIKA R TRE	1	18.36
572-232-022	PANDHER JIT S & SUKHMIT K & PANDHER BHAVRAJ S	1	18.36
572-232-023	KURIHARA TED KAZUO & LINDA TRE	1	18.36
572-232-024	GOODMAN EVELYN B	1	18.36
572-232-025	BLAKELEY JIM & ALLISON GIGI	1	18.36
572-232-026	MULLARKEY MARKUS F & AMY S TRE	1	18.36
572-233-001	MUNOZ OXANA & OTTO IAN	1	18.36
572-233-002	HELLERSTEIN MARC K & MICHELLE	1	18.36
572-233-003	SCHLANGER JOSH & APRIL	1	18.36
572-233-004	FATTAH MUWAFFAQ & BARBARA TRE	1	18.36
572-233-005	FLEWELLING ROBERT A & DIEHL JANET B	1	18.36
572-233-006	KARP DAVID TRE & CARONNA-PERLEY LISA	1	18.36
572-233-007	DIEGO DOUG W & SARAH A	1	18.36
572-233-008	LABA JONATHAN TRE & AHANA DORILYN	1	18.36
572-233-009	ROGERS N JEFFREY & JENKINS STACEY A	1	18.36
572-233-010	YU ZHOU	1.536	28.20
572-233-011	MCCLAIN KRISTINE TRE	1	18.36
572-233-012	SAXONHOUSE ELENA & RAFFERTY TULLEY	1	18.36
572-233-013	WILLIAMS CHARLES & VALLERY	1	18.36
572-233-014	BAZIL CHRISTOPHER RYAN	1	18.36
572-233-015	YOUNG DONALD RANDALL & KATY M	1	18.36
572-233-016	KIMBERLIN WILLIAM O & CONNOR BEVERLY ANN	1	18.36
572-234-001	MALEKI PARAND & WAGNER KEVIN EUGENE	1	18.36
572-234-002	RECHT JOSEPH W & DALTON JANIE F	1	18.36
572-234-003	BRAKHA DVIR TRE & FRUSHA KATHERINE MIMI	1	18.36
572-234-004	BENSON WILLIAM HOWARD TRE	1	18.36
572-234-005	PARKER JANICE E TRE	1	18.36
572-234-006	EISENBERG JOSHUA E	1	18.36
572-234-007	LOSEKOOT FRANK J & KATHLEEN	1	18.36
573-091-002	HENRY MARGARET R TRE	1	18.36
573-091-003	CHEN MARGARET MULCHIEH TRE & SHIU ITTAI	1	18.36
573-091-004	RODRIGUEZ LUCY TRE & AYRES THOMAS J	1	18.36
573-091-007	RHODES MERRILYN TRE & IACULLO JENNIFER R	1	18.36
573-091-008	OLSON ANNA MARIA TRE	1	18.36
573-091-009	BOCKELMANN ERICA	1	18.36
573-092-001	BREAUX DAVID M & BRITTANY L	1	18.36
573-092-002	HENDERSHOTT AIMEE L TRE	1	18.36
573-092-003	HUTCHINGS LEONARD R & M E TRE	1	18.36
573-092-004	SHAFFER JANICE TRE	1	18.36
573-093-001	SAXER NANCY	1	18.36
573-093-002	SIEGEL ALAN B TRE & GREEN TRACY	1	18.36
573-093-003	HAASE FRANK & CUEPPER DAGMAR	1	18.36
573-093-004	WHITEFIELD FREDRICK B & BREWER RANDALL E	1	18.36
573-093-005	SABBAH KATIA ZINE TRE	1	18.36
573-093-006	RIESS STEVEN J TRE	1	18.36
573-093-007	MARCUS SUSAN D	1	18.36
573-093-008	OKIMOTO MICHAEL A & DONOVAN FRANCES M	1	18.36
573-093-009	CHANOWITZ MICHAEL S TRE & SUPTON ALICE L	1	18.36
573-093-011	NGUYEN TRACY TIEN & CRYSTAL C	1	18.36
573-093-012	REIMER DAVID J & TOMOKO KAI	1	18.36

Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2020/21 Assessment Roll

APN	Owner	EDU	Amount ⁽¹⁾
573-093-013	HAMATI RAYMOND E & DEBRA A TRE	1	18.36
573-093-014	KRANE CAROL J TRE	1	18.36
573-093-015	TROW MARTIN A & KATHERINE TRE	1	18.36
573-093-016	MIHAILOVSKI ALEXANDER TRE	1	18.36
573-093-017	KING C JUDSON & JEANNE A TRE	1	18.36
TOTALS:		2,261.896	\$41,529.06

(1) Actual levy applied to tax roll may vary due to rounding.

RESOLUTION NO. 2020-04

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT,
APPROVING THE ANNUAL REPORT FOR
THE KENSINGTON PARK ASSESSMENT DISTRICT
FOR FISCAL YEAR 2020/21**

The Board of Directors of the Kensington Police Protection and Community Services District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, the Board of Directors previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (the "Act") to establish the Kensington Park Assessment District (the "Assessment District"); and

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of an Annual Report; and

WHEREAS, the Board of Directors has, by previous resolution, ordered NBS to prepare and file such Annual Report; and

WHEREAS, NBS has prepared and filed such Annual Report with the Secretary of the Board.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

1. **Approval of Report:** The Board of Directors hereby approves the Annual Report concerning the levy of assessments as submitted by NBS for the fiscal year commencing July 1, 2020 and ending June 30, 2021.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District on _____, the ____ day of _____, 2020, by the following vote to wit:

AYES:

Christopher Deppe, President

NOES:

Rachelle Sherris-Watt, Vice President

ABSENT:

Eileen Nottoli, Director

Sylvia Hacaj, Director

Cyrus Modavi, Director

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on _____, the ____ day of _____, 2020.

District General Manager

RESOLUTION NO. 2020-05

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT,
DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR
THE KENSINGTON PARK ASSESSMENT DISTRICT
FOR FISCAL YEAR 2020/21**

The Board of Directors of the Kensington Police Protection and Community Services District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, the Board of Directors previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (the "Act") to establish the Kensington Park Assessment District (the "Assessment District"); and

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of an Annual Report.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

- 1. Intention:** The Board of Directors hereby declares its intention to levy and collect assessments within the Assessment District to pay the costs of the Improvements for the fiscal year commencing July 1, 2020 and ending June 30, 2021. The Board of Directors finds that the public's best interest requires such action.
- 2. Improvements:** The improvements within the District include, but are not limited to: the operating, maintaining and servicing of all public landscaping improvements, consisting of landscaping and grass. Operating, maintaining and servicing include, but are not limited to: personnel, materials, electrical energy and water. Services provided include all necessary service, operations, administration and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.
- 3. Assessment District Boundaries:** The boundaries of the Assessment District are as shown by the assessment diagram filed in the offices of the Secretary, which map is made a part hereof by reference.
- 4. Annual Report:** Reference is made to the Annual Report prepared by NBS, on file with the Secretary, for a full and detailed description of the improvements, the boundaries of the Assessment District and the zones therein, and the proposed assessments upon assessable lots and parcels of land within the Assessment District.
- 5. Notice of Public Hearing:** The Board of Directors hereby declares its intention to conduct a Public Hearing concerning the levy of assessments in accordance with Section 22629 of the Act. All objections to the assessment, if any, will be considered by the Board of Directors. The Public Hearing will be held on **Thursday, June 11, 2020 at 7:00 pm** or as soon thereafter as is feasible in the meeting place of the Board of Directors located at 52 Arlington Avenue, Kensington, CA. Please note that in light of the current State of Emergency, the Board meeting may be conducted virtually pursuant to the Governor's Executive Order No. E-N-29-20 or any successor order; instructions for participation will be posted on the District Website. The Board of Directors further orders the Secretary to publish notice of this resolution in accordance with Section 22626 of the Act.

6. Increase of Assessment: The maximum assessment is not proposed to increase from the previous year above that previously approved by the property owners (as "increased assessment" is defined in Section 54954.6 of the Government Code).

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District on _____, the ____ day of _____, 2020, by the following vote to wit:

AYES: _____
Christopher Deppe, President

NOES: _____
Rachelle Sherris-Watt, Vice President

ABSENT: _____
Eileen Nottoli, Director

Sylvia Hacaj, Director

Cyrus Modavi, Director

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on _____, the ____ day of _____, 2020.

District General Manager

BOARD OF DIRECTORS MEETING

MAY 14, 2020

ITEM 6

APPROVE AGREEMENT FOR LEGAL SERVICES WITH RENNE PUBLIC LAW GROUP (RPLG) WHICH INTEGRATES TERMS FROM ANN DANFORTH'S CONTRACT AS LEGAL COUNSEL FOR THE DISTRICT

RECOMMENDATION:

Approve an agreement for legal services with Renne Public Law Group (RPLG) which integrates terms from Ann Danforth's services as legal counsel for the district.

BACKGROUND

The Renne Public Law Group (RPLG) has asked Ann Danforth, legal counsel for KPPCSD, to join their firm on an of-counsel basis so that she may take on some contract work for their public clients. To continue the services of Ms. Danforth, the Board is requested to approve a new contract for legal services with RPLG (attached) that incorporates the terms of Ms. Danforth's services as legal counsel for the District.

Under the proposed contract, Ms. Danforth shall continue to serve as General Counsel to the District. As such, she will continue to perform all basic General Counsel duties and functions entrusted to her by the District including attendance at Board Meetings and other District meetings as requested; regular office hours; provision of legal advice on District matters, including by email or phone; preparation of ordinances, resolutions, contracts, and other legal documents pertaining to District affairs. Her legal services will not include matters in which RPLG has a conflict of interest that precludes RPLG from representing the District, members of the District Board, officers or employees of District. If RPLG has a conflict of interest or lacks expertise to handle a particular assignment, RPLG shall, following consultation with the General Manager, provide the District with a recommendation to hire outside counsel.

Upon the effective date of the contract, the bills for Ms. Danforth's services will come from RPLG, with the hourly rate for her legal services remaining unchanged for the remainder of the calendar year. Specifically, for General Counsel Services provided individually by Ms. Danforth, the District will pay \$210 per hour, which is Ms. Danforth's current rate, with that rate discounted by 25% for the first four hours of Board meetings.

Consistent with past practice of the Board, the contract provides that the hourly rate increase at the beginning of the next calendar year by \$15 to \$225. In addition, the new contract incorporates Ms. Danforth's request to eliminate the 25% discount for the first four hours of Board meetings effective January 1, 2021. This discounted meeting rate is not standard practice for the industry, and the basic hourly rate is already below market before this discount.

RECOMMENDATION:

Discuss the item, take public comment, and approve the legal services contract with Renne Public Law Group (RPLG), incorporating the legal services of Ann Danforth.

FISCAL IMPACT:

There is no fiscal impact resulting from the change in services by Ms. Danforth being transferred to RPLG. There is a future impact from the increase in hourly rates beginning January 1, 2021, with the increased rate being consistent with past practice.

ATTACHMENTS:

Contract for legal services with Renne Public Law Group

SUBMITTED BY: Bill Lindsay, General Manager

April 7, 2020

Via E-mail & U.S. Mail

Christopher Deppe
Board President
Kensington Police Protection & Community Services District
217 Arlington Ave
Berkeley, CA 94707

Re: Legal Services Agreement

Dear Mr. Deppe:

Thank you for continuing to retain Renne Public Law Group (“RPLG”), LLP, to provide legal and consulting services to Kensington Police Protection & Community Services District (hereinafter, “District”).

This letter sets forth our proposed agreement beginning April ____, 2020 (“Effective Date”) concerning the legal and consulting services we will provide and our fee and expense reimbursement arrangements for those services.

1. **Assumption of Services.** As you know, Ann Danforth, who has served as the District’s General Counsel since April 2017, recently became affiliated with RPLG as Of Counsel. The General Counsel services Ms. Danforth previously provided to the District through the Law Offices of Ann Danforth will be provided instead through RPLG as of the Effective Date.
2. **Scope of Engagement.** The District hereby retains and authorizes RPLG to represent the District and provide the following legal and consulting services as may be requested orally or in writing, by authorized representatives of the District:

(A) General Counsel Services:

Ann Danforth shall continue to serve as General Counsel to the District. She will continue to perform any and all basic General Counsel duties and functions entrusted to her by the District including, without limitation, attendance at Board Meetings and other District meetings as requested; regular office hours; provision of legal advice on District matters, including without limitation by email or phone; preparation of ordinances, resolutions, contracts, and other legal documents pertaining to District affairs; preparation

of opinions regarding District matters as requested by appropriate District officials, and management of other law firms retained to provide legal services to the District.

As she has previously, Ms. Danforth shall continue to personally perform most of the required General Counsel services for the District. Other RPLG attorneys may continue to be assigned by Ms. Danforth to provide back-up and additional general counsel services, as required. Ms. Danforth will continue to have the discretion to determine whether particular services require the attention of a legal specialist or other outside counsel. Prior to retaining outside counsel on the District's behalf, General Counsel will continue to obtain permission from the General Manager for matters within the General Manager's contract authority and the Board for all other matters. Ms. Danforth will be the coordinator of all services provided to the District with other RPLG attorneys or other outside counsel, as appropriate.

(B) Employment & Personnel Related Services: RPLG will continue to provide legal services pertaining to the District's employment and personnel issues on an as needed basis, including, but not limited to:

1. the preparation of employment and settlement documents;
2. advisory services related to general employment matters;
3. advisory services or representation during personnel investigations, disciplinary matters, administrative hearings, and arbitrations.

(C) Labor Relations & Negotiations: RPLG will provide legal and consulting services to the District related to the negotiations of successor Memoranda of Understanding with the Kensington Police Officers Association (hereinafter, "KPOA") on an as needed basis, including but not limited to:

1. providing reports and/or presentations to the Board of Directors regarding the status of negotiations; and
2. assisting with necessary fact research for negotiations, guiding the District's formulation and preparation of cost analyses of management and union proposals.

RPLG will also provide legal advice related to labor law and the enforcement of Memoranda of Understanding with the KPOA.

(D) Litigation and Other Services

RPLG may, under the terms of this agreement, provide additional legal or consulting counsel services, including representation of the District in litigation involving the District; provided, however, that such additional services shall be provided only upon the request of the District Board or General Manager, without involvement by the designated General Counsel in determining whether to make such a request.

RPLG's legal services will not include matters in which RPLG has a conflict of interest that precludes RPLG from representing District, members of the District Board, officers or employees of District. If RPLG has a conflict of interest or lacks expertise to handle a particular assignment, RPLG shall, following consultation with the General Manager, provide the District with a recommendation to hire outside counsel.

3. **Fees and Personnel.** The District shall compensate RPLG for our services as set forth in this section:

(A) **Services Provided by Ann Danforth:** Any General Counsel Services performed individually by Ms. Danforth shall be provided at the same rates the District paid for her services immediately prior to the Effective Date. Those rates are as follows:

1. For General Counsel Services provided individually by Ms. Danforth, the District shall pay \$210 (two hundred ten dollars) per hour ("Base Hourly Rate"), except that the District shall pay \$158 (one hundred fifty-eight dollars) per hour for the first four hours Ms. Danforth individually spends per month attending meetings of the District Board ("Discounted Meeting Rate"). Any time Ms. Danforth individually spends attending meetings of the District Board in excess of four hours per month shall be compensated at the Base Hourly Rate.
2. Beginning on January 1, 2021, the Base Hourly Rate shall increase to \$225 (two hundred twenty-five dollars) and the Discounted Meeting Rate shall be discontinued.

(B) **Services Provided by Other Individuals:** For services performed by individuals at RPLG other than Ms. Danforth, District shall pay RPLG based on the firm's 2019 hourly rate schedule through the end of 2020:

STAFFING	HOURLY RATE
Jonathan V. Holtzman, Partner	\$385
Teresa L. Stricker, Partner	\$350
Randy Riddle, Of Counsel	\$350
Vicki Clayton, Of Counsel	\$350

If other attorneys, consultants, paralegals or legal assistants are assigned to work on your matter, then the 2019 hourly rates of those individuals will be utilized, which are attached as **ATTACHMENT A**, through the end of 2020. Our rates may be increased annually on or about January 1, 2021, and each January 1 thereafter, by the greater of 3% or the relevant local CPI increase over the prior 12 month period, rounded to the nearest \$5.

In the unlikely event of a dispute over fees, the parties agree that the dispute will be submitted to arbitration pursuant to the State Bar's Mandatory Fee Arbitration Program.

4. **Billing and Payment Responsibilities.** We will send monthly statements which are due within 30 days of receipt. If you have any questions about an invoice, please promptly telephone or write me so that we may discuss these matters. Billing is done in 1/10 of an hour increments.

We charge an administrative fee of 5% to cover overhead expenses such as photocopying, phone calls or computer-assisted research. The Firm charges separately for disbursements to third parties made on the client's behalf. Such costs and disbursements include, for example, the following: travel-related expenses, transcription, overnight delivery, and messenger services.

Our Statement of Fee and Billing information, which sets forth the details of our disbursement and expense policy, is attached on **ATTACHMENT B**.

5. **Termination of Services.** You may terminate RPLG's services at any time by written notice. After receiving such notice, we will cease providing services. We will cooperate with you in the orderly transfer of all related files and records to your new counsel.

RPLG may terminate its services for any reason upon 30 days' written notice (or sooner with the District's consent) or for good cause immediately upon written notice, consistent with the Rules of Professional Responsibility. If we terminate our services, you agree to execute a substitution of attorneys promptly and otherwise cooperate in effecting that termination.

Termination of our services, whether by you or by us, will not relieve the obligation to pay for services rendered and costs incurred before our services formally ceased.

6. **No Guarantee of Outcome.** Any comments made by us about the potential outcome of this matter are expressions of opinion only and are not guarantees or promises about any outcome or results.
7. **Government Law.** This agreement shall be governed by and construed in accordance with the laws of the State of California.
8. **Entire Agreement; Full Understanding; Modifications in Writing.** This letter contains our entire agreement about our representation. Any modifications or additions to this letter agreement must be made in writing.
9. **Joint Representation.** Our firm maintains Of Counsel agreements with certain legal specialists. Because these individuals are deemed independent contractors under the applicable provisions of the tax laws and not employees of the firm, it is necessary that

you consent to dual representation by the firm and the specialist in the event the matter which you have engaged us to handle requires the use of that specialist. This arrangement has no effect whatsoever on the cost of your legal services, rather it is an ethical requirement that we disclose this fact and that you consent. You are consenting by signing this letter.

Very truly yours,



Jonathan V. Holtzman

cc: Ann Danforth
Angie Perez, RPLG Billing Department

These terms are accepted and agreed to as of the date of this letter.

By: _____
Print Name: _____
Title: _____

ATTACHMENT A

PUBLIC SECTOR FEE SCHEDULE EFFECTIVE JANUARY 1, 2019 TO DECEMBER 31, 2019

Partners: \$325 - \$450

Of Counsel: \$295 - \$395

Associates: \$220 - \$345

Law Clerks: \$145

Paralegals: \$105 - \$175

Analysts: \$95 - \$160

Consultants: \$160 - \$350

Our rates adjust every January by the greater of 3% or the relevant local CPI increase over the prior 12 month period, rounded to the nearest \$5.

ATTACHMENT B

RENNE PUBLIC LAW GROUP STATEMENT OF FEE AND BILLING INFORMATION

The following is a general description of our fee and billing policies. These general policies may be modified by the specific engagement letter or agreement to which this summary is attached.

Professional Fees. Our fees for professional services are based on the fair value of the services rendered. To help us determine the value of our services, our attorneys and paralegals maintain time records for each client and matter. Our attorneys and paralegals are assigned hourly rates which are based on years of experience, specialization, training and level of professional attainment. We adjust our rates periodically (usually at the beginning of each year) to take into account inflation and the increased experience of our professional personnel.

To keep professional fees at a minimum, legal work that does not require more experienced attorneys will be performed, where feasible, by attorneys with lower billing rates. Of course, the quality of the work is paramount, and we do not sacrifice quality to economy.

Before undertaking a particular assignment, we will, if requested, provide you with a fee estimate to the extent possible. Estimates are not possible for some matters, however, and cannot be relied on in many others because the scope of our work will not be clear at the outset. When a fee estimate is given, it is only an estimate; it is not a maximum or minimum fee quotation. The actual fee may be more or less than the quoted estimate.

Billing and Payment Procedures. Unless other arrangements are made at the time of the engagement, invoices will be sent monthly. Invoices for outside services exceeding \$100 may be billed separately. Occasionally, however, we may defer billing for a given month or months if the accrued fees and costs do not warrant current billing or if other circumstances would make it appropriate to defer billing.

Our invoices contain a brief narrative description of the work performed; if requested, the initials of the attorney who performed the work will appear on the statement. The invoice will include a line item reflecting in-house administrative costs. The firm's in-house administrative costs include duplicating, facsimile charges, telephone charges, e-mail, postage, mileage and other administrative expenses.

We normally charge an administrative fee of 5% to cover overhead expenses such as photocopying, phone calls or computer-assisted research. The Firm charges separately for disbursements to third parties made on the client's behalf. Such costs and disbursements include, for example, the following: travel-related expenses, transcription, overnight delivery, and messenger services.

If you have any questions regarding an invoice, the Billing Coordinator or Accounting Manager is available to answer your questions. For any unresolved matters, the Bar Association has an arbitration mechanism that can be used to resolve such matters.