

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

**General Manager
April 2016 Report**

General

Agenda highlights for May 12 KPPCSD Board meeting;

1. Auditor's Report
2. Contract extension for IGM/COP
3. 16/17 fiscal year budget
4. Changing the order and manner in which the Board takes public comments
5. Annual Park Tax Assessment
6. Ordering the even year election for Board of Directors of KPPCSD

As noted above the proposed preliminary 16/17 fiscal year budget was completed this month, with the assistance of Debbie Russell and Lynn Wolter, and was submitted to the Finance Committee for review at its meeting on May 4, 2016. With some modifications, the Finance Committee recommended approval to the Board of Directors.

A total of 30 new round tables have arrived for use at the community center. Initially, these tables will be used for rentals of the Community Center only.

Text to 911 is in full operation for Kensington residents. See Press Release on January 27, 2016 for more details.

Bullet proof vests were fitted to each Kensington police officer this month and should arrive within the next three weeks. Mandatory use will be in effect upon receipt.

Conterra, a company hired by the West Contra Costa School District, completed their construction near the Community Center this month to provide fiber optics to the Kensington Hilltop School.

I will provide an update on the Richmond Police investigation during my report if there is any new information since last month.

I attended the West Contra Costa County Police Chief's Committee, where we received a presentation about the Contra Costa County Mental Health Evaluation Team (MHET). MHET is a co-responding model in which police officers and mental health clinician partner together to provide joint welfare checks and follow-up for mental health calls for service.

The National Prescription Drug Take Back Day was held on April 30, 2016 from 10:00-2:00, in conjunction with the Kensington Fire Department. At the end of the day, 184.4 pounds of drugs were collected and later given to the Drug Enforcement Agency (DEA) for destruction.

Have you ever been a victim of Identity Theft? Make sure it does NOT happen again! Don't become a victim! Stop by the office and pick up your free Identity Theft Booklet.



Kevin E. Hart,
Interim General Manager

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: May 12, 2016
TO: KPPCSD Board
FROM: Kevin E. Hart, Interim General Manager
Subject: **Item 8a-Independent Audit for FY 15/16**

The Board will receive a presentation from Craig Fechter, CPA from Fechter & Company, who will review the fiscal year ending 15/16 Financial Report for the District.

The Finance Committee met on May 4, 2016, to review a draft copy of the report and discussed the report in great detail. Members of the Finance Committee had the following recommended changes;

1. There appears to be a discrepancy between the MD&A net position and that on the actual Statement of Net Position. Note pages 3 and 4 show Unrestricted net position of \$(1,249,721), but page 8 shows (1,258,418).
2. As the "new park" is 20 years old, the committee would like to change the wording to "The funds are restricted for maintenance of the park purchased in 1994"
3. The Committee would like access to a searchable pdf of the final version.
4. Ask the auditor be prepared to answer questions about the new GASB and related calculations when he presents the audit, such as; the adjustment on Page 9 or the Inflows and Outflows, and if the \$2.5M was discounted and over how many years.
5. On NOTE 6: the Committee would like to see the \$1 rent broken out from the Equipment Lease(s). The first sentence of that paragraph is no longer viable.
6. On page 28, please add the word "years" to the 25 and 30 periods. Also, please verify that it is in fact the Initial UAAL that is declining and the Remaining is being "re-upped".

The Committee voted unanimously to recommend the Board accept the Auditor's Report, with the changes recommended above.

At the time of writing this staff report, the auditor was reviewing the suggestions/recommendations of the Finance Committee. The revised report is included within this report.

Fiscal Impact: None

General Manager Recommendation: Receive the presentation, take public comment, deliberate and accept the report. Board Action Item.



Kevin E. Hart
Interim General Manager

**KENSINGTON POLICE PROTECTION
and
COMMUNITY SERVICES DISTRICT**

**Financial Report
with
Independent Auditor's Report Thereon
June 30, 2015**

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

FINANCIAL REPORT

JUNE 30, 2015

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**FECHTER
& COMPANY**
Certified Public Accountants

Craig R. Fechter, CPA, MST
Scott A. German, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Kensington Police Protection and Community Services District
Kensington, California

We have audited the accompanying financial statements of the governmental activities of each major fund of the Kensington Police Protection and Community Services District (the District) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund of the Kensington Police Protection and Community Services District as of June 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Board of Directors
Kensington Police Protection and Community Services District

Other Matters

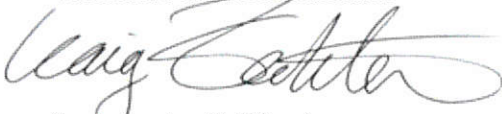
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, post-employment benefits and budgetary comparison information on pages 3-7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Implementation of New Accounting Standards

As disclosed in Note 1 to the financial statements, the Kensington Police Protection District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, during the fiscal year ended June 30, 2015.

Fechter & Company
Certified Public Accountants



Sacramento, California
April 18, 2016

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

This discussion and analysis of the Kensington Police Protection and Community Service District's (the District) fiscal performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2015. Please review it in conjunction with the transmittal letter and the basic financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

From the Statement of Net Position

- Total net position for the years ended June 30, 2015 and 2014 are \$2,590,442 and \$5,315,180, respectively. The large decrease is due to the new Governmental Accounting Standards Board statement 68 which required the net pension liability to be presented.
- Unrestricted net position, the part of net position that can be used to finance day-to-day operations for fiscal years ended June 30, 2015 and 2014 are \$(1,258,418) and \$1,331,584, respectively.

From the Governmental Fund Financial Statements

- Our General Fund balance increased by \$132,642, which is compared to an \$115,476 decrease in 2014.
- Property tax revenues (including special tax revenue for police services) for fiscal years ended June 30, 2015 and 2014 were \$2,666,312 and \$2,558,145, respectively. This is a 4.2% increase.

OVERVIEW OF FINANCIAL STATEMENTS

The District's basic financial statements are composed of three components: government-wide financial statements, governmental funds financial statements, and notes to the financial statements. Required supplementary information in addition to the basic financial statements is also presented.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. There are two government-wide financial statements – the Statement of Net Position and the Statement of Activities and Changes in Net Position.

The Statement of Net Position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the fiscal year. Accrual of revenue and expenses is taken into account regardless of when cash is received or paid.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Government-Wide Financial Statements - continued

As in a private-sector business, capital assets are depreciated, debt service is not a source of revenue, and compensated absences are expensed in the period earned.

Governmental Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The major differences between fund financial statements and government-wide financial statements are in the way debt proceeds, capital outlay, and compensated absences are recorded. Reconciliations between the two types of financial statements are found on page 8 using the adjustment column.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents budgetary comparison schedules and a PERS schedule of funding progress.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position serves over time as a useful indicator of the District's financial position. In the case of the District, assets exceeded liabilities by \$2,590,442 as of June 30, 2015 and \$5,314,825 as of June 30, 2014. This number is composed of three components:

	June 30, 2015	June 30, 2014
Investment in capital assets, net of debt	\$ 3,872,547	\$ 3,894,279
Restricted	(23,687)	88,962
Unrestricted net position	(1,258,418)	1,331,584
Total net position	\$ 2,590,442	\$ 5,314,825

Investment in capital assets consists of fixed assets less any related debt.

Unrestricted assets are used to finance day-to-day operations, including debt service.

GOVERNMENTAL FUNDS ANALYSIS

The District's largest source of revenue is from property tax allocations. In 1978 the voters passed Proposition 13 and removed the ability of local agencies to set their own property taxes. The 1% maximum property tax rate is fixed by Article XIII A, § 1(a) of the California Constitution. The Legislature adopted statutes ("AB 8") that tell county auditor-controller's how to allocate the resulting

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

GOVERNMENTAL FUNDS ANALYSIS - continued

revenues. This is unrestricted revenue and can be used for all District business.

The District's collection of Special Tax Revenue, another large source of revenue, is restricted to police activities. The current rate as of June 30, 2015 was established in 1997 after receiving voter approval in 1994.

The District also collects a special assessment called the Kensington Park Landscape and Lighting District Assessment. The funds are restricted for maintenance of that part of the park purchased with the proceeds of the 1994 Limited Obligation Improvement Bonds.

In fiscal year ended June 30, 2015, the District was the beneficiary of the COPS Grant minimum allocation of \$100,000. The funds must be used for law enforcement only and all expenditures have been approved by the District's Board of Directors. In fiscal year 2014/2015, this grant money was used to fund the tenth officer position.

The largest expenditure of the District is salary and benefits, including PERS contributions. These are governed by current Memorandum of Understanding agreements negotiated between the District and represented and non-represented employees.

The other area of expenditures of significance is for services and supplies. That would include items such as communications and vehicle operations. This is the support structure for the police department.

Other reserved funds:

Reserved for compensated absences payable—\$92,599.

COMMENTS ON BUDGET COMPARISONS

Actual revenues and actual expenditures versus budget amounts equals a positive variance of \$411,684.

Actual revenues exceeded budgeted revenues by \$314,371. The largest differences are District received \$138,380 more than budgeted in Grant Revenue and all property taxes together were \$71,249 over budget.

Actual expenditures were less than final budgeted expenditures by \$97,313. The largest difference was \$48,614 in Police expenses, mostly made up of \$33,000 in Communications Expense. Another \$15,000 was saved in Vehicle operations.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

HISTORY AND ECONOMIC FACTORS

The Kensington Police Protection and Community Services District was formed as a Police Protection District in 1946 for the purpose of providing police services to the community of Kensington. In 1953, the District was changed to a Community Services District, per Government Code 61600, which enabled the District to provide park and recreation services, oversight to the solid waste contract, in addition to the provision of police protection services.

In 1978, Proposition 13 was passed by California voters resulting in the implementation of AB 8 which set the formula used in property tax allocation for local government. This formula was based on prior years' budgets and the Kensington Police Protection and Community Services District had a history of very lean budgets.

In 1980, the Board of Directors for the District approved Resolutions 80-01 and 80-02, setting into motion a proposal for a special tax and a special election for the special tax. The original amount of the tax was \$45 per year for single family residential unit, \$90 per year for multiple unit residential property, \$135 per year for commercial and institutional property and \$45 per year for miscellaneous improved property. These funds are restricted to be used for police-related services only.

In 1984, the Board of Directors for the District approved Resolution 84-01 requesting the electorate approve an increase in the special tax to \$90 per year for single family residential, \$135 per year for multiple unit residential property, \$180 per year for commercial and institutional property and \$90 per year for miscellaneous improved property. These funds are restricted to be used for police-related services only.

In 1993, the Board of Directors for the District approved Resolution 93-04 requesting the electorate approve an increase in the special tax to \$210 per year for single family residential, \$315 per year for multiple units residential property, \$315 per year for commercial and institutional property, \$210 per year for miscellaneous improved property and \$63 per year for unimproved property. These funds are restricted to be used for police-related services only.

In 1994, the Board of Directors for the District approved Resolution 94-13 requesting the electorate approve an increase in the special tax to \$300 per year for single family residential property, \$450 per year for multiple units residential property, \$450 per year for commercial and institutional property, \$300 per year for miscellaneous improved property and \$90 per year for unimproved property. An increase of tax was voted and passed. These funds are restricted to be used for police-related services only.

In 1997, the Board of Directors for the District approved Ordinance 97-01 setting the rates at the maximum allowed based on Resolution 94-13.

In 2010, the District passed a ballot measure (Measure G) to add a supplemental tax revenue stream to be used effectively July 01, 2010. These funds are a maximum of \$200 per parcel and are restricted to be used for police-related services only.

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to General Manager/Chief of Police.

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
FOR THE YEAR ENDED JUNE 30, 2015**

	General Fund	Capital Project	Total	Adjustment Note 8	Statement of Net Position
Assets					
Cash and investments	\$ 1,455,129	\$ 127,768	\$ 1,582,897	\$ -	\$ 1,582,897
Receivables	80,270	70	80,340	-	80,340
Prepaid expenses	35,454	-	35,454	-	35,454
OPEB asset	31,463	-	31,463	-	31,463
Capital assets, net				<u>3,872,547</u>	<u>3,872,547</u>
Total Assets	<u>\$ 1,602,316</u>	<u>\$ 127,838</u>	<u>\$ 1,730,154</u>	3,872,547	5,602,701
Deferred Outflows of Resources					
Deferred pensions (Note 12)				381,774	381,774
				<u>\$ 4,254,321</u>	<u>\$ 5,984,475</u>
Liabilities					
Accounts payable	\$ 67,450	\$ -	\$ 67,450	\$ -	\$ 67,450
Compensated absences	92,599	-	92,599	-	92,599
Accrued payable	16,303	-	16,303	-	16,303
Long-term - net pension liability (Note 5)				<u>2,559,571</u>	<u>2,559,571</u>
Total Liabilities	<u>176,352</u>	<u>-</u>	<u>176,352</u>	<u>2,559,571</u>	<u>2,735,923</u>
Deferred Inflows of Resources					
Deferred pensions (Note 12)				<u>658,110</u>	<u>658,110</u>
Fund balances/net position					
Fund balances					
Non-spendable	66,917	-	66,917	(66,917)	-
Restricted	(23,687)	-	(23,687)	23,687	-
Committed	-	127,838	127,838	(127,838)	-
Assigned	241,500	-	241,500	(241,500)	-
Unassigned	1,141,234	-	1,141,234	(1,141,234)	-
Total Fund Balances	<u>1,425,964</u>	<u>127,838</u>	<u>1,553,802</u>	<u>(1,553,802)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 1,602,316</u>	<u>\$ 127,838</u>	<u>\$ 1,730,154</u>		
Net Position					
Capital assets				3,872,547	3,872,547
Restricted				(23,687)	(23,687)
Unrestricted				<u>(1,258,418)</u>	<u>(1,258,418)</u>
Total Net Position				<u>\$ 2,590,442</u>	<u>\$ 2,590,442</u>

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT
OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2015**

EXPENDITURES/EXPENSES	General	Capital Project	Total	Adjustment Note 8	Statement of Activities
Current expenditures/expenses					
Police Salary and Benefits					
Salary-officers	\$ 980,957	\$ -	\$ 980,957	\$ -	\$ 980,957
Compensated absence	23,895	-	23,895	-	23,895
Overtime	46,111	-	46,111	-	46,111
Salary-non sworn	72,845	-	72,845	-	72,845
Uniform allowance	7,933	-	7,933	-	7,933
Safety equipment	1,365	-	1,365	-	1,365
Medical insurance-active	175,459	-	175,459	-	175,459
Medical insurance-retired	193,806	-	193,806	-	193,806
Disability & life insurance	4,999	-	4,999	-	4,999
Social security/medicare	17,624	-	17,624	-	17,624
PERS district	381,774	-	381,774	(35,835)	345,939
PERS officers	88,534	-	88,534	-	88,534
Workers compensation	37,972	-	37,972	-	37,972
Police Expenses					
Expendable police supplies	4,432	-	4,432	-	4,432
Range/Ammunition supplies	3,053	-	3,053	-	3,053
Crossing guard	10,515	-	10,515	-	10,515
Vehicle operation	44,154	-	44,154	-	44,154
Communications (RPD)	123,057	-	123,057	-	123,057
Radio maintenance	21,649	-	21,649	-	21,649
Prisoner/case exp/booking	9,366	-	9,366	-	9,366
Training	8,048	-	8,048	-	8,048
Recruiting	-	-	-	-	-
Reserve officers	2,083	-	2,083	-	2,083
Misc. dues, meals and Travel	2,485	-	2,485	-	2,485
Utilities	11,066	-	11,066	-	11,066
Building repair	1,626	-	1,626	-	1,626
Office supplies	6,452	-	6,452	-	6,452
Telephone	8,355	-	8,355	-	8,355
Housekeeping	4,454	-	4,454	-	4,454
Publications	2,837	-	2,837	-	2,837
West-Net/Cal	13,655	-	13,655	-	13,655
Community policing	2,915	-	2,915	-	2,915
Police taxes administration	3,397	-	3,397	-	3,397
Recreation Salary and Benefits					
Park and recreation administration	7,033	-	7,033	-	7,033
Custodian	21,000	-	21,000	-	21,000
Social security/medicare	484	-	484	-	484
Recreation Expenses					
Community center utilities	5,585	-	5,585	-	5,585
Janitorial supplies	1,545	-	1,545	-	1,545
Community center repairs	2,861	-	2,861	-	2,861
Annex utilities	-	-	-	-	-
Park O&M	49,721	-	49,721	-	49,721
Misc. park rec expenses	170	-	170	-	170
District Expenses					
Computer maintenance	24,433	-	24,433	-	24,433
Legal	240,957	-	240,957	-	240,957
Consulting	19,153	-	19,153	-	19,153
Accounting	27,173	-	27,173	-	27,173
Equipment rental	5,142	-	5,142	-	5,142
Insurance	29,917	-	29,917	-	29,917
Election	8,608	-	8,608	-	8,608
Police building lease	1	-	1	-	1
County expenses	20,116	-	20,116	-	20,116
Waste/recycle	38,164	-	38,164	-	38,164
Miscellaneous	6,651	-	6,651	-	6,651
Depreciation	-	-	-	69,281	69,281
Total current expenditures/expenses	2,825,587	-	2,825,587	33,446	2,859,033

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT
OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2015**

(Continued)	General	Capital Project	Total	Adjustment Note 8	Statement of Activities
Capital outlay					
Building & improvements	-	-	-	-	-
Equipment and furniture	47,549	-	47,549	(47,549)	-
Total capital outlay	47,549	-	47,549	(47,549)	-
Total Expenditures/Expenses	2,873,136	-	2,873,136	(14,103)	2,859,033
GENERAL REVENUES:					
Property taxes	1,482,672	-	1,482,672	-	1,482,672
Special assessments	681,690	-	681,690	-	681,690
Measure G supplemental tax revenue	501,950	-	501,950	-	501,950
Grants	138,380	-	138,380	-	138,380
Police fees/service charges	1,443	-	1,443	-	1,443
Kensington Hilltop services reimbursement	9,450	-	9,450	-	9,450
Special assignment revenue	20,732	-	20,732	-	20,732
West county Cross Guard reimbursement	10,515	-	10,515	-	10,515
Supplemental workers compensation reimbursement	25,791	-	25,791	-	25,791
Other tax revenue	34,473	-	34,473	-	34,473
POST reimbursement	1,263	-	1,263	-	1,263
Investment income	1,230	259	1,489	-	1,489
Rents and fees	35,636	-	35,636	-	35,636
Franchise fees	25,443	-	25,443	-	25,443
Other income	44,465	-	44,465	-	44,465
Proceeds from Sale/Gain on sale of assets	1,001	-	1,001	-	1,001
Total Revenues	3,016,134	259	3,016,393	-	3,016,393
Excess of Revenues Over Other Expenditures	142,998	259	143,257	14,103	157,360
Other Financing Sources (Uses)					
Transfers In	239	-	239	-	239
Transfers Out	(10,595)	-	(10,595)	-	(10,595)
Total Other Financing Sources (Uses)	(10,356)	-	(10,356)	-	(10,356)
Change in Net Position	132,642	259	132,901	14,103	147,004
Fund Balance/Net Position, Beginning of Year	1,293,322	127,579	1,420,901	3,894,279	5,315,180
Prior Period Adjustment	-	-	-	(2,871,742)	(2,871,742)
Fund Balance/Net Position, End of Year	<u>\$ 1,425,964</u>	<u>\$ 127,838</u>	<u>\$ 1,553,802</u>	<u>\$ 1,036,640</u>	<u>\$ 2,590,442</u>

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2015**

	Emergency Preparedness Fund	Kensington Park Reassessment District 2004-1 Fund	Total
Assets			
Cash and investments	\$ -	\$ 292,710	\$ 292,710
Interest receivable	-	66	66
Special assessment receivable	-	730,177	730,177
Total Assets	\$ -	\$ 1,022,953	\$ 1,022,953
Liabilities			
Accounts payable	\$ 69	\$ -	\$ 69
2004 Limited Obligation Improvement Bonds	-	846,685	846,685
Bond interest payable	-	11,995	11,995
Total Liabilities	69	858,680	858,749
Net Position			
Reserved for Emergency Preparedness Council	-	-	-
Reserved for Reassessment District 2004-1	(69)	164,273	164,204
Total Net Position	\$ (69)	\$ 164,273	\$ 164,204

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	Emergency Preparedness Fund	Kensington Park Reassessment District 2004-1 Fund	Total
ADDITIONS			
Special assessments	\$ -	\$ 175,584	\$ 175,584
Interest income	-	243	243
Total Additions	-	175,827	175,827
DEDUCTIONS			
Bond administration charges	-	12,253	12,253
Bond interest expense	-	36,856	36,856
Bond principal	-	123,024	123,024
Contract services	147	-	147
Total deductions	147	172,133	172,280
Net increase (decrease) in fiduciary net assets	(147)	3,694	3,547
Transfer in	102	10,493	10,595
Transfer out	(239)	-	(239)
Net Position, beginning of year	215	150,086	150,301
Net Position, end of year	\$ (69)	\$ 164,273	\$ 164,204

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Kensington Police Protection and Community Services District (the District) is presented to assist in understanding the District's financial statements. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Organization and Description of Funds

The District was formed to provide police protection services and parks and recreation services. The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the fund's assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District also maintains two fiduciary funds: (1) Emergency Preparedness Fund (used for expenses in conjunction with the emergency radio network) and (2) Kensington Park Reassessment District 2004-1 Fund (used to account for special assessment funds, see Note 4).

Government-Wide Financial Statements

The District's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of Governmental Activities for the District accompanied by a total column.

These statements are presented on an economic resources measurement focus and the *accrual basis* of accounting. Accordingly, all of the District's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

The Government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenditures identifies the extent to which each program is self-financing or draws from the general revenues of the District.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Government-wide Financial Statements - continued

Net position should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other purposes result from special revenue funds and the restrictions on their net asset use.

Separate financial statements are provided for governmental funds. Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Major individual governmental funds are reported as separate columns in the governmental fund financial statements. No major funds are aggregated and presented in a single column. The District's general funds was its only major fund.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. Accompanying schedules are presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the Government-wide Financial Statements.

All governmental funds are accounted for on a spending or current financial resources measurement focus and the *modified accrual basis* of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are intergovernmental revenues, investment earnings and charges for services. Expenditures are generally recognized when incurred under the modified accrual basis of accounting.

The District has only four funds in fiscal year 2015, the General Fund, Capital Project Fund and two fiduciary funds which are the Emergency Preparedness Fund and the Kensington Park Reassessment District. A longer description is below:

1. General Fund – the General Fund is the operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

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KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Governmental Fund Financial Statements - continued

2. Capital Project Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.
3. Emergency Preparedness Fund – This fiduciary fund is used to account for radios and batteries in the community to be used in case of earthquake or similar major emergency. The fund is supported by matching contributions from both the District and Kensington Fire Protection District.
4. Kensington Park Reassessment District 2004-1 – This debt service fund is used to account for financial resources to be used for the retirement of debt. The Kensington Park Reassessment Bond 2004-1, issued in June 2004 in defeasance of the 1994 special assessment bonds, has been determined to be an Agency Fund since the District is not obligated to repay the debt. The balance in the debt service fund has therefore been transferred to the Kensington Park Reassessment District 2004-1 Fund (see Note 4).

Budgets and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During the month of May, the General Manager/Chief of Police submits to the Board of Directors a preliminary operating budget. During the month of June the General Manager/Chief of Police submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. The budget is enacted through a motion to adopt the Budget.
3. Formal budgetary integration is employed as a management control device during the fiscal year for the General Fund and Capital Project Fund.
4. Budgets for the General Fund and the Capital Project Fund are adopted on a basis consistent with accounting principles generally accepted in the United States (US GAAP).

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and the Capital Projects Fund. All appropriations lapse at fiscal year-end.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Cash and Investments

Cash includes amounts in demand deposits as well as short-term investments. Investments are carried at market value. All investment is invested through the County of Contra Costa.

Compensated Absences

District employees are entitled to certain compensated absences based on their length of employment.

Fund Equity Reservations and Designations

Reservations and designations of the ending fund balance indicate portions of fund balance not appropriate for expenditures or amounts legally segregated for a specific future use.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenditures during the reporting periods. Actual results could differ from those estimates.

Implementation of New Accounting Principles

The following Governmental Accounting Standards Board (GASB) Statements were implemented during the 2015 fiscal year:

GASB Statement No. 68 – Accounting and Financial Reporting for Pensions – an amendment of GASB Statement 27 – The provisions of this statement are effective for financial statements for fiscal years beginning after June 15, 2014.

GASB Statement No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No 27. The provisions of this statement are effective for financial statements for fiscal years beginning after June 15, 2014.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 2: CASH AND INVESTMENTS

The District maintains most of its cash in the County of Contra Costa treasury. Balances are stated at cost, which is approximately market value.

The District maintains cash investment accounts that are available for use by all funds. Investments made by the District are summarized below. The investments that are represented by specific identifiable investment securities are classified below according to credit risk:

Category 1 – Investments that are insured or registered, or for which securities are held by the District or its agent in the District’s name.

Category 2 – Uninsured and unregistered investments for which the securities are held by the counterparty’s trust department or agent in the District’s name.

Category 3 – Uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the District’s name.

A summary of the District’s cash and investments at June 30, 2015 is as follows:

	<u>Carrying Value</u>	<u>Market Value</u>
<u>Governmental Funds</u>		
<u>Category 1:</u>		
Cash in checking accounts	\$ 2,823	\$ 2,823
Petty cash	100	100
	2,923	2,923
 <u>Uncategorized:</u>		
County Treasury	1,579,974	1,579,974
Total Governmental Funds	1,579,974	1,579,974
 <u>Fiduciary Funds</u>		
<u>Category 1:</u>		
Cash in checking accounts	-	-
 <u>Uncategorized:</u>		
County Treasury	292,710	292,710
Total Fiduciary Funds	292,710	292,710
Total Governmental Funds	\$ 1,875,607	\$ 1,875,607

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 2: CASH AND INVESTMENTS – continued

The cash and investments by fund is as follows:

General Fund	\$	1,455,129
Capital Project Fund		127,768
	<u>\$</u>	<u>1,582,897</u>
 Emergency Preparedness Fund	 <u>\$</u>	 <u>-</u>
 2004-1 Park Reassessment Bond Fund	 <u>\$</u>	 <u>292,710</u>

The District’s cash fund in the County Treasury is not categorized by risk category because the District’s share is not evidenced by specifically identifiable securities.

Deposits

The California Government Code requires California banks and savings and loan associations to secure a local governmental agency’s deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 100% of the agency’s deposits. California law also allows financial institutions to secure an agency’s deposits by pledging first trust deed mortgage notes having a value of 150% of an agency’s total deposits. The agency may waive collateral requirements for deposits, which are fully insured up to \$250,000 by federal deposit insurance.

NOTE 3: CAPITAL ASSETS

The District’s capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date donated. Capital assets are recorded at cost and depreciated over their estimated useful lives. Depreciation is charged to the governmental activities primary function, police services..

Depreciation of capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, accumulated depreciation, is reported on the Statement of Net Position as a reduction in the book value of capital assets.

Depreciation of capital assets in service is provided using the straight-line method, which means the cost of the asset is divided by its expected useful life in years, and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the useful lives listed below to capital assets:

Vehicles	5 years
Furniture and fixtures	5 years
Building and improvements	20-40 years
Machinery and equipment	5-10 years

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3: CAPITAL ASSETS - continued

A summary of changes in general fixed assets follows:

	Balance 6/30/14	Additions	Retirements	Balance 6/30/15
Non-Depreciable Assets:				
Land	\$ 2,808,347	\$ -	\$ -	\$ 2,808,347
Depreciable Assets:				
Building & improvements	1,638,902	-	-	1,638,902
Vehicles & equipment	492,272	47,549	25,000	514,821
Furniture & fixtures	32,080	-	1,688	30,392
Total Assets	<u>4,971,601</u>	<u>47,549</u>	<u>26,688</u>	<u>4,992,462</u>
Accumulated Depreciation:				
Building & improvements	545,455	43,377	-	588,832
Vehicles & equipment	501,955	25,167	25,000	502,122
Furniture/fixture/improvements	29,912	737	1,688	28,961
Total Accumulated Depreciation	<u>1,077,322</u>	<u>69,281</u>	<u>26,688</u>	<u>1,119,915</u>
Capital Assets Net of Depreciation	<u>\$ 3,894,279</u>	<u>\$ (21,731)</u>	<u>\$ -</u>	<u>\$ 3,872,547</u>

The current depreciation expense of \$69,281 was charged to police services.

NOTE 4: SPECIAL ASSESSMENT DEBT

Kensington Park Reassessment District 2004-1 Refunding Bonds

	June 30, 2014	Borrowings	Payments	June 30, 2015
2004 Limited Obligation Improvement Bonds	\$ 969,709	\$ -	\$ 123,024	\$ 846,685
	<u>\$ 969,709</u>	<u>\$ -</u>	<u>\$ 123,024</u>	<u>\$ 846,685</u>

The original 1994 Limited Obligation Improvement Bonds were issued pursuant to the provisions of the Improvement Bond Act of 1915 to finance costs of acquisition of land to be used as a park and installation of certain recreational improvements. The bonds are limited obligations of the District and are equally and ratably secured by unpaid assessments on certain parcels of property located within the Kensington Park Assessment District. The Kensington Park Assessment District was created by the District pursuant to the Landscaping and Lighting Act of 1972 specifically to finance the park landscaping and lighting project. The unpaid assessments represent fixed liens on each assessed parcel. Annual installments of the unpaid assessments together with interest thereon, sufficient to meet the scheduled debt service, are included in the tax bills for the assessed properties and the receipts are deposited into a redemption fund used to pay interest and principal on the bonds as they come due. The District is in no way liable for the repayment of the

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 4: SPECIAL ASSESSMENT DEBT - continued

Kensington Park Reassessment District 2004-1 Refunding Bonds - continued

improvement bonds. The District is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders, and initiating foreclosure proceedings.

On June 17, 2004, the District issued \$1,868,600 of 2004 Limited Obligation Improvement Bonds for the purpose of refunding the \$2,050,000 of outstanding 1994 Limited Obligation Improvement Bonds. The refunding took advantage of lower interest rates which were available and resulted in reductions in debt service requirements over the life of the new debt. The net proceeds of \$1,868,600 from these bonds were transferred to a trustee and placed in an irrevocable trust to redeem the 1994 Limited Obligation Improvement Bonds. These funds were invested in U.S. government securities to provide for the redemption price and interest through the call date. The 2004 bond bears annual interest at a fixed rate of 4.25%. The bond was issued as a fully registered note in a single denomination of \$1,868,600. Interest on the bond becomes payable commencing March 2, 2005, and semiannually thereafter on each September 2 and March 2 until maturity. The bond maturity date is September 2, 2020.

The following funds have been created: (1) Reserve Fund established in the initial amount of \$93,430 from the bond proceeds; (2) Redemption Fund, established to collect all payments of principal and interest installments on the assessments; (3) cost of issuance fund, established to pay issuance costs and (4) administrative expense fund, established to reimburse payment of administrative expenses. The District's liability to advance funds to the Redemption Fund in the event of delinquent installments shall not exceed the balance in the Reserve Fund.

As of June 30, 2015, future debt service payments were as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 125,718	\$ 33,313	\$ 159,031
2017	133,201	27,811	161,012
2018	140,485	21,995	162,480
2019	147,469	15,876	163,345
2020-2021	299,812	12,774	312,586
	<u>\$ 846,685</u>	<u>\$ 111,769</u>	<u>\$ 958,454</u>

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 5: DEFINED BENEFIT PENSION PLAN

PERS Plan Description

The District has a defined benefit pension plan (the "Plan") which provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Plan is part of the Public District portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the state of California. A menu of benefit provisions as well as other requirements is established by State statutes within the Public Employees' Retirement Law. The District selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through board action. CalPERS issues a separate comprehensive annual financial report. Copies of the report may be obtained from the CalPERS Executive Office at 400 P Street, Sacramento, CA 95814.

Funding Policy

For FY 14/15 active plan members in the Plan are required to contribute 9% of their annual covered salary. The District pays the tax deferred contributions required of District employees on their behalf and for their accounts. The District is required to contribute the actuarially determined amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS' Board of Administration. An employer contribution of 38.623% was required for the 2015 fiscal year. The contribution requirements for the plan members are established by State statute. The employer contribution rate is established and may be amended by CalPERS. For FY 15/16 the District will participate in a two-tiered retirement system funding. Tier 1 employees (Classic members) will include all current active members and will be treated as stated above. For FY 15/16 the employer contribution will decrease to 18.524% but will include an additional flat contribution for CalPERS' Unfunded Actuarial Liability (UAL) of \$204,472. Effective January 1, 2013 the California Public Employees' Pension Reform Act (PEPRA) went into effect. New CalPERS hires will now be Tier 2 employees (PEPRA members) and will be required to pay their own officer's portion contribution. The District will not pick up their contributions. In FY 15/16 the PEPRA employees' rate will be 11.5% and the employer contribution rate will be 11.153%.

At June 30, 2015 the District reported a liability of \$2,559,571 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

For the fiscal year ended June 30, 2015 the District recognized pension expense of \$345,939

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 5: DEFINED BENEFIT PENSION PLAN - continued

Funding Policy - continued

in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

- Discount Rate/Rate of Return – 7.5%, net of investment expense
- Inflation Rate – 2.75%
- Salary increases – Varies by Entry Age and Service
- COLA Increases – up to 2.75%
- Post-Retirement Mortality – Derived using CalPERS’ Membership Data for all Funds
- The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2010 through June 30, 2013.

The long-term expected rate of return on pension plan investments (7.5%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	47.0%	5.71%
Global Fixed Income	19.0%	2.43%
Inflation Sensitive	6.0%	3.36%
Private Equity	12.0%	6.95%
Real Estate	11.0%	5.13%
Infrastructure and Forestland	3.0%	5.09%
Liquidity	2.0%	(1.05)%

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 5: DEFINED BENEFIT PENSION PLAN – continued

Actuarial Assumptions - continued

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

	1% Decrease 6.50%	Discount Rate 7.5%	1% Increase 8.5%
District's proportionate share of the net pension plan liability	\$ 4,150,781	\$ 2,559,571	\$ 1,248,483

Detailed information about the pension fund's fiduciary net position is available in the separately issued CALPERS comprehensive annual financial report which may be obtained by contacting PERS.

NOTE 6: LEASE COMMITMENT

The District entered into an agreement as a lessee to occupy office space from Kensington Fire Protection District for a three-year period through June 30, 2017. This space is leased for \$1 per year. In addition, the District leases equipment through two separate operating leases. Rent increases are run in accordance to the consumer index change from a minimum of 3% to a maximum of 6%. Rent expense including operating leases for fiscal year ended June 30, 2015 was \$21,649.

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 6: LEASE COMMITMENT - continued

The minimum future lease commitments are as follows:

Fiscal Year Ended June 30,	Amount
2016	\$ 2,126
2017	2,126
2018	2,126
2019	2,125
	\$ 8,503

NOTE 7: INSURANCE POOLS

Special District Risk Management District

The District is a member of the Special District Risk Management Association (SDRMA). SDRMA was organized to provide certain levels of liability insurance coverage, property insurance coverage, claims management, risk management services and legal defense to its participating members. The financial results of SDRMA are not included in the accompanying basic financial statements because the District does not have oversight responsibility.

SDRMA provides the District with property and general liability coverage to the limits as set forth in the agreement. The annual member contribution was \$29,917 for fiscal 2015 coverage. Members are subject to dividends and/or assessments in accordance with the provisions of the Joint Powers agreement. At June 30, 2015 SDRMA could not confirm the status of any incurred but not reported claims.

The Special Districts Workers' Compensation District (SDWCD) was formed by an agreement between certain public agencies to provide workers' compensation coverage. SDWCD is governed by a Board of Directors, which is comprised of officials appointed by member agencies.

The District currently reports all of its risk management activities in its General Fund. Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated.

The District maintains a workers' compensation fund, which is self-insured for the first \$100,000 of loss per accident. Excess coverage is purchased from an outside insurance carrier up to statutory limits.

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 8: EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE STATEMENT OF NET POSITION

Total fund balance of the District’s governmental funds differs from the net position of governmental activities reported in the statement of net position primarily as a result of the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet. When capital assets (land, building, and equipment) that are used in governmental activities are purchased or constructed, the costs of those assets are reported as capital outlay expenditures in the governmental fund. However, the statement of net position includes the capital assets, net of accumulated depreciation, among the assets of the District. Also, the adjustments related to the new accounting pronouncement GASB 68 are in the statement of net position and not the fund financial statements.

Differences	Balance June 30, 2015
Net capital assets	\$ 3,872,547
Deferred outflows of resources	381,774
Deferred inflows of resources	(658,110)
Net pension liability	(2,559,571)
Net difference	\$ 1,036,640

The net change in fund balance for the governmental funds differs from the “change in net position” as a result of the long-term economic focus of the statement of activities versus the current financial resources focus of the general fund. When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as capital outlay expenditures in the general fund. Also, when capital assets are sold, the resources received are reported as proceeds from sale of capital assets in the respective fund. However, in the statement of activities, the cost of those assets purchased or constructed is allocated over their estimated useful lives and reported as depreciation expense. The resources received from the sale of capital assets offset against the net carrying value of the assets sold and reported as a gain or loss in the statement of activities. As a result, the fund balance decreased by the amount of financial resources expended and increased by the amount of financial resources received, whereas net position decreased by the amount of depreciation expense on equipment items during the year and increased or decreased by the amount of net gain or loss on any disposals of capital assets.

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 8: EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE STATEMENT OF NET POSITION- continued

In addition, the adjustments required by GASB 68 are not included in the fund financial statements.

Differences	Balance June 30, 2015
Capital Outlay	\$ (47,549)
Depreciation expense	69,281
Net change in pension liability	(35,835)
Net difference	\$ (14,103)

NOTE 9: OTHER POST-RETIREMENT HEALTH BENEFITS

Governmental Accounting Standards Board (GASB) standard 45 directs how local governments account for and report other post-employment benefits (OPEB) that are separate from pension benefits. The District has calculated the medical benefit plan OPEB requirements and described the methodology and amounts from a third party consultant's report. These calculations cover the OPEB of all District eligible employees.

The District provides post-retirement health benefits (medical, dental, and vision) to all eligible employees who have retired from the District and to their spouses, surviving spouses and dependent children. During fiscal year 2010, the district adopted GASB 45.

Contributions Required and Contributions Made

The Plan's funding policy provides guidelines for District contributions at actuarially determined required amounts sufficient to accumulate the necessary assets to pay benefits when due as specified. The retirees and spouses, surviving spouses and dependent children's healthcare benefits plan requires the District to use the Baseline Cost Method. The actuarial projected the plan population to estimate the cost of future benefits. The actuarial accrued total OPEB liability comes to \$2,310,214 on the valuation date of June 30, 2013.

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 9: OTHER POST-RETIREMENT HEALTH BENEFITS - continued

Contributions Required and Contributions Made - continued

Significant assumptions used to compute contribution requirements from the latest unaudited actuarial are as follows:

Valuation date:	June 30, 2013
Actuarial cost method:	Entry Age Normal Cost Method
Discount rate used in valuation:	7.25%
Actuarial assumptions:	The annual medical premium trend rate is 4% increases.

Schedule of Employer Annual Required Contributions

<u>Fiscal Year Ended June 30,</u>	<u>Annual Required Contribution</u>
2014	\$ 188,619
2015	\$ 193,806

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 9: OTHER POST-RETIREMENT HEALTH BENEFITS - continued

Schedule of Employer Annual Required Contributions - continued

	June 30, 2015
Actuarial accrued liability (AAL)	\$ 2,373,745
Unamortized initial UAAL	2,608,132
Actuarial value of assets	664,294
Residual actuarial accrued liability	(898,681)
 Initial UAAL remaining amortization period	 25 years
Remaining amortization period for balance of UAAL	30 years
 Amortization factor based on 7.25% discount rate and 4% inflation rate of health premiums. Payroll increase of 2.75% per year.	
Initial Annual level amortization of unfunded AAL	174,676
Residual unfunded AAL	(41,955)
Normal Cost	61,085
Annual required contribution (ARC)	\$ 193,806
	2014/2015
Annual required contribution	\$ 193,806
Contributions made	(204,800)
Increase (decrease) in net OPEB obligations	(10,994)
Net OPEB obligation, beginning of year	(20,469)
Net OPEB obligation (asset), end of year	\$ (31,463)

NOTE 10: COMPENSATED ABSENCES

Amounts due to employees for compensated absences as of June 30, 2015 were as follows:

Vacation	\$ 92,599
Total compensated absences	\$ 92,599

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 11: FUND BALANCES

GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" was issued in February of 2009. This statement changes the presentation of the fund balance section of the balance sheet. The Statement No. 54 presentation will help to clarify the fund balance amounts of the governmental funds and will aid readers of the financial statements to better understand the different levels of constraints placed on fund balance. Fund Balances for all the major and non-major governmental funds as of June 30, 2015 were as follows:

	<u>General Fund</u>	<u>Capital Project Fund</u>	<u>Total</u>
Nonspendable:			
Prepaid expenses	\$ 35,454	\$ -	\$ 35,454
OPEB Asset	31,463	-	31,463
Subtotal	<u>66,917</u>	<u>-</u>	<u>66,917</u>
Restricted:			
Bay View	<u>(23,687)</u>	<u>-</u>	<u>(23,687)</u>
Subtotal	(23,687)	-	(23,687)
Committed to:			
Capital projects	<u>-</u>	<u>127,838</u>	<u>127,838</u>
Subtotal	-	127,838	127,838
Assigned to:			
Park building	<u>241,500</u>	<u>-</u>	<u>241,500</u>
Subtotal	241,500	-	241,500
Unassigned	<u>1,141,234</u>	<u>-</u>	<u>1,141,234</u>
Totals	<u>\$ 1,425,964</u>	<u>\$ 127,838</u>	<u>\$ 1,553,802</u>

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 11: FUND BALANCES - continued

Under GASB 54 fund balances are now broken out in five categories:

- Nonspendable Fund Balance – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e. – prepaid expenses) or legally or contractually required to be maintained intact.
- Restricted Fund Balance – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation. It is the District’s policy to first use restricted resources, where available.
- Committed Fund Balance – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (i.e. – fund balance designations passed by board resolution).
- Assigned Fund Balance – this fund balance classification includes amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned Fund Balance – this fund balance classification is the residual classification for the general fund.

NOTE 12: DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Pursuant to GASB Statement No. 63, the District recognized deferred outflows of resources in the government-wide and proprietary fund statements. These items are a consumption of net position by the District that is applicable to a future reporting period.

The District has one item that is reportable on the Government-wide Statement of Net Position as Deferred Outflows of Resources which is related to pensions. The sum total is \$381,774.

The District also recognized deferral inflows of resources in the government-wide financial statements. This is an acquisition of net position by the District that is applicable to a future reporting period. The District has one item related to pensions that is captured as a deferred inflow of resources. The total at year-end was \$2,559,571.

Under the modified accrual basis of accounting, it is not enough that revenue is earned; it must also be available to finance expenditures of the current period. Governmental funds will therefore include deferred inflows of resources for amounts that have been earned but are not available to finance expenditures in the current period.

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 12: DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES - continued

\$381,774 was reported as deferred outflows of resources related to pension resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year-end June 30, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2016	\$ 166,233
2017	166,233
2018	165,095
2019	160,549
Total	\$ 658,110

NOTE 13: PRIOR PERIOD ADJUSTMENT

A prior period adjustment was recorded in the Government-Wide financial statements in an amount totaling \$2,871,742 to decrease the beginning net position. The adjustment was made to reflect the prior period costs related to the implementation of the net pension liability.

NOTE 14: SUBSEQUENT EVENTS

At the time of the audit, KPPCSD has evaluated all subsequent events through April 18, 2016, the date the financial statements were available to be issued, and determined that there is no material impact from the subsequent events.

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION – PENSIONS
FOR THE YEAR ENDED JUNE 30, 2015**

Kensington Police Protection and Community Services District – Schedule of the District’s proportionate share of the Net Pension Liability:

Last 10 Fiscal years*:

	FY 2014
District’s proportion of the net pension liability	Varies by plan
District’s proportionate share of the net pension liability	\$ 2,559,571
District’s covered employee payroll	947,221
District’s proportionate share of the net pension liability as a percentage of its covered-employee payroll	270.30%
Plan Fiduciary net position as a percentage of the total pension liability	78.45%

*Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

CALPERS - Schedule of District contributions

Last 10 Fiscal Years*:

	FY 2014
Actuarially determined contribution	\$ 357,299
Total actual contributions	(357,299)
Contribution deficiency (excess)	\$ -
 District’s covered-employee payroll	 \$ 947,221
Contributions as a percentage of covered employee payroll	37.72%

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	General Fund Budget	General Fund Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property taxes	\$ 1,413,620	\$ 1,482,672	\$ 69,052
Special assessments	680,000	681,690	1,690
Measure G supplemental tax revenue	501,443	501,950	507
Grants	-	138,380	138,380
Police fees/service charges	1,500	1,443	(57)
Kensington Hilltop services reimbursement	-	9,450	9,450
Special assignment revenue	-	20,732	20,732
West county Cross Guard reimbursement	-	10,515	10,515
Supplemental workers compensation reimbursement	-	25,791	25,791
Other tax revenue	33,000	34,473	1,473
POST reimbursement	-	1,263	1,263
Investment income	2,700	1,230	(1,470)
Rents and fees	30,000	35,636	5,636
Franchise fees	21,000	25,443	4,443
Other income	18,500	44,465	25,965
Proceeds from sale of assets	-	1,001	1,001
	<u>2,701,763</u>	<u>3,016,134</u>	<u>314,371</u>
Expenditures			
Police Salary and Benefits	2,055,710	2,033,274	(22,436)
Police Expenses	332,213	283,599	(48,614)
Recreation Salary and Benefits	31,147	28,517	(2,630)
Recreation Expenses	88,940	59,882	(29,058)
District Expenses	416,439	420,315	3,876
Capital outlay	46,000	47,549	1,549
	<u>2,970,449</u>	<u>2,873,136</u>	<u>(97,313)</u>
Excess of Revenues over (under) Expenditures	<u>\$ (268,686)</u>	<u>\$ 142,998</u>	<u>\$ 411,684</u>

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KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: May 12, 2016
TO: KPPCSD Board
FROM: Kevin E. Hart, Interim General Manager
Subject: **Item 8b-Possible change to agenda structure**

The Board will discuss possibly changing the order in which it takes public comment for items not on the agenda.

General Manager Recommendation: Discuss the item, take public comment, and provide staff direction.

Fiscal Impact: None



Kevin E. Hart
Interim General Manager

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KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: May 12, 2016
TO: KPPCSD Board
FROM: Kevin E. Hart, Interim General Manager
Subject: **Item 8c-Contract extension for the Interim General Manager/Chief of Police**

The Board will consider approving a contract extension for Interim General Manager/Chief of Police Kevin Hart, with no proposed change in monthly compensation, benefits or other terms and conditions of employment, other than the term of the contract, which will be determined by the Board in its consideration of this item.

A copy of the contract is not available at this time, but should be available by close of business on Monday May 9, 2016.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: May 12, 2016
TO: KPPCSD Board
FROM: Kevin E. Hart, Interim General Manager
Subject: **Item 8d-Fiscal Year 16/17 Budget**

The Board will receive a presentation from the IGM/COP, regarding the fiscal year 16/17 budget for the Kensington Police Protection and Community Services District. The Board may take action to approve the budget.

The total district expenses for FY16/17 is \$2,931,203, an increase from the 2015/16 FY budget, by \$72,282. Total revenues are projected for FY 2016/17 to be \$3,042,419.28. A surplus of about \$111,216, is forecasted. However, anticipated revenue from the annual COPS Grants, has not been included within the budget, but typically has been about \$100,000.00 each year. This year appears to be no different. As a result, I anticipate a balanced budget with a surplus for FY 16/17.

The Finance Committee met on May 4, 2016, and reviewed the proposed 16/17 Budget. Several items in the designated funds were subtracted from available cash, both in terminology and in items listed. Bay View was changed to reflect the large amount of receipts we received this year so far (68K).

A new \$150,000 Community Center upgrade fund was established.

Proposed funding for ALPR Technology (Automated License Plate Readers) and Body Worn cameras was suggested to be deferred for consideration until after the Board of Directors could here the staff report and give direction.

Lastly, the calculation for the property taxes is projected to be at 6% increase on \$1,520,000 plus a flat \$30,000 clean up monies at year end.

The Finance Committee voted unanimously for recommend the Board of Directors approve the proposed budget with the above listed changes.

The revised budget is included within this report.

General Manager Recommendation: Receive the presentation, and take public comment, deliberate and approve the 16/17 budget.



Kevin E. Hart
Interim General Manager

CODE	CLASSIFICATION	2015/2016	2015/2016	2015/2016	PERCENT	2016/2017	BUDGET
		BUDGET	EXPENDITURES 02/29/16	BALANCE	SPENT	BUDGET	DIFFERENCES
POLICE SALARIES AND BENEFITS							
502	Salary - Police	\$980,434	\$609,709	\$370,725	62.19%	\$1,015,274	\$34,840
504	Compensation Cash-Out	\$20,000	\$26,947	(\$6,947)	134.74%	\$9,200	(\$10,800)
506	Overtime	\$60,000	\$57,180	\$2,820	95.30%	\$75,000	\$15,000
508	Salary/Non-Sworn	\$81,900	\$66,460	\$15,440	81.15%	\$100,677	\$18,777
516	Uniform Allowance	\$10,200	\$5,284	\$4,916	51.80%	\$9,000	(\$1,200)
518	Safety Equipment	\$3,250	\$446	\$2,804	13.72%	\$2,250	(\$1,000)
521A	Medical Insurance - Active	\$149,956	\$116,890	\$33,066	77.95%	\$182,094	\$32,138
521R	Medical Insurance - Retired	\$167,494	\$120,872	\$46,622	72.17%	\$160,278	(\$7,216)
521T	Medical Insurance - Trust	\$31,642	\$0	\$31,642	0.00%	\$64,226	\$32,584
522	Disab. & Life Insurance	\$5,240	\$3,309	\$1,932	63.14%	\$6,940	\$1,700
523	Medicare 1.45% (District)	\$16,668	\$10,450	\$6,218	62.70%	\$17,507	\$839
524	Social Security(6.2%) /Non-Sworn	\$5,078	\$4,121	\$957	81.14%	\$6,242	\$1,164
527	P.E.R.S. - District	\$387,421	\$309,995	\$77,426	80.02%	\$423,171	\$35,750
528	P.E.R.S. - Officers Portion	\$84,387	\$50,282	\$34,105	59.59%	\$59,836	(\$24,551)
530	Workers Compensation	\$50,000	\$43,967	\$6,033	87.93%	\$67,000	\$17,000
540	Advanced Industrial	\$0	\$0	\$0	0.00%	\$0	\$0
	SUB-TOTAL	\$2,053,670	\$1,425,912	\$627,758	69.43%	\$2,198,695	\$145,025
POLICE EXPENSES							
552	Expendable Police Supplies	\$1,700	\$1,593	\$107	93.68%	\$1,700	\$0
553	Range/Ammunition	\$5,000	\$2,025	\$2,975	40.51%	\$5,000	\$0
560	Crossing Guard	\$10,830	\$5,956	\$4,874	55.00%	\$11,150	\$320
562	Vehicle Operation	\$50,000	\$10,608	\$39,392	21.22%	\$37,500	(\$12,500)
564	Communications	\$156,070	\$72,609	\$83,461	46.52%	\$156,420	\$350
566	Radio Maintenance	\$21,750	\$1,272	\$20,478	5.85%	\$2,281	(\$19,469)
568	Prisoner/Case Expenses/Bookings	\$6,400	\$5,166	\$1,234	80.71%	\$8,900	\$2,500
570	Training	\$10,000	\$3,823	\$6,177	38.23%	\$10,000	\$0
572	Recruiting	\$6,500	\$4,291	\$2,209	66.01%	\$15,500	\$9,000
574	Reserve Officers	\$4,050	\$175	\$3,876	4.31%	\$4,050	\$0
576	Misc. Dues, Meals.Travel	\$3,140	\$1,935	\$1,205	61.62%	\$3,035	(\$105)
580	Utilities - Police	\$10,000	\$6,553	\$3,447	65.53%	\$10,000	\$0
581	Bldg. Repair/Maint	\$5,000	\$4,603	\$397	92.05%	\$5,000	\$0
582	Office Supplies	\$6,000	\$4,809	\$1,191	80.15%	\$7,500	\$1,500
588	Telephones	\$8,904	\$4,201	\$4,703	47.18%	\$7,476	(\$1,428)
590	Housekeeping	\$4,000	\$3,197	\$803	79.92%	\$4,000	\$0
592	Publications	\$2,500	\$2,580	(\$80)	103.20%	\$3,000	\$500
594	Comm. Policing	\$4,000	\$5,134	(\$1,134)	128.36%	\$5,000	\$1,000
596	CAL-ID	\$5,925	\$5,508	\$417	92.96%	\$5,925	(\$0)
599	Police Taxes Administration	\$3,500	\$2,608	\$892	74.50%	\$3,500	\$0
	SUB-TOTAL	\$325,269	\$148,645	\$176,624	45.70%	\$306,936	(\$18,333)
RECREATION SALARIES AND BENEFITS							
601	Park and Rec. Admin.	\$7,800	\$5,496	\$2,304	70.47%	\$8,042	\$242
602	Custodian	\$22,750	\$14,000	\$8,750	61.54%	\$22,750	\$0
623	Social Security (7.65%) /District	\$597	\$420	\$177	70.43%	\$615	\$18
	SUB-TOTAL	\$31,147	\$19,917	\$11,230	63.94%	\$31,407	\$260
RECREATION EXPENSES							
640	Community Center Expenses						
642	Community Center	\$5,616	\$3,501	\$2,115	62.34%	\$5,616	\$0
643	Janitorial Supplies	\$800	\$825	(\$25)	103.14%	\$1,500	\$700
646	Community Center Repairs	\$3,000	\$1,792	\$1,208	59.75%	\$3,000	\$0
650	Building E Expenses						
656	Building E Repairs	\$0	\$0	\$0	0.00%	\$0	\$0
660	Annex Expenses						
662	Annex - Utilities	\$0	\$0	\$0	0.00%	\$0	\$0
666	Annex Repairs	\$1,000	\$0	\$1,000	0.00%	\$1,000	\$0
668	Annex - Misc. Exp	\$1,000	\$0	\$1,000	0.00%	\$1,000	\$0
670	Gardening Supplies	\$1,000	\$0	\$1,000	0.00%	\$1,000	\$0
672	Park O&M	\$78,300	\$33,141	\$45,159	42.33%	\$69,300	(\$9,000)
674	Park Construction Expense	\$5,000	\$0	\$5,000	0.00%	\$5,000	\$0
678	Misc. Park/Rec Expense	\$1,000	\$170	\$830	17.00%	\$1,000	\$0
	SUB-TOTAL	\$96,716	\$39,430	\$57,286	40.77%	\$88,416	(\$8,300)

CODE	CLASSIFICATION	2015/2016		2015/2016	PERCENT	2016/2017	BUDGET	BUDGET	DIFFERENCES
		BUDGET	EXPENDITURES						
DISTRICT EXPENSES									
810	Computer	\$24,288	\$18,006	\$6,282	74.13%	\$25,118			\$830
820	Canon Copier Contract	\$5,700	\$3,143	\$2,557	55.15%	\$5,700			\$0
830	Legal	\$99,530	\$93,508	\$6,022	93.95%	\$99,530			\$0
835	Consultant	\$15,000	\$24,900	(\$9,900)	166.00%	\$35,000			\$20,000
840	Accounting	\$34,000	\$30,071	\$3,929	88.45%	\$45,500			\$11,500
850	Insurance	\$30,000	\$27,481	\$2,519	91.60%	\$30,000			\$0
860	Election	\$0	\$0	\$0	0.00%	\$4,500			\$4,500
865	Police Bldg Lease	\$1	\$0	\$1	0.00%	\$1			\$0
870	County Expenditures	\$22,300	\$8,506	\$13,794	38.14%	\$22,300			\$0
890	Waste/Recycle Expenses	\$25,000	\$260	\$24,740	1.04%	\$20,000			(\$5,000)
898	Miscellaneous Expenses - Board	\$15,300	\$14,716	\$584	96.19%	\$16,600			\$1,300
	SUB-TOTAL	\$271,119	\$220,591	\$50,528	81.36%	\$304,249			\$33,130
	Operating Expense TOTAL	\$2,777,921	\$1,854,494	\$923,427	66.76%	\$2,929,703			\$151,782
CAPITAL OUTLAY									
961	Police Bldg. Improvements	\$0	\$0	\$0	0.00%	\$0			\$0
962	Patrol Cars	\$30,000	\$0	\$30,000	0.00%	\$0			(\$30,000)
963	Patrol Car Accessories	\$3,000	\$0	\$3,000	0.00%	\$0			(\$3,000)
965	Personal Police	\$10,000	\$0	\$10,000	0.00%	\$0			(\$10,000)
966	Police Traffic Equipment	\$0	\$0	\$0	0.00%	\$0			\$0
967	Station Equipment	\$7,000	\$8,017	(\$1,017)	114.53%	\$0			(\$7,000)
968	Office Furn. & Equip.	\$6,000	\$0	\$6,000	0.00%	\$0			(\$6,000)
969	Computer Equipment	\$0	\$0	\$0	0.00%	\$1,500			\$1,500
971	Park Land	\$0	\$0	\$0	0.00%	\$0			\$0
972	Park Bldgs. Improvements	\$25,000	\$13,658	\$11,342	54.63%	\$0			(\$25,000)
973	Park Construct. Fund	\$0	\$0	\$0	0.00%	\$0			\$0
974	Other Park Improvements	\$0	\$0	\$0	0.00%	\$0			\$0
978	Park/Rec. Furniture & Equipment	\$0	\$0	\$0	0.00%	\$0			\$0
	Capital Outlay SUB-TOTAL	\$81,000	\$21,676	\$59,324	26.76%	\$1,500			(\$79,500)
	BUDGET GRAND TOTAL	\$2,858,921	\$1,876,170	\$982,751	65.63%	\$2,931,203			\$72,282

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**KPPCSD
Revenue Projection
2016/2017**

	Estimated Actual 2015/2016	Projected 2016/2017
Ordinary Income/Expense		
Income		
400 · Police Activities Revenue		
401 · Levy Tax	\$1,555,000.00	\$1,641,000.00
HomeOwners' Tax	12,000.00	12,000.00
402 · Special Tax-Police	681,690.00	680,000.00
403 · Misc Tax-Police	0.00	0.00
404 · Measure G Supplemental Tax Rev	514,176.00	529,601.28
409 · Asset seizure forfeit/WEST NET	18,526.00	0.00
410 · Police Fees/Service Charges	2,000.00	1,500.00
411 · Kensington Hilltop Srvcs Reimb	18,900.00	19,467.00
412 · Special Assignment Revenue	11,913.00	0.00
413 · Crossing Guard Reimbursement	10,515.00	11,151.00
414 · POST Reimbursement	2,327.00	0.00
415 · Grants-Police	100,000.00	0.00
416 · Interest-Police	1,500.00	1,500.00
418 · Misc Police Income	13,000.00	13,000.00
419 · Supplemental W/C Reimb (4850)	<u>29,354.00</u>	<u>0.00</u>
Total 400 · Police Activities Revenue	\$2,970,901.00	\$2,909,219.28
420 · Park/Rec Activities Revenue		
424 · Taxes-L&L	\$35,191.00	\$35,000.00
426 · Park Donations	0.00	0.00
427 · Community Center Revenue	33,000.00	33,000.00
435 · Grants-Park/Rec	0.00	0.00
436 · Interest-Park/Rec	0.00	0.00
438 · Misc Park/Rec Rev	<u>200.00</u>	<u>200.00</u>
Total 420 · Park/Rec Activities Revenue	\$68,391.00	\$68,200.00
440 · District Activities Revenue		
448 · Franchise Fees	\$63,610.66	\$65,000.00
456 · Interest-District	-60.00	0.00
458 · Misc District Revenue	<u>1,976.00</u>	<u>0.00</u>
Total 440 · District Activities Revenue	<u>\$65,526.66</u>	<u>\$65,000.00</u>
Total Income	\$3,104,818.66	\$3,042,419.28

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KPPCSD
Projected Revenue and Expense
2016/2017

Budgeted Revenues 2016/2017

400 · Police Activities Revenue	
Total 400 · Police Activities Revenue	\$2,909,219
Total 420 · Park/Rec Activities Revenue	68,200
440 · District Activities Revenue	
448 · Franchise Fees	65,000
456 · Interest-District	<u>0</u>
Total 440 · District Activities Revenue	<u>65,000</u>
Total Revenues	\$3,042,419

Budgeted Expenditures 2016/2017

500 · Police Sal & Ben	
Total 500 · Police Sal & Ben	\$2,198,695
550 · Other Police Expenses	
Total 550 · Other Police Expenses	306,936
Total 600 · Park/Rec Sal & Ben	31,407
Total 635 · Park/Recreation Expenses	88,416
Total 800 · District Expenses	304,249
950 · Capital Outlay	
961 · Police Bldg Improvements	0
962 · Patrol Cars	0
963 · Patrol Car Accessories	0
965 · Personal Police Equipment-Asset	0
966 · Police Traffic Equipment	0
967 · Station Equipment	0
968 · Office Furn. & Equip.	0
969 · Computer Equipment	1,500
971 · Park Land	0
972 · Park Bldgs. Improvements	0
973 · Park Construction Fund	0
974 · Other Park Improvements	0
978 · Pk/Rec Furn/Eq	<u>0</u>
Total 950 · Capital Outlay	<u>1,500</u>
Total Expenditures	<u>\$2,931,203</u>

Excess of Revenue over Expense 2016/2017 \$111,216

Previously Allocated Funds

Total Allocated Funds Used 0

Excess Funding over Expenses 2016/2017 111,216

Cash Carryovers 2015/2016 \$2,093,742

Estimated Fund Carryovers into 2016/2017 \$2,204,958

Fund Balances, in audit terms (see definitions included)

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KPPCSD
Projected Revenue and Expense
2016/2017

Nonspendable - District Portion of Bond	\$92,830
Resticted - Est'd Vacation/Comp Liab	70,000
Restricted - Bay View Net Balance	88,413
Committed - Capital Projects (Vehicle Fund)	101,576
Committed - Community Center Bldg Upgrade	150,000
Committed - Annex Renovation Expenditure in Current Year	0
Assigned - Park Bldgs Replacement less FY 16/17 expenditures	<u>93,045</u>
Total Identified Fund Balances	\$595,864
Unassigned Fund Balance available for Contingencies	\$1,609,094
Percentage of Total Expenditures	54.90%

**KPPCSD
Estimated Available Cash 6/30/16**

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	<u>02/28/16</u>	Incoming Tx Advance	Incoming Grant/Reimb	Mar Exp	Apr Exp	May Exp	June Exp	Transfer between funds	06/30/16 Est
ASSETS									
Current Assets									
Checking/Savings									
100 · Petty Cash	100.00								100
110 · CCC Cash Accts									
112 · General Fund	130,339.13	1,168,092.18	24,415.00	-145,000.00	-200,000.00	-200,000.00	-200,000.00	78,833.75	656,680
113 · Capital Fund-Cash	26,788.27								26,788
114 · Land & Light-Park O&M	64,776.24	14,057.27						-78,833.75	0
116 · PB Admin-Cash	140,620.50	72,395.10							213,016 excluded
117 · PB Resv-Cash	18,769.69								18,770 excluded
Total 110 · CCC Cash Accts	<u>381,293.83</u>								\$683,468
134 · CCC LAIF Accounts									
134a · General LAIF	1,365,741.67		-47,883.85	2,562.06	0.00	0.00	0.00		1,320,420
134b · COPS LAIF	-40,621.79		42,883.85	-2,262.06					0
134c · Park LAIF	0.00								0
134d · Garbage/Bay View LAIF	-16,471.88		5,000.00						-11,472
134e · Capital LAIF	101,225.83								101,226
Total 134 · CCC LAIF Accounts	<u>1,409,873.83</u>								<u>\$1,410,174</u>
Total Checking/Savings	\$1,791,268	\$1,254,545	\$24,415	-\$144,700	-\$200,000	-\$200,000	-\$200,000	\$0	\$2,093,742 KPPCSD
									2,325,527 including
									Bond \$

KPPCSD Officers' Salaries - Fiscal 2016/2017

Officer Name	Grade	Date Hired	Date In Grade	Date In Step	Months In Step	Monthly Base	Holiday Pay	Incentive	Monthly Salary	Pay Period	Hourly Base	Hourly	Longevity Pay	Annual Total
Hart, K	Chief	06/08/15	06/08/15	06/08/15	12.000	\$12,083.33			\$12,083.33	\$6,041.67	\$ 69.71	\$ 69.71		\$ 145,000.00
Hull, R	MS/Step 2	10/16/97	03/16/13	03/16/13	8.000	\$8,320.07	448.00	\$624.01	\$9,392.08	\$4,696.04	\$ 48.00	\$ 54.19	\$ 1,900.00	\$ 77,036.60
	M/Step 2	10/16/97	03/16/13	03/16/13	4.000	\$8,569.67	461.44	\$642.73	\$9,673.84	\$4,836.92	\$ 49.44	\$ 55.81		\$ 38,695.34
Barrow, K.	Sgt/Step 4	09/16/05	03/16/13	03/16/15	8.000	\$7,842.47	422.33	\$588.19	\$8,652.99	\$4,426.49	\$ 45.25	\$ 51.07	\$ 1,100.00	\$ 71,923.88
	Sgt/Step 4	09/16/05	03/16/13	03/16/15	4.000	\$8,077.75	434.93	\$605.83	\$9,118.51	\$4,559.26	\$ 46.60	\$ 52.61		\$ 36,474.05
Hui, K	Sgt/Step 4	04/17/10	03/16/13	03/16/15	8.000	\$7,842.47	422.33	\$392.12	\$8,656.92	\$4,328.46	\$ 45.25	\$ 49.94		\$ 69,255.39
	Sgt/Step 4	04/17/10	03/16/13	03/16/15	4.000	\$8,077.75	434.93	\$403.89	\$8,916.57	\$4,458.28	\$ 46.60	\$ 51.44		\$ 35,666.27
Stegman, E	Corp/Step 1	06/01/06	09/01/12	09/01/12	8.000	\$6,977.23	375.67	\$523.29	\$7,876.19	\$3,938.10	\$ 40.25	\$ 45.44	\$ 1,000.00	\$ 64,009.54
	Corp/Step 1	06/01/06	09/01/12	09/01/12	4.000	\$7,186.55	386.96	\$538.99	\$8,112.50	\$4,056.25	\$ 41.46	\$ 46.80		\$ 32,450.01
Martinez, R	Step 5	01/01/06	01/01/06	01/01/10	8.000	\$6,840.42	368.29	\$513.03	\$7,721.74	\$3,860.87	\$ 39.46	\$ 44.55		\$ 61,773.93
	Step 5	01/01/06	01/01/06	01/01/10	4.000	\$7,045.63	379.40	\$528.42	\$7,953.45	\$3,976.73	\$ 40.65	\$ 45.89		\$ 31,813.81
Wilson, D	Step 5	05/19/08	05/19/08	05/19/10	8.000	\$6,840.42	368.29	\$513.03	\$7,721.74	\$3,860.87	\$ 39.46	\$ 44.55		\$ 61,773.93
	Step 5	05/19/08	05/19/08	05/19/10	4.000	\$7,045.63	379.40	\$528.42	\$7,953.45	\$3,976.73	\$ 40.65	\$ 45.89		\$ 31,813.81
Ramos, J	Step 5	09/16/09	09/16/09	09/16/11	8.000	\$6,840.42	368.29	\$342.02	\$7,550.73	\$3,775.37	\$ 39.46	\$ 43.56		\$ 60,405.85
	Step 5	09/16/09	09/16/09	09/16/11	4.000	\$7,045.42	379.40	\$352.27	\$7,777.09	\$3,888.55	\$ 40.65	\$ 44.87		\$ 31,108.36
Wilkins, S	Step 4	09/17/12	09/17/12	09/17/15	2.500	\$6,478.27	348.79	\$323.91	\$7,150.97	\$3,575.49	\$ 37.37	\$ 41.26		\$ 17,877.43
	Step 5	09/17/12	09/17/12	09/17/16	5.500	\$6,840.42	368.29	\$342.02	\$7,550.73	\$3,775.37	\$ 39.46	\$ 43.56		\$ 41,529.02
	Step 5	09/17/12	09/17/12	09/17/16	4.000	\$7,045.42	379.40	\$352.27	\$7,777.09	\$3,888.55	\$ 40.65	\$ 44.87		\$ 31,108.36
Foley, T	Step 2	03/20/16	03/20/16	03/20/16	8.000	\$5,820.42	313.41	\$0.00	\$6,133.83	\$3,066.92	\$ 33.58	\$ 35.39		\$ 49,070.64
	Step 2	03/20/16	03/20/16	03/20/16	0.500	\$5,995.03	322.84	\$0.00	\$6,317.87	\$3,158.94	\$ 34.59	\$ 36.45		\$ 3,158.94
	Step 3	03/20/16	03/20/16	03/20/17	3.500	\$6,324.76	340.57	\$0.00	\$6,665.33	\$3,332.67	\$ 36.49	\$ 38.45		\$ 23,328.66
						\$ 41,887.31		\$ 46,467.71					\$ 4,000.00	\$ 1,015,273.82
Total Base Pay Minus Holiday, Incentive, & Longevity: \$ 922,918.81														
Officers														
	Mo. Base	Holiday	Mo. Total	HrlyBase	HrlyTot		Mo. Base	Holiday	Mo. Total	HrlyBase	HrlyTot			
Sergeants	7,039.61	379.03	7,418.64	40.61	42.80	Step#1	5,516.98	\$297.08	5,814.06	31.83	33.54			
Step#1	7,321.19	394.24	7,715.43	42.24	44.51	Step#2	5,820.42	\$313.41	6,133.83	33.58	35.39			
Step#2	7,540.83	406.00	7,946.83	43.50	45.85	Step#3	6,140.54	\$330.68	6,471.22	35.43	37.33			
Step#3	7,842.47	422.33	8,264.80	45.25	47.68	Step#4	6,478.27	\$348.79	6,827.06	37.37	39.39			
Step#4						Step#5	6,840.42	\$368.29	7,208.71	39.46	41.59			
Master Sgts	8077.74	434.93	8,512.67	46.60	49.11	Corporal	6977.23	\$375.67	7,352.90	40.25	42.42			
Step#1	8320.07	448.00	8,768.07	48.00	50.59	Step #1								
Step #2														

061

FISCAL YEAR 2016/2017			
CODE 521A	CLASSIFICATION: Medical Insurance - Active		
	Vision, Dental		
	2015/2016 Budget	\$149,956	
10 Officers			
	Cumulative as of	\$116,890	
	2/29/2016		
ITEM		AMOUNT	
Active P.E.R.S. Medical	Officers 3 @ \$1941 x 12	\$69,876	
	Officers 1 @ \$1789 x 12	\$21,468	
	Officers 2 @ \$1492 x 12	\$35,808	
	Officers 4 @ \$746 x 12	\$35,808	
	5% increase 01/17	\$4,074	
Active P.E.R.S Admin. Cost	0.34% of \$167,034	\$568	
Active Vision Care	\$31.52 x 10 employees x 12	\$3,782	
	0% rate increase Oct 2016	\$0	
Active Delta Dental	\$64.41 x 4 employees x 12	\$3,092	
	\$124.48 x 2 employees x 12	\$2,988	
	\$202.72 x 4 employees x 12	\$9,731	
	0% increase Oct 2016	\$0	
Total Active Premiums	\$187,194		\$187,194
	NOTE: Effective 01/01/17, each employee will contribute \$85/month		
Less Employee Contributions	10 x \$85 x 6 months = \$5,100	(\$5,100)	(\$5,100)
	Net Expense to District for Active Health		\$182,094
\$32,138		\$182,094	

196

FISCAL YEAR 2016/2017		
CODE 572	CLASSIFICATION: Recruiting	
	2015/2016 Budget	\$6,500
	Cumulative as of 2/29/2016	\$4,291
ITEM		AMOUNT
Medical	5 @ \$750	\$3,750
Psychological Assessment	5 @ \$550	\$2,750
Polygraph	5 @ \$300	\$1,500
Background Investigation	5 @ 1,500	\$7,500
NOTE: Reserve Officer recruitment in progress		
One officer at retirement age		
\$9,000	TOTAL	\$15,500

214

FISCAL YEAR 2016/2017		
CODE 581	CLASSIFICATION: Bldg. Repair/Maint	
	2015/2016 Budget	\$5,000
	Cumulative as of 2/29/2016	\$4,603
ITEM		AMOUNT
Miscellaneous Repairs		\$5,000
	NOTE: Property room shelving and painting	
	Maintenance required by contract	
\$0	Total	\$5,000

218

FISCAL YEAR 2016/2017		
CODE 582	CLASSIFICATION: Office Supplies	
	2015/2016 Budget	\$6,000
	Cumulative as of 2/29/2016	\$4,809
ITEM		AMOUNT
Paper (colored, letter, legal, fax)		
Stamps, envelopes, postage		
Printing		
Envelopes (manilla), folders, etc.		
Ink cartridges/correction tape		
Calendars, refills, etc.		
Miscellaneous (pens, pencils, clips, staples, etc.)		\$7,500
\$1,500	TOTAL	\$7,500

219

FISCAL YEAR 2016/2017		
CODE 590	CLASSIFICATION:	Housekeeping
	2015/2016 Budget	\$4,000
	Cumulative as of 2/29/2016	\$3,197
ITEM		AMOUNT
INCLUDES:		
Toilet paper, paper towels, Soaps, light bulbs, cleaning supplies, rug cleaning (\$250), trash bags and coffee, sugar, creamer		
	Estimated Total	\$1,120
Custodial Service	\$200 x 12	\$2,400
Drinking Water	Avg. \$40 x 12	\$480
\$0	TOTAL	\$4,000

221

FISCAL YEAR 2016/2017		
CODE 592	CLASSIFICATION:	Publications
	2015/2016 Budget	\$2,500
	Cumulative as of 2/29/2016	\$2,580
ITEM		AMOUNT
INCLUDES: Deering updates, Penal Codes, magazines, etc.		\$500
Legal Source Book		\$500
Department Policy - Lexipol		\$2,000
\$500	TOTAL	\$3,000

222

FISCAL YEAR 2016/2017		
CODE 594	CLASSIFICATION: Comm. Policing	
	2015/2016 Budget	\$4,000
	Cumulative as of	\$5,134
ITEM	2/29/2016	AMOUNT
National Night Out		\$500
Crime Prevention		\$500
Children's Interview Center	see G/L Acct #568	
Sand Bags		\$0
Website Maintenance		\$3,000
Community Outreach		\$1,000
\$1,000	Total	\$5,000

223

FISCAL YEAR 2016/2017		
CODE 596	CLASSIFICATION:	CAL-ID
	2015/2016 Budget	\$5,925
	Cumulative as of	\$5,508
	2/29/2016	
ITEM		AMOUNT
CAL-ID expenses		\$5,925
(\$0)	TOTAL	\$5,925

224

FISCAL YEAR 2016/2017			
CODE 599	CLASSIFICATION: Police Taxes Administration		
	2015/2016 Budget		\$3,500
	Cumulative as of 2/29/2016		\$2,608
ITEM		AMOUNT	
NBS Administration	Original Police Tax		\$3,500
\$0	TOTAL		\$3,500

225

FISCAL YEAR 2016/2017			
CODE 601	CLASSIFICATION: Park and Rec. Admin.		
	2015/2016 Budget	\$7,800	
	Cumulative as of	\$5,496	
	2/29/2016		
ITEM		AMOUNT	
P. & R. Admin. Salary	\$30.93 x 260 hours	\$8,042	
NOTE: Payrate includes a 3.1% CPI increase			
\$242	TOTAL	\$8,042	

226

FISCAL YEAR 2016/2017		
CODE 602	CLASSIFICATION: Custodian	
	2015/2016 Budget	\$22,750
	Cumulative as of 2/29/2016	\$14,000
ITEM		AMOUNT
600/Custodian	Community Center	\$22,750
Park Restroom Custodian	see G/L Acct #672	
\$0	TOTAL	\$22,750

287

FISCAL YEAR 2016/2017		
CODE 623	CLASSIFICATION:	Social Security (7.65%) /District
	2015/2016 Budget	\$597
	Cumulative as of 2/29/2016	\$420
ITEM		AMOUNT
P&R Admin. \$8,042 x 7.65%		\$615
\$18	TOTAL	\$615

228

FISCAL YEAR 2016/2017		
CODE 642	CLASSIFICATION:	Community Center Utilities
	2015/2016 Budget	\$5,616
	Cumulative as of 2/29/2016	\$3,501
ITEM		AMOUNT
EBMUD Community Center	\$140 x 12	\$1,680
EBMUD Gore Lot	\$15 x 12	\$180
PG&E Community Center	\$235 avg. x 12	\$2,820
Telephone Community Center	\$78 avg. x 12	\$936
\$0	Total	\$5,616

229

FISCAL YEAR 2016/2017		
CODE 656	CLASSIFICATION: Building E Repairs	
	2015/2016 Budget	\$0
	Cumulative as of 2/29/2016	\$0
ITEM		AMOUNT
Miscellaneous		\$0
\$0	Total	\$0

232

FISCAL YEAR 2016/2017		
CODE 662	CLASSIFICATION:	Annex - Utilities
	2015/2016 Budget	\$0
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Utilities		\$0
See G/L #642 for PG&E		
See G/L #672 for EBMUD - Water		
\$0	Total	\$0

233

FISCAL YEAR 2016/2017		
CODE 666	CLASSIFICATION:	Annex Repairs
	2015/2016 Budget	\$1,000
	Cumulative as of 2/29/2016	\$0
ITEM		AMOUNT
Miscellaneous Repairs		\$1,000
\$0	Total	\$1,000

234

FISCAL YEAR 2016/2017		
CODE 668	CLASSIFICATION:	Annex - Misc. Exp
	2015/2016 Budget	\$1,000
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Miscellaneous Expenses		\$1,000
\$0	Total	\$1,000

235

FISCAL YEAR 2016/2017		
CODE 670	CLASSIFICATION: Gardening Supplies	
	2015/2016 Budget	\$1,000
	Cumulative as of	\$0
	2/29/2016	
ITEM	AMOUNT	
Plantings		\$1,000
\$0	Total	\$1,000

236

FISCAL YEAR 2016/2017		
CODE 678	CLASSIFICATION:	Misc. Park/Rec Expense
	2015/2016 Budget	\$1,000
	Cumulative as of	\$170
	2/29/2016	
ITEM		AMOUNT
Miscellaneous Projects / Eagle Scout		\$1,000
\$0	Total	\$1,000

239

FISCAL YEAR 2016/2017		
CODE 810	CLASSIFICATION: Computer	
	2015/2016 Budget	\$24,288
	Cumulative as of	\$18,006
	2/29/2016	
ITEM		AMOUNT
Service Contract/Misc. Supp.		\$13,068
ARIES	CCC Office of Revenue	\$9,000
CLETS - Annual Fee		\$400
ACCJIN Shared Costs	CCC Office of Revenue	\$2,000
Critical Reach		\$150
Miscellaneous Software Upgrades		\$500
\$830	Total	\$25,118
ACCJIN shared costs is down because no new equipment purchases		

240

FISCAL YEAR 2016/2017		
CODE 820	CLASSIFICATION:	Canon Copier Contract
	2015/2016 Budget	\$5,700
	Cumulative as of 2/29/2016	\$3,143
ITEM		AMOUNT
IMAGER NR 330S NQJ45065	Lease \$325 x 12	\$3,900
Overage Charges	\$150 x 12 average	\$1,800
Outside Reproduction		\$0
	\$0	TOTAL
		\$5,700

241

FISCAL YEAR 2016/2017		
CODE 830	CLASSIFICATION:	Legal
		(Dist./Personnel)
	2015/2016 Budget	\$99,530
	Cumulative as of	\$93,508
	2/29/2016	
ITEM		AMOUNT
Current legal contract with Renne Sloan Holtzman Sakai	Flat rate charge of \$5,000 for 20 hours of service per month	\$60,000
Includes meeting prep and attendance, legal analysis, response to inquiries from General Manager (GM) or Board Member (BM), updates on legal developments and managing outside counsel		
	All hours after 20, billed at \$295 per hour	
Labor negotiation costs	\$295 x 50 hours	\$14,750
One hour per month per BM	\$295 x 5 x 12	\$17,700
Two hours per month by GM	\$295 x 2 x 12	\$7,080
	NOTE: Subsequent to negotiations with law firm	
\$0	Total	\$99,530

242

FISCAL YEAR 2016/2017		
CODE 835	CLASSIFICATION: Consultant	
	2015/2016 Budget	\$15,000
	Cumulative as of 2/29/2016	\$24,900
ITEM		AMOUNT
Actuarial Report		\$2,300
Additional MOU Analysis		
Additional Consultant work per Board		\$32,700
\$20,000	Total	\$35,000

243

FISCAL YEAR 2016/2017		
CODE 840	CLASSIFICATION: Accounting	
	2015/2016 Budget	\$34,000
	Cumulative as of	\$30,071
	2/29/2016	
ITEM		AMOUNT
Deborah Russell Accountant	\$70 X 450 HOURS	\$31,500
2015/2016 Year End Audit		\$14,000
\$11,500	TOTAL	\$45,500

244

FISCAL YEAR 2016/2017		
CODE 850	CLASSIFICATION:	Insurance
	2015/2016 Budget	\$30,000
	Cumulative as of 2/29/2016	\$27,481
ITEM		AMOUNT
Special District Risk Management/\$5,000,000		
(District General Liability, Auto Liability		
Property, Floater, Employee Blanket Bond,		
Error & Omissions, Flood Protection, Personal		
liability Board Members)		
Kensington Park/Property		
Police Liability Included		\$30,000
\$0	TOTAL	\$30,000

245

FISCAL YEAR 2016/2017		
CODE 865	CLASSIFICATION: Police Bldg Lease	
	2015/2016 Budget	\$1
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Lease		\$1
Per new agreement with KFPD		
\$0	Total	\$1

247

FISCAL YEAR 2016/2017		
Code 870	CLASSIFICATION:	County Expenditures
	2015/2016 Budget	\$22,300
	Cumulative as of	\$8,506
	2/29/2016	
ITEM	AMOUNT	
Property Tax Administration costs		
Senate Bill 2557 (Chapter 466 of 1990)		
\$1,300,000 x 1.5%		\$19,800
Miscellaneous		
Fees, Assessments, Interest, etc		\$2,500
\$0	Total	\$22,300

248

FISCAL YEAR 2016/2017		
CODE 898	CLASSIFICATION:	Miscellaneous Expenses - Board
	2015/2016 Budget	\$15,300
	Cumulative as of 2/29/2016	\$14,716
ITEM		AMOUNT
LAFCO		\$1,400
Service Pins/Charms		\$0
Seminars/Directors		\$4,000
CSDA/CCSDA Membership		\$5,700
Miscellaneous		\$1,000
Annual Conference		\$4,000
Governance Days		\$500
\$1,300	TOTAL	\$16,600

250

FISCAL YEAR 2016/2017			
CODE 961	CLASSIFICATION:	Police Bldg. Improvements	
	2015/2016 Budget	\$0	
	Cumulative as of 2/29/2016	\$0	
ITEM		AMOUNT	
Final Year of Renovation Fees was 08/09		\$0	
	\$0	TOTAL	\$0

251

FISCAL YEAR 2016/2017			
CODE 968	CLASSIFICATION: Office Furn. & Equip.		
Former 504			
	2015/2016 Budget	\$6,000	
	Cumulative as of	\$0	
	2/29/2016		
ITEM		AMOUNT	
(\$6,000)	TOTAL	\$0	

257

FISCAL YEAR 2016/2017		
CODE 969	CLASSIFICATION: Computer Equipment	
Former 800		
	2015/2016 Budget	\$0
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
Laptop	For PowerPoint, etc	\$1,500
\$1,500	TOTAL	\$1,500

2500

FISCAL YEAR 2016/2017		
CODE 971	CLASSIFICATION:	Park Land
	2015/2016 Budget	\$0
	Cumulative as of	\$0
	2/29/2016	
ITEM		AMOUNT
\$0	TOTAL	\$0

259

FISCAL YEAR 2016/2017			
CODE 972	CLASSIFICATION: Park Bldgs. Improvements		
	2015/2016 Budget	\$25,000	
	Cumulative as of 2/29/2016	\$13,658	
ITEM		AMOUNT	
Community Center ADA & Seismic Upgrades Start Up Costs		\$100,000	
	Less Committed Funds	(\$100,000)	
	(\$25,000)	TOTAL	\$0

260

FISCAL YEAR 2016/2017			
CODE 973	CLASSIFICATION	Park Construct.	Fund
	2015/2016 Budget		\$0
	Cumulative as of		\$0
	2/29/2016		
ITEM			
\$0	Total		\$0

261

FISCAL YEAR 2016/2017			
CODE 974	CLASSIFICATION	Other Park Improvements	
	2015/2016 Budget		\$0
	Cumulative as of		\$0
	2/29/2016		
ITEM			

262

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: May 12, 2016
TO: KPPCSD Board
FROM: Kevin E. Hart, Interim General Manager
Subject: **Item 8e-Resolutions 2016-5, 2016-06, and 2016-07**

Every year, the Board needs to approve the resolutions prepared by NBS that initiate the process of collecting the park tax assessment pursuant to the Landscaping and Lighting Act of 1972 that established the Kensington Park Assessment District.

The first step of the process is the approval of Resolution 2016-05; the initiating of proceedings for the levy and collection of the assessments for the Kensington Park Assessment District for Fiscal Year 2016/2017.

The second step in the process is the approval of Resolution 2016-06; the approval of the Annual Report for the Kensington Park Assessment District for Fiscal Year 2016/2017. A copy of the report titled, "Kensington Park Assessment District Annual Report Fiscal Year 2016/17" is attached to the resolution for review and Board approval.

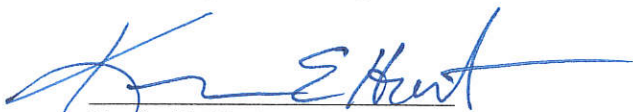
The third step of the process is the approval of Resolution 2016-07; the Board's declaring its intention to levy and collect assessments for the Kensington Park Assessment District for Fiscal Year 2016/2017 and set the public hearing for Thursday, May 14th, at 7:30 PM. Once Resolution 2016-07 is passed, it will need to be published in the local paper at least 10 days prior the June 9th, 2016 public meeting.

The total assessment to each dwelling unit is \$16.09, which is an increase from \$15.62 last year, with a total of 2,188 parcels to be assessed. The total balance to levy will be \$36,241.89. This revenue can only be used for maintenance of the "New Park."

The final step in the process will be the holding of the public meeting on June 9th, 2016, and the approval of Resolution 2016-09.

General Manager Recommendation: Discuss the item, take public comment, and approve the Resolutions.

Fiscal Impact: Anticipated revenue received \$36,241.89. Included within preliminary budget.



Kevin E. Hart
Interim General Manager

RESOLUTION NO. 2016-05

**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 2016/17**

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, 2016 and ending June 30, 2017.
- 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.

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RESOLUTION NO. 2016-05

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District on _____, the ____ day of _____, 2016, by the following vote to wit:

AYES:

Len Welsh, President

NOES:

Rachelle Sherris-Watt, Vice President

ABSENT:

Pat Gillette, Director

Chuck Toombs, Director

Vanessa Cordova, 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 _____, 2016.

District General Manager

RESOLUTION NO. 2016-06

**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 2016/17**

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.

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, 2016 and ending June 30, 2017.

RESOLUTION NO. 2016-06

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District on _____, the ____ day of _____, 2016, by the following vote to wit:

AYES:

Len Welsh, President

NOES:

Rachelle Sherris-Watt, Vice President

ABSENT:

Pat Gillette, Director

Chuck Toombs, Director

Vanessa Cordova, 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 _____, 2016.

District General Manager

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**Kensington Police Protection and Community
Services District**

Kensington Park Assessment District

Annual Report

Fiscal Year 2016/17

Main Office

32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516 Fax: 951.296.1998

Regional Office

870 Market Street, Suite 1223
San Francisco, CA 94102
Toll free: 800.434.8349 Fax: 415.391.8439

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

BOARD MEMBERS

Len Welsh, President

Rachelle Sherris-Watt, Vice President

Pat Gillette, Director

Chuck Toombs, Director

Vanessa Cordova, Director

DISTRICT STAFF

Kevin Hart, Chief of Police/General Manager

NBS

Tim Seufert, Client Services Director

Sara Mares, Project Director

Jason Roth, 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 2016/17 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 for 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 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 XIID of the California Constitution following a public hearing on May 28, 1997.

The following assessment is made to cover the 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)	\$36,241.89
Total Equivalent Dwelling Units	2,252.448
Total Assessment Per Equivalent Dwelling Unit	\$16.09
Total Parcels to be Assessed	2,188

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

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2. OVERVIEW

2.1. Introduction

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

This Engineer's Report ("Report") describes the District and the proposed charge per Equivalent Dwelling Unit (EDU) for Fiscal Year 2016/17 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 2016/17. 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 2016/17.

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 XIII C and XIII D, 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 2016 was 3.02%.

2.3. Description of District and Services

The District operates, services, and maintains the following improvements:

- Landscaping and grass
- Water and electric services
- Equipment and supplies
- Repair or replacement of existing improvements
- 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.

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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 any infrastructure repair on District Property, 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 2016/17 is as follows:

Account Description	2016/17 Proposed Budget
Maintenance Contract	\$22,200.00
Tree Pruning/Removal	10,000.00
Utilities	3,000.00
Drain Clearing	600.00
Operations & Maintenance Total	\$35,800.00
Administrative Services	\$5,000.00
Levy Fees	2,200.00
Incidental Expenses	1,200.00
Expenses Total	\$8,400.00
Total Costs	\$44,200.00

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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 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 the Maintenance and Operations and Incidental costs determined above, in Section 3 of this Report.

Other Funding Sources – This is the amount of surplus or deficit funds resulting from 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 adjusted accordingly.

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

Description	Amount
Total Costs	\$44,200.00
Beginning Balance	0.00
Other Funding Sources (1)	(7,958.11)
Total Balance To Levy (2)	\$36,241.89

(1) Revenue from the KPPCSD general fund

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

4.4. Total Assessment Per EDU

Description	Amount
Balance to Levy (1)	\$36,241.89
Total District EDU	2,252.448
Total Assessment Per EDU	\$16.09

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

4.5. Historical Maximum Assessment Per EDU

Fiscal Year	Assessment Rate
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

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4.6. Sample Calculations

Property Type/ Land Use Code	B.U.F. X Units = EDU	Parcel EDU X Levy Per EDU = Parcel Charge	Parcel Charge
Single-Family Residential	1.00 X 1 Unit	1.000 X \$16.09	\$16.09
Multi-Family Residential	0.768 X 2 Units	1.536 X 16.09	24.71
Vacant Residential	0.00 X 1 Unit	0.000 X 16.09	0.00

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5. ASSESSMENT DIAGRAM

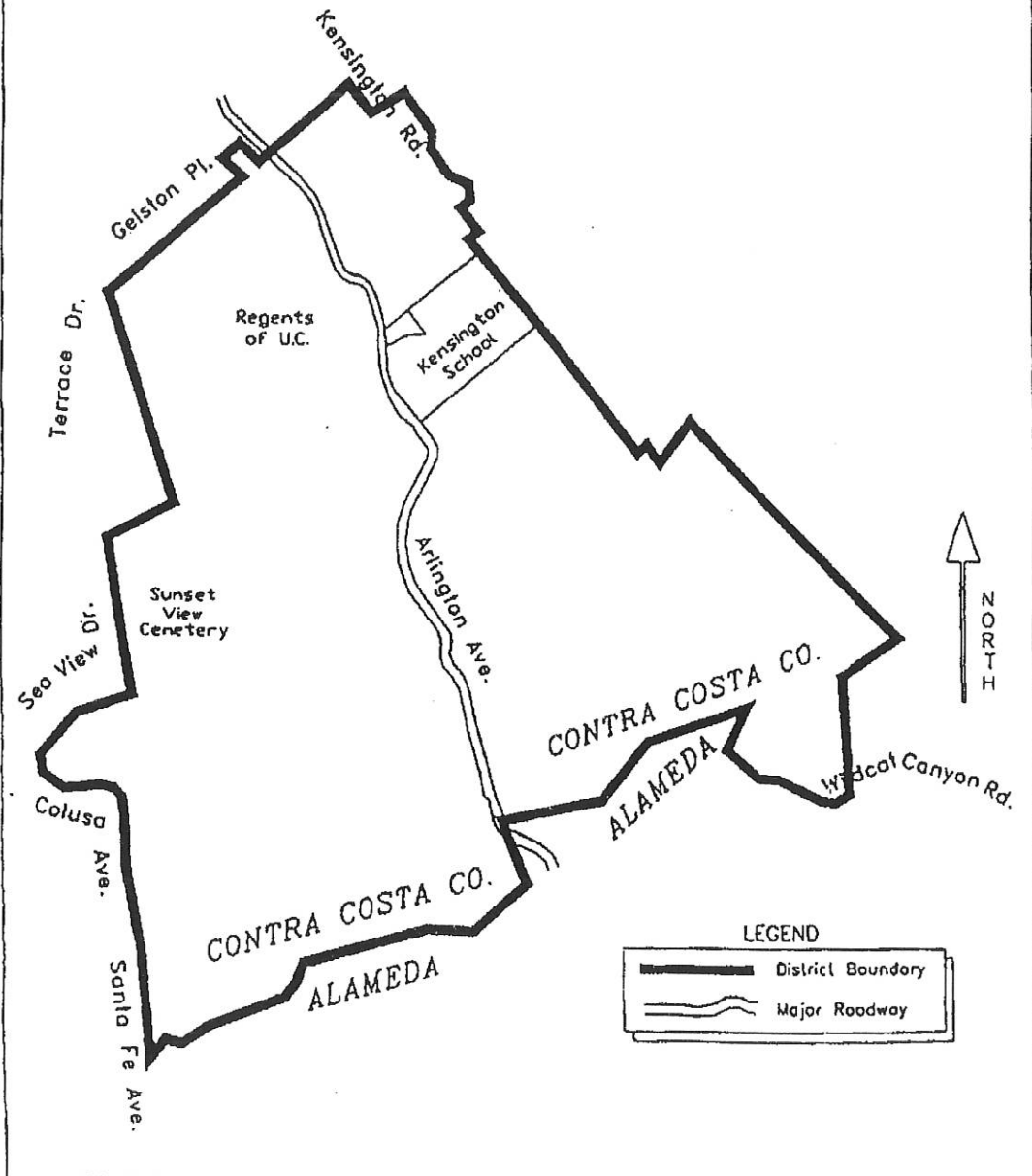
The following page shows a copy of the Assessment Diagram for the District. The lines and dimensions shown on the maps of the Contra Costa County Assessor for the current year are incorporated by reference herein and made part of this Report.

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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 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.

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**Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll**

APN	Owner	EDU	Amount ¹
570-011-002	KIM PAUL KEUNWOO & JUNGSOON	1	\$16.08
570-011-003	BARBER RAY E TRE & MACBRIDE BONNIE	1	16.08
570-011-004	HARRIS LUANA SHIBA	1	16.08
570-011-005	DODD RICHARD S & AFZAL-RAFII ZARA	1	16.08
570-011-006	TILLEY EDWARD & REBECCA TRE	1	16.08
570-011-007	CHANG ADAM & LIU GWEN	1	16.08
570-011-008	INGRAM JEFFREY THOMAS	1	16.08
570-011-009	KARLSSON RICHARD R & NANCY TRE	1	16.08
570-011-010	PERRY DOUGLAS F & HODA A TRE	1	16.08
570-011-011	TENG THOMAS K & EVELYN A	1	16.08
570-011-012	DRAEGER HAROLD T & MARIA TRUST	1	16.08
570-011-013	SHIRYON NILY	1	16.08
570-011-014	TATSUNO SUSAN TAKAKO TRE	1	16.08
570-012-001	MCINTYRE TIMOTHY	1	16.08
570-012-002	MORSE LINDA TRE	1	16.08
570-012-003	STENQUIST RICHARD J & JEAN TRE	1	16.08
570-012-004	SMITH ROBERT W & KRISTINA L	1	16.08
570-012-005	MATTESON ROSARY TRE	1	16.08
570-012-008	HOCHBAUM AHARON & DORIT S TRE	1	16.08
570-012-009	TAO WILLIAM TRE & YU GILLIAN	1	16.08
570-012-010	AQUINO-FIKE ALEXANDRA & SEGERITZ MICHAEL	1	16.08
570-012-011	WELLS FARGO BANK NA TRE	1	16.08
570-012-012	DIMMICK MADGE E TRE	1	16.08
570-012-013	DOMMER DONALD D & SHELLEY S	1	16.08
570-012-014	GEYEN ELEANOR H TRE & PEYTON ALBERT C JR	1	16.08
570-012-015	NUCCI LARRY P & MARIA S TRE	1	16.08
570-012-016	REVELEY MARK & EMMA	1	16.08
570-020-001	EAMES COLLEEN J TRE	1	16.08
570-020-002	CAPONE RICHARD & CYNTHIA	1	16.08
570-020-003	CHAN ROSALYN SHY-TONG TRE	1	16.08
570-020-004	DOWLING ROBERT T & ROBERTA TRE	1	16.08
570-020-005	KWOCK MICHAEL RICHARD TRE & KANEKO KATHERINI	1	16.08
570-020-006	SANDFORD ILDIKO M TRE	1	16.08
570-020-010	WETTER MICHAEL & MAUREEN O	1	16.08
570-020-011	EMERY RYAN T	1	16.08
570-020-012	DONOHUE JULIE	1	16.08
570-020-013	STRITT STEVEN	1	16.08
570-020-014	KINGSLEY MADELINE ANDERSON TRE	1	16.08
570-020-015	HIBSER MARCUS ALLEN TRE & TABOR KELLY ANN	1.536	24.70
570-031-001	CHEN CONG-YAN & JIA LUN TRE	1	16.08
570-031-002	STACHURA IRENE A TRE	1	16.08
570-031-003	HENCO MANAGEMENT LLC	1	16.08
570-031-004	CHO ERWIN & COX AYUMI	1	16.08
570-031-005	SAVAS OMER	1	16.08
570-031-006	SCHNIEWIND ARNO & TOSHIKO TRE	1	16.08

Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll

APN	Owner	EDU	Amount ¹
570-031-007	KOO MICHELLE E M	1	16.08
570-031-008	DAVIS NANCY B TRE	1	16.08
570-031-009	BARKER WILLA OCONNOR	1	16.08
570-031-010	DENLINGER JONATHAN D	1	16.08
570-031-011	MOCK KATHLEEN R TRE	1	16.08
570-031-012	ROBERTS JAIMA L	1	16.08
570-031-013	WANG VICTOR & YU MARY X	1	16.08
570-031-014	POST SAMUEL DOUGLAS	1	16.08
570-032-001	PERKINS JOHN H & BARBARA B TRE	1	16.08
570-032-002	NAKAGAKI COLIN M TRE & NAKAGAKI CHRYSANN T	1	16.08
570-032-003	SADWICK LARRY P TRE	1	16.08
570-032-004	SECOND STORY LLC	1	16.08
570-032-005	KNERNAM BRENDAN & ELISE	1	16.08
570-032-006	COE RUSSELL & CONSTANCE	1	16.08
570-032-007	AYERS TEIKO A TRE	1	16.08
570-032-008	DAY KAREN TRE	1	16.08
570-032-009	GESLEY ROBERT A TRE	1	16.08
570-032-010	SOE BRADLEY A TRE & TRAN CHI L	1	16.08
570-032-011	SHEN ZUO-JUN & LI YUE	1	16.08
570-032-012	CHAR ALBERT F TRE	1	16.08
570-032-013	BIASE SIMONE TRE	1.536	24.70
570-032-014	VANTILBORG JEROEN & LEE CHRISTINA ON-YEE	1	16.08
570-032-015	BLAKELY ALTA TRE	1	16.08
570-032-016	SCRIBNER CHARLES R & HEIDI TRE	1	16.08
570-032-017	ALTIERI PAMELA	1	16.08
570-032-018	ARNOLD THOMAS B & JENNIFER B	1	16.08
570-032-019	ELIAS JOEL J TRE	1	16.08
570-032-020	TAI CHRISTINE I	1	16.08
570-032-021	MARTIN BENJAMIN A & CHARLEE M	1	16.08
570-032-022	SASAGAWA PAMELA K	1	16.08
570-032-023	SCARLETT KEN O & MARY H	1	16.08
570-032-024	WHITTEN KRISTIAN D	1	16.08
570-032-025	LYON ROBERT W & JULIA A	1	16.08
570-032-026	FERREIRA JOHN M TRE & NELSON MARY S	1	16.08
570-032-027	LARSON HANS & ANESSA	1	16.08
570-032-028	MCCLINTON BEN & ROSENBAUM KAREN	1	16.08
570-032-029	PETERSON ANDRIS & DAGNIJA TRE	1	16.08
570-032-030	TURMAN BENJAMIN & MAYA WOODSON	1	16.08
570-032-031	HART GISELE TRE EST OF	1	16.08
570-041-001	VANNOORD MICHAEL & RAQUEL TRE	1	16.08
570-041-002	MILLER SCOTT W & MARIANNE	1	16.08
570-041-003	ROKIN HAMID SHAHRYAR TRE & BAER TIFFANY BAER	1	16.08
570-041-004	GULLIXSON ROGER W TRE	1	16.08
570-041-005	CONLEY ANNE S	1	16.08
570-041-006	PETERS ARLIN ROBERT JR TRE	1	16.08

Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll

APN	Owner	EDU	Amount ¹
570-041-007	LIN JIANG & CASTELLO-LIN JEANINE P	1	16.08
570-041-008	DAVIDSON TAMMY D	1	16.08
570-041-009	MAO JAMES CHO-TING	1	16.08
570-041-010	SERA BOB & LAURA D TRE	1	16.08
570-041-011	JUSTIN GALE D & ROLLER JON	1	16.08
570-041-012	NELSON HENRY M & BARBARA W TRE	1	16.08
570-041-013	SPERLING JOCELYN SHARYN TRE & RABUKA DAVID IA	1	16.08
570-041-014	DETLOFF LOWELL N	1	16.08
570-041-015	CHILDRESS SUE ANN	1	16.08
570-041-016	JURISICH JAY P & FINEGAN SUSAN E	1	16.08
570-041-017	PATTON SIMON TRE & STENSLAND JAN D	1	16.08
570-041-018	COLE ROSLYN L	1	16.08
570-041-019	NISHIMURA HIROSHI & CHIEKO	1	16.08
570-041-021	BRYDON CHRISTOPHER W & MINNA M	1	16.08
570-041-022	SAYLES ELDA G TRE	1	16.08
570-041-023	SIBLEY HELEN TRE	1	16.08
570-041-024	LUDMER PAUL LOUIS TRE	1	16.08
570-041-025	RIVER MARILYN C TRE	1	16.08
570-042-001	NEWMAN RICHARD TRE & CHAN IRENE	1	16.08
570-042-002	YOURD ROLAND & SUSAN B TRE	1	16.08
570-042-003	FRENDBERG MARGIT & MATES KAREN	1	16.08
570-042-004	DUDLEY JUNQIAO HAN TRE	1	16.08
570-042-005	CRAKOW PHYLLIS JO	1	16.08
570-042-006	WALDEN GWEN & PORTER CAROL	1	16.08
570-042-007	FLEMING JOHN J & ANNE S	1	16.08
570-042-008	FIELD MARK C & NANCY J	1	16.08
570-042-009	MORTENSON DENISE E	1	16.08
570-042-010	BERGEN DAVID P	1	16.08
570-042-011	HITCHCOCK ELAINE KAREN TRE	1	16.08
570-042-012	LAMBERT WILLIAM E & SUSAN TRE	1	16.08
570-042-013	ZHU XIAO YAN	1	16.08
570-042-014	LIU CYNTHIA W & WANG DANNY M	1	16.08
570-042-015	WEAVER EVAN & MARTHA TRE	1	16.08
570-042-016	BOSSUT NICOLAS M & UGARTE PATRICIA	1	16.08
570-042-017	HAILE AMANUEL Y	1	16.08
570-042-018	ARCHIE ANGELA M TRE	1	16.08
570-042-019	CONCUS PAUL & CELIA TRE	1.536	24.70
570-042-020	CENTRAL CAPITAL GROUP INC	1	16.08
570-042-021	MAW ELIZABETH & ROGIN GABRIEL	1	16.08
570-050-001	DUBINETT LAURA TRE	1	16.08
570-050-002	NGAN ALAN H & LAM NORA Y	1	16.08
570-050-003	MARTINEZ-RIVERO ANNA	1	16.08
570-050-004	WATERS DREW & CHARLOTTE C	1	16.08
570-050-005	ABEL ELIZABETH TRE & MEYER RICHARD	1	16.08
570-050-006	CODE ALAN D TRE & FRIEDKIN MINA	1	16.08

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**Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll**

APN	Owner	EDU	Amount ¹
570-050-007	TAHERI ZAHRA MINOO TRE	1	16.08
570-050-008	BULKLEY GEORGE E & KRANE HILARY K	1	16.08
570-050-009	KAVALER ELIZABETH TRE	1	16.08
570-050-010	FINNEY KENNETH B & FERGUSON SUSAN C	1	16.08
570-050-011	WINGERD LAURA KAREN TRE	1	16.08
570-050-012	COLE LORETTA M TRE	1	16.08
570-050-013	MOSER MARVIN & SIEGEL JENNIFER	1	16.08
570-050-014	TAMAGNO MARCO & CAMPBELL CATHERINE M	1	16.08
570-050-017	WOO MARK TRE & MARTIN COLLEEN	1	16.08
570-050-018	FUJITA DOROTHY A TRE	1	16.08
570-050-019	LINDQUIST ROBERT H & JUNE TRE	1	16.08
570-050-020	MEYER-KAWAICHI EIRENE SACHA & KAWAICHI K BYRC	1	16.08
570-050-022	ROLLE CARMEN T TRE	1	16.08
570-050-023	HUDDLE FRANKLIN & CHANYA TRE	1	16.08
570-050-024	GAWLIKOWSKI NICHOLAS & ANGELA	1	16.08
570-050-025	DASILVA SUSAN	1	16.08
570-050-026	FEINBERG IRWIN & JANET S	1	16.08
570-050-027	HOLSING CHARLOTTE ADELIN TRE	1	16.08
570-060-001	BARRAZA REYES M & BETTY T TRE	1	16.08
570-060-002	ALGAZZALI MARY RITA TRE	1	16.08
570-060-003	GODFREY STEPHEN C & LUSK ELISE B	1	16.08
570-060-004	JEZ JEFFREY P & SU J G TRE	1	16.08
570-060-005	OPPENHEIMER JAMES	1	16.08
570-060-006	THOMAS JEFFEREY M & HELEN FU	1.536	24.70
570-060-007	CRAMER ARTHUR B & DONNA TRE	1	16.08
570-060-008	MILLETT JAMES M TRE	1	16.08
570-060-009	BAGHERZADEH-AZAR PARVIZ TRE & JAVIDFAR ELHAM	1	16.08
570-060-010	MILLER ROBERT M & LAURIENNE	1	16.08
570-060-011	MARIANO WILLARD A	1	16.08
570-060-018	PHAM LINDA D	1	16.08
570-060-019	TRAN HUNG T & HUNG LE	1	16.08
570-060-020	FONTAINE PAUL & JORDAN-FONTAINE DARLENE ANN	1	16.08
570-060-021	SHEN SIDNEY & KATHERINE TRE	1	16.08
570-060-022	LEE LUCINDA & OSULLIVAN RUAIRI	1	16.08
570-071-001	BOOKSTEIN NORMAN A TRE	1	16.08
570-071-002	SCHNEIDER LEIGH M	1	16.08
570-071-003	MEYER THOMAS & GANGULY-MEYER CHANDRA	1	16.08
570-071-004	WADE JOHN & DEMMON LEON	1	16.08
570-071-005	INGERSOLL CHRISTOPHER T & ALTSCHUL VERONICA	1	16.08
570-071-006	JOHSTON SCOTT A & LEUNG LINDA L	1	16.08
570-071-007	GOLDEN MARGARET H	1	16.08
570-071-008	SPILLER SHIRLEY A TRE	1	16.08
570-071-009	KANEKO JASON & CATHERINE	1	16.08
570-071-010	COOMBS MARY M TRE	1	16.08
570-072-001	HYER FREDERICK & LUCAS JACQUELINE J	1	16.08

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**Kensington Police Protection and Community Services District
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APN	Owner	EDU	Amount ¹
570-072-002	GARBUTT GERARD	1	16.08
570-072-003	HUNTER THEODORE J & CARLA TRE	1	16.08
570-072-004	GREULICH WILLIAM & JUELANN	1	16.08
570-072-005	KNIGHT ERIC & WONG DOREEN	1	16.08
570-072-006	HASHIMOTO HIROFUMI	1	16.08
570-072-007	BUCHANAN PATRICIA ONEILL TRE & KANEKO JASON &	1.536	24.70
570-072-008	MORRISON RICHARD L & HIRASHIMA JENNIE	1	16.08
570-072-009	LOACH ROBERTA J	1	16.08
570-072-010	GO SAMUEL L & CYNTHIA M	1	16.08
570-072-011	VOLPP SOPHIE & FRANKLIN MATTHEW	1	16.08
570-072-012	GLICKSMAN MARJORIE G TRE	1	16.08
570-072-013	EZZARD HISAKO TRE & KURUC DIANA	1	16.08
570-072-014	BASKIN HERBERT B	1	16.08
570-081-001	BAJCSY RUZENA & FRANKEL SHERMAN	1	16.08
570-081-002	MCDERMOTT ANN K TRE	1	16.08
570-081-003	RULE JAMES BERNARD & HANLEY OLGA	1	16.08
570-081-004	MCGARRY DANIEL J & JULIANNE W	1	16.08
570-081-005	YEN YU PING TRE & MAGUIRE JENNIFER W	1	16.08
570-081-007	ALTENBERG MARK & BARBARA TRE	1	16.08
570-081-008	BHATT VEDA SUREN & NELSON JEFFREY G	1	16.08
570-081-009	BHATT USHA S	1	16.08
570-081-010	BIANCHINI KAREN M TRE & GAUTHIER JACQUELINE M	1	16.08
570-081-011	CHAPMAN MARGUERITE M TRE	1	16.08
570-081-012	THANAWALLA HUSSEIN	1	16.08
570-081-013	WILLIAMSON EARL R TRE	1	16.08
570-082-001	CHICK LAURA N TRE	1	16.08
570-082-002	HOACHLANDER ELDON GARETH TRE	1	16.08
570-082-003	HOACHLANDER ELDON G	1	16.08
570-082-004	BACSKAI ROBERT & JUDITH TRE	1	16.08
570-082-005	NATSOU LIS GEORGES TRE & PONTHOZ ARIANE VAN D	1	16.08
570-082-006	STAU S GENE	1	16.08
570-082-007	DAVIS DAVID H III	1	16.08
570-082-008	GILL WALTON W & WYNNE W TRE	1	16.08
570-082-009	MERCURIO FRANK S TRE	1	16.08
570-082-010	SULLIVAN JOHN E & MONICA B TRE	1	16.08
570-082-011	DEPHILLIPS JOANNE TRE	1	16.08
570-082-012	CONNORS TODD P & LISA A	1	16.08
570-082-013	CREEDON BRENDAN TRE & GHENT CATHERINE	1	16.08
570-082-014	WISSER RUTH WEBER TRE EST OF	1	16.08
570-082-015	DEVINE GREGORY F & ORGAN HENRY D	1	16.08
570-082-016	COOPER GARY C & SUSAN L	1	16.08
570-091-001	WYATT JOHN M	1	16.08
570-091-002	TANAKA KALE & LEE PEI-YIING	1	16.08
570-091-003	MAC SIU TING & CHOW HIU YAN	1	16.08
570-091-004	HAFNER KRISTINE A TRE	1	16.08

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Kensington Park Assessment District
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APN	Owner	EDU	Amount ¹
570-091-005	JACOBSON MICHELE	1	16.08
570-091-006	HARRISON IRENE TRE	1	16.08
570-091-007	BROADWELL WALTER A & ZHOUA	1	16.08
570-092-001	DALY HOWELL V JR & BARBARA B	1	16.08
570-092-002	CARLSON JOSEPH WILLARD	1.536	24.70
570-092-003	GOOD KRISTIN B	1	16.08
570-092-004	CUNNIFF THOMAS M TRE	1	16.08
570-092-005	BROWN HANNE	1	16.08
570-092-006	DEVILLE JOSEPH I TRE	1	16.08
570-092-007	250 CAMBRIDGE AVE LLC	1	16.08
570-092-008	POEI JONATHAN Y & JENNIFER B	1	16.08
570-092-009	NAGEL LAURENCE W	1	16.08
570-092-010	MCCULLOUGH DALE R & YVETTE TRE	1	16.08
570-092-011	FELDMAN GAIL TRE	1	16.08
570-092-012	KUSUBOV ANDRE S & NATALIA TRE	1	16.08
570-092-013	JUE SUSAN & JUE HOWARD & ROSIE	1	16.08
570-092-014	DAY NICHOLAS B & CAROLINE F M	1	16.08
570-093-001	CREGER JOHN TRE & HO MEILAN	2	32.18
570-093-002	EWAM CHODEN INC	1	16.08
570-093-003	SMALL MARY W TRE	1	16.08
570-093-004	KRON NANCY TRE	1	16.08
570-093-005	MICHAEL LESLIE W & IDA B TRE	1	16.08
570-093-006	BOLSTAD BENJAMIN & JUDY	1	16.08
570-093-007	BURKHART JEFFREY	1	16.08
570-093-008	QUAN HANSON W & FONG CHARIS	1	16.08
570-093-009	NGUYEN CHAN & THI NGUYEN & NGUYEN CATHY	1	16.08
570-093-010	OTTER SAMUEL TRE & CARY CAVERLEE	1	16.08
570-093-011	SCHOENHARD ERIC & JODIE TRE	1	16.08
570-093-012	HALPERN BETTY TRE	1	16.08
570-093-013	EVJION VIRGINIA MARIE	1	16.08
570-100-003	MICHAELS KATHERINE OGDEN TRE	1	16.08
570-100-005	JAGEMAN BARBARA A	2	32.18
570-100-008	LEFEVER FRED H TRE	1	16.08
570-100-009	CECCHETTI MARGARET F TRE & JAVITS CARLA IDA	1	16.08
570-100-010	CAPLIS TIMOTHY J & PRENDERGAST SIOBHAN F	1	16.08
570-100-011	BLUM MARK L & AUSTIN THERESA Y	1.536	24.70
570-100-012	SPILLANE THOMAS F & NICKI A	1	16.08
570-100-013	NG EDMOND S & LING C	1	16.08
570-100-014	LAFERTE R H & SARA S TRE	1	16.08
570-100-015	LEON JEFFREY A TRE	1	16.08
570-100-016	RAMSEY CARINA H	1	16.08
570-100-017	FRICK DAVID A & PLAJZER-FRICK INGRID T	1	16.08
570-100-018	ALLEY LOUIS G & JUDITH R TRE	1	16.08
570-100-019	PRATT JOSEPH F & LINDA K	1	16.08
570-100-022	AURELIO MARCO & THOMAS JASON J	1	16.08

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Kensington Police Protection and Community Services District
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APN	Owner	EDU	Amount ¹
570-100-023	MOREAU ERICK	1	16.08
570-100-024	KENNEDY JANE TRE	1	16.08
570-110-001	ANDERSON DAVID & CHRISTINE TRE	1	16.08
570-110-002	REBER MUNA ABED & NICHOLS AMAL	1	16.08
570-110-003	JENKINS DANIEL LEE & MUREN SARAH JENKINS	1	16.08
570-110-004	SCHULMEISTER RICHARD S & BAKER CYNTHIA M	1	16.08
570-110-005	HUGHES JULIANNE B	1	16.08
570-110-006	GANO RICHARD L	1	16.08
570-110-007	NAKASHIMA LYNN D & WANGER ALFRED L JR	1	16.08
570-110-008	REAM JOHN F & RENEE S TRE & REAM ANDREW J	1	16.08
570-110-009	BARNES JEANNE-MARIE TRE	1.536	24.70
570-110-010	LEVINE JOSIE TRE	1	16.08
570-110-011	GARCIA LUIS & SABHARWAL SUNENA	1	16.08
570-110-012	JOHNSON LARRY E & JANET P TRE	1	16.08
570-110-013	KOOPMANN HENRY F	1	16.08
570-110-014	GRANT CECILE E TRE	1	16.08
570-110-015	YEARWOOD KAHLIL T & AMBER	1	16.08
570-110-016	BUCHHOLZ DAVID K & JADYNE TRE	1	16.08
570-121-001	HODGES NICHOLAS D & BRENT RUSSELL W	1	16.08
570-121-002	LUMANLAN ALVIN D & JENNY L	1	16.08
570-121-003	PATTON JAMES L & CAROL P TRE	1	16.08
570-121-004	WEEKS RUSSELL & CATHERINE TRE	1	16.08
570-121-005	SKLAR FRED TRE	1	16.08
570-121-006	RUBIN NANCY JOAN TRE	1	16.08
570-121-007	GRIFFETH GEORGE	1	16.08
570-121-008	GALLARDO JAMES & VIOLETTE TRE	1	16.08
570-121-009	CHU SHUNG-YANG FRANK TRE	1	16.08
570-121-010	CHODOSH HIRAM E TRE & JUNNAR PRIYA	1	16.08
570-121-011	GRANADOS HANA TRE	1	16.08
570-121-014	BONNELL FRASER ANTHONY	1	16.08
570-121-015	NGUYEN CATHY C	1	16.08
570-121-016	KAUFMAN DOUGLAS A	1	16.08
570-121-017	STEFAN GEORGIA S	1	16.08
570-121-018	GRAY VIRGINIA	1	16.08
570-121-019	BLITZ LEO	1	16.08
570-121-020	MORRELL STEPHEN P TRE & HEDLEY MARY K	1	16.08
570-122-001	WALKER ROBERT L & LINDA TRE	1	16.08
570-122-002	CHAPMAN CHRISTOPHER D	1	16.08
570-122-003	MARLETT GORDON	1	16.08
570-122-004	HESKIN ALLAN D TRE & KELLY MARY E	1	16.08
570-122-005	FINSTERLE STEFAN A & ZHANG YINGQI	1	16.08
570-122-011	FREED DONALD M & DAVA H TRE	1	16.08
570-122-012	DUMOUCHEL JUSTIN P & LIN CAROLINE Y	1	16.08
570-122-013	HARTIGAN-OCONNOR ELLEN	1	16.08
570-122-014	HANSEN G L TRE	1	16.08

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APN	Owner	EDU	Amount ¹
570-122-015	COHAN CLAUDIA TRE	1	16.08
570-122-020	BLACKMAN MACY J TRE & MOORE MARSHA	1	16.08
570-122-025	WON CYNTHIA	1	16.08
570-130-002	GAMBRILL EILEEN D TRE & BIGELOW GAIL	1	16.08
570-130-003	PADIAN KEVIN & NANCY TRE	1	16.08
570-130-004	BOHN WILLARD E JR TRE	1	16.08
570-130-005	TEITELBAUM MARC TRE & SOARES GUINAURA C	1	16.08
570-130-006	CECCARELLI ALDO A & ELEANOR C	1	16.08
570-130-007	CROOMS JOHN W JR & WALPOLE JEANNE	1	16.08
570-130-008	KUNKEL TIMO & CECI KIMBERLY	1	16.08
570-130-009	SANCHEZ CAROLINE S & CRUZ JEFFREY	1	16.08
570-130-010	CROEN LISA A	1	16.08
570-130-011	WILLATS BRUCE B & MORRISON DIANE E	1	16.08
570-130-012	ADAMS CHARLES D	1	16.08
570-130-013	HERRERA JOSEFINA R TRE	1	16.08
570-130-014	OGLETREE DAVID F & DELPLANCKE-OGLETREE MARIE	1	16.08
570-130-015	URBAN JENNIFER M & NASH BRUCE W	1	16.08
570-130-016	SHAPIRO BERNICE D TRE	1	16.08
570-130-017	GARDINER MARTHA A TRE	1	16.08
570-130-018	HACKER PETER W & FELDMANN CHRISTINE	1	16.08
570-130-019	SUNG ROBERTA YUEN-CHANG TRE & KWAN CHINNIE T	1	16.08
570-130-020	NG SIONG CHIAW TRE & TAN LEE LEE	1	16.08
570-130-021	HILLMAN BRENDA LYNN	1.536	24.70
570-130-022	POGGI RAYMOND G TRE & GROTE CAROLYN R	1	16.08
570-130-023	LATTA STUART J	1	16.08
570-130-024	SMITH SHIRLEY D LOPEZ TRE	1.536	24.70
570-130-025	BETTERLY-KOHN MARIANNE	1	16.08
570-130-027	HEGE ANNE K & TOMPKINS ROBERT GRANT	1	16.08
570-130-032	MARTINEZ JOHN & KIMBERLEY TRE	1	16.08
570-130-033	ROSE ADAM & ADINA	1	16.08
570-141-001	ATTARD HERVE L & RUEDA ALMUDENA VICENTE	1	16.08
570-141-002	MCCARTER JULIE MAE HUNDERT	1	16.08
570-141-003	HOLDEN FRANK Q TRE & HOLMES L CHRIS	1	16.08
570-141-004	BALDASSARE MARK TRE & KATZ CHERYL	1	16.08
570-141-005	WILSON CARLA TRE	1	16.08
570-141-006	ELSBURY MICHAEL W & SYLVIA V	1	16.08
570-142-001	KOZEL MICHAEL & CHRISTYNA D	1	16.08
570-142-002	ANDERSON JAMES M & RUTH TRE	1	16.08
570-142-003	ARNOLD OLIVER M & MASLAN SUSAN	1	16.08
570-142-004	DUNN ROBERT & MAUREEN	1	16.08
570-142-005	WHELAN MARCIA MC CORKLE & GASSNER STEPHANIE	1	16.08
570-142-006	MORAWSKA HANNA & MORAWSKI MARIAN	1	16.08
570-142-007	HOMBURGER PAUL TRE	1	16.08
570-142-008	SALMERON MIQUEL B TRE & VOLLMER CATHARINE GF	1	16.08
570-142-009	ETZEL ALISA	1	16.08

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APN	Owner	EDU	Amount ¹
570-142-010	DARAB DIANA G	1	16.08
570-142-011	KNIGHT MARTIN L	1	16.08
570-142-012	BROWN BRANDI L TRE	1	16.08
570-142-013	ROUPE ESTHER S	1	16.08
570-142-014	PESZEWSKI LECH E & NAKAGAWA ANDREA K	1	16.08
570-142-015	ZIPKIN MICHAEL ANDREW	1	16.08
570-142-016	STEELE AARON D & TAM TINA K	1	16.08
570-142-017	ALFANDARY VIVIANE D & DUNAWAY WILLIAM	1	16.08
570-142-019	BROWN JOHNNY RAY & KAREN H TRE	1	16.08
570-142-020	MAKARCZYK CARL J & ERIN E TRE	1	16.08
570-142-023	OCONNOR LISA MARIE	1	16.08
570-142-024	MONTENEGRO CRISTINA M	1	16.08
570-142-025	MAA GOODMAN & CHEN ELLEN NAI-YU	1.536	24.70
570-142-026	FARAHVASH SHAYAN	1	16.08
570-142-027	FINDLEY RUSSELL & GANTENBEIN JULIE A	1	16.08
570-142-028	SULLIVAN LARRY M & A Y TRE	1	16.08
570-142-029	MAHANI MAJID K	1	16.08
570-151-001	BROSEN JOHN C TRE & EGELSTON DIANE C	1	16.08
570-151-002	POWELL ROBERT	1	16.08
570-151-003	WU CHING-KIT & ZHANG XIAOFEI	1	16.08
570-151-004	LYNCH PAUL W & KARA L	1	16.08
570-151-005	SMELSER BETTY W TRE	1	16.08
570-151-006	FEILER MICHAEL A & DEBORAH M	1	16.08
570-151-007	WANG MEI TRE & YANG PEIDONG	1	16.08
570-151-008	WILSON MARK R	1	16.08
570-151-009	NAITO CAROL L TRE	1	16.08
570-151-010	ALKSNIS GIRTS WARREN & SYLVIA	1	16.08
570-151-011	FUNG-SAKITA SHERRY & SAKITA GREGORY	1	16.08
570-151-012	BREUER PATRICIA	1	16.08
570-151-013	BOARDMAN TOM & ENGBERG CATHERINE	1	16.08
570-151-014	ROGERS DAWN M & DESPAIN DANIEL M	1	16.08
570-151-015	FERSHTMAN BRIAN D & JULIETTE S	1	16.08
570-151-016	CARLETON PETER V TRE	1	16.08
570-151-017	MCCRARY JUSTIN R TRE & BRUCE EMILY S	1	16.08
570-151-018	JACKSON DAVID E & PHYLLIS TRE	1	16.08
570-151-019	GARRISON JOHN & ANASTASIA TRE	1	16.08
570-151-020	IHARA AMY Y & TOSHIRO A TRE	1	16.08
570-151-021	BOXER MARILYN JACOBY TRE	1	16.08
570-151-022	CALPESTRI SUZANNE H TRE	1	16.08
570-151-023	CHAN REBECCA Y TRE	1	16.08
570-151-024	WONG ANNA S TRE	1	16.08
570-151-025	CHOW JEANE TRE	1	16.08
570-151-026	LAFORGE DAVID H & MARIA S TRE	1	16.08
570-151-027	KAVALER ROBERT A & GAIL TRE	1	16.08
570-151-028	FURMINGER FRANK MARTIN TRE & FORMINGER HILDA	1	16.08

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APN	Owner	EDU	Amount ¹
570-151-029	GOLDSTEIN DAVID M & ENGQVIST-GOLDSTEIN ASA	1	16.08
570-152-001	JACKL JEFFERY K TRE	1	16.08
570-152-002	HOEHN NATASHA	1	16.08
570-152-003	PETERSON DAVID J & AARON HOLLY L	1	16.08
570-152-004	LIU HUIHAN & LIANG WEIZHEN	1	16.08
570-152-005	EINHORN AVINOAM	1	16.08
570-152-006	EMERY DOUGLAS R & CORDES CYNTHIA L	1	16.08
570-152-007	SNYDER HENRY L & JANETTE M TRE	1	16.08
570-152-008	SANDOVAL HOPE	1	16.08
570-152-009	BROWN PAMELA HOPE TRE	1	16.08
570-152-010	LANE SCOTT D & WENDY W TRE	1	16.08
570-152-011	AULTMAN STEVEN M & ILENE L	1	16.08
570-152-012	PYLE DAVID H & CONNIE J TRE	1	16.08
570-152-013	DENHAM HAROLD JR TRE	1	16.08
570-152-014	MCPAHIL IRENE TRE & MCPAHAIL DAVID TRE EST OF	1	16.08
570-152-015	STEFAN VIRGINIA TRE & QUILEZ JUAN MARIA	1	16.08
570-152-016	NEWCOMB THOMAS C & JACQUELINE	1	16.08
570-152-017	DUMAS HILLARY & JONES JAY DWAIN	1	16.08
570-161-001	ZVIK KIM TRE	1	16.08
570-161-002	FOX ELOISE B TRE	1	16.08
570-161-003	NOVICKAS ADAM R & BAUTISTA ELAINE V	1	16.08
570-161-004	DOWNES LAWRENCE C TRE	1	16.08
570-161-008	NOVAKOV ANNA TRE	1	16.08
570-162-001	HILLMANN ROBERT	1	16.08
570-162-002	HOLUB RENATE W	1	16.08
570-162-003	YAMANAKA KEIKO TRE	1	16.08
570-162-004	KNIGHT ANTHONY TRE & CARUTHERS ELENA	1	16.08
570-162-005	KNIGHT ANTHONY TRE & CARUTHERS ELENA	1,536	24.70
570-162-006	WARNOCK DALE ERICH & FENCZIK CSILLA ANNE	1	16.08
570-162-007	MANYASLI NATALIE LOKKER TRE	1	16.08
570-162-008	POWELL PATRICIA	1	16.08
570-162-009	OCONNELL CATHLEEN TRE	1	16.08
570-162-010	PELLY STEVEN & BARBARA	1	16.08
570-162-011	MORRISH RICHARD H & ANNA M TRE	1	16.08
570-162-012	YIP NICHOLAS Y	1	16.08
570-162-013	DESAI MAYURI & GARRIGA GIAN	1	16.08
570-162-014	SMITH STEVE & CARAMIA STEVE	1	16.08
570-162-015	AI BEI	1	16.08
570-162-016	CHIAO CHUAN-SHENG & LEE CINDY HSIN	1	16.08
570-162-017	LUJAN JOSE P & NANCY A	1	16.08
570-162-018	NELSON THOMAS J & BRYER SUSAN L	1	16.08
570-162-019	SEARCY PATRICK L & XINRONG W	1	16.08
570-162-020	WALUKIEWICZ WLADYSLAW & J	1	16.08
570-162-021	HAMILTON RANDALL N & DEBRA TRE	1	16.08
570-162-022	SCHOOLNIK JOEL M & LEE AGNES	1	16.08

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APN	Owner	EDU	Amount ¹
570-162-023	DEICHSEL GARY R & JARVENPAA IRMA T	1	16.08
570-162-024	DRONKERS MARCELLE	1	16.08
570-162-025	RYAN KENNETH M	1	16.08
570-162-026	BATES MARCIA J TRE	1	16.08
570-162-027	GARRIGA GIAN TRE & DESAI JAYSHREE	1	16.08
570-162-028	FOX HJORDIS LEE	1	16.08
570-171-001	HERMAN PAUL E & HADDICK EVERETT V JR	1	16.08
570-171-002	RAYMOND JEAN M & SEWARD ERIC CONAN	1	16.08
570-171-003	WEISS RANDY TRE	1	16.08
570-171-004	PARKS ROBERT E & SUSAN R TRE	1	16.08
570-171-005	LEWIS RICHARD K & MARTHA S TRE	1	16.08
570-171-006	ZAKS RODNAY H & KARIN R TRE	1	16.08
570-171-007	JONES BART A & DIANA M TRE	1	16.08
570-171-008	SHOHARA JESSIE T TRE	1	16.08
570-171-009	ETEZADI COLIN H & LUCY M	1	16.08
570-171-010	HAHN MOSS J & MACHILLANDA-HAHN ZULMA	1	16.08
570-171-011	LECHNER JASON TODD & JOHNSON KAREN LYNN	1	16.08
570-171-012	YEE HING K & MINARIK JIRI	1.536	24.70
570-171-013	NICHOLAEFF LESLIE S & JACOBY LESLIE S	1	16.08
570-171-014	BODELL JOSEPH J III TRE	1	16.08
570-171-015	ANDERSON PERRY & MAR STACY	1	16.08
570-171-016	STADELHOFFER LISA TRE	1	16.08
570-172-001	THOMPSON STEVEN D & CYNTHIA S	1	16.08
570-172-002	ALEJANDRE LAWRENCE P TRE & HASHIMOTO SHARON	1	16.08
570-172-003	MCLAUGHLIN KAREN S	1	16.08
570-172-004	OBRIEN CHRISTINE S	1	16.08
570-172-005	AQUINO SEAN & MARCHAND SHAWN	1	16.08
570-172-006	GROSS LIZA M & BERGMAN BARRY J	1	16.08
570-172-007	COTTERAL RUSSELL N & GESINE V	1	16.08
570-172-008	KAFITZ CHRISTA TRE	1	16.08
570-172-009	VANVLIET PETER & RENATE M TRE	1	16.08
570-172-010	JUDY GEORGE C & LARSEN LESLIE M	1	16.08
570-172-011	DUCKOR ILDIKO	1	16.08
570-172-012	VANSELOW LAWRENCE	1	16.08
570-172-013	MAYNARD MARION P & ROSALIE TRE	1	16.08
570-172-014	HELMING MARTHA A TRE	1	16.08
570-173-002	JOH CLARENCE C & JENNIFER J & JOH ELIZABETH E	1	16.08
570-173-003	REICHER ALEXANDER E & JANICE W	1	16.08
570-173-004	COOPER DALE E TRE	1	16.08
570-173-005	GREEN FREDERIC B TRE	1	16.08
570-173-006	CRAWFORD MARCIA C TRE	1	16.08
570-173-007	PORTNER DOROTHY TRE	1	16.08
570-173-008	MATHEWS ALAN E & DENISE L TRE & HOPPE BRYAN	1	16.08
570-173-009	DENIZ BERNARD	1	16.08
570-180-001	HUNT CAMILLE A	1	16.08

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Kensington Police Protection and Community Services District
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APN	Owner	EDU	Amount ¹
570-180-002	CARD JOHN W TRE & HILLIER MARGARET	1	16.08
570-180-003	HAWLEY ROBERT L & DOROTHY TRE	1	16.08
570-180-004	YARNELL DAVID N TRE & ROWELL SARAH E	1	16.08
570-180-005	FLEMING SHARON E TRE	1	16.08
570-180-006	CONNOR JOHN TRE	1	16.08
570-180-007	LARSON A ANNE	1	16.08
570-180-008	CARNEGIE JEFFREY T & FLOM CAITLIN	1	16.08
570-180-009	TATSUNO DEAN A & MARIAN TRE	1	16.08
570-180-010	HENSON IVAN H	1	16.08
570-180-011	WEINER GAIL D TRE	1	16.08
570-180-012	KOWBEL DAVID & NELLINE	1	16.08
570-180-013	MOTOFUJI RICHARD	1	16.08
570-180-014	TOMKINSON ADRIAN & DENISE	1	16.08
570-180-015	POLITO LAWRENCE & DEBORAH	1	16.08
570-180-016	CLOSE WILLIAM H	1	16.08
570-180-017	BRODY HARRIS & JOHANNA	1	16.08
570-180-018	KHOTEKAR NIKHILESH & MHATRE SHWETA	1	16.08
570-180-019	BATRA MANJUL TRE	1	16.08
570-180-020	KANI MELVIN K & JUNE C TRE	1	16.08
570-180-021	LUCIO MITCHELL G	1	16.08
570-180-022	DUMAS HILLARY & JONES JAY DWAIN	1	16.08
570-180-023	CHANCO MARIA A TRE	1	16.08
570-180-024	LASMANIS MICHAEL P & GARIG MICHAEL B	1	16.08
570-180-025	MARASCO PATRICK A & CARA D TRE	1	16.08
570-180-027	UNTAWALE M G & M M TRUST	1	16.08
570-180-028	TUFT DAVID TRE & HACAJ SYLVIA	1	16.08
570-191-001	SUSSKIND PETER GABRIEL	1	16.08
570-191-002	BRADFORD LYNDA L TRE	1	16.08
570-191-003	CONLEY ELMA A TRE	1	16.08
570-191-004	SNOW PIPER G	1	16.08
570-191-005	SNYDER DAVID & SUNITA TRE	1	16.08
570-191-006	PAULLING THOMAS D & ELIZABETH	1	16.08
570-191-007	HOOPER ROSALIE M TRE	1	16.08
570-191-009	GERWIG KATHERINE L & GOLDMAN MARK E	1	16.08
570-191-010	HARDING BARRY J & PATRICIA L	1	16.08
570-191-011	HEATH TIMOTHY & LAURA	1	16.08
570-191-012	TISSOL GARTH E	1	16.08
570-191-013	BLUHON PETER	1	16.08
570-191-014	BIEDER JOAN TRE	1	16.08
570-192-001	CHAKOS ARRIETTA	1	16.08
570-192-002	KUNDTZ DAVID J TRE & STENBERG ROBERT W	1	16.08
570-192-003	CONNOLLY MARGARET E	1	16.08
570-192-004	WAGSTAFF BARBARA A TRE	1	16.08
570-192-005	BAYNE GLORIA J TRE	1	16.08
570-192-006	XU KE	1	16.08

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APN	Owner	EDU	Amount ¹
570-192-007	WELLS RUSSELL P TRE & ASAO-WELLS MICHIKO IRENI	1	16.08
570-192-008	HUTCHINGS JOHN	1	16.08
570-192-009	MCDOWELL COLIN & MARGARET G	1	16.08
570-192-010	MATSUSHITA AIKI & FUMIKA & MATSUSHITA SHIEGENC	1	16.08
570-192-011	SHEDD MARY E TRE	1	16.08
570-192-012	ARENS JOHN FREDERIC TRE	1	16.08
570-192-013	HALL-CRAWFORD MARIAN TRE	1	16.08
570-192-014	GROVER VIKAS & LI BEI	1	16.08
570-192-015	FLATH ROBERT A & FRIDA V TRE	1	16.08
570-192-016	ROSS MARTIN D & RENEE R	1	16.08
570-192-017	MAGID DANIEL & ROBINN TRE	1	16.08
570-192-018	ROBERTS CLARA J	1	16.08
570-192-019	RATHBUN MARY ALICE TRE	1	16.08
570-192-020	FISHER JAIMEY R & BERMAN JACQUELINE	1	16.08
570-192-021	SAVAGE BILL & LEE AN-CHI A	1	16.08
570-192-022	GHOLSON GREGORY	1	16.08
570-192-023	DEMIRANDA WILLIAM	1	16.08
570-192-024	CARLL RICHARD R TRE	1	16.08
570-192-025	FARBER THOMAS & BONNIE	1	16.08
570-192-026	BRYANS JILL TRE	1	16.08
570-192-027	BURBICK CURTIS D TRE	1	16.08
570-201-001	OCHOA LYDIA A & BERNSTEIN PAUL M	1	16.08
570-201-002	VANSCOY ROBERT J & CYNTHIA	1	16.08
570-201-003	REGISTER JOYCE L	1	16.08
570-201-004	SPATH DAVID P & LINDA C	1	16.08
570-201-005	TUBACH MICHAEL & SINGHAL AMRITA	2	32.18
570-201-006	CHUA JOSELITO C & SUSAN TRE	1	16.08
570-201-007	HANCOCK GILES A & MAYAN	1	16.08
570-201-008	BENSE BOOKER TRE & GIULIANETTI LUISA	1	16.08
570-202-002	FARROCCO PHILIP J	2	32.18
570-202-003	MECKLER BRIAN L & LISA	1	16.08
570-202-004	MCCOMBS SUSAN LYN	1	16.08
570-202-005	SMITH PATRICIA P TRE	1	16.08
570-203-001	STERNFELD BARBARA TRE	1	16.08
570-203-002	RENDON ARMANDO B & HELEN T TRE	1	16.08
570-203-003	WING YAKESUN TRE & HAYAKAWA-WING DEBORAH A	1	16.08
570-203-004	KAKIGI RICHARD Y & NANCY TRE	1	16.08
570-203-005	CAUGHREN CHRISTINE TRE	1	16.08
570-203-006	SCHUMACHER CECELIA LAURIE TRE	1.536	24.70
570-203-007	SCHAFFER GERALD N TRE	1	16.08
570-203-008	SMITH-MILLER BEVERLY G	1	16.08
570-203-009	SCHROEDER CARL & SARAH	1	16.08
570-203-010	MORETTI CAROL F	1	16.08
570-203-011	BELL KRISTEN C	1	16.08
570-203-012	WILLIAMS BENETTE K	1	16.08

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APN	Owner	EDU	Amount ¹
570-203-013	HASSELGREN PAUL N & ORETSKY CAROLYN J	1	16.08
570-203-014	CIPOLLA ORA THORSON TRE	1	16.08
570-221-001	BEACH RODNEY THOMAS & PETERSON BARBARA ANN	1	16.08
570-221-002	SPECTOR ERIC M & MARIAN B	1	16.08
570-221-003	PRICHETT KERRY W	1	16.08
570-221-004	POTWOROWSKI TOMASZ TRE	1	16.08
570-221-005	MOCO BRUCE & CHARLOTTE	1	16.08
570-221-006	JONES MICHAEL W TRE & CHURI MAYA S	1	16.08
570-221-007	HAAS MARK	1	16.08
570-221-008	WHITNEY STEPHEN C & MARY ANN	1	16.08
570-221-009	CONTI UGO & ISABELLA TRE	1	16.08
570-221-010	FENSTER ERIC S & KRAMER MELINDA	1	16.08
570-221-011	FOX SYLVIA TRE	1	16.08
570-221-012	BADE EDWARD & KOTEEN LAURA	1	16.08
570-221-013	BARR LAUREN ROSS & FRANCES	1	16.08
570-221-014	SHIROMOTO RONALD & SHIRLEY TRE	1	16.08
570-221-015	SOYSTER MATTHEW H TRE	1	16.08
570-222-001	ZAMANIAN JAMIE & ISABELLE TRE	1	16.08
570-222-002	PUNZ ERWIN TRE & KESSLER CHRISTINA	1	16.08
570-222-003	KATAGIRI GAIL J TRE	1	16.08
570-222-004	MOSS PAUL S & SUSAN E TRE	1	16.08
570-222-005	THOMPSON CRAIG M & CIRILLO PIERA M	1	16.08
570-222-006	JOHNSON ERIK & DELANEY KATHLEEN	1	16.08
570-222-007	RUEGG LEEANNE F	1	16.08
570-222-008	TSANG MADGE M	1	16.08
570-222-009	PRUSSIN STANLEY & WALTRAUD TRE	1	16.08
570-222-010	IRSCHICK EUGENE & GABRIELA TRE	1	16.08
570-222-011	THIELE BEVERLY C	1	16.08
570-222-012	HANNAN JOHN CHIASSON TRE	1	16.08
570-222-013	HANNAN JOHN CHIASSON TRE	1	16.08
570-222-014	MARGULIS JOHN R & ALIZA	1	16.08
570-222-015	HARRISON DENNIS E	1	16.08
570-222-016	MILLIGAN LISBETH TRE	1	16.08
570-222-017	SCOTT JANET L & CARSEY KAREN L	1	16.08
570-222-018	NICHOLS SALLY F TRE	1	16.08
570-222-019	FELDMAN LEWIS	1	16.08
570-222-020	BARBRACK RICHARD N TRE	1	16.08
570-222-021	ELMORE PAUL B & CHERYL ANN	1	16.08
570-222-022	KIMBALL CYNTHIA ANN & HODGES MARGARET ANN	1	16.08
570-222-023	WATT JAMES A & IRENE TRE	1	16.08
570-222-024	GOMES LORI	1	16.08
570-222-025	ODYNIEC MICHAL & GRAZYNA & ODYNIEC KRZYSZTOF	1	16.08
570-222-026	RYAN LYLE & TERESA	1	16.08
570-222-027	FITZSIMMONS KEVIN J & DANG KHOI D	1	16.08
570-223-001	ADESNIK HILLEL A & LIU HELEN	1	16.08

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APN	Owner	EDU	Amount ¹
570-223-002	BAILEY EUGENIA N TRE	1	16.08
570-223-003	ZIMMERMAN BARBARA E TRE	1	16.08
570-223-004	CROTHERS JOHN H TRE	1.536	24.70
570-223-005	MARKS ANN O	1	16.08
570-223-006	MANSALIS BENJAMIN & KATHERINE	1	16.08
570-231-001	RUEGG LEEANNE F	1	16.08
570-231-002	MEISSNER MARKUS K TRE & ANGELOVSKA-MEISSNER	1	16.08
570-231-003	SCHUELLER SIEGLINDE TRE	1	16.08
570-231-004	MCNULTY MARK D & LORETTA TRE	1	16.08
570-231-005	SHERRIS-WATT THOMAS TRE & WATT JAMES & IRENE	1	16.08
570-231-006	FORREST JON L & ANNE M TRE	1	16.08
570-231-007	MESSMAN JANET TRE	1	16.08
570-231-008	NICOL DAVID & KATHRYN	1	16.08
570-231-009	MANDEL ROBERT TRE	1	16.08
570-231-010	CHAMBERLIN MICHAEL J TRE & KANE CAROLINE M	1	16.08
570-231-011	CONRAD PETER & FELICITY R	1	16.08
570-231-012	WOOD CIARA REBECCA	1.536	24.70
570-231-013	JESSEPH MARGARET	1	16.08
570-231-014	CHAMBERS DERRELL TRE & LORRAINE HILARY	1	16.08
570-231-015	WILLIAMS MICHAEL	1	16.08
570-231-018	THIEDERMAN ELIVIA R TRE	1	16.08
570-231-019	YAMAMOTO GORDON KANJI & MARTA	1	16.08
570-232-001	GUIDUCCI PIERPAOLO	1.536	24.70
570-232-002	KITTREDGE JANICE M TRE & LOWE DIANA J	1	16.08
570-232-003	KITTREDGE JANICE M TRE & LOWE DIANA J	1	16.08
570-232-004	GOULD ROGER L & WAGNER CATHERINE	1	16.08
570-232-005	TROUT ANDREW E & SOWARDS JILL E	1	16.08
570-232-006	MCLEAN CONSTANCE ALISON TRE	1	16.08
570-232-007	MURRAY RICHARD & MARJORIE TRE	1	16.08
570-232-008	GOLDSTEIN JUDY A	1	16.08
570-232-009	HUNG HAZEL TRE	1	16.08
570-232-010	OVERWAY CURTIS TRE & CRAVAT MARCELINA	1	16.08
570-232-011	WORSTER CAROL TRE	1	16.08
570-232-012	CAIN JOHN RICHARD & WESTPHAL TRACY	1	16.08
570-240-003	ROSENFELD SHLOMO & ILANA	1	16.08
570-251-006	MUELLER ALLAN C TRE	1	16.08
570-251-007	HUSAIN SYED V & WINIFRED E TRE	1	16.08
570-251-008	BRENNER BARBARA A TRE	1	16.08
570-251-009	SARASON JUDITH ANN TRE	1	16.08
570-251-010	VOLLMER ELIZABETH M	1	16.08
570-251-011	HEWETT PHYLLIS P	1	16.08
570-251-012	MANNION LAWRENCE & EMILY L TRE	1	16.08
570-251-015	BAKER TANYA L & BANKS CHRISTOPHER	1	16.08
570-251-016	BENTON PETER A & JOAN C	1	16.08
570-251-017	SCANLON ELIZABETH & HYMAN DAVID	1	16.08

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APN	Owner	EDU	Amount ¹
570-252-002	TWOHY JOHN M & LINDA D TRE	1	16.08
570-252-003	HAYTIN DANIEL L TRE	1	16.08
570-252-004	MOSSMAN KASPAR D & BENTLEY ADRIENNE P	1	16.08
570-252-005	FRIEDMAN JEFFREY S TRE	1	16.08
570-252-006	KAPUR RAHUL TRE & SHAH AMITA	1	16.08
570-252-007	NGUYEN CINDY & JOSHI KALPESH	1	16.08
570-252-008	SASSO MARY LYNN CUMINGS TRE	1	16.08
570-252-009	RIDER JESSICA & ARIKAN AKIN	1	16.08
570-252-010	CHUN RONALD Y F & MILDRED TRE	1	16.08
570-252-011	SHERMAN PATRICIA M TRE	1	16.08
570-252-012	CAVERS THOMAS Y & GARAY MARIA SOLEDAD	1	16.08
570-252-013	EZZO DAVID M & DIANE L	1	16.08
570-252-014	BLUMENFELD JOEL B & ROCHELLE B	1	16.08
570-252-015	FISH OLGA	1	16.08
570-252-016	WONG LAWRENCE S & STEPHANIE L	1	16.08
570-252-017	JUDGE PEGGY ANN	1	16.08
570-252-018	VAUGHAN CHRISTOPHER R TRE	1	16.08
570-252-019	HSUEH YU J & AGNEW KELLY	1	16.08
570-252-020	PORTER RON D & ADRIANNA G	1	16.08
570-252-021	DURHAM JEAN B TRE & MACARTHUR RORY S & LESLIE	1	16.08
570-252-022	JONES JEFFREY T & ELIZABETH V	1	16.08
570-252-023	THIRUVENKATACHARI LAKSHMAN & MUKUNDAN MALL	1	16.08
570-252-024	BERRIDGE ANNIKKA CORDELIA TRE	1	16.08
570-252-025	MASLAN MARSHA TRE & BUSHNELL PHILIP J & SHARO	1	16.08
570-252-026	NICOLSON WILLIAM SCOTT	1	16.08
570-252-027	SWARZENSKI BARBARA TRE	1	16.08
570-252-028	STAMPS SIGRID A TRE	1	16.08
570-252-029	FISHMAN SAMUEL ALAN TRE	1	16.08
570-252-030	MCCLERON LAURA P	1	16.08
570-252-031	REGAN DAVID & KNICELY LORI	1	16.08
570-253-010	FIRMIN ROBERT L TRE & SCHIORRING EVA B	1	16.08
570-253-011	CHAFE-POWLES MARY E TRE	1	16.08
570-253-013	JOHANSEN HANS TRE & HOROWITZ CLARISSA F	1	16.08
570-253-014	SATO MASAKO F TRE	1	16.08
570-253-015	LEE MERYVN TRE	1	16.08
570-253-016	REZAI-NIA NIMA TRE & COLE LISA D	1	16.08
570-253-017	SHIMONI YUVAL & ZHU-SHIMONI JUDITH	1	16.08
570-253-018	ELBERT JARET G & COLE GARY L	1	16.08
570-253-019	VEITCH ROBERT D & KAREN L TRE	1	16.08
570-253-020	SCHWARTZ LAWRENCE L	1	16.08
570-253-021	ROGERO MARK	1	16.08
570-253-022	HARRIS MORGAN LV TR EST OF	1	16.08
570-253-026	MILLER DAVID HASKELL TRE	1	16.08
570-253-028	PENSCO TRUST COMPANY CUST	1	16.08
570-253-029	HO CORDELL TRE & FROMSON MICHELE	1	16.08

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APN	Owner	EDU	Amount ¹
570-253-031	ELLIOTT-SMITH DENNIS A TRE	1	16.08
570-253-032	PASTOR ALVARO TRE	1	16.08
570-253-033	CLARK GLENN M TRE & VANKESSEL VEA LOUISE	1	16.08
570-253-034	NEWMAN NANCY J TRE & WALSTROM MARK L	1	16.08
570-253-035	KALKER ALAN TRE	1	16.08
570-253-036	DHARMATA FOUNDATION	1	16.08
570-261-001	FORSBURG JANET B TRE	1	16.08
570-261-002	CHUNG KIYOUNG & SARAH	1	16.08
570-261-003	KATZEN MOLLIE TRE	1	16.08
570-262-013	SHONKWILER ALISON	1	16.08
570-262-014	LAM SAMUEL C C & IRENE L TRE	1	16.08
570-262-015	TURSKI JACEK	1	16.08
570-262-020	BRACE CHARLES S III TRE	1	16.08
570-262-021	CHOW JEANE TRE	1	16.08
570-262-022	MURAYAMA HITOSHI & NATSUKO	1	16.08
570-262-025	JAMES JAY Z & BEVERLY B TRE	1	16.08
570-262-026	SHEPHERD MARY TRE	1	16.08
570-262-029	BERRIAN LOGAN & JENNIFER	1	16.08
570-262-030	ARIYOSHI AYANO TRE	1	16.08
570-262-032	ADLER JOSEPH & ESTHER H TRE	1	16.08
570-262-033	JAINI PADMANABHA S TRE	1	16.08
570-262-034	JACKSON KIMBREL & MARINA	1	16.08
570-262-035	SALOMON MARTHA L	1	16.08
570-262-036	HOYER EGON HUGO TRE & MCCOUBREY-HOYER ANNI	1	16.08
570-262-037	COTTON STEPHEN & ABIGAIL	1	16.08
570-262-038	ELLIOTT CHARLES D & KATHRYN E	1	16.08
571-010-001	WALEN EVA TRE	1	16.08
571-010-002	SOTO JUAN CARLOS TRE & JONES COURTNEY LYNN	1	16.08
571-010-003	JONES KENNETH W & LINDA D	1	16.08
571-010-004	OSMUNDSON LORRAINE TRE EST OF	1	16.08
571-010-005	KEILIN BRUCE JEFFREY & MORITA YOKO	1	16.08
571-010-006	VANHERICK ANDREW W & KRISTY L	1	16.08
571-010-007	MATTESSICH ROSARIO & CAROL & MATTESSICH STEF.	1	16.08
571-010-008	YORK VERONICA C	1	16.08
571-010-009	STEVENSON JAMES L & LORENA TRE	1	16.08
571-010-010	SINGH KIRAN & LAURA M	1	16.08
571-010-012	SCOTT WILLIAM E TRE & OSTERHOLM AMY A	1	16.08
571-010-013	WANG YUPING & CHEN DAN	1	16.08
571-010-014	MORIOKA STEVEN & IRIS	1	16.08
571-010-015	TOLBERG RONALD & ADELAIDE TRE	1	16.08
571-010-016	CONNOR MARGARET A	1	16.08
571-010-017	HUDSON DAVID B TRE & SCHREIBER JANICE F	1	16.08
571-010-018	LUBURIC ANTE & RENEE	1	16.08
571-010-019	HEMPHILL DAVID F TRE	1	16.08
571-010-020	PRYOR ALEXANDER L & MARY W	1	16.08

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APN	Owner	EDU	Amount ¹
571-010-021	MAGARACI JO ANNE	1	16.08
571-010-022	MANTON CONOR G & MORIMOTO STEPHANIE K	1	16.08
571-010-023	MAIETTA JULIE ANN & GRANT CHARLES A	1	16.08
571-021-001	GERARD JEFF M & SHANAHAN KERRY A	1	16.08
571-021-002	REAM ELDON D TRE	1	16.08
571-021-003	CHEE LYNDON Y TRE	1	16.08
571-021-004	BRAFMAN SIMON & KASLER PAULA	1	16.08
571-021-005	MEWHA CHRISTINE L	1	16.08
571-021-006	CAVAGE MARK JOSEPH & GECZI VERONICA PAULA	1	16.08
571-021-007	GUTIERREZ SANDRA TRE	1	16.08
571-021-008	PARKS JANET	1	16.08
571-021-010	LOGAN MICHAEL P & SALLY A	1	16.08
571-021-011	MOTOFUJI YULIA TRE	1	16.08
571-021-014	HOLTERMANN-DOCTO MARILYN	1.536	24.70
571-021-015	BUFFETT BRUCE A & LINDA G	1	16.08
571-021-016	NG EUGENIA	1	16.08
571-021-017	PUKDEEDAMRONGRIT AMORNIT & LEE CYNTHIA J	1	16.08
571-021-018	BAL SUKHBIR	1	16.08
571-021-019	STARK STEFANIE	1	16.08
571-021-020	DAGANZO CARLOS & VALERY TRE	1	16.08
571-021-021	DESOUSA GINA TRE	1	16.08
571-021-022	GIESE JOHN D TRE	1	16.08
571-021-023	CAPOGROSSI CANDACE	1	16.08
571-021-024	EZZEDINE SOUHEIL M	1	16.08
571-021-026	BRODSKY CARL & LISA TRE	1	16.08
571-021-030	CHEN MAY K	1	16.08
571-021-032	ROGERS WILLIAM B TRE & WEESE KATE B	1	16.08
571-021-033	KENNEDY HELEN L H	1	16.08
571-021-034	ROGERS WILLIAM B TRE & WEESE KATE B	1	16.08
571-022-001	HARMES ROSS & ERIN	1	16.08
571-022-003	SEEGERS RICHARD M TRE & YEAZEL SUSAN J	1	16.08
571-022-004	GAHAGAN MADGE & DONNELLY CHRISTOPHER PAUL	1	16.08
571-022-005	COLTON DAVID & TRISHA	1	16.08
571-022-006	WOOD SURA	1	16.08
571-022-007	BRUCE IAN DAVID & KRASNO RACHEL NEVA	1	16.08
571-022-008	HOW-DOWNING LINDSEY	1	16.08
571-022-009	EASTON MATTHEW L & KRISTA O	1	16.08
571-022-010	MEISENHEIMER LARISA A & TOLEDO CARLOS A CABRE	1	16.08
571-022-011	ROGOL GABRIEL & CHAN TERESA	1	16.08
571-022-012	GRUEN ADAM S & GREENBERG ROBIN E	1	16.08
571-022-013	MCAFEE JOHN A JR & CYNTHIA A	1	16.08
571-030-001	WAINWRIGHT MARY L	1	16.08
571-030-002	SHORELINE ASSETS GROUP LLC	1	16.08
571-030-003	SIMRIN STEVEN & SHELLEY TRE	1	16.08
571-030-005	LOW CALVIN B & DALE TRE	1	16.08

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APN	Owner	EDU	Amount ¹
571-030-006	MARSON STUART & LAURIE TRE	1	16.08
571-030-007	HESTIR KEVIN F & LEE ERNESTINE A	1	16.08
571-030-008	PETERSON ANDREW JON & CLARK KATHLEEN JANET	1	16.08
571-030-009	BIENENFELD JOEL TRE	1.536	24.70
571-030-010	DIEDRICH THOMAS & DORFMAN LORI	1	16.08
571-030-011	CLAYTON NEAL & LOTTYE D	1.536	24.70
571-030-012	AUGST JEANINE LILLIAN TRE	1	16.08
571-030-013	PARK BARBARA A TRE	1	16.08
571-030-014	TIPTON CAROLYN	1	16.08
571-030-015	SCHULAK DONALD D & HELEN S TRE	1	16.08
571-030-017	LEVINE DANIEL S & BRUNETTI CHERILYN M	1	16.08
571-030-018	KIBBEY JASON T & ELIZABETH J D	1	16.08
571-040-001	LAJOIE MARC & MCDERMOTT TRISH	1	16.08
571-040-002	OREGAN DEIDRE ANN TRE	1	16.08
571-040-003	STARKEY RANDALL & MAY JO TRE	1	16.08
571-040-004	MALATESTA ROBERT S & DAWN TRE	1	16.08
571-040-005	MUFTI AMIN A TRE	1	16.08
571-040-008	TAYLOR JASON K TRE & RODRIGUEZ LESBETH C	1	16.08
571-040-011	HENRY NEIL C & LINGENFELTER ANDREA	1	16.08
571-040-012	HERTZER J DAVID	1.536	24.70
571-050-002	POOLE LON W TRE & BILMAN KARIN	1	16.08
571-050-003	WULIGER THOMAS A TRE	1	16.08
571-050-011	BEAUCAGE SHARON L TRE	1	16.08
571-050-012	KUHNE HEATHER L TRE	1	16.08
571-050-013	BRAUDY LILLIAN F TRE	1	16.08
571-050-014	FREY WALTER C TRE	1	16.08
571-050-015	STIMPSON DEBRA BRANCH	1	16.08
571-050-017	GARRETT JOSEPH R II TRE	1	16.08
571-050-018	EDWARDS STEPHEN R	1	16.08
571-050-019	LAY WILLIAM & JENNIFER & CHUNG KIN-MAN & MEI LIA	1	16.08
571-050-022	KAPAHU PANKAJ & BABEY MURIEL	1	16.08
571-050-023	GROWERS PROPERTIES #36	3.84	61.78
571-060-002	WAGNER WILLIAM F & JEANNE K	1	16.08
571-060-003	MARTIN WILLIAM K JR & MARTINEZ VIRGINIA	1	16.08
571-060-004	HACK STEFAN PETER & OXLEY STEPHANIE LYNN	1.536	24.70
571-060-005	HAMMOND JEFFREY S & SMITTER STACY	1.536	24.70
571-060-006	MULVIHILL THOMAS E & KOLLER ELIZABETH	1.536	24.70
571-060-007	BRECHET SYLVIA TRE	2.304	37.06
571-060-008	FAIR NATHANIEL & MAXWELL ERIN	2.304	37.06
571-060-009	HOOVER WILFORD G & ANNA C TRE	1	16.08
571-060-010	HOLLANDER JUDY	1	16.08
571-060-011	BULTERMAN ROBERT TRE	1	16.08
571-070-001	HALL CHRISTOPHER M TRE & KELLY JENNIFER A	1	16.08
571-070-002	CONDEY ANDREW H TRE & KAPLAN JANE R	2	32.18
571-070-003	KINSEY ARTHUR WILLIAM	1	16.08

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APN	Owner	EDU	Amount ¹
571-070-006	BRAAKMAN BERNARD & MARIET TRE	1	16.08
571-070-009	LO TIMOTHY & CATHERINE	1	16.08
571-070-011	PITZER RUSSELL M & MARTHA S	1	16.08
571-070-012	GOLDSTEIN GARY L TRE & LANE DEBORAH C	1.536	24.70
571-070-013	JEZIOREK MAREK Z TRE & AI BEI	1	16.08
571-070-014	BAAR MICHAEL TRE	1	16.08
571-070-015	MORELAND GINA MONROE & MILLER JACK	1	16.08
571-070-016	GUTMAN DAVID	1	16.08
571-070-018	MYLES KRISTIN LINSLEY	1.536	24.70
571-070-019	SORENSEN RONALD C & ANGELINA P	1	16.08
571-080-001	LEMMON BRIAN TRE	1	16.08
571-080-002	SYREN GREGORY A & BRENNER SUSAN E	1	16.08
571-080-003	NEWTON JOHN M & KATHERINE TRE	1	16.08
571-080-004	BIDGOLI FAE TRE	1	16.08
571-080-006	PERRY DAVID A & FOONG KIN YIN	1	16.08
571-080-007	CARLSON ALAN & JAMIE M TRE	1	16.08
571-080-008	MORRISON PATRICIA CRANE TRE	1	16.08
571-080-009	KEVIN DANIEL J TRE & BERETZ MARGARET L E	1	16.08
571-080-010	PIRNIA NICHOLAS & PORTIA E	1	16.08
571-080-011	LOSCHER GREGORY R & JACINE F	1	16.08
571-080-012	HAYES EVELYN K TRE	1	16.08
571-080-013	GORDON EDWARD C TRE	1	16.08
571-080-014	BLOOMER L RICHARD TRE	1	16.08
571-080-015	COOK SCOTT A & ROBBI A	1	16.08
571-080-016	BLAKE MARILYN A TRE	1	16.08
571-080-017	SHEPPECK TIMOTHY DOUGALS TRE & COLEMAN MAR'	1	16.08
571-080-018	WEHKING FREDERICK WILLIAM TRE	1	16.08
571-080-019	GOSSARD JOHN H & DIANE M	1	16.08
571-080-020	KAUFMAN PAULINA TRE	1	16.08
571-080-021	LIJPHART ANNA M TRE & DOUGHERTY BRIAN P	1	16.08
571-080-022	HEUVEL KATHLEEN VANDEN TRE	1	16.08
571-080-025	GOUGH JOHN & SARAH A	1	16.08
571-090-001	THACKRAY GILLIAN W TRE	1	16.08
571-090-002	KAPLAN JANE RUTH TRE & BONATO DON	1	16.08
571-090-003	KOHN PETER R	1	16.08
571-090-004	COWENS CHARLES E & TOWNSEND SYLVIA L	1	16.08
571-090-005	HEISKANEN KAARLO A	1	16.08
571-090-006	GUFFY DAVID J & SUZANNE TRE	1	16.08
571-090-008	HAND JAMES E & LORRAINE TRE	1	16.08
571-090-011	DEFONTAINE DIDIER TR & DEFONTAINE DANIELLE TR	1	16.08
571-090-012	ZELVER JACK S & JUDY A TRE	1	16.08
571-090-013	SNYDER TIMOTHY K & MELISSA TRE	1	16.08
571-090-014	MCGUIRE JIMMY & MESSENGER SHARON L	1	16.08
571-090-015	BOYD MARILYN TRE	1	16.08
571-090-016	COOK RANDALL & CARMEN TRE	1	16.08

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APN	Owner	EDU	Amount ¹
571-090-017	BOTCHAN MICHAEL & RUTH L	1	16.08
571-090-019	CONCEPCION DAVID	1	16.08
571-100-001	HANSON JENNIFER K & LAETSCH KRISHEN A	1	16.08
571-100-002	MILLIGAN MARGARET A TRE	1	16.08
571-100-003	FORBES FRANK R & BARBARA J TRE	1	16.08
571-100-004	HEASLIP MELDAN & SHAW TARA	1	16.08
571-100-005	WIMBERLY JAMES D	1	16.08
571-100-006	PEACH SARAH & HICKS FRANK	1	16.08
571-100-007	JONSSON ERIC M & BONNIE	1	16.08
571-100-008	BRODY GERALD L & SHEILA P TRE	1	16.08
571-100-009	ODOM GAIL M TRE	1	16.08
571-100-010	HOLABIRD JULIE IRENE	1	16.08
571-100-011	KROGH RAYMOND DAVID & MARSHALL ANNE OVERTO	1	16.08
571-100-012	DIETRICH WILLIAM C TRE & SIEBERN GAYLE A	1	16.08
571-100-013	CHEN CAROLYN & PENNINGROTH DYLAN	1	16.08
571-100-014	RIBET KENNETH A & LISA	1	16.08
571-100-015	LEWIS RUTH M TRE	1	16.08
571-100-016	PANDE ABHIJEET HARIHAR & NAIR SUCHITA CHANDRA	1	16.08
571-100-017	PATPATIA BALBIR S & DIANA S	1	16.08
571-110-001	KOCH VOLKER & MONIKA TRE	1	16.08
571-110-002	ANZIA SARAH FRANCES & VANTONDER JOSHUA	1	16.08
571-110-003	HIRATA SACHIYE D TRE & VAUGHAN DONALD C	1	16.08
571-110-004	SHASTRI LOKENDRA & SADHANA J	1	16.08
571-110-007	HACKEMACK PATRICIA LYNN TRE	1	16.08
571-110-008	COOTE ROBERT & MARY P	1	16.08
571-110-009	STRACK DAVID W	1	16.08
571-110-010	FEITELBERG DAVID L & STRACK SUSAN A	1	16.08
571-110-011	LEHMAN R SHERMAN	1	16.08
571-110-012	ROOTS KIM J & MECHTILD	1	16.08
571-110-013	MOWERY DAVID C & JANET	1	16.08
571-110-014	WEBER ANDREW T & RHONDA A TRE	1	16.08
571-110-015	BESSINGER KRISTA B	1	16.08
571-110-016	GREENBERG PHILLIP A TRE & STINE ANNIE	1	16.08
571-110-017	EDWARDS BEVERLY WRIGHT TRE	2	32.18
571-110-019	HALLATSCHEK OSKAR	1	16.08
571-110-020	VIDAL VIVIANE M TRE	1	16.08
571-110-021	WISER RYAN H & HAND M MAUREEN	1	16.08
571-120-001	METCALF THOMAS R & BARBARA TRE	1	16.08
571-120-002	VOLLAN GWEN D	1	16.08
571-120-003	PETERSON DAVID R & DEBORAH O	1	16.08
571-120-005	RAUCH PETER A TRE	1	16.08
571-120-006	GALLAND VICTORIA RUTH TRE	1	16.08
571-120-007	GERRARD DAVID	1.536	24.70
571-120-008	WONG WAYNE TRE & LAM IRIS S	1	16.08
571-120-010	ALEXANDER PAMELA H TRE	1	16.08

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APN	Owner	EDU	Amount ¹
571-120-011	LOJO ANDREW MARTIN	1	16.08
571-120-012	HENDRIX DWIGHT & LEE FLORENCE	1	16.08
571-120-013	ONEILL KATHERYN	1	16.08
571-120-014	HAN EDWARD & HAN CHUNG F & YA CHEUN	1	16.08
571-120-015	THORPE LAWRENCE W & JAN C	2	32.18
571-120-016	THOMSON MARK R & GWENDOLYN	1	16.08
571-120-017	WALLACE JOHN G III & LORI	1	16.08
571-120-018	JOHNSTON KENNETH W & CAROL	1	16.08
571-120-019	AMATEAU SUSAN TRE	1	16.08
571-120-020	HARRIS JAMES W & MUELLER SIGRID E	1	16.08
571-120-021	DAWSON TODD E & MAMBELLI STEFANIA	1	16.08
571-120-022	PARSA JAVAD S & LAURA TRE	1	16.08
571-120-023	CHEN YU & ZHANG ZHIHUI	1	16.08
571-120-024	FRIED ROBERT & CHEIT WENDY A	1	16.08
571-120-025	MARKS JAMES D TRE & WARNECKE EDNA L	1	16.08
571-120-026	KWETT DAVID H TRE & LENG QIN	1	16.08
571-120-027	KROLL WILLIAM JAY & GORDON MARGARET ELIZABET	1	16.08
571-120-028	OGUL MICHAEL S & KURZER AMY	1	16.08
571-130-001	ROBERTS DAVID C & SHARON V	1	16.08
571-130-002	STEIN JULIE M	1	16.08
571-130-003	GRIFFITH JOHN S & MARGARET TRE	1	16.08
571-130-004	LOPES NATHANIEL J& RACHEL	1	16.08
571-130-005	FRANKFURT ROBERT L & ANNA M	1.536	24.70
571-130-006	ZIMMERMAN PHILIP & ANN HARLOW	1	16.08
571-130-007	THURSTON CHARLES E & BROWN DORE E	1	16.08
571-130-008	WIND JOHN DAVID & NIZAI SHIVA	1	16.08
571-130-009	SHANE ANNA TRE	1	16.08
571-130-010	BLANCKENBURG TED TRE	1	16.08
571-130-011	DEPELCHIN JACQUES & WYNTER PAULINE	1	16.08
571-130-012	LEIBOWITZ NANCY R TRE	1	16.08
571-130-013	CLARK THOMAS C III TRE	1	16.08
571-130-014	SHINNICK JOHN	1	16.08
571-130-015	RUSKEWICZ STEPHEN J & G M TRE	1	16.08
571-130-016	AUE DAVID B	1	16.08
571-130-017	CRAYPO ERIC & LISA TRE	1	16.08
571-130-018	OTHON ADRIENNE	1	16.08
571-130-019	PASTOR IRENE E TRE	1	16.08
571-130-020	ORTIZ JAMES S & ANNA SIRIA	1.536	24.70
571-130-021	LEVITAN DANIEL & EILAT TRE	1	16.08
571-130-022	CHEN HERBERT	1.536	24.70
571-130-023	ANNAS PETER T	1	16.08
571-130-024	FENDER CHARLES W JR TRE	1	16.08
571-130-025	BUEHRING GERTRUDE C TRE	2	32.18
571-140-001	CARLSTAD AMY L TRE	1.536	24.70
571-140-002	CUMMINS DAVID LAWRENCE TRE	1.536	24.70

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APN	Owner	EDU	Amount ¹
571-140-003	HERBST JON TRE & CLEMENT KARLA M	1.536	24.70
571-140-004	LEVIS LEONARD & MARY LEE TRE	1	16.08
571-140-005	MCKNIGHT JOHN J & JANET L TRE	1	16.08
571-140-006	GILLFILLAN WALTER E TRE	1	16.08
571-140-007	MCDONALD EMILITA	1	16.08
571-140-008	QUINN PAUL E & M SERENE	1	16.08
571-140-009	SUEUGA ANTHONY P & BROWER DANIELLA K	1.536	24.70
571-140-010	REED ANDREW J & CATHERINE TRE	1	16.08
571-140-011	SCHUESSLER DANIEL L & MATSUNO ERINA	1	16.08
571-140-012	RHODES JACK B & MARGARET	1	16.08
571-140-013	SPILSBURY GEORGE III & SYLVIA	1	16.08
571-140-014	WHYTE SMILJANA L TRE EST OF	1	16.08
571-140-015	CONNOLLY JOAN TRE	1.536	24.70
571-140-016	STATMAN ALAN J TRE	1	16.08
571-140-017	MILLER ANNELIESE B TRE	1	16.08
571-140-018	OLEARY WALLACE T	1	16.08
571-140-022	MCALPINE HOWARD H & FERGUSON MARY SARAH	1	16.08
571-140-023	IRELAND SUSAN TRE	1	16.08
571-140-024	GIEBER STEPHEN ALEXANDER TRE	1	16.08
571-140-025	TROXELL WILLIAM A & SOOK-CHENG	1	16.08
571-140-026	OHANIAN RAFFI O TRE	1	16.08
571-140-031	TRAUNER BRUCE E & PAULA M	1	16.08
571-140-032	JARA MIGUEL & MARCELA	1	16.08
571-150-001	ROBERTS JANE BRININGER	1	16.08
571-150-002	POLESE INGBORG TRE EST OF	1.536	24.70
571-150-003	POLESE INGBORG TRE EST OF	1	16.08
571-150-005	RAFFERTY LARRY & MERYL TRE	1	16.08
571-150-008	BERSANO EUGENIA & BAPTISTE EMANUEL	1	16.08
571-150-010	BEHRSIN ARNO JAN TRE	1	16.08
571-150-011	RHEINHEIMER SOPHIE C TRE	1.536	24.70
571-150-012	AIDELLS BRUCE TRE & OAKES NANCY	1	16.08
571-150-013	ZINOMAN PETER B & NGUYEN CAM	1	16.08
571-150-017	LEVIN KAREN R & MORRIS STEPHEN MICHAEL	1.536	24.70
571-150-019	ZALKIN ALLAN TRE	1	16.08
571-150-020	BARTON DENNY & JEANNETA	1	16.08
571-150-021	DENNY BARTON & JEANNETA	1	16.08
571-150-022	NORDHAUS RONALD E & MANN SARA ANNE	1.536	24.70
571-160-001	PINCHUK RENE C & G ALISON TRE	1	16.08
571-160-002	IEZMAN ROBERT TRE	1	16.08
571-160-003	KLEIN CHRISTOPHER W TRE	1	16.08
571-160-004	REILLY JEAN KUKULAN & KUKULAN ANNIS K	1	16.08
571-160-006	ZIEDMAN ELEANORE TRE	1	16.08
571-160-012	YUN MOON CHUL & SAM RYE	1	16.08
571-160-013	GIBSON DAVID M TRE	1	16.08
571-160-014	WOODWORTH ARTHUR J TRE	1	16.08

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APN	Owner	EDU	Amount ¹
571-160-017	SCHER DANIEL L TRE	2	32.18
571-160-020	KWEI GLORIA Y	1	16.08
571-170-001	TAMAKI STANLEY J & MEYER KATHLEEN E	1	16.08
571-170-002	MEYERS JEFFREY M & VALERIE TRE	1	16.08
571-170-004	SAADAT NAHID TRE	1	16.08
571-170-005	ENG DICK F & JANICE W TRE	1	16.08
571-170-006	GRABOSKE HAROLD C JR TRE	1	16.08
571-170-007	TORGAN BURTON B	1	16.08
571-170-008	VRECEK ALENKA	1	16.08
571-170-010	WIJSEN MARK & SUSANNAH	1	16.08
571-170-014	TAYLOR KATHLEEN & CARLSTROEM MATTHEW	1	16.08
571-170-015	LEE WILLIAM D TRE & RESNER AMY	1	16.08
571-170-016	SIGURDSSON THORIR	1	16.08
571-170-017	JUNG KIRK EUGENE	1	16.08
571-170-022	KAPLAN JON J TRE & BILLINGS JULIE K	1	16.08
571-170-023	VAUGHAN ELLEN COLE TRE	1	16.08
571-170-031	BEKES ROBERT & LINDA	1	16.08
571-170-032	LLIFF ROGER M & PAULINE M	1	16.08
571-170-034	BOURNE MICHAEL	1	16.08
571-170-035	RICHARDS JENNY CHEYENNE	1	16.08
571-170-036	LAZANEO SHARON L	1	16.08
571-170-038	MONFORTE JOSEPH A & TRACY TRE	1	16.08
571-180-001	LANDY MICHAEL S & COLEN SHELEE	1	16.08
571-180-002	ROUECHE KEITH	1	16.08
571-180-003	VON ROSPATT ALEXANDER & BAJRACHARYA SUNITA	1	16.08
571-180-004	WARD ARTHUR S TRE	1	16.08
571-180-005	WEISSBERG MARK P & LINDT JOSEPHINE	1	16.08
571-180-006	VERNON JAMES TRE & WYATT ROSALIND	1	16.08
571-180-007	GOLABI KAMAL TRE	1	16.08
571-180-009	HAMATI RAYMOND E & DEBRA A TRE	1	16.08
571-180-010	CONNELLY JOHN F & GRIGG FIONA	1	16.08
571-180-011	BARRETT BEBE	1	16.08
571-180-012	GILCHRIST THOMAS J & PAGANO LAURA	1	16.08
571-180-013	ROOTS KIM J	1	16.08
571-180-014	BURNSIDE MARY BETH TRE	1	16.08
571-180-017	REED THOMAS B & RICE KATHLEEN A	1	16.08
571-190-001	WHITTEMORE TIGER A TRE & STULKEN-WHITTEMORE	1	16.08
571-190-002	UOMINI ROBERT G TRE	1	16.08
571-190-003	YEARWOOD J HOMERO & INES TRE	1	16.08
571-190-004	SILVERMAN SHARON D	1.536	24.70
571-190-006	SIEGELMAN PHILIP & ELLEN TRE	1	16.08
571-190-007	GREENE NASRINE PIRNAZAR TRE	1	16.08
571-190-008	SCHLIESSER STEPHEN F TRE	2.304	37.06
571-190-009	MELIA ELISABETH J TRE & DELFORGE PIERRE-E	1	16.08
571-190-010	BENDER DONALD IRA & CARLSSON ERICA R	1	16.08

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APN	Owner	EDU	Amount ¹
571-190-011	ORTIZ JAMES & ANNA STRIA	1	16.08
571-190-012	ZOLLER E KATHY TRE	1	16.08
571-190-013	DUNAWAY HUGH ALLEN JR TRE	1	16.08
571-190-014	PALLEY MARK AARON & SARAH M	1	16.08
571-190-015	BADOUD ANDREW P TRE & KELLER KIMBERLY J	1	16.08
571-190-016	FORD ROSEMARY K TRE	1	16.08
571-190-018	CHOW CHRISTA	1	16.08
571-190-019	MONARES AIDA C	1	16.08
571-200-001	CHEIT JUNE ANDREWS TRE	1	16.08
571-200-002	NATION STEVEN PAUL & CATHRYN L	1	16.08
571-200-003	SPRAGUE BRIAN & KATHY TRE	1	16.08
571-200-004	ROTH MARIE A TRE	1	16.08
571-200-005	MUELLER JOAN G TRE	1	16.08
571-200-006	ZHELEZNYAK ALEXANDER	1	16.08
571-200-007	JEFFERDS KEITH N & ELLEN TRE	1	16.08
571-200-008	YAVEN LINDA	1	16.08
571-200-009	MERRILL KATHERINE A TRE & CLAY TRACY J	1	16.08
571-200-010	NIELSEN BJARNE & GRETE J TRE	1	16.08
571-200-011	OLDS WAYNE	1	16.08
571-200-012	FARNETH STEPHEN J & ELIZABETH	1	16.08
571-200-013	APPELBAUM JOYCE BETH TRE	1	16.08
571-200-014	DEE LYNNE TRE	1	16.08
571-200-015	LAVRENTIEVA LYUDMILA	1	16.08
571-200-016	KESEL MARK A	1	16.08
571-200-017	MAINA SAMUEL & ISHA B TRE	1	16.08
571-211-004	MCCARTHY KEVIN & KATHRYN	1	16.08
571-211-005	FARNETH STEPHEN J	1	16.08
571-211-006	STEPHENSON MATHEW TRE & KOCHAN DEBORAH M	1	16.08
571-211-007	NAKATA SUSAN	1	16.08
571-211-008	STEIN JOHN D & KATHRYN PERKINS	1	16.08
571-211-009	SCHWARZ MELISSA TRE & CROSS VICTOR ARTHUR JR	1	16.08
571-211-011	HOFFMAN ANDREW & HATTORI TOMOKO	1	16.08
571-211-012	BATES STEVEN B	2	32.18
571-211-013	BATES STEVEN B	2.304	37.06
571-212-001	FERMAN JOHANNA	1	16.08
571-212-002	DENNEN RAYMOND & MELINDA	1	16.08
571-212-004	KURSUNOGLU CEM & DENIZ	1	16.08
571-212-005	MATISOFF-LI ALEXANDRA L & LI QIANG	1	16.08
571-212-006	LICHTMAN SHEILA T TRE	1	16.08
571-212-007	CORBETT GAREN L & STEIN STACEY B	1	16.08
571-212-008	BROWN ELIZABETH R B TRE	1	16.08
571-212-009	BALL CLIFFORD O TRE & SARNOFF RHONDA	1	16.08
571-212-010	FINKAS R ANTHONY TRE & KAUFFMAN SUSAN G	1	16.08
571-212-011	FRIES GEORGE R & LITA G	1	16.08
571-221-001	SHEEHY JACQUELINE M TRE	1	16.08

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APN	Owner	EDU	Amount ¹
571-221-002	EHRlich MARVIN & EARLINE TRUST	1	16.08
571-221-004	GREENBERG TAMARA R TRE	1	16.08
571-221-005	WINTROUB AARON MICHAEL & MIALET-WINTROUB HEI	1	16.08
571-221-006	KRAMER LAURA D	1	16.08
571-221-007	KRAMER LAURA DEAN	1	16.08
571-221-008	BRADLEY ROBERT	1	16.08
571-221-009	BERNKLAU YVONNE TRE & FOOR THOMAS K	1	16.08
571-221-010	IODICE COSIMO L & RUTH G	1	16.08
571-221-011	KRITSCHER MATTHEW D & TRUONG SUSAN P	1	16.08
571-221-012	KELLIS FLOYD T JR & CATHERINE	1	16.08
571-222-001	KONDRACKI JASON A & KAREN L	1	16.08
571-222-002	POPE JUDITH M TRE	1	16.08
571-222-003	BROWNE JUNE F TRE	1	16.08
571-222-004	TANI KAREN M & KILEY SEAN MICHAEL	1	16.08
571-222-005	WILKINS ALAN C & SHEEHY BARBARA A	1	16.08
571-231-001	TAPER BERNARD B TRE	1	16.08
571-231-002	NIGGEL CHRISTOPHER J & VALERIE	1	16.08
571-231-003	LLOYD KEVIN S & CARMEN M	1	16.08
571-231-004	WARREN ANNE M & BAULSIR MARCI	1	16.08
571-231-005	JIMENEZ NIMFA Y	1	16.08
571-231-006	BODNAR ISTVAN & EMESE TRE	1	16.08
571-232-001	MCLAUGHLIN PATRICIA M TRE	1	16.08
571-232-002	LARUE ANDRE M & MARGARET E TRE	1	16.08
571-232-003	KREPS ROLAND S & BUCHER KATHERINE	1	16.08
571-232-004	MARSHLAND BRADLEY K & SUSANNA	1	16.08
571-232-005	MEACHAM ALLEN & FRASER SALLY	1	16.08
571-232-006	PELLETIER RONALD J	1	16.08
571-240-001	BRODY DAVID & SUSAN TRE	1	16.08
571-240-002	CLANCY KEVEN A & HANDELMAN GILIAN M	1	16.08
571-240-003	MAINE FRETA TRE	1	16.08
571-240-004	QIU ZI QIANG & TENG XIA	1	16.08
571-240-005	TROY EUGENE S TRE	1	16.08
571-240-006	REPSTAD HARRY J & SUSAN C TRE	1	16.08
571-240-007	MUTO-ISOLANI ANTONIO D & MALIA	1	16.08
571-240-008	MONARES AIDA C	1	16.08
571-240-009	HORNE MARTHA MARIE TRE & JOHNSON CLAIRE M	1	16.08
571-240-010	LOCKHART KORALJKA TRE	1	16.08
571-240-011	SUZUKI FUMIKO TRE	1	16.08
571-240-012	NEVIS BETTY JANE TRE	1	16.08
571-240-013	SMITH SANDRA SUSAN	1	16.08
571-240-014	TRAVAGLIO DALNY TRE	1	16.08
571-240-019	BEERY RICHARD G & JUDITH W TRE	1	16.08
571-240-022	DONALDSON STEVEN D TRE	1	16.08
571-240-023	KAPLAN SEBASTIAN E & ANNA R	1	16.08
571-240-024	DOUGLAS JAMES T TRE	2	32.18

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APN	Owner	EDU	Amount ¹
571-240-027	CHEN HAO TRE	1	16.08
571-250-003	FLYNN MARGARET M TRE	1	16.08
571-250-004	LIDICKER NAOMI I TRE	1	16.08
571-250-005	GIUSTI ROBERT & BERNADINE TRE	1	16.08
571-250-006	DELK ANN STEVENS	1	16.08
571-250-007	JUSTIS AMBER	1	16.08
571-250-008	BUEHRING GERTRUDE C TRE	1	16.08
571-250-009	BUEHRING GERTRUDE TRE	1	16.08
571-250-010	WEITKAMP MARGARET & VINES JONATHAN	1	16.08
571-250-013	JEWELL JAMES & STEER SEAN G	1	16.08
571-250-014	RHODE JEFFREY C & NADA N	1	16.08
571-250-015	TAPP RICHARD K & BARBARA R	1	16.08
571-250-016	KEEGAN MEAGHAN	1	16.08
571-250-017	TILDEN WILLIAM WHEELER TRE & NEWTON JUDITH	1	16.08
571-250-018	FUKUCHI TAK & RUTH S TRE	1	16.08
571-250-019	METCALF ANN	1	16.08
571-250-020	MAROTH ELENA E TRE	1.536	24.70
571-250-021	SCHWARTZBURD LEONARD TRE	1	16.08
571-250-022	MILLER OLIVE C TRE	1	16.08
571-250-023	BERGMAN ROBERT G & WENDY S TRE	1	16.08
571-250-024	BERGMAN ROBERT G & WENDY S TRE	1	16.08
571-250-025	CAIN JOSEPHINE A TRE	1	16.08
571-250-026	WALKER JAMES JR & DOROTHY TRE	1.536	24.70
571-250-027	JACKMAN WINTHROP T JR TRE & PRYER NANCY K	1	16.08
571-250-028	MELLO JOHN F TRE & CELONA ANN MARIA	1	16.08
571-250-029	PARKINSON ADRIAN & GINA TRE	1	16.08
571-250-030	MARRIFIELD THOMAS F TRE	1	16.08
571-250-031	TERRELL JAMES D & SULLIVAN KATHLEEN A	1	16.08
571-250-032	HOCK STANLEY A	1	16.08
571-250-033	NIELSEN RASMUS & WEINSTEIN DAWN	1	16.08
571-250-034	CHARTER WILBUR G & MARIA TRE	1	16.08
571-260-001	LYON WILLIAM C TRE & HAAS-LYON SUZANNE B	1	16.08
571-260-002	HUDSON MARY K TRE & LOTKO WILLIAM	1	16.08
571-260-003	DOTY MARK E TRE	1	16.08
571-260-004	PRIDGEN WILLIAM JOHN III TRE	1	16.08
571-260-005	MANZANAREZ RAFAEL & MULLIN KATHLEEN	1	16.08
571-260-006	NARNIA REVOCABLE TRUST	1	16.08
571-260-008	AMARO SALVADOR R & PARDINAS MARIA F L	1	16.08
571-260-013	GROOM DERWOOD W & JOAN K TRE	1	16.08
571-260-014	DUE LINNEA A	1	16.08
571-260-015	MOSSINA CHARLES L TRE	1	16.08
571-260-016	CORNU ELIZABETH I & DUE LINNEA A	1	16.08
571-270-001	MATSON PHILIP N	1	16.08
571-270-002	STAMANT FRANCIS C TRE & MCCLURE NANCY L	1	16.08
571-270-003	SUESSMEIER BERNARD & JUDITH TR	1	16.08

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APN	Owner	EDU	Amount ¹
571-270-004	GILMAN ROBERT G	1	16.08
571-270-005	HAUX BARBARA L TRE	1	16.08
571-270-006	CLOW BENJAMIN JOSEPH	1	16.08
571-270-007	BEATTY SEAN P & GILDEA MICHELLE	1	16.08
571-270-012	LUMMA CARL & DENALI	1	16.08
571-270-013	WEGNER MARK MICHAEL & KORN MARY JUSTINE	1	16.08
571-270-014	STOLLON MARILY & GACCIONE JOHN	1	16.08
571-270-015	LANGFORD JEAN TRE & GREGG LARRY G	1	16.08
571-270-018	HAMPTON DAVID M TRE & FUJIMOTO LILLIAN T	1	16.08
571-270-019	FRANKS ROBERT L	1	16.08
571-270-020	CHEN-GADDINI MIN & GADDINI SIMONE	1	16.08
571-270-021	MCCOSKER FRANCES	1	16.08
571-270-022	NUVEEN JOHN SEPTIMUS	1	16.08
571-270-023	LOIZOS STEPHEN & NINA TRE	1	16.08
571-270-024	LUTZKER JOEL TRE & ROBEEY ELLEN	1	16.08
571-270-025	MOORE JULIE A TRE	1	16.08
571-270-026	BRAY SALLIE M	1	16.08
571-270-027	CUSICK STEPHEN W & YVONNE RYAN	1	16.08
571-270-029	HEIMBERG ROSALYN B TRE	1	16.08
571-270-030	SHOPTAW JOHN TRE & OLIENSIS ELLEN	1	16.08
571-270-031	ABT DOUGLAS & SARAH	1	16.08
571-270-032	HOEKSTRA KINCH & HEATHER	1	16.08
571-270-033	BARRY STEVEN H TRE & LEVINE TINA E	1	16.08
571-280-002	HARNISH LAURA TRE	1	16.08
571-280-003	BRUCKER PATRICIA M TRE	1	16.08
571-280-004	KENT ESTELLE C TRE	1.536	24.70
571-280-005	HAMMONS EILEEN E TRE	1	16.08
571-280-008	COLE GEORGE	1	16.08
571-280-009	DOBYNS BARRY A & LYDIA J	1	16.08
571-280-010	LEITCH KENNETH TRE	1	16.08
571-280-012	GRASHIN MITCHELL E & ESPOSITO ELLEN	1	16.08
571-280-013	RICHARDS RUTH L TRE	1	16.08
571-280-014	MASON THOMAS TRE & BARTLETT BOBBY DEAN	1	16.08
571-280-015	SHENG RICHARD D H & ILENE LEVY	1	16.08
571-280-016	OCCHIOGROSSO THOMAS TRE & ROBINSON BETH	1	16.08
571-280-017	LITT LAWRENCE TRE & YANG YING L	1	16.08
571-280-018	NIENBERG MARK W TRE & ZAITLIN JODY A	1	16.08
571-280-019	ZIETLOW KLAUS R TRE	1	16.08
571-290-001	JOHNSTON WILLIAM & NANCY TRE	1	16.08
571-290-002	GOSTLIN DOUGLAS W & TEJERO-GOSTLIN VIRGINIA	1	16.08
571-290-003	OWEN LLOYD H TRE	1	16.08
571-290-004	ACCORNERO HENRY P & ANGIE TRE	1	16.08
571-290-005	BATES STEVEN B TRE	1.536	24.70
571-290-006	PRESENT CONSTANCE TRE	1	16.08
571-290-007	NOTTOLI EILEEN M TRE	1	16.08

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APN	Owner	EDU	Amount ¹
571-290-008	SYLVESTER STEPHEN S TRE	1	16.08
571-290-009	BISHOP LUELLA R TRE EST OF	1.536	24.70
571-290-010	MADERIS JEAN TRE	1	16.08
571-290-011	ARGONZA KAREN	1	16.08
571-290-012	KOONTZ CLARENCE J & ANGELA F	1	16.08
571-290-013	EICHORN DAVID H TRE	1	16.08
571-290-014	SARASOHN ADAM T & ELIZABETH TR	1	16.08
571-290-015	DORMISHIAN FARID & LAHIDJI LIDA	1	16.08
571-290-016	SANDINE ALAN W TRE & BRADFORD MARY	1	16.08
571-290-017	MURRAY MARK H & GEE LIND S	1	16.08
571-290-018	MANLEY JOHN LINDSAY TRE & MARTIN R VANCE	1	16.08
571-290-019	AMBROSE DAVID ALAN & ROXANE B	1	16.08
571-290-020	WHITTEMORE TIGER A	1	16.08
571-300-001	AZIMI HOSS TRE	3.84	61.78
571-300-002	HIBDON THOMAS L TRE	1	16.08
571-300-003	MARTIN MARVIN H	1	16.08
571-300-004	PEER NANCY A	1	16.08
571-300-005	MCNALLY PETER C	1	16.08
571-300-006	GARDELLA IVO & KATHRYN M	1	16.08
571-300-007	HOUSTON LISA B	1	16.08
571-300-008	MADRID NICHOLAS J & PAYNE CHRISTOPHER W	1	16.08
571-300-009	STOJADINOVIC BOZIDAR & MRKIC JASNA	1	16.08
571-300-010	LU PAMELA W & PEREZ JENNIFER S	1	16.08
571-300-011	HO LANA	1	16.08
571-300-012	KHOURY ANDRE NAJEEB TRE	1	16.08
571-300-013	SPEAR ANDREW W & SARAH H	1	16.08
571-300-014	MILBY RITCHIE L & GLASOW PATRICIA S	1.536	24.70
571-300-015	VAFAEI MASOUD & PEJMAN MITRA	1	16.08
571-300-016	BORRELLI FRANCESCO & MOHAMED MARYAN B	1	16.08
571-300-017	EISLER ALEXANDRA MITCHELL	1	16.08
571-300-018	ADLER SCOTT R & TROTTIER LISA	1	16.08
571-300-019	SCHAFFELL SANFORD & JENNY H	1	16.08
571-300-020	TOSHIYUKI MELANIE M	1	16.08
571-300-021	BLOCH HEATHER S TRE	1	16.08
571-300-022	MILLER ELINORE BROOKS	1	16.08
571-300-023	GLUCK KATIE	1	16.08
571-300-024	GALLANTZ MICHAEL	1	16.08
571-300-025	BLAISDELL MAY L TRE	1	16.08
571-300-026	LIU JOHN K C & SZE-YUN TSUI	2	32.18
571-300-027	CODY DENISE DENMAN TRE	1	16.08
571-300-028	WILDMAN CRAIG & CLAIRE	1	16.08
571-300-029	WELLINGTON NICHOLAS & SAFRAN LEE	1	16.08
571-300-030	LUCIEN RICHARD TRE & OMODELE REMI	1	16.08
571-300-031	PAUL RODNEY K & SARAH	1	16.08
571-300-032	FOLEY THOMAS E JR	1	16.08

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APN	Owner	EDU	Amount ¹
571-311-002	CHION MIRIAM & ZAMALLOA DANIEL	1	16.08
571-311-003	CHUCK GEORGE S	1	16.08
571-311-004	MARQUET CLAUDINE	1	16.08
571-311-005	VELASQUEZ RICHARD & ZENIA TRE	1	16.08
571-311-006	KERR ROBERT HENNING	1	16.08
571-311-007	DRAHER ELAINE H TRE	1	16.08
571-311-008	MONTERO LUZ	1	16.08
571-311-009	MCKELHEER JANE L TRE	1	16.08
571-311-010	WELSH ALAN L	1	16.08
571-311-011	THOMAS CLEMMIE	1	16.08
571-311-012	LOW DIANE H TRE	1	16.08
571-311-013	MILLS PAUL D & ELLEN TRE	1	16.08
571-311-014	BELIOV NIKOLAY & AUDO ELISA	1	16.08
571-311-015	FORSYTHE SUSAN J TRE	1	16.08
571-311-016	ROY PARAMA & TREHAN BHARAT	1	16.08
571-311-017	ANDERSON LAURENCE & P F TRE	1	16.08
571-311-018	WARE GARU W TRE & SHOLACHMAN GRETA	1	16.08
571-311-019	PANG CHAN Y & ANNIE C Y	1	16.08
571-311-020	WIZELMAN RON TRE	1	16.08
571-311-021	PIERCE CATHERINE HILDA	1	16.08
571-311-022	TESHIMA GLEN TRE & BALDONADO-TESHIMA IDA	1	16.08
571-311-023	GABAI TSIPORA TRE	1	16.08
571-311-024	AKMAN OYTUN & MELIS	1	16.08
571-311-025	GEE JAMES T	1	16.08
571-311-026	SOURS NANCY A	1	16.08
571-311-027	TAKAHASHI PHYLLIS AKEMI TRE	1	16.08
571-311-028	BURSTEIN LEAH K S	1	16.08
571-311-029	FARVE PAMALA C	1	16.08
571-311-030	ROBERTSON WILLIAM BRUCE	1	16.08
571-311-031	FORD ROBERT A & KELLEY B H	1	16.08
571-312-003	COLWELL KATE & CONRAD HEATHER	1	16.08
571-312-004	CHRISTENSEN SCOTT N & GRAHAM CORALEA	1	16.08
571-312-005	RINELLA ANTHONY V	1	16.08
571-312-006	FRANASZEK STEPHEN M & MENDOZA ALICIA M	1	16.08
571-312-007	FAWZI VALERIE ANN TRE	1	16.08
571-312-008	BUEHRING GERTRUDE C TRE	1	16.08
571-312-009	MILLER CHARLES DEAN & JEANETTA	1	16.08
571-312-010	LOMBARD CAROL L TRE	1	16.08
571-312-012	SANGER MARGO TRE	1	16.08
571-312-013	LYNCH DANIEL P TRE & DOWNS JANE M	1	16.08
571-320-001	SHAH SATI & MELODY	1	16.08
571-320-002	MEDVECZKY ATTILA P & JENNIFER & CODELIA KIM C	1	16.08
571-320-003	HAUGH M HOLLY TRE	1	16.08
571-320-005	MORAN LESLIE E & PATRICIA J	1	16.08
571-320-006	MOREAU CHARLES L TRE & CONROY ANN B	1	16.08

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APN	Owner	EDU	Amount ¹
571-320-007	FLANAGAN GRAHAM & SHIKUMA LEANORE WALSH	1	16.08
571-320-010	SILVEY CARLA TRE	1	16.08
571-320-011	SCHULZE CHRISTIAN E & CARRIE M	1	16.08
571-320-012	KAHL ROBERT TRE & KARLER LISE	1	16.08
571-320-013	WHITE MARSHALL & JENNIFER TRE	1	16.08
571-320-014	HOFFBERG CLAUDIA	1.536	24.70
571-332-001	LEAVELL STEPHEN TRE	1	16.08
571-332-002	PODREN CYNTHIA TOBY TRE	1	16.08
571-332-003	SOKOLOWSKI ANTHONY W & TREUTING JENNIFER J	1	16.08
571-332-004	INCE KAMURAN F & ROTA K TRE	1	16.08
571-332-005	BULLARD JENNIFER ALICE TRE	1	16.08
571-332-006	BROWN MOSES & EVELYN J	1	16.08
571-332-007	JONES IRA N & EVA	1	16.08
571-332-008	DAVID NARSAI M TRE	1	16.08
571-332-014	MOW MARIA C TRE	1	16.08
571-332-015	CHEU-WALL CHERYL M & WALL GAVIN	1	16.08
571-332-016	GIORSETTO PAUL J & E JEANNE	1	16.08
571-332-017	TREVINO MICHAEL & LORI	1	16.08
571-332-018	RATOOSH DAVID A TRE	1.536	24.70
571-332-019	MCFADIN DONALD SCOTT & DREWES LYNN MARIE	1.536	24.70
571-340-001	DARAKHSHAN SOHRAB	1	16.08
571-340-002	ENGEL ELIZABETH ANNE TRE	1	16.08
571-340-003	BRUNO PHILIP JOHN TRE & BARRETT ROBIN LEE	1	16.08
571-340-004	DANYO FRANK R	1	16.08
571-340-005	WANG CHRIS S & HELEN H TRE	1	16.08
571-340-006	RHODES JAMES & MERRILYN & RHODES LIZABETH AN	1	16.08
571-340-007	WHITWORTH JOHN LATHROP TRE	1	16.08
571-340-008	MERCER ROBERT & HARRIETT & MERCER MARK S	1	16.08
571-340-009	STEINBERG JOHN	1	16.08
571-340-010	HART JUDY A TRE	1	16.08
571-340-011	PINTO ALESSANDRO & ABERGEL REBECCA	1	16.08
571-340-012	BECKER GEORGE R & MOANA L TRE	1	16.08
571-340-013	BECKER GORDON S	1	16.08
571-340-014	ONISKO BRUCE TRE & BIDERMAN FRAN	1	16.08
571-340-015	NAITO KUNIAKI	1	16.08
571-340-016	HUNTER TOM	1	16.08
571-340-017	MATHENEY BRYAN TRE & SIM AVERY	1	16.08
571-340-021	JIMENEZ JOSE M & SOSSAMON JAMES T	1	16.08
571-340-022	SILVA CHERYL E	1	16.08
571-340-023	WINDESHEIM JANET L	1	16.08
571-340-024	WINDESHEIM JANET L	1.536	24.70
571-340-025	ONEIL CLARA TRE	1	16.08
571-340-026	HILGERT DAN & MCWILLIAMS JENNIFER ASHA	2	32.18
571-340-027	DIXON JAMES LEE	2	32.18
571-340-028	LOBO SUSAN B TRE	1	16.08

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APN	Owner	EDU	Amount ¹
571-340-029	MANYASLI ERHAN & NATALIE TRE	1	16.08
571-340-030	LIU FENYONG TRE & LU SANGWEI	2	32.18
571-340-031	FREIGHTMAN RALPH E & SUSAN N	1	16.08
571-340-032	ROBERTSON JEFFREY V & PATRICIA	1	16.08
571-340-033	SMYK TIMOTHY & DOROTHY H	1	16.08
571-340-034	OLSEN RICHARD A & SALLY M	1	16.08
571-340-035	REVENAUGH DANIELL & HILDY & REVENAUGH ELSIE	1	16.08
571-340-036	ANDERSON SINDRI & DAVIS OWEN V	1	16.08
571-350-001	HEROD DAVE D & WANDA W	1	16.08
571-350-002	RAVAGO ANGELITA	1	16.08
571-350-003	IVERSEN ANN K TRE	1	16.08
571-350-004	MUELLER VIRGINIA TRE	1	16.08
571-350-005	GERSTEL DAVID U & SANDRA W	1	16.08
571-350-006	CHINGCUANCO ALFREDO ONG TRE & LAUDENCIA-CHII	1	16.08
571-350-007	TURTLE JOEL S & KAREN E	1	16.08
571-350-008	SPERO RICARDO & PAMELA	1	16.08
571-350-009	LEE STEVEN B & JULIE T	1	16.08
571-350-010	TANANBAUM GREG TRE & DIXON MELANIE ANNE	1	16.08
571-350-011	PROCOPIOU ANDREW & CHRISTINA K	1	16.08
571-350-012	BLUM STEPHEN R TRE & MIDANIK LORRAINE T	1	16.08
571-350-013	DUGGAN CASSANDRA	1	16.08
571-350-014	SHERMAN WRIGHT J & EMI	1	16.08
571-350-015	KHOURY JOSEPH A	1.536	24.70
571-350-016	LEIGHTON RALPH EDWARD TRE & KWAN PHOEBE PUN	1	16.08
571-350-017	GERSTEL DAVID U & SANDRA L TRE	2	32.18
571-350-018	DIRIDONI SUSAN M TRE	1	16.08
571-350-019	PHILLIOU CHRISTINE & YAGHOBI GHOLAMREZA	1	16.08
571-350-020	JOHNSON JON S	1	16.08
571-350-021	PALUY KERRA	1	16.08
571-350-022	KEYHANI SALOMEH TRE	1	16.08
571-350-023	ALGAR LIZA & MYERS PAUL	1	16.08
571-350-024	SANTOS DANIEL & DAVIDSON ROBIN RENEE	1	16.08
571-350-025	BOLLER DOROTHY W TRE	1	16.08
571-350-026	SKINNER THOMAS & ZAREMBA KRISTEN	1	16.08
571-350-027	SHEHABI FARROKH & LINDA TRE	1	16.08
571-360-001	ZAITLIN JAN C TRE	1	16.08
571-360-003	SHEBEK PETER M & KAREN N	1	16.08
571-360-004	HOBBS KAREN RUTH TRE	1	16.08
571-360-005	MCCONDOCHIE GRETCHEN TRE	1	16.08
571-360-006	CONRAD JOANN	1	16.08
571-360-007	THOMAS AJIT P & MARIANA P	1	16.08
572-011-001	YAU CINDY	1	16.08
572-011-002	MORRISON DONALD L TRE	1	16.08
572-011-003	CHAN EDISON & SHIRLEY L TRE	1	16.08
572-011-004	BLOORI MARYAM	1	16.08

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Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll

APN	Owner	EDU	Amount ¹
572-011-005	DANIELSEN JOHN & CHARLICE TRE	1	16.08
572-011-007	LIEBERMAN MIRIAM TRE	1	16.08
572-011-008	WATERS SANDE TRE	1	16.08
572-011-009	DROLAPAS ANTHULA	1	16.08
572-012-001	ELLAM LAURENCE B TRE & OGDEN-ELLAM TRACY L	1	16.08
572-012-002	TRAVLOS ANTHONY J & CATHERINE	1	16.08
572-012-003	SHEY JUSTIN	1	16.08
572-012-004	AGARWAL RAJEEV KUMAR TRE & SYER KIM	1	16.08
572-012-005	MEDD JOHN RANDALL & HARRIS LAURINDA	1	16.08
572-012-006	JORGENSEN DOROTHY W TRE	1	16.08
572-012-007	ALEN RONALD & MCDONALD KELLY	1	16.08
572-012-008	USHIGUSA KO KOSAKU TRE	1	16.08
572-012-009	LOWE WILLIAM & PHYLLIS	1	16.08
572-012-011	VAFAI M HASSAN	1	16.08
572-012-012	ALAIYAN WAJIH & PRAPAVESSI DESPINA T	1	16.08
572-012-013	REIF PAUL M TRE & SHIBATA ELLEN	1	16.08
572-012-014	CHANG GRETA H W TRE	1	16.08
572-012-015	TELIAN JACK K TRE & BAILEY M CATHERINE	1	16.08
572-012-016	KRUGER KARL H & GLORIA C TRE	1	16.08
572-012-020	TSAI KUO-CHEI & CHI-YEH & TSAI ADISAK DAVID	1	16.08
572-012-021	PATEL SUSILA & LIDDICOAT SCOTT	1	16.08
572-012-022	PUGASHETTI GEETHA B	1	16.08
572-012-023	HU TEH-WEI & TIEN-HWA TRE	1	16.08
572-012-024	LEE ROBERT & CHONG OK TRE	1	16.08
572-012-025	TANG NADINE M TRE & SMITH BRUCE L	1	16.08
572-012-026	TANG NADINE MAYING TRE & SMITH BRUCE LAZAR	1	16.08
572-012-027	WALLACE JOHN R & NORIKO K TRE	1	16.08
572-012-028	WAI TIM & CYNTHIA	1	16.08
572-013-001	BLADE GREGORY QUINN & SCHNEEBERGER RENE	1	16.08
572-013-002	MCENTIRE EULALIA TRE	1	16.08
572-013-003	CALVERT SUSAN S TRE	1	16.08
572-013-004	CAMMY INVESTMENTS INC	1	16.08
572-013-005	HEMPEL KENNETH S	1	16.08
572-013-006	DOHERTY GREGORY & WILSON-ABRAMSON ALICE	1	16.08
572-013-007	FLANNERY MICHAEL B & KOGAN SHEILA	1	16.08
572-013-008	WATANABE ALBERT & MARIKO TRE	1	16.08
572-014-001	MONSON MICHELYN SHELLEY TRE & BRADLEY AURAL	1	16.08
572-014-002	CHONG HELEN Y S TRE	1	16.08
572-014-003	WALLACE HOLLY TRE	1	16.08
572-014-004	KONCHITCHKI YANIV	1	16.08
572-014-005	MAJOR MARK A & KAREN TRE & MAJOR CAROL A	1	16.08
572-014-007	ELLIOTT VIBEKE ASTRID	1	16.08
572-014-008	YAMAGATA GLENN	1	16.08
572-014-009	BALDING WALTER L & AMY LOU TRE	1	16.08
572-014-016	WESTBY ROBERT L & MARTY M TRE	1	16.08

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Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll

APN	Owner	EDU	Amount ¹
572-021-002	LEE RUSSELL D & KATHLEEN M	1	16.08
572-021-003	BAUER ROSS M	1	16.08
572-021-004	GERSICK STEVEN MICHAEL & MILLER KEVIN	1	16.08
572-021-005	DOUGLAS HUGH JR & BERG AMY	1	16.08
572-021-006	YOUSSEF ASHRAF & MUSHET JULIE ANN	1	16.08
572-021-007	ROSSI LUCIO N & SHARON ONGERTH	1	16.08
572-021-008	PETERSEN THOMAS A & WENYAN	1	16.08
572-021-009	HUNT MARGARET L	1	16.08
572-022-001	CANO DAMIAN M & LAMOREAUX ERIKA A	1	16.08
572-022-002	SUDAR DAMIR & GUAGLIARDO FRANCESCA H	1	16.08
572-022-003	SCHOON KEITH	1	16.08
572-022-004	SCHUMACHER CECELIA LAURIE TRE	1	16.08
572-022-005	MOORE GEORGE E TRE	1	16.08
572-022-006	ANDERSON JUDITH L	1	16.08
572-022-009	FERRARI GIOVANNI	1	16.08
572-022-010	MAYER ALLEN J & CECILIA C	1	16.08
572-022-013	MOLBERG RYAN	1.536	24.70
572-022-014	HU 1993 REVOCABLE TRUST	1	16.08
572-022-015	JENNINGS MARIA PAULA TRE	1	16.08
572-022-016	ANDRONICO CONSTANCE H	1	16.08
572-022-017	ANDRONICO DEMETRA TRE	1	16.08
572-023-001	RUDOLPH DAVID T & TAL MICHAL	1	16.08
572-023-002	BALDOCCHI DENNIS & NICOLE TRE	1	16.08
572-023-003	SAIDIAN YAGHOUB	1	16.08
572-023-004	HOANG VINH P & CHRISTINA	1	16.08
572-023-005	BETTELHEIM ANN ELISE TRE	1	16.08
572-023-006	BRUMBERG YEVGENIY & MUKHACHEVA IRINA	1	16.08
572-023-007	KAPLAN DOROTHY T TRE	1	16.08
572-023-008	ELKINS THELMA D TRE	1	16.08
572-024-001	FREDSTROM ALFRED N & MACDWYER SARA	1	16.08
572-024-002	LUAN SHENG TRE & LI WEIWEI K	1	16.08
572-024-003	DEGROOT NANNETTE J E TRE	1.536	24.70
572-024-004	PATTON LEWIS C & HARRIET H	1	16.08
572-024-005	WHITE RICHARD A & BARBARA TRE	1	16.08
572-024-006	PIZZAMIGLIO-GUTIERREZ A TRE	1	16.08
572-024-007	MOTIAFARD VAJIHE	1	16.08
572-024-008	HOLTZMAN JOSHUA TRE	1	16.08
572-024-009	STRANGE GENE & UNDERWOOD TIMOTHY K	1	16.08
572-024-010	SANDOVAL PATRICIA ANN	1	16.08
572-025-001	NAVID MOHAMMADREZA	1	16.08
572-025-002	SEARLS LINDA & TIECK DONALD G	1	16.08
572-025-003	SHAFSKY SCOTT ROGERS TRE	1	16.08
572-025-004	ANDERSON RYAN RICHARD TRE & BLACK PAULA JANE	1	16.08
572-025-005	MILLER PAUL	1	16.08
572-025-006	WARD CHRISTOPHER CHARLES & LUNDY MIRIAM YON	1	16.08

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Kensington Police Protection and Community Services District
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APN	Owner	EDU	Amount ¹
572-025-007	ALTER GAIL TRE	1	16.08
572-025-008	MIZUHARA GENE	1	16.08
572-025-009	MATHOG MARCIA LEAH TRE	1	16.08
572-026-001	TURMAN DANIEL	1	16.08
572-026-002	HOLMES JOSEPH & MARJORIE	1	16.08
572-026-003	BOWDEN CASEY LEE & SU EMILY AY-JIA	1	16.08
572-026-004	ORTIZ CATHERINE K TRE	1	16.08
572-026-005	LEE ERIC T & LIGHT PAIGIE	1	16.08
572-026-006	YOUMAGUL OULAY NINA	1	16.08
572-026-007	CARLSON CATHARINE VALLINE TRE	1	16.08
572-026-008	CHANG HUNG-WEN & BOA-CHEN YU	1	16.08
572-026-009	OLIVELLA MARY TRE	1	16.08
572-026-010	COLLIS GREGORY T & DEANNA	1	16.08
572-026-011	CRUMP CARMEN	1	16.08
572-026-012	ADLER HEIDI	1	16.08
572-026-013	WILLIAMS GEORGE S & ROSEMARY S	1	16.08
572-026-014	KUNG YUNG-SHIN & SOO YUN SUSAN	1	16.08
572-026-015	GREENE PHYLLIS	1	16.08
572-026-016	BLACK THEA MARIA TRE	1	16.08
572-026-017	HASEGAWA YOKO	1	16.08
572-026-018	FRIED CARLA A TRE & BROWN MONIKA R	1	16.08
572-027-001	CAMPBELL EDYTHE TRE	1	16.08
572-027-002	JEWELL MARY R TRE	1	16.08
572-027-003	PARKS LARRY TRE	1	16.08
572-027-004	PARKS LARRY TRE	1	16.08
572-027-005	SHELBY KENT & MARISA D	1	16.08
572-027-006	GOLDSTINE DANIEL & HILARY TRE	1	16.08
572-027-007	STURM GARY V TRE & HSIEH HSIU-HUI	1	16.08
572-027-008	PANG GENE YOUNG & CHRISTINA H	1	16.08
572-027-009	JONES CURTIS & MARGARET TRE	1	16.08
572-027-010	MIRK KENNETH F & MARGARET TRE	1	16.08
572-027-011	HUROWITZ MARISA N	1	16.08
572-027-012	FRAZIER DOUGLAS L & BUCHERRE-FRAZIER VERONIQ	1	16.08
572-028-001	ENG BETTY C	1	16.08
572-028-002	JONES KENNETH & CARLA	1	16.08
572-028-003	KELARDASHTI SORAYA	1	16.08
572-028-004	BEBAN ROBERT P & HILARY K	1	16.08
572-028-005	ISSAFRAS HASSAN & BLACK JENNIFER	1	16.08
572-028-006	GEBHARDT HERWART W & DORIS TRE	1	16.08
572-028-007	CHOU SHERRY WU TRE	1	16.08
572-028-008	MORROW BRUCE V TRE & NORCROSS JOHN C	1	16.08
572-028-009	ANDERSON LEONARD BYRON TRE	1	16.08
572-028-010	WAJID SYED K & GEETANJALL A	1	16.08
572-028-011	MIXER JOSEPH R P MADELINE H	1.536	24.70
572-029-007	CLARK CHARLES F & GLORIA J	1	16.08

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**Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll**

APN	Owner	EDU	Amount ¹
572-029-008	FREEMAN ROBERT LON & OWEN JUSTINE J	1	16.08
572-029-009	BEATTY DANA	1	16.08
572-029-011	COMBS MILTON A & EDNA M	1.536	24.70
572-029-012	HOANG VI CHI	1	16.08
572-031-001	MAGUIRE PATRICK R	1	16.08
572-031-002	ENGAN CHARLES R & KRISTINA	1	16.08
572-031-003	FERN JONATHAN & JUDITH E	1	16.08
572-032-001	MARSHALL HILDEGARD REV TRUST	1	16.08
572-032-002	TAIT PETER TRE & ROBERTSON-TAIT ANN	1	16.08
572-032-003	HERRING TIMOTHY B TRE	1	16.08
572-032-004	WU YEU BIN & YING SHEN	1	16.08
572-032-005	TAHARA PATRICK & AKIYAMA JENNIFER	1	16.08
572-032-006	BEAL SCOTT L & LEIGH M TRE	1	16.08
572-032-007	ROGERS GREGORY S & SIGRID TRE	1	16.08
572-032-008	HASSNER RON E & LAURA P TRE	1	16.08
572-032-010	LEUNG ANTHONY W TRE	1	16.08
572-032-012	MCWILLIAMS JAMES D TRE	1	16.08
572-032-014	OKASAKI NANCY W TRE	1	16.08
572-032-016	ALLEN SCOTT TRE & CONNER-ALLEN MARGIE	1	16.08
572-032-017	POTTS FREDERIC A & EMILY M	1	16.08
572-032-020	MOGILL MARK H & MARIBEL TRE	1	16.08
572-032-023	SALGADO MONIQUE TRE	1	16.08
572-032-024	CRAIG TRACY	1	16.08
572-032-025	KEMP CAROL L TRE	1	16.08
572-033-003	BOSHARD JONATHAN R TRE	1	16.08
572-033-005	LEE DUNG-HAI & FUN-CHING	1	16.08
572-033-006	HELPS JAMES & LING LING	1	16.08
572-033-007	SHIMURA CHARLOTTE TRE & SHIMURA TOM W & JOY	1	16.08
572-033-008	CHAN JULIANNE CLAIRE	1	16.08
572-033-009	CONNER LEWIS G II TRE & SUDA ARLENE	1	16.08
572-034-004	PROWSE ROBERT J & BEVERLY TRE	1	16.08
572-034-005	WEBSTER WILLIAM C & BETTY TRE	1	16.08
572-034-006	SCOTT JAMES D TRE	1	16.08
572-034-007	SCHILLING MARGARET E & NEWMAN MARTHA D	1	16.08
572-034-010	STORESUND RUNE & ANNA N	1	16.08
572-034-011	THAL LAWRENCE S TRE	1	16.08
572-034-012	LEO KIMBERLY L TRE	1	16.08
572-034-014	BROWN JOAN BOUDOIN TRE	1	16.08
572-034-015	WILLIAMSON VIVIEN B & ARTIS D RICHARD	1	16.08
572-034-016	ZIMRING FRANKLIN E	1	16.08
572-034-017	LUK TAI CHI & ANITA TRE	1	16.08
572-050-001	SHANER ROBERT D & OLIVE E TRE	1	16.08
572-050-002	MACCABEE JOHN & SHERRY M TRE	1	16.08
572-050-005	HAGEN ROLF H TRE EST OF	1	16.08
572-050-009	BOURNE GERALD H W TRE & PRUDHOMME JANICE C	1	16.08

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Kensington Police Protection and Community Services District
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APN	Owner	EDU	Amount ¹
572-050-013	OSWALT EDWARD R	1	16.08
572-050-016	FLAIM GLENDA	1	16.08
572-050-017	BORODITSKY MARC & SOPHIA	1	16.08
572-050-020	FRISCH BRUNO & CINDY TRE	1	16.08
572-050-021	BERZON MARSHALL P TRE	1	16.08
572-050-022	ARMSTRONG DEBORA	1	16.08
572-050-023	LIPSCOMB LINDA G	1	16.08
572-050-024	LORINCZ MATTHEW C TRE	1	16.08
572-050-025	HODSON GARY TODD TRE & HENON MARION Q	1.536	24.70
572-050-026	CONNOLLY ALLEN & CHRISTINE	1	16.08
572-060-008	CHRIST GLENN & PETIT-CHRIST ANNE	1	16.08
572-060-009	TAYLOR DAVID N & JUNE TRE & TAYLOR TARN G	1	16.08
572-060-010	STEWART DOUGLAS G & ANNE TRE	1	16.08
572-060-011	BORDOW RICHARD A & ISABEL TRE	1	16.08
572-060-012	DRAGOLOVICH JULIA	1	16.08
572-060-013	DEWEY HILDA J TRE	1	16.08
572-060-016	GAO YUAN	1	16.08
572-060-017	KRIEG KOFORD SUSANNE & KOFORD CHRISTI REM	1	16.08
572-060-018	RAUCH STEPHEN S TRE	1	16.08
572-060-026	FACIANE JANN ABRAHAN TRE & HIRSCH MARTHA ABR.	1	16.08
572-060-027	PARADIS LAURENCE WAYNE TRE & FEIN JUDITH LEE	1	16.08
572-060-028	GOUGH RICHARD & MARCIA TRE	1	16.08
572-060-029	ZETTL ALEXANDER	1	16.08
572-060-030	PATTERSON DAVID A & LINDA TRE	1	16.08
572-060-031	COOPER CORTIS K & SMITH BARBARA JANE	1	16.08
572-060-032	BROWN JEFFREY RICHARD TRE & MEGHROUNI-BROW	2	32.18
572-070-001	BLONZ EDWARD R & KAREN TRE	1	16.08
572-070-002	KRAMER JOHN P & EILEEN R	1	16.08
572-070-003	CANNON FREDERICK L TRE & MITCHELL JEAN E	1	16.08
572-070-011	LEONARD DUANE M & CATHERINE A	1	16.08
572-070-013	NAFTZGER HOWARD J TRE	1	16.08
572-070-014	NAFTZGER HOWARD J TRE	1	16.08
572-070-015	SUTCH RICHARD C TRE & CARTER SUSAN B	1	16.08
572-070-016	KUSNETZOFF ELIANA TRE	2	32.18
572-070-019	ZIEGLER MICHAEL H & MARZ LEIGH	1	16.08
572-070-020	MIURA YOSHIHIRO TRE	1	16.08
572-080-007	FRANKEL WENDY VANCE TRE	1	16.08
572-080-008	MILLER EVAN & ELIZABETH	1	16.08
572-080-009	LIEBER ISAAC & JUDY	1	16.08
572-080-016	STEARNS JUDITH GOOD	1	16.08
572-080-018	TOMLINSON CAROL L TRE	1	16.08
572-080-023	TAUSSIG RUTH R TRE	1	16.08
572-080-024	DIX GRIFFIN TRE & FABE MARILYN	1	16.08
572-080-025	ROSS GILLIAN M TRE	1	16.08
572-080-026	COLLINS EDWARD E & THEO R TRE	1	16.08

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**Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll**

APN	Owner	EDU	Amount ¹
572-080-028	CHUN VIVIAN L TRE	1	16.08
572-080-030	DRONKERS NINA & SWAIN BIX E	1	16.08
572-080-035	STEINER FRANZ & PATRICIA TRE	1	16.08
572-080-036	HSIEH KAI-CHUN & YU GUOYING	1	16.08
572-090-001	YILMAZ OMER & YILZMAN MONIKA	1	16.08
572-090-002	ROSSI MICHAEL J TRE & HOTCHKISS LISA M	1	16.08
572-090-003	KLAASSEN ALAN TRE	1	16.08
572-090-004	BARNES KENNETH H & DONNA B TRE	1	16.08
572-090-005	JOHNSTON DAVID FINLEY TRE	1	16.08
572-090-006	GADE MARIAN L TRE	1	16.08
572-090-007	COWAN PHILIP A & CAROLYN TRE	1	16.08
572-090-008	FISHER KNUTE A TRE & BURNS ROBIN L	1	16.08
572-090-009	MORGAN DARYLE LEE & WILLIAMS DEAN	1	16.08
572-090-010	DENEERGAARD CATHERINE	1	16.08
572-090-011	MADUGO CHRISTOPHER & DANIELLE	1	16.08
572-090-012	WECHSLER SHOSANA TRE	1	16.08
572-090-013	BEVINGON DOUGLAS L & WOLF SHAYE G	1	16.08
572-090-014	ZHOU NAN	1	16.08
572-090-015	MULLER RICHARD S TRE	1	16.08
572-090-016	WENZEL WILLIAM A & CAROL L	1	16.08
572-090-017	WALTERS GERARD & MARLENE TRE	1	16.08
572-090-018	RONNEBERG NORMAN J & PENZES EVA A	1	16.08
572-090-019	ELMASRY LORNA M	1	16.08
572-100-001	CARLSTROEM PAUL A & MILLER-CARLSTROEM CAROL	1	16.08
572-100-002	FONG ALAN THOMAS	1	16.08
572-100-003	MINKLER MEREDITH	1	16.08
572-100-004	FLOWERS DAVID A & CAROLYN DAY	1	16.08
572-100-005	HYDE PETER J & SUSAN L TRE	1	16.08
572-100-006	LAKE THOMAS C	1	16.08
572-100-007	SHARMA SAARIKA	1	16.08
572-100-009	WOLTER JONATHAN R & LYNN M	1	16.08
572-100-010	FLEMING HYACINTH	1	16.08
572-100-011	TOOMBS CHARLES E & NANCY E	1	16.08
572-100-012	GUTMAN KATHLEEN R TRE	1	16.08
572-100-013	LEE BETTY Y	1	16.08
572-100-014	SAXENA KRISHAN M S & SAROJ TRE	1	16.08
572-100-015	HOTSON CLAYTON P & HARTMANN HELENE	1	16.08
572-100-016	STADELHOFFER LISA TRE	1	16.08
572-100-017	ASTALIS JULIANA	1	16.08
572-100-018	EWELL DAVID & LABRUNA LUDOVICA	1	16.08
572-110-001	OBRIEN DANIEL M TRE	1	16.08
572-110-002	LOSSY FRANK T TRE	1	16.08
572-110-003	KEPNER CHARLES H & SUSAN F TRE	1	16.08
572-110-004	KUCZAJ DOROTHY & CLAYTON CHRISTOPHER	1	16.08
572-110-005	AKIWENZIE JOSEPH C & RICKI TRE	1	16.08

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**Kensington Police Protection and Community Services District
Kensington Park Assessment District
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APN	Owner	EDU	Amount ¹
572-110-006	HSU WENBIN & CHIANG ERLENE YAN-PING	1	16.08
572-110-007	BRADLEY MARK C & JULIA M	1	16.08
572-110-008	ROBERTSON SEAN L & FELICIA L	1	16.08
572-110-009	MILMORE BENNO K TRE	1	16.08
572-110-010	HARVEY MURIEL M	1	16.08
572-110-011	SANKA KIRAN & KARPURA	1	16.08
572-110-012	STRESHINSKY SHIRLEY	1	16.08
572-110-013	SAMPSON ROGER S & PRATIBHA W	1	16.08
572-110-014	WILEMAN ANDREW DAVID & TORBITT ALISON BERRYAY	1	16.08
572-110-015	CURL JAMES L JR & JANET TRE	1	16.08
572-110-016	WANG SHIRLEY K TRE	1	16.08
572-110-017	BLEVINS WILLIAM D & JUDITH TRE	1	16.08
572-110-018	LANGSTON ROBERT L & EVELYN TRE	1	16.08
572-110-019	ONG SEBASTIAN & MICHELLE	1	16.08
572-110-020	PRANGE RUSSELL F & LISA B	1	16.08
572-110-021	WU JUNQIAO & ZHENG FANG	1	16.08
572-110-022	BRANDFORD NAPOLEON TRE	1	16.08
572-110-023	HERWIG SUZANNE A	1	16.08
572-110-024	MAZZERA LORI M	1	16.08
572-110-025	ZEDECK SHELDON & MARTHA TRE	1	16.08
572-110-029	HSU WILLIAM & JULIE TRE	1	16.08
572-121-003	CHAMBRE ERICA ANN TRE	1	16.08
572-121-004	YAMASHITA GEORGE S & JULIE TRE	1	16.08
572-121-005	EASTON JOSEPH D TRE	1	16.08
572-121-006	NEDDERSEN CHRISTOPHER	1	16.08
572-121-007	DEDRICK RUSSELL L TRE & GARDINER BETSY L	1	16.08
572-121-008	MORIOKA TERRY KEIKO	1	16.08
572-122-001	LEE IAN TRE & ODA JOANNA	1	16.08
572-122-002	GARFIN DAVID E & SUSAN B TRE	1	16.08
572-122-003	KASHYAP BHARAT R	1	16.08
572-122-004	ROTHACHER WILLIAM & KATHERINE	1	16.08
572-122-005	VANDENEEDEN STEPHEN TRE & FERRARA ASSIAMIRA	1	16.08
572-122-006	MILLER ELINORE M	1	16.08
572-122-007	MCKENZIE RALPH N & L KATHRYN	1	16.08
572-122-008	KIRKBY RICHARD J & LISA J	1	16.08
572-122-009	SHERWOOD STEPHEN M & KELLY L	1	16.08
572-122-010	CHAN DEREK & LYDIA TRE	1	16.08
572-122-011	HINES GEORGE & STEPHANIE A	1	16.08
572-123-001	PECK RHODA	1	16.08
572-123-002	FRACCHIA MARIO & BARBARA TRE	1	16.08
572-123-003	LEEMANS WIM & ANNETTE	1	16.08
572-123-004	SCHMITT ROBERT J & CATHY L TRE	1	16.08
572-124-001	WHISTLER JENNIFER L & HANSEN STIG K	1	16.08
572-124-002	LEWIS DAVID A & JULIA A	1	16.08
572-124-003	CHRISTBAUM RYAN J TRE & SICHTERMAN TRACY J	1	16.08

**Kensington Police Protection and Community Services District
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APN	Owner	EDU	Amount ¹
572-124-004	PLISHNER MICHAEL J & R S TRE	1	16.08
572-124-005	PETROZIELLO JOSEPH M & MOUSSA NAJAT	1	16.08
572-124-006	HERBERICH DAVID H & HANLEY MARY C	1	16.08
572-124-007	VANHEUIT EILEEN J TRE	1	16.08
572-124-008	NG MARK	1	16.08
572-124-009	CHARPENTIER ROBERT L	1	16.08
572-124-010	EVERETT SYLVIA L	1	16.08
572-124-011	ILYIN JOHN & MULLIGAN ESTHER F	1	16.08
572-124-012	NADOLNY EYLEEN S	1	16.08
572-124-013	WARD GILBERT II & LINDA M TRE	1	16.08
572-124-014	DICKINSON JOSHUA M & RICHARDS CAMDEN M	1	16.08
572-124-015	LEVIN RICHARD & HEISEL MARGARET	1	16.08
572-124-016	KOSEL JANICE E	1	16.08
572-124-017	FAN ELLIOT TRE & CHU ELAINE G	1	16.08
572-124-018	KOSEL CATHIE TRE	1	16.08
572-130-001	VISSER JAN H TRE	1	16.08
572-130-002	SAYRE RICHARD TRE	1	16.08
572-130-003	PRICE JOHN GREEN & LYNN K	1	16.08
572-130-004	TAM TAMMY TRE	1	16.08
572-130-005	SPILLER EDWARD A SR TRE	1	16.08
572-130-006	FOURE MICHEL & DAYAN SARA TUSSIE	1	16.08
572-130-007	MATSUMOTO KENT E TRE & DISOMMA DAPHNE E	1	16.08
572-130-008	FIKE DAVID J & SYLVIA J	1	16.08
572-130-009	FOLEY KATHLEEN A	1	16.08
572-130-010	NUNLIST RUDOLF TRE	1	16.08
572-130-011	URIAS PETER D & LEAH T & MORFIN PETER & EMILY	1	16.08
572-130-012	CROOK PETER S & DIANA D TRE	1	16.08
572-130-013	AVERETT JOHN C & LYNNE TRE	1	16.08
572-130-014	MILLER HENRY TRE & PHILIPP CONSTANCE	1	16.08
572-130-015	DONAGHEY LEE F	1	16.08
572-130-016	MEADER PAULA L TRE	1	16.08
572-130-017	FINE FREDRIC M	1	16.08
572-130-018	CEHN JOAN TAYLOR TRE	1	16.08
572-130-019	VALLADARES JORGE & PATRICIA I	1	16.08
572-130-020	PHILLIPS CHRISTOPHER & FERMINA	1	16.08
572-130-021	KROUZIAN ARLENE A TRE	1	16.08
572-130-022	LYNCH KEVIN MATTHEW TRE & VALIELA LUISA	1	16.08
572-130-023	FARNHAM LARA TRE	1	16.08
572-130-024	LLOYD RICHARD & CAROL GREEN	1	16.08
572-130-025	RITTER JUSTIN & JENNIFER	1	16.08
572-130-026	FRENCH BEVERLEE TRE	1	16.08
572-130-027	TAW-CHIN WILHELMINA & CHIN STEVEN DOY	1	16.08
572-130-028	ZAKARIAN JOHN A TRE	1	16.08
572-130-029	KROUZIAN ARLENE ALICE TRE	1	16.08
572-130-030	POURZAND MAHMOOD TRE & MOUBEDI EFFAT MINA	1	16.08

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**Kensington Police Protection and Community Services District
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APN	Owner	EDU	Amount ¹
572-140-001	CARUTHERS WILLIAM PHILIP & LAFRANCE MARGARET	1	16.08
572-140-002	YILMAZ DURMUS & SEBNEM	1	16.08
572-140-004	MORRISON GLENN A & GLORIA TRE	1	16.08
572-140-005	DAY WILLIAM H & SUSAN P TRE	1	16.08
572-140-006	RAMM ANDREW & SHONHOLTZ JENIFER	1	16.08
572-140-007	EMERY ELAINE C & MICHAEL R	1	16.08
572-140-008	MAYALI LAURENT & CHANTAL	1	16.08
572-140-009	SANDLER SIV M & LOEWINSOHN RONALD EST OF	1	16.08
572-140-010	STANTON LLEWELLYN F TRE & BREGER-STANTON DO	1	16.08
572-140-011	MCNAB WILLIAM H & GLORIA TRE	1	16.08
572-140-012	DIENER S ROBERT	1	16.08
572-140-013	BYCEL LEE T & JUDITH P	1	16.08
572-140-014	LAYERLE SEAN K & HSUEH HELEN D	1	16.08
572-140-015	WEBB MATTHEW T	1	16.08
572-140-016	LOCHER FELIX C	1	16.08
572-140-017	FREEHLING SHIRA TRE	1	16.08
572-140-018	ABRAHAM MICHAEL D & MARY C	1	16.08
572-140-019	JORDAN DAMON D & PUERINGER MARY	1	16.08
572-140-022	LEE BRENDA & LAU BOBBY	1	16.08
572-140-025	BRASFIELD BARBARA A TRE	1	16.08
572-140-027	DUFFY DENYS	1	16.08
572-140-028	ORETSKY DONIA J TRE	1	16.08
572-150-001	NOURI NILOOFAR	1	16.08
572-150-002	SHEAN GREGORY B & MARGARET TRE	1	16.08
572-150-003	KIDD RICHARD F TRE	1	16.08
572-150-004	BURTON LANCE C	1	16.08
572-150-005	NEWMAN JOHN S TRE	1	16.08
572-150-006	BEAN HELEN	1	16.08
572-150-007	SEPHTON NANCY E TRE	1	16.08
572-150-008	RIESS ERIC TRE & WEIL HELENA	1	16.08
572-150-009	BELL MARK R & CARA E	1	16.08
572-150-010	SMITH STEPHEN M & SUSIE H TRE	1	16.08
572-150-011	DORROH PAUL E & VIDA F TRE & MANSHOURI ATISSA	1	16.08
572-150-012	HIRSCHKIND CHARLES TRE & MAHMOOD SABA	1	16.08
572-150-013	STEPHENS ERIC & MARY R	1	16.08
572-150-015	KESSNER GAWAIN	1	16.08
572-150-016	HIRSHLEIFER JOHN ALFRED TRE & SISTI DONNIELLE E	1	16.08
572-150-017	KOCHER MATTHEW	1	16.08
572-150-018	SMITH JASON M	1	16.08
572-150-019	LORENZ MARK & NODA ROBIN	1	16.08
572-150-020	DEBENHAM M WARREN JR TRE	1	16.08
572-150-021	CEMBURA THOMAS M TRE	1	16.08
572-150-022	JANOFF ERIN P & STACEY E	1	16.08
572-150-023	HAMMOND MARY AMUNDSEN TRE	1	16.08
572-150-024	VALLOPPILLIL VINOD & SONI ALPANA	1	16.08

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Kensington Police Protection and Community Services District
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APN	Owner	EDU	Amount ¹
572-150-025	THIBEAUX JOSEPHINE M TRE	1	16.08
572-150-026	BLASCHCZYK HELMUT TRE	1	16.08
572-150-027	WAINWRIGHT VANESSA	1	16.08
572-150-028	MINDEL MAX H & TRISHA K	1	16.08
572-150-029	COWELL LLOYD JR & SHAY ANNE H	1	16.08
572-150-030	HOLLAND STEVEN E & LAUREL TRE	1	16.08
572-150-031	LEE ESTHER K TRE	1	16.08
572-160-001	LEDERER HANNI TRE	1	16.08
572-160-002	TAYLOR JAMES C JR & JANE WOLFF	1	16.08
572-160-003	PETERSON LELAND & KRISTINE TRE	1	16.08
572-160-004	HOAGLAND JOHN C & LOIS T TRE	1	16.08
572-160-005	KRAMPF JAMES M & DIANA TRE	1	16.08
572-160-006	FERGUSON KEVIN E & MICHELLE R	1	16.08
572-160-010	IRA SERVICES TRUST	1	16.08
572-160-011	JIMENEZ PATRICK J TRE & CHAMBERS JANE D	1	16.08
572-160-012	JIMENEZ PATRICK J TRE & CHAMBERS JANE D	1	16.08
572-160-013	ZAREMBA ALISON & MARVIN DANIEL J	2	32.18
572-160-014	GENTRY RICHARD E & GRACE H TRE	1	16.08
572-160-015	BLACHMAN ODETTE TRE	1	16.08
572-160-016	LINEBAUGH GORDON & SANDRA TRE	1	16.08
572-160-018	GORMAN BRUCE C & J TRE	1	16.08
572-160-023	TREMAIN RUSS TRE & CHINN SANDRA	1	16.08
572-160-024	KUH ERNEST S & BETTINE TRE	1	16.08
572-160-025	BIELAWA HERBERT TRE & SODERLUND SANDRA	1	16.08
572-160-026	LONG ANTHONY ARTHUR TRE & ELIAS MONIQUE M	1	16.08
572-160-027	LINGO WILLIAM MAC JR TRE	2	32.18
572-160-028	HORAK D CRAIG & KELLY ANN	1	16.08
572-160-029	KESSEL ERIC A TRE & GALANIS ATHENA H	1	16.08
572-160-030	WAXMAN RICHARD & VICTORIA TRE	1	16.08
572-160-032	BANKE BARBARA TRE	1	16.08
572-170-001	HUANG THEODORE TRE & BUCHBINDER LYSLE VALER	1	16.08
572-170-002	GELIEBTER MARK TRE & KELLER ROBIN	1	16.08
572-170-003	WELCH JULIET W TRE	1	16.08
572-170-004	GARDINER ALLAN TRE & WOOTTON SUSAN	1	16.08
572-170-005	MULLER ROLF H TRE	1	16.08
572-170-006	WEAVER HAROLD F & CECILE T & BAY AREA COMMUN	1	16.08
572-170-007	CRAWFORD TIMOTHY HALLETT	1	16.08
572-170-008	HAMPTON TIMOTHY E & LEVINE JESSICA A	1	16.08
572-170-009	DAS SANJAY	1	16.08
572-170-011	MA MAOSHENG	1	16.08
572-170-012	HOWARD CLINTON N TRE	1	16.08
572-170-013	STECHSCHULTE PAUL TRE	1	16.08
572-170-014	WANTLAND ROBERT & CYNTHIA TRE	1	16.08
572-170-015	STAW BARRY M & MCDONNELL ADRIENNE M	1	16.08
572-170-016	DAILEY PETER SCOTT	1	16.08

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APN	Owner	EDU	Amount ¹
572-170-017	HENDRICKSON BARBARA TRE	1	16.08
572-170-018	FISHER JIM & MIESZKOWSKI KATHARINE	1	16.08
572-170-019	THOMAS LUCKY R TRE	1	16.08
572-170-020	ARMSTRONG ANNELIESE TRE	1	16.08
572-170-021	KRAMER ROBERT & COLEMAN SUZANNE M	1	16.08
572-170-022	BEILES ROGER & KNITA	1	16.08
572-170-023	LYON RICHARD F & DEANNA TRE	1	16.08
572-170-024	LYON RICHARD F & DEANNA TRE	1	16.08
572-170-025	DRAEMEL AMY & BARRY BENJAMIN	1	16.08
572-170-026	MAYERI DANIEL P	1	16.08
572-170-028	THOMAS LUCKY R III	1	16.08
572-170-029	THOMAS LUCKY R III & GISELE P	1	16.08
572-170-030	THOMAS LUCKY R III & GISELE P	1	16.08
572-170-031	KRAMER SEYMOUR N & GOLDSMITH LAURIE A	1	16.08
572-170-032	KAPLAN ROBERT A & ANDREA LOIS	1	16.08
572-170-033	DEPPE CHRISTOPHER R & ADRIAANS MARIA	1	16.08
572-170-034	DEY GORDON & JEANNETTE TRE	1	16.08
572-170-035	MALECKI DANIEL R	1	16.08
572-170-037	PEDERSEN RAYMOND STANLEY TRE	1	16.08
572-170-038	WEAVER HAROLD E & CECILE T & WEAVER PAUL H	1	16.08
572-170-039	VARAGNOLO ESDRAS & FENG HEATHER L	1	16.08
572-170-040	ADAMSON PAUL TRE & SAPONARA GABRIELLE L	1	16.08
572-170-041	HALPIN WILLIAM E TRE	1	16.08
572-170-042	BERRY BARBARA S	1	16.08
572-170-043	SYVANEN MICHAEL & GREENWALD SUE	1	16.08
572-170-044	STAEBLE MARTHA ABBY	1	16.08
572-170-045	PAYNE DONALD & SUSAN	1	16.08
572-181-002	BORTMAN PATRICIA TRE	1	16.08
572-181-003	BRADLEY BERNICE TRE & BRADLEY BERTRAM TRE ES	1	16.08
572-181-004	RUTH LEO P & DEBORAH D TRE	2	32.18
572-181-005	CROMPTON RICHARD M	1	16.08
572-181-006	SHINN JAMES W & PATRICIA TRE	1	16.08
572-181-007	HARRISON ROBERT A TRE	1	16.08
572-181-008	SOMOGYI LASZLO & MARIANNE TRE	1	16.08
572-181-009	FORD CHRISTINE C TRE	1	16.08
572-181-010	HASTY-KUEHLMANN ANGELA P TRE & KUEHLMANN AN	1	16.08
572-181-011	SATTARY VAHID	2	32.18
572-181-013	TREPPA ROBERT S TRE & CARLSON MIRIAM N	1	16.08
572-181-014	MCCRAY DOROTHY I TRE	1	16.08
572-181-015	MODAVI ABDOLLAH & SUSAN F	1	16.08
572-181-016	STRYKERS PETER H & GONDICA TRE	1	16.08
572-181-017	STRYKERS PETER H & GONDICA TRE	1	16.08
572-181-019	SMALE STEPHEN & CLARA D	1	16.08
572-181-020	LUKA GABOR & PIA	1	16.08
572-181-022	HARDIJZER WILLEM	1	16.08

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APN	Owner	EDU	Amount ¹
572-181-023	LAPIERRE ADRIENNE	1	16.08
572-181-024	YUAN ROBERT KUNIAKI & YUMI TRE	1	16.08
572-181-025	KOU JAMES TRE	1	16.08
572-181-026	ELETR SAM TRE	1	16.08
572-181-027	SINCLAIR BRADFORD & SHARI R	1	16.08
572-181-029	HABER JOAN M TRE	1	16.08
572-181-030	MORSHED MEHDI & LINDA M TRE	1	16.08
572-181-031	PETERSON CONWAY V TRE	1	16.08
572-181-032	GARDIZI ALI M	1	16.08
572-181-033	POWER DALE J & DANIELLE TRE	1	16.08
572-181-034	BIELLA JOAN C TRE	2	32.18
572-181-035	DRAKE PAMELA MARLOW TRE	1	16.08
572-181-037	PROVIDENT BANK	1	16.08
572-181-038	COFFIN HOPE V	1	16.08
572-181-039	TRIGUEIRO ALLEN	1	16.08
572-181-040	ELLSBERG PATRICIA V TRE	1	16.08
572-182-001	BURBANK SCOT M & ARLENE W TRE	1	16.08
572-182-002	ROSSOUKHI FARSHID & MAITEE	1	16.08
572-182-003	BEEMAN SHEILA B TRE	1	16.08
572-182-004	DAILY DONNA	1.536	24.70
572-182-007	BURRIS DEAN & TROTTIER CHRIS	1	16.08
572-182-008	NIELSON RONALD P & NANCY TRE	1	16.08
572-182-009	GOULD THOMAS P & DIANE C TRE	1	16.08
572-182-010	CAMPBELL PHILLIP & TONG YUN	1	16.08
572-182-013	BORBRIDGE MICHAEL H & FLICKER LAUREN S	1	16.08
572-182-014	ALBANO CLAUDIA L TRE	1	16.08
572-182-015	HOPKINS STEPHEN	1	16.08
572-182-016	KIYAWAT SIDDHARTH & PANDIT SUPRIYA	1	16.08
572-182-017	MANNING NATHANIEL P & SUNISA S	1	16.08
572-190-001	RILEY PAMELA	1	16.08
572-190-002	DEAN THOMAS L TRE & CHAMBERS CHIEKO	1	16.08
572-190-003	THAPA ANIL & MA CINDY I P	1	16.08
572-190-004	CLAGETT KATHRYN C & HAXO PAUL D	1	16.08
572-190-005	STURMAN IVAN P & JANE O TRE	1	16.08
572-190-006	NELSON KEIKO	1	16.08
572-190-007	LAVERTY ROSS M & DOROTHY H	1	16.08
572-190-008	KOEHLER JEFFREY D & METCALF MARI E	1	16.08
572-190-009	JENSEN JOHN GILBERT TRE & CHAN SHU-TONG ROSA	1	16.08
572-190-010	CALLEN DAVID S & LAURA S TRE	1	16.08
572-190-011	HOROWITZ IRWIN & HELEN TRE	1	16.08
572-190-012	CHOI MARK P & GRAGG KELDA M	1	16.08
572-190-013	YAMATE AILEEN TRE	1	16.08
572-201-002	STOCKFORD JENNIFER TRE	1	16.08
572-201-003	HARRIS SUSAN L & PIPER DAVID A	1	16.08
572-201-004	CHARNEY PHILIP TRE	1	16.08

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APN	Owner	EDU	Amount ¹
572-201-005	FONG BRUCE D & LIM VIRGINIA	1	16.08
572-201-006	LEE GERALDINE & WIDRIG THOMAS A	1	16.08
572-201-007	SORENSEN CHRISTINE J TRE	1	16.08
572-201-008	BARRY MICHAEL J & NETTE P	1	16.08
572-201-009	MARCUS JOEL I & PAMELA J	1	16.08
572-201-010	GODFREY PAUL DOUGLAS & KAHN BRYN JOHANNA	1	16.08
572-201-011	ROKHSAR DANIEL S & SUSSMAN ANN P	1	16.08
572-201-012	FLOYD MICHAEL R TRE & EHRlich NANCY E	1	16.08
572-201-013	ONO THEODORE K & BARBARA TRE	1	16.08
572-201-014	REIFF JACOB W & BRITTANY B	1	16.08
572-201-015	CHOY ROBERT & MONICA	1	16.08
572-201-016	MARSHALL SUMNER & HERMINE TRE	1	16.08
572-201-019	RIEMANN RICHARD D & IRENE TRE	1	16.08
572-201-020	EAGER JONATHAN B TRE	1	16.08
572-202-004	HAUSKEN JAMES P TRE & DILTS BARBARA S	1	16.08
572-202-005	CHAN STEVEN J & JENNY D	1	16.08
572-202-006	LEWALLEN GEORGE TRE & HUACO VALERIE D	1	16.08
572-202-007	RUSIN DOREK JAMIE TRE & KLUMB LORI RAE	1	16.08
572-202-008	AKBAR IRFAN & LEDUC ISABELLE	1	16.08
572-202-009	LAGESON ERNEST B & JEANNE TRE	1	16.08
572-202-010	JOHN ROBERT ALAN TRE & OKUBO DAVID	1	16.08
572-202-012	WALSH MICHAEL N & CRAWFORD COURTNEY M	1	16.08
572-202-013	SCHLESINGER PATRICK TRE & HILL ESTER J	1	16.08
572-202-014	BUEHRING GERTRUDE C TRE	1	16.08
572-202-015	WOOLSEY CHRISTOPHER R TRE	1	16.08
572-202-016	THOMSEN JAMES & ELIZABETH TRE	1	16.08
572-202-020	SCULLY TIMOTHY P & JULIE CARR	1	16.08
572-202-023	JENKINS JAMES A & MORRISSEY ELLEN C	1	16.08
572-202-024	GERSON ANDREW N TRE & SCHLITT-GERSON ARLETT	1	16.08
572-202-025	ROBINSON TANSY F & HOLSEN JOSEPH L	1	16.08
572-202-026	OWENS ALISON M TRE	1	16.08
572-202-027	GEE DAVID & MARLENA T TRE	1	16.08
572-202-029	VEDANTHAM KUMAR & HERNANDEZ REBECCA	1	16.08
572-202-032	HEXTER STELLA TRE & LONG BARBARA HEXTER	1	16.08
572-203-001	YEE JOHN S C & DIANA C TRE	1	16.08
572-203-002	ELIZONDO CARLOS III & SHANNON	1	16.08
572-203-003	MILLER DAVID J & JENNIFER M	1	16.08
572-203-004	FENSTER ROBERT D & JANET L	1	16.08
572-203-007	OPPENHEIM LAVINIA TRE	1	16.08
572-203-008	KIRK JOHN H & CAROL L TRE	1	16.08
572-203-009	LAHTI PETER M TRE	1	16.08
572-203-010	TEICHOLZ LESLIE ANNE TRE	1	16.08
572-203-011	DORMAN BURTON P & RUTH E & DORMAN JENNIE B	1	16.08
572-203-013	GILLETTE DANE R & PATRICIA TRE	1	16.08
572-203-014	AFONG WILLIAM C	1	16.08

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**Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll**

APN	Owner	EDU	Amount ¹
572-203-015	AFONG WILLIAM C	1	16.08
572-203-016	EBBE SHIRLEY N TRE	1	16.08
572-203-017	JONES RICHARD L & IVA DORA TRE	1	16.08
572-203-018	VLAHOS JOHN J & MARTHA J TRE	1	16.08
572-203-019	CARDALL CHARLES C & KRISTINE L	1	16.08
572-203-020	GRAUP ROBERT M & NOZICK EMILY S	1	16.08
572-203-021	CHUNG KIYOUNG & SARAH TRE	1	16.08
572-203-022	BUEHRING GERTRUDE C TRE	1	16.08
572-203-023	LOU LILLIAN	1	16.08
572-203-024	FREEMAN LAURIE TRE	1	16.08
572-203-025	HILL BRIAN & MARISA	1	16.08
572-203-029	HANHAM HAROLD JOHN & RUTH TRE & SOULE STANLE	1	16.08
572-204-001	JONE GILBERT & GRACE TRE	1	16.08
572-204-002	SAKAMOTO WILLIAM TRE	1	16.08
572-204-003	MANI AARON & BANWAIT PREMILLA	1	16.08
572-204-004	SULTAN SAYED M & NAGAT E	1	16.08
572-204-005	DUQUET ANDREW M TRE & GILL SUMAN J	1	16.08
572-204-006	CHENG ROBERT KAI-CHEONG & WONG JINNY SHUI-HII	1	16.08
572-204-007	BARKER DONALD G & KAREN W TRE	1	16.08
572-204-008	NG JOYCE E TRE	1	16.08
572-204-009	DANDEKAR ABHAY S & APARNA A	1	16.08
572-204-010	BARSOTTI DEBORAH	1	16.08
572-204-011	SELL LEONARD G & ELIZABETH TRE	1	16.08
572-204-012	FERSHTMAN BRIAN & JULIETTE	1	16.08
572-204-013	PINEAU RODOLPHE & SOMMER LESLIE C	1	16.08
572-204-014	WEINTRAUB MARISSA ELODIE & SACHS-WEINTRAUB J	1	16.08
572-204-015	LUCAS JONELL TRE	1	16.08
572-204-016	UNRAU NORMAN JOHN TRE	1	16.08
572-204-017	ERDMANN JOHN C & ANNE M TRE	1	16.08
572-204-018	PETZEL WILLIAM & MARGARET TRE	1	16.08
572-204-019	MUROKAMI KENJI & HITOMI	1	16.08
572-204-020	CHAN GARY M & MARILYN M TRE	1	16.08
572-210-002	BAR-DIN AVIGDOR & MARION TRE	1	16.08
572-221-001	DEMERCURIO ANTHONY & JOYCE TRE	1	16.08
572-221-003	DOTY ROBERT P TRE & GARZA CATHERINE	1	16.08
572-221-004	WESTON AMY E	1	16.08
572-221-005	STEINBERG BARBARA SHERMAN TRE	1	16.08
572-221-006	MOORE CAMERON M TRE & RECKLER LESLIE R	1	16.08
572-221-007	SHORTRIDGE TAPSCOTT GAYLE	1	16.08
572-222-003	CHO SUNG-SOO & SEUNG-SOON TRE	1	16.08
572-222-004	TAPSCOTT GAYLE A TRE & SCHMID RUDOLF	1	16.08
572-222-005	CANTU ARTHUR JR & AMY N	1	16.08
572-222-006	SUL MARTIN & RUIZ CELIA M	1	16.08
572-222-007	HACOPIANS GERALD	1	16.08
572-222-008	PATIRIS PETER & HALLBERG-PATIRIS MARIJKE	1	16.08

Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll

APN	Owner	EDU	Amount ¹
572-222-009	SPECTER DONALD & KENWOOD NEOMA D	1	16.08
572-222-010	FORTE JOHN G & NICOLE	1	16.08
572-222-011	STORONI HENRY RICHARD	1	16.08
572-222-012	EPSON MARTIN F & ERIN E	1	16.08
572-222-013	FINLEY GRAEME M & ORTON ASHLEY C	1	16.08
572-222-014	SATO DAVID D	1	16.08
572-222-015	LAUXMAN CRAIG JOSEPH TRE & EGER DOREEN JOYCI	1	16.08
572-222-016	ANDERSEN ROBERT	1	16.08
572-222-017	BORELLI HILDEGARD TRE	1	16.08
572-222-018	BOLLA DEVON J TRE	1	16.08
572-222-019	HENNESSEY JUDY UNGERLEIDER TRE & HENNESSEY	1	16.08
572-222-020	HANSON JOHN E TRE	1	16.08
572-222-021	COOK DYLAN N & STACK TRACY	1	16.08
572-222-022	KATLER ERNEST I & ANN F	1	16.08
572-222-026	ESMAILI MASOOD	1	16.08
572-231-001	POZZAN RUBY V TRE	1	16.08
572-231-002	MORFIN PETER & EMILY T TRE	1	16.08
572-231-003	YEW TAI FREDERICK TAN TRE	1	16.08
572-231-004	MATHIESEN THOMAS L & STARR GREGORY P	1	16.08
572-231-005	WILKERSON STANLEY & MARGARET B	1	16.08
572-231-006	ALYAMI ALI HASSAN & TERI TRE	1	16.08
572-231-007	KORB RICHARD E TRE	1	16.08
572-231-008	JIMENEZ PATRICIA A	1	16.08
572-231-009	COSTANTINI MARK & CHERYL	1	16.08
572-231-011	WAXMAN RICHARD P & VICTORIA B	1	16.08
572-231-012	NABETA-BRODSKY SUSAN	1	16.08
572-231-013	PINGUELO JOSEPH M & MICKEY S	1	16.08
572-231-014	DAVIS RICHARD C TRE	1	16.08
572-231-015	VANTRAN LOC & LIEN THI	1	16.08
572-231-016	EARLEY THOMAS C & DAUD FARHAT	1	16.08
572-231-017	GIRARD BRYAN K & ROSEMARIE D	1	16.08
572-231-018	SEELY DAVID & GLENNA TRE	1	16.08
572-231-019	MADRILL CHRISTOPHER & STEFANI	1	16.08
572-231-020	MOSHER KEITH M & KIRA L	1	16.08
572-231-021	LENNON DANIEL & OLSON ELIZABETH ADDINE	1	16.08
572-231-022	KARKOUTLI ISSAM & MARIAN	1	16.08
572-231-023	BARTHMAIER MARTIN GEOFFREY TRE & STEPHENSON	1	16.08
572-231-024	LEE STEVEN	1	16.08
572-231-025	WANG DAHE & LI WANHUA	1	16.08
572-231-026	BLOCK JULIAN TRE & MCCADDON WANDA	1	16.08
572-231-027	SPENCER RICHARD P	1	16.08
572-231-028	HUI KEVIN C & LEE ARLENE K	1	16.08
572-231-029	ESTRADA RAYMUND & JENNIFER	1	16.08
572-232-001	GROSVENOR JOHN R & CARO S TRE	1	16.08
572-232-002	KELKAR SACHIN	1	16.08

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Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll

APN	Owner	EDU	Amount ¹
572-232-003	BALDWIN VAN TRE	1	16.08
572-232-004	OKANE THOMAS R & JENNIFER H	1	16.08
572-232-005	COTRONEO JANICE M TRE	1	16.08
572-232-006	MONTOYA JORGE JR & SHOLEH E	1	16.08
572-232-007	SANMARTIN PEDRO R & PATRICIA A	1	16.08
572-232-008	TOURIEL VICTOR & SARAH	1	16.08
572-232-009	FAVILLE CURTIS & MERRY TRE	1	16.08
572-232-010	BAPTISTE SUZANNE TRE	1	16.08
572-232-011	FENSTERMACHER DOROTHY N TRE	1	16.08
572-232-012	ESPINOZA-MARCHANT NORMA	1	16.08
572-232-013	MACOMBER DOROTHY P TRE EST OF	1	16.08
572-232-014	OVCHINNIKOV SERGEI TRE	1	16.08
572-232-015	LEE ESTHER K Y TRE	1	16.08
572-232-016	VOINAR ANDREI & BARBARA TRE	1	16.08
572-232-017	SEYFARTH RICHARD H TRE	1	16.08
572-232-018	WILLIAMS CHARLES E & VALLERY L	1	16.08
572-232-019	WILLIAMS CHARLES E & VALLERY	1	16.08
572-232-020	NARANJO JAVIER & LO-NARANJO MINNA	1	16.08
572-232-021	EBERLINE SCOTT D & ERIKA R TRE	1	16.08
572-232-022	PANDHER JIT S & SUKHMIT K & PANDHER BHAVRAJ S	1	16.08
572-232-023	KURIHARA TED KAZUO & LINDA TRE	1	16.08
572-232-024	GOODMAN EVELYN B	1	16.08
572-232-025	BLAKELEY JIM & ALLISON GIGI	1	16.08
572-232-026	MULLARKEY MARKUS F & AMY S TRE	1	16.08
572-233-001	MUNOZ OXANA & OTTO IAN	1	16.08
572-233-002	HELLERSTEIN MARC K & MICHELLE	1	16.08
572-233-003	LIN CHIH	1	16.08
572-233-004	FATTAH MUWAFFAQ & BARBARA TRE	1	16.08
572-233-005	FLEWELLING ROBERT A & DIEHL JANET B	1	16.08
572-233-006	KARP DAVID TRE & CARONNA-PERLEY LISA	1	16.08
572-233-007	DIEGO DOUG W & SARAH A	1	16.08
572-233-008	LABA JONATHAN TRE & AHANA DORILYN	1	16.08
572-233-009	ROGERS N JEFFREY & JENKINS STACEY A	1	16.08
572-233-010	FROMM MICHAEL & JANINE	1	16.08
572-233-011	MCCLAIN KRISTINE TRE	1	16.08
572-233-012	SAXONHOUSE ELENA & RAFFERTY TULLEY	1	16.08
572-233-013	WILLIAMS CHARLES & VALLERY	1	16.08
572-233-014	SAYLES DAVID S	1	16.08
572-233-015	YOUNG DONALD RANDALL & KATY M	1	16.08
572-233-016	KIMBERLIN WILLIAM O	1	16.08
572-234-001	CARLEN JAMES TRE & EINOWSKI ILONA	1	16.08
572-234-002	RECHT JOSEPH W & DALTON JANIE F	1	16.08
572-234-003	FRUSHA KATHERINE M & BRAKHA DVIR	1	16.08
572-234-004	BENSON WILLIAM HOWARD TRE	1	16.08
572-234-005	PARKER JANICE E TRE	1	16.08

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**Kensington Police Protection and Community Services District
Kensington Park Assessment District
Fiscal Year 2016/17 Assessment Roll**

APN	Owner	EDU	Amount ¹
572-234-006	EISENBERG JOSHUA E	1	16.08
572-234-007	LOSEKOOT FRANK J & KATHLEEN	1	16.08
573-091-002	HENRY MARGARET R TRE	1	16.08
573-091-003	CHEN MU-CHIEH MARGARET & SHIU ITTAI	1	16.08
573-091-004	RODRIGUEZ LUCY TRE & AYRES THOMAS J	1	16.08
573-091-007	RHODES JAMES A & MERRILYN TRE	1	16.08
573-091-008	OLSON ANNA & BLANK THERESA M	1	16.08
573-091-009	KEEGAN MEAGHAN	1	16.08
573-092-001	KIFUTHU JAMES M	1	16.08
573-092-002	HENDERSHOTT AIMEE L TRE	1	16.08
573-092-003	HUTCHINGS LEONARD R & M E TRE	1	16.08
573-092-004	SHAFFER JANICE TRE	1	16.08
573-093-001	SAXER NANCY	1	16.08
573-093-002	SIEGEL ALAN B & GREEN TRACY	1	16.08
573-093-003	SPILLANE THOMAS J	1	16.08
573-093-004	WHITEFIELD FREDRICK B & BREWER RANDALL E	1	16.08
573-093-005	LUK JACQUELINE L & LUK JESSICA LINDSEY	1	16.08
573-093-006	STONE ANNA JANE	1	16.08
573-093-007	MARCUS SUSAN D	1	16.08
573-093-008	OKIMOTO MICHAEL A & DONOVAN FRANCES M	1	16.08
573-093-009	CHANOWITZ MICHAEL S TRE & SUPTON ALICE L	1	16.08
573-093-011	STRAUSS DAVID P & HANSEN SHERRIE L	1	16.08
573-093-012	REIMER DAVID J & TOMOKO KAI	1	16.08
573-093-013	HAMATI RAYMOND E & DEBRA A TRE	1	16.08
573-093-014	KRANE CAROL J TRE	1	16.08
573-093-015	TROW MARTIN A & KATHERINE TRE	1	16.08
573-093-016	MIHAILOVSKI ALEXANDER TRE	1	16.08
573-093-017	KING C JUDSON & JEANNE A TRE	1	16.08
		2,252.448	\$36,220.00

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

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RESOLUTION NO. 2016-07

**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 2016/17**

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, 2016 and ending June 30, 2017. 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 9, 2016 at 7:00 pm** or as soon thereafter as is feasible in the meeting place of the Board of Directors located at 59 Arlington Avenue, Kensington, CA. 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).

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RESOLUTION NO. 2016-07

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District on _____, the ____ day of _____, 2016, by the following vote to wit:

AYES:

Len Welsh, President

NOES:

Rachelle Sherris-Watt, Vice President

ABSENT:

Pat Gillette, Director

Chuck Toombs, Director

Vanessa Cordova, 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 _____, 2016.

District General Manager

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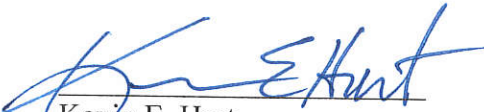
KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Date: May 12, 2016
TO: KPPCSD Board
FROM: Kevin E. Hart, Interim General Manager
Subject: **Item 8f-Resolution 2016-8**

The Interim General Manager/Chief of Police will present, for Board approval, Kensington Police Protection and Community Services Resolution-2016-8, ordering the even year Board of Directors election, the consolidation of elections, and the specifications of the election order.

General Manager Recommendation: Receive the presentation, and take public comment, deliberate and approve the resolution.

Fiscal Impact: Included within 16/17 Preliminary Budget-Projected \$4,500


Kevin E. Hart
Interim General Manager

RESOLUTION NO. 2016- 08

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON POLICE PROTECTION
AND COMMUNITY SERVICES DISTRICT
ORDERING THE EVEN YEAR BOARD OF DIRECTORS ELECTION, CONSOLIDATION OF ELECTIONS,
AND SPECIFICATIONS OF THE ELECTION ORDER**

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 California Elections Code requires a general district election be held in each district to choose a successor for each elective officer whose term will expire on the first Friday in December following the election to be held on the first Tuesday after the first Monday in November in each even-numbered year; and

WHEREAS, other elections may be held in whole or in part of the territory of the district and it is to the advantage of the district to consolidate pursuant to Elections Code Section 10400; and

WHEREAS, Elections Code Section 10520 requires each district involved in a general election to reimburse the county for the actual costs incurred by the county elections official in conducting the election for that district; and

WHEREAS, Elections Code Section 13307 requires that before the nominating period opens the district board must determine whether a change shall be levied against each candidate submitting a candidate's statement to be sent to the voters; may estimate the cost; and determine whether the estimate must be paid in advance; and

WHEREAS, Elections Code 12112 requires the election official of the principal county to publish a notice of the election once in a newspaper of general circulation in the District;

NOW, THEREFORE, IT IS ORDERED that an election be held within the territory included in this district on the **8th day of November, 2016**, for the purpose of electing members to the board of directors of said district in accordance with the following specifications:

1. The election shall be held on **Tuesday, the 8th day of November, 2016**. The purpose of the election is to choose members of the Board of Directors for the seats held by the following incumbents:

Director Charles Edward Toombs
Director Patricia Kruse Gillette

Elected 12/7/2012 to 12/2/2016
Elected 12/7/2012 to 12/2/2016

2. The District has determined that the candidate will pay for the Candidate's Statement. As a condition of having the Candidate's Statement published, the candidate shall pay the estimated cost at the time of filing. The district hereby establishes the estimated cost for a candidate statement as the following: \$95.00.

RESOLUTION NO. 2016- 08

3. The District directs that the County Registrar of Voters of the principal county publish the Notice of Election in a newspaper of general circulation that is regularly circulated in the territory.
4. This Board hereby requests and consents to the consolidation of this election with other elections which may be held in whole or in part of the territory of the District, pursuant to Elections Code 10400.
5. The District will reimburse the county for the actual cost incurred by the county elections official in conducting the general election upon receipt of a bill stating the amount due as determined by the elections official.
6. The Clerk of this Board is ordered to deliver copies of this Resolution, to the Registrar of Voters, and if applicable, to the Registrar of Voters of any other county in which the election is to be held, and to the Board of Supervisors.
7. The Foregoing Resolution was adopted upon motion of Director _____
Seconded by Director _____, at a regular meeting on this day of May 12th, 2016, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

DATED: May 12th, 2016

General Manager/ Chief of Police
Kensington Police Protection
And Community Services District