

Meeting Date: 4/23/2013

Report Type: Staff/Discussion

Report ID: 2013-00273



Title: Assessment District Closures: Accept Notices of Completion; Declare Surpluses; Order Dispositions; and Establish Capital Projects

Location: Citywide

Issue: A return of surplus funds to property owners and to the General Fund in completed assessment districts, and to appropriate funds in assessment districts with remaining work is needed.

Recommendation: Pass 1) a Resolution appropriating funds and completing the closure of six assessment districts and two redemption funds that include: a) Changing the scope of work to the work completed; b) Accepting completion and directing filing of the Notices of Completion of District Public Works; and 2) a Resolution declaring remaining district funds and accounts as surplus in the amount of \$11,027,060, ordering the disposition of surplus funds, creating a capital project, appropriating funds, and all related financial transactions.

Contact: Mark Griffin, Program Manager, (916) 808-8788; Dennis Kauffman, Accounting Manager, (916) 808-5843; Leyne Milstein, Director of Finance, (916) 808-8491

Presenter: Leyne Milstein, Director of Finance, (916) 808-8491

Department: Finance

Division: Public Improvement Finance

Dept ID: 06001321

Attachments:

- 1-Description/Analysis
- 2-Background
- 3-Resolution, Directing Filing of Notice of Completion
- 4-Exhibit A, Notices of Completion
- 5-Resolution, Declaring Fund Surplus
- 6-Exhibit A, Refund List
- 7-Exhibit B, Refund List

City Attorney Review

Approved as to Form
Michael W. Voss
4/17/2013 4:34:03 PM

City Treasurer Review

Reviewed for Impact on Cash and Debt
Janelle Gray
4/16/2013 2:39:51 PM

Approvals/Acknowledgements

Department Director or Designee: Leyne Milstein - 4/17/2013 11:54:58 AM

Description/Analysis:

Issue: Assessment districts have been created over the years to complete specific improvements. Many of these districts issued bonds to fund the improvements “up front” and to pay off the debt service from future assessment revenue. When the specific purpose of a district is completed and associated bonds retired, the district may be closed. Funds remaining are distributed as allowed by law and as directed by City Council.

The Department of Finance has completed a review of nine assessment districts and two redemption funds. This report recommends the closure of six districts and the appropriation of remaining balances for eligible capital projects in three districts. In addition, staff recommends that the two assessment district redemption funds be closed. The redemption funds hold residual cash balances from bond debt service accounts for bonds paid off many years ago, and cannot be tied to any existing or identifiable assessment district.

In the total of eleven districts covered by this report, \$11,027,060 remains. Of this amount, \$621,131 is recommended to be returned to 421 property owners, \$1,889,724 appropriated for eligible capital uses, \$8,501,205 transferred to the General Fund, and \$15,000 retained for administrative expenses.

A separate report on this agenda is recommending that the \$8.5 million to be transferred to the General Fund be designated (“committed” in accounting terms) for the financing of the Community Center Theater Renovation project (M17100100) in order to ensure that funding necessary to complete this project is available. The cost of this project is currently estimated at \$50 million. Based on current revenue estimates and associated cash flow, the Convention Center Fund does not have the capacity to support the debt service required for the entire project. As such, staff is recommending these resources be used to augment bond financing. Additional detail on this project will be provided in future reports to Council.

Policy Considerations: Adoption of the resolutions is consistent with the requirements of The Improvement Act of 1911 (Streets and Highways Code section 5000 et seq.; the “1911 Act”), The Municipal Improvement Act of 1913 (Streets and Highways Code Section 10000 et seq.), The Improvement Bond Act of 1915 (Streets and Highways Code Section 8500 et seq.; the “1915 Act”), Sacramento City Code Chapter 3.140, and Article 13D, Section 4 of the State Constitution.

Economic Impacts: This report does not have direct economic impacts.

Future staff reports recommending award of public project contracts funded by the capital appropriations created by these resolutions will define the economic benefits.

Environmental Considerations:

California Environmental Quality Act (CEQA): Under CEQA guidelines, continuing administrative activities do not constitute a “project” as defined in Section 15378 of the CEQA Guidelines and are therefore exempt from review.

Committee/Commission Action: None.

Rationale for Recommendation: Adoption is necessary to satisfy the requirements of state law.

Financial Considerations: The residual funds of \$11,027,060 consist of two basic types of remainder amounts: redemption funds and construction/service funds. All interest earned on each type of fund has been credited to each type as required by law. Apart from interest, each type of account must be treated differently under California law.

Redemption Funds

Redemption funds are the balance of all assessments less debt service. The difference is created by a requirement that all bonded debt carry a contingency amount in the event of assessment delinquencies. Because these contingencies are created from assessments that have been levied and not from bond principal balances, the funds must be returned to current property owners. An exception to this exists only when the property that paid the assessment or the amount paid cannot be reasonably identified. When this is the case, the City Council may direct that the funds be deposited in the General Fund.

There is \$8,612,621 in residual redemption funds. In cases where the properties and the amounts paid are known, there is \$111,416 that can be returned to property owners. The balance of \$8,501,205 relates to two redemption funds used for districts formed prior to the federal Tax Reform Act of 1986. Prior to 1986 the City’s practice had been to commingle district assessment collection and debt service activity in two redemption funds, one for 1911 Act related bonds and one for 1915 Act bond activity. The 1986 tax law changes required that each debt issue be specifically tracked to allow for the calculation of any excess interest earnings. These interest earnings were then required to be paid to the federal government. For the period prior to 1986, no records exist to support which districts or properties paid the assessments, which districts had surplus cash, or what improvements were

constructed. The commingled cash balances in the two redemption funds have earned interest for at least 20 years, contributing to the large balances.

Construction/Service Funds

The other type of remainder amount, construction/service funds, is the balance of assessment bond proceeds that were to be used for eligible capital improvements, or in the case of service districts, for services that are no longer being provided. Balances that cannot be used must be returned to the property owner. Of the total \$2,414,439 in construction/service residual balances, \$1,889,724 can be used for eligible district facilities and is therefore recommended for appropriation for three projects. In the Parks and Recreation Department, \$76,362 is recommended to be appropriated to the North Laguna Creek Park CIP (L19142100) for park improvements. In the Department of Utilities \$1,573,054 is recommended for drainage improvements in the Sunset Meadows Assessment District, located south and west of the intersection of Interstate 80 and Northgate Boulevard through the FY2013/14 CIP (W14140100) and up to \$240,308 for storm and sewer improvements within the Florin Road Storm and Sewer Assessment District, located south and west of the intersection of Interstate 5 and Florin Road. A specific project for the latter will be proposed for Council consideration in the next several months.

The balance of \$524,715 in construction/service funds must be returned to the property owners in the districts. Together with the \$111,416 in redemption funds that must be returned, the total to be returned to property owners is \$636,131, less administrative expenses of \$15,000 for due diligence review and refund processing costs. Unlike the two redemption funds, sufficient records exist to identify the districts and the parcels that paid the assessment. There are 421 parcels eligible for a refund (see Exhibit A, Refund List).



BACKGROUND

The districts/funds and actions affected by the report are as follows:

District or Account	Council District	Surplus		Recommended Action		
		Redemption	Construction	Appropriate to CIP	Return to Property Owners*	Deposit to General Fund
Cobblewood AD	6		145,749		145,749	
Display Way AD	2	57,801	26,403		84,204	
Florin Road Storm and Sewer	7		240,308	240,308		
Franklin Villa	8		105,922		105,922	
Morrison Creek Bus Parkway AD	6		10,026		10,026	
New Ramona Colony St AD	6	183,457			183,457	
North Laguna Creek Park CFD	8		76,362	76,362		
Sunset Meadows	3		1,573,054	1,573,054		
Timberlake Way AD	8	53,615	53,158		106,773	
1911 Redemption Fund	All	474,710				474,710
1915 Redemption Fund	All	8,026,495				8,026,495
		8,796,078	2,230,982	1,889,724	636,131	8,501,205
		Total:	11,027,060		Total:	11,027,060

* less \$15,000 Administrative Expenses

All districts and funds will be closed except the three with new capital appropriations: Florin, North Laguna, and Sunset.

Following is additional detail related to each district or identified fund and the recommended procedural actions necessary for the disposition of surplus funds:

Cobblewood Way Assessment District

This district of 58 parcels was used to construct road improvements in the Cobblewood subdivision adjacent to the 65th St. Expressway (Cunningham Way and other local streets). The improvements are complete and the bonds were retired in 2003. This district will be closed and funds returned to

property owners by resolutions accepting the notice of completion and ordering the return of funds to property owners.

Display Way Assessment District

This district of 3 parcels was used to construct an extension to Display Way off of Harris Avenue to the south and east of the intersection of Interstate 80 and Norwood Avenue. The road was completed except for 150 lineal feet of curb, gutter and sidewalk. It is not known why these improvements were not completed. If it was because of a lack of funds, it is not known why additional funds were not secured at the time. Securing additional funds would have required a revote extending the assessment or some other contribution. The bonds were retired in 2011. The current \$26,403 balance in district construction funds is not adequate to complete the improvements. This district will therefore be closed and funds returned to property owners by resolutions modifying the scope of work completed (removing the uncompleted portion), accepting the notice of completion and ordering the return of funds to property owners.

Florin Road Storm and Sewer Assessment District

This district of 90 parcels was established in 1982 to construct and maintain storm water and sewer in the area southwest of the intersection of Interstate 5 and Florin Road, and south to the vicinity of South Land Park Drive. A project for additional construction and maintenance in the area is being evaluated by the Department of Utilities. A project will be proposed for Council consideration in the next several months.

Franklin Villa Neighborhood Revitalization Assessment District 96-03 (Franklin Villa)

In 1996, City Council passed Resolution 96-507 forming the district to provide services for the protection of real property and the preservation of property values. These were primarily police and private security services over and above the basic services funded by General Fund resources.

As a result of the passage of Proposition 218 in November of 1996, a mailed ballot procedure was sent to property owners. The district was invalidated by majority protest (69%) and the district was dissolved on July 1, 1997 via Resolution 97-341. The resolution in this report will order the return of the remaining balance to the current owners of 258 parcels.

Morrison Creek Business Parkway Assessment District

This district of 15 parcels was used to construct road improvements to the intersection and adjacent frontages of Morrison Creek Drive and Florin Perkins Road. The improvements are complete and the bonds were retired in 2003. This district will be closed and funds returned to property owners by resolutions accepting the notice of completion and ordering the return of

funds to property owners.

New Ramona Colony Street Assessment District

This district of 63 parcels included the reconstruction and widening of existing streets; construction of curbs, gutters, sidewalks, sanitary sewers, storm sewers, and water mains; installation of street lights throughout most of the area; and a traffic signal at the intersection of Power Inn Road and Cucamonga Avenue. The bonds were retired in 2006. The balance in this district is redemption funds. This district will be closed and funds returned to property owners by resolutions accepting the notice of completion and ordering the return of funds to property owners.

North Laguna Creek Park Community Facilities District

This district of 2,890 parcels was used to construct the park at the corner of Jacinto Road and Eastern Parkway. The balance in the district will be appropriated to an existing capital project by resolution for additional construction in the area.

Sunset Meadows Assessment District

This district of 405 parcels was used to construct a pumping station, storm sewer and drainage ditches in the area bounded by Interstate 80 on the north, San Juan Road on the south, and Northgate Boulevard to the east and west. The purpose was to replace an existing temporary pumping plant and provide additional capacity for discharging storm water so the area could be developed. The balance in the district will be appropriated to a new capital project to further enhance drainage capacity in the area. The project will be included in the Fiscal Year 2013/14 Capital Improvement Program.

Timberlake Way Assessment District

This district of 24 parcels was used to construct Timberlake Way as a loop street intersecting Bruceville Road in two places and roadway improvements, water mains and storm drainage facilities along Bruceville Road. The bonds were retired in 2009. This district will be closed and funds returned to property owners by resolutions accepting the notice of completion and ordering the return of funds to property owners.

1911 and 1915 Act Redemption Funds

Two funds, one for 1911 Act districts and one for 1915 Act districts, hold commingled cash balances from districts formed before the federal tax law changes of 1986. The City formed more than one hundred assessment districts under the 1911 Act and the 1915 Act dating back to the early 1920s. These districts are now inactive, the bonds have been paid off, and the assessments levied against the property owners have been discontinued.

Accounting staff in coordination with the City Attorney's Office conducted an

extensive review of all records maintained by the City including those in the City Treasurer's Office, the City Clerk's Office, the Department of Finance, and finally the City Archives. Based on this review, staff concludes that no evidence exists that accounting controls were maintained over these redemption cash balances at the district level and no cash reconciliations were performed at the district level when assessments were collected or when bonds were paid off, resulting in an inability to formally close districts when they matured.

An earlier investigation in 1991 by an outside auditor, discovered during the current research effort, identified several potential reasons for the surplus including the lack of accounting controls, lack of records of investment earnings, errors inherent in the early manual accounting system, and a failure to reimburse the City's General Fund for public improvement expenses associated with the City's management of the districts.

Due to these identified weaknesses, Accounting staff have been unsuccessful in locating any financial records for these two funds that would provide sufficient information to explain the source of the surpluses or to perform a reasonable allocation of the balances to particular districts. This uncertainty may be why these funds were not closed in the past. However, there is no reasonable basis for these funds to continue to remain dormant and earn interest. It is in the best interest of the City to close these funds.

After the Tax Reform Act of 1986 was enacted, the City implemented accounting procedures to segregate each district's financial activity. Separate redemption funds are established for new districts to demonstrate financial accountability and to provide information necessary for arbitrage compliance. As a district's bonds are paid off, the final cash balance in the redemption fund is reconciled and appropriate actions are taken to formally close out the district. Examples of the post-1986 process to close individual districts and the options in addressing any surplus are provided by this report with the closure of the Cobblewood, Display Way, Morrison Creek Business Parkway, New Ramona Colony Street, and the Timberlake Way assessment districts.

For the pre-1986 redemption funds, based on the facts that the bonds issued in connection with these two funds have been repaid, no identifiable assessment levies remain unreimbursed, and financial records are incomplete, the surplus cannot specifically be attributed to any previously existing assessment district, parcel or bond. Staff therefore recommends that the surplus cash balance be transferred to the General Fund as authorized by state law.

See a separate report on this agenda for the recommended use of that

surplus.



RESOLUTION NO.

Adopted by the Sacramento City Council

MODIFICATION OF WORK, ACCEPTING COMPLETION, AND DIRECTING FILING OF NOTICE OF COMPLETION OF DISTRICT PUBLIC WORK

BACKGROUND

- A. The City Council has previously formed the following Assessment Districts (“Districts”) under the Municipal Improvement Act of 1913 of the California Streets and Highways Code:
- Cobblewood Assessment District No. 5530;
 - Display Way Assessment District No. 96-04;
 - Morrison Creek Business Park Assessment District No. 5519;
 - New Ramona Colony Street Assessment District No. 90-02;
 - Timberlake Way Assessment District No. 94-01
- B. All districts have completed the public work of the districts except Display Way. Approximately 150 feet of curb, gutter, and sidewalk could not be completed due to a lack of funds. The district is functionally complete in its primary purpose of extending Display Way for light industrial access purposes.
- C. Subject to action by City Council modifying the scope of the public work in Display Way as permitted by California Streets and Highways Code Section 10352(b)(1), the Development Engineering Section Supervisor for the Department of Public Works has, for the above Districts, filed with the City Clerk certificates of completion of all of the work to be done for said Districts under and pursuant to the Resolutions that formed the districts. Said Notices of Completion are incorporated herein as Exhibit A;
- D. It appears to the satisfaction of the City that said work has been fully completed and done as provided in said Resolutions and the plans and specifications therein referred to, subject to the modification of the Display Way scope of work.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- Section 1. The City Council finds and determines that the Background statements A through D are true.
- Section 2. The City Council hereby modifies the original scope of work for the Display Way Assessment District No. 96-04, eliminating approximately 150 feet of curb, gutter, and sidewalk.
- Section 3. The City Council directs that acceptance of completion of said work be, and is hereby, made and ordered.



NOTICE OF COMPLETION OF PUBLIC WORK

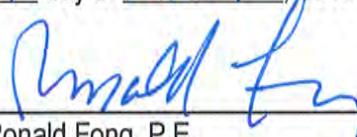
The City of Sacramento, a political subdivision of the State of California, completed certain public work on real property located within the following district:

Cobblewood Assessment District
(Improvement Proceeding No. 5530)

NOTICE IS HEREBY GIVEN that the public work, for which assessments were levied to pay for said public work, was completed.

The undersigned certifies under penalty of perjury: that he is the Development Engineering Section Supervisor for the Department of Public Works, City of Sacramento, State of California; that he is the engineer representing said City; and that the foregoing is true and correct.

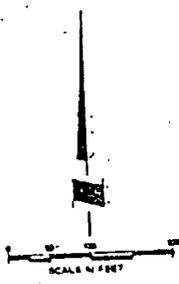
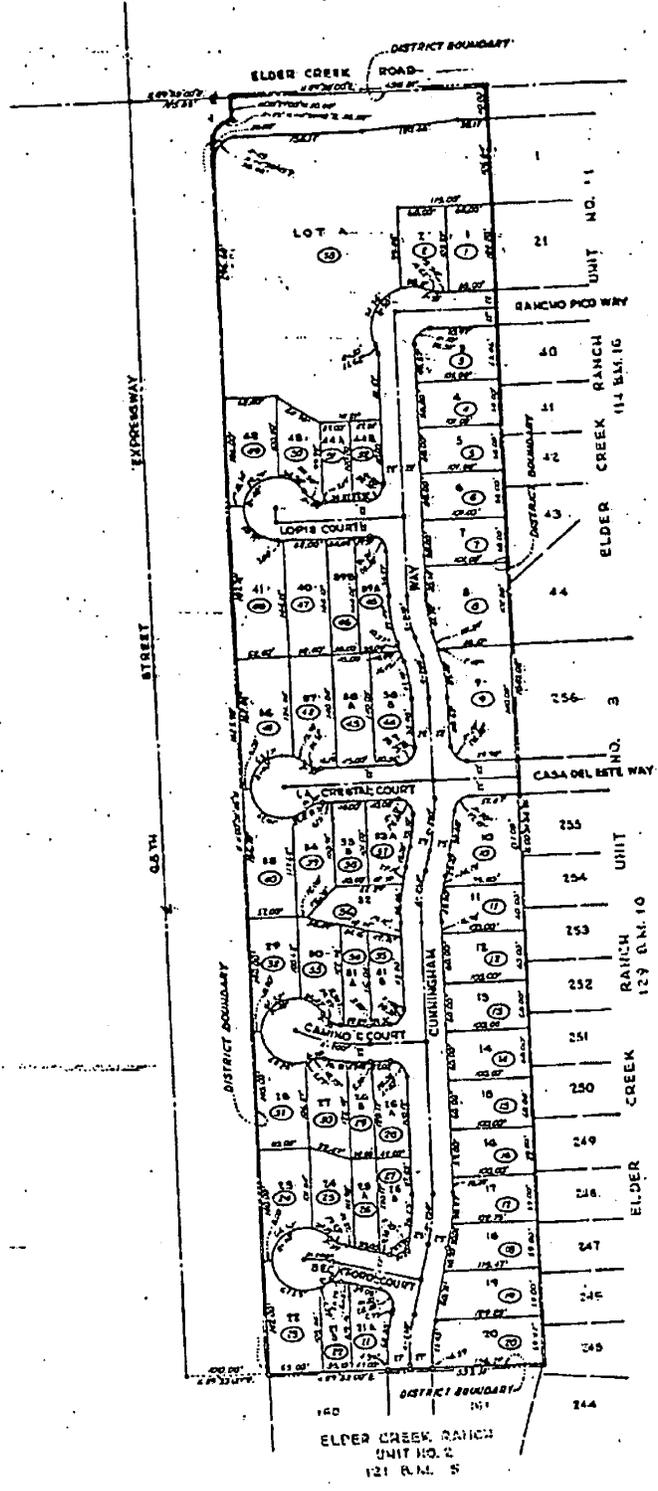
Dated at Sacramento, California, this 7 day of MARCH, 2013



Ronald Fong, P.E.
Development Engineering Section Supervisor
Department of Public Works
City of Sacramento

ATTEST:

By 
ant City Clerk



NOTE:
MEASUREMENTS ALONG CURVED LINES ARE
CHORD MEASUREMENTS.

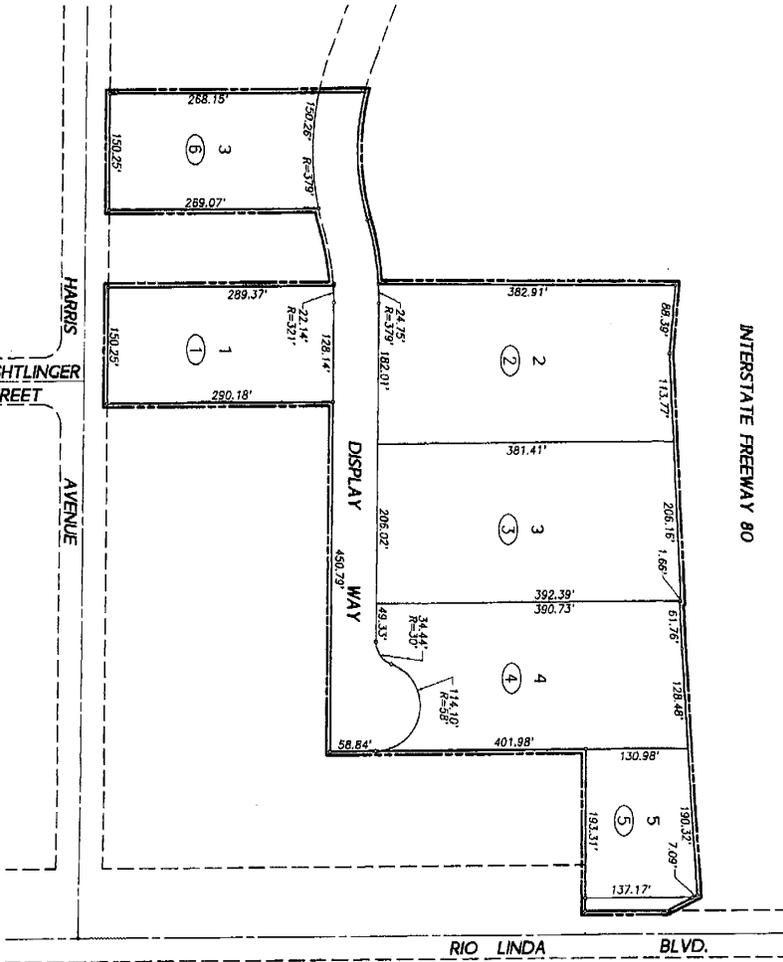
LEGEND:
②.....ASSESSMENT NUMBER

City of Sacramento
County of Sacramento
State of California
ASSESSMENT DIAGRAM
COBBLEWOOD ASSESSMENT DISTRICT.
SCALE: 1" = 100'
SHEET 1 OF 1

SCALE: 1"=100'



ASSESSMENT DIAGRAM
 DISPLAY WAY ASSESSMENT DISTRICT NO. 96-04
 CITY OF SACRAMENTO, CALIFORNIA
 MORTON & PITALO, INC.
 SHEET 1 OF 1 SHEET



LEGEND
 BOUNDARY OF ASSESSMENT.....
 ASSESSMENT DISTRICT BOUNDARY.....
 ASSESSMENT NUMBER..... ①
 LOT NUMBER..... 1

NOTE
 DISTANCES ALONG CURVED LINE ARE CHORD MEASUREMENTS.

CLERK'S MAP FLANG STATEMENT

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS 12th DAY OF August 1997.

Valerie A. Burrows
 VALERIE BURROWS, CITY CLERK
 CITY OF SACRAMENTO

CLERK'S CERTIFICATE

AN ASSESSMENT WAS LEVIED BY THE CITY OF SACRAMENTO OF THE COUNTY OF SACRAMENTO ON THE LOTS SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE 12th DAY OF August, 1997. SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SACRAMENTO ON THE 12th DAY OF August, 1997. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE COUNTY SURVEYOR FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

Valerie A. Burrows
 VALERIE BURROWS, CITY CLERK
 CITY OF SACRAMENTO

SUPERINTENDENT OF STREETS RECORDING STATEMENT

RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS 12th DAY OF August, 1997.

[Signature]
 SUPERINTENDENT OF STREETS
 CITY OF SACRAMENTO

COUNTY RECORDER'S FLANG STATEMENT

FILED THIS 14th DAY OF August, 1997 AT THE HOUR OF 1:50 P.M. IN BOOK 82 OF MAPS OF ASSESSMENT DISTRICTS AND COMMUNITY FACILITIES DISTRICTS AT PAGE 3 IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

[Signature]
 COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, CALIFORNIA

BY: *[Signature]*

NOTICE OF COMPLETION OF PUBLIC WORK

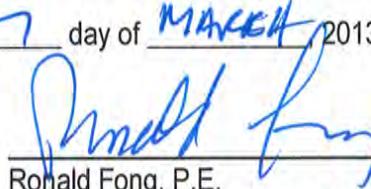
The City of Sacramento, a political subdivision of the State of California, completed certain public work on real property located within the following district:

Morrison Creek Business Park Assessment District
(Improvement Proceeding No. 5519)

NOTICE IS HEREBY GIVEN that the public work, for which assessments were levied to pay for said public work, was completed.

The undersigned certifies under penalty of perjury: that he is the Development Engineering Section Supervisor for the Department of Public Works, City of Sacramento, State of California; that he is the engineer representing said City; and that the foregoing is true and correct.

Dated at Sacramento, California, this 7 day of MARCH 2013



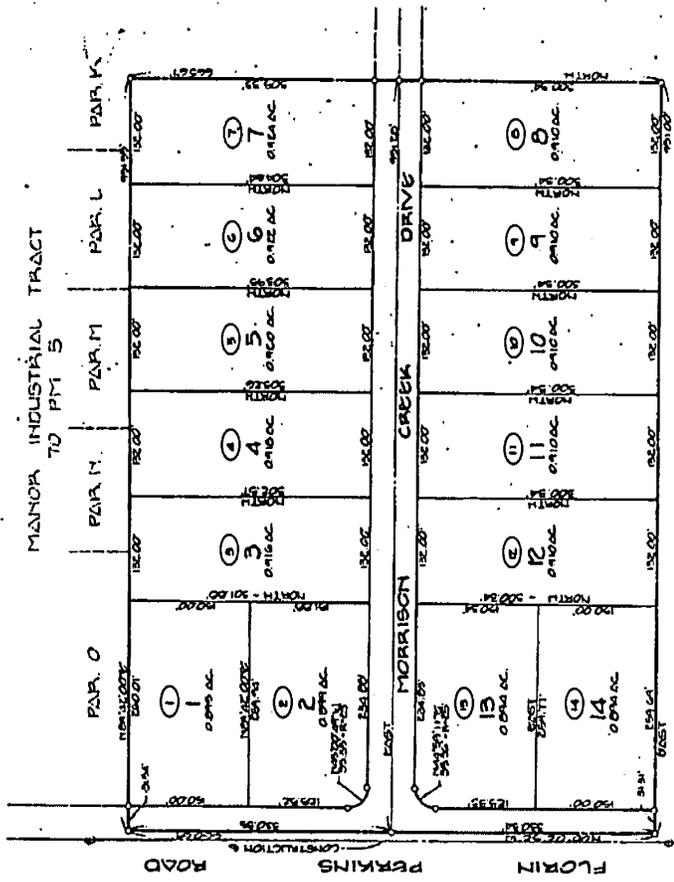
Ronald Fong, P.E.
Development Engineering Section Supervisor
Department of Public Works
City of Sacramento

ATTEST:

By *and Dawn Buckumhel*
City Clerk

ASSESSMENT DIAGRAM
MORRISON CREEK BUSINESS PARK
ASSESSMENT DISTRICT

CITY OF SACRAMENTO COUNTY OF SACRAMENTO CALIFORNIA
AUGUST, 1987 MORTON & PITALO INC. SHEET 1 OF 1 SHEET



LEGEND
 DASHED LINE DISTRICT BOUNDARY
 CIRCLED NUMBER ASSESSMENT PARCEL NUMBER
 UNCIRCLED NUMBER SUBDIVISION LOT NUMBER

NOTICE OF COMPLETION OF PUBLIC WORK

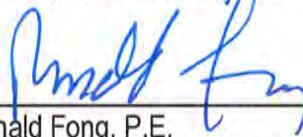
The City of Sacramento, a political subdivision of the State of California, completed certain public work on real property located within the following district:

New Ramona Colony Street Assessment District 90-02

NOTICE IS HEREBY GIVEN that the public work, for which assessments were levied to pay for said public work, was completed.

The undersigned certifies under penalty of perjury: that he is the Development Engineering Section Supervisor for the Department of Public Works, City of Sacramento, State of California; that he is the engineer representing said City; and that the foregoing is true and correct.

Dated at Sacramento, California, this 7 day of MARCH, 2013



Ronald Fong, P.E.
Development Engineering Section Supervisor
Department of Public Works
City of Sacramento

ATTEST:

By 
aud City Clerk

New Ramona Colony Street Assessment District No. 90-02



NOTICE OF COMPLETION OF PUBLIC WORK

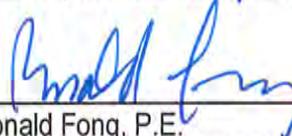
The City of Sacramento, a political subdivision of the State of California, completed certain public work on real property located within the following district:

Timberlake Way Assessment District No. 94-01

NOTICE IS HEREBY GIVEN that the public work, for which assessments were levied to pay for said public work, was completed.

The undersigned certifies under penalty of perjury: that he is the Development Engineering Section Supervisor for the Department of Public Works, City of Sacramento, State of California; that he is the engineer representing said City; and that the foregoing is true and correct.

Dated at Sacramento, California, this 7 day of MARCH, 2013



Ronald Fong, P.E.
Development Engineering Section Supervisor
Department of Public Works
City of Sacramento

ATTEST:

By 
 City Clerk

TIMBERLAKE WAY ASSESSMENT DISTRICT NO. 94-01

LOCATION MAP

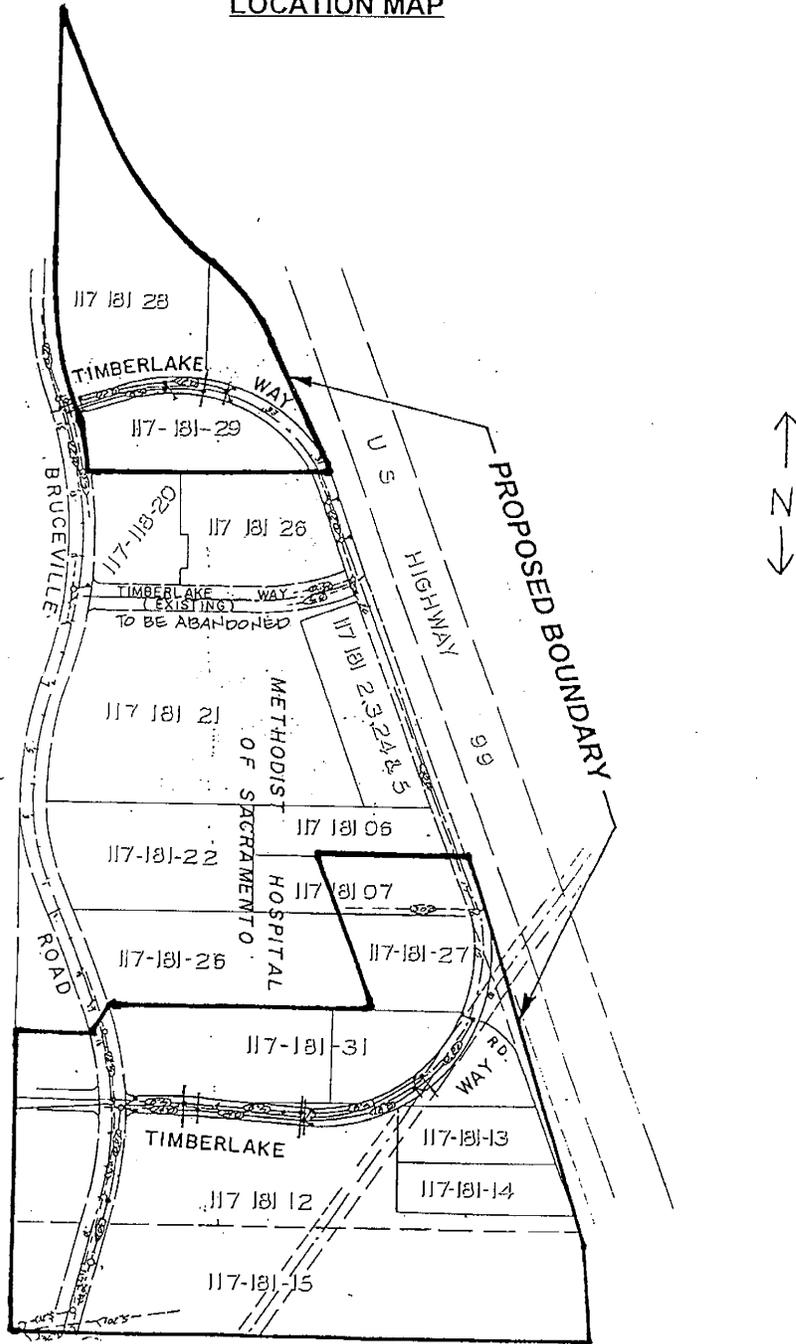


EXHIBIT A

RESOLUTION NO.

Adopted by the Sacramento City Council

DECLARING ASSESSMENT DISTRICT AND REDEMPTION FUND SURPLUS, ORDERING THE DISPOSITION OF SURPLUS AMOUNTS, CREATING A CAPITAL PROJECT, APPROPRIATING FUNDS, AND ALL RELATED FINANCIAL TRANSACTIONS

BACKGROUND

- A. The City Council has previously adopted Resolutions of Intention to order the construction of improvements or the provision of services by way of assessment districts ("districts") under provisions of The Improvement Act of 1911 ("1911 Act") and The Municipal Improvement Act of 1913 of the California Streets and Highways Code, and under provisions of Sacramento City Code Section 3.140.
- B. Bonds were issued for the construction of improvements under the 1911 Act and the Improvement Bond Act of 1915 ("1915 Act").
- C. Nine districts have sufficient records to establish the location, the eligible improvements or services, the assessments paid, and the funds remaining specific to that district.
- D. In five of the nine districts, the City Council has by Resolution 2013-____, adopted April __, 2013, accepted Notices of Completion of District Public Work. All debt has also been retired. Pursuant to California Streets and Highways Code Section 8784 for redemption funds and Section 10427 for construction funds, the City Council may now declare the redemption and construction funds as surplus and order the return of the funds to the current property owner of record less administrative expenses. These districts are:
 - Cobblewood Assessment District No. 5530
 - Display Way Assessment District No. 96-04
 - Morrison Creek Business Park Assessment District No. 5519
 - New Ramona Colony Street Assessment District No. 90-02
 - Timberlake Way Assessment District No. 94-01

Surplus funds in the five districts total \$530,209, consisting of \$111,416 in bond redemption funds and \$418,793 in construction funds.

- E. One of the nine districts, the Franklin Villa Neighborhood Revitalization Assessment District no. 96-03, is a service district. This district was invalidated by a majority protest vote and dissolved by Resolution 97-341. The district has a remaining balance of \$105,922 that must be returned to the current property owners of record less administrative expenses. Together with the five districts that may be closed and that have surplus funds, the total that can be returned to property owners is \$636,131, less administrative expenses incurred by the City.
- F. The remaining three of the nine districts with sufficient records have not completed eligible public work. These districts are:
- Florin Road Storm and Sanitary Sewer Assessment District No. 4622
 - North Laguna Creek Community Facilities District No. 93-02
 - Sunset Meadows Assessment District No. 5022

These districts have a balance of \$1,889,724 and remaining eligible facilities. Appropriations will be made now from the balances of one of these districts. Of the remaining two, one will be included in the Fiscal Year 2013/14 Capital Improvement budget. The other will be the subject of a City Council item from the Department of Utilities to be brought forward in the next several months.

- G. In addition to the specific districts recommended for closure, the City has maintained two redemption funds for assessment districts formed before the federal Tax Reform Act of 1986. The City's practice prior to 1986 had been to commingle district assessment collection and debt service activity in these two redemption funds, one for 1911 Act related bonds and one for 1915 Act bond activity. The 1986 tax law changes required that each debt issue be specifically tracked to allow for the calculation of any excess interest earnings. These interest earnings were then required to be paid to the federal government. For the assessment districts formed prior to 1986, no records exist to support which districts/properties paid the assessments or which districts had surplus cash, and as a result, the surplus cannot be attributed to any previously existing assessment district, parcel, or bond. The commingled cash balances in the two redemption funds have also earned interest for at least 20 years, contributing to the large balances.
- H. The fund balance in the redemption fund authorized pursuant to the 1915 Act is \$8,026,495. California Streets and Highways Code Section 8784 authorizes the transfer of surplus funds remaining in redemption accounts to the General Fund after repayment of bonds, repayment of any costs associated with an assessment delinquency sale, and

repayment of any supplemental assessments paid by any persons. There is no evidence that the City incurred any costs related to assessment delinquency sales or levied any supplemental assessments.

- I. The fund balance in the redemption fund authorized pursuant to the 1911 Act is \$474,710. California Streets and Highways Code Section 8784 authorizes the creation of a redemption account and the payment of all bond obligations from such account. The bonds issued in connection with these funds have been fully satisfied and there are no identifiable supplemental assessments that remain unreimbursed.
- J. The total of all funds to be declared surplus is \$9,137,336.
- K. As a miscellaneous matter, on February 19, 2013, by Resolution 2013-0047, City Council declared the balance of the Pocket Bridge Fee District surplus and ordered the return of the balance to property owners. It has since been determined that 20 of the parcels were outside of the district and should therefore receive a full, rather than a pro rata, refund. The \$1,956.53 cost of this change will be funded from the allocation for administrative expenses.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

Section 1. The City Council finds and determines that the Background statements A through K are true.

Section 2. The City Council in accordance with Sections 8784 and 10427 of the Streets and Highways Code of California and Article 13D, Section 4 of the State Constitution, declares the balance of the redemption funds, construction funds, and service funds of the following districts and accounts as surplus:

- Cobblewood Assessment District No. 5530
- Display Way Assessment District No. 96-04
- Franklin Villa Neighborhood Revitalization Assessment District No. 96-03
- Morrison Creek Business Park Assessment District No. 5519
- New Ramona Colony Street Assessment District No. 90-02
- Timberlake Way Assessment District No. 94-01
- 1911 Act Assessments – Redemption
- 1915 Act Assessments – Redemption

Section 3. The City Council orders the disposition of the surplus funds according to state law by means of direct refunds to the property owner of record as of March 4, 2013 and of deposit to the General Fund.

Section 4. The City Manager is hereby authorized to complete all necessary financial transactions to distribute the \$9,137,336 in surplus funds as follows:

\$621,131	To Property Owners
\$15,000	To Administrative Expenses
\$8,501,205	General Fund

Section 5. The City Manager is further authorized to issue refunds to Property Owners in accordance with Exhibit A.

Section 6. The City Manager is further authorized and directed to:

- Amend appropriations in the Laguna Creek Park project (L191412100) by \$76,362
- Include appropriations of \$1,573,054 in the Fiscal Year 2013/14 Capital Improvement budget for Sunset Meadows Assessment District
- Direct the Department of Utilities to return to City Council with a capital improvement project for the Florin Road Storm and Sewer Assessment District, utilizing appropriations of up to \$240,308
- Provide a full refund to 20 property owners that paid the Pocket Bridge District fee, as provided for in Exhibit B



District Closure Refunds

Cobblewood Assessment District No. 5530

APN	NAME	Refund
04002600010000	KATHLEEN K BAXTER TRUST	\$2,132.76
04002600020000	CHILDREN NEIGHBORHOOD/COMMUNITY DEVELOPMENT	\$2,364.65
04002600030000	WONG WILLIAM	\$4,251.56
04002600040000	CHEN ZHIRONG	\$2,249.09
04002600050000	NGUYEN FAMILY	\$2,249.09
04002600060000	RODRIQUEZ STEVEN E/TERESA M	\$2,249.09
04002600070000	NGO KENNEITH	\$2,249.09
04002600080000	ROJAS AMELIA E/GUILLERMO	\$3,021.15
04002600090000	VONG SAN S	\$5,581.24
04002600100000	CHI FAMILY TRUST	\$4,864.63
04002600110000	THR CALIFORNIA LLC	\$2,337.12
04002600120000	ATHWAL GURBUX K/CHARNJIT S	\$2,326.64
04002600130000	NGUYEN HIEN D/HUONG K LE	\$2,326.64
04002600140000	KENNETH/ANN LEW REVOCABLE LIVING TRUST	\$2,326.64
04002600150000	QIU YUAN XI/SUSIE ZHU	\$2,326.64
04002600160000	NGO PHONG	\$2,287.87
04002600170000	LAM JIMMY S/VONDA K LONG	\$2,292.91
04002600180000	YOUNG MINDY J	\$2,341.38
04002600190000	PHUN MARLON Q	\$2,354.18
04002600200000	CORLEY THADDEUS/BARBARA GEAR	\$2,333.62
04002600360000	VO TRUONG CO	\$2,677.20
04002600410000	TRAN UYEN	\$2,954.06
04002600480000	LO DIANNA	\$2,839.28
04002600490000	ARTEAGA JUAN ENRIQUEZ	\$2,577.92
04002600540000	CHEN VINCENT/RENEE	\$3,427.54
04002600550000	COOC ANDY/FRANKIE/KIN A LAY	\$3,672.60
04002600560000	SAM BAO	\$3,491.88
04002600570000	LUO MINGXUAN/ZUYAN	\$3,968.13
04002600580000	DEL TORO CELIA	\$4,270.22
04002600590000	LY LANA HO/THAI A	\$4,092.53
04002600600000	HARRIS AIMEE L/DOUGLAS	\$4,329.96
04002600610000	YUEN SAMUEL/CELIA MI HAR HO HO	\$2,755.31
04002600620000	SY BRADLEY	\$3,345.86
04002600630000	CHAU PHILIP/THOA	\$3,036.07
04002600640000	KWOK DERRICK/CHARLES YAO	\$3,238.66
04002600650000	DECLINES RONILO R/EDELIZA A	\$3,643.37
04002600660000	WOLAK MAREK Z	\$3,179.40
04002600670000	YU JI HONG	\$3,179.40
04002600680000	VONG/LY FAMILY TRUST	\$3,377.83
04002600690000	SUYING PLASKETT REVOCABLE TRUST	\$3,693.32
04002600700000	AUYEUNG KIN SHING/HUI FONG	\$2,872.32
04002600710000	NGUYEN FAMILY TRUST	\$3,283.05
04002600720000	KO WILLIAM MAN WAI/JOSEPHINE S	\$4,221.90
04002600730000	PHUN LAY CUN	\$4,221.90
04002600740000	WU ZHI C	\$475.67
04002600750000	HEER GAGANDEEP/SURINDER KAUR	\$594.36
04002600760000	YUAN AINA/XIANZHOU ZENG	\$493.08
04002600770000	DONG YUNJIN/QING LIN	\$710.03

04002600780000	WORLD SKY INV INCORPORATED	\$415.35
04002600790000	DANG TAM/MINH TRAN	\$448.99
04002600800000	GOODER NATASSIA	\$436.23
04002600810000	CHIN FAMILY TRUST	\$423.47
04002600820000	LUO ZHI Q	\$388.66
04002600830000	KHAN MOHAMMAD NAEEM/TAIMOOR TAIMOOR	\$591.69
04002600840000	BAUTISTA JOSE PEDRO	\$493.08
04002600850000	GOMEZ MARISELA	\$482.64
04002600860000	WU SU YING/KAM SHIU YU	\$479.16
04002600870000	KAUR SURINDER/GAGANDEEP	\$435.07
Total:		\$143,683.15

Display Way Assessment District No. 96-04

APN	NAME	Refund Amount
25004500100000	WINGERD FAMILY TRUST	\$10,888.77
25004500070000	WINGERD FAMILY TRUST	\$9,888.00
25004500180000	BM VENTURES LLC	\$63,320.18
		\$84,096.95

Franklin Villa Neighborhood Revitalization Assessment District no. 96-03

APN	NAME	Refund Amount
04902700130001	BELLARD EDWARD/CAROL	\$204.97
04902700130003	MBAE KARIMI	\$204.97
04902700130004	LUGO NELSON A	\$204.97
04902810010001	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810010002	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810010003	GOUNDER WARDA/RANJANI LATA	\$204.97
04902810030002	ANGELICH DIANE G	\$204.97
04902810030004	GEMSTONE REAL ESTATE LLC	\$204.97
04902810040003	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810040004	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810050003	ROBISON MARK R/CINDY L	\$204.97
04902810050004	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810060001	CABANAS LILIA/EUGENIO URIBE	\$34.16
04902810060002	MAY TAMARA	\$204.97
04902810070001	SMITH LOIS MARIE/LORETTA LOWERY	\$204.97
04902810070002	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810070003	CITY OF SACRAMENTO HOUSING AUTHORITY	\$204.97
04902810070004	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810080001	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810080003	FRANKLIN VILLA ESTS UNIT 1 HMOWRS	\$204.97
04902810080004	SLATER MARK A	\$204.97
04902810090002	CITY OF SACRAMENTO HOUSING AUTHORITY	\$204.97
04902810090004	TRAINA ROBERT	\$204.97
04902810100001	HAO MING	\$204.97
04902810100002	LEA SHERYL P/SHEILA M PANNELL/LOCKETT SANDRA L	\$204.97
04902810110002	WATERS WILLIAM L/KAREN J	\$204.97
04902810110004	GONZALEZ BALTAZAR P	\$204.97
04902810120003	VANZANT 1996 TRUST/JAMES DE'TOLES	\$204.97
04902810120004	CITY OF SACRAMENTO HOUSING AUTHORITY	\$204.97

04902810130001	SIMONS FAMILY TRUST	\$204.97
04902810130004	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810140001	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810140002	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810140003	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810140004	SIMONS FAMILY TRUST	\$204.97
04902810150001	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810150002	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810150003	FRANKLIN VILLA LLC/PHILLIP D ADAMS	\$204.97
04902810150004	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810160003	BERKELEY CAPITOL GLOBAL LIMITED	\$204.97
04902810160004	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810180003	NEAL PRISCILLA A	\$34.16
04902810180004	CITY OF SACRAMENTO HOUSING AUTHORITY	\$204.97
04902810190001	HAMAN PHILIP F/EVELYN G	\$204.97
04902810200001	PROSSER FAMILY TRUST	\$204.97
04902810220001	VONGKHAMPHANH PHOUTHAVONG/CHRISTY MONLONG	\$204.97
04902810220002	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810230001	OMAR HAMIDI SPECIAL NEEDS TRUST	\$204.97
04902810230002	WINE COUNTRY REAL ESTATE	\$204.97
04902810240001	CAREY E/PEARLIE M NEAL TRUST	\$204.97
04902810240002	CITY OF SACRAMENTO HOUSING AUTHORITY	\$204.97
04902810240003	CAREY E/PEARLIE M NEAL TRUST	\$204.97
04902810240004	PRASAD MATA/TARA M	\$204.97
04902810250003	SIMONS FAMILY TRUST	\$204.97
04902810260003	CITY OF SACRAMENTO HOUSING AUTHORITY	\$204.97
04902810260004	EDINGTON ORANTHA	\$204.97
04902810270001	STUART LAURA	\$204.97
04902810280003	AHMAD USMAN	\$204.97
04902810290001	BERKELEY CAPITOL GLOBAL LIMITED	\$204.97
04902810290004	ADAMS PHILLIP D/FRANKLIN VILLA LLC	\$204.97
04902810300004	SONEYE OLUMIDE/OLUYEMISI MAKINDE ODUSOLA	\$204.97
04902810310002	CITY OF SACRAMENTO HOUSING AUTHORITY	\$204.97
04902810310004	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810320002	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810330001	TORRES OSBALDO	\$204.97
04902810330002	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810330004	HAMAN PHIL/EVELYN/BILL VARLEY/EVA	\$204.97
04902810340002	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810340004	MORSE FAMILY TRUST	\$204.97
04902810350003	PROSSER FAMILY TRUST	\$204.97
04902810360004	DANIEL RONDELL/LINDA M MCGEE	\$204.97
04902810370001	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902810370004	NHU MAI LLC	\$204.97
04902820020001	SHARPE DARIUS S	\$204.97
04902820020002	BERKELEY CAPITAL GLOBAL LIMITED	\$204.97
04902820020004	DOREEN SINCLAIR FAMILY TRUST	\$204.97
04902820030001	FRIEDRICH ROXANNA P/WILLIAM F	\$204.97
04902820030002	GERALDINE B PRICE FAMILY TRUST	\$204.97
04902820030003	EQUIBUILD PS LLC	\$204.97
04902820030004	BARNES JACOBY/KELLI R DAVIS	\$204.97
04902820040002	GOMEZ LILLIAN HAYDEE PAZ	\$204.97

04902820040004	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902820050001	MONTOYA ROBERT N/DIANNE	\$204.97
04902820050003	BERKELEY CAPITAL GLOBAL LIMITED	\$204.97
04902820060004	SLATER MARK ALLEN	\$204.97
04902820070002	MENDOZA DANIEL/RAFAEL	\$204.97
04902820070003	MENDOZA JUAN	\$204.97
04902820070004	OSBY HERMAN C JR	\$204.97
04902820080002	PHAN RANDY	\$204.97
04902820080004	AREA 51 TRUST	\$204.97
04902820090004	FIRST SHELTER INC	\$68.32
04902820100001	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902820100002	FREDERICK J/LORIE L LUIZA TRUST	\$34.16
04902830010003	HAMAN PHILIP F/EVELYN G	\$204.97
04902830020001	PAUL LINI	\$204.97
04902830020002	SHAH BHAVINKUMAR D/RUPALBAHEN P	\$204.97
04902830020003	EQUIBUILD PS LLC	\$204.97
04902830020004	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902830030001	FLORES ANNE-MARIE/ISOBEL M WOOD	\$204.97
04902830040002	YORK JOHNSON REVOCABLE LIVING TRUST	\$204.97
04902830050001	CITY OF SACRAMENTO HOUSING AUTHORITY	\$204.97
04902830050004	TOOR ARPINDER KAUR/SANTOKH S	\$204.97
04902830060002	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902830060003	SONEYE OLUMIDE/OLUYEMISI MAKINDE ODUSOLA	\$204.97
04902830070002	WALLACE DAVID/KAREN	\$204.97
04902830070003	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902830080001	MGG LIVING TRUST	\$204.97
04902830080004	VIRGINIA I BENSON LIVING TRUST	\$204.97
04902830090001	MGG LIVING TRUST	\$204.97
04902830090002	HOBBS DAVID A	\$204.97
04902830090004	TSAPLIN KONSTANTIN/PETR PEYCHEV	\$204.97
04902830100001	TAYLOR HERBERT	\$204.97
04902830100003	ROSS LASHANAE/TANIA HICKS/AMINOR LASHANAE ROSS	\$204.97
04902830110001	OBESTER JAMES A/KAVEH SHAKIKHAN	\$204.97
04902830110002	ROSS LASHANAE/TANIA HICKS/AMINOR LASHANAE ROSS	\$204.97
04902830110003	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04902830120001	PATTERSON FREEMAN LISA C	\$204.97
04902830120002	TAYLOR HERBERT JR	\$204.97
04902830120003	FRANKLIN VILLA ESTS UNIT 1 HMOWR	\$204.97
04903100010000	MCCLAIN JOHN R	\$204.97
04903100020000	WELLS FARGO BANK	\$204.97
04903100030000	PRATHER RUSS/JAMIE	\$204.97
04903100040000	ZHANG WENDY	\$204.97
04903100050000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903100070000	LEON JESUS/MARIA	\$34.16
04903100080000	GARCIA HILDA	\$204.97
04903100090000	MANOLAKIS KOSTANDINOS	\$204.97
04903100100000	PORTERFIELD JEAN	\$204.97
04903100120000	ABELLANA SEGUNDO/PLACIDA	\$204.97
04903100130000	CHANDRA ROHIT	\$204.97
04903100140000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903100150000	ALVAREZ JUAN A/TERESA H	\$34.52
04903100160000	SZETO WILLIAM/KIMMIE F/JAMIE K/AMIE M	\$100.69

04903100170000	CARROLL KATIE E	\$204.97
04903100200000	GLENDA F HELDRIS REVOCABLE TRUST	\$204.97
04903100210000	LIEU NATALIE T/NICHOLAS N T	\$204.97
04903100220000	LINDSAY LISA	\$204.97
04903100230000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903100240000	HAYOUN MORDEHAY/SHIRLY	\$204.97
04903100270000	WANG KUO GUANG	\$204.97
04903100280000	TRAN TERESA BICH NGOC	\$204.97
04903100290000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$68.40
04903100310000	4107 WEYMOUTH LN LAND TRUST	\$204.97
04903100330000	COUCH MARIETTA/WAYNE O	\$204.97
04903100370000	HA T DO TRUST/	\$204.97
04903100380000	GONZALES JAMES ALLEN	\$204.97
04903100390000	MCGAREY CHRISTINA J	\$204.97
04903100400000	FREEMAN ANNA ELIZABETH	\$204.97
04903100410000	MCCASH TANIA/JASON	\$204.97
04903100430000	MOK SHUYING M	\$204.97
04903100450000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903100460000	DEANGELO FAMILY REVOCABLE 1998 TRUST	\$204.97
04903100470000	LIN YIHSIN	\$204.97
04903100490000	WINKFIELD AUGUSTA	\$204.97
04903200010000	ROBERT NGUYEN/JENNIFER MAI LIVING TRUST	\$204.97
04903200020000	MAI TUYET B	\$204.97
04903200050000	BENSON ANGELA C	\$204.97
04903200060000	KRAKOWER FAMILY TRUST	\$102.49
04903200070000	LIANG MICHAEL XINGLONG/LILI HUANG	\$204.97
04903200090000	DURDEN DIJIDA	\$204.97
04903200100000	JAMES ROOSEVELT/DIANE	\$204.97
04903200110000	LIEU NATALIE THUY/NICHOLAS NGHIA THANH	\$204.97
04903200120000	BERKELY CAPITAL GLOBAL LTD	\$204.97
04903200130000	HAMPTON MARY	\$204.97
04903200140000	DORSEY JESSE C/J D DRIVER JR	\$204.97
04903200150000	NEAL EDNA MAE	\$204.97
04903200160000	JENSEN KENNETH W/FAYE E	\$204.97
04903200170000	EH POOLED 611 LIMITED PARTNERSHIP	\$204.97
04903200180000	MORE KIRPAL K/MANJEET S	\$204.97
04903200190000	GLENDA F HELDRIS REVOCABLE TRUST	\$204.97
04903200230000	MELVIN O/BENNIE J HOLLAND LIVING TRUST	\$204.97
04903200240000	AMI YEHUDA B A N/NAOMI B	\$204.97
04903200270000	LIEU NICHOLAS N T/NATALIE T	\$204.97
04903200280000	CHOW CHRISTOPHER J/MIAO LI WU	\$204.97
04903200300000	MASTERSON LISA	\$204.97
04903200330000	HERMAN P/HELEN L ANDERSON REVOCABLE LIVING TRU	\$204.97
04903200340000	THOMAS ELBERT A	\$204.97
04903200350000	JENSEN KENNETH WM/FAYE E	\$204.97
04903200360000	HERMAN P/HELEN L ANDERSON REVOCABLE LIVING TRU	\$204.97
04903200370000	ARAZI EYAL	\$204.97
04903200380000	BRAXTON PAMELA	\$204.97
04903200390000	YBARRA LYDIA	\$204.97
04903200400000	MCDERMOTT MARIA M	\$204.97
04903200410000	HAMPTON DONALD	\$204.97
04903200430000	L/V INVESTORS LLC	\$204.97

04903200440000	JOHNSON ELIZABETH/VINCENT	\$204.97
04903200470000	BERKELEY CAPITAL GLOBAL LIMITED	\$204.97
04903200500000	GLENDA F HELDRIS REVOCABLE TRUST	\$204.97
04903200510000	STEPHENS BRENDAN/PATRICIA	\$204.97
04903200540000	WILDWOOD HOMEOWNERS ASSOCIATION	\$204.97
04903300020000	LIN JENSEN JIAN HUA/YONG JUAN WU/MAN NG/ETAL	\$204.97
04903300040000	GILL PARVINDER S/KIRAN K	\$204.97
04903300050000	ZHANG QIN	\$204.97
04903300070000	GUTIERREZ JOHN B/FLORA F	\$204.97
04903300080000	GILL PARVINDER S/KIRAN K	\$204.97
04903300110000	LIANG MICHAEL XINGLONG/LILI HUANG	\$204.97
04903300170000	HUANG KEGANG/YAN LI	\$204.97
04903300240000	HAMPTON DONALD L	\$204.97
04903300250000	FRANK HELGA V	\$204.97
04903300270000	BLACKWELL MAKEDA A	\$204.97
04903300290000	WHITE CLARENCE	\$204.97
04903300300000	FRENCH FAMILY TRUST	\$204.97
04903300320000	YOUNGER SUSIE M	\$204.97
04903300330000	GUNN ROBERT	\$204.97
04903300360000	GILL KULDIP	\$204.97
04903300400000	SIMONS FAMILY TRUST	\$204.97
04903300410000	HO CHINJUI/MINGJEAN FAN	\$204.97
04903300440000	TAING STACEY H	\$204.97
04903300450000	CASTELAN DAVID G B/SARA O GOMEZ	\$204.97
04903300460000	LIEU NICHOLAS N T/NATALIE T	\$204.97
04903300480000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903300540000	SIMONS FAMILY TRUST	\$204.97
04903300550000	SIMONS FAMILY TRUST	\$204.97
04903300560000	TURNER WINONIA	\$204.97
04903300580000	CUDGER WILLIE L	\$204.97
04903400050000	NURFLUS EINAT/PAUL	\$204.97
04903400070000	SANDS CARL STEPHEN/GARY LYNN	\$204.97
04903400080000	IMAGINE PROPS LLC	\$204.97
04903400100000	SIMONS FAMILY TRUST	\$204.97
04903400120000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903400140000	CHIU JACK/JUDY	\$204.97
04903400190000	BROOKFIELD HOMEOWNERS ASSOCIATION	\$204.97
04903400200000	VLAHOS JOHN/CYNTHIA	\$204.97
04903400220000	IMAGINE PROPERTIES LLC	\$204.97
04903400230000	TRAINA ROBERT	\$204.97
04903400240000	4227 SAVANNAH LN LAND TRUST	\$204.97
04903400300000	CERVANTES GONZALO/BAUDELIA	\$204.97
04903400310000	ADAMS MARVIN/SHERRI L	\$204.97
04903400320000	MAROTTA JAIME	\$204.97
04903400340000	ARMAS PANFILO	\$204.97
04903400360000	RANDOLPH SANDRA	\$204.97
04903400380000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903400400000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903400420000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903400430000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903400480000	SLOAN TRUST	\$204.97
04903400490000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97

04903400520000	CARRILLO SAIDI/JOSE RUIZ	\$204.97
04903400600000	FRANKLIN BILLIE JEAN	\$204.97
04903500020000	MORE MANJEET S/KIRPAL K	\$204.97
04903500030000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903500050000	DAVIS DONALD/JANET	\$204.97
04903500070000	RANDEL JOHNNY/ANNA L	\$204.97
04903500110000	FRANKLIN VILLA LLC/PHIL ADAMS/NICOLE FIELDING	\$204.97
04903500130000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903500140000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903500190000	CHUNG KIM	\$204.97
04903500280000	LORI A HERMANN REVOCABLE TRUST	\$204.97
04903500290000	WALTER ELLIOTT ARVIN	\$204.97
04903500300000	DO ANDY	\$204.97
04903500370000	HOUSING AUTHORITY OF THE CITY OF SACRAMENTO	\$204.97
04903500400000	DANCY JEAN	\$204.97
04905500010000	NORWOOD AVENUE HOUSING CORP(PHEONIX PARK I LP)	\$4,339.24
04905500020000	NORWOOD AVENUE HOUSING CORP(PHEONIX PARK I LP)	\$204.97
04905500030000	NORWOOD AVENUE HOUSING CORP(PHOENIX PARK II LP)	\$11,464.04
04905500040000	NORWOOD AVENUE HOUSING CORP(PHOENIX PARK II LP)	\$10,283.41
04905600010000	NORWOOD AVENUE HOUSING CORP(PHEONIX PARK I LP)	\$13,733.07
04905600020000	NORWOOD AVENUE HOUSING CORP(PHEONIX PARK I LP)	\$6,386.90
Total:		\$96,730.72

Morrison Creek Business Park Assessment District No. 5519

APN	NAME	Refund Amount
06400200640000	SCHMITT TRUST	\$683.47
06400200650000	JANWAR MICHAEL/MICHAEL QU	\$684.71
06400200660000	SIERRA CONCRETE CUTTING/BREAKING INC	\$685.94
06400200670000	DOUGLAS J/MARY E KUHL FMLY 1989 REVOCABLE TRUST	\$687.17
06400200690000	MORRISON AUTO CORPORATION	\$678.48
06400200700000	MIZANY COMML PROPS LLC	\$678.48
06400200710000	COOK CANDI/STEVEN L	\$678.48
06400200720000	LA TAM A/JONATHAN WONG	\$678.48
06400200730000	SCHMITT TRUST	\$678.48
06400200870000	SLAVIC PENTECOSTAL MISSIONARY CHURCH-GOLGOTHA	\$1,337.07
06400201140000	OK/B	\$751.63
06400201150000	OK/B	\$580.45
06401500010000	O K/B	\$204.47
06401500020000	O K/B	\$235.91
06401500030000	O K/B	\$248.02
Total:		\$9,491.27

New Ramona Colony Street Assessment District No. 90-02

APN	NAME	Refund Amount
07902410100000	DIMENSION PROPERTIES LLC	\$13,611.49
07902410110000	DIMENSION PROPERTIES LLC	\$9,801.72
07902410120000	DIMENSION PROPERTIES LLC	\$10,621.83
07902410130000	DIMENSION PROPERTIES LLC	\$5,234.13
07902410140000	FANN FAMILY TRUST/KIMBERLY ROBERTS/RANDY	\$2,725.93
07902410150000	DAN/ALICE DALIO FAM TRST/SNYDER FAM TRST	\$1,810.31

07902420020000	WISNER JOHN NELSON	\$1,215.33
07902420040000	THOMAS W/MARY D ARMSTRONG FAMILY TRUST	\$5,107.48
07902420090000	AMERICAN RIVER SELF STORAGE L P	\$12,178.49
07902510030000	SCHMITT FAMILY REVOCABLE TRUST	\$492.65
07902510050000	MARSELLA FERNANDO	\$344.41
07902510070000	MARSELLA FERNANDO	\$414.88
07902510080000	PESCE WILLIAM J II/ELAINE P	\$368.32
07902510090000	WILLIAM ELAINE PESCE II REVOCABLE TRUST	\$232.50
07902510100000	LEONE PETTA REVOCABLE TRUST	\$414.88
07902510120000	SCHMITT FAMILY REVOCABLE TRUST	\$688.52
07902510140000	OMAND JOANNE	\$1,643.67
07902510150000	WALKER ROBERT A/VICTORIA R	\$1,092.94
07902520010000	WISNER JOHN N	\$218.72
07902520020000	TREJO JOHNNY L	\$248.00
07902600050000	CARLENE D SOPER REVOCABLE LIVING TRUST	\$3,390.42
07902600060000	HERRERA DOROTHY/TR	\$1,446.51
07902600110000	HURLEY COMP LLC/AUSTIN COMP INVSTRS LLC	\$3,632.26
07902700040000	CAPITAL CYLINDER HEAD LLC	\$1,163.24
07902700050000	CAPITAL CYLINDER HEAD LLC	\$858.12
07902700060000	GREULE MATILDA M	\$1,221.03
07902700150000	RECYCLING INDUSTRIES INC	\$2,689.42
07902700170000	KENNETH JR/JAYNE WILLIAMS DECLA OF TRUST	\$3,244.83
07902700180000	ATLAS DISPOSAL INDUSTRIES LLC	\$3,184.98
07902700190000	RUSTIC BRICK MFG CO INC	\$2,966.94
07902700200000	RUSTIC BRICK MFG CO INC	\$4,194.24
07902810010000	SHIAO DAVID C C/FANG YI C	\$4,987.29
07902810150000	BRUSH JOHN/MARLO A	\$695.08
07902810160000	DOUGLAS W GLOVER/MELANIE K HALE REVOC TR	\$851.38
07902810170000	HENRY/LILLIAN G KELLER FAMILY REVOC TR	\$51.25
07902810180000	KELBRO CORP	\$9,020.40
07902810200000	KELBRO CORP	\$7,574.32
07902810210000	CITY OF SACRAMENTO	\$34.78
07902810220000	HENRY/LILLIAN G KELLER FAMILY REVOC TR	\$738.19
07902810230000	CITY OF SACRAMENTO	\$33.31
07902810260000	GEREMIA COMPANIES	\$6,756.00
07902810270000	BALE PROPERTIES	\$8,183.03
07902810280000	BRUSH MARLO/JOHN	\$985.48
07902820010000	STEPHEN/BETTE RAINWATER REVOCABLE TRUST	\$6,264.09
07902820020000	JOHN/CLAUDINE JACKSON FAMILY REVOC TRUST	\$4,977.68
07902820070000	SIMAS ENTERPRISES	\$242.33
07902820130000	SHELDON LAS LLC	\$2,518.46
07902820150000	SPRINT SPECTRUM L P	\$203.78
07902820160000	JPI XV L P	\$555.46
07902820170000	JPI XV L P	\$295.54
07902820180000	SIMAS ENTERPRISES	\$35.30
07902820190000	CARL P INDERKUM JR FAMILY PARTNERSHIP	\$163.51
07902820200000	SIMAS ENTERPRISES	\$810.81
07902820210000	JKD ENTERPRISES	\$239.66
07902820240000	JLS3C L P	\$3,400.32
07902820260000	KENNETH JR/JAYNE WILLIAMS DECLA OF TRUST	\$3,484.14
07902820270000	WESTERN KU-MAC	\$5,978.72
07903000060000	MESSNER FAMILY TRUST	\$8,151.27

07903000090000	AVDALAS THEODOROS G/GEORGIA	\$473.60
07903000180000	AVDALAS THEODOROS G/GEORGIA	\$3,257.59
07903000210000	MESSNER FAMILY TRUST	\$3,027.42
07903000220000	IONOS LLC	\$524.24
07903000230000	IONOS LLC	\$239.49
		<u>\$181,212.13</u>

Timberlake Way Assessment District No. 94-01

APN	NAME	Refund Amount
11701200280000	BHC SIERRA VISTA HOSPITAL INC (PSYCH. SOLUTIONS)	\$4,121.81
11701200500000	PILOT PROFESSIONAL BUILDING LLC	\$6,355.49
11701200510000	METHODIST HOSPITAL OF SACRAMENTO	\$11,848.15
11701810350000	DIGNITY HEALTH (WMPT SACRAMENTO LP)	\$883.00
11701810380000	DIGNITY HEALTH (WMPT SACRAMENTO LP)	\$15,117.00
11701810400000	METHODIST HOSPITAL OF SACRAMENTO	\$3,852.47
11701810410000	DIGNITY HEALTH (WMPT SACRAMENTO LP)	\$527.04
11701810440000	METHODIST HOSPITAL OF SACRAMENTO	\$12,339.02
11701810450000	METHODIST HOSPITAL OF SACRAMENTO	\$7,529.83
11701830040000	METHODIST HOSPITAL OF SACRAMENTO	\$539.86
11701840040000	RUSSELL MANOR	\$183.73
11715500010000	TARGET CORPORATION	\$23,991.68
11715500020000	STRAWBERRY CREEK LLC	\$3,100.70
11715500030000	STRAWBERRY CREEK LLC	\$4,592.90
11715500040000	STRAWBERRY CREEK LLC	\$4,127.82
11715500050000	STRAWBERRY CREEK LLC	\$1,414.70
11715500060000	STRAWBERRY CREEK LLC	\$1,937.94
11715500080000	TARGET CORPORATION	\$159.80
11715500100000	TARGET CORPORATION	\$232.94
11715500110001	8191 TIMBERLAKE WAY LLC	\$612.39
11715500110002	STRAWBERRY CREEK LLC	\$612.39
11715500110003	SANDHU ESTS LLC	\$612.39
11715500110004	SANDHU ESTS LLC	\$612.39
11715500110005	SANDHU ESTS LLC	\$612.39
	Total:	<u>\$105,917.86</u>

Grand Total (differs slightly from report due to rounding): \$621,132.08



Out Of Area Refunds

Pocket Area Bridge Fee District, Resolution 77-549

APN	NAME	Refund
00401350020000	POPPINGA THEODORE DERK	96.08
00802520260000	DETWILER FAMILY TRUST	96.08
01301710150000	CULVER MOLLIE S	96.08
01501820030000	DEMIANEW CATHERINE N	96.08
01603320510000	MULLIGAN FAMILY TRUST	96.08
01900610500000	VEKLINETS OKSANA	96.08
02404500180000	COLLINS SHARON LAVETTE/STEVEN RAY	96.08
02404500450000	TE MANG	96.08
02501930170000	SIERRA VLY LOGISTIC INCORPORATED	96.08
02501930180000	YANG BEE/NENG LOR	96.08
02700400110000	WILLIAM PAUL WALTER TRUST/JOCHEN C WEISSE/ETAL	96.08
03100830150000	JONES CYNTHIA A	96.08
03101240080000	LEE MILDRED	96.08
03101420030000	KAWAHATA REVOCABLE LIVING TRUST	96.08
03500320100000	VALLEJO SALVADOR/LILIA	131.01
05200920140000	POWELL WENDELL	96.08
11710300480000	MONROY BENJAMIN JR/ILDA	96.08
23702410190000	YANG CHERKAJ W	96.08
26501300350000	CHAN EDWARD H F/HOWARD H W	96.08
26602420480000	MEJIA ARMANDO	96.08
Total:		1,956.53