



America's Finest City

THE CITY OF SAN DIEGO



Assessment Engineer's Report

BIRD ROCK MAINTENANCE ASSESSMENT DISTRICT

Annual Update for Fiscal Year 2014

under the provisions of the

**San Diego Maintenance Assessment District Ordinance
of the San Diego Municipal Code**

and

**Landscaping & Lighting Act of 1972
of the California Streets & Highways Code**

Prepared For

City of San Diego, California

Prepared By

EFS Engineering, Inc.

P.O. Box 22370

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May 2013

CITY OF SAN DIEGO

Mayor

Bob Filner

City Council Members

Sherrí Lightner
District 1 (Council President Pro Tem)

Kevin Faulconer
District 2

Todd Gloria
District 3 (Council President)

Vacant
District 4

Mark Kersey
District 5

Lorie Zapf
District 6

Scott Sherman
District 7

David Alvarez
District 8

Marti Emerald
District 9

City Attorney

Jan Goldsmith

Interim Chief Operating Officer

Scott Chadwick

City Clerk

Elizabeth Maland

Independent Budget Analyst

Andrea Tevlin

City Engineer

James Nagelvoort

Assessment Engineer

EFS Engineering, Inc.

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Assessment Engineer's Report

Bird Rock

Maintenance Assessment District

Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the BIRD ROCK MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), EFS ENGINEERING, INC., as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. _____ ,
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE
_____ DAY OF _____, 2013.

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA



Executive Summary

Project: Bird Rock
 Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2013	FY 2014 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	1,469	1,468	--
Total Estimated Assessment:	\$142,979	\$142,979	--
Total Number of EBUs:	1,833.07	1,833.07	--
Assessment per EBU:	\$78.00	\$78.00	\$136.18 ⁽³⁾

⁽¹⁾ FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

⁽²⁾ Maximum authorized annual amounts subject to cost-indexing provisions as set forth in this Assessment Engineer's Report.

⁽³⁾ Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 4.55%.

Annual Cost-Indexing: The maximum authorized assessment rate has been increased based on the approved annual cost-indexing provisions.

Bonds: No bonds will be issued in connection with this District.



Background

The Bird Rock neighborhood is located at the south end of the coastal community of La Jolla. The area derives its name from a large rock situated prominently off the local coastline. In recent years, members of the community have developed a plan for design, construction and maintenance of various local improvements, including traffic calming measures and community beautification elements.

The Bird Rock Community Council (BRCC) petitioned the City of San Diego (City) to form a maintenance assessment district to fund the construction and maintenance of various landscaped and hardscaped improvements, and streetscape features in the Bird Rock area. The City retained Boyle Engineering Corporation to prepare an Assessment Engineer's Report for Fiscal Year 2006 and beyond. The Assessment Engineer's Report was approved and assessments confirmed in Fiscal Year 2006.

District Proceedings for Fiscal Year 2014

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2014. The Fiscal Year 2014 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.



Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The District is generally bounded by La Canada Street (to the north); Folsom Drive, Bellevue Avenue and Linda Rosa Avenue (to the east); Wrelton Drive (to the south); and the Pacific Ocean (to the west).

The Boundary Map and Assessment Diagram for the District are on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as **Exhibit A**.

Project Description

The project to be funded by the proposed assessments is the construction and maintenance of certain landscaped and hardscaped improvements, and streetscape features, including but not limited to medians, traffic circles, sidewalks, bulb-outs, monuments, kiosks, curbs, and gutters. The assessments may also be used to promote community events and to install and/or maintain seasonal decorations.

The proposed improvement areas are conceptually shown in **Exhibit A** and described in the following documents, incorporated herein by reference:

- ◆ *Bird Rock Coastal Traffic Flow Improvement Project*, City of San Diego (March 22, 2005).
- ◆ *Bird Rock Traffic Management Plan Map* (February 15, 2005).
- ◆ *Bird Rock Special Newsletter*, Bird Rock Community Council (November 2004).
- ◆ *Bird Rock Neighborhood Traffic Management, Parking & Traffic Calming Charrette*, Walkable Communities, Inc. (August 2002).

The proposed assessments may be used to construct and/or maintain additional improvements of like character and nature within the



District to the extent that such improvements are consistent with the current apportionment methodology.

Maintenance may include, but is not limited to, the following: litter control; fertilizing, irrigation and weed control; pest control; pruning, edging, and tree maintenance for plant health and appearance; hardscape and streetscape cleaning; incidental traffic control; security; and the maintenance of irrigation, electrical and similar system components.

The engineering drawings for the improvements to be maintained by the District are on file at Map and Records in the Development Services Department. The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park and Recreation Department. These documents are available for public inspection during normal business hours.

Separation of General and Special Benefits

The proceeds from the assessment will be used to fund enhanced improvements, services and activities within the District that, in absence of the assessment, otherwise would not be provided at an enhanced level or frequency of service. The District will continue to receive the same level of general services provided to the public at large under City-funded and administered programs, as determined annually, for maintenance of public facilities and improvements (e.g., street trees, sidewalks, street lights, etc.), including street sweeping and graffiti removal on public property

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund for median maintenance (27.86¢ per square foot of landscaped median and 1.90¢ per square foot of hardscaped median). These cost allocations, reviewed and adjusted annually by the City, are considered to be “general benefits” administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City’s contribution to the public at large, are accordingly considered to be “special benefits” funded by the District.



Cost Estimate

Estimated Costs

Estimated Fiscal Year 2014 annual expenses, revenues, reserves, and assessments (provided by the City) are included as **Exhibit B** hereto.

Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer's report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) plus 3%, as approved by the District property owners in Fiscal Year 2007, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 2006 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U plus 3%. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see www.bls.gov), for the prior year period was from 253.368 to 257.285 (a 1.55% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 4.55%.



Method of Apportionment

Estimated Benefit of the Improvements

The proposed District improvements are generally located along the major transit corridors. The Transportation Element of the La Jolla Community Plan, and the general policy recommendations found in the City's General Plan, establish several goals and guidelines for the planned development of the community. The proposed improvements are consistent with these goals. The City's General Plan and the La Jolla Community Plan supports the establishment of community-based landscape improvement and maintenance districts, such as this District, to fund maintenance of enhanced improvements and services.

The collector and local streets within the District are the backbone of the street network within the Bird Rock area. These streets serve as the primary access routes for inter-community and intra-community trips, and thus serve all parcels within the District. All parcels within the District benefit from the improved transit corridors through increased community aesthetics, greater public safety, and enhanced commercial identity.

Apportionment Methodology

The total cost of construction and/or maintenance of District improvements will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District.

EBUs for each parcel have been determined as a function of three factors – a Land Use Factor, a Benefit Factor and a Location Factor – related as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor} \times \text{Location Factor}$$

Each of these factors is discussed below. Parcels determined to receive no benefit from the District improvements have been assigned zero EBUs.



Land Use Factor

Since the proposed District improvements are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City's Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates address vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

Trip generation rates provide the required nexus and basis for assigning relative proportionality of potential benefit to the various land use/zoning classifications (as defined by the City's Municipal Code) within the District. Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 1**.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor⁽¹⁾
Residential – Detached Single Family	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Duplex	DUP	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
Hotel	HTL	15.0 per acre
Open Space (designated)	OSP	0 per acre
Park – Undeveloped	PKU	0.5 per acre
Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0 per acre
Undevelopable	UND	0 per acre
Utility Facility	UTL	3.0 per acre

⁽¹⁾ Proportional to trip generation rates contained in the City of San Diego *Trip Generation Manual* dated May 2003.

Designated Open Space serves primarily to preserve natural



landscape and habitat. While access for study and passive recreation is often permitted, these activities are allowed only to the extent they are consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use and development), the trip generation rate is zero. Therefore, the designated Open Space itself receives no benefit from the District improvements and has been assigned a Land Use Factor of zero.

The Recreational Facility category includes those parcels that consist primarily of concentrated facilities, such as swimming pools, gymnasiums, racquetball clubs, etc. Recreational facilities of a more dispersed nature (e.g., parks, golf courses, etc.) have been categorized separately.

While those traveling the streets and roadways visually enjoy the enhanced improvements being maintained by the District, the actual benefit accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves. Accordingly, the Streets/Roadways category receives no benefit and has been assigned a Land Use Factor of zero.

The Utility Facility category applies to utility infrastructure facilities, such as water tanks, pump stations, electric power transformer stations, communications facilities, etc. Utility company administrative offices are not included in this category.

Benefit Factor

The Land Use Factor described above establishes a proportionality of relative intensity of use (or potential use) for the various parcels of land within the District. It does not address the relationship of this use to the specific improvements to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements may include some or all of the following: public safety, view corridors and aesthetics, enhancement of commercial identity, drainage corridors, and recreational potential. The components used for this District are the following: public safety, aesthetics, and



commercial identity.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements being maintained.

For a given land use, the overall Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.25 indicates that full benefit is received. A value less than 1.25 indicates that less than full benefit is received.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various Land Use/Zoning categories within this District are as shown in **Table 2**.

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (Max. 0.50)	Aesthetics (Max. 0.50)	Commercial Identity (Max. 0.25)	Benefit Factor (Max. 1.25)
Residential – All	0.50	0.50	0.00	1.00
Commercial – Office & Retail	0.50	0.50	0.25	1.25
Educational – Primary & Secondary	0.50	0.25	0.00	0.75
Hotel	0.50	0.50	0.25	1.25
Open Space (designated)	0.50	0.00	0.00	0.50
Park – Undeveloped	0.50	0.00	0.00	0.50
Recreational Facility	0.50	0.25	0.00	0.75
Street/Roadway	0.50	0.00	0.00	0.50
Undevelopable	0.50	0.00	0.00	0.50
Utility Facility	0.50	0.00	0.00	0.50

Public Safety. All land uses are considered to receive the maximum available benefit from the public safety aspect of the District improvements. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.



Aesthetics. The degree of benefit received from the aesthetic aspect of the District improvements varies among land use categories. Generally, by nature of their use, residential and commercial lands receive the greatest benefit from aesthetic enhancement projects. Lands in the Educational, Open Space, Parks, Recreational Facility, Street/Roadway, Undevelopable and Utility Facility categories are considered to receive less significant benefit from the aesthetic aspects of the District improvements, as such enhancements do not affect their function, use, or value.

Commercial Identity. The District improvements will provide an enhanced sense of commercial identity to the primary business corridor in the area. Only those lands in the Commercial and Hotel categories are considered to benefit from enhanced commercial identity.

Location Factor

The Location Factor accounts for the fact that not all parcels within the District receive the same benefit due to the location of the improvements and/or extent of the services provided. Location Factors may vary between zero (no benefit) and one (full benefit) as shown in **Table 3**.

TABLE 3: Location Factor

Location Factor	Description
0.0 (min. value)	No Benefit
0.1 to 0.9	Partial Benefit
1.0 (max. value)	Full Benefit

Parcels located north of Camino De La Costa (see **Exhibit A**) have been assigned a Location Factor of zero for Fiscal Year 2014 since there are no improvements currently planned for this area. The Location Factor applicable to a given parcel may be reviewed and adjusted annually to reflect changes in benefit associated with new and/or modified District improvements or services.

Sample Calculations

As described above, the number of Equivalent Benefit Units (EBUs)



assigned to each parcel in the District has been calculated based on each parcel's land use and the identified apportionment factors, as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor} \times \text{Location Factor}$$

Shown below are sample EBU calculations for several common land uses found in the District.

- **1 Single-Family Residence**
EBUs = 1 unit x 1.00 x 1.00 x 1.00 = 1.00 EBUs
- **1 Condominium**
EBUs = 1 unit x 0.70 x 1.00 x 1.00 = 0.70 EBUs
- **10-unit Apartment Complex**
EBUs = 10 units x 0.70 x 1.00 x 1.00 = 7.00 EBUs
- **1/2-acre Commercial Property**
EBUs = 0.50 acres x 45.00 x 1.25 x 1.00 = 28.13 EBUs

The sample calculations presented above represent properties located south of Camino De La Costa. Properties located north of Camino De La Costa have been assigned a Location Factor of zero until such time as improvements are constructed in the northern end of the District.

The total assessment for each parcel in the District is based on the calculated EBUs for the parcel and the applicable unit assessment rate, as shown in the following equation:

$$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$$

Based on the above formula, the EBUs calculated for each property, can be found in the Assessment Roll (**Exhibit C**).



Summary Results

The District Boundary is presented in **Exhibit A**.

An estimate of the costs of the improvements provided by the District is included as **Exhibit B** to this report.

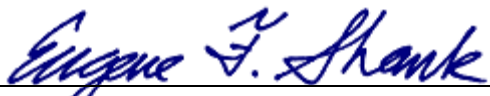
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2014 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2014 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.




Eugene F. Shank, PE C 52792


Sharon F. Risse



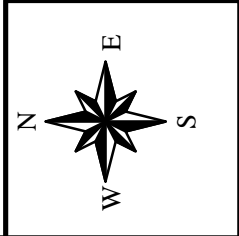
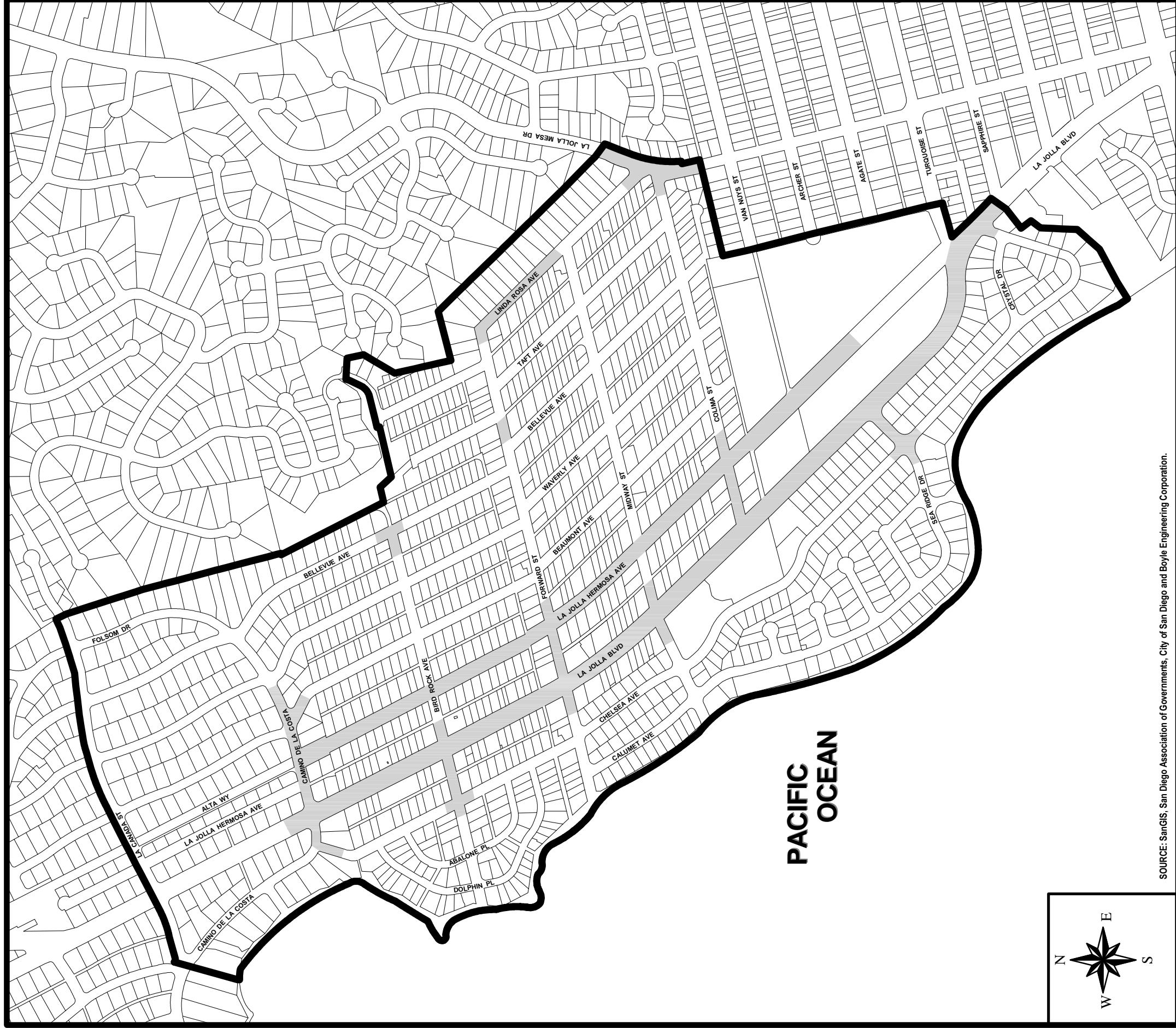
I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the ____ day of _____, 2013.

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the ____ day of _____, 2013.

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

EXHIBIT A



SOURCE: SanGIS, San Diego Association of Governments, City of San Diego and Boyle Engineering Corporation.

BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS ____ DAY OF _____, 2005.

CHARLES G. ABDELNOUR, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA




PREPARED BY:
BOYLE ENGINEERING CORPORATION
7807 Convey Court, Suite 200, San Diego, California 92111 (619) 268-9080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE BIRD ROCK MAINTENANCE ASSESSMENT DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE ____ DAY OF _____, 2005, BY ITS RESOLUTION NO. _____.

CHARLES G. ABDELNOUR, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE ____ DAY OF _____, 2005; SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE ____ DAY OF _____, 2005. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

LEGEND:

-  District Boundary
-  Parcel Line
-  Improvement Area

NOTE: REFER TO THE ENGINEER'S REPORT AND REFERENCED DOCUMENTS FOR LOCATION AND TYPE OF IMPROVEMENTS.

NOTE: FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF LOTS OR PARCELS SHOWN ON THIS MAP, REFER TO THE COUNTY ASSESSOR'S MAPS WHICH SHALL GOVERN WITH RESPECT TO ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.



CITY OF
SAN DIEGO

BIRD ROCK MAINTENANCE ASSESSMENT DISTRICT

W.O.

DATE: JUNE 2005

REVS:

EXHIBIT B

EXHIBIT B

**Park and Recreation Department - Open Space Division
Maintenance Assessment Districts Program
Summary of Fiscal Year 2014 (07-01-13 to 06-30-14) Budget**

**Bird Rock Maintenance Assessment District
SAP Fund 200103**

	FY 2012 Estimated Actuals	FY 2013 Estimate	FY 2014 Proposed
Full-Time Equivalent/Grounds Maintenance Manager	N/A	N/A	N/A
<u>District Personnel Costs</u>			
Total Labor & Fringe	\$ -	\$ -	\$ -
<u>District Non-Personnel Costs</u>			
Contract Services			
Landscape Services (512134)	\$ 118,697.80	\$ 104,800.00	\$ 107,640.00
Bird Rock Development Corp. (Administrative Overhead - Dave Kirkwood) (512059A)	\$ 21,000.00	\$ 18,000.00	\$ 18,000.00
Postal/Storage Services (512059B)	\$ 137.50	\$ 138.00	\$ 138.00
Security Services (512059B)	\$ 440.00	\$ 1,320.00	\$ 1,320.00
Accounting Services (Financial Statement Audit) (512059C)	\$ 4,200.00	\$ 4,100.00	\$ 5,000.00
Caran L. Hardy (Bookkeeping) (512059D)	\$ 1,175.00	\$ 925.00	\$ 1,225.00
Quick Books (Bird Rock Development Corp.) (512059D)	\$ 107.67	\$ 129.00	\$ 155.00
Arborist Services	\$ -	\$ 3,000.00	\$ 3,000.00
Insurance (512048, 51209F)	\$ 5,319.30	\$ 4,150.00	\$ 4,500.00
Other Supplies and Services			
Postage/Mailing, Photo Copy Svcs., Parking Reimbursement and Office Supplies (511010, 511011, 512059G, 512077, 512)	\$ 1,317.00	\$ 61.98	\$ 970.00
Unclassified Materials & Supplies	\$ -	\$ 3,500.00	\$ 100.00
Garden Nursery Stock (511028)	\$ 26,244.04	\$ 24,000.00	\$ 20,000.00
Seasonal Decorations (511041)	\$ 4,238.61	\$ 9,000.00	\$ 9,000.00
Special Districts Administration (516024)	\$ 7,334.00	\$ 7,334.00	\$ 7,334.00
Utilities: Water / Storm Drain / Electrical	\$ 15,404.76	\$ 11,242.00	\$ 15,348.00
Subtotal Non-Personnel Costs	\$ 205,615.68	\$ 191,699.98	\$ 193,730.00
Reimbursement Agreement - Cash Advance (512066)	\$ 19,300.00	\$ 4,988.00	\$ -
TOTAL	\$ 224,915.68	\$ 196,687.98	\$ 193,730.00
<u>District Revenues</u>			
Special Assessments (411005 - 412001) ⁽¹⁾	\$ 142,231.00	\$ 142,979.00	\$ 142,979.44
Interest Earnings (418001)	\$ 2,493.00	\$ 700.00	\$ 300.00
City Contributions ⁽²⁾			
Gas Tax Fund (424070)	\$ 11,232.00	\$ 11,232.00	\$ 9,458.00
TOTAL	\$ 155,956.00	\$ 154,911.00	\$ 152,737.44
<u>District Reserves</u>			
Beginning Fund Balance	\$ 185,829.00	\$ 116,870.00	\$ 75,093.00
Change in Fund Balance	\$ (68,959.00)	\$ (41,776.98)	\$ (40,993.00)
Year End Operating Reserves	\$ 116,870.00	\$ 75,093.02	\$ 34,100.00

⁽¹⁾ Special assessments revenue adjusted to reflect latest parcel information and applicable cost-indexing provisions.

⁽²⁾ City contributions in Fiscal Year 2014 are subject to change pending approval of new rate per square foot/acreage.

EXHIBIT C

**ASSESSMENT ENGINEER'S REPORT
ASSESSMENT ROLL**

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscaping and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIID of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Boundary Map & Assessment Diagram on file in the Maintenance Assessment Districts Section of the Park and Recreation Department of the City of San Diego. A copy of the Boundary Map is included in the Assessment Engineer's Report as **Exhibit A**.
2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (**Exhibit C**).
3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Assessment Engineer's Report.

For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (**Exhibit C**) attached hereto.

DATED: May 3, 2013

EFS ENGINEERING, INC.



By: Eugene F. Shank
Eugene F. Shank, PE C 52792

By: Sharon F. Risse
Sharon F. Risse

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 220 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Fashion Walk L P
357 220 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Smart Medicine L L C
357 220 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Hancock James P
357 220 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Bloom Q P R T I 11-26-96
357 220 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Star Pine Investments L P
357 220 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Star Pine Investments L P
357 231 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Adams Family Trust 10-30-03
357 231 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Sargent Living Trust 04-26-00
357 231 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Chaffoo Richard A K&Stuart Susan M
357 231 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Survivors Trust 04-25-90
357 231 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Mathos Michael G
357 231 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Rudolph Family Trust 06-14-04
357 231 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Carley Marilyn C Revocable Trust 09-26-94
357 231 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Burton Sarah P Separate Property Trust 08-11-08
357 231 10 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Robbins Alvin&Tara
357 231 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Luscomb Robb
357 231 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Duford Donald&Debra
357 232 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	WoOward Revocable 2011 Trust 11-11-11
357 232 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Petrovic Branislav&Svetlana
357 232 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Gladstone Leslie T
357 232 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Blonski Linda E
357 232 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Sanchez Janet
357 232 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Nolte Survivors Trust 05-03-90
357 233 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Horacek Angela
357 233 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Anderson George C&Sarilee Living Trust 06-22-92
357 233 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Propp William H C&Covici Anna P
357 233 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Chu David H&Yelon Deborah
357 233 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Rima Salwen Family Tr The
357 233 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Pineda Ferdinand&Vannoy-Pineda Kathleen D
357 241 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Halberg Family Trust 10-12-99
357 241 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Jesse Robert W&Edith E Family Trust 02-28-90
357 241 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Agada L L C
357 241 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Kondon Ru A Tr
357 241 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	White Shirley Trust 08-27-01
357 241 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Hndacrewood L P
357 241 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Deleau Property L L C
357 241 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Cummings Robert C&Margaret O Living Trust 01-2
357 241 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Labrucherie Family Living Trust 08-05-10
357 241 10 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Jacobs Arlene
357 241 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Plant Family Trust 03-04-00
357 241 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Ohara William M&Margaret M
357 241 13 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Hartman Family Trust 12-12-01
357 241 14 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Rushing Family Trust 12-21-94
357 241 15 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Hamdoun Amr&Cardosa Julia
357 241 16 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Roland Family Trust No 3 10-07-88
357 241 17 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Lima Joseph H&Martinez Lillian Intervivos Trust 09
357 241 18 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Macken Howard W&Tona D
357 241 19 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Cummings Family Trust 09-09-98
357 241 20 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Kitchen David L&Barbara J
357 241 21 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Kanter Cathy N
357 241 22 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Mitchell Brian G&Elizabeth F
357 241 23 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Kantner Richard D&Julie P
357 241 24 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Matibag Jose&Julie W
357 241 25 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Gal Steven S
357 241 26 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Rogge Family Trust 04-02-09
357 242 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Bucher Revocable Family Trust 02-19-92

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 242 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Sottosanti Family Trust 12-04-06
357 242 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Sparks Family Trust 10-18-84
357 242 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Drozda Mark V&Joyce C Trust 03-30-04
357 242 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Siglow John Living Trust 03-18-93
357 242 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Estrada Bob&Diane C Family Trust 09-23-08
357 242 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Calhoun Richard H&Joyce L Revocable Living Trust
357 242 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Zeigler Jeff&Cynthia
357 242 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Badoop Trust 03-11-04
357 242 10 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Carella Michael J&Kathleen R Living Trust A 07-19
357 242 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Duboc Susan Tr
357 242 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Beach Family Trust 06-28-01
357 242 13 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Trotter Family Trust 07-07-04
357 242 14 00	1.29	STR	0.00	0.50	0.00	0.00	\$78.00	\$0.00	City Of San Diego
357 251 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Bourne David R&Terri L
357 251 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Chiu Family Trust 05-24-01
357 251 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Lockwood Family Trust 05-23-07
357 251 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Bogaert Sally A 1993 Trust 05-12-93
357 251 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Knight Clarence C Revocable Trust
357 251 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Jellinek Frank H 2006 Trust 04-07-06
357 251 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Olden Family Survivors Trust 07-22-86
357 251 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Say Theodore&Sydell Trust 05-20-85
357 251 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Krutzsch Andrew S&Krutzsch Henry C
357 252 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Avoyer Stephen E&Pamela G Trust 10-25-92
357 252 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Palatella Robert J&Therese M
357 252 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Bettles J Steven&Kathy
357 252 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Ludwig Robert&Penny Kimberley A
357 252 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Barret Philippe
357 252 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Claiborne Barbara
357 252 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Miller Forrest R Tr
357 252 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Warfield Stephen B&Marilee B
357 252 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Gall Revocable Trust 01-19-05
357 252 10 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Finch Clement A&Genia Revocable Trust
357 252 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Carroll Thomas W&Jean C Trust 04-28-80
357 252 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Nowaczyk Thomas W&Jennifer L
357 252 13 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Nau Douglas E&Virginia J Trs
357 252 14 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Bremer Marjorie W
357 252 15 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Binder Patricia D Trust 05-27-80
357 252 16 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Marsh Family Trust 04-17-00
357 252 17 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Trujillo Josefina C Trust 04-12-11
357 252 18 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Munroe Carlota C Trust 05-18-93
357 253 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Lane Living Trust 05-15-98
357 253 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Pfister Family Trust 04-09-02
357 253 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Flagg Steven A&Joan W
357 253 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Thistlethwaite Patricia A
357 253 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Whitney Gregg&Lisa Family Trust 08-08-02
357 253 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Wester-Ebbinghaus Werner&Candice Trust 06-01-
357 253 07 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Acker Family Trust 11-06-08
357 253 08 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Mccullah Family Trust 03-24-97
357 253 09 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Kent Family Trust 05-16-03
357 253 10 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Schreibman-Pomatto Family Trust 10-28-93
357 253 11 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Riley Mark&Charlotte
357 253 12 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	White Family Trust
357 253 13 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Johnson Jeff E&Claudia A Trust 06-21-99
357 253 14 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Castagnola Family Trust 03-17-08
357 253 15 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Versteeg Ann S
357 253 16 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Keyes Jason B&Clarissa M

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 253 17 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Langston Family Trust 09-25-03
357 253 18 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Doughty Carl&Douglas Laurene
357 253 19 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Reed John W&Katherine S Revocable Trust 05-18
357 253 20 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Walter Family Trust 05-28-98
357 253 21 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Young Andrew F
357 253 22 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Kittinger Valeria 1994 Trust 06-13-94
357 253 23 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Myerson Susan S Trust 06-09-97
357 253 24 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Walk Wolfinger Family Trust 06-15-99
357 301 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Artman Madeline Separate Property Trust 07-02-01
357 301 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Lumberjack Capital L L C
357 301 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Corrente Community Trust 05-28-85
357 301 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Harry Eric L&Marina M
357 301 05 00	0.32	PKU	0.50	0.50	0.00	0.00	\$78.00	\$0.00	City Of San Diego
357 302 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Aguerre Family Trust 09-08-01
357 302 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Melcher Carl W&Beatrice C Trs
357 302 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Mitchell Children 1989 Trust A 04-22-89
357 302 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Mason David C&Sharp Robyn L
357 302 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Leonida/Kirstein Family Trust 12-01-00
357 302 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Lebell Jonah&Marthanell Trust 04-24-97
357 303 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Bajaj S Paul
357 303 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Harelson Robert J Tr&Harelson Anna M Tr
357 303 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Hansen Gregory R&Morgan Mary C
357 303 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Caponigro Michael A Trust 01-20-05
357 303 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Brewer William K&Glenna F
357 303 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Cohen Lawrence
357 304 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Fales Family Trust 07-31-98
357 304 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Spence Revocable Living Trust 02-26-05
357 304 03 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Emery John F&Janice L Living Trust
357 304 04 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Thompson Michael D
357 304 05 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Heaslett Jerrold&Rita Family Trust 07-18-95
357 304 06 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Stuart Family Trust 06-07-90
357 305 01 00	0.17	COM	45.00	1.25	1.00	9.56	\$78.00	\$745.88	M K W Trust 05-23-07
357 305 02 00	0.17	COM	45.00	1.25	1.00	9.56	\$78.00	\$745.88	Soleimanpour Family Trust
357 305 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Smith Gibbons T Trust 10-23-51
357 305 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cravatt Benjamin F&Celia B
357 306 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Purdy Neil D&Sheila C Trs
357 306 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Purdy Neil D&Sheila C
357 311 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Offen Family 1999 Trust
357 311 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dermody Robert T
357 311 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Luscomb Family Trust
357 312 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Smith Family 2004 Trust 11-01-04
357 312 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Raspotnik Barry R&Annina T
357 312 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Erne Matthias P&Angelika L Family Trust 02-20-01
357 312 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dakeni Family Trust
357 312 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Exter Tyler J Trust 03-31-05
357 313 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Labrucherie Michelle Tr
357 313 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Parker Katharyn M <Le> Maxwell Susan V Tr Et Al
357 313 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Solis Robert J&Sandra L
357 313 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cobble Richard J&Joanne T Family Trust 02-13-04
357 313 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Klopach Thomas G&Adrienne L
357 313 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Chalmers Kenneth J&Patricia L
357 313 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hauser Theodora L F Tr
357 313 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cohen Sheldon&Sattler-Cohen Ursula M Trs
357 313 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bear Stearns A L T-A Trust 2006-3
357 314 01 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Overstreet Family Trust 02-06-04
357 314 02 00	1.00	SFD	1.00	1.00	0.00	0.00	\$78.00	\$0.00	Herrmann Robert K&Hucke Anne T

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 314 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lafrenz Family Trust 05-02-02
357 314 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Johnson Ricardo&Cecilia
357 314 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jimerson Jodi K Revocable Trust 11-18-09
357 314 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	C J L Real Estate L L C
357 314 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Armstrong Living Trust 07-30-04
357 361 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Tussey Chester E&Rebecca J
357 361 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Brown Family Trust 04-19-78
357 361 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Aguerre Family Trust 09-08-01
357 361 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Finkel Norman D Tr
357 361 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	S G L Dolphin Holdings L L C
357 362 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Nassir Andrew&Diane Trust 10-06-05 Et Al
357 362 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Craig Steven J Trust 03-11-09
357 362 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Abbot Joan F Tr
357 362 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lempert Todd
357 362 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Myer Family Trust 01-18-01
357 362 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Murray Thomas M Trust 11-12-09
357 362 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cleverly William
357 363 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jooste Lowell&Anne
357 363 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Brown Mary Anne&Judd Trust 07-07-00
357 363 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jameson Mary G Trust 07-18-86
357 363 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Petroworx Inc
357 363 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lane Cassandra B B Trust 11-10-92
357 363 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Komen Ron S Revocable 2003 Trust
357 364 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Arthur Nicholas&Paddi Family Trust 04-20-98
357 364 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mccooy 2009 Trust
357 364 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Tannenbaum Lawrence I Trust 06-16-08
357 365 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Madonia Joseph F Revocable Trust 06-14-07
357 365 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Reynoso Family Trust 08-24-09
357 365 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Chatten-Brown Living Trust 01-14-94
357 365 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Draper Family Trust 08-10-05
357 365 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Phillips James R&Carol S
357 365 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Maskin Michael B&Lynn N Family 2008 Trust
357 365 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wagner Kurt L&Pamela E
357 365 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bowden Robert D&Susan E
357 365 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Madonia Joseph F Revocable Trust
357 366 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dunn Elizabeth Trust 03-13-99
357 366 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Stevens Family Irrevocable Exemption Trust 03-07
357 366 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dunn T A Revocable Trust 04-13-07
357 366 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Goode John M
357 366 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Crayton Patsy
357 366 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Blase Eric W&Cynthia Z
357 366 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Brack William J&Karen G Trs
357 366 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Stougaard Family Trust 11-13-06
357 366 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ashley George H&Darcy C
357 366 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mccaughey Michael D Living Trust 12-11-09
357 366 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Billman Harriet E Qualified Personal Residence Tr
357 366 12 00	0.18	COM	45.00	1.25	1.00	10.13	\$78.00	\$789.74	M O R K Family Trust 11-01-07
357 366 13 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	M O R K Family Trust 11-01-07
357 366 14 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	M O R K Family Trust 11-01-07
357 366 15 01	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	La Jolla Promenade
357 366 15 02	0.07	COM	45.00	1.25	1.00	3.94	\$78.00	\$307.12	La Jolla Promenade
357 366 15 03	0.04	COM	45.00	1.25	1.00	2.25	\$78.00	\$175.50	La Jolla Promenade
357 366 15 04	0.04	COM	45.00	1.25	1.00	2.25	\$78.00	\$175.50	Sdp Real Estate Inc
357 366 15 05	0.07	COM	45.00	1.25	1.00	3.94	\$78.00	\$307.12	Sdp Real Estate Inc
357 366 15 06	0.06	COM	45.00	1.25	1.00	3.38	\$78.00	\$263.24	Sdp Real Estate Inc
357 366 15 07	0.07	COM	45.00	1.25	1.00	3.94	\$78.00	\$307.12	Sdp Real Estate Inc

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 366 15 08	0.04	COM	45.00	1.25	1.00	2.25	\$78.00	\$175.50	Sdp Real Estate Inc
357 366 15 09	0.05	COM	45.00	1.25	1.00	2.81	\$78.00	\$219.38	La Jolla Promenade
357 366 15 10	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Nowlen Family Trust 04-18-02
357 366 15 11	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Bayindirli Hilmi&Rose U S Trust A 05-10-89
357 366 15 12	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Seaborn Carol
357 366 15 13	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Roeske James E
357 366 15 14	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Wells Christopher H
357 366 15 15	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Loo Dennis D&Bowley Barbara J
357 366 15 16	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Boggess William W
357 366 15 17	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Newman 1995 Trust 12-14-95
357 366 15 18	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Gattuso Mario D&Jillian L
357 366 15 19	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Jabro Andrew A
357 366 15 20	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Thompson Elizabeth J
357 366 15 21	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ochoa Miguel&Rebecca
357 366 15 22	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Apter Monique
357 366 15 23	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kordich Donald C
357 366 15 24	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Hooshmand 2002 Family Trust 03-01-02
357 366 15 25	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Cavallo Thomas J
357 366 15 26	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Staller Harry R
357 366 15 27	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Menas Professional Building L L C
357 366 15 28	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kent Brian C&Eileen Family Trust 01-24-98
357 366 15 29	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Taylor Family Trust 07-11-08
357 366 15 30	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Greer Gerard&Beverly F
357 366 15 31	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Bender J Dennis Trust 05-22-08
357 366 16 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Post Family Bird Rock L L C
357 366 17 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Mesh Properties
357 366 18 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Mesh Properties
357 366 19 00	0.18	COM	45.00	1.25	1.00	10.13	\$78.00	\$789.74	Mesh Properties
357 367 01 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Soleimanpour Family Trust
357 367 02 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Lounsberry Family Trust 01-28-94
357 367 03 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Marshall Family Trust 01-26-89
357 367 04 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Compton Helen F Tr
357 367 05 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Nicholas David L&Stefanie D
357 367 06 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Milan Corp
357 367 08 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Burgess Family Trust 09-12-97
357 367 09 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Burkhart Donald J Tr
357 367 10 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Burkhart Donald J Tr
357 367 11 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Beach Beatrice Tr
357 367 12 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Oncina Family Revocable Inter Vivos 2000 Trust 0
357 367 13 00	0.18	COM	45.00	1.25	1.00	10.13	\$78.00	\$789.74	Trust No 00 5767
357 367 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Renfree Elizabeth Living Trust 08-18-05
357 367 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wheeler Family Trust 12-08-00
357 367 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Sutton Family Trust 06-20-06
357 367 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Alexander Lori A
357 367 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bodenstab Family Trust 08-05-96
357 367 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bakken Morris Jr Family Trust 04-22-77
357 367 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Sparks Living Trust 10-31-90
357 367 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Paulin Rachel Trust 08-28-03
357 367 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Castagnola Family Trust 03-17-08
357 367 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ryder Ann E
357 367 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Austgen Timothy G&Ronit N Family Trust 07-29-05
357 367 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dicerchio Mark
357 367 26 00	0.17	COM	45.00	1.25	1.00	9.56	\$78.00	\$745.88	Barzio Inc
357 367 27 00	0.01	UTL	3.00	0.50	1.00	0.02	\$78.00	\$1.16	Airtouch Cellular-San Diego <Lf> Hadfield Neil T&
357 381 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bender Paul E&Karen S Trs
357 381 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Herbst Kenneth D&Karen W

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 381 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dameron Joseph F&Barbara A Trs
357 381 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dierlam Emily T
357 381 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Largent Darelene J Revocable 1996 Trust
357 381 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Anderson Paul L Trust 11-18-05
357 381 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kampmann Family Trust 03-11-05
357 381 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Shafer&Starritt Family Trust 09-10-12
357 381 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Briclson Timothy&Guadalupe
357 381 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Priest Kenneth S&Sandra L
357 381 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dunbar Barbara G
357 381 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mcnally Colleen P
357 381 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Karis Aleck D&Hirschfeld Karen S Trs
357 381 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Delmuro Mark R&Megan A
357 381 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Goldstein-Nino Trust 04-20-12
357 381 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Friedlander Eva
357 381 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Eckert Family Living Trust 02-19-99
357 381 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rhoda 2004 Family Trust 03-22-04
357 381 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Daniel Family Trust 07-22-08
357 381 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Fragar James&Devon
357 381 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mccooy Doris L
357 381 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Peay Family Trust 12-10-08
357 381 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Beebe Jerry L&Patricia L
357 382 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Stubbs Barbara B Trust 09-09-93
357 382 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schrift Larry D&Lisa A
357 382 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Macelli Family Trust 04-30-07
357 382 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lyon Family 1988 Trust 17-21-88
357 382 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Samuels Michele
357 382 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hickman Christopher R Trust 01-30-04
357 382 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Toscana Melinda J Tr
357 382 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Brown Paul&Andrea G
357 382 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Finley Cecily Barker Living Trust 10-02-91
357 382 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Colburn Todd B&Traci L
357 382 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Morrissey William P Jr&Davis Jennifer B
357 382 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cockrell Troy L&Julie
357 382 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bomberger Michael&Judith
357 382 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	George Robert H Trust 02-05-91
357 382 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Posel Family Trust
357 382 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hix Anita J Trust 06-24-08
357 382 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Marshall Hazel Trust 05-05-80
357 382 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Anderson Lawrence W&Barbara C
357 382 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Nolan John P&Rhiannon L
357 382 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Walshaw Dan&Valentina
357 382 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hildt Braithwaite Family Trust 03-03-08
357 382 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Harmon Mary Jane Trust 04-27-98
357 382 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Murphy Robert M&Laura
357 383 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Johnson Family Trust 11-18-03
357 383 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dowdy Steven&Lisa Family Trust 02-10-12
357 383 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Petersen Hans A&Fletcher Bonnie M
357 383 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Koch Margaret S Tr (Dcsd)
357 383 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gholson Tamsen A Trust 06-29-94
357 383 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Calabrese Robert Living Trust 01-28-96
357 383 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kepper Family Trust 01-16-02
357 383 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Howe Roger E
357 383 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gentry Nancy M 1984 Trust 03-01-84
357 383 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Devoe Alan D&Kim K
357 383 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kirkland Family Trust 04-20-06
357 383 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Vincent Thelma M Tr (Dcsd)

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 383 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Williams Shelley A
357 383 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Clark-Freeman Trust 01-24-08
357 383 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Burriesci Steven R
357 383 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hangartner Jonathan&Lee Carol M
357 383 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Linn Daniel&Sandra
357 383 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jurschak Jean G Trust 04-16-01
357 383 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Sham Family Trust 05-23-88
357 383 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jaffe Michael S&Linda J
357 383 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Steel Bruce&Jean
357 383 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Becker Charles M&Pamela J
357 383 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bryant Patricia M
357 384 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Supple Robert R Trust 10-10-95
357 384 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pendarvis Marty&David Family Trust 12-21-05
357 384 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pendarvis Marty&David Family Trust 12-21-05
357 384 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Strom Family 2012 Trust
357 384 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mckinley Thomas K&Elaine K Trs
357 384 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Porter Homer O&Deborah Trs
357 384 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hinton Carol
357 384 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Curtis Stacey L
357 384 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wallace Marsha G Revocable Trust12-23-05
357 384 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Castillo Fred&Karin Survivors Trust 05-15-96
357 421 01 00	2.00	DUP	0.70	1.00	1.00	1.40	\$78.00	\$109.20	Tuszynski Mark 2011 Trust 09-23-11
357 421 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Deoncini Dennis W Revocable 2007 Trust
357 421 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kindred Family Trust 09-03-99
357 421 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lacy Robert T
357 421 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lemperle Stefan M
357 421 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Simpson Eugene&Donna M
357 421 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Paddock Trust 11-12-08
357 421 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ash June B Revocable Trust 09-11-96
357 422 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dekema Jacob&Shirley Family Trust 09-18-92
357 422 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Shepardson Ruth E Family Trust 02-25-97
357 422 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Miles Hally C&Gloria M Family Trust 04-29-80
357 422 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Joyce Robert J&Jena K Family Trust 06-06-01
357 422 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dergregorian-Feral Roseline
357 422 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wagenseller-Linares Family Trust 11-12-12
357 423 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Batra Munish K&Pooja
357 423 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Nassir William J&Hazel S Trs
357 423 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Werner Family Trust 01-03-97
357 423 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wegeforth Lester P Survivors Trust 07-27-73
357 423 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Clark Jennfier V
357 423 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hundley Noble&Judith Revocable Trust 04-30-06
357 423 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lakritz Amrum&Miriam Family Trust 12-19-84
357 423 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Volcani/Devine Family Trust 05-21-02
357 423 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Batra Munish K&Pooja
357 424 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Nassir Nicholas Tr
357 424 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Indian Health Donation L L C
357 424 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kaye Samuel Tr
357 424 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lukens Family Trust 09-25-90
357 424 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Burns Dennis
357 424 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Tannenbaum Lawrence I Trust 06-16-08
357 425 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Villani Kevin E&Jane E
357 425 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Carr Richard S Revocable Trust 05-14-96
357 425 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Venneman Barbara
357 425 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Woltman Family Trust 09-02-98
357 425 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	California Real Estate Corp
357 425 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	March Ishayik Family Trust 02-25-04

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 425 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Oliphant Thomas N&Spencer Susan R
357 425 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	150 E Foothill Trust 12-20-83
357 425 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Sea View Trust 04-07-05
357 425 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kaplan Robert M Trust 09-02-08
357 425 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kruse Richard C&Anne M
357 426 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Grossman Family Trust 05-21-01
357 426 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Aldrich James H
357 426 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Niefeld W Parke
357 426 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Miner Monte Separate Property Trust
357 426 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	S S F T Properties Iii L L C
357 426 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Starek Community Property Trust 12-16-96
357 431 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lewis Lawrence R&Linda A B Living Trust 09-15-0
357 431 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Klimkiewicz Family Trust 06-25-08
357 431 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Oneal Carlton C&Allison W
357 431 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Laing Family Trust 07-01-04
357 431 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gallo Mary E 1991 Personal Trust 08-22-91
357 431 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Harcourt Bradford T Revocable 2004 Trust
357 431 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rahnama Fereidoun&Forough Family Trust 04-19-
357 431 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hinckley Kent B&Sharon S Living Trust 12-10-96
357 431 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bernstein Family Trust 08-15-97
357 431 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Chastain James D&Stephanie M
357 431 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wadsworth Portia S Living Trust 10-05-92
357 431 12 01	0.05	COM	45.00	1.25	1.00	2.81	\$78.00	\$219.38	Robertson Trevor&Suzanne
357 431 12 02	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ivorette Inc
357 431 13 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	Kew Rosalie B Tr
357 431 14 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	Exeter Fiduciary Services Tr
357 431 15 00	0.05	COM	45.00	1.25	1.00	2.81	\$78.00	\$219.38	Rasking Family Trust 09-22-09
357 431 16 00	0.15	COM	45.00	1.25	1.00	8.44	\$78.00	\$658.12	Kellerhouse Leland E Jr Tr
357 431 17 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	Compton Helen F Tr
357 431 21 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	Srivastava Shabd&Meera Family Trust 04-22-97
357 431 22 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	Mastro Family Ltd Partnership Date 09-16-99
357 431 23 00	0.05	COM	45.00	1.25	1.00	2.81	\$78.00	\$219.38	Mastro Family Ltd Partnership Date 09-16-99
357 431 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mastro Family Ltd Partnership Date 09-16-99
357 431 25 00	0.19	COM	45.00	1.25	1.00	10.69	\$78.00	\$833.62	Lock Kenneth&Wang Ginger
357 431 26 00	0.19	COM	45.00	1.25	1.00	10.69	\$78.00	\$833.62	Pacific Investment Llc
357 431 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kinkead Cary A&Tina A
357 431 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Offner Robin W
357 431 29 00	0.10	UND	0.00	0.50	1.00	0.00	\$78.00	\$0.00	Offner Robin
357 431 32 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	Richards Keith A
357 431 33 00	0.01	UTL	3.00	0.50	1.00	0.02	\$78.00	\$1.16	A T&T Wireless P C S L L C <Lf> Richards Keith A
357 431 34 01	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Sullivan E Thomas Revocable Trust 06-02-06
357 431 34 02	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Reilly Jean M Living Trust 12-12-12
357 431 34 03	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Wise Prince L L C
357 431 34 04	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ueable Eric W&Dixie R Revocable Trust 04-16-96
357 431 34 05	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Plotkin Kimberly A
357 431 34 06	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Chaffee Jon R&Elizabeth A
357 431 34 07	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Heller Douglas&Karen
357 431 34 08	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Sattiel Veronica Family Trust 12-23-04
357 431 34 09	0.01	COM	45.00	1.25	1.00	0.56	\$78.00	\$43.88	Briand Investments L L C
357 431 34 10	0.02	COM	45.00	1.25	1.00	1.13	\$78.00	\$87.74	Briand Investments L L C
357 431 34 11	0.07	COM	45.00	1.25	1.00	3.94	\$78.00	\$307.12	Briand Investments L L C
357 431 34 12	0.03	COM	45.00	1.25	1.00	1.69	\$78.00	\$131.62	Briand Investments L L C
357 432 02 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	T M Global L L C
357 432 03 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	T M Global L L C
357 432 04 00	0.10	REC	3.00	0.75	1.00	0.23	\$78.00	\$17.54	La Jolla Masonic Temple Association
357 432 08 00	0.15	COM	45.00	1.25	1.00	8.44	\$78.00	\$658.12	Heinzmann Helgi Trust

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 432 09 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	Patton Family Trust 08-20-12
357 432 10 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	Icaza Ricardo F Tr&Icaza Adele Tr
357 432 11 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Burkhart Bryan J
357 432 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Marshall Stuart C
357 432 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dorgan Daniel
357 432 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Myer Jonathan J&Amalia
357 432 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Anvari Alireza&Maryam
357 432 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	West Family Trust 06-20-08
357 432 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Stoughton Living Trust 11-15-06
357 432 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Burity&Hermann R L T 08-24-06
357 432 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Odea John T
357 432 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kemp Family 2004 Trust 07-28-04
357 432 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Webber William F&Judy
357 432 24 00	0.05	COM	45.00	1.25	1.00	2.81	\$78.00	\$219.38	Robinson David B Trust 11-29-89
357 432 28 00	0.07	COM	45.00	1.25	1.00	3.94	\$78.00	\$307.12	Lipka Paul&Elaine Family Trust 11-21-95
357 432 29 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	Mastro Marie K Est Of
357 432 30 00	0.12	COM	45.00	1.25	1.00	6.75	\$78.00	\$526.50	Tucker Family 1992 Trust B 05-22-92
357 432 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Frapwell David E
357 432 32 00	0.27	COM	45.00	1.25	1.00	15.19	\$78.00	\$1,184.62	Triwest L L C
357 432 33 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pastore Thomas J&Tracy H Revocable Living Trust
357 432 34 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Oso Homes Inc
357 432 35 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dunklee Scott Tr
357 432 36 00	0.30	COM	45.00	1.25	1.00	16.88	\$78.00	\$1,316.24	La Jolla Apartment Center L L C
357 432 37 00	0.01	UTL	3.00	0.50	1.00	0.02	\$78.00	\$1.16	G T E Mobilnet Of San Diego <Lf> La Jolla Apartm
357 441 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Nejat Mahyar&Mary A
357 441 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kieta Leo J&Gladys A Trust A 06-22-76
357 441 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Edwards Alan&Elizabeth
357 441 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rohrbach Shaun&Michelle
357 441 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bentley Family Trust 03-11-03
357 441 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ortlieb Frederick M&Britta G
357 441 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Godek Gregory J P
357 441 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schug David&April Family Trust 04-14-07
357 441 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Arthurs Mark G
357 441 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Naviaux Family Trust 09-01-95
357 441 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Edwards Matthew W&Gwen C
357 441 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ehlers Robert M&Noel T
357 441 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Scutt Alfred G Tr
357 441 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wallace Mark&Anne
357 441 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Beiser Family Trust 12-05-06
357 441 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Waltz Family Living Trust 11-20-07
357 441 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bell Jacqueline A Living Trust 11-18-08
357 441 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ragsdale James A&Susan E H
357 441 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Graham Geraldine H Revocable Living Trust 12-09
357 441 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hudson Living Trust 12-10-90
357 441 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Howard Revocable Family Trust 03-24-00
357 441 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Liu Ziqiang
357 441 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bratt Andrew M&Jennifer M H
357 441 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Laos Javier
357 441 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Newsam John M
357 442 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Aguerre Family Trust 09-08-01
357 442 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Weinshanker Stuart&Susan J
357 442 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Beyers Larry C&Josephine A Trs
357 442 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bruno Liane
357 442 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gaenzle Family Trust 08-21-08
357 442 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Beiser Family Trust 12-05-06
357 442 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Williams Craig R&Dana

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 442 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Darnell Jane A Tr (Trust A)
357 442 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lepeter Gregory A
357 442 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Knapp Suzanne Tr
357 442 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Passmore Greg&Hilbert Jennifer 2003 Trust
357 442 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dommers Family 2005 Trust 09-15-05
357 442 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Marchner Todd
357 442 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Green Harvey&Cutler Joan
357 442 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	N S B II L P
357 442 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Oneill Shea A Separate Property Trust 09-04-07
357 442 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hostletter Eric R&Parca Maryline G
357 442 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Manning Roberta L Tr (Dcsd)
357 442 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Reiss Henry R&Martha J Family Trust 10-24-05
357 442 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Aglietti David M&Sara A
357 442 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schwartz Nancee S
357 442 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bomberger Living 1999 Trust 11-11-99
357 442 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kilpatrick Randall J Trust 02-27-02
357 442 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bayless Maria A
357 442 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Clark Carolyn M
357 442 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bomberger R Michael&Judith
357 442 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Powell Robert&Powell-Clayton Gina Family Trust C
357 442 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Deon Christopher
357 443 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dalfio Trust 12-10-98
357 443 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ruysschaert Raymond L Trust 09-20-00
357 443 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Leinhaupel Frank&Suzanne S Trs
357 443 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gordon-Pabers Family Trust 02-05-99
357 443 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Flynn William M&Monika K
357 443 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Chalmers Joseph S&Diane A
357 443 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Heinzmann Connie S
357 443 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Clemens Darlo J&Martha A
357 443 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Devereaux Craig S
357 443 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Turner Family Trust 03-02-07
357 443 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Fess Martha A Living Trust 08-05-05
357 443 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hertz Walter M&Anne
357 443 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wynne Eileen
357 443 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Carrasco Family 1986 Trust 04-04-86
357 443 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Tuomi Cynthia M
357 443 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schmitz Dennis N
357 443 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Esparza Arthur&Sophie Family Revocable Living T
357 443 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lamendola Sharon J
357 443 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Graham Family Trust 06-25-92
357 443 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Zahner Ann L D
357 443 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mcgoldrick Family Living Trust 03-18-91
357 443 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lebeau James S&Michelle
357 443 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Arbelaez Erica
357 443 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Frost Rocky&Carolyn Family Trust 08-21-92
357 443 25 00	2.00	DUP	0.70	1.00	1.00	1.40	\$78.00	\$109.20	Blank Gerald
357 451 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Metcalf Paul D&Gillian Y
357 451 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mandernack Lance D
357 451 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Vogler Dorothy O Tr
357 451 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cuizon Family 2007 Trust 10-30-07
357 451 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Leitgob Marianne Tr
357 451 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Haven Dorothy C Trust 03-02-94
357 451 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Barbier Family Revocable Trust 04-01-04
357 451 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schwing Richard&Valerie Revocable Trust 05-02-1
357 451 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Tomasulo James A&Alisson C
357 451 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Araneta Tomas T Jr

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 451 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Aguon Matthew G&Maribeth B
357 451 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	McMahon Kevin C&Melissa M
357 451 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bailey David N Trust 06-25-90
357 451 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ober Trust 12-28-07
357 451 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rosenblatt Family Trust 08-26-11
357 451 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Faye Helen S Trust Of 1992
357 451 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hanson Bruce&Linda Trust 03-11-05
357 451 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Laird Diana
357 451 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Papanastassiou Dimitri A&Teri
357 451 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gruppman Igor&Vesna
357 451 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Sauber Barbara M Trust 01-08-02
357 451 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gantzel Erik J&Verdiann R Trust 03-08-08
357 451 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Burgelis Vija Trust 10-20-99
357 451 32 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Riley Mark P&Cathy J Joint Living Trust 05-27-09
357 451 33 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Feeney Family Trust 06-03-04
357 452 06 00	0.08	UND	0.00	0.50	1.00	0.00	\$78.00	\$0.00	Villarin Ricardo H&Margo C
357 452 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Villarin Ricardo H&Margo C
357 452 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schroeder Trust 03-09-04
357 452 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Brown Family Living Trust 10-12-12
357 452 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Malloy Family Trust 12-10-10
357 452 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Linnik William J&Marvis Lynn M Revocable Trust 1
357 452 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Shaw Alexander G Iii
357 452 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jones Andrew&Megan&Jones Veronica
357 452 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Riehl Diane C 2006 Trust 04-01-06
357 452 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lynch Todd&Corinne
357 452 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Filter Karen N
357 452 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Oncina Family Revocable Inter Vivos 2000 Trust 0
357 452 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wall Carey G Revocable Inter Vivos Trust
357 452 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cohen Family Trust 01-14-06
357 452 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Craig Lorraine C Trust 10-20-05
357 452 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kats Olga Tr (Trust A)
357 452 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Clause Eileen M <Le> Gerber Ronald P Tr
357 452 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Krisans Janis&Skaidrite
357 452 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Osment Michael E
357 452 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Minteer Bruce Trust 04-23-03
357 452 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Olson Timothy R&Deborah J
357 452 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Stein Martin T&Caffery Marry E Trust 07-12-00
357 452 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Masterson Matthew M&Casey R
357 452 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Vones Robert C Revocable 2009 Trust 02-19-09
357 452 32 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pelosi Gerald M&Margaret V
357 452 33 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schick Trust 02-22-08
357 453 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schottle Rolf G&Roberts Elizabeth L
357 453 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Roberts Mark W&Susan L Revocable Trust A 01-1
357 453 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Williams Edward&Lorraine
357 453 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bitar Nader&Andrea S
357 453 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Zucchet Roger A Revocable Trust 08-24-07
357 453 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pardo B E Trust 08-09-01
357 453 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Carlson Charles G&Cheryl L
357 453 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wright Jo R 2003 Trust 09-15-03
357 453 14 00	0.02	UND	0.00	0.50	1.00	0.00	\$78.00	\$0.00	Williams Edward&Lorraine
357 453 15 00	0.03	UND	0.00	0.50	1.00	0.00	\$78.00	\$0.00	Roberts Mark W&Susan L Revocable Trust A 01-1
357 453 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ish David&Mary H
357 453 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Greif Family Trust 08-09-06
357 521 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Survivors Trust 05-29-91
357 521 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Holmes Family Trust 07-28-87
357 521 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	A B Mountain Assoc L L C

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 521 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Knowles Harry J Md Trust 12-08-89
357 521 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Johnson Terry E Trust 12-30-93
357 521 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Morse Robert J&Karen B
357 521 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Barnes Glenn D
357 521 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Purves William Trust 11-03-92
357 521 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hendricks John S&Maureen D
357 521 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cordill Family Trust 07-15-88
357 521 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mcdonald Patricia J Tr
357 521 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Torre-Conley Maria G Trust 12-17-03
357 521 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lawless Family Trust 03-12-98
357 522 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mcclintick Patricia
357 522 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Forstrom John T
357 522 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Volpe La Jolla Trust
357 522 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Entenmann Family Trust 09-18-91
357 522 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	J&B Family Trust 02-09-06
357 522 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Earnest Franklin Iii&Alice A Trust 04-20-90
357 522 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Herring Patricia N
357 522 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	San Diego Holdings L L C
357 522 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Forgione Philip&Lauren
357 522 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hoffman Clement P&Barbara E
357 522 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Vaninwegen Family Trust 04-28-86
357 522 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Green Daniel&Ulrika Revocable Trust 08-20-11
357 522 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mccaleb Family Trust 05-08-00
357 522 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dangel Roger R 2005 Trust 09-22-05
357 522 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pifer Kevin J
357 522 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wyer Christopher
357 522 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mccullough Monty
357 522 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Roeder Steven G
357 522 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Warren Jeffrey C
357 522 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Devere Alan J&Rekarda R
357 523 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kovacs Peter&Marilee S Revocable Family Trust 0
357 523 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lundell Family Trust 09-05-98
357 523 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hinds Russell&Shameem
357 523 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lincoln Donald R&Mary J
357 523 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wiltse Lise R Revocable 2003 Trust 01-30-03
357 523 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ishida Tetsuya&Tamra J
357 523 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ziegau-Wahl Family Trust 08-22-02
357 523 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Chandler Heights A Z L L C
357 523 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Strub Family Trust 11-18-92
357 523 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hoffman Barry&Cay
357 531 02 00	0.26	COM	45.00	1.25	1.00	14.63	\$78.00	\$1,140.74	Nobel Family Trust 02-18-98 <Lf> R M W T L L C
357 531 03 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Nobel Family Trust 02-18-98 <Lf> R M W T L L C
357 531 05 00	0.06	COM	45.00	1.25	1.00	3.38	\$78.00	\$263.24	Benson Family L P
357 531 05 00	4.00	MFR	0.70	1.00	1.00	2.80	\$78.00	\$218.40	Benson Family L P
357 531 05 00	0.03	STR	0.00	0.50	1.00	0.00	\$78.00	\$0.00	Benson Family L P
357 531 06 00	0.12	COM	45.00	1.25	1.00	6.75	\$78.00	\$526.50	Benson Family L P
357 531 06 00	7.00	MFR	0.70	1.00	1.00	4.90	\$78.00	\$382.20	Benson Family L P
357 531 06 00	0.06	STR	0.00	0.50	1.00	0.00	\$78.00	\$0.00	Benson Family L P
357 531 07 00	0.06	COM	45.00	1.25	1.00	3.38	\$78.00	\$263.24	Benson Family L P
357 531 07 00	4.00	MFR	0.70	1.00	1.00	2.80	\$78.00	\$218.40	Benson Family L P
357 531 07 00	0.03	STR	0.00	0.50	1.00	0.00	\$78.00	\$0.00	Benson Family L P
357 531 08 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Eischen Family Holdings L L C
357 531 09 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	Sheridan Revocable Trust 03-05-08
357 531 10 00	0.08	COM	45.00	1.25	1.00	4.50	\$78.00	\$351.00	Tsai Chin-Zong&Chin-Chiang
357 531 11 00	0.01	UND	0.00	0.50	1.00	0.00	\$78.00	\$0.00	Tsai Chin-Zong&Chin-Chiang
357 531 13 00	0.01	UND	0.00	0.50	1.00	0.00	\$78.00	\$0.00	Lasalle Bank Na Tr (Trust No 1977-0)

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 531 14 00	0.08	COM	45.00	1.25	1.00	4.50	\$78.00	\$351.00	Exeter Fiduciary Services Tr
357 531 15 00	0.18	COM	45.00	1.25	1.00	10.13	\$78.00	\$789.74	Nobel Family Trust 02-18-98 <Lf> Abeles David&M
357 531 16 00	0.17	COM	45.00	1.25	1.00	9.56	\$78.00	\$745.88	Eischen Family Holdings L L C
357 532 05 00	0.10	UTL	3.00	0.50	1.00	0.15	\$78.00	\$11.70	San Diego Gas&Electric Co
357 532 06 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Amber Pacific L P
357 532 07 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Zalesjak Louis
357 532 08 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Murphy Family Trust 06-15-94
357 532 09 00	0.09	COM	45.00	1.25	1.00	5.06	\$78.00	\$394.88	Murphy Family Trust 06-15-94
357 532 10 00	0.18	COM	45.00	1.25	1.00	10.13	\$78.00	\$789.74	Murphy Family Trust 06-15-94
357 532 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pichler Dan Trust 09-14-04
357 532 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Barner Gay R Trust
357 532 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cairns Michael D&Maria I P Joint Living Trust 01-1
357 532 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cooper Craig&Sylvie
357 532 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Stockton Michael J
357 532 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gamboa Leslie
357 532 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Firotto Tod B Trust 05-06-98
357 532 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Postlins Family Trust 10-27-09
357 532 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Eichberger German&Olson Emilia
357 532 21 00	3.00	MFR	0.70	1.00	1.00	2.10	\$78.00	\$163.80	Williams Catherine M 2005 Trust
357 532 27 00	0.14	COM	45.00	1.25	1.00	7.88	\$78.00	\$614.24	Wecon L L C
357 532 28 00	0.27	COM	45.00	1.25	1.00	15.19	\$78.00	\$1,184.62	Wecon L L C
357 532 29 00	0.29	COM	45.00	1.25	1.00	16.31	\$78.00	\$1,272.38	Icaza Richardo F&Adele Family Trust 05-20-89
357 533 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Brand Robert W&Marissa C
357 533 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Leach Leslie J Trust 08-09-05
357 533 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bauman Trust 09-11-00
357 533 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dunwoody Dana J
357 533 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Eve Family Trust 04-08-93
357 533 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Templer Mary F
357 533 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Tsung Patricia
357 533 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Vincent Michael A&Nancy D
357 533 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Herman Paul&Dorothy
357 533 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Crumrine Richard E Living Trust 08-07-98
357 533 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Baini Family Trust 07-30-05
357 533 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Parker Joseph
357 533 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Trudeau Family 2002 Trust 12-19-02
357 533 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Doiron Michael J&Devra E Revocable Property Tru
357 533 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Becker Kent&Kimber
357 533 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Turner James&Shannon Family Trust 02-19-93
357 533 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Larsen Family Trust 05-30-08
357 533 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Sauer Charles&Leslie
357 533 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jefferson Michael&Kristin
357 533 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Amidei Paul R&Rosemary
357 533 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Vinson Jane L Trust 07-16-98
357 533 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Robin Family Beaumont Trust 08-08-11
357 533 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Barker Janet L Trust 01-20-87
357 541 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Runnion Joseph
357 541 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Buxton Christina
357 541 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Necoechea Family Trust 09-28-01
357 541 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Heine Family Trust 03-13-00
357 541 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kovelman Robert&Ottillie Sabine Revocable Trust (
357 541 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Brockway Marsha Trust 03-07-00
357 541 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lassetter April M W
357 541 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Young Edmond P&Carolyn M Family Trust 12-22-9
357 541 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gloor Stephan D&Jacqueline Trs
357 541 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rodger Family Trust 04-03-09
357 541 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mccullough Monty H

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 541 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Meyer Family Trust 09-17-09
357 541 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wyer Family Trust 12-12-04
357 541 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Widmier Lisa A Trust 07-09-04
357 541 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mettler Marion O Trust 04-28-03
357 541 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Champion Simon P
357 541 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jakobson Ingeborg
357 541 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Forward Street Trust 05-30-08
357 541 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Courchesne Rachel Y
357 541 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Tavlin Deborah S Revocable 2005 Trust 02-10-05
357 541 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Murray Family Trust 08-03-05
357 542 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Harvey Family Revocable Trust 03-31-05
357 542 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Villaverde Luis M
357 542 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Chouchan-Berman Trust 07-08-08
357 542 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Saham-McCabe Revocable Trust 03-06-08
357 542 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lavinsky Ivan&Kana
357 542 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Arkwright John F
357 542 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Oneil Trust 05-22-90
357 542 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Parker Joseph
357 542 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Weber Lesley Family Trust 09-24-02
357 542 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Soderstrom Gerald&Howard Alison J
357 542 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Castagnola Family Trust 03-17-08
357 542 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Parr Sabrina&Christopher Trust 11-28-05
357 542 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mulcahy Robert J Separate Property Trust 06-23-99
357 542 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Olson Gregory P&Heather L
357 542 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Roberts Wendell C&Cleo B Trust 04-02-98
357 542 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lee Family Trust 02-16-94
357 542 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Croydon Scott&Kimberly
357 542 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kopfinger Laura
357 542 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Broderick Family Trust 04-01-11
357 542 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schmidt Justin&Melissa
357 542 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Trenton Family Trust 06-04-10
357 542 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Brenn-Cogen Family Trust 06-30-97
357 542 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bateman Thomas M Revocable Living Trust 11-20-08
357 542 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Flower Douglas M 2011 Trust 04-06-11
357 551 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Garitty David T
357 551 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cueto Family Trust 12-29-04
357 551 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dowley Philip J&Linda G Family Trust 10-14-88
357 551 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Clark Jonathan M&Jessica J
357 551 06 00	2.00	DUP	0.70	1.00	1.00	1.40	\$78.00	\$109.20	Fersten David
357 551 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kay Celeste
357 551 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Denny Catherine P A Living Trust 11-20-01
357 551 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Costello M Irene
357 551 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Patton Family Trust 08-20-12
357 551 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hoolko Richard&Linda
357 551 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Smith Joseph S
357 551 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Macaluso Angela D 1999 Trust
357 551 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Nation Family Trust 06-03-04
357 551 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mackey Mary Trust 06-21-91
357 551 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wurmlinger John M&Carole M
357 551 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Anderson Katherine C
357 551 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lampman Gary Living Trust 05-05-06
357 551 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Boos Carolyn Trust
357 551 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Artukovich Patrick&Kiley
357 551 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Nelson Family Trust 07-09-97
357 551 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Finch Thomas M
357 551 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Frymark Benjamin

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 551 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Stanger Louise Revocable Trust 11-30-94
357 551 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Davis Leslie Trust 01-26-05
357 551 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Olson Gordon H Tr&Olson Helen M Tr
357 551 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Allen Frank E&Karen L Revocable Trust 08-13-12
357 552 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Stevens Lindsay R
357 552 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Maino Merrie L Revocable Trust 09-21-10
357 552 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Edwards Family Trust 04-06-83
357 552 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Robinson David B Trust 11-29-89
357 552 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dyer Benjamin&Kathleen
357 552 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kushi M 2008 Trust 05-28-08
357 552 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schneider Diane L 2006 Trust 12-27-06
357 552 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Walker Richard T&Lori A
357 552 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Usselman Susan A
357 552 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Scarano Family Trust 09-29-00
357 552 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cassani Christina M
357 552 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Downs Esther N Revocable Trust 04-03-06
357 552 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Perreault Michael S&Linda
357 552 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Harris Philip H&Karen C
357 552 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wong George C&Sophia S 1992 Family Trust 09-0
357 552 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lever Christopher&Diane
357 552 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	M K W Trust 05-23-07
357 552 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Landguth Mark A
357 552 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hutchison Clyde A Iii&Crute Adair P
357 552 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mannix Margaret M Trust 01-09-90
357 552 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Murphy Family Trust 03-11-92
357 552 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mott Family Trust 11-07-08
357 552 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Yashar Family Trust 07-30-10
357 560 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Fabian John G&Patricia J
357 560 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wiesner Leland Z
357 560 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Anderson William H&Theresa G Revocable Interv
357 560 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pyle James H&Dykstra Michelle
357 560 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Garvey Andrew F&Pamela J
357 560 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cunningham Paul&Shannon
357 560 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lansker Stephen C&Carrie L
357 560 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Sette Alessandro Trust 05-21-07
357 560 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jarvis Family Trust 12-06-07
357 560 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lohrmann 2002 Trust 12-02-02
357 560 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hertz-Bunzl Trust 08-23-07
357 560 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Little Family Revocable Trust 01-03-94
357 603 02 01	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	La Jolla 5460 L L C
357 603 02 02	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Mccain Family Trust 05-23-91
357 603 02 03	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Alkasabi Osama A
357 603 02 04	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Boykoff Stuart M&Laura S Revocable Trust 06-10-
357 603 02 05	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Lorda Emilio E G&Gonzalez Magaly M D
357 603 02 06	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	25Th Street Trust 10-12-78
357 603 02 07	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Starsiak J M Trust 06-20-06
357 603 02 08	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Airfin L L C
357 603 02 09	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Gregg Family Trust 12-23-98
357 603 02 10	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Gibson Helen C
357 603 02 11	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Currie Amanda P
357 603 02 12	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Alkasabi Osama A
357 603 02 13	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Mukai Revocable Trust 08-04-09
357 603 02 14	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Reynolds Justin
357 603 02 15	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Wisteria Properties L L C
357 603 02 16	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Jackson Family Revocable Trust 03-19-01
357 603 02 17	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Lai Eric&Lai-Goldman Myla

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 603 02 18	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Wells Fargo Bank
357 603 02 19	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Segal Joseph&Joan V
357 603 02 20	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Witt Robert&Patricia Trust 01-09-03
357 603 02 21	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Lady Patricia A
357 603 02 22	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Nguyen Loc Van&Le Bay Thi Family Trust 02-04-1
357 603 02 23	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Edwards Family Trust 07-11-96
357 603 02 24	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Barden Merrill E&Emerick Alice M
357 603 02 25	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Landbloom Ronald
357 603 02 26	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Robinson Keri A
357 603 02 27	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Lavery Guy&Irene
357 603 02 28	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Vaughan Debra K
357 603 02 29	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kachina Partners Llp
357 603 02 30	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Lee April Wei-Shih
357 603 02 31	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Obrien John&Carol
357 603 02 32	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Stachon Barry
357 603 02 33	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	M C C Partners L P
357 603 02 34	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Johnson Eric B&Barbara B
357 603 02 35	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Fuchshuber Carl&Valerie
357 603 02 36	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Currie Amanda
357 603 02 37	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Barr Family Trust 04-13-11
357 603 02 38	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Harbaugh Dale F&Cynthia G
357 603 02 39	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Le Chi Q
357 603 02 40	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Snowbarger Tugg R
357 603 02 41	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Orurke Donna G Marital G S T Non-Exempt Trust
357 603 02 42	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Auer Juha P
357 603 02 43	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Damico Margaret E
357 603 02 44	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Sarnecky William G
357 603 02 45	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Robotti Karla M 1991 Trust 02-12-91
357 603 02 46	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ehren Melinda
357 603 02 47	0.07	COM	45.00	1.25	1.00	3.94	\$78.00	\$307.12	Seahaus I L L C
357 603 02 48	0.06	COM	45.00	1.25	1.00	3.38	\$78.00	\$263.24	Seahaus I L L C
357 603 04 01	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Lasensky David
357 603 04 02	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Keller Lance E&Holly M
357 603 04 03	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Edwards Family Trust 07-11-96
357 603 04 04	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Allen Frank&Karen
357 603 04 05	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Capri Frank
357 603 04 06	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Cavallaro Family Trust 06-02-99
357 603 04 07	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Chiang Trust 06-04-97
357 603 04 08	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Doornbos Philip&Jo E
357 603 04 09	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Linden Family Trust 12-22-97
357 603 04 10	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Schuette Michael
357 603 04 11	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Bailey Todd A&Elizabeth M
357 603 04 12	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Athing William&Shorey Ellen
357 603 04 13	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Bradley Family 2012 Trust 05-21-12
357 603 04 14	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kaza Ramarao&Swarajyam
357 603 04 15	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Orourke Donna G Marital Trust
357 603 04 16	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Young Randall S&Linda A
357 603 04 17	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Blossom Lana Revocable Trust 07-02-09
357 603 04 18	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Orourke Donna G Marital G S T Non-Exempt Trust
357 603 04 19	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Torres Gustavo A
357 603 04 20	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Martinez Amanda
357 603 04 21	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Henry John W&Carol H
357 603 04 22	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Steele Mark W&Dale F
357 603 04 23	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Mason Family Trust 11-17-08
357 603 04 24	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Floodberg Jeffrey
357 603 04 25	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Braiker Ivan E&Adriann B

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 603 04 26	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Eigl Petra Beatrice Revocable 2000 Trust 06-29-00
357 603 04 27	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Peschel Jeanine Revocable Trust
357 603 04 28	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Snodgrass James T&Wight Tracy A
357 603 04 29	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Jabro Mansoor H&Salwa H
357 603 04 30	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kozo Christopher T
357 603 04 31	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Yee Fannie
357 603 04 32	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Polley Alan&Jessica
357 603 04 33	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kipers Susan 1998 Trust 06-29-98
357 603 04 34	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Gaerin Toby D
357 603 04 35	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Orrlando L L C
357 603 04 36	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Schellinger John J&Marilyn A
357 603 04 37	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Prescott Family Trust
357 603 04 38	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Deshmukh Sudhir G&Kalpana S
357 603 04 39	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Greer Lance C
357 603 04 40	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Blossom Lana Revocable Trust 07-02-09
357 603 04 41	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ellis Richard E&Sharie M
357 603 04 42	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Horn David B&Shelley L
357 603 04 43	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Pharma L L C
357 603 04 44	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Tobias Revocable Family Trust 08-12-952
357 603 05 01	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Cohen Robert Est Of
357 603 05 02	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Sullivan Michael&Mary B
357 603 05 03	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Vafai John
357 603 05 04	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Hermanson H Jeffrey&Suppes Michele
357 603 05 05	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Pickett Cory
357 603 05 06	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Airfin L L C
357 603 05 07	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Gordon Daniel R&Robin L
357 603 05 08	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Patterson James C
357 603 05 09	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Hendrickson Jason&Purvanice Cindy B
357 603 05 10	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Mccarroll George&Nicholas Gayle Revocable Trus
357 603 05 11	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Eagye G Maxwell Iii
357 603 05 12	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Thorne Thaddeus
357 603 05 13	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Magaudda Paul S
357 603 05 14	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Hogan Scott
357 603 05 15	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Lyons Mike
357 603 05 16	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kuperman Joshua M
357 603 05 17	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Brown Robert Joseph
357 603 05 18	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Nauman Stephen D&Katherine E
357 603 05 19	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Hu Michelle S
357 603 05 20	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Baumgartner John R
357 603 05 21	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Mehren Richard&Nasri Sepideh
357 603 05 22	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Fowler Allison
357 603 05 23	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Stevenson Craig E&Christine J
357 603 05 24	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Hauske James R&Rota Holly L
357 603 05 25	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Bernicker Richard P&Leah
357 603 05 26	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Noll Barbee M
357 603 05 27	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Finley William B Trust 09-09-09
357 603 05 28	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Nasri Sepideh
357 603 05 29	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Colgate Stanley J
357 603 05 30	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Zanio Kenneth R Jr&Heisser Barbara C
357 603 05 31	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Carioscia Michael D Jr
357 603 05 32	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Thorne Mark&Kristine
357 603 05 33	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Yang Linda K
357 603 05 34	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Brennan June A Revocable Trust 09-30-10
357 603 05 35	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Gao Sheena
357 603 05 36	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Rocklage Michael&Lois
357 603 05 37	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Crisko L L C

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 603 05 38	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Rusk James R&Nancy L
357 603 05 39	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	La Jolla Concepts L L C
357 603 05 40	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Terrill Jeffrey S Trust 11-30-11
357 603 05 41	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Torneo Stephen C&Karen J A B Living Trust
357 603 05 42	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Lebow Francine 1996 Living Trust
357 603 05 43	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Morshedian Kris K
357 603 05 44	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Johnston&Levy Living Trust 08-08-08
357 603 05 45	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Davis-Pedersen Trust 11-26-03
357 603 05 46	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Stark James&Diane Trust 06-12-90
357 603 05 47	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	La Jolla Concepts L L C
357 603 05 48	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Capri Frank
357 604 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Smith Kevin C
357 604 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	M A T L L C
357 604 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Zadeh Hamid&Jahanafar Tannaz
357 604 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Spangler Clinton R&Margaret M Trs
357 604 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ticho Karl E Trust 06-06-90
357 604 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jemmett Revocable Living Trust 04-11-00
357 604 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hagsx Four Trust 10-12-07
357 604 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lock Kenneth&Wang Ginger
357 604 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Two Sabes L L C
357 604 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kitt Mary R 2002 Revocable Trust 03-14-02
357 604 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Edwards Family Trust 07-11-96
357 604 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Reagan Rovena 2003 Trust 08-04-03
357 604 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hanson Wayne L&Sharon D
357 604 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kerberg Linda J W 2002 Revocable Trust 05-13-02
357 604 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Katkov Robert B&Lois P Trs
357 604 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Stiska John C Trust 11-14-00
357 604 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Thomas Edward G&Susan G Family Trust 01-20-00
357 604 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mccallum Family Trust 09-26-91
357 604 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bleakley Family Trust 10-15-02
357 604 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Edwards Family Trust 06-12-90
357 604 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mcquaide Joseph M
357 604 30 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mudge Family Trust 09-27-04
357 604 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Currier Nancy Trust 01-12-99
357 604 32 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Stanley David L&Dorothy A Inter Vivos Trust 08-07
357 604 33 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Stanley David L&Dorothy A Revocable Inter Vivos
357 604 34 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wood Lois H Survivors Trust 10-08-05
357 605 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Premier Home Development Group L L C
357 605 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pifer Stacy O
357 605 03 00	0.70	PKU	0.50	0.50	1.00	0.18	\$78.00	\$13.64	City Of San Diego
357 605 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Chang Chu-Ping&Marjorie Living Trust 11-01-10
357 611 01 00	0.16	COM	45.00	1.25	1.00	9.00	\$78.00	\$702.00	Longs Drug Stores California Inc (Macdonald Fami
357 611 02 00	0.10	COM	45.00	1.25	1.00	5.63	\$78.00	\$438.74	Longs Drug Stores California Inc (Macdonald Fami
357 611 03 00	0.20	COM	45.00	1.25	1.00	11.25	\$78.00	\$877.50	Longs Drug Stores California Inc (Macdonald Fami
357 611 04 01	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ople Eric A
357 611 04 02	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Adriatico Ferdinand&Maria Luz
357 611 04 03	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Wolan Dennis W
357 611 04 04	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Sullivan Heidi
357 611 04 05	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Mulligan Dan
357 611 04 06	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Brenner Leon C&Lana Tu
357 611 04 07	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Wolf Stacey
357 611 04 08	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Campo Cathy
357 611 04 09	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Dhanani Yurzul&Debra A
357 611 04 10	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Piganelli Family Trust 01-23-03
357 611 04 11	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Lanatta Gustavo F&Guizar Tandeleya
357 611 04 12	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ondovchak George R&Sang E

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 611 04 13	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Shelburne Kathleen
357 611 05 01	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Emerald Alliance Corp
357 611 05 02	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Emerald Alliance Corp
357 611 05 03	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Emerald Alliance Corp
357 611 07 00	0.48	HTL	15.00	1.25	1.00	9.00	\$78.00	\$702.00	Chou Family Trust 09-08-03
357 611 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Boyd Merle&Otome 2008 Trust 07-14-08
357 611 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Starek Gerald M Trust 05-03-90
357 611 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cousino Family Trust Of Lajolla 10-31-06
357 611 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Williams Jeffrey
357 611 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Larson Helen H
357 611 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Nightingale Family Trust 10-29-93
357 611 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Keller James M Family Trust 04-13-06
357 611 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Agardh Hans&Monica
357 611 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Enriquez Michael&December Trust 06-14-11
357 611 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Leong Roderick Living Trust 08-14-02
357 611 18 01	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Pandya Gaurang
357 611 18 02	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Golding Kirk B
357 611 18 03	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Vu Elizabeth T A
357 611 18 04	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Clearstone Properties L L C
357 612 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kellogg John&Dustyn
357 612 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dacosta Alan A&Tafreshi Gilda M
357 612 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Luther Burton N Jr&Kristen M
357 612 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rainna Krishna K&Rebecca S
357 612 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Smith Timmy M&Kelley J
357 612 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Alexander Roderick J Jr
357 612 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Shou Darren&Zelonis-Shou Beth
357 612 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wiseman Revocable Living Trust 01-21-11
357 612 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Fulks Family Trust 10-04-01
357 612 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Treadwell Family Trust 04-06-00
357 612 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mischel Paul&Kado Deborah
357 612 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Glasser Stephen&Gloria
357 612 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hammit Barbara L Separate Property Trust 03-31-
357 612 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Oestreich Martha G
357 612 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Liberty Keith
357 612 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Keller Nicholas A
357 612 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Terry Family Trust 09-30-05
357 612 24 00	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Sipan Robert&Marta 2012 Trust 05-24-12
357 612 25 00	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Sipan Robert&Marta 2012 Trust 05-24-12
357 612 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Holbrooke Carol M
357 612 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Martin Peter D&Mary E
357 613 01 00	0.17	HTL	15.00	1.25	1.00	3.19	\$78.00	\$248.62	Nobel Family Trust 02-18-98
357 613 02 00	15.00	MFR	0.70	1.00	1.00	10.50	\$78.00	\$819.00	Wetsman Family Trust 07-30-09
357 614 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ritz Dennis P&Anne H
357 614 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Northrup Mark F&Chrisanna M
357 614 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mcneill Michael&Melinda
357 614 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lara Juan V 1992 Trust
357 614 05 00	0.11	EPS	5.00	0.75	1.00	0.41	\$78.00	\$32.18	San Diego Unified School District
357 621 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Meyerott Family Trust 10-05-92
357 621 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Meyerott Family Trust 10-05-92
357 621 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Smith Martin&Goldstone-Smith Jennifer
357 621 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Davis Family Trust 10-07-80
357 621 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Murfey Family Trust 04-11-07
357 621 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Peters Bjoern&Jeung-Ho
357 621 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Scoma Alexander P&Royston Natalie C
357 621 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Quessenberry Revocable Living A-B Trust 09-28-0
357 621 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kennedy Nancy Trust 08-22-00

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 621 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Berger Family Trust 04-16-08
357 621 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Barbour-Damico Living 1997 Trust
357 621 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Neagley David E&Linda L
357 621 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wachob Willaim Revocable 2004 Trust 03-17-04
357 621 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Morrow John H&Tait Margaret J
357 621 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kaelin Lynne D
357 621 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kruzsch Andrew S Pension&Profit Sharing Plan
357 621 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dowlen Robert J&Nancy N 1987 Trust
357 621 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lamb Lawrence&Angeli Family Trust
357 621 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lippman Scott M&Mary E
357 621 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Martinet Micae Living Trust 11-11-97
357 621 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Brink David O&Sweeney Bonny
357 622 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ryan Patrick&Julie Family 2004 Trust 03-24-04
357 622 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rosen Leonard&Kathleen
357 622 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bracklow Revocable Trust 04-22-96
357 622 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Waverly Development L L C
357 622 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jenkins L&R Trust 01-26-00
357 622 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Soutar Andrew&Rau Susan J
357 622 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Maskin Michael B&Lynn N Family 2008 Trust
357 622 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Sagmeister Eric E&Glass Mindy H
357 622 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Laranang Family Trust 03-15-06
357 622 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gladstone John D&Patricia A
357 622 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Glenister James P&Vanessa W
357 622 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gerko Patricia A Trust 02-26-04
357 622 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kemper Nancy S Trust 07-16-03
357 622 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hearn Kathleen M
357 622 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Adams Robert&Nissan Beti
357 622 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Badoop Trust 03-11-04
357 622 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Price Charlene C Trust 09-01-04
357 622 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hoffman Richard S&Betty J
357 622 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Orr Stephen L&Telford Anne D
357 622 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Maleki Trust 06-30-92
357 622 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Smith Paul Robert Trust 10-14-96
357 622 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rogers Living Trust 05-01-03
357 622 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lindquist Carl L Tr&Lindquist Barbara S Tr
357 622 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Luscomb Family Trust 09-20-05
357 623 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cleavinger Marc D&Lisa J
357 623 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Allen Ralph E
357 623 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Melvin Suzanne
357 623 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Moheno Phillip Trust 04-15-92
357 623 06 00	2.00	DUP	0.70	1.00	1.00	1.40	\$78.00	\$109.20	Splazzi Family Trust 03-13-02
357 624 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Grosz Marlin Trust 12-21-12
357 624 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Vallin Family Trust 12-01-00
357 624 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Russell Lawrence W&Kim K
357 624 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Fitzsimmons John E&Donna
357 624 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gabriel Mitchell H&Lynda
357 631 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ross Kevin
357 631 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Machado G R Family Trust 08-14-06 (Survivors Tr
357 631 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bungay Sylva J Trust 01-18-05
357 631 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Matthews William R&Kole Kimberly 2000 Trust
357 631 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bright Deborah L
357 631 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Muehl Jeff L&Carol A
357 631 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pund Adelaide Revocable 2007 Trust 02-28-07
357 631 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Valdes-Cruz Lilliam M Revocable Trust 02-06-11
357 631 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Coles Marcia D Trust 01-21-99
357 631 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Saul Lawrence K Living Trust 11-19-08

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 631 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Coughlin Family Trust 07-18-07
357 631 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Peterson John E Trust 06-26-12
357 631 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lunt Karen E
357 631 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Turner James&Shannon Family Trust 02-19-93
357 631 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mebust Donald P
357 631 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bransletter Scott&Marcia 2006 Trust
357 631 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Villani Patrick&Heather
357 631 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Seaward Stewart A 2007 Trust
357 631 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Washkowiak David A&Kimberly A
357 631 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Henegar Susan H Revocable Trust 06-07-10
357 632 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Smith Alfred James Jr&Cremo Rosemary
357 632 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Barkett 2000 Trust 02-03-00
357 632 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Austin Patrick&Wendy Family Trust 11-05-02
357 632 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mcgrath Family Ltd Partnership
357 632 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jennings Richard S&Ellen A 2001 Family Trust
357 632 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Heifetz Ruth M
357 632 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Blankenship William C&Betty M T Family Trust 02-
357 632 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Blankenship Janet B Tr
357 632 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Abi-Rustum Jacqueline
357 632 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kornbluth Richard S&Reed Liane E
357 632 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Glazer Jeffrey&Lisa B Family Trust
357 632 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Coleman C M Revocabe Trust 09-12-01
357 632 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Davidge Family Trust 11-14-95
357 632 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Maguire Frederick&Jill
357 632 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Trevellyan Phillip H&Mcdaniel-Trevellyan Anna
357 632 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Sharplin William A Sr Trust
357 632 25 00	2.00	DUP	0.70	1.00	1.00	1.40	\$78.00	\$109.20	Plotkin Barry M
357 632 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dinerman Charles
357 632 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Incandela Eric Living Trust 10-15-10
357 632 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schlereth David H
357 632 30 00	0.01	UND	0.00	0.50	1.00	0.00	\$78.00	\$0.00	Puri Pier L&Berglund Anna C
357 632 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Puri Pier L&Berglund Anna C
357 632 32 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pushkar Sheila T
357 632 33 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bone Matthew F&Richardson Elaine
357 632 34 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Renka Judy A Family Trust 08-07-97
357 632 35 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hall/Paymer Trust 09-26-91
357 633 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Feldman Family Trust 07-01-08
357 633 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Pebley Matthew C&Barbara L
357 633 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Tishon Antoinette Revocable Family Trust 04-06-0
357 633 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	McCchesney Family Trust 02-27-04
357 633 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mcmanus Virginia P Tr
357 633 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hall Revocable Trust 12-10-02
357 633 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Petrini Family Trust 08-22-91
357 633 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Huber John G&Judith G
357 633 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Esfandiary Shahla Revocable 2007 Trust
357 633 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mason Family Trust 01-18-01
357 633 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bianchi Lewis S
357 633 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wornham Rosalie B Separate Property Trust 06-2
357 633 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ackland Gillian M Family Trust 12-04-02
357 633 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bayer Richard S&Kathy
357 633 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Turner Donna J
357 633 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Maskin Michael B&Lynn N Family 2008 Trust
357 633 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lawrence Herbert&Shirley Trust 05-14-06
357 633 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Patton Mary J Trust 06-09-92
357 640 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lief Family Trust 11-06-00
357 640 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Humes William R&Pamela A

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
357 640 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Alrutz Elaine Revocable Trust 04-10-07
357 640 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Alrutz Elaine Revocable Trust 04-10-07
357 640 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Caffee John R&Patricia A Trust 08-04-97
357 640 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Flint Ruth E 11-18-99
357 640 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Sowell Maril
357 640 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Podney Anne S Family Trust 08-06-10
357 640 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kirby Alice S Family Revocable Trust
357 640 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kelly Matt&Melissa Trust 02-03-03
357 640 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cuthrell Vernon C Iv&Jennifer C
357 720 41 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Linnard Family Trust 06-15-07
357 720 42 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Porche Family Trust 02-23-00
357 720 43 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mitchell Alice T
357 720 44 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Price Lake&Barbara Community Property Trust 05
357 720 45 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Buche John K&Holly H
357 720 46 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cramer Keith&Lisa Family Trust 04-04-05
415 021 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Huey Bbc L L C
415 021 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mehl David&Bonnie
415 021 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Harbach Frank E
415 021 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ellison Family Real State Trust 05-29-97
415 021 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Fleming Family Trust 08-22-03
415 021 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Reynolds Family Trust 11-22-89
415 021 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wang David E-Min&Kwok Susie Choi
415 021 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rank Rita Irrevocable Trust 12-11-03
415 022 01 00	0.01	UTL	3.00	0.50	1.00	0.02	\$78.00	\$1.16	City Of San Diego
415 022 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Goddard Steven V&Karen M
415 022 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Teske Thomas Trust 05-05-05
415 022 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Goldberg Charles&Nelson Theodora J
415 022 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gould Robert N Trust 08-03-05
415 022 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Salemme Debra M Revocable Trust
415 022 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Teate James M&Sookoos Barbara M
415 022 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Vedder Eleanor A
415 022 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Barnett Tim P&Judith Trs
415 022 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Willis Michael C&Mary J H
415 022 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Grogan Sam
415 022 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Johnson William J
415 022 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Robbins Family Trust 06-20-96
415 022 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Simon Allie&Tani M
415 022 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kanemoto Revocable Trust 11-01-89
415 022 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Obler Richard M
415 022 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gaelen Family 1985 Trust
415 022 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ellis Peter&Christi
415 022 21 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Campillo Joan M Revocable Trust 02-25-02
415 022 22 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ruhnow Family Trust 10-14-05
415 022 23 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mack Kenneth F&Alta C Revocable Trust A 08-22-
415 022 24 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ghogale Sanjiv J&Neeta Bhatia
415 022 25 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Blue Sky Trust 07-26-11
415 022 26 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Everett David H&Maureen H Revocable Trust 06-0
415 022 27 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gouger Sandhya Revocable Trust 12-21-90
415 022 28 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Morley Jay C
415 022 29 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Arendes Marie Trust 03-28-05
415 022 31 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Weintraub David M&Monica T Revocable Trust 08
415 023 03 01	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Gruby Michael B&Sharon A
415 023 03 02	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Jubenville Family Trust 05-23-00
415 023 03 03	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Foster Colleen A
415 023 03 04	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Prewo Wilfried
415 023 03 05	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Diercks Mark

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
415 023 03 06	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Levine Geraldine Trust 08-18-95
415 023 03 07	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ittner Edward C
415 023 03 08	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Phillips Raymond W&Mary A 1995 Trust 09-11-95
415 023 03 09	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Dart James A&Ruth A Revocable Living Trust 03-2
415 023 03 10	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Stark Michael P&Corradino Christina J Family Trust
415 023 03 11	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Shira Joann Trust 11-12-02
415 023 03 12	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Rosner Raita Decedents Trust 02-17-00
415 023 03 13	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Litvan Irene
415 023 03 14	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Snyder Eugene H&Katherine G
415 023 03 15	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ludecke Hans&Angelika
415 023 03 16	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Cowgill Steven&Wu Jennifer
415 023 03 17	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Wu Jennifer J
415 023 03 18	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Mcbride Julia G 2008 Trust 07-11-08
415 023 04 01	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Macleay Living Trust
415 023 04 02	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Hoesley Helen C Tr
415 023 04 03	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Haney Family Trust 09-27-05
415 023 04 04	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Curry Martha M Trust 05-12-03
415 023 04 05	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Gilmore Carla R
415 023 04 06	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Pritchett David&Amanda
415 023 04 07	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kurata Yoko Trust 08-28-03
415 023 04 08	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kalscheur Jacob J
415 023 04 09	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Touserhani Saeed&Innessa
415 023 04 10	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Scott Janice K
415 023 04 11	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Cathalinat-Saunders Family 2007 Trust 08-09-07
415 023 04 12	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Danesi Richard A
415 023 04 13	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Anselon Jaime B Tr
415 023 04 14	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Wang Joanne Chunyan Separate Property Trust 0
415 023 04 15	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Lau Jeffrey
415 023 04 16	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ritter John T Trust 08-28-07
415 023 04 17	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ladenberger Thelma H Living Trust 12-10-99
415 023 04 18	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Upjohn Douglas H
415 023 04 19	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Snowberger Robert P&Caroline K
415 023 04 20	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	C&C Family Trust 07-28-06
415 023 04 21	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Rench Family Ltd Ptnshp
415 023 04 22	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Chen Eric&Zhang Xiaoyan
415 023 04 23	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Matthews Lisa B Living Trust 01-13-10
415 023 04 24	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Drew Gregory L&Jane E
415 023 04 25	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Gilmore Barbara A Living Trust
415 023 04 26	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Hauser Dorinda E
415 023 04 27	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Nerhood Trust 03-27-91
415 023 04 28	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Bralely Nora Trust 05-06-04
415 023 04 29	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Winter Family Trust 12-08-04
415 023 04 30	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Hassan Mervat S Revocable Trust 10-12-93
415 023 04 31	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Becker Peter Living Trust 07-01-11
415 023 04 32	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ostrowska Agnieszka E
415 023 04 33	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Owhadi Eshan&Minoovash
415 023 04 34	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Panico Alfred J Separate Property Trust 05-10-05
415 023 04 35	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Fan David S
415 023 04 36	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	McLeod Family Revocable Trust 10-21-99
415 031 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Butterfield Lois I
415 031 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Butterfield Family Revocable 2008 Trust 01-22-08
415 031 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Calumet Real Estate Holdings L L C
415 031 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ryan David P&Stephanie E T Trs
415 031 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Obrien Michael C&Julie M
415 031 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kholi Sam
415 031 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Listyo Gondo

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBU's	Unit Cost (\$/EBU)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
415 031 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bell H Clark Jr&Claudene A
415 031 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dreeben Sharon M Revocable 1998 Trust 11-12-94
415 031 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Orourke Donna G Living Trust 02-08-99
415 032 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Naranjo Carmen R
415 032 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Warner Eugene R&Christy L Trust 04-30-90
415 032 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wilson Family Trust 09-25-86 (Trust B)
415 032 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hyde-Rossi Revocable Trust 05-22-03
415 032 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mead Revocable Trust 10-04-91
415 032 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bundonis Eric J&Jaylene E
415 032 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Smith Paul B&Judy E Family Survivors Trust 03-02-94
415 032 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dahlie Sharon G Revocable Trust 04-08-03
415 032 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Allen William H
415 033 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	M C M 1997 Trust
415 033 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	N L J L L C
415 033 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Buchanan Charlotte O Trust 08-17-01
415 033 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dallal David
415 033 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bengochea Amador&Dorothy
415 033 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ready John T Iii&Martha
415 033 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Magner Revocable Trust 12-19-94
415 033 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Zustiak Family Trust A 05-25-88
415 033 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Calumet L L C
415 041 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Casey Olga S Tr
415 041 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Chalhoub Family Revocable Trust 09-22-05
415 041 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Eckert Family Living Trust 02-19-99
415 041 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Joehnk Kristopher K
415 041 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Sweeney Eric B&Fifin
415 041 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Penner H Robert&Tami J
415 041 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rooney Family Trust 02-06-07
415 041 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Green Charles G&Deborah M
415 041 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hughes David E&Hesketh Nancy
415 041 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dangaran Jeffrey
415 041 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gans Family Trust 09-06-07
415 041 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rechnic-Kapteina Trust 04-01-92
415 041 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Cohen Family Trust 08-15-79
415 041 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Yates Scott E&Lauren A
415 041 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Williamson Robert A
415 041 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ziveli Trust 06-05-07
415 041 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ziegau-Wahl Family Trust 08-22-02
415 041 18 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Team Darling Separate Property Trust 12-06-05
415 041 19 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Morra California Trust 03-22-07
415 041 20 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Farley Richard L&Janet Kay F
415 042 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rapp Steven M&Kelin H Revocable Living 2007 Tr
415 042 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Grabow Michael&Hardiman Siobhan
415 042 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mollen Robert P Living Trust 03-26-07
415 042 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Ziveli Trust 06-05-07
415 042 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Roach Everett&Jennifer Revocable Trust
415 042 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dobak Family Trust 12-08-00
415 042 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Willmon Lee&Christina
415 042 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Thompson Joan
415 042 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rechnic-Kapteina Trust 04-01-92
415 042 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Tomaszewski Christian A&Bodtke Susan K
415 042 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Reineman Richard&Lynn Family Trust 07-03-07
415 042 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Resnick Jack Trust 10-20-94
415 042 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Loneragan James A&Fairchild Catherine G Living Tr
415 061 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Birts Family Trust 03-21-78
415 061 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lagrum Inna

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
415 061 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Schindler Mark E
415 061 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Frampton Marcus
415 061 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Fee Jeffrey J&Anne M
415 061 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lacava Joseph A&Lorene L
415 061 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Grovic Family Trust 10-29-99
415 061 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Scanlan Family Revocable T Rust 05-09-07
415 061 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jevtic Family Trust 06-09-06
415 061 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Thompson Family Trust 06-18-08
415 061 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Prescott Jeffrey
415 061 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Isherwood Family Trust 03-19-93
415 061 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bodenstab William E&Alanna F Trs
415 061 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Waisman Family Trust 01-07-91
415 061 15 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hogan Larry J&Kathleen B
415 061 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Zlotin Dema&Mai Au-Co
415 061 17 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hart Elsbeth A Revocable Trust 12-18-12
415 062 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Chen Kuan-Cheng&Le Chau Hang
415 062 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wrench Family Trust A 05-07-84
415 062 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Gafford Family Trust 05-13-03
415 062 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hugh Ruth H Living Trust 01-31-92
415 062 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Kinyon Family Trust A
415 062 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hormuth Revocable Trust 07-29-020
415 062 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Baum Dale <Le> Cedar Crest College
415 062 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Murphy John&Courtney H
415 062 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Moncrief Geoffrey&Leila
415 062 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Exeter Fiduciary Services Tr
415 070 01 00	80.00	MFR	0.70	1.00	1.00	56.00	\$78.00	\$4,368.00	919 Corp
415 070 03 00	128.00	MFR	0.70	1.00	1.00	89.60	\$78.00	\$6,988.80	919 Corporation
415 070 04 01	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Burchard Carol I
415 070 04 02	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Porter Dana
415 070 04 03	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Hall-Fiske Ann-Marie
415 070 04 04	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Tankell Helene K
415 070 04 05	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Martin William&Thomasina Family Trust 05-24-02
415 070 04 06	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Irwin Andrew B&Courtney F
415 070 04 07	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Shumacher Jane Family Trust Of 1999
415 070 04 08	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kalpati L L C
415 070 04 09	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Walrod Joan M Revocable Trust 04-22-94
415 070 04 10	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Lindsay James M&Deborah J
415 070 04 11	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Greener Roberta C
415 070 04 12	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Peterson John R
415 070 04 14	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Cortez Janet Living Trust Name 02-08-07
415 070 04 15	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Carlson Marinella Irrevocable Trust 12-07-12
415 070 04 16	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Rastegar Jessica N
415 070 04 17	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Rockway Aldyth E Revocable Trust 08-07-92
415 070 04 18	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Putnam Danielle J
415 070 04 19	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Schram William N&Mary J
415 070 04 20	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Ryan Robert Living Trust 05-21-07
415 070 04 21	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Velasquez Greg&Cynthia
415 070 04 22	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Jang Erika
415 070 04 23	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Norgart Kara
415 070 04 24	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Zynda Lawrence J Living Trust 01-08-86
415 070 04 25	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Rudolph Gary B&Schwartz Nancee S
415 070 04 26	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Pauker Family Decedents Trust B 05-04-87
415 070 04 27	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Donnelly Kyle
415 070 04 28	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Christensen Pat H
415 070 04 29	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Santos Pedro C&Shari
415 070 04 30	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kaiser Sandra L

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
415 070 04 31	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kaskoun-Cloostermans Family Trust
415 070 04 32	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Smith Morgan H Jr
415 070 04 33	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Daglas Debbie Tr
415 070 04 34	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Buonassisi Daria 2005 Trust 09-10-05
415 070 04 35	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Incardonia Theodore J
415 070 04 36	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	H W H Y Living Trust 07-05-06
415 070 04 37	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Kelly Colleen
415 070 04 38	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Artiaga Beatrice
415 070 04 39	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Linder Eber L
415 070 04 40	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Stevenson Dawn M Revocable Living Trust 04-05-
415 070 04 41	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Fleischli Michael A
415 070 04 42	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Wright Christopher B&Hilleary
415 070 04 43	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Plakosh Michael A
415 070 04 44	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Carlson Marinella Irrevocable Trust 12-07-12
415 070 04 45	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Leavitt Family Trust 09-10-12
415 070 04 46	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Tugenberg Toni
415 070 04 47	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Chambers Tom R
415 070 04 48	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Stidman Joseph E&Stephanie A
415 070 04 49	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Deconcini Jeremy D
415 070 04 50	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Dienstag Frances K Revocable Trust 03-12-04
415 070 04 52	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Scott Nancy L Tr
415 070 04 54	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Jetz Walter
415 070 04 56	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Carter Eric
415 070 04 57	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Stone Michiko M
415 070 04 58	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Cecere Rosemarie L
415 070 04 59	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Dowling Robert&Jo L
415 070 04 60	1.00	CND	0.70	1.00	1.00	0.70	\$78.00	\$54.60	Gueguen Annie P Revocable Trust 08-27-98
415 070 05 00	4.36	EPS	5.00	0.75	1.00	16.35	\$78.00	\$1,275.30	San Diego Unified School District
415 070 06 00	0.95	PKU	0.50	0.50	1.00	0.24	\$78.00	\$18.52	City Of San Diego
415 211 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hill Evelyn
415 211 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Reavis James A
415 211 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mcclellanahan J Michael&Weili Zhong
415 211 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Blankenship Family Trust 11-08-94
415 211 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Austin Trust 07-15-98
415 211 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mclean Ian L&Cherrie Anne H
415 211 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Hampton Erlinda P 2011 Trust 05-23-11
415 211 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	M W J Ltd L L C
415 211 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Silber Sheldon S Tr
415 211 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Watt Timothy&Sani Armelia
415 211 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Costanza Christopher D&Wendy T
415 211 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Joehnk Alexander R&Marjorie B
415 211 13 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Joehnk Michael H
415 213 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Carrasco Marta Revocable Trust 05-28-09
415 213 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Waddell James C&Anne P Living Trust 06-23-97
415 213 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Dimich Milan C&Bryne F
415 213 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bannon John E&Tahni C
415 213 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Asaro Robert J 1999 Revocable Trust
415 213 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Lee Brian&Kim Sooyoun
415 213 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Bertagnolli Family Trust 02-03-05
415 213 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Clark-Freeman Trust 01-24-08
415 213 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Redfern John T Tr (Dcsd)
415 213 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Costello Michael L&Mathieu-Costello Odile A
415 213 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Moheno Victor B
415 213 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Obrien John E&Virginia R Trs
415 214 01 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Terry Clarence E Jr Trust 11-15-01
415 214 02 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Renda Anthony

EXHIBIT C - Assessment Roll (Fiscal Year 2014)
Bird Rock Maintenance Assessment District

Parcel Number	Acres/Units ⁽¹⁾	Land Use ⁽²⁾	Apportionment Factors			Total EBUs	Unit Cost (\$/Ebu)	FY 2014 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾	Location ⁽³⁾				
415 214 03 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Carr Heath A
415 214 04 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Monday John C&Virginia M Family Trust A 08-22-8
415 214 05 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Wander Brandon H
415 214 06 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	A W P 1983 Trust 02-01-03
415 214 07 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Mccoll Investment Trust 03-31-95
415 214 08 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Rose Revocable Trust 08-30-99
415 214 09 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Henely Donald&Celia 2000 Trust 06-27-00
415 214 10 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Jvirblis Alex E
415 214 11 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Radke Timothy A&Judith L
415 214 12 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Shaprut Eliezer&Varda
415 214 14 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Shang Xiaobei
415 214 16 00	1.00	SFD	1.00	1.00	1.00	1.00	\$78.00	\$78.00	Casa Del Norte
TOTAL	-	-	-	-	-	1,833.07	-	\$142,979	

- ⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use.
- ⁽²⁾ Refer to Assessment Engineer's Report for description of Land Use and applicable Land Use Factor.
- ⁽³⁾ Refer to Assessment Engineer's Report for applicable Benefit Factor and Location Factor.
- ⁽⁴⁾ FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014.