



**Continuing Disclosure  
Annual Report**

**County of El Dorado  
CFD 2001-1, Series 2002 and 2005  
Special Tax Bonds**

**Fiscal Year Ending: June 30, 2010**

*Submitted by*



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# COUNTY OF EL DORADO

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## \$10,940,000 COMMUNITY FACILITIES DISTRICT 2001-1 (PROMONTORY SPECIFIC PLAN) SERIES 2002 SPECIAL TAX BONDS

DATED: April 1, 2002

CUSIP NOS.

<u>MATURITY</u>	<u>CUSIP</u>	<u>MATURITY</u>	<u>CUSIP</u>
2010	28310NAF2	2014	28310NAK1
2011	28130NAG0	2015	28310NAL9
2012	28310NAH8	2016	28310NAM7
2013	28310NAJ4	2022	28310NAN5
		2031	28310NAP0

and

## \$7,950,000 COMMUNITY FACILITIES DISTRICT 2001-1 (PROMONOTORY SPECIFIC PLAN) SERIES 2005 SPECIAL TAX BONDS

DATED: December 28, 2005

CUSIP NOS.

<u>MATURITY</u>	<u>CUSIP</u>	<u>MATURITY</u>	<u>CUSIP</u>
2010	283113CK2	2017	283113CS5
2011	283113CL0	2018	283113CT3
2012	283113CM8	2019	283113CU0
2013	283113CN6	2020	283113CV8
2014	283113CP1	2021	283113CY2
2015	283113CQ9	2025	283113CW6
2016	283113CR7	2035	283113CX4

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# **1. INTRODUCTION**

The purpose of this report is to provide information to the Electronic Municipal Market Access (EMMA) in order to comply with the provisions contained in the Continuing Disclosure Certificate (the "Disclosure Certificate") executed by the County of El Dorado (the "County") in connection with the issuance of \$32,355,000 aggregate principal amount of County of El Dorado Community Facilities District No. 2001-1 Special Tax Bonds, Series 2002 and 2005 (the "Bonds"). The Disclosure Certificate was executed and delivered by the County for the benefit of the holders and beneficial owners of the Bonds and in order to assist the Participating Underwriters in complying with S.E.C. Rule 15c2-12(b)(5).

## **2. CONTENT OF ANNUAL REPORT**

### **2.1. Audited Financial Statements**

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The Audited Financial Statements for Fiscal Year ending June 30, 2010, are not available at the time of writing this report. The Audited Financial Statements will be provided to EMMA as soon as they become available.

**NOTE:** *The County has not obligated itself to incur any liability in the event the special taxes are not adequate to pay principal and interest on the Series 2002 and 2005 Bonds. Further, the County will under no circumstances, advance any of its funds (other than the special taxes and funds and accounts established under the Fiscal Agent Agreement) to the payment of principal or interest on the Series 2002 and 2005 Bonds. Therefore, the County believes its audited financial statements are not material to the Series 2002 and 2005 Bonds and for that reason they were not included in the Official Statement for the Series 2002 and 2005 Bonds. They are being submitted as part of the continuing disclosure, solely due to an interpretation of Rule 15c2-12 by the staff of the Securities and Exchange Commission that is required under the Rule. Investors and others should not infer from the inclusion of the County's financial statements in any continuing disclosure that the County considers its financial statements to be material to the Series 2002 and 2005 Bonds, or that the County will, under any circumstances, advance any of its funds (other than the special taxes and funds and accounts established under the Fiscal Agent Agreement) for the payment of principal and interest on the Series 2002 and 2005 Bonds.*

### **2.2. Summary Report**

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A copy of the Summary Report prepared by El Dorado County pursuant to Section 7.06 of the Fiscal Agent Agreement can be found in Appendix A of this report.

### **2.3. CDIAC Report**

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A copy of the California Debt and Investment Advisory Commission (CDIAC) filings for both Series 2002 and 2005 Bonds can be found in Appendix B of this report.

### **2.4. Parcel Category of the Rate and Method of Apportionment**

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A table showing the number of parcels in each Special Tax Category (Class) of the Rate and Method of Apportionment for fiscal year 2010/11 can be found in Appendix C of this report.

### **2.5. Principal Owner Special Tax Allocation**

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A table showing information with respect to each parcel owner in the district, the aggregated obligation for more than 10% of the 2010/11 Special Tax levy can be found in Appendix D of this report. There are no foreclosure proceedings taking place relating to parcels accounting for 5% or more of the most recent Special Tax levy.

## **2.6. Total Special Tax**

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The total Special Tax Levy for the 2010/11 Fiscal Year is \$1,566,492.98.

## **2.7. Delinquency Information**

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The Special Tax delinquency rate as of June 30, 2010 is 3.85%. A table detailing the Special Tax delinquencies as of June 30, 2010 can be found in Appendix E of this report.

## **2.8. Litigation Status**

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All property is in the "Developed Parcel" category in the Rate and Method of Apportionment, therefore there are no pending challenges to the development of the property in the District. In addition, there are no challenges to the validity or levy of the Special Tax.

## **2.9. Changes to the Rate and Method of Apportionment**

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There have been no changes in the Rate and Method of Apportionment of the Special Tax.

## **2.10. Public Water Availability Evaluation**

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The 2003 Update to the Water Supply and Demand Report was submitted to EMMA in 2009 and has not been updated since that time. To comply with the Continuing Disclosure Certificate the previous report is included by reference herein.

### **3. SIGNIFICANT EVENTS**

#### **3.1. Significant Events**

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No significant events have occurred during the Fiscal Year ending June 30, 2010. According to the Continuing Disclosure Certificate for the Bond Issues, significant events are as follows:

1. Principal and interest payment delinquencies.
2. Non-payment related defaults.
3. Modifications to rights of holders of both Series 2002 and 2005 Bonds.
4. Optional, contingent or unscheduled bond calls.
5. Defeasances.
6. Rating changes.
7. Adverse tax opinions or events affecting the tax-exempt status of both Series 2002 and 2005 Bonds.
8. Unscheduled draws on the debt service reserves, if any, reflecting financial difficulties.
9. Unscheduled draws on any credit enhancements reflecting financial difficulties.
10. Substitution of any credit or liquidity providers, or their failure to perform.
11. Release, substitution, or sale of property securing repayment of both Series 2002 and 2005 Bonds.

Notice for listed events described in subsections(4) and (5) of the Continuing Disclosure Certificate need not be given under this subsection any earlier than when the notice (if any) of the underlying event is given to Holders of affected Series 2002 and 2005 Bonds pursuant to the Fiscal Agent Agreement.

## **4. APPENDICES**

The following pages show the referenced Appendices listed in the Content of the Annual Report for Fiscal Year ending June 30, 2010.



## ***APPENDIX A: SUMMARY REPORT***

The following page shows the Appendix referenced above which was prepared by the County pursuant to Section 7.06 of the Fiscal Agent Agreement and as listed in the Content of the Annual Report for Fiscal Year ending June 30, 2010.

**Community Facilities District No. 2001-1  
(Promontory)**

**Summary Report as of 6/30/10**

<u>Requisition Number</u>	<u>Acquisition Project</u>	<u>Payment Amount</u>	<u>Date Paid</u>
12	Beatty Drive (Interim)	\$636,473.75	4/7/2010

To the best of the issuers knowledge, all of the existing facilities are in good condition.

As of June 30, 2010, there remains \$0 in the Acquisition Fund (Bond Proceeds) and \$180.04 in the Facilities Fund, totaling \$180.04.

## **APPENDIX B: CDIAC REPORT**

The following pages show the Appendix referenced above pursuant to Section 7.06 of the Fiscal Agent Agreement and as listed in the Content of the Annual Report for Fiscal Year ending June 30, 2010.

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 FAX (916) 654-7440

For Office Use Only	
CDIAC #	2002-0209
Fiscal Year	

**I. GENERAL INFORMATION**

- A. Issuer
- B. Community Facilities District Number/Name
- C. Name/Title/Series of Bond Issue
- D. Date of Bond Issue
- E. Original Principal Amount of Bonds
- F. Reserve Fund Minimum Balance Required

El Dorado County CFD No 2001-1  
Promontory Specific Plan  
Special Tax Bonds Series 2002  
04-16-2002  
\$ 10,940,000.00  
\$ 918,765.00

**II. FUND BALANCE FISCAL STATUS**

- Balances Reported as of:
- A. Principal Amount of Bonds Outstanding
  - B. Bond Reserve Fund
  - C. Capitalized Interest Fund
  - D. Construction Fund(s)

June 30 2010 (Year)  
\$ 10,410,000.00  
\$ 920,031.91  
\$ 0.00  
\$ 180.04

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

- A. Assessed Value Reported as of: 01-01-2010 (Date)

(Check One)  
 From Equalized Tax Roll  
 From Appraisal of Property  
*(Use only in first year or before annual tax roll billing commences)*  
\$ 370,535,273.00

- B. Total Assessed Value of All Parcels

**IV. TAX COLLECTION INFORMATION**

- A. Total Amount of Special Taxes Due
- B. Total Amount of Unpaid Special Taxes
- C. The Taxes are Paid Under the County's Teeter Plan.

\$ 1,535,774.46  
\$ 59,121.71  
 Yes  No

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of:

06-30-2010 (Date)

- A. Total Number of Delinquent Parcels:
- B. Total Amount of Taxes Due on Delinquent Parcels:

34  
\$ 59,121.71

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels

**STATE OF CALIFORNIA**  
**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)**  
**YEARLY FISCAL STATUS REPORT**  
(Continued)

**VII. ISSUE RETIRED**

This issue is retired and not longer subject to the Yearly Fiscal Status filing requirements. (Indicate reason for retirement.)

- A. Matured  Yes  No If yes, indicate final maturity date: \_\_\_\_\_
- B. Refunded Entirely  Yes  No If yes, state refunding bond title: \_\_\_\_\_  
and issue date: \_\_\_\_\_
- C. Other: \_\_\_\_\_

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name Danielle Wood

Title Associate Director

Firm/Agency NBS

Address 32605 Temecula Parkway, Suite 100

City/State/Zip Temecula, CA 92592

Phone No. (800) 6767516 Date Of Report 10-18-2010

Email dwood@nbsgov.com

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 FAX (916) 654-7440

For Office Use Only	
CDIAC #	2005-2026
Fiscal Year	

**I. GENERAL INFORMATION**

A. Issuer	El Dorado County CFD No 2001-1
B. Community Facilities District Number/Name	Promontory Specific Plan
C. Name/Title/Series of Bond Issue	Special Tax Bonds Series 2005
D. Date of Bond Issue	12-15-2005
E. Original Principal Amount of Bonds	\$ 7,950,000.00
F. Reserve Fund Minimum Balance Required	\$ 576,977.50

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of:	June 30 2010 (Year)
A. Principal Amount of Bonds Outstanding	\$ 7,750,000.00
B. Bond Reserve Fund	\$ 576,468.76
C. Capitalized Interest Fund	\$ 0.00
D. Construction Fund(s)	\$ 0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed Value Reported as of: 01-01-2010 (Date)	(Check One)
	<input checked="" type="checkbox"/> From Equalized Tax Roll
	<input type="checkbox"/> From Appraisal of Property <i>(Use only in first year or before annual tax roll billing commences)</i>
B. Total Assessed Value of All Parcels	\$ 370,535,273.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due	\$ 1,535,774.46
B. Total Amount of Unpaid Special Taxes	\$ 59,121.71
C. The Taxes are Paid Under the County's Teeter Plan.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	06-30-2010 (Date)
A. Total Number of Delinquent Parcels:	34
B. Total Amount of Taxes Due on Delinquent Parcels:	\$ 59,121.71

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

(Continued)

**VII. ISSUE RETIRED**

This issue is retired and not longer subject to the Yearly Fiscal Status filing requirements. *(Indicate reason for retirement.)*

- A. Matured  Yes  No If yes, indicate final maturity date: \_\_\_\_\_
- B. Refunded Entirely  Yes  No If yes, state refunding bond title: \_\_\_\_\_  
and issue date: \_\_\_\_\_
- C. Other: \_\_\_\_\_

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name Danielle Wood  
Title Associate Director  
Firm/Agency NBS  
Address 32605 Temecula Parkway, Suite 100  
City/State/Zip Temecula, CA 92592  
Phone No. (800) 6767516 Date Of Report 10-18-2010  
Email dwood@nbsgov.com

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30<sup>th</sup> of each year.

## **APPENDIX C: PARCEL CATEGORY OF THE RATE AND METHOD OF APPORTIONMENT TABLE**

The following page shows the Appendix referenced above pursuant to Disclosure Certificate and as listed in the Content of the Annual Report for the Special Tax most recently levied for Fiscal Year 2010/11.



## Fiscal Year 2010/2011 Special Tax Levy Report

### Fiscal Year 2010/2011 Special Tax Rates

PROPERTY TYPE	PARCEL COUNT	BASE RATE	MAXIMUM TAX 2010/2011	APPLIED TAX 2010/2011
Original Parcels	3	\$1,850.00/Acre	\$2,210.92/Acre	N/A
Large Lot Parcels	11	\$2,225.00/Acre	\$2,659.08/Acre	N/A
Single Family Residential Uses:				
Village 1	85	\$1,680.00/Unit	\$2,007.76/Unit	\$2,007.76/Unit
Village 2	76	\$1,680.00/Unit	\$2,007.76/Unit	\$2,007.76/Unit
Village 3	178	\$1,560.00/Unit	\$1,864.34/Unit	\$1,864.34/Unit
Village 4	120	\$1,800.00/Unit	\$2,151.17/Unit	\$2,151.17/Unit
Village 5	154	\$1,800.00/Unit	\$2,151.17/Unit	\$2,151.17/Unit
Village 6-2	59	\$1,800.00/Unit	\$2,151.17/Unit	\$2,151.17/Unit
Village 6-3	30	\$1,800.00/Unit	\$2,151.17/Unit	\$2,151.17/Unit
Village 7	0	\$1,800.00/Unit	\$2,151.17/Unit	N/A
Village 8	0	\$1,800.00/Unit	\$2,151.17/Unit	N/A
Village Center	8	\$1,680.00/Unit	\$2,007.76/Unit	\$2,007.76/Unit
High Density Residential:				
Condominiums	0	\$600.00/Unit	\$708.73/Unit	N/A
Multi-Family Residential	0	\$300.00/Unit	\$358.51/Unit	N/A
Other Uses:				
Other Uses (Commercial/non-residential)	0	\$4,000.00/Acre	\$4,780.35/Acre	N/A
Tax Exempt Parcels	0	N/A	N/A	N/A
Prepaid Parcels	0	N/A	N/A	N/A
<b>Total:</b>	<b>724</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## **APPENDIX D: MAJOR TAXPAYER PARCELS AND DEVELOPMENT STATUS**

The following pages show the Appendix referenced above pursuant to the Disclosure Agreement and as listed in the Content of the Annual Report for the Special Tax most recently levied for Fiscal Year 2010/11.

# Major Tax Payer Parcels and Development Status

Fiscal Year 2010/11

Property Owner	Assessor's Parcel No.	Acres	Property Type	Assessed Value	Applied Special Tax	Delinquent Amount
TOLL LAND XXIII A CA LP	12426006100	0.3650	Developed	\$100,000.00	\$2,151.16	\$0.00
TOLL LAND XXIII A CA LP	12426007100	0.3950	Developed	1,030,500.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12426008100	0.3950	Developed	770,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12426009100	0.4150	Developed	900,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12426010100	0.4420	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12426011100	0.5540	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12426012100	0.3860	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12426013100	0.3500	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12426014100	0.4360	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12428001100	0.5740	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436001100	0.5450	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436002100	0.5270	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436003100	0.7030	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436004100	1.0510	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436005100	0.7850	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436006100	0.8580	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436007100	1.2510	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436008100	1.2240	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436009100	1.2240	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436010100	0.7930	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436011100	0.8500	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436012100	0.8750	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436013100	0.6750	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436014100	0.4470	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436015100	0.4460	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436016100	0.5420	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436017100	0.4240	Developed	173,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436024100	0.9420	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436025100	0.8400	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436026100	0.4940	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436027100	1.7340	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436028100	1.3040	Developed	100,000.00	2151.16	1,054.29
TOLL LAND XXIII A CA LP	12436029100	1.2840	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436030100	2.3950	Developed	200,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436033100	3.4550	Developed	284,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436034100	1.0470	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436035100	1.2970	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436036100	0.7550	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436037100	0.9110	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436038100	0.6120	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436039100	0.4950	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436040100	0.3610	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436041100	0.4060	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436042100	0.3750	Developed	100,000.00	1864.34	0.00

# Major Tax Payer Parcels and Development Status

**Fiscal Year 2010/11**

Property Owner	Assessor's Parcel No.	Acres	Property Type	Assessed Value	Applied Special Tax	Delinquent Amount
TOLL LAND XXIII A CA LP	12436043100	0.4820	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436044100	0.4730	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436045100	0.4140	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436046100	0.5410	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436047100	0.6590	Developed	100,000.00	1864.34	0.00
TOLL LAND XXIII A CA LP	12436048100	0.7790	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436049100	0.8950	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436050100	0.8880	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436051100	0.7580	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436052100	0.7970	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436053100	0.7930	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436054100	0.7350	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436055100	0.7050	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436056100	0.6850	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436057100	0.6650	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436058100	0.6540	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436059100	0.8360	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436060100	0.5580	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436061100	0.6200	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12436068100	3.2270	Developed	200,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438001100	0.5280	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438002100	0.5150	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438003100	1.7340	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438004100	1.3400	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438005100	1.0020	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438006100	0.8620	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438007100	0.6880	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438008100	0.5820	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438009100	0.4630	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438010100	0.3930	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438011100	0.4150	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438012100	0.4480	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438013100	0.4480	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438014100	0.4410	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438015100	0.5290	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438016100	0.5520	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438017100	0.4860	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438018100	0.9870	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438019100	0.8720	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438020100	0.9260	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438021100	1.1660	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438022100	1.1090	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438023100	1.9750	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438024100	1.1210	Developed	100,000.00	2151.16	0.00

## Major Tax Payer Parcels and Development Status

Fiscal Year 2010/11

Property Owner	Assessor's Parcel No.	Acres	Property Type	Assessed Value	Applied Special Tax	Delinquent Amount
TOLL LAND XXIII A CA LP	12438025100	0.6530	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438026100	1.3460	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438027100	0.9470	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438028100	0.7130	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438029100	0.7540	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438030100	0.8130	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438031100	1.0170	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438032100	0.7830	Developed	100,000.00	2151.16	0.00
TOLL LAND XXIII A CA LP	12438033100	1.3200	Developed	100,000.00	2151.16	0.00
<b>Total</b>		<b>80.3310</b>		<b>\$12,557,500.00</b>	<b>\$204,647.04</b>	<b>\$1,054.29</b>

## **APPENDIX E: DELINQUENCY DETAIL REPORT**

The following pages show the Appendix referenced above pursuant to Section 7.06 of the Fiscal Agent Agreement and as listed in the Content of the Annual Report for Fiscal Year as of June 30, 2010.

# El Dorado County CFD No. 2001-1, (Promontory) Delinquency Detail Report

Late Charges Calculated Through 10/18/2010

Account ID	Owner	Due Date	Amount	Penalty	Interest	Fees (1)	Total	Delinquency Mgmt (2)	Misc (3)
124-083-29-100		12/10/2009	913.89	91.39	54.83	0.00	1,060.11		
		04/10/2010	913.89	91.39	54.83	0.00	1,060.11		
		<b>Account Subtotal:</b>	<b>\$1,827.78</b>	<b>\$182.78</b>	<b>\$109.66</b>	<b>\$0.00</b>	<b>\$2,120.22</b>		
124-083-31-100		04/10/2009	895.97	89.60	215.03	0.00	1,200.60		
		04/10/2010	913.89	91.39	54.83	0.00	1,060.11		
		<b>Account Subtotal:</b>	<b>\$1,809.86</b>	<b>\$180.99</b>	<b>\$269.86</b>	<b>\$0.00</b>	<b>\$2,260.71</b>		
124-083-37-100		04/10/2010	913.89	91.39	54.83	0.00	1,060.11		
		<b>Account Subtotal:</b>	<b>\$913.89</b>	<b>\$91.39</b>	<b>\$54.83</b>	<b>\$0.00</b>	<b>\$1,060.11</b>		
124-083-42-100		12/10/2009	913.89	91.39	54.83	0.00	1,060.11		
		04/10/2010	913.89	91.39	54.83	0.00	1,060.11		
		<b>Account Subtotal:</b>	<b>\$1,827.78</b>	<b>\$182.78</b>	<b>\$109.66</b>	<b>\$0.00</b>	<b>\$2,120.22</b>		
124-093-22-100		04/10/2010	913.89	91.39	54.83	0.00	1,060.11		
		<b>Account Subtotal:</b>	<b>\$913.89</b>	<b>\$91.39</b>	<b>\$54.83</b>	<b>\$0.00</b>	<b>\$1,060.11</b>		
124-101-29-100		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$984.19</b>	<b>\$98.42</b>	<b>\$59.05</b>	<b>\$0.00</b>	<b>\$1,141.66</b>		
124-101-35-100		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$1,968.38</b>	<b>\$196.84</b>	<b>\$118.10</b>	<b>\$0.00</b>	<b>\$2,283.32</b>		
124-101-37-100		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$1,968.38</b>	<b>\$196.84</b>	<b>\$118.10</b>	<b>\$0.00</b>	<b>\$2,283.32</b>		
124-120-23-100		12/10/2008	964.89	96.49	231.57	0.00	1,292.95		
		04/10/2009	964.89	96.49	231.57	0.00	1,292.95		
		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$3,898.16</b>	<b>\$389.82</b>	<b>\$581.24</b>	<b>\$0.00</b>	<b>\$4,869.22</b>		
124-120-28-100		04/10/2009	964.89	96.49	231.57	0.00	1,292.95		
		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$2,933.27</b>	<b>\$293.33</b>	<b>\$349.67</b>	<b>\$0.00</b>	<b>\$3,576.27</b>		

(1) Fees: This amount excludes delinquency management fees that were or will be collected in a subsequent billing.  
 RL=Reminder Sent; DL=Demand Letter Sent; SR=Tax Roll Removal Requested; SC=Tax Roll Removal Confirmed; FL=Foreclosure Letter Sent; OL=Other Letter Sent; FL=Judicial Foreclosure Initiated; CP=County Payment Plan;  
 FH=Judicial Foreclosure on Hold/Special Case; FC=Foreclosure Complete; LT=Litigation Guarantee; LGL=Legal Fees and Costs; OO=Other Fees; SO=Tax Roll Removal County Fee; PP=Payment Plan.  
 DB=Direct Bill Sent; BK=Declared Bankruptcy; PM=Partial Payment made; remainder delinquent.

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# El Dorado County CFD No. 2001-1, (Promontory) Delinquency Detail Report

Late Charges Calculated Through 10/18/2010

Account ID	Owner	Due Date	Amount	Penalty	Interest	Fees (1)	Total	Delinquency Mgmt (2)	Misc (3)
124-120-30-100		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$1,968.38</b>	<b>\$196.84</b>	<b>\$118.10</b>	<b>\$0.00</b>	<b>\$2,283.32</b>		
124-120-35-100		12/10/2008	964.89	96.49	231.57	0.00	1,292.95		
		04/10/2009	964.89	96.49	231.57	0.00	1,292.95		
		<b>Account Subtotal:</b>	<b>\$1,929.78</b>	<b>\$192.98</b>	<b>\$463.14</b>	<b>\$0.00</b>	<b>\$2,585.90</b>		
124-120-38-100		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$984.19</b>	<b>\$98.42</b>	<b>\$59.05</b>	<b>\$0.00</b>	<b>\$1,141.66</b>		
124-120-40-100		12/10/2008	964.89	96.49	231.57	0.00	1,292.95		
		04/10/2009	964.89	96.49	231.57	0.00	1,292.95		
		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$3,898.16</b>	<b>\$389.82</b>	<b>\$881.24</b>	<b>\$0.00</b>	<b>\$4,869.22</b>		
124-120-43-100		12/10/2008	964.89	96.49	231.57	0.00	1,292.95		
		04/10/2009	964.89	96.49	231.57	0.00	1,292.95		
		<b>Account Subtotal:</b>	<b>\$1,929.78</b>	<b>\$192.98</b>	<b>\$463.14</b>	<b>\$0.00</b>	<b>\$2,585.90</b>		
124-120-44-100		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$1,968.38</b>	<b>\$196.84</b>	<b>\$118.10</b>	<b>\$0.00</b>	<b>\$2,283.32</b>		
124-120-56-100		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$1,968.38</b>	<b>\$196.84</b>	<b>\$118.10</b>	<b>\$0.00</b>	<b>\$2,283.32</b>		
124-120-62-100		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$1,968.38</b>	<b>\$196.84</b>	<b>\$118.10</b>	<b>\$0.00</b>	<b>\$2,283.32</b>		
124-120-64-100		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$984.19</b>	<b>\$98.42</b>	<b>\$59.05</b>	<b>\$0.00</b>	<b>\$1,141.66</b>		
124-120-74-100		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$984.19</b>	<b>\$98.42</b>	<b>\$59.05</b>	<b>\$0.00</b>	<b>\$1,141.66</b>		

(1) Fees: This amount excludes Delinquency Management fees that were or will be collected in a subsequent billing.  
 (2) Delinquency Management Codes: RL=Revised Sent; DL=Defaulted Letter Sent; SR=Tax Roll Renewal Request; SC=Tax Roll Renewal Confirmation; FL=Foreclosure Letter Sent; OL=Other Letter Sent; FH=Judicial Foreclosure Initiated; CP=County Payment Plan; FHS=Judicial Foreclosure on Hold/Special Case; FC=Foreclosure Complete; LT=Litigation; Curantax; CO=Legal Fees and Costs; CO=Other Fees; SO=Tax Roll Renewal County Fee; PP=Payment Plan.  
 (3) Miscellaneous Codes: DB=Direct Bill Sent; BK=Declared Bankruptcy; PM=Partial Payment made, remainder delinquent.



# El Dorado County CFD No. 2001-1, (Promontory) Delinquency Detail Report

Late Charges Calculated Through 10/18/2010

Account ID	Owner	Due Date	Amount	Penalty	Interest	Fees (1)	Total	Delinquency Mgmt (2)	Misc (3)
124-120-76-100		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$1,968.38</b>	<b>\$196.84</b>	<b>\$118.10</b>	<b>\$0.00</b>	<b>\$2,283.32</b>		
124-120-77-100		04/10/2009	964.89	96.49	231.57	0.00	1,292.95		
		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$2,933.27</b>	<b>\$293.33</b>	<b>\$349.67</b>	<b>\$0.00</b>	<b>\$3,576.27</b>		
124-120-78-100		12/10/2008	964.89	96.49	231.57	0.00	1,292.95		
		04/10/2009	964.89	96.49	231.57	0.00	1,292.95		
		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$3,898.16</b>	<b>\$389.82</b>	<b>\$581.24</b>	<b>\$0.00</b>	<b>\$4,869.22</b>		
124-130-12-100		12/10/2008	1,033.81	103.38	248.11	0.00	1,385.30		
		04/10/2009	1,033.81	103.38	248.11	0.00	1,385.30		
		<b>Account Subtotal:</b>	<b>\$2,067.62</b>	<b>\$206.76</b>	<b>\$496.22</b>	<b>\$0.00</b>	<b>\$2,770.60</b>		
124-130-13-100		12/10/2009	1,054.49	105.45	63.27	0.00	1,223.21		
		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$2,108.98</b>	<b>\$210.90</b>	<b>\$126.54</b>	<b>\$0.00</b>	<b>\$2,446.42</b>		
124-130-25-100		04/10/2009	1,033.81	103.38	248.11	0.00	1,385.30		
		12/10/2009	1,054.49	105.45	63.27	0.00	1,223.21		
		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$3,142.79</b>	<b>\$314.28</b>	<b>\$374.65</b>	<b>\$0.00</b>	<b>\$3,831.72</b>		
124-130-27-100		12/10/2008	1,033.81	103.38	248.11	0.00	1,385.30		
		04/10/2009	1,033.81	103.38	248.11	0.00	1,385.30		
		<b>Account Subtotal:</b>	<b>\$2,067.62</b>	<b>\$206.76</b>	<b>\$496.22</b>	<b>\$0.00</b>	<b>\$2,770.60</b>		
124-130-33-100		04/10/2009	1,033.81	103.38	248.11	0.00	1,385.30		
		<b>Account Subtotal:</b>	<b>\$1,033.81</b>	<b>\$103.38</b>	<b>\$248.11</b>	<b>\$0.00</b>	<b>\$1,385.30</b>		
124-130-41-100		12/10/2009	1,054.49	105.45	63.27	0.00	1,223.21		
		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$2,108.98</b>	<b>\$210.90</b>	<b>\$126.54</b>	<b>\$0.00</b>	<b>\$2,446.42</b>		

(1) Fees: This amount excludes Delinquency Management fees that were or will be collected in a subsequent billing.  
 (2) Delinquency Management Codes: RL=Remainder Sent; DL=Demand Letter Sent; SR=Tax Roll Removal Requested; SC=Tax Roll Removal Confirmed; FL=Foreclosure Letter Sent; OL=Other Letter Sent; FI=Judicial Foreclosure Initiated; CP=County Payment Plan; PJ=Judicial Foreclosure on Hold/Special Case; FCR=Foreclosure Complete; LI=Litigation Guarantee; LGL=Legal Fees and Costs; C=Other Fees; SO=Tax Roll Removal County Fee; PP=Payment Plan.  
 (3) Miscellaneous Codes: DB=Direct Bill Sent; BK=Declared Bankruptcy; PM=Partial Payment made; remainder delinquent.

# El Dorado County CFD No. 2001-1, (Promontory) Delinquency Detail Report

Late Charges Calculated Through 10/18/2010

Account ID	Owner	Due Date	Amount	Penalty	Interest	Fees (1)	Total	Delinquency Mgmt (2)	Misc (3)
124-190-43-100		04/10/2009	1,033.81	103.38	248.11	0.00	1,385.30		
		12/10/2009	1,054.49	105.45	63.27	0.00	1,223.21		
		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$3,142.79</b>	<b>\$314.28</b>	<b>\$374.65</b>	<b>\$0.00</b>	<b>\$3,831.72</b>		
124-190-48-100		12/10/2009	1,054.49	105.45	63.27	0.00	1,223.21		
		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$2,108.98</b>	<b>\$210.90</b>	<b>\$126.54</b>	<b>\$0.00</b>	<b>\$2,446.42</b>		
124-190-07-100		12/10/2009	984.19	98.42	59.05	0.00	1,141.66		
		04/10/2010	984.19	98.42	59.05	0.00	1,141.66		
		<b>Account Subtotal:</b>	<b>\$1,968.38</b>	<b>\$196.84</b>	<b>\$118.10</b>	<b>\$0.00</b>	<b>\$2,283.32</b>		
124-190-23-100		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$1,054.49</b>	<b>\$105.45</b>	<b>\$63.27</b>	<b>\$0.00</b>	<b>\$1,223.21</b>		
124-190-32-100		04/10/2009	1,033.81	103.38	248.11	0.00	1,385.30		
		<b>Account Subtotal:</b>	<b>\$1,033.81</b>	<b>\$103.38</b>	<b>\$248.11</b>	<b>\$0.00</b>	<b>\$1,385.30</b>		
124-200-09-100		12/10/2009	1,054.49	105.45	63.27	0.00	1,223.21		
		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$2,108.98</b>	<b>\$210.90</b>	<b>\$126.54</b>	<b>\$0.00</b>	<b>\$2,446.42</b>		
124-210-28-100		12/10/2009	1,054.49	105.45	63.27	0.00	1,223.21		
		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$2,108.98</b>	<b>\$210.90</b>	<b>\$126.54</b>	<b>\$0.00</b>	<b>\$2,446.42</b>		
124-220-01-100		12/10/2008	1,033.81	103.38	248.11	0.00	1,385.30		
		04/10/2009	1,033.81	103.38	248.11	0.00	1,385.30		
		<b>Account Subtotal:</b>	<b>\$2,067.62</b>	<b>\$206.76</b>	<b>\$496.22</b>	<b>\$0.00</b>	<b>\$2,770.60</b>		
124-220-10-100		12/10/2008	1,033.81	103.38	248.11	0.00	1,385.30		
		04/10/2009	1,033.81	103.38	248.11	0.00	1,385.30		
		12/10/2009	1,054.49	105.45	63.27	0.00	1,223.21		
		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$4,176.60</b>	<b>\$417.66</b>	<b>\$622.76</b>	<b>\$0.00</b>	<b>\$5,217.02</b>		
124-220-25-100		12/10/2009	1,054.49	105.45	63.27	0.00	1,223.21		
		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$2,108.98</b>	<b>\$210.90</b>	<b>\$126.54</b>	<b>\$0.00</b>	<b>\$2,446.42</b>		

(1) Fees: This amount excludes Delinquency Management fees that were or will be collected in a subsequent billing.

(2) Delinquency Management Codes:

RL=Reminder Sent, DL=Demand Letter Sent, SR=Tax Roll Removal Requested, SC=Tax Roll Removal Confirmed, FL=Foreclosure Letter Sent, OL=Other Letter Sent, FI=Judicial Foreclosure Initiated, CP=County Payment Plan, FH=Judicial Foreclosure on Hold/Special Case, TC=Foreclosure Complete, UT=Litigation Guarantee, LGL=Legal Fees and Costs, O=Other Fees, SQ=Tax Roll Removal/County Fee, PP=Payment Plan.

(3) Miscellaneous Codes:

DB=Direct Bill Sent, BR=Declared Bankruptcy, PM=Partial Payment made, remainder delinquent.

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**EI Dorado County**  
**CFD No. 2001-1, (Promontory)**  
**Delinquency Detail Report**

Late Charges Calculated Through 10/18/2010

Account ID	Owner	Due Date	Amount	Penalty	Interest	Fees (1)	Total	Delinquency Mgmt (2)	Misc (3)
124-280-04-100		12/10/2009	1,054.49	105.45	63.27	0.00	1,223.21		
		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$2,108.98</b>	<b>\$210.90</b>	<b>\$126.54</b>	<b>\$0.00</b>	<b>\$2,446.42</b>		
124-360-28-100		04/10/2010	1,054.49	105.45	63.27	0.00	1,223.21		
		<b>Account Subtotal:</b>	<b>\$1,054.49</b>	<b>\$105.45</b>	<b>\$63.27</b>	<b>\$0.00</b>	<b>\$1,223.21</b>		
<b>District Totals:</b>	<b>41 Accounts</b>		<b>\$84,002.08</b>	<b>\$8,400.27</b>	<b>\$9,518.44</b>	<b>\$0.00</b>	<b>\$101,920.79</b>		
<b>Report Totals:</b>	<b>41 Accounts</b>		<b>\$84,002.08</b>	<b>\$8,400.27</b>	<b>\$9,518.44</b>	<b>\$0.00</b>	<b>\$101,920.79</b>		

(1) Fees: This amount excludes Delinquency Management fees that were or will be collected in a subsequent billing.

(2) Delinquency Management Codes: RL=Renrider Sent; DL=Demand Letter Sent; SR=Tax Roll Removal Requested; SC=Tax Roll Removal Confirmed; FL=Foreclosure Letter Sent; OL=Other Letter Sent; FI=Judicial Foreclosure Initiated; CP=County Payment Plan; FH=Judicial Foreclosure on Hold/Special Case; FC=Foreclosure Complete; LJ=Litigation Guarantee; LG=Legal Fees and Costs; O=Other Fees; SO=Tax Roll Removal County Fee; PP=Payment Plan.

(3) Miscellaneous Codes: DJ=Direct Bill Sent; BK=Declared Bankruptcy; PM=Partial Payment made; remainder delinquent.

**APPENDIX F: SB 165**

## SB 165

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001 in accordance with Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This Report intends to comply with Section 53411 of the California Government Code that states:

"The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The Annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 53410."

The requirements of the Act apply to the Improvement Fund of the following District:

District	Date Bonds Issued	Initial Amount Deposited To Construction Fund	6/30/10 Balance	Expended Amount	Project Status
CFD No. 2001-1 (Series 2002 and 2005)	4/30/2002 12/28/2005	\$16,003,505.98	\$180.04	\$17,681,243.53	Ongoing