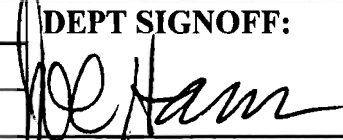


EL DORADO COUNTY BOARD OF SUPERVISORS ("Board")

AGENDA ITEM TRANSMITTAL

Meeting of
October 3, 2006

AGENDA TITLE: Special Tax Delinquencies (CFD 1992-1, 2001-1 and 2005-1), and Resolutions ordering judicial foreclosure of delinquent special tax.

DEPARTMENT: Auditor-Controller <i>JF</i>	DEPT SIGNOFF:	CAO USE ONLY: <i>C</i>
CONTACT: Joe Harn		<i>See letter 9/27/06</i>
DATE: 9/19/2006 PHONE: 5456		

DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:

The Auditor-Controller recommends that the Board of Supervisors:

1. Receive and file the attached report of Special Tax Delinquencies for El Dorado Hills Community Facilities District 1992-1;
2. Receive and file the attached report of Special Tax Delinquencies for El Dorado Hills Community Facilities District 2001-1;
3. Receive and file the attached report of Special Tax Delinquencies for El Dorado Hills Community Facilities District 2005-1;
4. Adopt the attached resolutions authorizing the judicial foreclosure of delinquent special tax installments pursuant

CAO RECOMMENDATIONS: *Recommend approval. Laura S. Huel 10/3/06*

Financial impact? () Yes (X) No Funding Source: () Gen Fund () Other

BUDGET SUMMARY:

Total Est. Cost	_____
Funding	
Budgeted	_____
New Funding	_____
Savings	_____
Other	_____
Total Funding	_____
Change in Net County Cost	_____

Other:

CAO Office Use Only:

4/5's Vote Required	() Yes (X) No
Change in Policy	() Yes (X) No
New Personnel	() Yes (X) No

CONCURRENCES:

Risk Management	_____
County Counsel	_____
Other	_____

***Explain**

BOARD ACTIONS:

Vote: Unanimous _____ Or _____

Ayes: _____

Noes: _____

Abstentions: _____

Absent: _____

I hereby certify that this is a true and correct copy of an action taken and entered into the minutes of the Board of Supervisors

Date: _____

Attest: Cindy Keck, Board of Supervisors Clerk

By: _____



County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

JOE HARN, CPA
Auditor-Controller

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667-4193
Phone: (530) 621-5487 Fax: (530) 295-2535

BOB TOSCANO
Assistant Auditor-Controller

September 19, 2006

El Dorado County
Board of Supervisors
330 Fair Lane
Placerville, CA 95667

Subject: Annual Report of Special Tax Delinquencies for Community Facilities District No. 1992-1, Community Facilities District No. 2001-1 and Community Facilities District 2005-1; Resolutions authorizing foreclosure proceedings.

Dear Board Members:

Recommendation:

1. The Auditor-Controller recommends the Board of Supervisors receive and file the attached Report of Special Tax Delinquencies for Community Facilities District No. 1992-1 (CFD 1992-1 Serrano).
2. The Auditor-Controller recommends the Board of Supervisors receive and file the attached Report of Special Tax Delinquencies for Community Facilities District No. 2001-1 (CFD 2001-1 Promontory).
3. The Auditor-Controller recommends the Board of Supervisors receive and file the attached Report of Special Tax Delinquencies for Community Facilities District No. 2005-1 (CFD 2005-1 Blackstone).
4. The Auditor-Controller recommends the Board of Supervisors adopt the attached Resolutions authorizing judicial foreclosure of delinquent special tax installments pursuant to the CFD 1992-1, 2001-1 and 2005-1 Bond Indentures.

Reasons for Recommendation:

The Bond Indentures for CFD 1992-1, 2001-1 and 2005-1 require the Auditor-Controller to annually provide the Board of Supervisors with a list of Special Tax delinquencies. Attached are such lists as of July 24, 2006. Since this report, a number of parcels have paid their delinquent property taxes.

The Bond Indenture for CFD 1992-1 requires the County to foreclose on delinquent parcels after \$3,000 of delinquent tax excluding interest and penalties. There are currently two (2) parcels, that as of the date of this letter require the initiation of foreclosure proceedings. The Bond Indentures for CFD 2001-1 and 2005-1 require the County to foreclose on delinquent parcels after \$1,000 of delinquent tax. There are currently nine (9) parcels for CFD 2001-1 and one (1)


parcel for CFD 2005-1 that as of the date of this letter require the initiation of foreclosure proceedings. Attached are the Resolutions authorizing the judicial foreclosure of these delinquent special assessment taxes. The County is currently under contract with Calfee & Konwinski as counsel to foreclosure on liens of unpaid special taxes. Upon approval of the attached Resolutions, these matters of foreclosure will be referred to counsel to begin foreclosure proceedings.

Fiscal Impact:

No impact. Adequate funds are budgeted in the CFDs and foreclosure costs should be reimbursed from foreclosure proceeds.

Action to be Taken Following Approval

1. The Board Clerk will file the attached Report of Special Tax Delinquencies for CFD 1992-1.
2. The Board Clerk will file the attached Report of Special Tax Delinquencies for CFD 2001-1.
3. The Board Clerk will file the attached Report of Special Tax Delinquencies for CFD 2005-1.
4. The Board of Supervisors will adopt Resolutions of the County of El Dorado ordering judicial foreclosure of delinquent special assessment installments pursuant to the CFD 1992-1, 2001-1 and 2005-1 Bond Indentures.

Sincerely,

Joe Harn
Auditor-Controller

Enclosures



RESOLUTION No. ___

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

**RESOLUTION ORDERING JUDICIAL FORECLOSURE OF DELINQUENT SPECIAL TAXES
PURSUANT TO THE COMMUNITY FACILITIES DISTRICT NO. 1992-1 MELLO ROOS BONDS
INDENTURE ("Indenture") AND ORDERING THAT THE TAX COLLECTOR BE CREDITED
FROM COLLECTING THOSE SPECIAL TAXES.**

WHEREAS, El Dorado County ("County") has conducted, or in the future may conduct, proceedings from time to time resulting in the issuance and sale of bonds pursuant to the Mello-Roos Community Facilities Act of 1982, as amended; and

WHEREAS, pursuant to the California Government Code, County has duly and regularly issued and recorded the unpaid special tax, which special tax and each installment thereof and interest and penalties thereon constitute liens against the lots and parcels of land against which they are made, until the same are paid; and

WHEREAS, certain special tax and installments have not been paid when due, and certain installments of those special tax may not be paid in the future; and

WHEREAS, the Board of Supervisors is authorized, under the provisions of the Indenture, to order the same to be collected by an action brought in the Superior Court to foreclose the lien of those special taxes; and

WHEREAS, under the provisions of the bond Indenture for CFD 1992-1, when such foreclosure action is ordered, the County Tax Collector is to be credited upon the assessment roll then in her hands with the amount charged against her on account of the special taxes to be sued on and to be relieved of further duty with regard thereto.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of El Dorado that the County hereby orders that the delinquent special taxes listed on Exhibit "A" attached hereto and incorporated herein, and all future installments of those special taxes which are not paid when due, be collected by action brought in the Superior Court of El Dorado County to foreclose the liens thereof;

NOW THEREFORE BE IT FURTHER RESOLVED that the County Auditor-Controller, in cooperation and in conjunction with special counsel, is authorized and directed to transmit a certified copy of this resolution to the County Treasurer/Tax Collector with a letter that shall state:

A. The Board of Supervisors has ordered that the delinquent special tax installments be collected by action brought in the Superior Court of El Dorado County to foreclose the liens thereof;

B. Pursuant to the Bond Indenture for CFD 1992-1, the El Dorado County Tax Collector is to be credited upon the tax roll then in hand with the amounts charged against the Tax Collector on account of the special taxes to be sued upon and is to be relieved of further duty in regard thereto; and

C. All inquiries regarding payment of the delinquent special tax shall be forwarded to the special counsel of the County.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the ____ day of _____, 2006, by the following vote of said Board:

ATTEST

CINDY KECK
Clerk of the Board of Supervisors

Ayes:

Noes:

Absent:

By _____
Deputy Clerk

Chairman, Board of Supervisors

I CERTIFY THAT:
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE

Date _____
ATTEST: CINDY KECK, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By _____
Deputy Clerk

EXHIBIT A

Assessment District Name: Community Facilities District 1992-1 (Serrano Mello Roos)

Assessment Parcel Number	Delinquent Tax Amount	Penalties	TOTAL DUE
113-420-13-100	\$3,034.99	\$574.23	\$3,609.22
114-075-04-100	\$3,867.16	\$1,587.59	\$5,454.75

The Bond Indenture for CFD 1992-1 requires the County to foreclose on delinquent parcels after \$3000 of delinquent tax excluding interest and penalties..



RESOLUTION No. ___

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

**RESOLUTION ORDERING JUDICIAL FORECLOSURE OF DELINQUENT SPECIAL TAXES
PURSUANT TO THE COMMUNITY FACILITIES DISTRICT NO. 2001-1 MELLO ROOS BONDS
INDENTURE ("Indenture") AND ORDERING THAT THE TAX COLLECTOR BE CREDITED
FROM COLLECTING THOSE SPECIAL TAXES.**

WHEREAS, El Dorado County ("County") has conducted, or in the future may conduct, proceedings from time to time resulting in the issuance and sale of bonds pursuant to the Mello-Roos Community Facilities Act of 1982, as amended; and

WHEREAS, pursuant to the California Government Code, County has duly and regularly issued and recorded the unpaid special tax, which special tax and each installment thereof and interest and penalties thereon constitute liens against the lots and parcels of land against which they are made, until the same are paid; and

WHEREAS, certain special tax and installments have not been paid when due, and certain installments of those special tax may not be paid in the future; and

WHEREAS, the Board of Supervisors is authorized, under the provisions of the Indenture, to order the same to be collected by an action brought in the Superior Court to foreclose the lien of those special taxes; and

WHEREAS, under the provisions of the bond Indenture for CFD 2001-1, when such foreclosure action is ordered, the County Tax Collector is to be credited upon the assessment roll then in her hands with the amount charged against her on account of the special taxes to be sued on and to be relieved of further duty with regard thereto.

Resolution No. _____

Page 2

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of El Dorado that the County hereby orders that the delinquent special taxes listed on Exhibit "A" attached hereto and incorporated herein, and all future installments of those special taxes which are not paid when due, be collected by action brought in the Superior Court of El Dorado County to foreclose the liens thereof;

NOW THEREFORE BE IT FURTHER RESOLVED that the County Auditor-Controller, in cooperation and in conjunction with special counsel, is authorized and directed to transmit a certified copy of this resolution to the County Treasurer/Tax Collector with a letter that shall state:

A. The Board of Supervisors has ordered that the delinquent special tax installments be collected by action brought in the Superior Court of El Dorado County to foreclose the liens thereof;

B. Pursuant to the Bond Indenture for CFD 2001-1, the El Dorado County Tax Collector is to be credited upon the tax roll then in hand with the amounts charged against the Tax Collector on account of the special taxes to be sued upon and is to be relieved of further duty in regard thereto; and

C. All inquiries regarding payment of the delinquent special tax shall be forwarded to the special counsel of the County.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the _____ day of _____, 2006, by the following vote of said Board:

ATTEST

CINDY KECK
Clerk of the Board of Supervisors

Ayes:

Noes:

Absent:

By _____
Deputy Clerk

Chairman, Board of Supervisors

I CERTIFY THAT:
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE

Date _____
ATTEST: CINDY KECK, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By _____
Deputy Clerk

EXHIBIT A

Assessment District Name: Community Facilities District 2001-1 (Promontory Mello Roos)

Assessment Parcel Number	Delinquent Tax Amount	Penalties	TOTAL DUE
112-713-15-100	\$1,688.58	\$244.82	\$1,933.40
112-713-19-100	\$1,688.58	\$244.82	\$1,933.40
112-750-33-100	\$1,818.48	\$263.67	\$2,082.15
112-750-57-100	\$1,818.48	\$263.67	\$2,082.15
112-750-66-100	\$909.24	\$131.83	\$1,041.07
112-770-42-100	\$1,948.36	\$282.49	\$2,230.85
112-770-48-100	\$974.18	\$141.24	\$1,115.42
112-770-49-100	\$1,948.36	\$253.27	\$2,201.63
112-860-02-100	\$993.29	\$144.01	\$1,137.30

The Bond Indenture for CFD 2001-1 requires the County to foreclose on delinquent parcels after \$1000 of delinquent tax.



RESOLUTION No. ___

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

**RESOLUTION ORDERING JUDICIAL FORECLOSURE OF DELINQUENT SPECIAL TAXES
PURSUANT TO THE COMMUNITY FACILITIES DISTRICT NO. 2005-1 MELLO ROOS BONDS
INDENTURE ("Indenture") AND ORDERING THAT THE TAX COLLECTOR BE CREDITED
FROM COLLECTING THOSE SPECIAL TAXES.**

WHEREAS, El Dorado County ("County") has conducted, or in the future may conduct, proceedings from time to time resulting in the issuance and sale of bonds pursuant to the Mello-Roos Community Facilities Act of 1982, as amended; and

WHEREAS, pursuant to the California Government Code, County has duly and regularly issued and recorded the unpaid special tax, which special tax and each installment thereof and interest and penalties thereon constitute liens against the lots and parcels of land against which they are made, until the same are paid; and

WHEREAS, certain special tax and installments have not been paid when due, and certain installments of those special tax may not be paid in the future; and

WHEREAS, the Board of Supervisors is authorized, under the provisions of the Indenture, to order the same to be collected by an action brought in the Superior Court to foreclose the lien of those special taxes; and

WHEREAS, under the provisions of the bond Indenture for CFD 2005-1, when such foreclosure action is ordered, the County Tax Collector is to be credited upon the assessment roll then in her hands with the amount charged against her on account of the special taxes to be sued on and to be relieved of further duty with regard thereto.

Resolution No. _____

Page 2

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of El Dorado that the County hereby orders that the delinquent special taxes listed on Exhibit "A" attached hereto and incorporated herein, and all future installments of those special taxes which are not paid when due, be collected by action brought in the Superior Court of El Dorado County to foreclose the liens thereof;

NOW THEREFORE BE IT FURTHER RESOLVED that the County Auditor-Controller, in cooperation and in conjunction with special counsel, is authorized and directed to transmit a certified copy of this resolution to the County Treasurer/Tax Collector with a letter that shall state:

A. The Board of Supervisors has ordered that the delinquent special tax installments be collected by action brought in the Superior Court of El Dorado County to foreclose the liens thereof;

B. Pursuant to the Bond Indenture for CFD 2005-1, the El Dorado County Tax Collector is to be credited upon the tax roll then in hand with the amounts charged against the Tax Collector on account of the special taxes to be sued upon and is to be relieved of further duty in regard thereto; and

C. All inquiries regarding payment of the delinquent special tax shall be forwarded to the special counsel of the County.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the _____ day of _____, 2006, by the following vote of said Board:

ATTEST

CINDY KECK
Clerk of the Board of Supervisors

Ayes:

Noes:

Absent:

By _____
Deputy Clerk

Chairman, Board of Supervisors

I CERTIFY THAT:
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE

Date _____
ATTEST: CINDY KECK, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By _____
Deputy Clerk

EXHIBIT A

Assessment District Name: Community Facilities District 2005-1 (Blackstone Mello Roos)

Assessment Parcel Number	Delinquent Tax Amount	Penalties	TOTAL DUE
108-750-18-100	\$11,746.87	\$1,703.28	\$13,450.15

The Bond Indenture for CFD 2005-1 requires the County to foreclose on delinquent parcels after \$1000 of delinquent tax.

**EL DORADO HILLS CFD 1992-1 (SERRANO) TAX CLASS 20360
 PARCELS DELINQUENT AS OF 7/24/2006**

OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
MOTAMED AMIR	113-110-23-100	2005	\$1,629.32	\$211.79	<input type="checkbox"/>
Total Default Due			\$1,629.32	\$211.79	\$1,841.11
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
JACKSON STEVEN J	113-121-04-100	2005	\$1,629.32	\$236.23	<input type="checkbox"/>
Total Default Due			\$1,629.32	\$236.23	\$1,865.55
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
POWELL BUILDERS INC	113-122-01-100	2004	\$1,597.36	\$519.12	<input type="checkbox"/>
POWELL BUILDERS INC	113-122-01-100	2005	\$814.66	\$118.11	<input type="checkbox"/>
Total Default Due			\$2,412.02	\$637.23	\$3,049.25
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
HEWITT MICHAEL H CO TR	113-131-13-100	2005	\$678.88	\$98.42	<input type="checkbox"/>
Total Default Due			\$678.88	\$98.42	\$777.30
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
AHMED REZA	113-132-12-100	2005	\$1,357.76	\$176.49	<input type="checkbox"/>
Total Default Due			\$1,357.76	\$176.49	\$1,534.25
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
BEBOUT MARK	113-181-05-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
Total Default Due			\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
WILKINSON BRIAN P	113-184-04-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
Total Default Due			\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
DELBROUCK ALLEN E	113-201-02-100	2005	\$497.85	\$49.78	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
BAGAOISAN CELSO	113-220-05-100	2005	\$1,018.32	\$132.37	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
MONTELONGO IVAN	113-302-13-100	2004	\$665.57	\$216.30	<input type="checkbox"/>
MONTELONGO IVAN	113-302-13-100	2005	\$1,357.76	\$196.85	<input type="checkbox"/>
Total Default Due			\$2,023.33	\$413.15	\$2,436.48
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
SISK JON P	113-302-14-100	2005	\$1,357.76	\$196.85	<input type="checkbox"/>
Total Default Due			\$1,357.76	\$196.85	\$1,554.61
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
DRINNEN DENNIS M JR	113-302-17-100	2004	\$665.57	\$206.31	<input type="checkbox"/>

**EL DORADO HILLS CFD 1992-1 (SERRANO) TAX CLASS 20360
 PARCELS DELINQUENT AS OF 7/24/2006**

DRINNEN DENNIS M JR	113-302-17-100	2005	\$1,357.76	\$176.49	<input type="checkbox"/>
		Total Default Due	\$2,023.33	\$382.80	\$2,406.13
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
NKADI RAPHAEL	113-302-21-100	2005	\$678.88	\$98.42	<input type="checkbox"/>
		Total Default Due	\$678.88	\$98.42	\$777.30
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
NEWMAN JULIA R	113-341-11-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
FOSTER ERIC	113-342-13-100	2005	\$995.70	\$99.56	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
MCCOY SCOTT	113-343-18-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
		Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
WINN NADINE	113-415-05-100	2005	\$1,040.94	\$150.92	<input type="checkbox"/>
		Total Default Due	\$1,040.94	\$150.92	\$1,191.86
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
SMITH MONTE J	113-420-01-100	2005	\$2,036.64	\$264.75	<input type="checkbox"/>
		Total Default Due	\$2,036.64	\$264.75	\$2,301.39
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
SFC LEASING A CA CORP	113-420-13-100	2004	\$998.35	\$309.48	<input type="checkbox"/>
SFC LEASING A CA CORP	113-420-13-100	2005	\$2,036.64	\$264.75	<input type="checkbox"/>
		Total Default Due	\$3,034.99	\$574.23	\$3,609.22
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
JAVAHERI KEVIN	113-420-18-100	2005	\$1,018.32	\$147.65	<input type="checkbox"/>
		Total Default Due	\$1,018.32	\$147.65	\$1,165.97
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
SYKES ROBERT E JR	113-430-03-100	2004	\$709.94	\$220.07	<input checked="" type="checkbox"/>
SYKES ROBERT E JR	113-430-03-100	2005	\$1,448.28	\$188.26	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
LYMAN JON M	113-430-08-100	2005	\$1,448.28	\$209.99	<input type="checkbox"/>
		Total Default Due	\$1,448.28	\$209.99	\$1,658.27
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
RODRIGUEZ RUBEN E	113-430-27-100	2005	\$724.14	\$104.99	<input type="checkbox"/>
		Total Default Due	\$724.14	\$104.99	\$829.13

EL DORADO HILLS CFD 1992-1 (SERRANO) TAX CLASS 20360
 PARCELS DELINQUENT AS OF 7/24/2006

OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
RENDON TRANQUILINO JR	113-430-36-100	2005	\$724.14	\$104.99	<input type="checkbox"/>
Total Default Due			\$724.14	\$104.99	\$829.13
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
HART DEVELOPMENT INC	113-440-05-100	2005	\$1,629.32	\$236.23	<input type="checkbox"/>
Total Default Due			\$1,629.32	\$236.23	\$1,865.55
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
SHIPMAN GARY R	113-440-31-100	2005	\$814.66	\$105.89	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
MAILHOT MICHAEL R	113-510-17-100	2005	\$814.66	\$118.11	<input type="checkbox"/>
Total Default Due			\$814.66	\$118.11	\$932.77
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
EASLEY PAUL D	113-530-16-100	2005	\$407.33	\$40.73	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
MILLER JANINE M	113-530-27-100	2005	\$814.66	\$105.89	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
AVAKIAN CHAD M	113-530-29-100	2005	\$407.33	\$59.05	<input type="checkbox"/>
Total Default Due			\$407.33	\$59.05	\$466.38
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
MEIGS MONTGOMERY	113-530-54-100	2005	\$407.33	\$59.05	<input type="checkbox"/>
Total Default Due			\$407.33	\$59.05	\$466.38
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
MUELLER MARK	113-530-62-100	2005	\$814.66	\$118.11	<input type="checkbox"/>
Total Default Due			\$814.66	\$118.11	\$932.77
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
JAVAHERI KEVIN	113-600-22-100	2005	\$724.13	\$104.99	<input type="checkbox"/>
Total Default Due			\$724.13	\$104.99	\$829.12
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
LAKWOOD HOMES INC	113-610-08-100	2005	\$1,448.26	\$209.99	<input type="checkbox"/>
Total Default Due			\$1,448.26	\$209.99	\$1,658.25
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
CARSEY WAYNE THOMAS JR	113-610-11-100	2005	\$724.13	\$94.13	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid

EL DORADO HILLS CFD 1992-1 (SERRANO) TAX CLASS 20360
PARCELS DELINQUENT AS OF 7/24/2006

LAKWOOD HOMES INC	113-620-05-100	2005	\$1,448.26	\$209.99	<input type="checkbox"/>
		Total Default Due	\$1,448.26	\$209.99	\$1,658.25
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
CARYOTAKIS GEORGE	113-660-16-100	2005	\$814.66	\$105.89	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
COHEN IRA	114-073-12-100	2005	\$497.85	\$64.71	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
HARRISON-NOONAN MARY E	114-075-04-100	2002	\$938.26	\$642.70	<input type="checkbox"/>
HARRISON-NOONAN MARY E	114-075-04-100	2003	\$957.02	\$483.29	<input type="checkbox"/>
HARRISON-NOONAN MARY E	114-075-04-100	2004	\$976.18	\$317.24	<input type="checkbox"/>
HARRISON-NOONAN MARY E	114-075-04-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$3,867.16	\$1,587.59	\$5,454.75
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
PARKS JASON	114-082-15-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
LAFFERTY TINA	114-111-22-100	2005	\$814.66	\$105.89	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
REES SCOTT	114-120-03-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
		Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
SUCHAN RONALD D	114-130-01-100	2005	\$497.85	\$64.71	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
KAKAVAS JOHN WILLIAM JR	114-130-32-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
		Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
FLEISCHER TIMOTHY J	114-170-02-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
		Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
MASSA NANCY	114-170-63-100	2005	\$497.85	\$64.71	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
THOMPSON JACKSON L	114-180-46-100	2005	\$520.47	\$75.46	<input type="checkbox"/>

**EL DORADO HILLS CFD 1992-1 (SERRANO) TAX CLASS 20360
 PARCELS DELINQUENT AS OF 7/24/2006**

			Total Default Due	\$520.47	\$75.46	\$595.93
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
TANGONAN AMORSOLO C	114-190-01-100	2005	\$1,040.94	\$150.92	<input type="checkbox"/>	
			Total Default Due	\$1,040.94	\$150.92	\$1,191.86
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
WILL JEFFREY	114-200-07-100	2004	\$510.27	\$165.83	<input type="checkbox"/>	
WILL JEFFREY	114-200-07-100	2005	\$520.47	\$75.46	<input type="checkbox"/>	
			Total Default Due	\$1,030.74	\$241.29	\$1,272.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
ARES JONATHON	114-200-25-100	2005	\$1,040.94	\$135.30	<input checked="" type="checkbox"/>	
			Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
GBADAMOSI OLAKUNNLE	114-210-37-100	2005	\$1,040.94	\$150.92	<input type="checkbox"/>	
			Total Default Due	\$1,040.94	\$150.92	\$1,191.86
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
SCOTT CHABLIS	114-210-38-100	2005	\$520.47	\$75.46	<input type="checkbox"/>	
			Total Default Due	\$520.47	\$75.46	\$595.93
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
NELSON SHANA L	114-240-17-100	2005	\$497.85	\$64.71	<input checked="" type="checkbox"/>	
			Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
TRUONG LAWRENCE	114-250-09-100	2005	\$497.85	\$72.18	<input type="checkbox"/>	
			Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
FAERBER DONALD C	114-250-14-100	2005	\$497.85	\$72.18	<input type="checkbox"/>	
			Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
MORENO JAVIER	114-281-40-100	2005	\$543.10	\$70.60	<input checked="" type="checkbox"/>	
			Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
MA SHANNON	114-282-04-100	2005	\$1,086.20	\$141.20	<input checked="" type="checkbox"/>	
			Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
IVANYUK VIKTOR	114-283-02-100	2005	\$543.10	\$70.60	<input checked="" type="checkbox"/>	
			Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
OSKIERA CHRIS J	114-285-13-100	2005	\$429.96	\$62.33	<input type="checkbox"/>	

**EL DORADO HILLS CFD 1992-1 (SERRANO) TAX CLASS 20360
 PARCELS DELINQUENT AS OF 7/24/2006**

		Total Default Due	\$429.96	\$62.33	\$492.29
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
PROVIDENCE HOMES INC	114-291-10-100	2005	\$1,357.76	\$176.49	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
WHITFIELD CHARLES	114-292-23-100	2005	\$678.88	\$88.24	<input type="checkbox"/>
		Total Default Due	\$678.88	\$88.24	\$767.12
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
SANTOS RECTO L	114-293-17-100	2005	\$1,357.76	\$196.85	<input type="checkbox"/>
		Total Default Due	\$1,357.76	\$196.85	\$1,554.61
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
BETCHLEY KEITH A	114-294-02-100	2005	\$678.88	\$98.42	<input type="checkbox"/>
		Total Default Due	\$678.88	\$98.42	\$777.30
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
BLACK TRAVIS G TR	114-330-18-100	2005	\$1,040.94	\$104.08	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
STEPHENS JASON	114-340-13-100	2005	\$520.47	\$67.65	<input type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
KIM SUNG H	114-340-26-100	2005	\$1,040.94	\$135.30	<input type="checkbox"/>
		Total Default Due	\$1,040.94	\$135.30	\$1,176.24
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
STEINER STEPHAN F	114-350-03-100	2005	\$520.47	\$67.65	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
BERTGES STEPHEN A	114-350-08-100	2005	\$520.47	\$75.46	<input type="checkbox"/>
		Total Default Due	\$520.47	\$75.46	\$595.93
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
ROTA DUSTIN S	114-350-20-100	2005	\$1,040.94	\$150.92	<input type="checkbox"/>
		Total Default Due	\$1,040.94	\$150.92	\$1,191.86
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
MCCOY DANIEL G	114-380-09-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
ZIA AMIR	114-390-23-100	2005	\$1,040.94	\$150.92	<input type="checkbox"/>
		Total Default Due	\$1,040.94	\$150.92	\$1,191.86

**EL DORADO HILLS CFD 1992-1 (SERRANO) TAX CLASS 20360
 PARCELS DELINQUENT AS OF 7/24/2006**

OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
NAJJAR ANTON B	114-400-11-100	2005	\$429.96	\$55.88	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
FLETCHER MARK E	114-420-11-100	2005	\$497.85	\$64.71	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
NEAD DANELLE	114-430-15-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
Total Default Due			\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
MACKEY RONALD	114-450-11-100	2005	\$1,040.94	\$150.92	<input type="checkbox"/>
Total Default Due			\$1,040.94	\$150.92	\$1,191.86
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
NADRA GEORGE	114-450-21-100	2005	\$1,040.94	\$150.92	<input type="checkbox"/>
Total Default Due			\$1,040.94	\$150.92	\$1,191.86
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
PHAN LINH K	114-470-26-100	2005	\$995.70	\$129.43	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
WURM JEROD A TR	114-480-43-100	2005	\$497.85	\$64.71	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
GINSBERG RANDALL	114-500-04-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
Total Default Due			\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
JAVAHERI KEVIN	114-500-46-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
Total Default Due			\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
COLEMAN PHILIP	114-500-50-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
Total Default Due			\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
COLOMBO COLEEN D	114-510-33-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
Total Default Due			\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
AVAKIAN CHAD	114-530-05-100	2005	\$497.85	\$64.71	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid

**EL DORADO HILLS CFD 1992-1 (SERRANO) TAX CLASS 20360
 PARCELS DELINQUENT AS OF 7/24/2006**

PEREZ ANTONIO V	114-550-07-100	2005	\$497.85	\$49.78	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
DO KY THANH	114-550-08-100	2005	\$497.85	\$64.71	<input type="checkbox"/>
		Total Default Due	\$497.85	\$64.71	\$562.56
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
BHAU NARENDER S	114-550-32-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
HENRY DANIEL	114-570-03-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
ACCETTURA RAFFAELLA	114-570-09-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
		Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
CALLO ALEX S	114-580-17-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
HUDSON MATTHEW D	114-580-41-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
		Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
LANDRUM MICHAEL L	114-590-33-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
YOUNG KAREN LYNNE	114-600-01-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
		Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
MILANI PAM	114-610-45-100	2004	\$488.09	\$158.62	<input type="checkbox"/>
MILANI PAM	114-610-45-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$1,483.79	\$302.98	\$1,786.77
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
ARFA ALI	114-620-01-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
DOAN TU	114-620-18-100	2005	\$995.70	\$129.43	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid

**EL DORADO HILLS CFD 1992-1 (SERRANO) TAX CLASS 20360
 PARCELS DELINQUENT AS OF 7/24/2006**

MATSUKEVICH NADIA	114-634-08-100	2005	\$995.70	\$129.43	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
STORY MARK	114-634-10-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
SCHMIDT TIMOTHY	114-641-08-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
WOODS GEOFFREY	114-643-07-100	2005	\$497.85	\$64.71	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
NABAVI FARIBA SEYED	114-645-19-100	2005	\$497.85	\$64.71	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
VINSON LATOSHA MICHELLE	114-645-22-100	2005	\$497.85	\$64.71	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
LODIN OMER	114-680-01-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
		Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
GHADIRI DEBBIE	114-690-03-100	2005	\$995.70	\$144.36	<input type="checkbox"/>
		Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
ANDERSON ERIC E	114-690-15-100	2005	\$497.85	\$72.18	<input type="checkbox"/>
		Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
HUBBARD BRENDA	114-690-18-100	2005	\$995.70	\$129.43	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
WHITFIELD CHARLES L JR	114-690-28-100	2005	\$995.70	\$129.43	<input type="checkbox"/>
		Total Default Due	\$995.70	\$129.43	\$1,125.13
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
SINGH JINDER	114-700-21-100	2005	\$995.70	\$129.43	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
RAD PEYMAN H	114-710-11-100	2005	\$520.47	\$75.46	<input type="checkbox"/>

**EL DORADO HILLS CFD 1992-1 (SERRANO) TAX CLASS 20360
 PARCELS DELINQUENT AS OF 7/24/2006**

OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
			Total Default Due	\$520.47	\$75.46	\$595.93
WASHINGTON SAMEUEL E	114-730-07-100	2005	\$1,040.94	\$150.92	<input type="checkbox"/>	
			Total Default Due	\$1,040.94	\$150.92	\$1,191.86
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
URTULA FRANCIS R	114-730-08-100	2005	\$1,040.94	\$150.92	<input type="checkbox"/>	
			Total Default Due	\$1,040.94	\$150.92	\$1,191.86
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
BEBOUT MARK	114-740-16-100	2005	\$995.70	\$144.36	<input type="checkbox"/>	
			Total Default Due	\$995.70	\$144.36	\$1,140.06
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
AGUIRRE GABRIEL	114-750-19-100	2005	\$497.85	\$72.18	<input type="checkbox"/>	
			Total Default Due	\$497.85	\$72.18	\$570.03
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
ZELLER STACEY	114-810-08-100	2005	\$520.48	\$67.65	<input checked="" type="checkbox"/>	
			Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
IVANOV ILYA	114-810-18-100	2005	\$520.48	\$67.65	<input type="checkbox"/>	
			Total Default Due	\$520.48	\$67.65	\$588.13
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
KIM TIMOTHY	114-820-11-100	2005	\$497.84	\$72.18	<input type="checkbox"/>	
			Total Default Due	\$497.84	\$72.18	\$570.02
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
RICHARD ROBERT	114-820-12-100	2005	\$497.84	\$72.18	<input type="checkbox"/>	
			Total Default Due	\$497.84	\$72.18	\$570.02
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
BUTENKO PAUL	114-830-19-100	2005	\$520.48	\$75.46	<input type="checkbox"/>	
			Total Default Due	\$520.48	\$75.46	\$595.94
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
BAKHMETEV VYACHESLA	114-830-22-100	2005	\$520.48	\$75.46	<input type="checkbox"/>	
			Total Default Due	\$520.48	\$75.46	\$595.94
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
LANDRUM MICHAEL	114-840-11-100	2005	\$1,040.96	\$150.92	<input type="checkbox"/>	
			Total Default Due	\$1,040.96	\$150.92	\$1,191.88
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid	
CARRION DIMAGGIO	114-840-19-100	2005	\$1,040.96	\$135.30	<input checked="" type="checkbox"/>	
			Total Default Due	\$0.00	\$0.00	\$0.00

EL DORADO HILLS CFD 1992-1 (SERRANO) TAX CLASS 20360

PARCELS DELINQUENT AS OF 7/24/2006

OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
NEWMAN DAREN R	114-840-26-100	2005	\$1,040.96	\$150.92	<input type="checkbox"/>
		Total Default Due	\$1,040.96	\$150.92	\$1,191.88
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
TURCU ADRIANA	114-860-04-100	2005	\$497.84	\$64.71	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00

Serrano Indenture states that foreclosure proceedings will be authorized on parcels delinquent in the payment of special tax in the amount of \$3,000 or more excluding penalties and interest.

EL DORADO HILLS CFD 2001-1 (PROMONTORY) TAX CLASS 20364

PARCELS DELINQUENT AS OF 7/24/2006

OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
SOLIVEN CLAIRE ANN NAZARENO	112-712-03-100	2005	\$844.29	\$109.74	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
HARLAND TIM M	112-712-19-100	2005	\$844.29	\$109.74	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
HERNANDEZ JOSE	112-713-15-100	2005	\$1,688.58	\$244.82	<input type="checkbox"/>
Total Default Due			\$1,688.58	\$244.82	\$1,933.40
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
LEFFEY TARYN J	112-713-19-100	2005	\$1,688.58	\$244.82	<input type="checkbox"/>
Total Default Due			\$1,688.58	\$244.82	\$1,933.40
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
ROBERTSON MAURICE	112-713-32-100	2005	\$844.29	\$122.41	<input type="checkbox"/>
Total Default Due			\$844.29	\$122.41	\$966.70
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
BOLTON THERESA	112-713-34-100	2004	\$827.74	\$256.59	<input checked="" type="checkbox"/>
BOLTON THERESA	112-713-34-100	2005	\$1,688.58	\$219.49	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
VERNA TONY L	112-721-02-100	2005	\$844.29	\$122.41	<input type="checkbox"/>
Total Default Due			\$844.29	\$122.41	\$966.70
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
KAUFFMAN JAMES	112-722-11-100	2005	\$844.29	\$122.41	<input type="checkbox"/>
Total Default Due			\$844.29	\$122.41	\$966.70
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
DUONG JOHN	112-723-13-100	2005	\$844.29	\$109.74	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
BOWARD MICHAEL	112-731-16-100	2005	\$909.24	\$118.19	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
KIRTLAN JASON	112-732-11-100	2005	\$909.24	\$118.19	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
SHIRVANIOUN MEHRDAD	112-733-10-100	2005	\$909.24	\$118.19	<input checked="" type="checkbox"/>
Total Default Due			\$0.00	\$0.00	\$0.00

EL DORADO HILLS CFD 2001-1 (PROMONTORY) TAX CLASS 20364

PARCELS DELINQUENT AS OF 7/24/2006

OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
APUYA MARY JANE	112-734-14-100	2005	\$1,818.48	\$236.39	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
HIGGINS JOHN	112-750-33-100	2005	\$1,818.48	\$263.67	<input type="checkbox"/>
		Total Default Due	\$1,818.48	\$263.67	\$2,082.15
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
LEE HUNG WOO	112-750-43-100	2005	\$909.24	\$118.19	<input checked="" type="checkbox"/>
		Total Default Due	\$0.00	\$0.00	\$0.00
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
COXEN TIMOTHY J	112-750-57-100	2005	\$1,818.48	\$263.67	<input type="checkbox"/>
		Total Default Due	\$1,818.48	\$263.67	\$2,082.15
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
LANE EDWARD R	112-750-66-100	2005	\$909.24	\$131.83	<input type="checkbox"/>
		Total Default Due	\$909.24	\$131.83	\$1,041.07
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
VOLPE MARGO L	112-770-42-100	2005	\$1,948.36	\$282.49	<input type="checkbox"/>
		Total Default Due	\$1,948.36	\$282.49	\$2,230.85
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
KETIREDDY PRASAD	112-770-48-100	2005	\$974.18	\$141.24	<input type="checkbox"/>
		Total Default Due	\$974.18	\$141.24	\$1,115.42
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
WADHWA SUNIL K	112-770-49-100	2005	\$1,948.36	\$253.27	<input type="checkbox"/>
		Total Default Due	\$1,948.36	\$253.27	\$2,201.63
OWNER NAME	PARCEL NO.	Tax Year	Tax Amount	Penalties	Paid
NAJI FARIBA	112-860-02-100	2005	\$993.29	\$144.01	<input type="checkbox"/>
		Total Default Due	\$993.29	\$144.01	\$1,137.30

Promontory Indenture states that foreclosure proceedings will be authorized on parcels delinquent in the payment of special tax in the amount of \$1,000 or more.

**EL DORADO HILLS CFD 2005-1 (BLACKSTONE) TAX CLASS 20366
PARCELS DELINQUENT AS OF 7/31/2006**

OWNER NAME	PARCEL NO.		
PARKLAND HOMES, INC.	108-750-18-100		
Tax Year	Tax Amount	Penalties	Paid
2005	\$11,746.87	\$1,703.28	<input type="checkbox"/>
Total Default Due	\$11,746.87	\$1,703.28	\$13,450.15

Blackstone Indenture states that foreclosure proceedings will be authorized on parcels delinquent in the payment of special tax in the amount of \$1,000 or more.