

RESOLUTION NO. 2001-07

**RESOLUTION OF THE BOARD OF DIRECTORS OF
RANCHO MURIETA COMMUNITY SERVICES DISTRICT
APPROVING THE COMMUNITY FACILITIES DISTRICT NO. 1
TAX REPORT FOR FISCAL YEAR 2001-2002 AND
LEVYING AND APPORTIONING THE SPECIAL TAX FOR
FISCAL YEAR 2001-2002 AS PROVIDED THEREIN**

WHEREAS, the Board of Directors (the "Board") of Rancho Murieta Community Services District (the "District") has previously established Rancho Murieta Community Services District Community Facilities District No. 1 (the "CFD") pursuant to Resolution No. 90-26 (the "Resolution") duly adopted by the Board on August 28, 1990, for the purpose of providing for the financing of certain facilities in and for the District; and

WHEREAS, on September 18, 1990, the qualified electors in the CFD, by a landowner election, approved the levy of a special tax to finance such facilities; and

WHEREAS, pursuant to Resolution No. 90-31 adopted by the Board on September 19, 1990, as amended by Resolution No. 91-4 adopted by the Board on February 20, 1991, the Board authorized the issuance of \$12,925,000 principal amount of special tax bonds payable from such special tax levied and collected in accordance with the Resolution; and

WHEREAS, on July 17, 1991, the Board enacted an ordinance approving Rancho Murieta Community Services District Community Facilities District No. 1 Tax Report, Fiscal Year 1991-1992 (the "1991-92 Tax Report") levying the special tax at the rates specified in the 1991-1992 Tax Report and apportioning them in the manner specified in the Resolution; and

WHEREAS, Rancho Murieta Community Services District Community Facilities District No. 1 Tax Report, Fiscal Year 2001-2002 (the "2001-2002 Tax Report") has been submitted to the Board and the Board has determined to approve the 2001-2002 Tax Report; and

WHEREAS, pursuant to Section 53340 of the Government Code of the State of California, the Board is authorized to levy the special tax at the rates specified in the 2001-2002 Tax Report provided that a certified copy of this resolution and a list of all parcels subject to the special tax to be levied on each such parcel under the 2001-2002 Tax Report is filed with the Sacramento County Auditor on or before August 24, 2001;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Rancho Murieta Community Services District, as follows:

Section 1. The 2001-2002 Tax Report, in the form submitted to this meeting and on file with the Board, is hereby approved and adopted. The General Manager of the District, or one or more of his designees, is hereby authorized to make changes to the 2001-2002 Tax Report before it is filed with the Sacramento County Auditor as provided in Section 3 hereof and to make changes in response to appeals from taxpayers in order to correct errors in the application of the special tax to particular parcels.

Section 2. Pursuant to Section 53340 of the Government Code of the State of California, a special tax is hereby levied at the rates specified in the 2001-2002 Tax Report and is hereby apportioned in the manner specified in the Resolution (and as more particularly described in the 2001-2002 Tax Report).

Section 3. A certified copy of this resolution together with a list of all parcels subject to the special tax to be levied on each such parcel under the 2001-2002 Tax Report shall be delivered to the Sacramento County Auditor not later than August 24, 2001.

Section 4. The Secretary of the Board is hereby directed to enter this resolution on the minutes of the Board, which shall constitute the official action of the Board in the premises.


PASSED AND ADOPTED by the Board of Directors of Rancho Murieta Community Services District this 15th day of August, 2001, by the following roll call vote:

AYES: Lensch, Brennan, Cravens, Kuntz, White
NOES: None
ABSENT: None
ABSTAIN: None


James E. Lensch, President of the Board
Rancho Murieta Community Services District

[seal]

ATTEST:


Camille M. Tavlian
District Secretary

**Rancho Murieta
Community Services District**

Preliminary Special Tax Report

**Community Facilities
District No. 1**

Prepared by:

NBS Government Finance Group

August 2001

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BACKGROUND

Rancho Murieta Community Services District ("RMCS D") formed its Community Facilities District No. 1 (the "CFD") on August 28, 1990. Special tax bonds (the "Bonds") were sold to finance public facilities to benefit property within the boundaries of the CFD. The property owners within the CFD are responsible for paying an annual special tax (the "Special Tax") in order to repay the principal of, and interest on the Bonds. The Special Tax is added as a line item to the property tax bills of owners of land within the CFD and collected by the County of Sacramento (the "County"). Property owners have the option to repay, in full, the Special Taxes for their property.

The following information summarizes the terms of the Bonds.

Total amount of Bonds authorized.....	\$12,925,000.00
Total amount of Bonds issued.....	\$12,925,000.00
Average Annual Debt Service Payment.....	\$ 1,269,859.00

Date of the Bonds.....	March 1, 1991
Date of final maturity.....	October 1, 2015

First annual Special Tax levy.....	Fiscal year 1991/1992
Final annual Special Tax levy.....	Fiscal year 2014/2015

Facilities Financed

Proceeds from the sale of the Bonds were used to finance all or a portion of the design, construction and acquisition of the following facilities:

1. Water Transmission Pipeline
2. Water Storage Reservoir
3. Drainage Pump Station
4. Sewer Pump Station
5. Sewer Force Main
6. Expansion of Existing Wastewater Treatment Plant
7. Expansion of Existing Water Treatment Plant
8. Replacement of Cosumnes River Bridge
9. Fire Equipment
10. Alameda Drive Water Transmission Pipeline

CFD Identification

Tax Bill Direct Levy Number0113, CFD #1 Bonds

DEVELOPMENT STATUS

The CFD is comprised of six Special Tax Rate Areas totaling 315 acres south of the Cosumnes River. The original development plan included 1,214 single family residential units. FN Projects, Inc., Winncrest Homes, Inc. and N.T. Hill, Inc. were the original developers in the CFD.

In November 1993, Tentative Maps were approved which designated the number of dwelling units that will be developed in each Special Tax Rate Area. The table below shows the original number of dwelling units projected for each Special Tax Rate Area and the number of dwelling units approved by the Tentative Maps.

Special Tax Rate Area	Original Property Owner	Original Dwelling Units Projected	Current Number of Dwelling Units Projected
1A	FN Projects / Winncrest JV	367	373
1B	FN Projects / Winncrest JV	253	217
2	NT Hill	61	61
3	NT Hill	213	207
4	Winncrest	170	182
5	Winncrest	150	164
Totals:		1,214	1,204

There are 450 parcels within the CFD that will be levied a Special Tax during the 2001/02 tax year. There have been subdivisions of land into single family lots within Special Tax Rate Areas 1A and 1B. Subdivision will not occur in the other Special Tax Rate Areas until Final Maps are recorded.

BOND FUNDS

Improvement Fund

The Improvement Fund was initially funded with \$10,152,471 to be used to pay the costs of issuing the Bonds, acquiring and constructing the facilities, and administrative expenses of the District. The facilities financed from Bond proceeds were completed in June 1992 without cost overruns, and the moneys in the Improvement Fund were fully expended. In July 1993, the Improvement Fund was closed when the Contingency/Holding Account balance of \$258,100 was transferred to the Special Tax Fund and applied as a credit toward the 1993/94 Special Tax levy.

Reserve Fund

An amount of \$1,281,446 was initially deposited in the Reserve Fund to be used as a back-up source of funds for debt service. The Reserve Fund must be maintained at its required level that is defined as the maximum annual debt service payment on the Bonds. The Reserve Fund Requirement beginning Fiscal Year 2001/02 is \$1,281,150.00. If Special Tax revenue is insufficient to pay debt service, money may be transferred from the Reserve Fund and used to pay the owners of the Bonds. The Reserve Fund would then be replenished by payment of delinquent Special Taxes or by increasing the next year's Special Tax levy. The balance in the Reserve Fund as of June 30, 2001 was \$1,281,446.00.

Special Tax Fund

The Special Tax Fund, established for the deposit of Special Tax revenue, is used to make principal and interest payments to the owners of the Bonds. Capitalized interest in amount of \$1,146,826 was initially deposited to this fund to pay the interest accruing on the Bonds for the first 13 months of the term of the Bonds. The balance in the Special Tax Fund as of June 30, 2001 was \$679,047.00.

Expense Account

Money in the Expense Account may be used to pay the costs of managing the CFD and Bond issue. An amount of \$95,000 was initially deposited in this account to pay administrative expenses for 13 months. An administrative expense fee is included in the annual levy to pay the costs for the next year. Administrative expenses include the costs of calculating and levying the annual Special Tax, consultant and paying agent fees, and salaries of RMCS D staff in connection with work performed on behalf of the CFD. The balance in the Expense Account as of June 30, 2001 was \$0.00.

Total funds available to pay principal and interest on the Bonds are \$679,047.00. It is anticipated that money will be required from the Reserve Fund to make the October 1, 2001 debt service payment totaling \$831,683.13. In order to replenish the Reserve Fund, an additional \$152,340.13 is added to the 2001/02 Special Tax Levy.

DELINQUENT SPECIAL TAXES

Special Taxes are included as a line item on the property owner's tax bill which is payable along with general property taxes in two installments on December 10 and April 10.

Tax Year 2000/01

The aggregate Special Tax levy was \$1,440,654.02, with \$720,327.01 due on each installment date of December 10, 2000 and April 10, 2001. As of June 30, 2001, the records of the County Treasurer/Tax Collector's Office indicate that 5 parcels have not paid the 2000/01 installment amounts. The total amount delinquent is \$230,901.76, or 16.03% of the levy. The Delinquency Detail Report and Delinquency Summary Report is provided as Exhibit B of this Report. Parcel number 073-0790-006-0000 accounts for \$227,833.00 of the total delinquency amount for 2000/01. This amount is being removed from the Secured Property Tax Roll in order to pursue judicial foreclosure.

Prior Tax Years

As of June 30, 2001, one parcel, Assessor's Parcel Number 073-0790-006, has remained delinquent since the 1996/97 Fiscal Year. The amount that is due on this parcel, not including penalties and interest, is \$1,062,661.42 (this includes the 2000/01 amounts). This parcel, that has prior year amounts due, is shown on the Delinquency Detail Report that is provided as Exhibit B of this Report.

Foreclosure Covenant

Money generated from the levy of the Special Tax is used to make semi-annual payments to owners of the Bonds. Consequently, the delinquent payment of Special Taxes can hinder the ability to make those payments. RMCS D has covenanted in favor of the owners of the Bonds to review the records of the County Treasurer/Tax Collector before August 1 to determine the amount of delinquent Special Taxes and to initiate foreclosure proceedings according to the following steps.

1. When the aggregate delinquency exceeds 5% of the amount levied in the prior fiscal year, RMCS D shall initiate foreclosure proceedings within 60 days against parcels responsible for \$2,500 or more of the aggregate delinquency.
2. If the amount remaining after excluding the delinquent amount for those properties identified in Step 1 exceeds 3% of the amount levied in the prior fiscal year, RMCS D shall institute foreclosure proceedings against all delinquent property within 60 days.

Once foreclosure is initiated, RMCS D must complete the proceedings by holding a foreclosure sale. Proceeds of a foreclosure sale are used to make principal and interest payments to the owners of the Bonds. In the event that a foreclosure sale does not take place in a timely manner to pay the owners of the Bonds, the Reserve Fund will be used to make the payments.

Collection of Delinquent Special Taxes

Assessor's Parcel Number 073-0790-006 remains delinquent from Fiscal Year 1996/97. This parcel

Exhibit A

Debt Service Schedule

Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

Current Debt Service Schedule

Bonds Dated: 3/1/1991
 Bonds Issued: \$12,925,000.00

Payment Date	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Prem.	Status
10/1/1991	0.0000%	\$12,925,000.00	\$0.00	\$617,521.78	\$617,521.78	\$617,521.78	0.0000%	Paid
4/1/1992	0.0000	12,925,000.00	0.00	529,304.38	529,304.38	0.00	0.0000	Paid
10/1/1992	0.0000	12,925,000.00	0.00	529,304.38	529,304.38	1,058,608.76	0.0000	Paid
4/1/1993	6.5000	12,925,000.00	0.00	529,304.38	529,304.38	0.00	0.0000	Paid
10/1/1993	6.5000	12,925,000.00	220,000.00	529,304.38	749,304.38	1,278,608.76	0.0000	Paid
4/1/1994	6.7500	12,705,000.00	0.00	522,154.38	522,154.38	0.00	0.0000	Paid
10/1/1994	6.7500	12,705,000.00	235,000.00	522,154.38	757,154.38	1,279,308.76	0.0000	Paid
4/1/1995	7.0000	12,470,000.00	0.00	514,223.13	514,223.13	0.00	0.0000	Paid
10/1/1995	7.0000	12,470,000.00	250,000.00	514,223.13	764,223.13	1,278,446.26	0.0000	Paid
4/1/1996	7.2000	12,220,000.00	0.00	505,473.13	505,473.13	0.00	0.0000	Paid
10/1/1996	7.2000	12,220,000.00	270,000.00	505,473.13	775,473.13	1,280,946.26	0.0000	Paid
4/1/1997	7.4000	11,950,000.00	0.00	495,753.13	495,753.13	0.00	0.0000	Paid
10/1/1997	7.4000	11,950,000.00	285,000.00	495,753.13	780,753.13	1,276,506.26	0.0000	Paid
4/1/1998	7.6000	11,665,000.00	0.00	485,208.13	485,208.13	0.00	0.0000	Paid
10/1/1998	7.6000	11,665,000.00	310,000.00	485,208.13	795,208.13	1,280,416.26	0.0000	Paid
4/1/1999	7.7000	11,355,000.00	0.00	473,428.13	473,428.13	0.00	0.0000	Paid
10/1/1999	7.7000	11,355,000.00	330,000.00	473,428.13	803,428.13	1,276,856.26	0.0000	Paid
4/1/2000	7.8000	11,025,000.00	0.00	460,723.13	460,723.13	0.00	0.0000	Paid
10/1/2000	7.8000	11,025,000.00	360,000.00	460,723.13	820,723.13	1,281,446.26	2.0000	Paid
4/1/2001	7.9000	10,665,000.00	0.00	446,683.13	446,683.13	0.00	2.0000	Paid
10/1/2001	7.9000	10,665,000.00	385,000.00	446,683.13	831,683.13	1,278,366.26	1.0000	Unpaid
4/1/2002	8.0000	10,280,000.00	0.00	431,475.63	431,475.63	0.00	1.0000	Unpaid
10/1/2002	8.0000	10,280,000.00	415,000.00	431,475.63	846,475.63	1,277,951.26	0.0000	Unpaid
4/1/2003	8.1000	9,865,000.00	0.00	414,875.63	414,875.63	0.00	0.0000	Unpaid
10/1/2003	8.1000	9,865,000.00	450,000.00	414,875.63	864,875.63	1,279,751.26	0.0000	Unpaid
4/1/2004	8.2000	9,415,000.00	0.00	396,650.63	396,650.63	0.00	0.0000	Unpaid
10/1/2004	8.2000	9,415,000.00	485,000.00	396,650.63	881,650.63	1,278,301.26	0.0000	Unpaid
4/1/2005	8.2500	8,930,000.00	0.00	376,765.63	376,765.63	0.00	0.0000	Unpaid
10/1/2005	8.2500	8,930,000.00	525,000.00	376,765.63	901,765.63	1,278,531.26	0.0000	Unpaid
4/1/2006	8.3750	8,405,000.00	0.00	355,109.38	355,109.38	0.00	0.0000	Unpaid
10/1/2006	8.3750	8,405,000.00	570,000.00	355,109.38	925,109.38	1,280,218.76	0.0000	Unpaid
4/1/2007	8.3750	7,835,000.00	0.00	331,240.63	331,240.63	0.00	0.0000	Unpaid
10/1/2007	8.3750	7,835,000.00	615,000.00	331,240.63	946,240.63	1,277,481.26	0.0000	Unpaid
4/1/2008	8.3750	7,220,000.00	0.00	305,487.50	305,487.50	0.00	0.0000	Unpaid
10/1/2008	8.3750	7,220,000.00	670,000.00	305,487.50	975,487.50	1,280,975.00	0.0000	Unpaid
4/1/2009	8.3750	6,550,000.00	0.00	277,431.25	277,431.25	0.00	0.0000	Unpaid
10/1/2009	8.3750	6,550,000.00	725,000.00	277,431.25	1,002,431.25	1,279,862.50	0.0000	Unpaid
4/1/2010	8.3750	5,825,000.00	0.00	247,071.88	247,071.88	0.00	0.0000	Unpaid
10/1/2010	8.3750	5,825,000.00	785,000.00	247,071.88	1,032,071.88	1,279,143.76	0.0000	Unpaid
4/1/2011	8.5000	5,040,000.00	0.00	214,200.00	214,200.00	0.00	0.0000	Unpaid
10/1/2011	8.5000	5,040,000.00	850,000.00	214,200.00	1,064,200.00	1,278,400.00	0.0000	Unpaid
4/1/2012	8.5000	4,190,000.00	0.00	178,075.00	178,075.00	0.00	0.0000	Unpaid



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

Current Debt Service Schedule

Bonds Dated: 3/1/1991
 Bonds Issued: \$12,925,000.00

Payment Date	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Prem.	Status
10/1/2012	8.5000	\$4,190,000.00	925,000.00	178,075.00	1,103,075.00	1,281,150.00	0.0000	Unpaid
4/1/2013	8.5000	3,265,000.00	0.00	138,762.50	138,762.50	0.00	0.0000	Unpaid
10/1/2013	8.5000	3,265,000.00	1,000,000.00	138,762.50	1,138,762.50	1,277,525.00	0.0000	Unpaid
4/1/2014	8.5000	2,265,000.00	0.00	96,262.50	96,262.50	0.00	0.0000	Unpaid
10/1/2014	8.5000	2,265,000.00	1,085,000.00	96,262.50	1,181,262.50	1,277,525.00	0.0000	Unpaid
4/1/2015	8.5000	1,180,000.00	0.00	50,150.00	50,150.00	0.00	0.0000	Unpaid
10/1/2015	8.5000	1,180,000.00	1,180,000.00	50,150.00	1,230,150.00	1,280,300.00	0.0000	Unpaid
Grand Total:			\$12,925,000.00	\$18,169,148.20	\$31,094,148.20	\$31,094,148.20		



Exhibit B

Delinquency Report

**Rancho Murrieta Community Services District
County of Sacramento, California**

Delinquency Summary Report

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1									
	8/1/1993 Billing:								
	12/10/1993	\$497,390.26	\$497,390.26	\$0.00	0.00 %	361	361	0	0.00 %
	4/10/1994	497,390.26	497,390.26	0.00	0.00	361	361	0	0.00
	Subtotal:	\$994,780.52	\$994,780.52	\$0.00	0.00 %	722	722	0	0.00 %
	8/1/1994 Billing:								
	12/10/1994	\$424,248.48	\$424,248.48	\$0.00	0.00 %	361	361	0	0.00 %
	4/10/1995	424,248.48	424,248.48	0.00	0.00	361	361	0	0.00
	Subtotal:	\$848,496.96	\$848,496.96	\$0.00	0.00 %	722	722	0	0.00 %
	8/1/1995 Billing:								
	12/10/1995	\$473,347.36	\$473,347.36	\$0.00	0.00 %	361	361	0	0.00 %
	4/10/1996	473,347.36	473,347.36	0.00	0.00	361	361	0	0.00
	Subtotal:	\$946,694.72	\$946,694.72	\$0.00	0.00 %	722	722	0	0.00 %
	8/1/1996 Billing:								
	12/10/1996	\$546,847.03	\$459,871.05	\$86,975.98	15.90 %	366	365	1	0.27 %
	4/10/1997	546,847.03	459,871.05	86,975.98	15.90	366	365	1	0.27
	Subtotal:	\$1,093,694.06	\$919,742.10	\$173,951.96	15.90 %	732	730	2	0.27 %
	8/1/1997 Billing:								
	12/10/1997	\$703,567.31	\$592,143.04	\$111,424.27	15.84 %	372	371	1	0.27 %
	4/10/1998	703,567.31	592,143.04	111,424.27	15.84	372	371	1	0.27
	Subtotal:	\$1,407,134.62	\$1,184,286.08	\$222,848.54	15.84 %	744	742	2	0.27 %
	8/1/1998 Billing:								
	12/10/1998	\$664,560.10	\$559,462.64	\$105,097.46	15.81 %	374	373	1	0.27 %
	4/10/1999	664,560.10	559,462.64	105,097.46	15.81	374	373	1	0.27
	Subtotal:	\$1,329,120.20	\$1,118,925.28	\$210,194.92	15.81 %	748	746	2	0.27 %
	8/1/1999 Billing:								
	12/10/1999	\$720,327.10	\$606,410.60	\$113,916.50	15.81 %	374	373	1	0.27 %
	4/10/2000	720,327.10	606,410.60	113,916.50	15.81	374	373	1	0.27
	Subtotal:	\$1,440,654.20	\$1,212,821.20	\$227,833.00	15.81 %	748	746	2	0.27 %



**Rancho Murrieta Community Services District
County of Sacramento, California**

Delinquency Summary Report

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %	
	8/1/2000 Billing:									
	12/10/2000	\$720,327.01	\$605,387.59	\$114,939.42	15.96 %	415	412	3	0.72 %	
	4/10/2001	720,327.01	604,364.67	115,962.34	16.10	415	410	5	1.20	
	Subtotal:	\$1,440,654.02	\$1,209,752.26	\$230,901.76	16.03 %	830	822	8	0.96 %	
1	Total:	\$9,501,229.30	\$8,435,499.12	\$1,065,730.18	11.22 %	5,968	5,952	16	0.27 %	
Agency Grand Total:		\$9,501,229.30	\$8,435,499.12	\$1,065,730.18	11.22 %					



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

Delinquency Detail Report
As Of 08/04/2001

Account ID	Property ID	Owner	Due Date	Amount	Penalty	Interest	Fees	Total	Delinquency Mgmt (1)			Misc (2)
073-0790-006-0000	073-0790-006-0000	RANCHO MURIETA JOINT VENTURE 9985 FOLSOM BL SACRAMENTO, CA 95827	12/10/1996 04/10/1997 12/10/1997 04/10/1998 12/10/1998 04/10/1999 12/10/1999 04/10/2000 12/10/2000 04/10/2001	86,975.98 86,975.98 111,424.27 111,424.27 105,097.46 105,097.46 113,916.50 113,916.50 113,916.50 113,916.50	8,697.60 8,697.60 11,142.43 11,142.43 10,509.75 10,509.75 11,391.65 11,391.65 11,391.65 11,391.65	65,231.99 65,231.99 63,511.83 63,511.83 40,988.01 40,988.01 23,922.47 23,922.47 3,417.50 3,417.50	25.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	160,930.57 160,905.57 186,078.53 186,078.53 156,595.22 156,595.22 149,230.62 149,230.62 128,725.65 128,725.65	RL RL RL RL RL RL FL FL SR SR	FL FL FL FL FL FL SC SC	FI FI FI FI FI FI FI FI FI FI	O
Account Subtotal:				\$1,062,661.42	\$106,266.16	\$394,143.60	\$25.00	\$1,563,096.18				
128-0210-052-0000	128-0210-052-0000	DALIRI ABBAS & DONNA L YOUNG-DALI 15192 REYNOSA DR SLOUGHHOUSE, CA 95683	04/10/2001	511.46	51.15	15.34	0.00	577.95	DL			
Account Subtotal:				\$511.46	\$51.15	\$15.34	\$0.00	\$577.95				
128-0220-006-0000	128-0220-006-0000	ARMLIN FAMILY TRUST 15264 ABIERTO DR SLOUGHHOUSE, CA 95683	12/10/2000 04/10/2001	511.46 511.46	51.15 51.15	15.34 15.34	0.00 0.00	577.95 577.95	DL DL			
Account Subtotal:				\$1,022.92	\$102.30	\$30.68	\$0.00	\$1,155.90				
128-0240-015-0000	128-0240-015-0000	HOUGH RONALD & CHRISTINE 15155 CELEBRAR ST RANCHO MURIETA, CA 95683	04/10/2001	511.46	51.15	15.34	0.00	577.95	DL			
Account Subtotal:				\$511.46	\$51.15	\$15.34	\$0.00	\$577.95				
128-0260-077-0000	128-0260-077-0000	LUCAS ROBERT W & KATRIONA L MCLEAN-L 15231 MEDELLA CIR RANCHO MURIETA, CA 95683	12/10/2000 04/10/2001	511.46 511.46	51.15 51.15	15.34 15.34	0.00 0.00	577.95 577.95	DL DL			
Account Subtotal:				\$1,022.92	\$102.30	\$30.68	\$0.00	\$1,155.90				
District Totals:				\$1,065,730.18	\$106,573.06	\$394,235.64	\$25.00	\$1,566,563.88				

(1) 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; FH= Judicial Foreclosure on Hold / Special Case.; PP = Payment Plan

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



Exhibit C

2001/02 Special Tax Roll

Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

8/1/2001 Billing Preliminary Detail Report

Account ID	Property ID	Levy	Misc Adj	Total
073-0790-004-000	073-0790-004-000	\$81,752.00	\$0.00	\$81,752.00
073-0790-006-000	073-0790-006-000	227,833.00	0.00	227,833.00
073-0790-007-000	073-0790-007-000	201,029.00	0.00	201,029.00
073-0790-019-000	073-0790-019-000	285,461.00	0.00	285,461.00
128-0080-109-000	128-0080-109-000	174,545.25	-0.01	174,545.24
128-0210-001-000	128-0210-001-000	1,022.92	0.00	1,022.92
128-0210-002-000	128-0210-002-000	1,022.92	0.00	1,022.92
128-0210-003-000	128-0210-003-000	1,022.92	0.00	1,022.92
128-0210-004-000	128-0210-004-000	1,022.92	0.00	1,022.92
128-0210-005-000	128-0210-005-000	1,022.92	0.00	1,022.92
128-0210-006-000	128-0210-006-000	1,022.92	0.00	1,022.92
128-0210-007-000	128-0210-007-000	1,022.92	0.00	1,022.92
128-0210-008-000	128-0210-008-000	1,022.92	0.00	1,022.92
128-0210-009-000	128-0210-009-000	1,022.92	0.00	1,022.92
128-0210-010-000	128-0210-010-000	1,022.92	0.00	1,022.92
128-0210-011-000	128-0210-011-000	1,022.92	0.00	1,022.92
128-0210-012-000	128-0210-012-000	1,022.92	0.00	1,022.92
128-0210-013-000	128-0210-013-000	1,022.92	0.00	1,022.92
128-0210-014-000	128-0210-014-000	1,022.92	0.00	1,022.92
128-0210-015-000	128-0210-015-000	1,022.92	0.00	1,022.92
128-0210-016-000	128-0210-016-000	1,022.92	0.00	1,022.92
128-0210-017-000	128-0210-017-000	1,022.92	0.00	1,022.92
128-0210-018-000	128-0210-018-000	1,022.92	0.00	1,022.92
128-0210-019-000	128-0210-019-000	1,022.92	0.00	1,022.92
128-0210-020-000	128-0210-020-000	1,022.92	0.00	1,022.92
128-0210-021-000	128-0210-021-000	1,022.92	0.00	1,022.92
128-0210-022-000	128-0210-022-000	1,022.92	0.00	1,022.92
128-0210-023-000	128-0210-023-000	1,022.92	0.00	1,022.92
128-0210-024-000	128-0210-024-000	1,022.92	0.00	1,022.92
128-0210-025-000	128-0210-025-000	1,022.92	0.00	1,022.92
128-0210-026-000	128-0210-026-000	1,022.92	0.00	1,022.92
128-0210-027-000	128-0210-027-000	1,022.92	0.00	1,022.92
128-0210-028-000	128-0210-028-000	1,022.92	0.00	1,022.92
128-0210-029-000	128-0210-029-000	1,022.92	0.00	1,022.92
128-0210-030-000	128-0210-030-000	1,022.92	0.00	1,022.92
128-0210-031-000	128-0210-031-000	1,022.92	0.00	1,022.92
128-0210-032-000	128-0210-032-000	1,022.92	0.00	1,022.92
128-0210-033-000	128-0210-033-000	1,022.92	0.00	1,022.92
128-0210-034-000	128-0210-034-000	1,022.92	0.00	1,022.92
128-0210-035-000	128-0210-035-000	1,022.92	0.00	1,022.92
128-0210-036-000	128-0210-036-000	1,022.92	0.00	1,022.92
128-0210-037-000	128-0210-037-000	1,022.92	0.00	1,022.92
128-0210-038-000	128-0210-038-000	1,022.92	0.00	1,022.92
128-0210-039-000	128-0210-039-000	1,022.92	0.00	1,022.92



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

8/1/2001 Billing Preliminary Detail Report

Account ID	Property ID	Levy	Misc Adj	Total
128-0210-040-000	128-0210-040-000	1,022.92	0.00	1,022.92
128-0210-041-000	128-0210-041-000	1,022.92	0.00	1,022.92
128-0210-042-000	128-0210-042-000	1,022.92	0.00	1,022.92
128-0210-043-000	128-0210-043-000	1,022.92	0.00	1,022.92
128-0210-044-000	128-0210-044-000	1,022.92	0.00	1,022.92
128-0210-045-000	128-0210-045-000	1,022.92	0.00	1,022.92
128-0210-046-000	128-0210-046-000	1,022.92	0.00	1,022.92
128-0210-047-000	128-0210-047-000	1,022.92	0.00	1,022.92
128-0210-048-000	128-0210-048-000	1,022.92	0.00	1,022.92
128-0210-049-000	128-0210-049-000	1,022.92	0.00	1,022.92
128-0210-050-000	128-0210-050-000	1,022.92	0.00	1,022.92
128-0210-051-000	128-0210-051-000	1,022.92	0.00	1,022.92
128-0210-052-000	128-0210-052-000	1,022.92	0.00	1,022.92
128-0210-053-000	128-0210-053-000	1,022.92	0.00	1,022.92
128-0210-054-000	128-0210-054-000	1,022.92	0.00	1,022.92
128-0210-055-000	128-0210-055-000	1,022.92	0.00	1,022.92
128-0210-056-000	128-0210-056-000	1,022.92	0.00	1,022.92
128-0210-057-000	128-0210-057-000	1,022.92	0.00	1,022.92
128-0220-001-000	128-0220-001-000	1,022.92	0.00	1,022.92
128-0220-002-000	128-0220-002-000	1,022.92	0.00	1,022.92
128-0220-003-000	128-0220-003-000	1,022.92	0.00	1,022.92
128-0220-004-000	128-0220-004-000	1,022.92	0.00	1,022.92
128-0220-005-000	128-0220-005-000	1,022.92	0.00	1,022.92
128-0220-006-000	128-0220-006-000	1,022.92	0.00	1,022.92
128-0220-007-000	128-0220-007-000	1,022.92	0.00	1,022.92
128-0220-008-000	128-0220-008-000	1,022.92	0.00	1,022.92
128-0220-009-000	128-0220-009-000	1,022.92	0.00	1,022.92
128-0220-010-000	128-0220-010-000	1,022.92	0.00	1,022.92
128-0220-011-000	128-0220-011-000	1,022.92	0.00	1,022.92
128-0220-012-000	128-0220-012-000	1,022.92	0.00	1,022.92
128-0220-013-000	128-0220-013-000	1,022.92	0.00	1,022.92
128-0220-014-000	128-0220-014-000	1,022.92	0.00	1,022.92
128-0220-015-000	128-0220-015-000	1,022.92	0.00	1,022.92
128-0220-016-000	128-0220-016-000	1,022.92	0.00	1,022.92
128-0220-017-000	128-0220-017-000	1,022.92	0.00	1,022.92
128-0220-018-000	128-0220-018-000	1,022.92	0.00	1,022.92
128-0220-019-000	128-0220-019-000	1,022.92	0.00	1,022.92
128-0220-020-000	128-0220-020-000	1,022.92	0.00	1,022.92
128-0220-021-000	128-0220-021-000	1,022.92	0.00	1,022.92
128-0220-022-000	128-0220-022-000	1,022.92	0.00	1,022.92
128-0220-023-000	128-0220-023-000	1,022.92	0.00	1,022.92
128-0220-024-000	128-0220-024-000	1,022.92	0.00	1,022.92
128-0220-025-000	128-0220-025-000	1,022.92	0.00	1,022.92
128-0220-026-000	128-0220-026-000	1,022.92	0.00	1,022.92



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

8/1/2001 Billing Preliminary Detail Report

Account ID	Property ID	Levy	Misc Adj	Total
128-0220-027-000	128-0220-027-000	1,022.92	0.00	1,022.92
128-0220-028-000	128-0220-028-000	1,022.92	0.00	1,022.92
128-0220-029-000	128-0220-029-000	1,022.92	0.00	1,022.92
128-0220-030-000	128-0220-030-000	1,022.92	0.00	1,022.92
128-0220-031-000	128-0220-031-000	1,022.92	0.00	1,022.92
128-0220-032-000	128-0220-032-000	1,022.92	0.00	1,022.92
128-0220-033-000	128-0220-033-000	1,022.92	0.00	1,022.92
128-0220-034-000	128-0220-034-000	1,022.92	0.00	1,022.92
128-0220-035-000	128-0220-035-000	1,022.92	0.00	1,022.92
128-0220-036-000	128-0220-036-000	1,022.92	0.00	1,022.92
128-0220-037-000	128-0220-037-000	1,022.92	0.00	1,022.92
128-0220-038-000	128-0220-038-000	1,022.92	0.00	1,022.92
128-0220-039-000	128-0220-039-000	1,022.92	0.00	1,022.92
128-0220-040-000	128-0220-040-000	1,022.92	0.00	1,022.92
128-0230-001-000	128-0230-001-000	1,022.92	0.00	1,022.92
128-0230-002-000	128-0230-002-000	1,022.92	0.00	1,022.92
128-0230-003-000	128-0230-003-000	1,022.92	0.00	1,022.92
128-0230-004-000	128-0230-004-000	1,022.92	0.00	1,022.92
128-0230-005-000	128-0230-005-000	1,022.92	0.00	1,022.92
128-0230-006-000	128-0230-006-000	1,022.92	0.00	1,022.92
128-0230-007-000	128-0230-007-000	1,022.92	0.00	1,022.92
128-0230-008-000	128-0230-008-000	1,022.92	0.00	1,022.92
128-0230-009-000	128-0230-009-000	1,022.92	0.00	1,022.92
128-0230-012-000	128-0230-012-000	1,022.92	0.00	1,022.92
128-0230-013-000	128-0230-013-000	1,022.92	0.00	1,022.92
128-0230-014-000	128-0230-014-000	1,022.92	0.00	1,022.92
128-0230-015-000	128-0230-015-000	1,022.92	0.00	1,022.92
128-0230-016-000	128-0230-016-000	1,022.92	0.00	1,022.92
128-0230-017-000	128-0230-017-000	1,022.92	0.00	1,022.92
128-0230-018-000	128-0230-018-000	1,022.92	0.00	1,022.92
128-0230-019-000	128-0230-019-000	1,022.92	0.00	1,022.92
128-0230-020-000	128-0230-020-000	1,022.92	0.00	1,022.92
128-0230-021-000	128-0230-021-000	1,022.92	0.00	1,022.92
128-0230-022-000	128-0230-022-000	1,022.92	0.00	1,022.92
128-0230-026-000	128-0230-026-000	1,022.92	0.00	1,022.92
128-0230-027-000	128-0230-027-000	1,022.92	0.00	1,022.92
128-0230-028-000	128-0230-028-000	1,022.92	0.00	1,022.92
128-0230-029-000	128-0230-029-000	1,022.92	0.00	1,022.92
128-0230-030-000	128-0230-030-000	1,022.92	0.00	1,022.92
128-0230-031-000	128-0230-031-000	1,022.92	0.00	1,022.92
128-0230-032-000	128-0230-032-000	1,022.92	0.00	1,022.92
128-0230-033-000	128-0230-033-000	1,022.92	0.00	1,022.92
128-0230-034-000	128-0230-034-000	1,022.92	0.00	1,022.92
128-0230-035-000	128-0230-035-000	1,022.92	0.00	1,022.92



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

8/1/2001 Billing Preliminary Detail Report

Account ID	Property ID	Levy	Misc Adj	Total
128-0230-036-000	128-0230-036-000	1,022.92	0.00	1,022.92
128-0230-037-000	128-0230-037-000	1,022.92	0.00	1,022.92
128-0230-038-000	128-0230-038-000	1,022.92	0.00	1,022.92
128-0230-039-000	128-0230-039-000	1,022.92	0.00	1,022.92
128-0230-040-000	128-0230-040-000	1,022.92	0.00	1,022.92
128-0230-041-000	128-0230-041-000	1,022.92	0.00	1,022.92
128-0230-042-000	128-0230-042-000	1,022.92	0.00	1,022.92
128-0230-043-000	128-0230-043-000	1,022.92	0.00	1,022.92
128-0230-046-000	128-0230-046-000	1,022.92	0.00	1,022.92
128-0230-047-000	128-0230-047-000	1,022.92	0.00	1,022.92
128-0230-048-000	128-0230-048-000	1,022.92	0.00	1,022.92
128-0230-052-000	128-0230-052-000	1,022.92	0.00	1,022.92
128-0230-053-000	128-0230-053-000	1,022.92	0.00	1,022.92
128-0240-001-000	128-0240-001-000	1,022.92	0.00	1,022.92
128-0240-002-000	128-0240-002-000	1,022.92	0.00	1,022.92
128-0240-003-000	128-0240-003-000	1,022.92	0.00	1,022.92
128-0240-004-000	128-0240-004-000	1,022.92	0.00	1,022.92
128-0240-005-000	128-0240-005-000	1,022.92	0.00	1,022.92
128-0240-006-000	128-0240-006-000	1,022.92	0.00	1,022.92
128-0240-007-000	128-0240-007-000	1,022.92	0.00	1,022.92
128-0240-008-000	128-0240-008-000	1,022.92	0.00	1,022.92
128-0240-009-000	128-0240-009-000	1,022.92	0.00	1,022.92
128-0240-010-000	128-0240-010-000	1,022.92	0.00	1,022.92
128-0240-011-000	128-0240-011-000	1,022.92	0.00	1,022.92
128-0240-012-000	128-0240-012-000	1,022.92	0.00	1,022.92
128-0240-013-000	128-0240-013-000	1,022.92	0.00	1,022.92
128-0240-014-000	128-0240-014-000	1,022.92	0.00	1,022.92
128-0240-015-000	128-0240-015-000	1,022.92	0.00	1,022.92
128-0240-016-000	128-0240-016-000	1,022.92	0.00	1,022.92
128-0240-017-000	128-0240-017-000	1,022.92	0.00	1,022.92
128-0240-018-000	128-0240-018-000	1,022.92	0.00	1,022.92
128-0240-019-000	128-0240-019-000	1,022.92	0.00	1,022.92
128-0240-020-000	128-0240-020-000	1,022.92	0.00	1,022.92
128-0240-021-000	128-0240-021-000	1,022.92	0.00	1,022.92
128-0240-022-000	128-0240-022-000	1,022.92	0.00	1,022.92
128-0240-023-000	128-0240-023-000	1,022.92	0.00	1,022.92
128-0240-024-000	128-0240-024-000	1,022.92	0.00	1,022.92
128-0240-025-000	128-0240-025-000	1,022.92	0.00	1,022.92
128-0240-026-000	128-0240-026-000	1,022.92	0.00	1,022.92
128-0240-027-000	128-0240-027-000	1,022.92	0.00	1,022.92
128-0240-028-000	128-0240-028-000	1,022.92	0.00	1,022.92
128-0240-029-000	128-0240-029-000	1,022.92	0.00	1,022.92
128-0240-030-000	128-0240-030-000	1,022.92	0.00	1,022.92
128-0240-031-000	128-0240-031-000	1,022.92	0.00	1,022.92



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

8/1/2001 Billing Preliminary Detail Report

Account ID	Property ID	Levy	Misc Adj	Total
128-0240-032-000	128-0240-032-000	1,022.92	0.00	1,022.92
128-0240-033-000	128-0240-033-000	1,022.92	0.00	1,022.92
128-0240-034-000	128-0240-034-000	1,022.92	0.00	1,022.92
128-0240-035-000	128-0240-035-000	1,022.92	0.00	1,022.92
128-0240-036-000	128-0240-036-000	1,022.92	0.00	1,022.92
128-0240-037-000	128-0240-037-000	1,022.92	0.00	1,022.92
128-0240-038-000	128-0240-038-000	1,022.92	0.00	1,022.92
128-0240-039-000	128-0240-039-000	1,022.92	0.00	1,022.92
128-0240-040-000	128-0240-040-000	1,022.92	0.00	1,022.92
128-0240-041-000	128-0240-041-000	1,022.92	0.00	1,022.92
128-0240-042-000	128-0240-042-000	1,022.92	0.00	1,022.92
128-0240-043-000	128-0240-043-000	1,022.92	0.00	1,022.92
128-0240-044-000	128-0240-044-000	1,022.92	0.00	1,022.92
128-0240-045-000	128-0240-045-000	1,022.92	0.00	1,022.92
128-0240-046-000	128-0240-046-000	1,022.92	0.00	1,022.92
128-0240-047-000	128-0240-047-000	1,022.92	0.00	1,022.92
128-0240-048-000	128-0240-048-000	1,022.92	0.00	1,022.92
128-0240-049-000	128-0240-049-000	1,022.92	0.00	1,022.92
128-0240-050-000	128-0240-050-000	1,022.92	0.00	1,022.92
128-0240-051-000	128-0240-051-000	1,022.92	0.00	1,022.92
128-0240-052-000	128-0240-052-000	1,022.92	0.00	1,022.92
128-0240-053-000	128-0240-053-000	1,022.92	0.00	1,022.92
128-0240-054-000	128-0240-054-000	1,022.92	0.00	1,022.92
128-0240-055-000	128-0240-055-000	1,022.92	0.00	1,022.92
128-0240-056-000	128-0240-056-000	1,022.92	0.00	1,022.92
128-0240-057-000	128-0240-057-000	1,022.92	0.00	1,022.92
128-0240-058-000	128-0240-058-000	1,022.92	0.00	1,022.92
128-0240-059-000	128-0240-059-000	1,022.92	0.00	1,022.92
128-0240-060-000	128-0240-060-000	1,022.92	0.00	1,022.92
128-0240-061-000	128-0240-061-000	1,022.92	0.00	1,022.92
128-0240-062-000	128-0240-062-000	1,022.92	0.00	1,022.92
128-0240-063-000	128-0240-063-000	1,022.92	0.00	1,022.92
128-0240-064-000	128-0240-064-000	1,022.92	0.00	1,022.92
128-0240-065-000	128-0240-065-000	1,022.92	0.00	1,022.92
128-0240-066-000	128-0240-066-000	1,022.92	0.00	1,022.92
128-0240-067-000	128-0240-067-000	1,022.92	0.00	1,022.92
128-0240-068-000	128-0240-068-000	1,022.92	0.00	1,022.92
128-0240-069-000	128-0240-069-000	1,022.92	0.00	1,022.92
128-0240-070-000	128-0240-070-000	1,022.92	0.00	1,022.92
128-0240-071-000	128-0240-071-000	1,022.92	0.00	1,022.92
128-0240-072-000	128-0240-072-000	1,022.92	0.00	1,022.92
128-0240-075-000	128-0240-075-000	1,022.92	0.00	1,022.92
128-0240-076-000	128-0240-076-000	1,022.92	0.00	1,022.92
128-0240-077-000	128-0240-077-000	1,022.92	0.00	1,022.92



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

8/1/2001 Billing Preliminary Detail Report

Account ID	Property ID	Levy	Misc Adj	Total
128-0240-078-000	128-0240-078-000	1,022.92	0.00	1,022.92
128-0240-079-000	128-0240-079-000	1,022.92	0.00	1,022.92
128-0240-080-000	128-0240-080-000	1,022.92	0.00	1,022.92
128-0240-088-000	128-0240-088-000	1,022.92	0.00	1,022.92
128-0240-089-000	128-0240-089-000	1,022.92	0.00	1,022.92
128-0240-090-000	128-0240-090-000	1,022.92	0.00	1,022.92
128-0240-091-000	128-0240-091-000	1,022.92	0.00	1,022.92
128-0240-092-000	128-0240-092-000	1,022.92	0.00	1,022.92
128-0240-093-000	128-0240-093-000	1,022.92	0.00	1,022.92
128-0240-094-000	128-0240-094-000	1,022.92	0.00	1,022.92
128-0240-095-000	128-0240-095-000	1,022.92	0.00	1,022.92
128-0240-096-000	128-0240-096-000	1,022.92	0.00	1,022.92
128-0240-097-000	128-0240-097-000	1,022.92	0.00	1,022.92
128-0240-098-000	128-0240-098-000	1,022.92	0.00	1,022.92
128-0240-099-000	128-0240-099-000	1,022.92	0.00	1,022.92
128-0240-100-000	128-0240-100-000	1,022.92	0.00	1,022.92
128-0240-101-000	128-0240-101-000	1,022.92	0.00	1,022.92
128-0240-102-000	128-0240-102-000	1,022.92	0.00	1,022.92
128-0250-002-000	128-0250-002-000	1,022.92	0.00	1,022.92
128-0250-003-000	128-0250-003-000	1,022.92	0.00	1,022.92
128-0250-004-000	128-0250-004-000	1,022.92	0.00	1,022.92
128-0250-005-000	128-0250-005-000	1,022.92	0.00	1,022.92
128-0250-006-000	128-0250-006-000	1,022.92	0.00	1,022.92
128-0250-007-000	128-0250-007-000	1,022.92	0.00	1,022.92
128-0250-008-000	128-0250-008-000	1,022.92	0.00	1,022.92
128-0250-009-000	128-0250-009-000	1,022.92	0.00	1,022.92
128-0250-010-000	128-0250-010-000	1,022.92	0.00	1,022.92
128-0250-011-000	128-0250-011-000	1,022.92	0.00	1,022.92
128-0250-012-000	128-0250-012-000	1,022.92	0.00	1,022.92
128-0250-013-000	128-0250-013-000	1,022.92	0.00	1,022.92
128-0250-014-000	128-0250-014-000	1,022.92	0.00	1,022.92
128-0250-015-000	128-0250-015-000	1,022.92	0.00	1,022.92
128-0250-016-000	128-0250-016-000	1,022.92	0.00	1,022.92
128-0250-017-000	128-0250-017-000	1,022.92	0.00	1,022.92
128-0250-018-000	128-0250-018-000	1,022.92	0.00	1,022.92
128-0250-019-000	128-0250-019-000	1,022.92	0.00	1,022.92
128-0250-020-000	128-0250-020-000	1,022.92	0.00	1,022.92
128-0250-021-000	128-0250-021-000	1,022.92	0.00	1,022.92
128-0250-022-000	128-0250-022-000	1,022.92	0.00	1,022.92
128-0250-023-000	128-0250-023-000	1,022.92	0.00	1,022.92
128-0250-024-000	128-0250-024-000	1,022.92	0.00	1,022.92
128-0250-025-000	128-0250-025-000	1,022.92	0.00	1,022.92
128-0250-026-000	128-0250-026-000	1,022.92	0.00	1,022.92
128-0250-027-000	128-0250-027-000	1,022.92	0.00	1,022.92



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

8/1/2001 Billing Preliminary Detail Report

Account ID	Property ID	Levy	Misc Adj	Total
128-0250-028-000	128-0250-028-000	1,022.92	0.00	1,022.92
128-0250-029-000	128-0250-029-000	1,022.92	0.00	1,022.92
128-0250-030-000	128-0250-030-000	1,022.92	0.00	1,022.92
128-0250-031-000	128-0250-031-000	1,022.92	0.00	1,022.92
128-0250-032-000	128-0250-032-000	1,022.92	0.00	1,022.92
128-0250-033-000	128-0250-033-000	1,022.92	0.00	1,022.92
128-0250-034-000	128-0250-034-000	1,022.92	0.00	1,022.92
128-0250-035-000	128-0250-035-000	1,022.92	0.00	1,022.92
128-0250-036-000	128-0250-036-000	1,022.92	0.00	1,022.92
128-0250-037-000	128-0250-037-000	1,022.92	0.00	1,022.92
128-0250-038-000	128-0250-038-000	1,022.92	0.00	1,022.92
128-0250-039-000	128-0250-039-000	1,022.92	0.00	1,022.92
128-0250-040-000	128-0250-040-000	1,022.92	0.00	1,022.92
128-0250-041-000	128-0250-041-000	1,022.92	0.00	1,022.92
128-0250-042-000	128-0250-042-000	1,022.92	0.00	1,022.92
128-0250-043-000	128-0250-043-000	1,022.92	0.00	1,022.92
128-0250-044-000	128-0250-044-000	1,022.92	0.00	1,022.92
128-0250-045-000	128-0250-045-000	1,022.92	0.00	1,022.92
128-0250-046-000	128-0250-046-000	1,022.92	0.00	1,022.92
128-0250-047-000	128-0250-047-000	1,022.92	0.00	1,022.92
128-0250-049-000	128-0250-049-000	1,022.92	0.00	1,022.92
128-0250-050-000	128-0250-050-000	1,022.92	0.00	1,022.92
128-0250-051-000	128-0250-051-000	1,022.92	0.00	1,022.92
128-0250-052-000	128-0250-052-000	1,022.92	0.00	1,022.92
128-0250-053-000	128-0250-053-000	1,022.92	0.00	1,022.92
128-0250-054-000	128-0250-054-000	1,022.92	0.00	1,022.92
128-0260-003-000	128-0260-003-000	1,022.92	0.00	1,022.92
128-0260-004-000	128-0260-004-000	1,022.92	0.00	1,022.92
128-0260-005-000	128-0260-005-000	1,022.92	0.00	1,022.92
128-0260-006-000	128-0260-006-000	1,022.92	0.00	1,022.92
128-0260-007-000	128-0260-007-000	1,022.92	0.00	1,022.92
128-0260-008-000	128-0260-008-000	1,022.92	0.00	1,022.92
128-0260-009-000	128-0260-009-000	1,022.92	0.00	1,022.92
128-0260-010-000	128-0260-010-000	1,022.92	0.00	1,022.92
128-0260-011-000	128-0260-011-000	1,022.92	0.00	1,022.92
128-0260-012-000	128-0260-012-000	1,022.92	0.00	1,022.92
128-0260-013-000	128-0260-013-000	1,022.92	0.00	1,022.92
128-0260-014-000	128-0260-014-000	1,022.92	0.00	1,022.92
128-0260-015-000	128-0260-015-000	1,022.92	0.00	1,022.92
128-0260-016-000	128-0260-016-000	1,022.92	0.00	1,022.92
128-0260-017-000	128-0260-017-000	1,022.92	0.00	1,022.92
128-0260-018-000	128-0260-018-000	1,022.92	0.00	1,022.92
128-0260-019-000	128-0260-019-000	1,022.92	0.00	1,022.92
128-0260-020-000	128-0260-020-000	1,022.92	0.00	1,022.92



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

8/1/2001 Billing Preliminary Detail Report

Account ID	Property ID	Levy	Misc Adj	Total
128-0260-021-000	128-0260-021-000	1,022.92	0.00	1,022.92
128-0260-022-000	128-0260-022-000	1,022.92	0.00	1,022.92
128-0260-023-000	128-0260-023-000	1,022.92	0.00	1,022.92
128-0260-024-000	128-0260-024-000	1,022.92	0.00	1,022.92
128-0260-025-000	128-0260-025-000	1,022.92	0.00	1,022.92
128-0260-026-000	128-0260-026-000	1,022.92	0.00	1,022.92
128-0260-027-000	128-0260-027-000	1,022.92	0.00	1,022.92
128-0260-028-000	128-0260-028-000	1,022.92	0.00	1,022.92
128-0260-029-000	128-0260-029-000	1,022.92	0.00	1,022.92
128-0260-030-000	128-0260-030-000	1,022.92	0.00	1,022.92
128-0260-031-000	128-0260-031-000	1,022.92	0.00	1,022.92
128-0260-032-000	128-0260-032-000	1,022.92	0.00	1,022.92
128-0260-033-000	128-0260-033-000	1,022.92	0.00	1,022.92
128-0260-034-000	128-0260-034-000	1,022.92	0.00	1,022.92
128-0260-035-000	128-0260-035-000	1,022.92	0.00	1,022.92
128-0260-036-000	128-0260-036-000	1,022.92	0.00	1,022.92
128-0260-037-000	128-0260-037-000	1,022.92	0.00	1,022.92
128-0260-038-000	128-0260-038-000	1,022.92	0.00	1,022.92
128-0260-039-000	128-0260-039-000	1,022.92	0.00	1,022.92
128-0260-040-000	128-0260-040-000	1,022.92	0.00	1,022.92
128-0260-041-000	128-0260-041-000	1,022.92	0.00	1,022.92
128-0260-042-000	128-0260-042-000	1,022.92	0.00	1,022.92
128-0260-043-000	128-0260-043-000	1,022.92	0.00	1,022.92
128-0260-044-000	128-0260-044-000	1,022.92	0.00	1,022.92
128-0260-045-000	128-0260-045-000	1,022.92	0.00	1,022.92
128-0260-046-000	128-0260-046-000	1,022.92	0.00	1,022.92
128-0260-047-000	128-0260-047-000	1,022.92	0.00	1,022.92
128-0260-048-000	128-0260-048-000	1,022.92	0.00	1,022.92
128-0260-050-000	128-0260-050-000	1,022.92	0.00	1,022.92
128-0260-051-000	128-0260-051-000	1,022.92	0.00	1,022.92
128-0260-052-000	128-0260-052-000	1,022.92	0.00	1,022.92
128-0260-053-000	128-0260-053-000	1,022.92	0.00	1,022.92
128-0260-054-000	128-0260-054-000	1,022.92	0.00	1,022.92
128-0260-055-000	128-0260-055-000	1,022.92	0.00	1,022.92
128-0260-056-000	128-0260-056-000	1,022.92	0.00	1,022.92
128-0260-057-000	128-0260-057-000	1,022.92	0.00	1,022.92
128-0260-058-000	128-0260-058-000	1,022.92	0.00	1,022.92
128-0260-059-000	128-0260-059-000	1,022.92	0.00	1,022.92
128-0260-060-000	128-0260-060-000	1,022.92	0.00	1,022.92
128-0260-061-000	128-0260-061-000	1,022.92	0.00	1,022.92
128-0260-062-000	128-0260-062-000	1,022.92	0.00	1,022.92
128-0260-063-000	128-0260-063-000	1,022.92	0.00	1,022.92
128-0260-064-000	128-0260-064-000	1,022.92	0.00	1,022.92
128-0260-065-000	128-0260-065-000	1,022.92	0.00	1,022.92



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

8/1/2001 Billing Preliminary Detail Report

Account ID	Property ID	Levy	Misc Adj	Total
128-0260-066-000	128-0260-066-000	1,022.92	0.00	1,022.92
128-0260-067-000	128-0260-067-000	1,022.92	0.00	1,022.92
128-0260-068-000	128-0260-068-000	1,022.92	0.00	1,022.92
128-0260-069-000	128-0260-069-000	1,022.92	0.00	1,022.92
128-0260-070-000	128-0260-070-000	1,022.92	0.00	1,022.92
128-0260-071-000	128-0260-071-000	1,022.92	0.00	1,022.92
128-0260-072-000	128-0260-072-000	1,022.92	0.00	1,022.92
128-0260-073-000	128-0260-073-000	1,022.92	0.00	1,022.92
128-0260-074-000	128-0260-074-000	1,022.92	0.00	1,022.92
128-0260-075-000	128-0260-075-000	1,022.92	0.00	1,022.92
128-0260-076-000	128-0260-076-000	1,022.92	0.00	1,022.92
128-0260-077-000	128-0260-077-000	1,022.92	0.00	1,022.92
128-0260-078-000	128-0260-078-000	1,022.92	0.00	1,022.92
128-0260-079-000	128-0260-079-000	1,022.92	0.00	1,022.92
128-0260-080-000	128-0260-080-000	1,022.92	0.00	1,022.92
128-0260-081-000	128-0260-081-000	1,022.92	0.00	1,022.92
128-0260-082-000	128-0260-082-000	1,022.92	0.00	1,022.92
128-0260-083-000	128-0260-083-000	1,022.92	0.00	1,022.92
128-0260-084-000	128-0260-084-000	1,022.92	0.00	1,022.92
128-0260-085-000	128-0260-085-000	1,022.92	0.00	1,022.92
128-0270-001-000	128-0270-001-000	1,101.91	-0.01	1,101.90
128-0270-002-000	128-0270-002-000	1,225.58	0.00	1,225.58
128-0270-003-000	128-0270-003-000	1,944.20	0.00	1,944.20
128-0270-004-000	128-0270-004-000	806.19	-0.01	806.18
128-0270-005-000	128-0270-005-000	1,059.48	0.00	1,059.48
128-0270-006-000	128-0270-006-000	1,212.12	0.00	1,212.12
128-0270-007-000	128-0270-007-000	1,212.12	0.00	1,212.12
128-0270-008-000	128-0270-008-000	1,212.12	0.00	1,212.12
128-0270-009-000	128-0270-009-000	1,212.12	0.00	1,212.12
128-0270-010-000	128-0270-010-000	1,212.12	0.00	1,212.12
128-0270-011-000	128-0270-011-000	1,212.12	0.00	1,212.12
128-0270-012-000	128-0270-012-000	1,212.12	0.00	1,212.12
128-0270-013-000	128-0270-013-000	1,212.12	0.00	1,212.12
128-0270-014-000	128-0270-014-000	1,212.12	0.00	1,212.12
128-0270-015-000	128-0270-015-000	1,212.12	0.00	1,212.12
128-0270-016-000	128-0270-016-000	1,212.12	0.00	1,212.12
128-0270-017-000	128-0270-017-000	1,212.12	0.00	1,212.12
128-0270-018-000	128-0270-018-000	1,212.12	0.00	1,212.12
128-0270-019-000	128-0270-019-000	1,212.12	0.00	1,212.12
128-0270-020-000	128-0270-020-000	1,212.12	0.00	1,212.12
128-0270-021-000	128-0270-021-000	1,212.12	0.00	1,212.12
128-0270-022-000	128-0270-022-000	1,212.12	0.00	1,212.12
128-0270-023-000	128-0270-023-000	1,212.12	0.00	1,212.12
128-0270-024-000	128-0270-024-000	1,212.12	0.00	1,212.12



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1

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Account ID	Property ID	Levy	Misc Adj	Total
128-0270-025-000	128-0270-025-000	1,212.12	0.00	1,212.12
128-0270-026-000	128-0270-026-000	1,212.12	0.00	1,212.12
128-0280-001-000	128-0280-001-000	1,212.12	0.00	1,212.12
128-0280-002-000	128-0280-002-000	1,212.12	0.00	1,212.12
128-0280-003-000	128-0280-003-000	1,212.12	0.00	1,212.12
128-0280-004-000	128-0280-004-000	1,212.12	0.00	1,212.12
128-0280-005-000	128-0280-005-000	1,212.12	0.00	1,212.12
128-0280-006-000	128-0280-006-000	1,212.12	0.00	1,212.12
128-0280-007-000	128-0280-007-000	1,212.12	0.00	1,212.12
128-0280-008-000	128-0280-008-000	1,212.12	0.00	1,212.12
128-0280-009-000	128-0280-009-000	1,212.12	0.00	1,212.12
128-0280-010-000	128-0280-010-000	1,212.12	0.00	1,212.12
128-0280-011-000	128-0280-011-000	1,212.12	0.00	1,212.12
128-0280-012-000	128-0280-012-000	1,212.12	0.00	1,212.12
128-0280-013-000	128-0280-013-000	1,212.12	0.00	1,212.12
128-0280-014-000	128-0280-014-000	1,212.12	0.00	1,212.12
128-0280-015-000	128-0280-015-000	1,212.12	0.00	1,212.12
128-0280-016-000	128-0280-016-000	1,212.12	0.00	1,212.12
128-0280-017-000	128-0280-017-000	1,212.12	0.00	1,212.12
128-0300-001-000	128-0300-001-000	1,212.12	0.00	1,212.12
128-0300-002-000	128-0300-002-000	1,212.12	0.00	1,212.12
128-0300-003-000	128-0300-003-000	1,212.12	0.00	1,212.12
128-0300-004-000	128-0300-004-000	1,212.12	0.00	1,212.12
128-0300-005-000	128-0300-005-000	1,212.12	0.00	1,212.12
128-0300-006-000	128-0300-006-000	1,212.12	0.00	1,212.12
128-0300-007-000	128-0300-007-000	1,212.12	0.00	1,212.12
128-0300-008-000	128-0300-008-000	1,212.12	0.00	1,212.12
128-0300-009-000	128-0300-009-000	1,212.12	0.00	1,212.12
128-0300-010-000	128-0300-010-000	1,212.12	0.00	1,212.12
128-0300-011-000	128-0300-011-000	1,212.12	0.00	1,212.12
128-0300-012-000	128-0300-012-000	1,212.12	0.00	1,212.12
128-0300-013-000	128-0300-013-000	1,212.12	0.00	1,212.12
128-0300-014-000	128-0300-014-000	1,212.12	0.00	1,212.12
128-0300-015-000	128-0300-015-000	1,212.12	0.00	1,212.12
128-0300-016-000	128-0300-016-000	1,212.12	0.00	1,212.12
128-0300-017-000	128-0300-017-000	1,212.12	0.00	1,212.12
128-0300-018-000	128-0300-018-000	1,212.12	0.00	1,212.12
128-0300-019-000	128-0300-019-000	1,212.12	0.00	1,212.12
128-0300-020-000	128-0300-020-000	1,212.12	0.00	1,212.12
128-0300-021-000	128-0300-021-000	1,212.12	0.00	1,212.12
128-0300-022-000	128-0300-022-000	1,212.12	0.00	1,212.12
128-0300-023-000	128-0300-023-000	1,212.12	0.00	1,212.12
128-0300-024-000	128-0300-024-000	1,212.12	0.00	1,212.12
128-0300-025-000	128-0300-025-000	1,212.12	0.00	1,212.12



Rancho Murrieta Community Services District
County of Sacramento, California
1 - Community Facilities District No. 1
8/1/2001 Billing Preliminary Detail Report

Account ID	Property ID	Levy	Misc Adj	Total
128-0300-026-000	128-0300-026-000	1,212.12	0.00	1,212.12
128-0300-027-000	128-0300-027-000	1,212.12	0.00	1,212.12
128-0300-028-000	128-0300-028-000	1,212.12	0.00	1,212.12
128-0300-029-000	128-0300-029-000	1,212.12	0.00	1,212.12
128-0300-030-000	128-0300-030-000	1,212.12	0.00	1,212.12
128-0300-031-000	128-0300-031-000	1,212.12	0.00	1,212.12
128-0300-032-000	128-0300-032-000	1,212.12	0.00	1,212.12
128-0300-033-000	128-0300-033-000	1,212.12	0.00	1,212.12
128-0300-034-000	128-0300-034-000	1,212.12	0.00	1,212.12
128-0300-035-000	128-0300-035-000	1,212.12	0.00	1,212.12
Totals:	450	\$1,440,654.01	-\$0.03	\$1,440,653.98



went to sale in May of 1999 but no offers were made. The Law Offices of Sherman and Feller have an open foreclosure case against this parcel.

2001/02 SPECIAL TAX LEVY

Determine the Aggregate Levy

The aggregate Special Tax levy is determined by summing the amounts necessary to pay the principal of and interest on the Bonds and administrative expenses for the next year. In addition, an amount may be added to replenish the Reserve Fund for expected Special Tax delinquencies. A credit is given for interest earned on the Reserve Fund during the prior year. The aggregate levy for the CFD may not exceed \$1,440,654.00 annually.

The aggregate Special Tax levy for 2001/02 is calculated as follows:

Debt Service

Interest due April 1, 2002	\$431,475.63 ¹	
Interest due October 1, 2002	431,475.63	
Principal due October 1, 2002	415,000.00	
Reserve Fund Replenishment	<u>152,340.13</u>	
Total Debt Service		\$1,430,291.39

Administration

Paying Agent	\$1,500.00	
Audit Fees	1,200.00	
Agency Administrative Fees	1,000.00	
Special Tax Consultant	6,100.00	
Legal Fees	5,000.00	
Other Expenses	<u>2,000.00</u>	
Total Administration		16,800.00

County Fees to Levy Special Taxes	1,200.00
2001/02 Special Tax Requirement	\$1,448,291.39
2001/02 Maximum Special Tax Levy	\$1,440,653.98
Net amount to be transferred to Rancho Murieta CSD (less county fee)	<u>\$1,439,453.98</u>

The 2001/02 Special Tax Requirement is \$7,637.41 greater than the 2001/02 Maximum Special Tax Levy. This is due to the replenishment of the Reserve Fund as shown above.

¹ Principal and interest amounts were taken from the debt service schedule shown as Appendix A of this report.
 Rancho Murieta CSD, CFD No. 1 Page 5 8/6/01

Apportion the Aggregate Special Tax

Once the aggregate Special Tax levy is determined, the amount is apportioned to the six Special Tax Rate Areas up to the maximum Special Tax established by the Rate & Method of Apportionment. Each Special Tax Rate Area is levied the same proportion of Special Taxes as the aggregate levy is to the maximum Special Tax for the CFD. Each dwelling unit within a Special Tax Rate Area is levied an equal share of the total Special Tax for its Special Tax Rate Area. The apportionment of the aggregate Special Tax is as follows:

1. Determine the percentage of the aggregate Special Tax to the maximum Special Tax for the CFD. ($\$1,440,654.00/\$1,440,654.00 = 100\%$)
2. Determine the total Special Tax for each Special Tax Rate Area. (100% of the maximum Special Tax for each Special Tax Rate Area)
3. Determine the Special Tax per dwelling unit. (Special Tax per Tax Rate Area / Total projected dwelling units in the Tax Rate Area = Special Tax per dwelling unit)
4. Determine the Special Tax per parcel. (Number of projected dwelling units per parcel multiplied by the Special Tax per dwelling unit = Special Tax per parcel)

The following table shows the 2001/02 Special Tax rate for each Special Tax Rate Area and each dwelling unit. Appendix C of this report is an itemized list of each parcel and its 2001/02 Special Tax.

Tax Rate Area	Maximum Tax	2001/02 Special Tax	Dwelling Units	Special Tax per Dwelling Unit
1A	\$381,549.00	\$381,549.00	373	\$1,022.92
1B	263,030.00	263,030.00	217	1,212.12
2	81,752.00	81,752.00	61	1,340.20
3	285,461.00	285,461.00	207	1,272.28
4	227,833.00	227,833.00	182	1,251.82
5	201,029.00	201,029.00	164	1,225.78
Totals	1,440,654.00	\$1,440,654.00	1,204	Avg. \$1,196.56