

**COUNTY OF SANTA BARBARA
COMMUNITY FACILITIES DISTRICT
No. 2002-1**

June 27, 2008

**ADMINISTRATION REPORT
FISCAL YEAR 2008-2009**

**COUNTY OF SANTA BARBARA
COMMUNITY FACILITIES DISTRICT No. 2002-1**

Prepared for

COUNTY OF SANTA BARBARA
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Table of Contents

<i>Section</i>	<i>Page</i>
<i>Introduction</i>	1
<i>I. Special Tax Classifications and Development Update</i>	2
Special Tax Classifications.....	2
Development Update	2
<i>II. Fiscal Year 2007-2008 Special Tax Levy</i>	4
<i>III. Fiscal Year 2008-2009 Special Tax Requirement</i>	5
<i>IV. Method of Apportionment</i>	6
Maximum Special Taxes.....	6
Apportionment of Special Taxes	6

EXHIBITS

Exhibit A: Fiscal Year 2008-2009 Special Tax Levy

Introduction

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by David Taussig & Associates, Inc. to determine the special tax requirement for Community Facilities District No. 2002-1 (Orcutt Community Plan) ("CFD No. 2002-1") of the County of Santa Barbara ("the County") for fiscal year 2008-2009.

CFD No. 2002-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public facilities and services. Specifically, CFD No. 2002-1 is authorized to levy an annual special tax to finance (i) fire protection and suppression services, (ii) police protection services, (iii) maintenance of parks, parkways and open spaces, and (iv) flood and storm protection services.

The authorized services are funded through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2008-2009, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2002-1. Though the Rate and Method of Apportionment describes the collection of an annual special tax as well as a Building Permit One-Time Special Tax and a one-time Grading Permit Special Tax, the focus of this report is the levy of the annual special taxes.

This report is organized into the following sections:

Section I

Section I provides an update of the development status of property within CFD No. 2002-1.

Section II

Section II analyzes the fiscal year 2007-2008 special tax levy.

Section III

Section III determines the financial obligations of CFD No. 2002-1 for fiscal year 2008-2009.

Section IV

Section IV reviews the methodology used to apportion the special tax requirement to Developed Property and Graded Property. A table of the 2008-2009 special taxes for each classification of property is included.

I. Special Tax Classifications and Development Update

Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment. The Rate and Method of Apportionment defines three categories of property, namely "Developed Property," "Graded Property," and "Undeveloped Property." The category of Developed Property is in turn divided into four separate special tax classifications based on the type of structure built. A table of the Developed Property special tax classifications is shown below.

Community Facilities District No. 2002-1 Developed Property and Graded Property Classifications

Land Use Class	Description
1	Single Family Property
2	Multi-Family Property
3	Non-Retail / Commercial Industrial Property
4	Retail Commercial Property
NA	Graded Property

Developed Property is distinguished from Graded Property and Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued on or after March 1, 2002 and as of June 30 of the previous Fiscal Year will be classified as Developed Property in the following fiscal year. For example, all property in CFD No. 2002-1 for which a building permit was issued between March 1, 2002 and June 30, 2008, will be classified as Developed Property in fiscal year 2008-2009. For fiscal year 2008-2009, Graded Property is defined as all taxable property other than Developed Property, for which a land use permit for grading was issued between March 1, 2002 and June 30, 2008.

Development Update

The table below indicates the cumulative Developed Property, by class, within CFD No. 2002-1. According to the County of Santa Barbara, building permits for 225 single family units, 20 multi-family units, and 303 land use grading permits had been issued within CFD No. 2002-1 after March 1, 2002 and prior to June 24, 2008. Additional Developed Property for fiscal year 2008-2009 includes the five Assessor's Parcels consisting of 32,015 building square feet that are identified in the Rate and Method of Apportionment as Retail Commercial Property. No additional building permits or land use grading permits are expected to be issued prior to June 30, 2008.

**Community Facilities District No. 2002-1
Fiscal Year 2008-2009
Developed Property and Graded Property**

Class	Land Use	Number of units/SF/lots
1	Single Family Property	225 units
2	Multi-Family Property	20 units
3	Non-Retail Commercial/Industrial Property	0 sq. ft.
4	Retail Commercial Property	32,015 sq. ft.
NA	Graded Property	303 lots

In addition, please note that the County of Santa Barbara recorded Annexation Maps 1 through 5 for CFD No. 2002-1 which added the assessor's parcel numbers shown in the table below to the original CFD No. 2002-1 boundary.

**Community Facilities District No. 2002-1
Summary of Annexations**

Annex No.	Assessor's Parcel Number
1	105-400-01 through 105-400-62
2	107-270-48, 107-270-49
3	103-740-16
4	107-150-19
5	109-200-12, 109-200-13, 109-200-15, 109-200-16

II. Fiscal Year 2007-2008 Special Tax Levy

The aggregate special tax levy for fiscal year 2007-2008 equaled \$96,834.34. As of June 24, 2008, \$88,497.84 in special taxes had been collected by the County. A total of \$8,336.50 in special taxes are delinquent, resulting in a delinquency rate of approximately 8.61 percent.

III. Fiscal Year 2008-2009 Special Tax Requirement

For fiscal year 2008-2009, the special tax requirement is equal to \$154,932.60 and is calculated as follows:

Community Facilities District No. 2002-1 Fiscal Year 2008-2009 Special Tax Requirement

FISCAL YEAR 2008-2009 USES OF FUNDS:	
CFD ADMINISTRATIVE EXPENSES	\$34,645.14
FIRE PROTECTION & SUPPRESSION SERVICES [1]	\$132,177.39
POLICE PROTECTION SERVICES [1]	\$96,428.70
MAINTENANCE OF PARKS, PARKWAYS AND OPEN SPACE [1]	\$41,491.29
FLOOD AND STORM PROTECTION SERVICES [1]	\$10,702.62
TOTAL USES OF FUNDS	\$315,445.14
ADJUSTMENT [2]	(\$160,512.54)
FISCAL YEAR 2008-2009 SPECIAL TAX REQUIREMENT:	\$154,932.60
[1] Represents estimated share of annual service and/or maintenance costs for existing Developed Property within CFD No. 2002-1 based on the Fiscal Impact Analysis for the Orcutt Community Plan dated 5/7/2007.	
[2] The County has decided to levy at 72% of the Maximum Special Tax in FY 2008-2009, which is the same percentage of the Maximum Special Tax levied in FY 2007-2008.	

IV. Method of Apportionment

Maximum Annual Special Taxes

The amount of special taxes that CFD No. 2002-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The Maximum Special Taxes for each classification of Developed Property are specified in Table 1 of Section C of the Rate and Method of Apportionment. The initial Maximum Special Tax will escalate each Fiscal Year by the greater of the change in the Los Angeles Urban Consumer Price Index ("CPI") during the previous twelve months or 2%, commencing July 1, 2003 and continuing every July 1 thereafter. For fiscal year 2008-2009, the annual increase in the CPI was 4.17%.

The maximum annual Grading Permit Special Tax for Graded Property is specified in Section C.2 of the Rate and Method of Apportionment. No Special Taxes shall be levied upon Undeveloped Property.

Apportionment of Annual Special Taxes

The annual special tax that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment.

The Maximum Special Tax shall be levied against each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax until the amount of the Special Taxes equals the Special Tax Requirement. In addition, the Grading Permit Special Tax shall be levied at 100% of Maximum Special Tax on each legal lot of Graded Property.

Application of the maximum rates under the first step yields aggregate special tax revenues of \$209,287.50. However, this would result in an increase in the special tax on Developed Property of 45%. As discussed in Section III, the County adjusted the special tax requirement so that the special tax levy on Developed Property is equal to 72.0 percent of the Maximum Special Tax, which is the same percentage of the Maximum Special Tax levied in FY 2007-2008. As stated above, Graded Property is levied at 100% of the Maximum Special Tax. The fiscal year 2008-2009 maximum and actual special taxes are shown for each classification of Developed Property and Graded Property in the following table.

**Community Facilities District No. 2002-1
Fiscal Year 2008-2009 Annual Special Taxes
for Developed Property and Graded Property**

Land Use Class	Description	FY 2008-2009 Maximum Special Tax	FY 2008-2009 Actual Special Tax
1	Single Family Property	\$744.70 per unit	\$536.20
2	Multi-Family Property	\$506.40 per unit	\$364.62
3	Non-Retail Commercial/Industrial Property	\$0.72236 per sq. ft.	\$0.52010 (0 sq. ft.)
4	Retail Commercial Property	\$0.51386 per sq. ft.	\$0.36999 per sq. ft.
NA	Graded Property	\$50 per lot	\$50 per lot

A list of the actual special tax levied against each parcel in CFD No. 2002-1 is included in Exhibit A.

In addition to the annual special taxes, CFD No. 2002-1 shall levy the following one-time special taxes for Fiscal Year 2008-2009.

**Community Facilities District No. 2002-1
Fiscal Year 2008-2009
One-Time Special Taxes**

Type of Tax	Property Type	FY 2008-2009 Special Tax	Time of Levy
Building Permit One-Time Special Tax	Residential Property	\$250 per unit	Issuance of Building Permit
Building Permit One-Time Special Tax	Non-Residential Property	\$0.20 per sq. ft.	Issuance of Building Permit
Grading Permit Special Tax	NA	\$50 per lot	Issuance of Land Use Permit for Grading

EXHIBIT A

*CFD No. 2002-1 of
County of Santa Barbara*

*Special Tax Levy
Fiscal Year 2008-2009*

Exhibit A

County of Santa Barbara
Community Facilities District 2002-1
FY 2008-2009 Special Tax Levy

<u>APN</u>	<u>FY 2008-2009 SPECIAL TAX</u>
101-370-01	\$536.20
101-370-02	\$536.20
101-370-03	\$536.20
101-370-04	\$536.20
101-370-05	\$536.20
101-370-06	\$536.20
101-370-07	\$536.20
101-370-08	\$536.20
101-370-09	\$50.00
101-370-10	\$50.00
101-370-11	\$536.20
101-370-12	\$536.20
101-370-13	\$536.20
101-370-14	\$536.20
101-370-15	\$536.20
101-370-16	\$536.20
101-370-17	\$50.00
101-370-18	\$50.00
101-370-19	\$536.20
101-370-20	\$536.20
101-370-21	\$536.20
101-370-22	\$536.20
101-370-23	\$536.20
101-370-24	\$536.20
101-370-25	\$536.20
101-370-26	\$536.20
101-370-27	\$536.20
101-370-28	\$536.20
101-370-29	\$536.20
101-370-30	\$536.20
101-370-31	\$536.20
101-370-32	\$536.20
101-370-33	\$536.20
101-370-34	\$536.20
101-370-35	\$536.20
101-370-36	\$536.20
101-370-37	\$536.20
101-370-38	\$536.20
101-370-39	\$536.20
101-370-40	\$50.00
101-370-41	\$50.00
101-370-42	\$50.00
101-370-43	\$50.00
101-370-44	\$50.00
101-370-45	\$50.00
101-370-46	\$50.00
101-370-47	\$50.00
101-370-48	\$50.00
101-370-49	\$50.00

Exhibit A

County of Santa Barbara
Community Facilities District 2002-1
FY 2008-2009 Special Tax Levy

<u>APN</u>	<u>FY 2008-2009 SPECIAL TAX</u>
101-370-54	\$50.00
101-370-56	\$50.00
101-370-57	\$50.00
101-370-58	\$50.00
101-370-59	\$50.00
101-370-60	\$50.00
101-370-61	\$536.20
101-370-62	\$536.20
101-370-63	\$536.20
101-370-71	\$50.00
101-370-75	\$50.00
101-370-76	\$50.00
101-370-77	\$50.00
101-370-78	\$50.00
101-370-79	\$50.00
101-390-07	\$50.00
101-410-01	\$50.00
101-410-02	\$50.00
101-410-03	\$50.00
101-410-04	\$50.00
101-410-05	\$50.00
101-410-06	\$50.00
101-410-07	\$50.00
101-410-08	\$50.00
101-410-09	\$50.00
101-410-10	\$50.00
101-410-11	\$50.00
101-410-12	\$50.00
101-410-13	\$50.00
101-410-14	\$50.00
101-410-15	\$50.00
101-410-16	\$50.00
101-410-17	\$50.00
101-410-18	\$50.00
101-410-19	\$50.00
101-410-20	\$50.00
101-410-21	\$536.20
101-410-22	\$536.20
101-410-23	\$536.20
101-410-24	\$50.00
101-410-25	\$50.00
101-410-26	\$536.20
101-410-27	\$536.20
101-410-28	\$536.20
101-410-29	\$536.20
101-410-30	\$50.00
101-410-31	\$50.00
101-410-32	\$50.00
101-410-33	\$50.00

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2008-2009 Special Tax Levy**

<u>APN</u>	<u>FY 2008-2009 SPECIAL TAX</u>
101-410-34	\$50.00
101-410-35	\$50.00
101-410-36	\$50.00
101-410-37	\$50.00
101-410-38	\$50.00
101-410-39	\$50.00
101-410-40	\$50.00
101-410-41	\$50.00
101-410-42	\$50.00
101-410-43	\$50.00
101-410-44	\$50.00
101-410-45	\$50.00
101-420-01	\$50.00
101-420-02	\$50.00
101-420-03	\$50.00
101-420-04	\$50.00
101-420-05	\$50.00
101-420-06	\$536.20
101-420-07	\$50.00
101-420-08	\$536.20
101-420-09	\$536.20
101-420-10	\$536.20
101-420-11	\$536.20
101-420-12	\$536.20
101-420-13	\$50.00
101-420-14	\$50.00
101-420-15	\$536.20
101-420-16	\$536.20
101-420-17	\$536.20
101-420-18	\$536.20
101-420-19	\$536.20
101-420-20	\$536.20
101-420-21	\$536.20
101-420-22	\$50.00
101-420-23	\$50.00
101-420-24	\$50.00
101-420-25	\$50.00
101-420-26	\$50.00
101-420-27	\$50.00
101-420-28	\$50.00
101-420-29	\$50.00
101-420-30	\$50.00
101-420-31	\$50.00
101-420-32	\$536.20
101-420-33	\$536.20
101-420-34	\$536.20
101-430-01	\$50.00
101-430-02	\$50.00
101-430-03	\$50.00

Exhibit A

County of Santa Barbara
Community Facilities District 2002-1
FY 2008-2009 Special Tax Levy

<u>APN</u>	<u>FY 2008-2009 SPECIAL TAX</u>
101-430-04	\$50.00
101-430-05	\$50.00
101-430-06	\$50.00
101-430-07	\$50.00
101-430-08	\$50.00
101-430-09	\$50.00
101-430-10	\$50.00
101-430-11	\$50.00
101-430-12	\$50.00
101-430-13	\$50.00
101-430-14	\$50.00
101-430-15	\$50.00
101-430-16	\$50.00
101-430-17	\$50.00
101-430-18	\$50.00
101-430-19	\$50.00
101-430-20	\$50.00
101-430-21	\$536.20
101-440-01	\$50.00
101-440-02	\$50.00
101-440-03	\$50.00
101-440-04	\$50.00
101-440-05	\$50.00
101-440-06	\$50.00
101-440-07	\$50.00
101-440-08	\$50.00
101-440-09	\$50.00
101-440-10	\$50.00
101-440-11	\$50.00
101-440-12	\$50.00
101-440-13	\$50.00
101-440-14	\$50.00
101-440-15	\$50.00
101-440-16	\$50.00
101-440-17	\$50.00
101-440-18	\$50.00
101-440-19	\$50.00
101-440-20	\$50.00
101-440-21	\$50.00
101-440-22	\$50.00
101-440-23	\$50.00
101-440-24	\$50.00
101-440-25	\$50.00
101-440-26	\$50.00
101-440-27	\$50.00
101-440-28	\$50.00
101-450-01	\$50.00
101-450-02	\$50.00
101-450-03	\$50.00

Exhibit A

County of Santa Barbara
Community Facilities District 2002-1
FY 2008-2009 Special Tax Levy

<u>APN</u>	<u>FY 2008-2009 SPECIAL TAX</u>
101-450-04	\$50.00
101-450-05	\$50.00
101-450-06	\$50.00
101-450-07	\$50.00
101-450-08	\$50.00
101-450-09	\$50.00
101-450-10	\$50.00
101-450-11	\$50.00
101-450-12	\$50.00
101-450-13	\$50.00
101-450-14	\$50.00
101-450-15	\$50.00
101-450-16	\$50.00
101-450-17	\$50.00
101-450-18	\$50.00
101-450-19	\$50.00
101-450-20	\$50.00
101-450-21	\$50.00
101-450-22	\$50.00
101-450-23	\$50.00
101-450-24	\$50.00
101-460-01	\$50.00
101-460-02	\$50.00
101-460-03	\$50.00
101-460-04	\$50.00
101-460-05	\$50.00
101-460-06	\$50.00
101-460-07	\$50.00
101-460-08	\$50.00
101-460-09	\$50.00
101-460-10	\$50.00
101-460-11	\$536.20
101-460-12	\$536.20
101-460-13	\$536.20
101-460-14	\$536.20
101-460-15	\$536.20
101-460-17	\$536.20
101-460-18	\$536.20
101-460-19	\$536.20
101-460-20	\$50.00
101-460-21	\$50.00
101-460-22	\$50.00
101-460-23	\$50.00
101-460-24	\$50.00
101-460-25	\$50.00
101-460-26	\$50.00
101-460-27	\$50.00
101-460-28	\$50.00
101-470-01	\$50.00

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2008-2009 Special Tax Levy**

<u>APN</u>	<u>FY 2008-2009 SPECIAL TAX</u>
101-470-02	\$50.00
101-470-03	\$50.00
101-470-04	\$50.00
101-470-05	\$50.00
101-470-06	\$50.00
101-470-07	\$50.00
101-470-08	\$50.00
101-470-09	\$50.00
101-470-10	\$50.00
101-470-11	\$50.00
101-470-12	\$50.00
101-470-13	\$50.00
101-470-14	\$50.00
101-470-15	\$50.00
101-470-16	\$50.00
103-740-16	\$50.00
103-740-25	\$4,099.48
103-740-28	\$5,246.08
103-740-31	\$616.40
103-740-32	\$1,129.58
103-740-34	\$753.66
103-760-02	\$50.00
103-760-03	\$50.00
103-770-01	\$536.20
103-770-02	\$536.20
103-770-03	\$536.20
103-770-04	\$536.20
103-770-05	\$536.20
103-770-06	\$536.20
103-770-07	\$536.20
103-770-08	\$536.20
103-770-09	\$536.20
103-770-10	\$536.20
103-770-11	\$536.20
103-770-12	\$536.20
103-770-13	\$536.20
103-770-14	\$536.20
103-770-15	\$536.20
103-770-16	\$536.20
103-770-17	\$536.20
103-770-18	\$536.20
103-770-19	\$536.20
103-770-20	\$536.20
103-770-21	\$536.20
103-770-22	\$536.20
103-770-23	\$536.20
103-770-24	\$536.20
103-770-25	\$536.20
103-770-26	\$536.20

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2008-2009 Special Tax Levy**

<u>APN</u>	<u>FY 2008-2009 SPECIAL TAX</u>
103-770-27	\$536.20
103-770-28	\$536.20
103-770-29	\$536.20
103-770-30	\$536.20
103-770-31	\$536.20
103-770-32	\$536.20
103-770-33	\$536.20
103-770-34	\$536.20
103-770-35	\$536.20
103-770-36	\$536.20
103-770-37	\$536.20
103-770-38	\$536.20
103-770-39	\$536.20
103-770-40	\$536.20
103-770-41	\$536.20
103-770-42	\$536.20
103-770-43	\$536.20
103-770-44	\$536.20
103-770-45	\$536.20
103-770-46	\$536.20
103-770-47	\$536.20
103-770-48	\$536.20
103-770-49	\$536.20
103-770-50	\$536.20
103-770-51	\$536.20
103-770-52	\$536.20
103-770-53	\$536.20
103-780-01	\$536.20
103-780-02	\$536.20
103-780-03	\$536.20
103-780-04	\$536.20
103-780-05	\$536.20
103-780-06	\$536.20
103-780-07	\$536.20
103-780-08	\$536.20
103-780-09	\$536.20
103-780-10	\$536.20
103-780-11	\$536.20
103-780-12	\$536.20
103-780-13	\$536.20
103-780-14	\$536.20
103-780-15	\$536.20
103-780-16	\$536.20
103-780-17	\$536.20
103-780-18	\$536.20
103-780-19	\$536.20
103-780-20	\$536.20
103-780-21	\$536.20
103-780-22	\$536.20

Exhibit A

County of Santa Barbara
Community Facilities District 2002-1
FY 2008-2009 Special Tax Levy

<u>APN</u>	<u>FY 2008-2009 SPECIAL TAX</u>
103-780-23	\$536.20
103-780-24	\$536.20
103-780-25	\$536.20
103-780-26	\$536.20
103-780-27	\$536.20
103-780-28	\$536.20
103-780-29	\$536.20
103-780-30	\$536.20
103-780-31	\$536.20
103-780-32	\$536.20
103-780-33	\$536.20
103-780-34	\$536.20
103-780-35	\$536.20
103-780-36	\$536.20
103-780-37	\$536.20
103-780-38	\$536.20
103-780-39	\$536.20
103-780-40	\$536.20
103-780-41	\$536.20
103-780-42	\$536.20
103-780-43	\$536.20
103-780-44	\$536.20
103-780-45	\$536.20
103-780-46	\$536.20
103-780-47	\$536.20
103-780-48	\$536.20
103-780-49	\$536.20
103-780-50	\$536.20
103-780-51	\$536.20
103-780-52	\$536.20
103-780-53	\$536.20
103-780-54	\$536.20
103-780-55	\$536.20
103-780-56	\$536.20
103-780-57	\$536.20
103-790-01	\$50.00
103-790-02	\$536.20
103-790-03	\$536.20
103-790-04	\$536.20
103-790-05	\$536.20
103-790-06	\$50.00
103-790-07	\$50.00
103-790-08	\$50.00
103-790-09	\$50.00
103-790-10	\$50.00
103-790-11	\$50.00
103-790-12	\$50.00
103-790-13	\$50.00
103-790-14	\$50.00

Exhibit A

County of Santa Barbara
Community Facilities District 2002-1
FY 2008-2009 Special Tax Levy

<u>APN</u>	<u>FY 2008-2009 SPECIAL TAX</u>
103-790-15	\$50.00
103-790-16	\$50.00
103-790-17	\$50.00
103-790-18	\$50.00
103-790-19	\$50.00
103-790-20	\$536.20
103-790-21	\$536.20
103-790-22	\$536.20
103-790-23	\$536.20
103-790-24	\$536.20
103-790-25	\$536.20
103-790-26	\$50.00
103-790-27	\$536.20
103-790-28	\$50.00
103-790-29	\$50.00
103-790-30	\$50.00
103-790-31	\$50.00
103-790-32	\$50.00
103-790-33	\$50.00
103-790-34	\$50.00
103-790-35	\$50.00
103-790-36	\$50.00
103-790-37	\$50.00
103-790-38	\$50.00
103-790-39	\$50.00
103-790-40	\$50.00
103-790-41	\$50.00
103-790-42	\$50.00
103-790-43	\$50.00
103-790-44	\$50.00
105-390-01	\$50.00
105-390-02	\$536.20
105-390-03	\$536.20
105-390-04	\$536.20
105-390-05	\$50.00
105-390-06	\$50.00
105-390-07	\$50.00
105-390-08	\$50.00
105-390-09	\$50.00
105-390-10	\$50.00
105-390-11	\$50.00
105-390-12	\$536.20
105-390-13	\$536.20
105-390-14	\$536.20
105-390-15	\$536.20
105-390-16	\$536.20
105-390-17	\$536.20
105-390-18	\$536.20
105-390-19	\$536.20

Exhibit A

County of Santa Barbara
Community Facilities District 2002-1
FY 2008-2009 Special Tax Levy

<u>APN</u>	<u>FY 2008-2009 SPECIAL TAX</u>
105-390-20	\$536.20
105-390-21	\$536.20
105-390-22	\$536.20
105-390-23	\$536.20
105-390-24	\$50.00
105-390-25	\$50.00
105-390-26	\$50.00
105-390-27	\$50.00
105-390-28	\$50.00
105-390-29	\$50.00
105-390-30	\$50.00
105-390-31	\$50.00
105-390-32	\$50.00
105-390-33	\$50.00
105-390-34	\$50.00
105-390-35	\$50.00
105-390-36	\$50.00
105-390-37	\$50.00
105-390-38	\$50.00
105-390-39	\$50.00
105-390-40	\$50.00
105-390-41	\$50.00
105-390-42	\$50.00
105-390-43	\$50.00
105-390-44	\$50.00
105-400-01	\$50.00
105-400-02	\$50.00
105-400-03	\$50.00
105-400-04	\$50.00
105-400-05	\$50.00
105-400-06	\$50.00
105-400-07	\$50.00
105-400-08	\$50.00
105-400-09	\$50.00
105-400-10	\$50.00
105-400-11	\$50.00
105-400-12	\$50.00
105-400-13	\$50.00
105-400-14	\$50.00
105-400-15	\$50.00
105-400-16	\$50.00
105-400-17	\$50.00
105-400-18	\$50.00
105-400-19	\$50.00
105-400-20	\$50.00
105-400-21	\$50.00
105-400-22	\$50.00
105-400-23	\$50.00
105-400-24	\$50.00

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2008-2009 Special Tax Levy**

<u>APN</u>	<u>FY 2008-2009 SPECIAL TAX</u>
105-400-25	\$50.00
105-400-26	\$50.00
105-400-27	\$50.00
105-400-28	\$50.00
105-400-29	\$50.00
105-400-30	\$50.00
105-400-31	\$50.00
105-400-32	\$50.00
105-400-33	\$50.00
105-400-34	\$50.00
105-400-35	\$50.00
105-400-36	\$50.00
105-400-37	\$50.00
105-400-38	\$50.00
105-400-39	\$50.00
105-400-40	\$50.00
105-400-41	\$536.20
105-400-42	\$50.00
105-400-43	\$50.00
105-400-44	\$50.00
105-400-45	\$50.00
105-400-46	\$50.00
105-400-47	\$536.20
105-400-48	\$536.20
105-400-49	\$536.20
105-400-50	\$536.20
105-400-51	\$536.20
105-400-52	\$536.20
105-400-53	\$536.20
105-400-54	\$536.20
105-400-55	\$536.20
105-400-56	\$536.20
105-400-57	\$50.00
105-400-58	\$50.00
105-400-59	\$536.20
105-400-60	\$50.00
107-270-12	\$3,753.40
107-270-49	\$7,292.40
Total Number of Parcels Taxed	528
Total FY 2008-2009 Special Tax	\$154,932.60