

FISCAL PROCEDURES APPROVED
 PAUL ANGULO, CPA, AUDITOR-CONTROLLER
 BY *Tanya S. Harris*
 TANYA S. HARRIS, CPA 10/23/13

**SUBMITTAL TO THE BOARD OF SUPERVISORS
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

368



FROM: Economic Development Agency/Treasurer –Tax Collector/County Auditor-Controller/County Counsel

SUBMITTAL DATE:
 October 24, 2013

SUBJECT: Wildomar Landscape Maintenance District 2006-1 Special Assessment Refunds, District 1, [\$16,088]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Conduct a public hearing and take official notice of the Court of Appeal decision in *Beutz v. County of Riverside*, 184 Cal.App.4th 1516 (2010) judicially invalidating the special assessment levied on behalf of the Wildomar Landscape Maintenance District (Wildomar LMD);

(Continued)

Don Kent
 Don Kent
 Treasurer Tax Collector

Robert Field
 Robert Field
 Assistant County Executive Officer/EDA

Paul Angulo
 Paul Angulo
 County Auditor Controller

Pamela J. Walls
 Pamela J. Walls
 County Counsel

FINANCIAL DATA	Current Fiscal Year	Next Fiscal Year	Total Cost	Ongoing Cost	POLICY/CONSENT (per Exec. Office)
COST	\$ 16,088	\$ 0	\$ 16,088	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

SOURCE OF FUNDS: EDA Departmental Funds
 Budget Adjustment: No
 For Fiscal Year: 2013/14

C.E.O. RECOMMENDATION: APPROVE
 BY: *Jennifer L. Sargent*
 County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Ashley and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Stone and Ashley
 Nays: None
 Absent: Benoit
 Date: November 5, 2013
 xc: EDA, Treasurer, Auditor, Co.Co.

Kecia Harper-Ihem
 Clerk of the Board
 By: *[Signature]*
 Deputy

Prev. Agn. Ref.: 9.9 of 11/22/11, 9.7 of 4/10/12, 9.3 of 6/26/12, 9.11 of 10/2/12, 9-2 of 9/10/13 District: 1/1 Agenda Number:

9-1

FORM APPROVED COUNTY COUNSEL
 BY *Dale A. Gardner* 10/15/13 DATE
 DALE A. GARDNER

Positions Added
 Change Order
 A-30
 4/5 Vote

Departmental Concurrence

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

Economic Development Agency/Treasurer –Tax Collector/County Auditor-Controller/County Counsel

FORM 11: Wildomar Landscape Maintenance District 2006-1 Special Assessment Refunds, District 1, [\$16,088]

DATE: October 24, 2013

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RECOMMENDED MOTION: (Continued)

2. Approve each of the requests for refund of the Wildomar LMD assessment filed with the Clerk of the Board and summarized as Exhibit A based on the fact that said assessment was judicially invalidated and determined to be illegally assessed and levied;
3. Order that monies in the amounts claimed in respect of FY 2006-2007 in each verified claim and totaling \$3,439.98 be refunded and paid by warrants drawn upon the appropriate County fund by the County Auditor-Controller;
4. Order that monies in the amounts claimed in respect of FY 2007-2008 in each verified claim and totaling \$3,718.40 be refunded and paid by warrants drawn upon the appropriate County fund by the County Auditor-Controller;
5. Order that monies in the amounts claimed in respect of FY 2008-2009 in each verified claim and totaling \$4,323.20 be refunded and paid by warrants drawn by the County Auditor-Controller, upon such available funds, if any, as the City of Wildomar may have on deposit in the County Treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the City of Wildomar and on deposit in the County Treasury; and
6. Order that monies in the amounts claimed in respect of FY 2009-2010 in each verified claim and totaling \$4,606.00 be refunded and paid by warrants drawn by the County Auditor, upon such available funds, if any, as the City of Wildomar may have on deposit in the County Treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the City of Wildomar and on deposit in the County Treasury.

BACKGROUND:

Summary

In 2006, the County established the Wildomar LMD consisting of all residential properties in the community of Wildomar in order to pay the annual ongoing costs of refurbishing and maintaining landscaping in four public parks in the community. In FY 2006-2007 and FY 2007-2008, the County levied special assessments on the real property within the LMD. In 2008, the unincorporated community of Wildomar incorporated and the Wildomar LMD was transferred to the City of Wildomar. In FY 2008-2009 and FY 2009-2010 the City of Wildomar levied special assessments on the real property within the LMD.

In 2010, the Court of Appeal in *Beutz v. County of Riverside* judicially invalidated the special assessments levied in the Wildomar LMD and held that those special assessments had been illegally assessed and levied. The trial court found in favor of the County and upheld the assessments. However, while the case was pending on appeal the California Supreme Court reversed the Court of Appeals decision in *Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431. The Court of Appeal then relied on *Silicon Valley* to reverse the trial court's judgment and invalidated the assessments.

(Continued)

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

Economic Development Agency/Treasurer –Tax Collector/County Auditor-Controller/County Counsel

FORM 11: Wildomar Landscape Maintenance District 2006-1 Special Assessment Refunds, District 1, [\$16,088]

DATE: October 24, 2013

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BACKGROUND:

Summary (continued)

The County has since received verified claims for refund of the Wildomar LMD special assessments pursuant to California Revenue and Taxation Code (Code) Section 5096 et seq. A true and correct copy of each of the verified claims is filed with the Clerk of the Board. A spreadsheet summary of the claims is attached as Exhibit A.

Section 5096 of the Code provides that any taxes and assessments paid shall be refunded if they were illegally assessed or levied. In *Beutz*, the Court concluded that the Wildomar LMD special assessments levied in each fiscal year were illegally assessed and levied.

The Code further provides that the County Board of Supervisors receive and hear claims for refunds of taxes and special assessments and, when appropriate, to order refunds of illegally assessed and levied taxes and special assessments. Pursuant to Section 5099 of the Code, the refund ordered by the Board of Supervisors is to include county taxes and assessments as well as taxes and assessments collected by county officers for a city.

In accordance with Section 5101 of the Code, refunds ordered by the Board in respect of county taxes shall be paid by warrant drawn upon the appropriate fund by the County Auditor. Refunds ordered in respect of cities may be paid by a warrant drawn by the County Auditor, upon such available funds, if any, as the city may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the city and on deposit in the county treasury.

The refunds for the levies from FY 2006-2007 and FY 2007-2008 are to be made by warrants drawn on the appropriate County fund, because the County levied those annual assessments. The refunds for levies from FY 2008-2009 and FY 2009-2010 are to be made by warrants drawn on the funds of the City of Wildomar, because the city levied those special assessments.

Section 5101 of the Code expressly prohibits the county from using its own funds to refund taxes and assessments levied by cities. Accordingly, the county may not use its own funds to pay refunds on behalf of the City of Wildomar.

Therefore, the Board should take official notice of the Court of Appeals decision; approve the requests for refund; order that the refunds for FY 2006-2007 and FY 2007-2008 be drawn upon the appropriate county funds; and order that the refunds for FY 2008-2009 and FY 2009-2010 be drawn upon such available funds, if any, as the City of Wildomar may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the city and on deposit in the county treasury.

Impact on Residents and Businesses

If approved residents will be receiving a refund based on the Court of Appeal decision in *Beutz v. County of Riverside*, 184 Cal.App.4th 1516 (2010) judicially invalidating the special assessment levied on behalf of the Wildomar Landscape Maintenance District (Wildomar LMD).

Exhibit A

APN	Name	Address	City, State & Zip	2006-1st	2006-2nd	2007-1st	2007-2nd	2008-1st	2008-2nd	2009-1st	2009-2nd	Total
376403008-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266						15.40			\$ 15.40
376242013-6	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266		28.00							\$ 28.00
376242013-6	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
376242013-5	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266					28.00				\$ 28.00
367411020-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266					28.00				\$ 28.00
362610002-2	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266				28.00					\$ 28.00
362600041-6	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
362600037-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
362600036-2	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
365061023-6	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
380120007-5	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266					14.00				\$ 14.00
367411020-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
368252011-6	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
366412002-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
376244010-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266				30.80					\$ 30.80
366443003-5	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
366442021-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
368240018-6	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266						28.00			\$ 28.00
366411019-1	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
368200037-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
366411019-1	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
366411019-1	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
366091008-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
376211021-7	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266					14.00				\$ 14.00
366403005-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 13.80
370090018-0	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 15.40
362550040-1	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 30.80
366084010-2	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 13.80
368200036-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
366022002-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							14.00		\$ 14.00
380330004-1	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 29.82
362533029-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
362533029-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266						30.80			\$ 30.80
362533007-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 15.40
362533007-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 13.80
362542018-7	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
370240018-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
367371012-8	Erick Rucker	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
367392012-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
380192008-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 14.20
376402010-7	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
380184010-5	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
380191003-1	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
366442021-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
376212014-4	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
366091008-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
376244010-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00

Exhibit A

APN	Name	Address	City, State & Zip	2006-1st	2006-2nd	2007-1st	2007-2nd	2008-1st	2008-2nd	2009-1st	2009-2nd	Total
376202008-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266				28.00					\$ 28.00
366501003-4	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266		13.80							\$ 13.80
366480003-0	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								14.00	\$ 14.00
3762332007-0	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								28.00	\$ 28.00
380361006-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266		28.00							\$ 28.00
380361006-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266				28.00					\$ 28.00
367360013-5	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266		28.00							\$ 28.00
376294001-6	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								28.00	\$ 28.00
370260002-0	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266		28.00							\$ 28.00
370250024-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266				28.00					\$ 28.00
370250024-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266						28.00			\$ 28.00
376212023-2	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266		28.00							\$ 28.00
376212023-2	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								28.00	\$ 28.00
376212023-2	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							14.00		\$ 14.00
676202018-7	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								28.00	\$ 28.00
380351006-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266							28.00		\$ 28.00
380361003-6	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266		28.00							\$ 28.00
367471018-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266				28.00					\$ 28.00
367471018-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266		28.00							\$ 28.00
376252056-6	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266	14.20								\$ 14.20
376382017-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266	14.20								\$ 14.20
376114010-7	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266						14.00			\$ 14.00
376224009-7	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266						14.00			\$ 14.00
370400020-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								28.00	\$ 28.00
376391011-5	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266						28.00			\$ 28.00
376383011-0	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								28.00	\$ 28.00
376382017-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								28.00	\$ 28.00
382200010-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266		28.00							\$ 28.00
368080047-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
368093029-2	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266	28.00								\$ 28.00
376291013-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								14.00	\$ 14.00
367471018-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266						28.00			\$ 28.00
376264006-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
367360020-1	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								28.00	\$ 28.00
380341015-5	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266						14.00			\$ 14.00
380361006-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
370400020-8	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266						28.00			\$ 28.00
368282004-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
368240018-5	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
362611036-6	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
362550026-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
367411004-4	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								28.00	\$ 28.00
376392002-0	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 14.00
376054006-9	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								14.00	\$ 14.00
366022002-3	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266									\$ 28.00
368240018-5	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266			14.00						\$ 14.00
370491003-5	Wells Fargo Home Mortgage	800 S Jordan Creek Pkwy MAC X2302-02C	West Des Moines, IA 50266								28.00	\$ 28.00
										14.00		\$ 14.00
											14.00	\$ 14.00

Exhibit A

APN	Name	Address	City, State & Zip	2006-1st	2006-2nd	2007-1st	2007-2nd	2008-1st	2008-2nd	2009-1st	2009-2nd	Total
376252049-0	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266				28.00					\$ 28.00
380341015-5	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266	13.80								\$ 13.80
362561021-8	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266	15.40								\$ 15.40
380341021-0	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266			29.40						\$ 29.40
362590023-0	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266			30.80						\$ 30.80
380191003-1	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266			29.40						\$ 29.40
380184010-5	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266			30.80						\$ 30.80
362600001-0	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266				30.80					\$ 30.80
367460026-6	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266				29.40					\$ 29.40
368092038-7	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266				15.40					\$ 15.40
367372006-6	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266				15.40					\$ 15.40
367372006-6	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266				29.40					\$ 29.40
362600044-9	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266						30.80			\$ 30.80
362522017-4	Wells Fargo Home Mortgage	800 Jordan Creek Pkwy X2302-02C	West Des Moines, IA 50266	30.80								\$ 30.80
376402025-1	Nations Title Company	2500 E. Colorado Blvd #250	Pasadena, CA 91107									\$ 15.40
380341015-5	John Christmas	2500 E. Colorado Blvd #250	Pasadena, CA 91107							30.80		\$ 30.80
365052008-5	Irma Lee & Leonardo Lee-Godine	1575 Jonathon St	Vista, CA 92083							28.00		\$ 28.00
365052008-5	Irma Lee & Leonardo Lee-Godine	32372 Wildomar Rd	Lake Elsinore, CA 92530			28.00			28.00			\$ 84.00
365141022-2	Rogelio P. Silva & Rosalia L. Silva	23842 Formello	Laguna Hills, CA 92653	28.00								\$ 28.00
365141022-2	Rogelio P. Silva & Rosalia L. Silva	23842 Formello	Laguna Hills, CA 92653			28.00			28.00			\$ 84.00
365121026-4	Glenn Torbett	8572 Fensmuir St	San Diego, CA 92123	28.40								\$ 28.40
365121026-4	Glenn Torbett	8572 Fensmuir St	San Diego, CA 92123			28.00						\$ 28.00
365121026-4	Glenn Torbett	8572 Fensmuir St	San Diego, CA 92123				28.00					\$ 28.00
366502007-1	Chad Chandler	21023 Union St	Wildomar, CA 92595									\$ 14.00
366502007-1	Chad Chandler	21023 Union St	Wildomar, CA 92595							28.00		\$ 28.00
376420016-9	Susan Cruz Bradley	35336 Frederick St	Wildomar, CA 92595							28.00		\$ 28.00
367080042-6	Cheryl A. Harris	32815 Brechtel St	Lake Elsinore, CA 92530	15.62								\$ 15.62
382200002-1	Jorge L. Solorio	1348 Eubank Ave	Wilmington, CA 90744							14.00		\$ 14.00
380023007-5	PNC Mortgage	PO Box 1804	Dayton, OH 45401									\$ 28.00
376272030-4	PNC Mortgage	PO Box 1804	Dayton, OH 45401									\$ 14.00
380031007-0	PNC Mortgage	PO Box 1804	Dayton, OH 45401							28.00		\$ 28.00
366461007-5	David G. Muir	33495 View Crest Dr	Wildomar, CA 92595							28.00		\$ 28.00
380023021-7	Rita Keyfauber	32807 Willow Bay Rd	Wildomar, CA 92595							29.40		\$ 29.40
367070010-6	Richard Lindgren	1726 N. 93rd St	Mesa, AZ 85207				30.80					\$ 30.80
376302045-0	Frances Villa	22926 Showut Ave	Wildomar, CA 92595							28.00		\$ 28.00
380351011-2	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00								\$ 28.00
376302016-4	Chase Home Finance, LLC	PO Box 961227	Ft. Worth, TX 76161	28.00								\$ 28.00
376274011-3	Chase	PO Box 961227	Ft. Worth, TX 76161							28.00		\$ 28.00
366463030-1	Margarita Covarrubias	37369 Deepwood Dr	Murrieta, CA 92562	28.00								\$ 28.00
380313003-7	Margarita Covarrubias	37369 Deepwood Dr	Murrieta, CA 92562							28.00		\$ 28.00
366380015-2	Antonio A. Cervantes & Maria P.	21741 Wagon Rim	Wildomar, CA 92595									\$ 11.20
366380015-2	Antonio A. Cervantes & Maria P.	21741 Wagon Rim	Wildomar, CA 92595							28.00		\$ 39.20
366380015-2	Antonio A. Cervantes & Maria P.	21741 Wagon Rim	Wildomar, CA 92595							28.00		\$ 39.20
367240011-2	Benjamin Saidana Rizo	31860 Scott Rd	Winchester, CA 92596							28.00		\$ 28.00
367121012-5	PNC Mortgage	3232 Newmark Dr	Miamisburg, OH 45342					14.00				\$ 14.00
366501013-3	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 14.00
376231006-6	Chase Home Finance, LLC	PO Box 961227	Ft. Worth, TX 76161	28.00								\$ 28.00
96190018-8	Chase Home Finance, LLC	PO Box 961227	Ft. Worth, TX 76161	28.00								\$ 28.00

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APN	Name	Address	City, State & Zip	2006-1st	2006-2nd	2007-1st	2007-2nd	2008-1st	2008-2nd	2009-1st	2009-2nd	Total
376264009-1	Chase	PO Box 961227	Ft. Worth, TX 76161					28.00	28.00			\$ 28.00
376272038-2	Chase	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
362600032-8	Chase Home Finance, LLC	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
376231011-0	Jose Luis Solorio	35358 Glen Ln	Wildomar, CA 92595		28.00		28.00		28.00		28.00	\$ 112.00
362581007-8	Chase	PO Box 961227	Ft. Worth, TX 76161						28.00			\$ 28.00
370320010-2	Rosemary Alloway	634 N Hanford Ave	San Pedro, CA 90732			15.40						\$ 15.40
370320010-2	Rosemary Alloway	634 N Hanford Ave	San Pedro, CA 90732						30.80			\$ 30.80
366260023-8	Carole A. Cochrane	23905 Clinton Keith Rd	Wildomar, CA 92595			28.00						\$ 28.00
366260023-8	Carole A. Cochrane	23905 Clinton Keith Rd	Wildomar, CA 92595						28.00			\$ 28.00
366260023-8	Carole A. Cochrane	23905 Clinton Keith Rd	Wildomar, CA 92595							28.00		\$ 28.00
370320010-2	Rosemary Alloway	634 N Hanford Ave	San Pedro, CA 90732								30.80	\$ 30.80
370171006-9	Ldis D. Nason	20288 Union St	Wildomar, CA 92595		28.00							\$ 28.00
370171006-9	Ldis D. Nason	20288 Union St	Wildomar, CA 92595						30.80			\$ 30.80
370171006-9	Ldis D. Nason	32814 Almond Tree Ln	Wildomar, CA 92595									\$ 30.80
370171006-9	Ldis D. Nason	32814 Almond Tree Ln	Wildomar, CA 92595									\$ 30.80
376121008-8	Lois D. Nason	20288 Union St	Wildomar, CA 92595		28.00							\$ 28.00
376121008-8	Lois D. Nason	20288 Union St	Wildomar, CA 92595						28.00			\$ 28.00
376121008-8	Lois D. Nason	20288 Union St	Wildomar, CA 92595									\$ 28.00
376121008-8	Lois D. Nason	20288 Union St	Wildomar, CA 92595									\$ 28.00
376314009-5	Chase Home Finance, LLC	PO Box 961227	Ft. Worth, TX 76161		30.80							\$ 30.80
380194009-6	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
365113015-9	Chase Home Finance, LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
367640015-6	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
367640015-6	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
362582012-5	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
362582012-5	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
362611020-1	Penny Southall	350 Highland Dr	Lewisville, TX 75067		29.82							\$ 29.82
376420012-5	PNC Mortgage	PO Box 1804	Dayton, OH 45401									\$ 28.00
370230044-5	Guadalupe Acosta	PO Box 1291	Wildomar, CA 92595		28.00							\$ 28.00
370230044-5	Guadalupe Acosta	PO Box 1291	Wildomar, CA 92595		28.00							\$ 28.00
366182002-8	John P. Reidy	41763 Ivy St	Murrieta, CA 92562									\$ 30.80
366182002-8	John P. Reidy	41763 Ivy St	Murrieta, CA 92562									\$ 30.80
366182001-7	John P. Reidy	41763 Ivy St	Murrieta, CA 92562									\$ 30.80
366182001-7	John P. Reidy	41763 Ivy St	Murrieta, CA 92562									\$ 30.80
366182001-7	John P. Reidy	41763 Ivy St	Murrieta, CA 92562									\$ 30.80
366182001-7	John P. Reidy	41763 Ivy St	Murrieta, CA 92562									\$ 30.80
366182002-8	John P. Reidy	41763 Ivy St	Murrieta, CA 92562									\$ 30.80
366182002-8	John P. Reidy	41763 Ivy St	Murrieta, CA 92562									\$ 30.80
38031002-2	Charlene Tackaberry	4727 Sierra Vista Ave. Apt 305	Riverside, CA 92505									\$ 15.18
376022006-0	Hilaria Martinez	21497 Dunn St	Wildomar, CA 92595									\$ 28.00
376271002-6	Katsusuke Peter Asanuma	2429 Patterson Rd	Escondido, CA 92027		28.00							\$ 28.00
366182029-3	Mahnaz Ahmadi	31791 Pepper Tree St	Winchester, CA 92596						28.00			\$ 28.00
366341008-5	Stephanie Jarvis	21996 Victoria Ln	Wildomar, CA 92595									\$ 56.00
366341008-5	Stephanie Jarvis	21996 Victoria Ln	Wildomar, CA 92595									\$ 30.80
366341008-5	Stephanie Jarvis	21996 Victoria Ln	Wildomar, CA 92595									\$ 28.00
366341008-5	Stephanie Jarvis	21996 Victoria Ln	Wildomar, CA 92595									\$ 28.00
380341011-1	Courtney Chyrchel	36052 Frederick St	Wildomar, CA 92595									\$ 28.00
380341011-1	Courtney Chyrchel	36052 Frederick St	Wildomar, CA 92595						29.40			\$ 29.40
380341011-1	Courtney Chyrchel	36052 Frederick St	Wildomar, CA 92595						29.40			\$ 29.40

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APN	Name	Address	City, State & Zip	2006-1st	2006-2nd	2007-1st	2007-2nd	2008-1st	2008-2nd	2009-1st	2009-2nd	Total
380341011-1	Courtney Chyrchel	36052 Frederick St	Wildomar, CA 92595	29.38								29.38
366182029-3	Manoutchehr Ahmadi & Mahnaz 31791 Pepper Tree St	PO Box 7041	Winchester, CA 92596			28.00						28.00
380023002-0	Michael S. Young	838 W Wilson St	San Diego, CA 92167	28.00								28.00
376362022-5	Claudio Gonzalez	22947 Wing Elm Cir	Costa Mesa, CA 92627	28.00							28.00	28.00
380181002-9	Cynthia Ybarra	PO Box 1553	Wildomar, CA 92595						28.00			28.00
380181009-6	Dawn Hackett	PO Box 1553	Wildomar, CA 92595									28.00
380181009-6	Dawn Hackett	PO Box 1553	Wildomar, CA 92595									28.00
368210029-3	Ellnor K. Raidy	520 Pine Ave #48	Goleta, CA 93117									28.00
366443004-6	Jose Ramos	33430 Maple Tree Ln	Wildomar, CA 92595	28.40								28.40
368300015-8	Derek Hauser	20746 Donielle Ct	Wildomar, CA 92595						28.00			28.00
368300015-8	Derek Hauser	20746 Donielle Ct	Wildomar, CA 92595									28.00
368300015-8	Derek Hauser	20746 Donielle Ct	Wildomar, CA 92595									28.00
370260002-0	Sandra L. McEniry & Richard D. H 20390 Palomar St	PO Box 961250	Wildomar, CA 92595			28.00						28.00
376211010-7	CoreLogic	PO Box 961250	Ft. Worth, TX 76161									28.00
380170020-1	Ed Dufresne	PO Box 1010	Murrieta, CA 92562									28.00
376272030-4	PNC Mortgage	PO Box 1804	Dayton, OH 45401	28.00								28.00
376401045-6	Jose Arguello	23232 Catt Rd	Wildomar, CA 92595						28.00			28.00
367431017-8	Rafel Ponce	701 W Heald Ave	Lake Elsinore, CA 92530	28.00								28.00
367431017-8	Rafel Ponce	701 W Heald Ave	Lake Elsinore, CA 92530			30.80						30.80
362240026-1	Dylan Morris	35575 Iodine Springs Rd	Wildomar, CA 92595									28.00
366150008-5	Glenda Fay Bray	21259 Waite St	Wildomar, CA 92595			28.00						28.00
366150008-5	Glenda Fay Bray	21259 Waite St	Wildomar, CA 92595	28.40								28.40
366150008-5	Glenda Fay Bray	21259 Waite St	Wildomar, CA 92595						28.00			28.00
366150008-5	Glenda Fay Bray	21259 Waite St	Wildomar, CA 92595									28.00
366150008-5	Glenda Fay Bray	21259 Waite St	Wildomar, CA 92595									28.00
367122024-9	Zachary Cromwell	15853 Chantilly St	Wildomar, CA 92595									28.00
366210050-7	Zachary Cromwell	15853 Chantilly St	Chino Hills, CA 91709									28.00
366210051-8	Zachary Cromwell	15853 Chantilly St	Chino Hills, CA 91709									28.00
367122024-9	Zachary Cromwell	15853 Chantilly St	Chino Hills, CA 91709					14.00				14.00
368200027-0	Oreste Valenti & Arnalda Valenti 21154 Palomar St	33634 Breckenridge Tr	Wildomar, CA 92595									28.00
376021009-0	Mauricio Parada & Alma Parada 32855 Elm St	6726 Doolittle Ave	Wildomar, CA 92595									28.00
366435027-2	Tom M. Ellis	6726 Doolittle Ave	Wildomar, CA 92595			28.00						28.00
365082024-2	Robert Sewell	6726 Doolittle Ave	Riverside, CA 92503	29.40								29.40
365082024-2	Robert Sewell	6726 Doolittle Ave	Riverside, CA 92503									29.40
366471014-2	Elizabeth Herrera	3310 Fanwood Ct	Riverside, CA 92503									28.00
366471014-2	Elizabeth Herrera	3310 Fanwood Ct	Riverside, CA 92503									28.00
366471014-2	Elizabeth Herrera	3310 Fanwood Ct	Riverside, CA 92503									28.00
366471014-2	Elizabeth Herrera	3310 Fanwood Ct	Riverside, CA 92503									28.00
376382011-7	John W. Stephens & Laura N. Ste 23647 Cameros Ct	PO Box 961227	Riverside, CA 92503						28.00			28.00
367150036-7	Chase Home Finance LLC	PO Box 961227	Murrieta, CA 92562	28.00								28.00
367070058-0	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161									28.00
368230017-4	Chase	PO Box 961227	Forth Worth, TX 76161									28.00
366421005-9	Chase	PO Box 961227	Forth Worth, TX 76161						28.00			28.00
366502011-4	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161			14.00						14.00
376202020-8	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161									28.00
365270078-2	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161			28.00						28.00
366200033-1	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161									28.00
366435018-4	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161						28.00			28.00
368252022-6	Chase	PO Box 961227	Forth Worth, TX 76161			14.00						14.00

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376053007-7	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161		28.00							\$ 28.00
376373001-0	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161		28.00							\$ 28.00
366373011-6	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161			30.80						\$ 30.80
366390002-1	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161			28.00						\$ 28.00
366390002-1	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161				28.00					\$ 28.00
376361027-7	Chase	PO Box 961227	Forth Worth, TX 76161					28.00				\$ 28.00
368272004-2	Chase-Subprime	PO Box 961227	Forth Worth, TX 76161		28.00							\$ 28.00
368272018-5	Chase	PO Box 961227	Forth Worth, TX 76161							28.00		\$ 28.00
362582012-5	Chase	PO Box 961227	Forth Worth, TX 76161							28.00		\$ 28.00
380194014-0	Chase	PO Box 961227	Forth Worth, TX 76161							28.00		\$ 28.00
380312008-9	Chase	PO Box 961227	Forth Worth, TX 76161							28.00		\$ 28.00
380341007-8	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161						28.00			\$ 28.00
367460008-0	Chase	PO Box 961227	Forth Worth, TX 76161									\$ 28.00
367460008-0	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161		28.00							\$ 28.00
367460015-6	Chase	PO Box 961227	Forth Worth, TX 76161									\$ 28.00
376340022-7	Chase	PO Box 961227	Forth Worth, TX 76161									\$ 28.00
376361027-7	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161									\$ 28.00
366352005-6	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161			28.00						\$ 28.00
367431009-1	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161			14.00						\$ 14.00
367460008-0	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161							28.00		\$ 28.00
367460008-0	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161							28.00		\$ 28.00
367231006-6	Chase	PO Box 961227	Forth Worth, TX 76161				14.00					\$ 14.00
367471009-5	Chase	PO Box 961227	Forth Worth, TX 76161		28.00							\$ 28.00
376272012-8	Chase	PO Box 961227	Forth Worth, TX 76161					14.00				\$ 14.00
362531017-2	Hung H. Nguyen	10963 Westmore Cir	San Diego, CA 92126						14.00			\$ 14.00
365082005-5	Provident Bank Mortgage	3756 Central Ave	Riverside, CA 92506			28.00						\$ 28.00
368300016-9	Provident Bank Mortgage	3756 Central Ave	Riverside, CA 92506		28.00							\$ 28.00
368300016-9	Provident Bank Mortgage	3756 Central Ave	Riverside, CA 92506						28.00			\$ 28.00
368300016-9	Provident Bank Mortgage	3756 Central Ave	Riverside, CA 92506			28.00						\$ 28.00
368300016-9	Provident Bank Mortgage	3756 Central Ave	Riverside, CA 92506							28.00		\$ 28.00
365082005-5	Provident Bank Mortgage	3756 Central Ave	Riverside, CA 92506									\$ 28.00
365082005-5	Provident Bank Mortgage	3756 Central Ave	Riverside, CA 92506									\$ 28.00
37643013-3	Odalys Simon & Cesar Simon	36024 Corte Pavia	Murrieta, CA 92562									\$ 56.00
376101001-9	Mireille Glassman	441 CR 437	Stephen Ville, TX 76401			29.40						\$ 29.40
366120017-0	Larry M. Jones	1005 S Avocado St	Anaheim, CA 92805									\$ 84.00
366120017-0	Larry M. Jones	1005 S Avocado St	Anaheim, CA 92805		28.00							\$ 28.00
376211024-0	Kevin Camp & April Camp	1525 248th Ave	SE Sammamish, WA 98075							28.00		\$ 28.00
366351014-1	Federico Villegas	22246 Woodcreek Ln	Wildomar, CA 92595									\$ 28.00
366024001-8	Chase	PO Box 961227	Forth Worth, TX 76161									\$ 28.00
366200033-1	Chase Home Finance LLC	PO Box 961227	Forth Worth, TX 76161									\$ 28.00
				\$56.80	\$3,383.18	\$56.00	\$3,662.40	\$98.00	\$4,225.20	\$168.00	\$4,438.00	
				\$3,439.98		\$3,718.40		\$4,323.20				\$4,606.00
												\$16,087.58