

**COUNTY OF SAN BERNARDINO
COMMUNITY FACILITIES DISTRICT
No. 2002-1
(KAISER COMMERCE CENTER)**

July 1, 2015

Public Finance
Public Private Partnerships
Urban Economics

Newport Beach
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**ADMINISTRATION REPORT
FISCAL YEAR 2015-2016**

**COUNTY OF SAN BERNARDINO
COMMUNITY FACILITIES DISTRICT
No. 2002-1
(KAISER COMMERCE CENTER)**

Prepared for

**COUNTY OF SAN BERNARDINO
157 W. Fifth Street
San Bernardino, California 92371**

Prepared by

**DAVID TAUSSIG & ASSOCIATES, INC.
5000 Birch Street, Suite 6000
Newport Beach, California 92660
(949) 955-1500**

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EXHIBITS

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I. Introduction

This 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 (Kaiser Commerce Center) (“CFD No. 2002-1”) of the County of San Bernardino (“the County”) for fiscal year 2015-2016.

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 capital facilities and services. Specifically, CFD No. 2002-1 is authorized to issue up to \$30,000,000 in bonds. CFD No. 2002-1 issued \$23,585,000 in bonds in October 2002 to finance certain road, sewer, storm drain, water, and public utility improvements (the “2002 Bonds”). In December 2014, the 2002 Bonds were refunded by the sale of the \$20,995,000 Series 2014 Special Tax Refunding Bonds (the “2014 Bonds”).

CFD No. 2002-1 consists of two separate areas: Improvement Area No. 1 (“IA No. 1”) and Improvement Area No. 2 (“IA No. 2”). The Series 2014 Bonds are secured only by the special taxes from IA No. 1. Therefore no special tax will be levied in fiscal year 2015-2016 in IA No. 2. A map showing the property in IA No. 1 and IA No. 2 is included in Exhibit A.

The bonded indebtedness of CFD No. 2002-1 is both secured and repaid through the annual levy and collection of special taxes from property subject to the tax within Improvement Area No. 1. In calculating the special tax liability for fiscal year 2015-2016, this report examines the financial obligations of the current fiscal year and analyzes the level of development within IA No. 1.

This report is organized into the following sections:

Section II

Section II provides an update of the development activity occurring within IA No. 1.

Section III

Section III examines the financial activity in the funds and accounts established pursuant to the bond indenture for the 2014 Bonds dated December 1, 2014, between IA No. 1 of CFD No. 2002-1 and the trustee. A year-to-date summary illustrating all disbursements, special tax receipts and interest earnings of the 2014 Bonds is provided.

Section IV

Section IV analyzes the previous year's special tax levy.

Section V

Section V determines the financial obligations of IA No. 1 for fiscal year 2015-2016.

Section VI

Section VI reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property in IA No. 1. A table of the 2015-2016 special tax rates for each classification of property is included.

II. 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 for IA No. 1. The Rate and Method of Apportionment defines two primary categories of taxable property within IA No. 1, namely “Developed Property” and “Undeveloped Property.”

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued between January 2, 2001 and March 1 of the prior 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 January 2, 2001 and March 1, 2015, will be classified as Developed Property in fiscal year 2015-2016.

Development Update

Review of the County of San Bernardino’s building permit records indicate that between January 2, 2001 and March 1, 2015 building permits for 344.99 acres of non-residential property had been issued within IA No. 1. During this same period, no building permits were issued within IA No. 2. A total of 82.71 acres in IA No. 1 are considered Undeveloped Property. The table below indicates the current amount of Developed Property and Undeveloped Property within IA No. 1.

**Improvement Area No. 1
Community Facility District No. 2002-1
Developed Property and Undeveloped Property**

Land Use	IA No. 1 Number of Units/Acres
Developed Property	344.99 acres
Undeveloped Property	82.71 acres

III. Sources and Uses of Funds

CFD No. 2002-1 Series 2014's sources of funds in the funds held by Trustee from December 11, 2014 through May 31, 2015 totaled \$23,565,685. This consisted of \$22,535,977 in Series 2014 bond proceeds, \$1,029,548 in special tax receipts, \$161 in investment agreement earnings on cash balances not in investment agreements.

Total uses of funds in the funds held by Trustee for the time period mentioned above totaled \$22,971,111. A total of \$22,589,873 was paid from the Escrow Fund to redeem the Series 2002 Bonds. Interest payments on the 2014 Bonds totaled \$206,328. Payments for professional services including costs of issuance on the 2014 Bonds equaled \$174,910.

A more detailed analysis of all transactions within the Series 2014 funds and accounts for the time period mentioned above is included as Exhibit B.

As of May 31, 2015, the various funds and accounts established for the 2014 Bonds had the following balances:

Special Tax Fund	\$823,222
Redemption Account	\$668,090 [1]
Reserve Account	\$2,019,156 [2]
Expense Fund	\$0
Administrative Expense Fund	\$18,164
Interest Account	\$0
Principal Account	\$0
Costs of Issuance Fund	\$14,360

[1] Consists of \$0 in the Redemption Fund held by the Trustee and \$668,090 in the Redemption Account held by the County as of June 22, 2014. DTA has no statements on file for the Redemption held by the County; balance was provided by County.

[2] The current Reserve Requirement is equal to \$2,019,000.

IV. Fiscal Year 2014-2015 Special Tax Levy

The total special tax levy for fiscal year 2014-2015 equaled \$1,724,746. As of April 28, 2015, all \$1,724,746 in special taxes due for fiscal year 2014-2015 had been collected by the County.

V. Fiscal Year 2015-2016 Special Tax Requirement

For fiscal year 2015-2016, the special tax requirement for IA No. 1 is equal to \$1,468,576 and is calculated as follows:

**County of San Bernardino
Community Facilities District No. 2002-1
(Kaiser Commerce Center)
Fiscal Year 2015-2016 Special Tax Requirement**

Fund Balances as of May 31, 2015		\$1,505,827
Special Tax Fund	\$823,222	
Redemption Fund [1]	\$668,090	
Interest Account [2]	\$14,360	
Surplus Monies in the Reserve Fund [3]	\$156	
Remaining Fiscal Year 2014-2015 Obligations		(\$1,491,129)
Interest Due September 1, 2015	(\$464,238)	
Principal Due September 1, 2015	(\$1,010,000)	
Administrative Expenses	(\$16,891)	
Fiscal Year 2014-2015 Surplus / (Draw on Reserve Fund)		\$14,699
Fiscal Year 2015-2016 Obligations		(\$1,483,275)
Interest Due March 1, 2016	(\$454,138)	
Interest Due September 1, 2016	(\$454,138)	
Principal Due September 1, 2016	(\$525,000)	
Administrative Expenses	(\$50,000)	
Fiscal Year 2015-2016 Special Tax Requirement		\$1,468,576

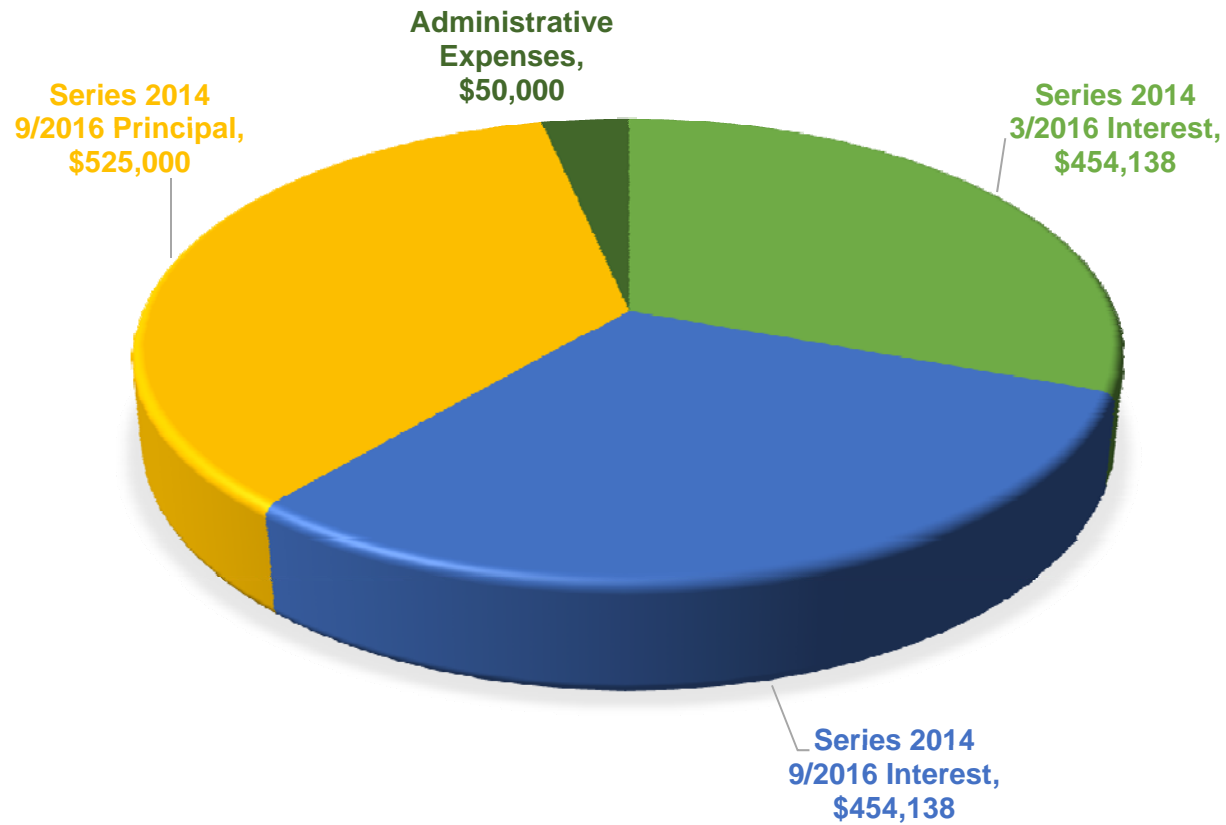
[1] Consists of \$0 in the Redemption Fund held by the Trustee and \$668,990 in the Redemption Account held by the County as of June 22, 2014. DTA has no statements on file for the Redemption held by the County; balance was provided by County.

[2] Includes \$14,360 in the Costs of Issuance Fund expected to be transferred to the Interest Account pursuant to Section III.3(a) of the bond indenture for the 2014 Bonds.

[3] The current Reserve Requirement is equal to \$2,019,000.

The components of the fiscal year 2015-2016 special tax requirements are shown graphically on the following page.

**County of San Bernardino
Improvement Area No. 1 of
Community Facilities District No. 2002-1
(Kaiser Commerce Center)
Fiscal Year 2015-2016 Gross Special Tax Requirement**



Total Fiscal Year 2015-2016 Gross Special Tax Requirement: \$1,483,275

VI. Method of Apportionment

Maximum Special Tax Rates

The amount of special taxes that IA No. 1 may levy is strictly limited by the maximum rates set forth in Section C of the Rate and Method of Apportionment.¹

The fiscal year 2015-2016 maximum special tax rates for each classification of property in IA No. 1 are shown in the table on the following page. Each July 1, commencing July 1, 2003, the maximum special tax rates shall be increased by an amount equal to two percent of the amount in effect for the previous fiscal year.

Apportionment of Special Taxes

The special tax that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment for IA No. 1. The Board shall first determine the Special Tax Requirement. Section D apportions the special tax requirement in four steps that prioritize the order in which Developed Property and Undeveloped Property are taxed.

The first step states that the special tax shall be levied against each parcel of Developed Property at 100 percent of the assigned special tax. If the special taxes raised pursuant to the first step are less than the special tax requirement, then the second step is applied. The second step states that the special tax shall be levied against each parcel of Undeveloped Property at up to 100 percent of the maximum special tax for Undeveloped Property.

The third and fourth steps are designed to accommodate changes in land use and are intended to be used only as a last resort. Since actual land uses have not substantially deviated from the original projections, this step is not necessary.

Application of the first step generates special tax revenues of \$2,158,244 from Developed Property, which is greater than the total fiscal year 2015-2016 Special Tax Requirement. To raise revenues sufficient to meet the fiscal year 2015-2016 Special Tax Requirement, special taxes will be levied at 87.61 percent of the Assigned/Maximum Special Taxes on Developed Property. There will be no special taxes levied on Undeveloped Property. The fiscal year 2015-2016 maximum and actual special tax rates are shown for each classification of property in the following table and graphically on the following page. The Special Tax Roll, which lists the actual special tax levied against each parcel in IA No. 1, is shown in Exhibit C.

¹ Technically, Section C states that the maximum special tax for a parcel of Developed Property is equal to the greater of (i) the "Backup Special Tax" or (ii) the Assigned Special Tax. The Backup Special Tax was established for the contingency of a shortfall in revenues resulting from significant changes in development densities. The contingency for which the Backup Special Tax was established does not exist and hence, all discussion of maximum tax rates for Developed Property focuses on the Assigned Special Tax.

**Improvement Area No. 1
Fiscal Year 2015-2016 Assigned Maximum Special Taxes for
Developed Property and Undeveloped Property**

Land Use	FY 2015-2016 Assigned/Maximum Special Tax	FY 2015-2016 Actual Special Tax	Percentage of Maximum Special Tax
Developed Property	\$4,858.79 /acre	\$4,256.87 /acre	87.61%
Undeveloped Property	\$5,827.71 /acre	\$0.00 /acre	0.00%

taussig-client/San Bernardino County/Admin/15_16/CFD 2002-1/CFD20021_ADM.doc

**County of San Bernardino
Improvement Area No. 1 of
Community Facilities District No. 2002-1
(Kaiser Commerce Center)
Fiscal Year 2015-2016 Special Tax Levy**

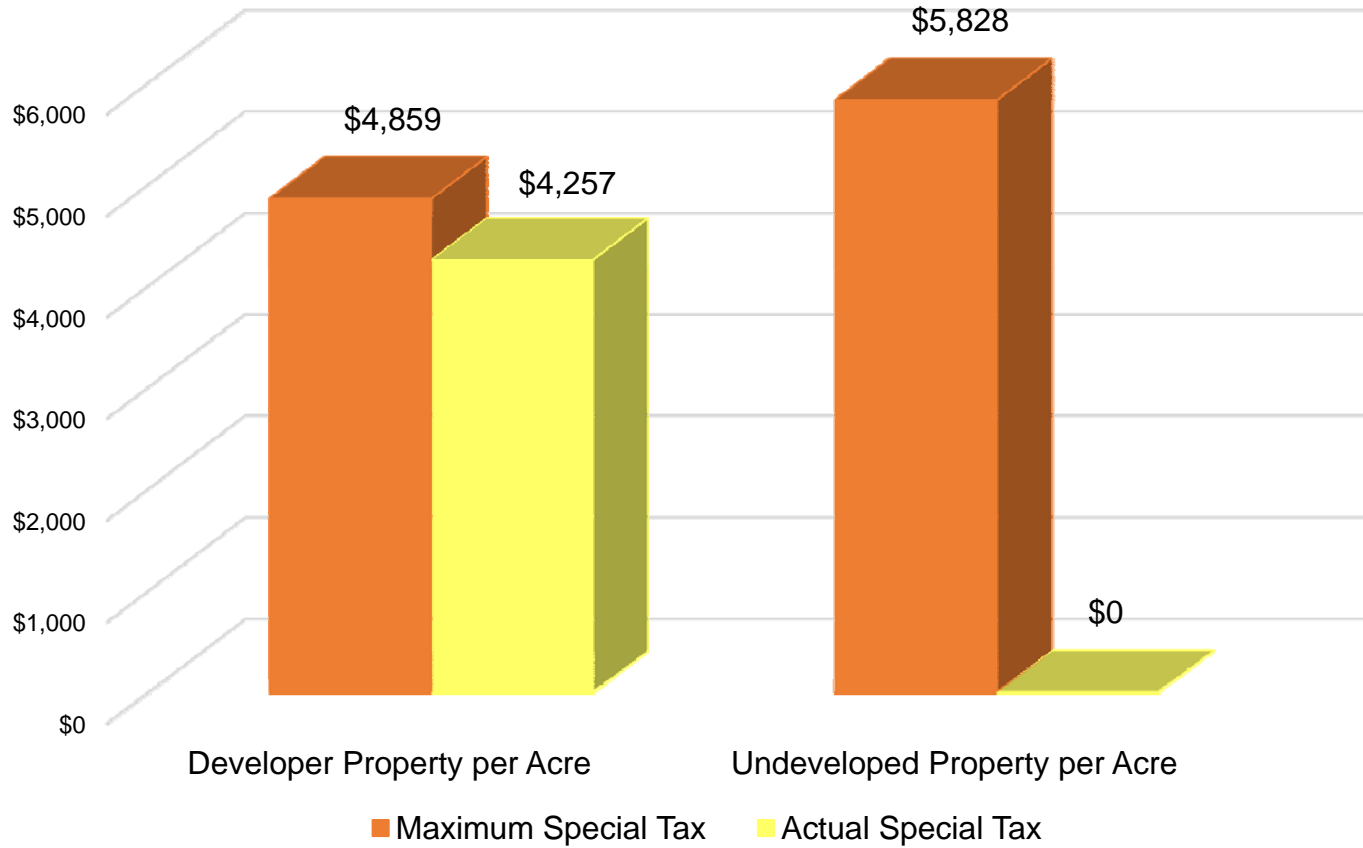


EXHIBIT A

*County of San Bernardino
Community Facilities District No. 2002-1*

Boundary Map

County of San Bernardino
Community Facilities District No. 2002-1
(Kaiser Commerce Center)

Legend

- Improvement Area No. 1
- Improvement Area No. 2

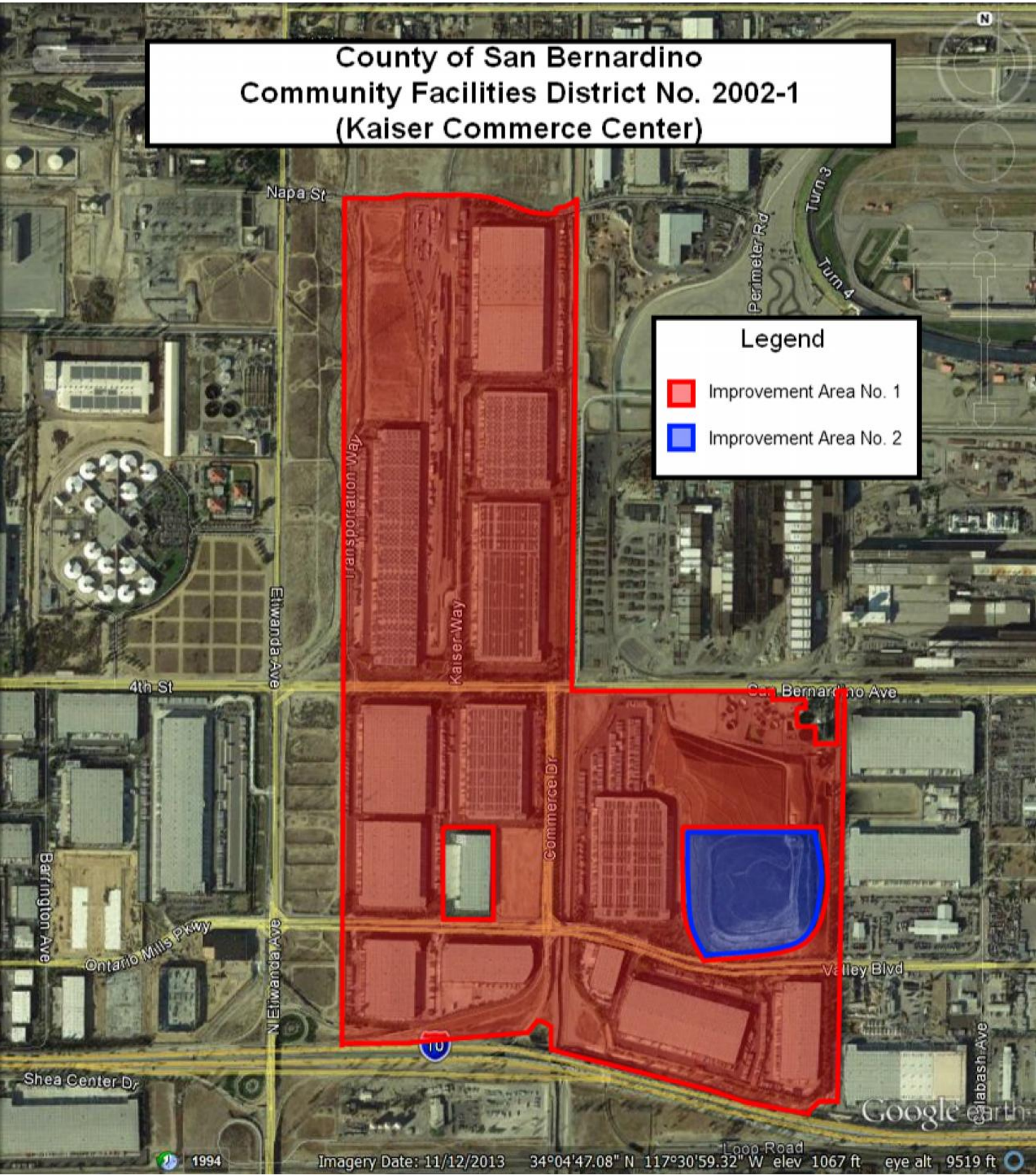


EXHIBIT B

*County of San Bernardino
IA No. 1 of
Community Facilities District No. 2002-1*

*Summary of Transactions to Fund and Accounts
Series 2014*

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
 SERIES 2014 SPECIAL TAX REFUNDING BONDS
 FISCAL YEAR 2014-2015 (THROUGH MAY 31, 2015)**

	SPECIAL TAX FUND	ADMIN EXPENSE FUND	2002 RESERVE FUND	2014 RESERVE FUND	INTEREST ACCOUNT	PRINCIPAL ACCOUNT	REDEMPTION FUND	EXPENSE FUND	COST OF ISSUANCE ACCOUNT	ESCROW FUND	TOTAL
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCES OF FUNDS											
BOND PROCEEDS	\$0	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0	\$188,431	\$22,328,546	\$22,535,977
SPECIAL TAX RECEIPTS	\$1,029,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,029,548
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$2	\$1	\$0	\$156	\$0	\$0	\$0	\$0	\$1	\$0	\$161
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$1,029,550	\$19,001	\$0	\$156	\$0	\$0	\$0	\$0	\$188,432	\$22,328,546	\$23,565,685
USES OF FUNDS											
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	(\$206,328)	\$0	\$0	\$0	\$0	(\$639,873)	(\$846,201)
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$21,950,000)	(\$21,950,000)
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	(\$838)	\$0	\$0	\$0	\$0	\$0	\$0	(\$174,073)	\$0	(\$174,910)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	\$0	(\$838)	\$0	\$0	(\$206,328)	\$0	\$0	\$0	(\$174,073)	(\$22,589,873)	(\$22,971,111)
TRANSFERS	(\$206,328)	\$0	\$0	\$2,019,000	\$206,328	\$0	\$0	\$0	\$0	\$261,327	\$2,280,327
ENDING BALANCE	\$823,222	\$18,164	\$0	\$2,019,156	\$0	\$0	\$0	\$0	\$14,360	\$0	\$2,874,901

RESERVE REQUIREMENT = \$2,019,000.00 (based on Series 2014 OS)

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
SERIES 2002 BONDS
July 2014**

	ACQUISITION & CONSTRUCTION FUND	FACILITIES FUND [1]	SINKING FUND ACCOUNT	REDEMPTION FUND	RESERVE FUND [2]	PREPAYMENT FUND [1]	SPECIAL TAX FUND [1]	REBATE FUND [1]	EXPENSE FUND	TOTAL
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$2,261,121	\$0	\$0	\$0	\$207	\$2,261,327
SOURCES OF FUNDS										
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
USES OF FUNDS										
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$0	\$0	\$0	\$2,261,121	\$0	\$0	\$0	\$207	\$2,261,327

[1] Facilities Fund, Prepayment Fund, Special Tax Fund, and Rebate Fund are held by the County of San Bernardino. DTA has no statements on file.

[2] Reserve Requirement: \$2,261,120.67

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
SERIES 2002 BONDS
August 2014**

	ACQUISITION & CONSTRUCTION FUND	FACILITIES FUND [1]	SINKING FUND ACCOUNT	REDEMPTION FUND	RESERVE FUND [2]	PREPAYMENT FUND [1]	SPECIAL TAX FUND [1]	REBATE FUND [1]	EXPENSE FUND	TOTAL
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$2,261,121	\$0	\$0	\$0	\$207	\$2,261,327
SOURCES OF FUNDS										
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$993,326	\$0	\$0	\$0	\$0	\$0	\$993,326
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$993,326	\$0	\$0	\$0	\$0	\$0	\$993,326
USES OF FUNDS										
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$0	\$0	\$993,326	\$2,261,121	\$0	\$0	\$0	\$207	\$3,254,653

[1] Facilities Fund, Prepayment Fund, Special Tax Fund, and Rebate Fund are held by the County of San Bernardino. DTA has no statements on file.

[2] Reserve Requirement: \$2,261,120.67

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
SERIES 2002 BONDS
September 2014**

	ACQUISITION & CONSTRUCTION FUND	FACILITIES FUND [1]	SINKING FUND ACCOUNT	REDEMPTION FUND	RESERVE FUND [2]	PREPAYMENT FUND [1]	SPECIAL TAX FUND [1]	REBATE FUND [1]	EXPENSE FUND	TOTAL
BEGINNING BALANCE	\$0	\$0	\$0	\$993,326	\$2,261,121	\$0	\$0	\$0	\$207	\$3,254,653
SOURCES OF FUNDS										
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
INTEREST PAYMENTS	\$0	\$0	\$0	(\$648,326)	\$0	\$0	\$0	\$0	\$0	(\$648,326)
PRINCIPAL PAYMENTS	\$0	\$0	\$0	(\$345,000)	\$0	\$0	\$0	\$0	\$0	(\$345,000)
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	\$0	\$0	\$0	(\$993,326)	\$0	\$0	\$0	\$0	\$0	(\$993,326)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$0	\$0	\$0	\$2,261,121	\$0	\$0	\$0	\$207	\$2,261,327

[1] Facilities Fund, Prepayment Fund, Special Tax Fund, and Rebate Fund are held by the County of San Bernardino. DTA has no statements on file.

[2] Reserve Requirement: \$2,261,120.67

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
SERIES 2002 BONDS
October 2014**

	ACQUISITION & CONSTRUCTION FUND	FACILITIES FUND [1]	SINKING FUND ACCOUNT	REDEMPTION FUND	RESERVE FUND [2]	PREPAYMENT FUND [1]	SPECIAL TAX FUND [1]	REBATE FUND [1]	EXPENSE FUND	TOTAL
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$2,261,121	\$0	\$0	\$0	\$207	\$2,261,327
SOURCES OF FUNDS										
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$0	\$0	\$0	\$2,261,121	\$0	\$0	\$0	\$207	\$2,261,327

[1] Facilities Fund, Prepayment Fund, Special Tax Fund, and Rebate Fund are held by the County of San Bernardino. DTA has no statements on file.

[2] Reserve Requirement: \$2,261,120.67

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
SERIES 2002 BONDS
November 2014**

	ACQUISITION & CONSTRUCTION FUND	FACILITIES FUND [1]	SINKING FUND ACCOUNT	REDEMPTION FUND	RESERVE FUND [2]	PREPAYMENT FUND [1]	SPECIAL TAX FUND [1]	REBATE FUND [1]	EXPENSE FUND	TOTAL
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$2,261,121	\$0	\$0	\$0	\$207	\$2,261,327
SOURCES OF FUNDS										
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$19,000	\$0	\$0	\$0	\$0	\$0	\$19,000
TOTAL SOURCES	\$0	\$0	\$0	\$19,000	\$0	\$0	\$0	\$0	\$0	\$19,000
USES OF FUNDS										
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$0	\$0	\$19,000	\$2,261,121	\$0	\$0	\$0	\$207	\$2,280,327

[1] Facilities Fund, Prepayment Fund, Special Tax Fund, and Rebate Fund are held by the County of San Bernardino. DTA has no statements on file.

[2] Reserve Requirement: \$2,261,120.67

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
SERIES 2002 BONDS
December 2014**

	ACQUISITION & CONSTRUCTION FUND	FACILITIES FUND [1]	SINKING FUND ACCOUNT	REDEMPTION FUND	RESERVE FUND [2]	PREPAYMENT FUND [1]	SPECIAL TAX FUND [1]	REBATE FUND [1]	EXPENSE FUND	TOTAL
BEGINNING BALANCE	\$0	\$0	\$0	\$19,000	\$2,261,121	\$0	\$0	\$0	\$207	\$2,280,327
SOURCES OF FUNDS										
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	(\$19,000)	(\$2,261,121)	\$0	\$0	\$0	(\$207)	(\$2,280,327)
ENDING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Facilities Fund, Prepayment Fund, Special Tax Fund, and Rebate Fund are held by the County of San Bernardino. DTA has no statements on file.

[2] Reserve Requirement: \$2,261,120.67

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
SERIES 2014 SPECIAL TAX REFUNDING BONDS
December 2014**

	SPECIAL TAX FUND	ADMIN EXPENSE FUND	2002 RESERVE FUND	2014 RESERVE FUND	INTEREST ACCOUNT	PRINCIPAL ACCOUNT	REDEMPTION FUND	EXPENSE FUND	COST OF ISSUANCE ACCOUNT	ESCROW FUND	TOTAL
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCES OF FUNDS											
BOND PROCEEDS	\$0	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0	\$188,431	\$22,328,546	\$22,535,977
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$0	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0	\$188,431	\$22,328,546	\$22,535,977
USES OF FUNDS											
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$164,073)	\$0	(\$164,073)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$164,073)	\$0	(\$164,073)
TRANSFERS	\$0	\$0	\$0	\$2,019,000	\$0	\$0	\$0	\$0	\$0	\$261,327	\$2,280,327
ENDING BALANCE	\$0	\$19,000	\$0	\$2,019,000	\$0	\$0	\$0	\$0	\$24,358	\$22,589,873	\$24,652,231

RESERVE REQUIREMENT = \$2,019,000.00 (based on Series 2014 OS)

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
SERIES 2014 SPECIAL TAX REFUNDING BONDS
January 2015**

	SPECIAL TAX FUND	ADMIN EXPENSE FUND	2002 RESERVE FUND	2014 RESERVE FUND	INTEREST ACCOUNT	PRINCIPAL ACCOUNT	REDEMPTION FUND	EXPENSE FUND	COST OF ISSUANCE ACCOUNT	ESCROW FUND	TOTAL
BEGINNING BALANCE	\$0	\$19,000	\$0	\$2,019,000	\$0	\$0	\$0	\$0	\$24,358	\$22,589,873	\$24,652,231
SOURCES OF FUNDS											
BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$24
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$24
USES OF FUNDS											
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,000)	\$0	(\$10,000)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,000)	\$0	(\$10,000)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$19,000	\$0	\$2,019,023	\$0	\$0	\$0	\$0	\$14,359	\$22,589,873	\$24,642,255

RESERVE REQUIREMENT = \$2,019,000.00 (based on Series 2014 OS)

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
SERIES 2014 SPECIAL TAX REFUNDING BONDS
February 2015**

	SPECIAL TAX FUND	ADMIN EXPENSE FUND	2002 RESERVE FUND	2014 RESERVE FUND	INTEREST ACCOUNT	PRINCIPAL ACCOUNT	REDEMPTION FUND	EXPENSE FUND	COST OF ISSUANCE ACCOUNT	ESCROW FUND	TOTAL
BEGINNING BALANCE	\$0	\$19,000	\$0	\$2,019,023	\$0	\$0	\$0	\$0	\$14,359	\$22,589,873	\$24,642,255
SOURCES OF FUNDS											
BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL TAX RECEIPTS	\$206,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206,328
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$35
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$206,328	\$0	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$206,363
USES OF FUNDS											
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	(\$158)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$158)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	\$0	(\$158)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$158)
TRANSFERS	(\$206,328)	\$0	\$0	\$0	\$206,328	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$18,843	\$0	\$2,019,058	\$206,328	\$0	\$0	\$0	\$14,359	\$22,589,873	\$24,848,460

RESERVE REQUIREMENT = \$2,019,000.00 (based on Series 2014 OS)

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
SERIES 2014 SPECIAL TAX REFUNDING BONDS
March 2015**

	SPECIAL TAX FUND	ADMIN EXPENSE FUND	2002 RESERVE FUND	2014 RESERVE FUND	INTEREST ACCOUNT	PRINCIPAL ACCOUNT	REDEMPTION FUND	EXPENSE FUND	COST OF ISSUANCE ACCOUNT	ESCROW FUND	TOTAL
BEGINNING BALANCE	\$0	\$18,843	\$0	\$2,019,058	\$206,328	\$0	\$0	\$0	\$14,359	\$22,589,873	\$24,848,460
SOURCES OF FUNDS											
BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$31
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$31
USES OF FUNDS											
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	(\$206,328)	\$0	\$0	\$0	\$0	(\$639,873)	(\$846,201)
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$21,950,000)	(\$21,950,000)
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	\$0	\$0	\$0	\$0	(\$206,328)	\$0	\$0	\$0	\$0	(\$22,589,873)	(\$22,796,201)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$18,843	\$0	\$2,019,089	\$0	\$0	\$0	\$0	\$14,359	\$0	\$2,052,291

RESERVE REQUIREMENT = \$2,019,000.00 (based on Series 2014 OS)

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
 SERIES 2014 SPECIAL TAX REFUNDING BONDS
 April 2015**

	SPECIAL TAX FUND	ADMIN EXPENSE FUND	2002 RESERVE FUND	2014 RESERVE FUND	INTEREST ACCOUNT	PRINCIPAL ACCOUNT	REDEMPTION FUND	EXPENSE FUND	COST OF ISSUANCE ACCOUNT	ESCROW FUND	TOTAL
BEGINNING BALANCE	\$0	\$18,843	\$0	\$2,019,089	\$0	\$0	\$0	\$0	\$14,359	\$0	\$2,052,291
SOURCES OF FUNDS											
BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL TAX RECEIPTS	\$821,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$821,883
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$35
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$821,883	\$0	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$821,918
USES OF FUNDS											
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$821,883	\$18,844	\$0	\$2,019,123	\$0	\$0	\$0	\$0	\$14,359	\$0	\$2,874,209

RESERVE REQUIREMENT = \$2,019,000.00 (based on Series 2014 OS)

**COMMUNITY FACILITIES DISTRICT NO. 2002-1 OF THE COUNTY OF SAN BERNARDINO
SERIES 2014 SPECIAL TAX REFUNDING BONDS
May 2015**

	SPECIAL TAX FUND	ADMIN EXPENSE FUND	2002 RESERVE FUND	2014 RESERVE FUND	INTEREST ACCOUNT	PRINCIPAL ACCOUNT	REDEMPTION FUND	EXPENSE FUND	COST OF ISSUANCE ACCOUNT	ESCROW FUND	TOTAL
BEGINNING BALANCE	\$821,883	\$18,844	\$0	\$2,019,123	\$0	\$0	\$0	\$0	\$14,359	\$0	\$2,874,209
SOURCES OF FUNDS											
BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL TAX RECEIPTS	\$1,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,336
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$2	\$0	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$36
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$1,338	\$0	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$1,372
USES OF FUNDS											
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	(\$680)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$680)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	\$0	(\$680)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$680)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$823,222	\$18,164	\$0	\$2,019,156	\$0	\$0	\$0	\$0	\$14,360	\$0	\$2,874,901

RESERVE REQUIREMENT = \$2,019,000.00 (based on Series 2014 OS)

EXHIBIT C

*County of San Bernardino
IA No. 1 of
Community Facilities District No. 2002-1*

*Special Tax Roll
Fiscal Year 2015-2016*

Exhibit B

**IA No. 1 of County of San Bernardino
Community Facilities District 2002-1
(Kaiser Commerce Center)
FY 2015-2016 Special Tax Levy**

<u>APN</u>	<u>FY 2015-2016 SPECIAL TAX</u>
0229-371-14	\$167,082.01
0229-371-20	\$162,569.73
0229-371-23	\$99,099.85
0229-381-05	\$165,890.09
0238-031-19	\$38,524.64
0238-031-26	\$111,487.33
0238-031-27	\$111,529.90
0238-031-28	\$87,734.02
0238-031-31	\$153,502.61
0238-031-41	\$83,051.47
0238-031-42	\$60,447.50
0238-063-06	\$19,624.15
0238-063-10	\$69,982.89
0238-063-11	\$138,050.18
Total Number of Parcels Taxed	14
Total FY 2015-2016 Special Tax	\$1,468,576.37