



AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION

MEETING AGENDA

Location: San Bernardino County Government Center
385 N. Arrowhead Avenue, 5th Floor – Magda Lawson Room
San Bernardino, California

Date/Time: Thursday, June 9, 2016, 4:00 p.m.

1. Call to Order
2. Roll Call
3. Action Item:
Consider approval of Minutes from June 4, 2015
4. Action Item:
Accept the SB 165 Annual Report for 2015
5. Action Item:
Consider Resolution Determining and Levying the Special Tax for Fiscal Year 2016-17
6. Public Comment
7. Adjournment

This meeting facility is accessible to persons with disabilities. If assistive listening devices or other auxiliary aids or services are needed in order to participate in the public meeting, requests should be made through County of San Bernardino, Special Districts Department at least three (3) business days prior to the meeting. Please contact Gail Joe at (909) 387-5829.



MINUTES

MEETING OF THE EXECUTIVE COMMITTEE

- MEETING:** Agua Mansa Industrial Growth Association
- LOCATION:** San Bernardino County Government Center
385 N. Arrowhead Avenue. 5th Floor. Citrus Room
San Bernardino. California
- DATE/TIME:** June 4. 2015. 4:04 p.m.
- MEMBERS PRESENT:** Josie Gonzales. County of San Bernardino. 5th District Supervisor;
Mike Gardner. Councilmember. City of Riverside; Joe Baca. Mayor
Pro Tem (Alternate). City of Rialto; Deborah Robertson. Mayor.
City of Rialto (arrived during Item No. 4)
- MEMBERS ABSENT:** City of Colton
- OTHERS PRESENT:** Chris Mann. Fifth District Board of Supervisors; Dawn Messer.
County Counsel; Jeff Rigney. Director. Special Districts; Gail Joe.
Special Districts; Mary Mayes. Special Districts; Allison Edmisten.
Special Districts; Carolina Mendoza. Special Districts; Donna
Segura. David Taussig & Associates; Jim Anderson. McFarlin &
Anderson

1. The meeting was called to order by Chair Gonzales at 4:04 p.m.

Chair Gonzales called the meeting of the Agua Mansa Industrial Growth Association Executive Committee to order at 4:04 p.m. and stated the purpose of the meeting was to take care of business as required with the ongoing administration of Community Facilities District 2002-1. Chair Gonzales asked if there were any changes to the agenda and Director Rigney stated there were none.

2. Roll Call

Roll call was taken among Committee Members.

3. Approval of Minutes from June 4, 2014

Motion made by Committee Member Gardner. seconded by Committee Member Baca to approve the minutes of June 4. 2014. Hearing no opposition. the minutes were unanimously recommended for approval.



4. Accept the SB 165 Annual Report for 2014

Donna Segura with Taussig & Associates presented the annual report. She stated the bond proceeds have been completed and went over the bond summary.

Chair Gonzales asked if there are any consistencies and Ms. Segura replied everything went well and there were no inconsistencies and everything is in order. Chair reminded everyone that the annual meeting is to comply with the mandates, approve the annual audit, and to address any concerns that may have arisen in the prior year.

Motion made by Committee Member Gardner, seconded by Committee Member Baca to approve; hearing no opposition, the item was unanimously recommended for approval.

5. Consider Resolution Determining and Levying the Special Tax for Fiscal Year 2015-16

Director Rigney with Special Districts presented the item and stated this special tax for 2015-16 fiscal year will be placed on property tax bills of properties within the Community Facilities District and will pay the debt service on the bonds issued, and administrative costs will be covered by a portion of the special tax levy. No questions were asked and a motion to approve was made by Committee Member Baca, seconded by Committee Member Gardner. Hearing no opposition, the item was unanimously recommended for approval.

6. Consider approval of Contract with David Taussig & Associates, Inc. to provide Mello-Roos Special Tax Administration Financial Consulting Services

Director Rigney presented the item and stated that an RFP was done for a special tax consultant for debt financing for the Community Facilities Districts. Proposals were received by 5 companies and a review panel consisting of staff from Special Districts, County Administrative Office and the Treasurer-Tax/Collector recommended David Taussig and Associates.

Ms. Segura stated they look forward to providing the administrative services. Chair Gonzales said she was very pleased with their past service.

Committee Member Gardner stated he would like to see the proposed fees from all proposals as they weren't included with the agenda item. Chair Gonzales stated this information needs to be included in future items and directed staff to provide it to the Committee Members. Motion to approve the item by Committee Member Gardner with the directive to staff to provide bid information to the Committee, seconded by Committee Member Baca; hearing no opposition, the item was unanimously recommended for approval.



7. Options for restructuring the Agua Mansa Industrial Growth Association Joint Powers Authority

Director Rigney was asked to present the item by Chair Gonzales and stated that options about restructuring AMIGA has been discussed during the meetings over the last few years. The County of Riverside opted out many years ago which is the reason there are only 4 agencies on the JPA at this time. Counsel was asked to speak on the options and Dawn Messer. Counsel. stated that City of Colton had sent an email inquiring about opting out; however. no response has been given to them as of yet. To opt out. they would need to submit a formal letter at least 90 days before the next meeting. After submittal and withdrawal from the JPA. the by-laws would need to be amended. Chair Gonzales stated it was very unprofessional and unacceptable that we hadn't yet responded to City of Colton's inquiry and that we were to respond to them with the information they are requesting. Director Rigney stated he would follow up on this.

There was discussion among the Commissioners and staff about different options and mandates regarding the JPA. Counsel stated the JPA does have to exist and have a Board. If City of Colton withdraws. the by-laws would need to be amended and presented to the remaining agencies for approval. One of the by-laws that should possibly be amended would be the ability for a member agency to opt out.

Committee Member Robertson asked about the current AMIGA roster asking if it was correct and Gail Joe with Special Districts stated it was correct.

Direction from the Commission to contact the City of Colton regarding their inquiry and if they want to withdraw. a special meeting will be held to accept their request. The amended language for the by-laws would then be drafted and forwarded to the member agencies for approval by their Board. It can then be presented at the annual June meeting for adoption.

No action on this item was taken since it was a discussion item.

8. Public Comment:
None

9. Adjournment:

The Chair adjourned the meeting at 4:53 p.m. with a motion by Committee Member Baca. seconded by Committee Member Gardner. A special meeting will be scheduled at a later date if needed; otherwise. the next meeting will be held in June 2016.

**REPORT/RECOMMENDATION TO THE
AUGA MANSA INDUSTRIAL GROWTH ASSOCIATION
EXECUTIVE COMMITTEE
AND RECORD OF ACTION**

JUNE 9, 2016

ITEM NO. 4

FROM: **JEFFREY O. RIGNEY**, Director
 Special Districts Department

SUBJECT: **ACCEPT REPORT OF COMMUNITY FACILITIES DISTRICT 2002-1 (AGUA
MANSA INDUSTRIAL CENTER) SB 165 ANNUAL REPORT FOR 2015**

RECOMMENDATION(S)

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Center), accept the SB 165 Annual Report for 2015.

(Presenter: Jeffrey O. Rigney, Director, Special Districts Department, County of San Bernardino, 909 387-5967)

FINANCIAL IMPACT

There is no financial impact related to this item.

BACKGROUND INFORMATION

On February 13, 2003, the AMIGA Executive Committee adopted Resolution No. 2003-4 establishing the Community Facilities District (CFD) and on June 18, 2003, enacted Ordinance No. 2003-1 in accordance with Section 53340 of the Mello-Roos Community Facilities Act of 1982 authorizing the levy of a special tax on property located within the District.

The filing of the SB 165 is required annually by the Local Agency Special Tax and Bond Accountability Act.

REVIEW BY OTHERS

This item has been reviewed by County of San Bernardino, County Counsel (Dawn Messer, Deputy Counsel, 909 387-5455) on May 31, 2016.

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Moved: _____ Second: _____ Aye: _____ Nay: _____

Approved Date: _____

Secretary of the Governing Board _____

**AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
COMMUNITY FACILITIES DISTRICT NO. 2002-1
(AGUA MANSA INDUSTRIAL CENTER)
SPECIAL TAX BONDS, SERIES 2014**

ANNUAL REPORT

The purpose of this report is to comply with the provisions of the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act provides that any local special tax measure that is subject to voter approval on or after January 1, 2001, that would provide for the imposition of a special tax by a local agency shall require the chief fiscal officer of the levying local agency to file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- The amount of funds collected and expended; and
- The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Article 1.5, Section 53410.

The Agua Mansa Industrial Growth Association Community Facilities District No. 2002-1 Special Tax Bonds, Series 2003 (the "2003 Bonds") were issued in July 2003. The 2003 Bonds were issued to refinance the Agua Mansa Industrial Growth Association Community Facilities District No. 1989-1 Special Tax Bonds, Series 1992 (the "1992 Bonds"). In connection with the issuance of the 2003 Bonds \$1,423,734.90 was transferred from the Acquisition and Construction Fund for the 1992 Bonds to the Construction Account of the Project Fund for the 2003 Bonds to complete the following:

- Fire station and related equipment;
- Storm drain/rock slope protection project; and
- Resolution of issues relating to an easement for a portion of an existing sewer line.

As of May 1, 2015, \$1,479,686.17 has been expended for facilities and engineering services related to the storm drain/rock slope protection project, for costs relating to the easement for a portion of an existing sewer line, and to the Rubidoux Community Services District for costs relating to a fire station and related equipment. On February 8, 2005, \$1,000,000 was paid to Rubidoux Community Services District to satisfy the fire station and fire apparatus requirements of the Community Facilities District Joint Financing Agreement. All of the facilities to be funded by Agua Mansa Industrial Growth Association Community Facilities District No. 2002-1 bond proceeds have been completed.

A summary sheet regarding the deposit of 2003 Bond proceeds, 1992 Bond moneys and other funds and subsequent disbursements made during the period of July 24, 2003 to February 25, 2014 is attached as a part of this report. Note, the special tax bonds issued in July 2003 were refunded in February 2014. A summary showing all subsequent disbursements made during the period of February 25, 2014 to April 30, 2016 is also attached as a part of this report. Due to funds being transfer from one account to another before disbursement, the aggregate amounts shown are in excess of actual funds expended.

**AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
COMMUNITY FACILITIES DISTRICT NO. 2002-1
(AGUA MANSA INDUSTRIAL CENTER)
ORIGINAL AMIGA 2003 BONDS
SB 165 FUND SUMMARY**

FUND/ACCOUNT	2003 BOND PROCEEDS (07/24/2003)	TRANSFER PROCEEDS FROM 1992 BONDS OR OTHER FUNDS (07/24/2003)	FUNDS RECEIVED (07/24/2003- 04/30/2014)	FUNDS TRANSFERRED TO OTHER ACCOUNTS OR EXPENDED (07/24/2003- 04/30/2014)	BALANCE AS OF 04/30/2014
<u>ADMINISTRATIVE EXPENSE FUND</u>	\$0.00	\$0.00	\$709,049.43	(\$709,049.43)	\$0.00
<u>BOND FUND</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST ACCOUNT	\$83,004.10	\$0.00	\$6,983,933.43	(\$7,066,937.53)	\$0.00
PRINCIPAL ACCOUNT	\$0.00	\$0.00	\$10,131,300.00	(\$10,131,300.00)	\$0.00
<u>BOND RESERVE FUND</u>	\$1,270,500.00	\$0.00	\$171,006.21	(\$1,441,506.21)	\$0.00
<u>LETTER OF CREDIT FUND</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>PROJECT FUND</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COST OF ISSUANCE ACCOUNT	\$338,905.69	\$57,912.00	\$280.23	(\$397,097.92)	\$0.00
CONSTRUCTION ACCOUNT	\$0.00	\$1,423,734.90	\$55,951.27	(\$1,479,686.17)	\$0.00
CONTRIBUTION ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>REBATE FUND</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>REDEMPTION FUND</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REDEMPTION ACCOUNT	\$0.00	\$0.00	\$10,066,456.25	(\$10,066,456.25)	\$0.00
SINKING ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>SPECIAL TAX FUND</u>	\$0.00	\$0.00	\$8,170,181.05	(\$8,170,181.05)	\$0.00
PREPAYMENT ACCOUNT	\$0.00	\$0.00	\$2,812,425.11	(\$2,812,425.11)	\$0.00
<u>ESCROW FUND</u>	\$10,701,678.99	\$5,238,308.56	\$14,437.45	(\$15,954,425.00)	\$0.00
GRAND TOTAL	\$12,394,088.78	\$6,719,955.46	\$39,115,020.48	(\$58,229,064.67)	\$0.00

**AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
COMMUNITY FACILITIES DISTRICT NO. 2002-1
(AGUA MANSA INDUSTRIAL CENTER)
AMIGA 2014 REFUNDING BONDS
SB 165 FUND SUMMARY**

FUND/ACCOUNT	FUND BALANCES TRANSFERRED TO SERIES 2014 (02/25/2014)	FUNDS RECEIVED (02/25/2014- 04/30/2016)	FUNDS TRANSFERRED TO OTHER ACCOUNTS OR EXPENDED (02/25/2014- 04/30/2016)	BALANCE AS OF 04/30/2016
<u>ADMINISTRATIVE EXPENSE FUND</u>	\$65,014.52	\$723.83	(\$64,004.88)	\$1,733.47
<u>BOND FUND</u>	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST ACCOUNT	\$0.00	\$756,351.83	(\$756,351.33)	\$0.50
PRINCIPAL ACCOUNT	\$0.00	\$325,000.12	(\$325,000.00)	\$0.12
<u>BOND RESERVE FUND</u>	\$843,615.00	\$580.90	\$0.00	\$844,195.90
<u>COST OF ISSUANCE FUND</u>	\$162,160.67	\$2.71	(\$162,163.38)	\$0.00
<u>REBATE FUND</u>	\$0.00	\$0.00	\$0.00	\$0.00
<u>REDEMPTION FUND</u>	\$0.00	\$0.00	\$0.00	\$0.00
REDEMPTION ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00
SINKING ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00
<u>SPECIAL TAX FUND</u>	\$0.00	\$1,442,897.00	(\$1,071,035.08)	\$371,861.92
PREPAYMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$1,070,790.19	\$2,525,556.39	(\$2,378,554.69)	\$1,271,791.91

**REPORT/RECOMMENDATION TO THE
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
EXECUTIVE COMMITTEE
AND RECORD OF ACTION**

JUNE 9, 2016

ITEM NO. 5

FROM: **JEFFREY O. RIGNEY**, Director
 Special Districts Department, County of San Bernardino

SUBJECT: **ADOPT RESOLUTION DETERMINING AND LEVYING THE SPECIAL TAX IN
COMMUNITY FACILITIES DISTRICT NO. 2002-1 (AGUA MANSA INDUSTRIAL
CENTER) FOR FISCAL YEAR 2016-2017**

RECOMMENDATION(S)

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Center), adopt Resolution determining and levying the special taxes in Community Facilities District No. 2002-1 for fiscal year 2016-2017 and directing the Auditor-Controller of the County of Riverside and the Auditor-Controller/Treasurer/Tax Collector of the County of San Bernardino to place the special taxes on the 2016-2017 Tax Roll.

(Presenter: Jeffrey O. Rigney, Director, Special Districts Department, County of San Bernardino, 909 387-5967)

FINANCIAL IMPACT

If approved, the special tax for the 2016-2017 fiscal year will be placed on the property tax bills of properties within the Community Facilities District (CFD). The special tax will pay the debt service on the bonds issued and administrative costs will be covered by a portion of the special tax levy.

BACKGROUND INFORMATION

On February 13, 2003, the AMIGA Executive Committee adopted Resolution No. 2003-4 establishing the CFD and on June 18, 2003, enacted Ordinance No. 2003-1 in accordance with Section 53340 of the Mello-Roos Community Facilities Act of 1982 (Government Code section 53311 et seq.) authorizing the levy of a special tax on property located within the CFD. February 24, 2014 Special Tax Refunding Bonds in the amount of \$9,170,000 were issued with a maturity date of September 2033. The annual debt service is shown on Attachment "A".

Approval of this Resolution is necessary to determine and levy the special taxes for fiscal year 2016-2017 and to direct the placement of the 2016-2017 special taxes on the property tax bills. The total levy for 2016-2017 is \$638,016.20. A total of \$320,443.82 in special taxes will be

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Moved: Second: Aye: Nay:
Approved Date:

Secretary of the Governing Board _____
Jeffrey O. Rigney

**ADOPT RESOLUTION DETERMINING AND LEVYING THE SPECIAL TAX IN COMMUNITY
FACILITIES DISTRICT NO. 2002-1 (AGUA MANSA INDUSTRIAL CENTER) FOR FISCAL
YEAR 2016-2017
JUNE 9, 2016
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placed on 24 parcels within the County of Riverside and a total of \$317,572.38 in special taxes will be placed on 5 parcels located within the County of San Bernardino.

REVIEW BY OTHERS

This item has been reviewed by County of San Bernardino, County Counsel (Dawn Messer, Deputy Counsel, 909 387-5455) on May 31, 2016.

ATTACHMENT "A"

**AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
COMMUNITY FACILITIES DISTRICT 2002-1 (AMIGA)**

2014 SPECIAL TAX REFUNDING BONDS DEBT SERVICE SCHEDULE

Year Ending				
Sept 1st	Principal	Rate	Interest	Debt Service
2014	\$105,000	4.15%	\$196,620.08	\$301,620.08
2015	\$220,000	4.15%	\$376,197.50	\$596,197.50
2016	\$240,000	4.15%	\$367,067.50	\$607,067.50
2017	\$265,000	4.15%	\$357,107.50	\$622,107.50
2018	\$285,000	4.15%	\$346,110.00	\$631,110.00
2019	\$315,000	4.15%	\$334,282.50	\$649,282.50
2020	\$340,000	4.15%	\$321,210.00	\$661,210.00
2021	\$365,000	4.15%	\$307,100.00	\$672,100.00
2022	\$390,000	4.15%	\$291,952.50	\$681,952.50
2023	\$425,000	4.15%	\$275,767.50	\$700,767.50
2024	\$455,000	4.15%	\$258,130.00	\$713,130.00
2025	\$490,000	4.15%	\$239,247.50	\$729,247.50
2026	\$520,000	4.15%	\$218,912.50	\$738,912.50
2027	\$560,000	4.15%	\$197,332.50	\$757,332.50
2028	\$595,000	4.15%	\$174,092.50	\$769,092.50
2029	\$630,000	4.15%	\$149,400.00	\$779,400.00
2030	\$675,000	4.15%	\$123,255.00	\$798,255.00
2031	\$725,000	4.15%	\$95,242.50	\$820,242.50
2032	\$760,000	4.15%	\$65,155.00	\$825,155.00
2033	\$810,000	4.15%	\$33,615.00	\$843,615.00
	\$9,170,000		\$4,727,797.58	\$13,897,797.58

RESOLUTION NO. 2016-__
RESOLUTION OF THE EXECUTIVE COMMITTEE
OF THE AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
DETERMINING AND LEVYING THE SPECIAL TAX
IN COMMUNITY FACILITIES DISTRICT NO. 2002-1
(AGUA MANSA INDUSTRIAL CENTER)
FOR FISCAL YEAR 2016-2017

WHEREAS, the Executive Committee (the “Executive Committee”) of the Agua Mansa Industrial Growth Association (“AMIGA”) is the legislative body of Community Facilities District No. 2002-1 (Agua Mansa Industrial Center) (the “District”), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the “Act”); and

WHEREAS, on February 13, 2003, the Executive Committee adopted Resolution No. 2003-4 establishing the District and on June 18, 2003, enacted Ordinance No. 2003-1 in accordance with Section 53340 of the Act authorizing the levy of a special tax on the property located within the District; and

WHEREAS, AMIGA has heretofore received a schedule setting forth the Special Tax levy for Fiscal Year 2016-2017 (the “Schedule”), prepared at the request of AMIGA by the firm of David Taussig & Associates, Inc. (the “Special Tax Consultant”);

NOW, THEREFORE, BE IT RESOLVED BY THE EXECUTIVE COMMITTEE OF AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION, AS FOLLOWS:

Section 1. The preceding recitals are true and correct.

Section 2. AMIGA hereby determines to levy the Special Taxes to be levied in Fiscal Year 2016-2017 (net of revenues from other sources as provided herein) in the District and to each parcel therein, as provided in the schedule of Special Taxes attached hereto as Exhibit A; provided, however, that if the Special Tax Consultant shall determine that as of August 1, 2016, that the categorization of property differs from Exhibit A hereto, the Special Tax Consultant shall prepare an amended schedule of Special Taxes and the Secretary of AMIGA is authorized to approve the taxes levied in accordance with such amended schedule for purposes of the levy of the Special Taxes for Fiscal Year 2016-2017.

Section 3. The rate of Special Tax utilized in the preparation of the Schedule does not exceed the amount previously authorized by Ordinance No. 2003-1, and is not in excess of that approved by the qualified electors of the District.

Section 4. The proceeds of the Special Tax shall be used to pay, in whole or in part, the costs of the following for the subject fiscal year as provided in the Bond Indenture dated as of February 1, 2014, by and between AMIGA on behalf of the District and U.S. Bank National Association, as Fiscal Agent:

- A. The administrative costs and other incidental expenses of the District;
- B. The interest scheduled for collection on the outstanding bonded indebtedness;
- C. The principal scheduled for collection on the outstanding bonded indebtedness; and
- D. Amounts, if any, needed to replenish the Bond Reserve Fund to the level of the Reserve Requirement.

Section 5. The Auditor-Controller of the County of Riverside and the Auditor-Controller/Treasurer/Tax Collector of the County of San Bernardino are each hereby directed to prepare an amended real property tax statement for each parcel in such County in the District for the 2016-2017 fiscal year listing the Special Tax due opposite each lot or parcel of land affected, in a line item designated public improvements, CFD Special Tax, or any other suitable designation, in accordance with this resolution.

Section 6. All Special Taxes collected will be paid to the Fiscal Agent for deposit in the Special Tax Fund upon receipt by AMIGA from each County Auditor-Controller pursuant to the terms of the Bond Indenture.

Section 7. Each County Auditor-Controller shall, at the close of the tax collection period, promptly provide to the District a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to each Auditor-Controller for carrying out the foregoing responsibilities shall be in accordance with a contract, if any, entered into between the District and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 8. This resolution shall take effect immediately upon its passage and adoption.

APPROVED AND ADOPTED This 9th day of June, 2016.

AYES:
NOES:
ABSENT:
ABSTAIN:

JOSIE GONZALES, Chair

ATTEST:

JEFFREY O. RIGNEY
Secretary

APPROVED AS TO FORM:

DAWN M. MESSER, County Counsel
San Bernardino County, California

By: _____
Deputy County Counsel

EXHIBIT A
 Agua Mansa Industrial Growth Association
 Community Facilities District No. 2002-1
 FY 2016-2017 Special Tax Roll

Assessor's Parcel Number	Tract	Lot	Taxable Acreage	Tax Class	Maximum Special Tax	FY 2016-17 Special Tax Levy
County of Riverside						
175-180-012-5	24088-1	POR. 5	7.59	1	\$41,237.61	\$25,399.10
175-180-013-6	24088-1	6	8.73	1	\$47,431.40	\$29,213.98
175-180-014-7	24088-1	POR. 9	0.51	1	\$2,770.91	\$1,706.66
175-180-016-9	24088-1	POR. 5	2.23	1	\$12,115.92	\$7,462.44
175-180-018-1	24088	POR. 4	0.00	1	\$0.00	\$0.00
175-190-019-3	24088-1	2	7.73	1	\$41,998.25	\$25,867.58
175-190-021-4	24088-1	POR. 7	9.23	1	\$50,147.97	\$30,887.18
175-190-022-5	24088-1	POR. 8	2.16	1	\$11,735.60	\$7,228.20
175-190-023-6	24088-1	POR. 9	15.74	1	\$85,517.78	\$52,672.18
175-190-024-7	24088-1	10	0.00	1	\$0.00	\$0.00
175-190-025-8	24088-1	POR. 7	0.77	1	\$4,183.53	\$2,576.72
175-190-028-1	24088-1	PAR. 1	4.53	1	\$24,612.17	\$15,159.14
175-190-029-2	24088	POR. 3	0.00	1	\$0.00	\$0.00
175-210-034-7	12104	9	0.00	1	\$0.00	\$0.00
175-210-035-8	24088-2	4	2.84	1	\$15,430.15	\$9,503.74
175-210-037-0	24088-2	6	2.61	1	\$14,180.52	\$8,734.08
175-210-039-2	24088-2	5	5.87	1	\$31,892.59	\$19,643.30
175-210-046-8	24088-2	7,8	3.62	1	\$19,668.10	\$12,113.98
175-210-056-7	24088-2	8,9	2.70	1	\$14,669.51	\$9,035.24
175-210-057-8	24088-2	10	2.95	1	\$16,027.79	\$9,871.84
175-210-058-9	24088-2	11	3.72	1	\$20,211.42	\$12,448.62
175-210-059-0	24088	2,3,4	0.00	1	\$0.00	\$0.00
175-210-061-1	24088-2	1,2,3	7.41	1	\$40,249.09	\$24,790.24
175-220-021-6	24088	1	4.82	1	\$26,187.78	\$16,129.60
Subtotal:			95.76		\$520,268.09	\$320,443.82
County of San Bernardino						
0260-113-06-9	12104	6	0.00	1	\$0.00	\$0.00
0260-113-07-0	12104	7	0.00	1	\$0.00	\$0.00
0260-113-08-1	12104	8	0.00	1	\$0.00	\$0.00
0260-113-10-2	12104	4 and 5	22.09	1	\$120,018.28	\$73,921.76
0260-113-11-3	24088	5	0.00	1	\$0.00	\$0.00
0260-113-12-4	24088	6	0.00	1	\$0.00	\$0.00
0260-113-13-5	24088	7	0.78	1	\$4,237.86	\$2,610.18
0260-113-14-6	12104	2,3	18.58	1	\$100,947.93	\$62,175.92
0260-113-15-7	21631	1	32.80	1	\$178,207.32	\$109,761.58
0260-113-16-8	21631	1	20.65	1	\$112,194.55	\$69,102.94
Subtotal:			94.90		\$515,605.94	\$317,572.38
GRAND TOTAL:			190.66		\$1,035,874.03	\$638,016.20
Percent of Maximum Tax:					100.00%	61.59%

**EXECUTIVE COMMITTEE
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION**

May 19, 2016

Board Member

COUNTY OF SAN BERNARDINO

Supervisor Josie Gonzales
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secretary: Veronica Romero

CITY OF RIVERSIDE

Councilmember Mike Gardner, Vice-Chair
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CITY OF COLTON

David J. Toro, Council Member
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CITY OF RIALTO

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City of Rialto
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Contact: administration@rialtoca.gov (909) 820-2519

Alternate Board Member

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