



AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION

MEETING AGENDA

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

Date/Time: Wednesday June 7, 2017, 4:00 p.m.

1. Call to Order
2. Roll Call
3. Action Item:
Consider approval of Minutes from June 9, 2016
4. Action Item:
Accept the SB 165 Annual Report for 2016
5. Action Item:
Consider Resolution Determining and Levying the Special Tax for Fiscal Year 2017-18
6. Action Item:
Consider Option to Extend Contract with David Taussig & Associates, Inc. for Mello-Roos Special Tax Administration Financial Consulting Service
7. Public Comment
8. 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.



JUNE 9, 2016 MINUTES

MEETING OF THE EXECUTIVE COMMITTEE

MEETING: Agua Mansa Industrial Growth Association

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

DATE/TIME: June 9, 2016 TIME 4 p.m.

MEMBERS PRESENT: Josie Gonzales, County of San Bernardino, 5th District Supervisor;
Mike Gardner, Councilmember, City of Riverside; Joe Baca Jr.,
Mayor Pro Tem (Alternate), City of Rialto; David Toro, Council
Member, City of Colton

MEMBERS ABSENT: None

OTHERS PRESENT: Chris Mann, Fifth District Board of Supervisors; Dawn Messer,
County Counsel; Jeff Rigney, Director, Special Districts; Gail Joe,
Special Districts; Allison Edmisten, Special Districts; Donna
Segura, David Taussig & Associates

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

Chair Gonzales called the meeting of the Agua Mansa Industrial Growth Association Executive Committee to order at 4:01 p.m. and stated the purpose of the meeting was to take care of the annual 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 Gail Joe stated there were none.

2. Roll Call

Committee Members introduced themselves.

3. Approval of Minutes from June 4, 2015

Motion made by Committee Member Baca Jr., seconded by Committee Member Gardner to approve the minutes of June 4, 2015. Hearing no comments or opposition, the minutes were unanimously recommended for approval.



4. Accept the SB 165 Annual Report for 2015

Donna Segura with David Taussig and Associates presented the annual report. She stated the purpose of the report is to comply with the Local Agency Special Bond Account Ability Act. The report is a record of funds collected and expended on behalf of the district and provides the status of any construction projects which were funded by the district. All construction projects were funded and paid for many years ago. Two pages of the report summarize the account balances and transactions, and the first page is regarding 2003 bonds which were refunded in 2014. The second page shows the funds transferred to the 2014 bonds and the funds collected and expended for the 2014 bonds.

Supervisor Gonzales asked for confirmation that the fund balance transferred from the 2003 bonds was \$1,070,790.19 and that the current balance is \$1,271,791.91. Ms. Segura confirmed those were the amounts and stated that there is nothing unusual to report, the funds are paying for debt service, expenses and collecting taxes.

Supervisor Gonzales asked if there were any outstanding property taxes that hadn't been paid. Ms. Segura stated there is one property owner delinquent with their second installment. A letter was mailed to that property owner, but as of this morning it remains unpaid. A problem is not foreseen on this issue.

Supervisor Gonzales asked what the cutoff date to take action on the delinquent parcel is and Jeff Rigney stated it is 5 years to go to tax sale. However, if the parcel is delinquent a second year, foreclosure actions would be taken.

Supervisor Gonzales asked if there were any questions from the members. Hearing none, motion made by Committee Member Baca Jr., seconded by Committee Member Gardner to approve; hearing no opposition, the item was unanimously recommended for approval.

5. Consider Resolution Determining and Levying the Special Tax for Fiscal Year 2016-17

Director Rigney with Special Districts stated this is the item that brings AMIGA together once a year and it is to approve the levy of the special tax for the upcoming 2016-17 year to be placed on property tax bills of properties within the Community Facilities District. The total levy is \$638,016.20, compared to \$633,547.22 for the 2015-16 levy. \$320,443.82 will be placed on parcels within Riverside County and \$317,572.38 will be placed on parcels within San Bernardino County. The Special Tax ends in 2024. The special tax pays for the debt service on the bonds issued and administrative costs.

Supervisor Gonzales asked what the annual administrative costs are and Gail Joe stated that the administrative costs are \$30,000.



Jeff Rigney stated that it pays for the contract with David Taussig and Associates, other expenses and for the staff and Special Districts costs.

Supervisor Gonzales asked if any members have any questions, hearing none motion to approve was made by Committee Member Gardner, seconded by Committee Member Baca Jr.. Hearing no opposition, the item was unanimously recommended for approval.

6. Public Comment

None

7. Adjournment

The Chair adjourned the meeting at 4:10 p.m. with a motion by Committee Member Gardner, seconded by Committee Member Baca Jr. The next meeting will be held in June 2017.

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

JUNE 7, 2017

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 2016**

RECOMMENDATION(S)

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Center), accept the SB 165 Annual Report for 2016.

(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 Martin, Deputy Counsel, 909 387-5455) on May 30, 2017.

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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, 2017 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- 04/30/2017)	FUNDS TRANSFERRED TO OTHER ACCOUNTS OR EXPENDED (02/25/2014- 04/30/2017)	BALANCE AS OF 04/30/2017
<u>ADMINISTRATIVE EXPENSE FUND</u>	\$65,014.52	\$50,030.03	(\$75,981.20)	\$39,063.35
<u>BOND FUND</u>	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST ACCOUNT	\$0.00	\$1,118,439.56	(\$1,118,438.83)	\$0.73
PRINCIPAL ACCOUNT	\$0.00	\$565,000.66	(\$565,000.00)	\$0.66
<u>BOND RESERVE FUND</u>	\$843,615.00	\$1,525.02	(\$862.34)	\$844,277.68
<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	\$2,055,775.38	(\$1,723,121.46)	\$332,653.92
PREPAYMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$1,070,790.19	\$3,790,773.36	(\$3,645,567.21)	\$1,215,996.34

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

June 7, 2017

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 2017-2018**

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 2017-2018 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 2017-2018 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 2017-2018 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.

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.

Approval of this Resolution is necessary to determine and levy the special taxes for fiscal year 2017-2018 and to direct the placement of the 2017-2018 special taxes on the property tax bills. The total levy for 2017-2018 is \$684,912.38. A total of \$343,997.46 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 2017-2018
JUNE 7, 2017
PAGE 2 of 2**

placed on 24 parcels within the County of Riverside and a total of \$340,914.92 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 Martin, Deputy Counsel, 909 387-5455) on May 30, 2017.

RESOLUTION NO. 2017-01
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 2017-2018

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 2017-2018 (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 2017-2018 (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, 2017, 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 2017-2018.

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 2017-2018 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 7th day of June, 2017.

AYES:

NOES:

ABSENT:

ABSTAIN:

JOSIE GONZALES, Chair

ATTEST:

JEFFREY O. RIGNEY
Secretary

APPROVED AS TO FORM:

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

By: _____
Deputy County Counsel

EXHIBIT A
Agua Mansa Industrial Growth Association
Community Facilities District No. 2002-1
FY 2017-2018 Special Tax Roll

Assessor's Parcel Number	Tract	Lot	Taxable Acreage	Tax Class	Maximum Special Tax	FY 2017-18 Special Tax Levy
County of Riverside						
175-180-012-5	24088-1	POR. 5	7.59	1	\$42,062.34	\$27,266.00
175-180-013-6	24088-1	6	8.73	1	\$48,380.00	\$31,361.30
175-180-014-7	24088-1	POR. 9	0.51	1	\$2,826.32	\$1,832.10
175-180-016-9	24088-1	POR. 5	2.23	1	\$12,358.24	\$8,010.96
175-180-018-1	24088	POR. 4	0.00	1	\$0.00	\$0.00
175-190-019-3	24088-1	2	7.73	1	\$42,838.19	\$27,768.94
175-190-021-4	24088-1	POR. 7	9.23	1	\$51,150.91	\$33,157.48
175-190-022-5	24088-1	POR. 8	2.16	1	\$11,970.31	\$7,759.50
175-190-023-6	24088-1	POR. 9	15.74	1	\$87,228.09	\$56,543.74
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	\$4,267.19	\$2,766.12
175-190-028-1	24088-1	PAR. 1	4.53	1	\$25,104.40	\$16,273.38
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	\$15,738.74	\$10,202.30
175-210-037-0	24088-2	6	2.61	1	\$14,464.12	\$9,376.06
175-210-039-2	24088-2	5	5.87	1	\$32,530.42	\$21,087.14
175-210-046-8	24088-2	7,8	3.62	1	\$20,061.45	\$13,004.40
175-210-056-7	24088-2	8,9	2.70	1	\$14,962.89	\$9,699.36
175-210-057-8	24088-2	10	2.95	1	\$16,348.34	\$10,597.46
175-210-058-9	24088-2	11	3.72	1	\$20,615.63	\$13,363.64
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	\$41,054.05	\$26,612.40
175-220-021-6	24088	1	4.82	1	\$26,711.52	\$17,315.18
Subtotal:			95.76		\$530,673.15	\$343,997.46
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	\$122,418.58	\$79,355.22
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	\$4,322.61	\$2,802.04
0260-113-14-6	12104	2,3	18.58	1	\$102,966.83	\$66,746.04
0260-113-15-7	21631	1	32.80	1	\$181,771.37	\$117,829.40
0260-113-16-8	21631	1	20.65	1	\$114,438.38	\$74,182.22
Subtotal:			94.90		\$525,917.77	\$340,914.92
GRAND TOTAL:			190.66		\$1,056,590.92	\$684,912.38

Percent of Maximum Tax: 100.00% 64.82%

EXHIBIT B-1

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

DEBT SERVICE REQUIREMENTS FOR THE REFUNDED BONDS
 ASSUMING NO OPTIONAL REDEMPTIONS PRIOR TO MATURITY
 AS OF FEBRUARY 25, 2014

(FOR INFORMATIONAL PURPOSES ONLY)

Payment Date	Rate	Payment For		Total Debt Payment
		Principal	Interest	
01-Mar-14			\$309,056.25	\$309,056.25
01-Sep-14	5.250%	\$130,000.00	309,056.25	439,056.25
01-Mar-15			305,643.75	305,643.75
01-Sep-15	5.350%	150,000.00	305,643.75	455,643.75
01-Mar-16			301,631.25	301,631.25
01-Sep-16	5.450%	175,000.00	301,631.25	476,631.25
01-Mar-17			296,862.50	296,862.50
01-Sep-17	5.500%	200,000.00	296,862.50	496,862.50
01-Mar-18			291,362.50	291,362.50
01-Sep-18	6.500%	225,000.00	291,362.50	516,362.50
01-Mar-19			284,050.00	284,050.00
01-Sep-19	6.500%	260,000.00	284,050.00	544,050.00
01-Mar-20			275,600.00	275,600.00
01-Sep-20	6.500%	295,000.00	275,600.00	570,600.00
01-Mar-21			266,012.50	266,012.50
01-Sep-21	6.500%	325,000.00	266,012.50	591,012.50
01-Mar-22			255,450.00	255,450.00
01-Sep-22	6.500%	365,000.00	255,450.00	620,450.00
01-Mar-23			243,587.50	243,587.50
01-Sep-23	6.500%	410,000.00	243,587.50	653,587.50
01-Mar-24			230,262.50	230,262.50
01-Sep-24	6.500%	450,000.00	230,262.50	680,262.50
01-Mar-25			215,637.50	215,637.50
01-Sep-25	6.500%	505,000.00	215,637.50	720,637.50
01-Mar-26			199,225.00	199,225.00
01-Sep-26	6.500%	545,000.00	199,225.00	744,225.00
01-Mar-27			181,512.50	181,512.50
01-Sep-27	6.500%	605,000.00	181,512.50	786,512.50
01-Mar-28			161,850.00	161,850.00
01-Sep-28	6.500%	660,000.00	161,850.00	821,850.00
01-Mar-29			140,400.00	140,400.00
01-Sep-29	6.500%	720,000.00	140,400.00	860,400.00
01-Mar-30			117,000.00	117,000.00
01-Sep-30	6.500%	790,000.00	117,000.00	907,000.00
01-Mar-31			91,325.00	91,325.00
01-Sep-31	6.500%	865,000.00	91,325.00	956,325.00
01-Mar-32			63,212.50	63,212.50
01-Sep-32	6.500%	930,000.00	63,212.50	993,212.50
01-Mar-33			32,987.50	32,987.50
01-Sep-33	6.500%	1,015,000.00	32,987.50	1,047,987.50
		<u>\$9,620,000.00</u>	<u>\$8,525,337.50</u>	<u>\$18,145,337.50</u>

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

June 7, 2017

ITEM NO. 6

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

SUBJECT: **FIRST AMENDMENT TO CONTRACT WITH DAVID TAUSSIG & ASSOCIATES,
 INC. FOR MELLO-ROOS SPECIAL TAX ADMINISTRATION FINANCIAL
 CONSULTING SERVICES**

RECOMMENDATION(S)

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Association), approve First Amendment to contract with David Taussig & Associates exercising the first one-year option to extend the term of the contract from July 2, 2018 to July 1, 2019 in the amount of \$11,000 to continue providing Mello-Roos Special Tax Administration Financial Consulting services for Community Facilities District 2002-1 (CFD).

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

FINANCIAL IMPACT

The cost of this contract is not to exceed \$11,000 for the one-year extension. The funding for this contract is included in the annual levy of special taxes of the CFD.

BACKGROUND INFORMATION

On June 4, 2015 (Item No. 6) the Agua Mansa Industrial Growth Association (AMIGA) Executive Committee approved a special tax consultant contract with David Taussig & Associates for a three-year term with the option to extend for two additional one-year periods. The contract will be expiring July 1, 2018 and approval of the option extend is requested.

Under the Joint Powers Agreement (JPA) creating the AMIGA, San Bernardino County is tasked as the administering agency of the JPA. AMIGA approved the formation of the CFD and special tax bonds were issued in 2003. In 2014, AMIGA approved the refinancing of the special tax bonds. On behalf of San Bernardino County, Special Districts Department is responsible for the administration of the CFD. A special tax financial consultant is required for assistance with the administration of the CFD to provide land use research, classification of property, financial

Page 1 of 2

<div data-bbox="850 1692 1032 1755" data-label="Text"><p>Moved: _____ Approved Date: _____</p></div>	<div data-bbox="1032 1692 1487 1877" data-label="Text"><p>Second: _____ Aye: _____ Nay: _____ Secretary of the Governing Board _____ Jeffrey O. Rigney</p></div>
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**FIRST AMENDMENT TO WITH DAVID TAUSSIG & ASSOCIATES, INC. FOR MELLO-
ROOS SPECIAL TAX ADMINISTRATION FINANCIAL CONSULTING SERVICES
JUNE 7, 2017
PAGE 2 of 2**

analysis, report preparation, submittal of special taxes to the County of San Bernardino and the County of Riverside, delinquent property owner research, tax roll changes, responses to property owner questions, monthly review of funds and preparation of the required community facilities districts reports and disclosure statements.

David Taussig & Associates, Inc. has been the special tax financial consultant for administration of the CFD since 2003. In 2015 Proposals for Special Tax Consultants were evaluated by a selection committee made of a four-member team from the County of San Bernardino, which included the Tax Collector Division, the County Administrative Office and Special Districts Department. The selection committee determined that David Taussig & Associates, Inc., was the most qualified consultant and AMIGA approved a contract with a three-year term and the option to extend for two additional one-year periods. David Taussig & Associates have been performing satisfactorily with the terms and conditions of the contract and there have been no problems with the administration of the CFD. Due to the timing of the AMIGA meetings, approval of the option to extend is being requested at this time to avoid a lapse in services being provided.

REVIEW BY OTHERS

This item has been reviewed by County of San Bernardino, County Counsel (Dawn Martin, Deputy Counsel, 909 387-5455) on May 30, 2017.

THIS CONTRACT is entered into in the State of California by and between the Agua Mansa Industrial Growth Association, hereinafter called AMIGA, and

Name	DAVID TAUSSIG & ASSOCIATES, INC.	hereinafter called	CONSULTANT
Address	5000 BIRCH STREET, STE 6000		
	NEWPORT BEACH, CA 92660		
Telephone	(949) 955 - 1550	Federal ID No. or Social Security No.	ON-FILE

IT IS HEREBY AGREED AS FOLLOWS:

**CONSULTING SERVICES FOR AMIGA
FIRST AMENDMENT**

WHEREAS, AMIGA and Consultant entered into an Agreement ("Agreement"), whereby Consultant agrees to perform Professional Consultant services for AMIGA projects; and

WHEREAS, pursuant to the Agreement, Consultant was given the option to extend the term of the Agreement for two (2) one-year periods; and

WHEREAS, the original three-year contract term is set to expire on July 1, 2018, and

WHEREAS, Consultant desires to exercise its first one-year option to extend the term of the Agreement to July 2, 2019.

NOW, THEREFORE, in consideration of mutual covenants and conditions, the parties hereto agree to amend Agreement as follows:

Section 1.2, Term of Contract is revised in its entirety to read as follows:

"The term of this Contract shall expire on July 2, 2019 with the option to extend one (1) additional one (1) year term."

AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION

► _____
Josie Gonzales, Chair

Dated: _____

David Taussig & Associates, Inc. _____
(Print or type name of corporation, company, contractor, etc.)

By ► _____
(Authorized signature - sign in blue ink)

Name _____
(Print or type name of person signing contract)

Title _____
(Print or Type)

Dated: _____

Address 5000 Birch Street, Suite 600 _____
Newport Beach, CA 92660 _____

**EXECUTIVE COMMITTEE
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION**

May 30, 2017

Board Member

COUNTY OF SAN BERNARDINO

**Supervisor Josie Gonzales
Fifth District, County of San Bernardino
385 N. Arrowhead Avenue, Fifth Floor
San Bernardino, CA 92415-0040
909 387-4565
jgonzales@sbcounty.gov
contact: Chris Mann
secretary: Veronica Romero**

CITY OF RIVERSIDE

**Councilmember Mike Gardner, Vice-Chair
Ward 1, City of Riverside
3900 Main St.
Riverside, CA 92522
MGardner@riversideca.gov
951 826-5551**

CITY OF COLTON

**Mayor Pro Tem David J. Toro
District 1, City of Colton
650 N. La Cadena Dr.
Colton, CA 92324
909 370-5094
Email: dtoro@ci.colton.ca.us**

Contact:

**Sarah Gutierrez, Administrative Assistant
(909) 370-5060
citycounciloffice@ci.colton.ca.us**

CITY OF RIALTO

**Mayor Deborah Robertson
City of Rialto
150 S. Palm Avenue
Rialto, CA 92376
909 421-4991
robertsond@rialtoca.gov**

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

Alternate Board Member

**Supervisor James Ramos
Third District, County of San Bernardino
385 N. Arrowhead Avenue, Fifth Floor
San Bernardino, CA 92415-0040
909 387-4855
James.Ramos@bos.sbcounty.gov
secretary: Julianne Torres**

**Mayor Rusty Bailey
City of Riverside
3900 Main St.
Riverside, A 92522
rbailey@riversideca.gov
951 826-5991**

**Council Member Isaac Suchil
District 6, City of Colton
650 N. La Cadena Dr.
Colton, CA 92324
909 370-5057
Email: isuchil@ci.colton.ca.us**

**Council Member Joe Baca Jr.
City of Rialto
150 S. Palm Avenue
Rialto, CA 92376
909 421-4991
jbaca@rialtoca.gov**

For General Information Contact: County of San Bernardino-Special Districts Department
Jeffrey O. Rigney, AMIGA Secretary, Director of Special Districts, Gail Joe, Assessment Technician
157 W. Fifth Street, 2nd Floor, San Bernardino, CA 92415-0450
(909) 387-5829 (gjoe@sdd.sbcounty.gov)