



AGUA MANSa INDUSTRIAL GROWTH ASSOCIATION

MEETING AGENDA

Via Video Conference: GoTo Meeting Scheduled

Date/Time: Thursday, June 4, 2020, 4:00 p.m.

1. Call to Order
2. Roll Call
3. Action Item:
Approval of Minutes from June 6, 2019
4. Action Item:
Accept the SB 165 Annual Report for 2019
5. Action Item:
Adopt Resolution Determining and Levying the Special Tax for Fiscal Year 2020-2021
6. Action Item:
Approve Contract with DTA for Mello-Roos Special Tax Administration Financial Consulting Services
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 Donna Shiley at (909) 386-8830.



JUNE 6, 2019 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 6, 2019 4:00 p.m.
- MEMBERS PRESENT:** Supervisor Josie Gonzales, County of San Bernardino, 5th District; Councilmember Mike Gardner, City of Riverside; Councilmember Joe Baca, Jr., City of Rialto; Councilmember Isaac T. Suchil, City of Colton
- MEMBERS ABSENT:** None
- OTHERS PRESENT:** Jordan Wright, Board of Supervisors 5th District; Dawn Martin, County Counsel; Luther Snoke, Interim Director, Special Districts; Dennis Stout, Jr., Special Districts; Donna Shiley, Special Districts; Donna Segura, David Taussig and Associates.

1. Called to Order:

Chair Gonzales called the Agua Mansa Industrial Growth Association Executive Committee meeting to order at 4:02 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 asks if



there are any changes to the agenda and Interim Director Snoke states there were none.

2. Roll Call:

All Committee Members are present and Chair Gonzales stated we have a quorum.

3. Approval of Minutes from June 6, 2018

Chair Gonzales asked committee members if they had reviewed the Minutes from June 6, 2018 and verify everything was in order to approve.

Motion by Councilmember Gardner and a second by Councilmember Baca. Hearing no comments or opposition, approval of the minutes is so ordered.

4. Accept the SB 165 Annual Report for 2018

Chair Gonzales asked Interim Director Snoke to present the annual report, which he turned over to Donna Segura with David Taussig and Associates (DTA) for presentation. Ms. Segura advised the Committee that DTA prepares the report annually, as it is required per the Local Agency Special Tax and Bond Accountability Act. Ms. Segura advised the first two pages of the report are static, noting no change as it explains how we have received bond proceeds and how those funds were spent. The report is updated annually to show where current bond funds have been spent and received since then and what the outstanding account balances are as of April 30, 2019. She continued by stating there is nothing out of the ordinary to report; administrative expense fund account has a balance to cover any administrative expenses that may come up for the District. The bond reserve fund is fully funded to the required level; the funds in the Special Tax Fund will be expended for the next debt service payment to the bondholders.

Chair Gonzales asked Ms. Segura if the report includes anything relative to the property tax collection. Ms. Segura advised that yes, when property taxes are received they go into the account entitled Special Tax Fund. Chair Gonzales asked if there were any findings relative to any property or parcels that were not paid for this year. Ms. Segura stated that there is one parcel that has not paid their second installment and DTA has followed up with them by providing them with a letter reminding them that the amount is due. As of today, it is still outstanding, but



DTA will continue to monitor. Chair Gonzales asked for a ballpark figure of the outstanding amount. Ms. Segura replies about \$13,000.00 and states that even with the delinquency we have sufficient funds in our tax fund and does not anticipate any type of shortfall with making our debt obligation.

Chair Gonzales asked committee member if they have any questions. Hearing none, she asks for a motion to approve Item #4. Motion to approve made by Councilmember Baca, Jr., seconded by Councilmember Suchil; hearing no questions or opposition, Item #4 is approved.

5. Consider Resolution Determining and Levying the Special Tax for Fiscal Year 2019-20

Chair Gonzales asked Interim Director Snoke to present Item #5. Interim Director Snoke advised the committee approval of this Resolution is part of Item #5 and it is necessary to determine and levy the special taxes for the coming Fiscal Year, to direct the placement of 2019-2020 special taxes on the property tax bills. The total levy for the FY 2019-2020 is \$675,739.86. He advised the committee they can see the amounts on Exhibit A and the split between Riverside County and San Bernardino County levy is \$339,390.54/\$336,349.32.

Chair Gonzales asked about the investment made years ago on AMIGA. Have we seen comparable property values augment in the manner that as we're looking at the revenue come back in that we can say these sale of bonds result in creating an economic return? Ms. Segura not prepared to answer this question. Chair Gonzales requests a report next year. Interim Director Snoke advised the Chair and Committee that SDD would be happy to put a report together to present at the next meeting.

Chair Gonzales asked for a motion to approve Item #5. Motion to approve made by Baca, Jr., seconded by Councilmember Gardner. Hearing no opposition, it was so ordered that Item #5 was approved.

6. Request for Proposal for Mello-Roos Special Tax Administration Financial Consulting Services

Chair Gonzales asks staff for a report of Item #6. Interim Director Snoke stated the current contract is set to expire June 30, 2020. Asks the Committee to



authorize to issue a Request for Proposal (RFP) and solicit bids in anticipation of recommending the approval of the contract to the Committee at the next AMIGA meeting.

Chair Gonzales questioned when current contract came to be; what were the terms of that contract that then lead us to say that the expiration date would be June 30, of 2020. Ms. Shiley advised the original contract that was approved during the June 4, 2015 meeting was for a three year term; at the June 2018 2017 meeting Fiscal Year 18/19 a one year extension was approved; and June 2018 Fiscal Year 19/20 a one year (final) extension was approved. It was advised the contract amount is not to exceed \$11,000 per year (\$33,000 for the three-year term), and not to exceed \$11,000 per year for the two one-year extensions.

Committee continued with discussion on whether to consider staff handling the RFP process. Committee agreed and requested that they be notified if a special meeting should be held if any questions or concerns should arise.

Chair Gonzales asked to receive, as part of this item, background information relative to the inception of this contract going back to June 4, 2015 when the original three-year contract was awarded with two one-year extensions, which will expire on June 30, 2020.

Chair Gonzales asked for a motion for the Request for Proposal for Mello-Roos Special Tax Administration and Financial Consulting Services. Motion to approve made by Baca, Jr., seconded by Councilmember Gardner. Hearing no opposition, it was so ordered that Item #6 was approved.

7. Public Comment

None

8. Adjournment

With no other questions, Chair Gonzales adjourns the meeting at 4:25 p.m. and states the next meeting will be held June 2020 unless a special meeting is called.

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

JUNE 4, 2020

ITEM NO. 4

FROM: LUTHER SNOKE, Interim Director
Special Districts Department

SUBJECT: ACCEPT REPORT OF COMMUNITY FACILITIES DISTRICT 2002-1 (AGUA MANSÁ INDUSTRIAL CENTER) SB 165 ANNUAL REPORT FOR 2019

RECOMMENDATION(S)

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Center), accept the SB 165 Annual Report for 2019.

(Presenter: Luther Snoke, Interim Director, Special Districts Department, County of San Bernardino, 909 386-8811)

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 Annual Report 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 29, 2020.

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

Approved Date: _____

Secretary of the Governing Board _____

**AGUA MANSÁ INDUSTRIAL GROWTH ASSOCIATION
COMMUNITY FACILITIES DISTRICT NO. 2002-1 (AGUA
MANSÁ 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, 2020 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
Administrative Expense Fund	\$0.00	\$0.00	\$709,049.43	(\$709,049.43)	\$0.00
Bond Fund	\$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
Bond Reserve Fund	\$1,270,500.00	\$0.00	\$171,006.21	(\$1,441,506.21)	\$0.00
Letter of Credit Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Project Fund	\$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
Rebate Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Redemption Fund	\$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
Special Tax Fund	\$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
Escrow Fund	\$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	\$39,115,020.43	(\$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 (02/25/2014-04/30/2020)	Funds Transferred to Other Accounts or Expended (02/25/2014-04/30/2020)	Balance as of 04/30/2020
Administrative Expense Fund	\$65,014.52	\$150,258.50	(\$150,760.61)	\$64,512.41
Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00
Interest Account	\$0.00	\$2,137,991.73	(\$2,137,990.08)	\$1.65
Principal Account	\$0.00	\$1,430,006.90	(\$1,430,000.00)	\$6.90
Bond Reserve Fund	\$843,615.00	\$7,271.87	(\$6,448.37)	\$844,438.50
Cost of Issuance Fund	\$162,160.67	\$2.71	(\$162,163.38)	\$0.00
Rebate Fund	\$0.00	\$0.00	\$0.00	\$0.00
Redemption Fund	\$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
Special Tax Fund	\$0.00	\$3,901,216.29	(\$3,530,741.26)	\$370,475.03
Prepayment Account	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$1,070,790.19	\$7,626,748.00	(\$7,418,103.70)	\$1,279,434.49

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

JUNE 4, 2020

ITEM NO. 5

FROM: LUTHER SNOKE, Interim 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 MANSÁ INDUSTRIAL
CENTER) FOR FISCAL YEAR 2020-2021

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 2020-2021 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 2020-2021 Tax Roll.

(Presenter: Luther Snoke, Interim Director, Special Districts Department, County of San Bernardino, 909 386-8811)

FINANCIAL IMPACT

If approved, the special tax for the 2020-2021 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 2020-2021 and to direct the placement of the 2020-2021 special taxes on the property tax bills. The total levy for 2020-2021 is \$798,315.76. A total of \$400,954.32 in special taxes will be placed

Moved: Second: Aye: Nay:
Approved Date:

Secretary of the Governing Board _____
Luther Snoke

ADOPT RESOLUTION DETERMINING AND LEVYING THE SPECIAL TAX IN COMMUNITY FACILITIES DISTRICT NO. 2002-1 (AGUA MANSA INDUSTRIAL CENTER) FOR FISCAL YEAR 2020-2021

JUNE 4, 2020

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on 24 parcels within the County of Riverside and a total of \$397,361.44 in special taxes will be placed on 10 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 29, 2020.

RESOLUTION NO. 2020-__
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 2020-2021

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 2020-2021 (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 2020-2021 (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, 2020, 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 2020-2021.

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 2020-2021 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 4th day of June, 2020.

AYES:
NOES:
ABSENT:
ABSTAIN:

JOSIE GONZALES, Chair

ATTEST:

LUTHER SNOKE
Secretary

EXHIBIT A
Agua Mansa Industrial Growth Association
Community Facilities District No. 2002-1
FY 2020-2021 Special Tax Roll

<u>Assessor's Parcel Number</u>	<u>Tract</u>	<u>Lot</u>	<u>Taxable Acreage</u>	<u>Tax Class</u>	<u>Maximum Special Tax</u>	<u>FY 2020-21 Special Tax Levy</u>
County of Riverside						
175-180-012-5	24088-1	POR. 5	7.59	1	\$44,636.87	\$31,780.54
175-180-013-6	24088-1	6	8.73	1	\$51,341.22	\$36,553.90
175-180-014-7	24088-1	POR. 9	0.51	1	\$2,999.32	\$2,135.44
175-180-016-9	24088-1	POR. 5	2.23	1	\$13,114.65	\$9,337.36
175-180-018-1	24088	POR. 4	0.00	1	\$0.00	\$0.00
175-190-019-3	24088-1	2	7.73	1	\$45,460.21	\$32,366.74
175-190-021-4	24088-1	POR. 7	9.23	1	\$54,281.72	\$38,647.48
175-190-022-5	24088-1	POR. 8	2.16	1	\$12,702.98	\$9,044.26
175-190-023-6	24088-1	POR. 9	15.74	1	\$92,567.10	\$65,905.90
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	\$4,528.38	\$3,224.10
175-190-028-1	24088-1	PAR. 1	4.53	1	\$26,640.98	\$18,967.82
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	\$16,702.07	\$11,891.52
175-210-037-0	24088-2	6	2.61	1	\$15,349.44	\$10,928.48
175-210-039-2	24088-2	5	5.87	1	\$34,521.53	\$24,578.62
175-210-046-8	24088-2	7,8	3.62	1	\$21,289.36	\$15,157.60
175-210-056-7	24088-2	8,9	2.70	1	\$15,878.73	\$11,305.32
175-210-057-8	24088-2	10	2.95	1	\$17,348.98	\$12,352.12
175-210-058-9	24088-2	11	3.72	1	\$21,877.47	\$15,576.30
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	\$43,566.86	\$31,018.72
175-220-021-6	24088	1	4.82	1	\$28,346.47	\$20,182.10
Subtotal:			95.76		\$563,154.34	\$400,954.32
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	\$129,911.51	\$92,494.36
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	\$4,587.19	\$3,265.98
0260-113-14-6	12104	2,3	18.58	1	\$109,269.17	\$77,797.42
0260-113-15-7	21631	1	32.80	1	\$192,897.13	\$137,338.84
0260-113-16-8	21631	1	20.65	1	\$121,442.86	\$86,464.84
Subtotal:			94.90		\$558,107.86	\$397,361.44
GRAND TOTAL:			\$190.66		\$1,121,262.20	\$798,315.76

Percent of Maximum Tax: 100.00% 71.20%

AMIGA CFD No. 2002-1 - Debt Service Schedule

Year Ending				Total
Sept 1	Principal	Rate	Interest	Debt Service
2014	\$105,000	4.150%	\$196,620	\$301,620
2015	\$220,000	4.150%	\$376,198	\$596,198
2016	\$240,000	4.150%	\$367,068	\$607,068
2017	\$265,000	4.150%	\$357,108	\$622,108
2018	\$285,000	4.150%	\$346,110	\$631,110
2019	\$315,000	4.150%	\$334,283	\$649,283
2020	\$340,000	4.150%	\$321,210	\$661,210
2021	\$365,000	4.150%	\$307,100	\$672,100
2022	\$390,000	4.150%	\$291,953	\$681,953
2023	\$425,000	4.150%	\$275,768	\$700,768
2024	\$455,000	4.150%	\$258,130	\$713,130
2025	\$490,000	4.150%	\$239,248	\$729,248
2026	\$520,000	4.150%	\$218,913	\$738,913
2027	\$560,000	4.150%	\$197,333	\$757,333
2028	\$595,000	4.150%	\$174,093	\$769,093
2029	\$630,000	4.150%	\$149,400	\$779,400
2030	\$675,000	4.150%	\$123,255	\$798,255
2031	\$725,000	4.150%	\$95,243	\$820,243
2032	\$760,000	4.150%	\$65,155	\$825,155
2033	\$810,000	4.150%	\$33,615	\$843,615
Total	\$ 9,170,000		\$ 4,727,798	\$ 13,897,798

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

June 4, 2020

ITEM NO. 6

FROM: LUTHER SNOKE, Interim Director
Special Districts Department, County of San Bernardino

**SUBJECT: APPROVE CONTRACT WITH DTA 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 Growth Association), approve contract with DTA to provide Mello-Roos Special Tax Administration Financial Consulting services for Community Facilities District 2002-1 (CFD).

(Presenter: Luther Snoke, Interim Director, Special Districts Department, County of San Bernardino, 909 386-8811)

FINANCIAL IMPACT

The cost of this contract is not to exceed \$55,000 for the five-year term. The funding for this contract is included in the annual levy of special taxes of the CFD.

BACKGROUND INFORMATION

Under the Joint Powers Agreement (JPA) creating the Agua Mansa Industrial Growth Association (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 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.

On May 1, 2020, and prior to the expiration of the contract with David Taussig & Associates, Inc., Special Districts Department released a Request for Proposal (RFP) for Mello-Roos Special Tax Administration Financial Consulting Services, which included administration of the CFD. Two proposals were submitted in accordance with the requirements of the RFP:

Moved: Second: Aye: Nay:
Approved Date:

Secretary of the Governing Board _____
Luther Snoke

**CONTRACT WITH DTA FOR MELLO-ROOS SPECIAL TAX ADMINISTRATION FINANCIAL
CONSULTING SERVICES
JUNE 4, 2020
PAGE 2 of 2**

Proposer	Location
DTA	Newport Beach, CA 92660
Cooperative Strategies LLC	Irvine, CA 92886

Special Districts Department staff members evaluated the proposals. The selection committee determined that DTA was the most qualified consultant based on their experience and ability to perform the requested tasks.

REVIEW BY OTHERS

This item has been reviewed by County of San Bernardino, County Counsel (Dawn Martin, Deputy Counsel, 909 387-5455) on June 02, 2020.