



## **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, 5<sup>th</sup> 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 5<sup>th</sup> 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 MANSA 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  
MANSA 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.

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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, 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**

<b>Fund/Account</b>	<b>2003 Bond Proceeds (07/24/2003)</b>	<b>Transfer Proceeds From 1992 Bonds or Other Funds (07/24/2003)</b>	<b>Funds Received (07/24/2003- 04/30/2014)</b>	<b>Funds Transferred to Other Accounts or Expended (07/24/2003- 04/30/2014)</b>	<b>Balance as of 04/30/2014</b>
<b>Administrative Expense Fund</b>	\$0.00	\$0.00	\$709,049.43	(\$709,049.43)	\$0.00
<b>Bond Fund</b>	\$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
<b>Bond Reserve Fund</b>	\$1,270,500.00	\$0.00	\$171,006.21	(\$1,441,506.21)	\$0.00
<b>Letter of Credit Fund</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Project Fund</b>	\$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
<b>Rebate Fund</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Redemption Fund</b>	\$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
<b>Special Tax Fund</b>	\$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
<b>Escrow Fund</b>	\$10,701,678.99	\$5,238,308.56	\$14,437.45	(\$15,954,425.00)	\$0.00
<b>Grand Total</b>	<b>\$12,394,088.78</b>	<b>\$6,719,955.46</b>	<b>\$39,115,020.43</b>	<b>(\$58,229,064.67)</b>	<b>\$0.00</b>



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

<b>Fund/Account</b>	<b>Fund Balances Transferred to Series 2014 (02/25/2014)</b>	<b>Funds Received (02/25/2014- 04/30/2020)</b>	<b>Funds Transferred to Other Accounts or Expended (02/25/2014- 04/30/2020)</b>	<b>Balance as of 04/30/2020</b>
<b>Adminstrative Expense Fund</b>	\$65,014.52	\$150,258.50	(\$150,760.61)	\$64,512.41
<b>Bond Fund</b>	\$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
<b>Bond Reserve Fund</b>	\$843,615.00	\$7,271.87	(\$6,448.37)	\$844,438.50
<b>Cost of Issuance Fund</b>	\$162,160.67	\$2.71	(\$162,163.38)	\$0.00
<b>Rebate Fund</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Redemption Fund</b>	\$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
<b>Special Tax Fund</b>	\$0.00	\$3,901,216.29	(\$3,530,741.26)	\$370,475.03
Prepayment Account	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total</b>	<b>\$1,070,790.19</b>	<b>\$7,626,748.00</b>	<b>(\$7,418,103.70)</b>	<b>\$1,279,434.49</b>

**REPORT/RECOMMENDATION TO THE  
AGUA MANSA 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 MANSA 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

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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 202020-2021**

**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:

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JOSIE GONZALES, Chair

ATTEST:

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LUTHER SNOKE  
Secretary

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

Assessor's Parcel Number	Tract	Lot	Taxable Acreage	Tax Class	Maximum Special Tax	FY 2020-21 Special Tax Levy
<b>County of Riverside</b>						
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
<b>Subtotal:</b>			<b>95.76</b>		<b>\$563,154.34</b>	<b>\$400,954.32</b>
<b>County of San Bernardino</b>						
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
<b>Subtotal:</b>			<b>94.90</b>		<b>\$558,107.86</b>	<b>\$397,361.44</b>
<b>GRAND TOTAL:</b>			<b>\$190.66</b>		<b>\$1,121,262.20</b>	<b>\$798,315.76</b>
<b>Percent of Maximum Tax:</b>					<b>100.00%</b>	<b>71.20%</b>

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
<b>Total</b>	<b>\$ 9,170,000</b>		<b>\$ 4,727,798</b>	<b>\$ 13,897,798</b>



**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:

Page 1 of 2

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**

<b>Proposer</b>	<b>Location</b>
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.

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

Name

DTA

Address

5000 BIRCH STREET, STE 6000

NEWPORT BEACH, CA 92660

Telephone

(949) 955 - 1550

Federal ID No. or Social Security No.

ON-FILE

hereinafter called CONSULTANT

**IT IS HEREBY AGREED AS FOLLOWS:**

**ARTICLE I  
TERM OF CONTRACT**

**Section 1.1** The Contract period will be for a five (5) year period beginning on July 1, 2020 through June 30, 2025.

**ARTICLE II  
SERVICES TO BE PERFORMED BY CONSULTANT**

**Section 2.1** Consultant agrees to perform the professional services for AMIGA and to deliver the work products to AMIGA as described in the Scope of Work statement attached as Exhibit "A" hereto. Such professional services and work products, as from time to time modified in accordance with Section 2.3 hereof, are collectively referred to as the "Consulting Services."

**Section 2.2** Consultant will determine the method, details and means of performing the Consulting Services. Consultant may, at Consultant's own expense, employ such assistance as it deems necessary to perform the Consulting Services required by AMIGA under this Agreement. Consultant shall conduct research and arrive at conclusions with respect to its rendition of information, advice, recommendation or counsel independent of the control and direction of the AMIGA, other than normal contract monitoring.

**Section 2.3** Any proposed changes in the Consulting Services hereunder shall be submitted to the other party hereto, and any such changes agreed to by the parties shall be reflected in an amendment to the Scope of Work attached as Exhibit "A" in accordance with Section 7.2 hereto.

**Section 2.4** Nothing in this Agreement shall give the Consultant possession of authority with respect to any AMIGA decision beyond the rendition of information, advice, recommendation or counsel.

**ARTICLE III  
COMPENSATION**

**Section 3.1** AMIGA agrees to pay Consultant for its Consulting Services a professional fee computed according to the Fee Schedule attached as Exhibit "B" hereto.

**Section 3.2** AMIGA shall reimburse the Consultant for Consultant's reasonable out-of-pocket expenses. Expenses shall include all actual expenditures made by Consultant in the performance of any Consulting Services undertaken pursuant to the Agreement for time and materials, as submitted.

**Section 3.3** On or about the first two weeks of each month during which Consulting Services are rendered hereunder, Consultant shall present to AMIGA invoices covering the current Consulting Services performed for each Community Facilities District and the reimbursable expenses incurred pursuant to this Agreement and exhibits thereto. Such invoices shall be paid by AMIGA within thirty (30) days of the date of each invoice.

**Section 3.4** The maximum total fee amount set forth in Exhibit "B" may be increased as a result of any increase in the Consulting Services to be rendered hereunder pursuant to Section 2.3 or as provided in Exhibit "A" hereto. The fee may be

increased only by action of the Agua Mansa Industrial Growth Executive Committee by way of amendment to this agreement in accordance with Section 7.2.

**Section 3.5** Records of the Consultant's costs relating to (I) the Consulting Services performed under this Agreement and (II) reimbursable expenses shall be kept and shall be available to AMIGA or to AMIGA's authorized representative at reasonable intervals during normal business hours.

#### **ARTICLE IV OTHER OBLIGATIONS OF CONSULTANT**

**Section 4.1** Consultant agrees to perform the Consulting Services in accordance with Exhibit "A". Should any errors caused by Consultants negligence or omission be found in such services or products, Consultant will correct them at no additional charge by revising the work products called for in Exhibit "A" to eliminate the errors.

**Section 4.2** Consultant will supply all tools and instrumentalities required to perform the Consulting Services under the Agreement.

**Section 4.3** Neither this Agreement nor any duties or obligations under this Agreement may be assigned by Consultant without the prior written consent of AMIGA. However, Consultant may subcontract portions of the work to be performed hereunder to other persons or concerns provided Consultant notifies AMIGA of the name and address of said proposed subconsultant and AMIGA either consents or fails to respond to notification with respect: to the use of any particular proposed subconsultant.

**Section 4.4** In the performance of its Consulting Service hereunder, Consultant is, and shall be deemed to be for all purposes, an independent consultant (and not an agent, officer, employee or representative of AMIGA) under any laws, whether existing or future. Consultant is not authorized to make any representation, contract or commitment on behalf of AMIGA.

**Section 4.5** Neither this Agreement, any duties or obligations under this Agreement, nor the intentions or expectations of AMIGA will cause Consultant to be a "public official" as that term is used in Section 87100 of Title 9 of the California Government Code. AMIGA and Consultant agree that Consultant is not a "public official" or "participating in governmental decision" as those terms are used in Section 87100. AMIGA and Consultant also agree that no actions and opinions necessary for the performance of duties under the Contract will cause the Consultant to be a "public official" or "participating in a governmental decision" as those terms are used in Section 87100.

#### **ARTICLE V OTHER OBLIGATIONS OF AMIGA**

**Section 5.1** AMIGA agrees to comply with all reasonable requests of Consultant and provide access to all documents reasonably necessary. To the Performance of Consultant's duties under this Agreement with the exception of those documents which Exhibit "A" calls upon the Consultant to prepare. Notwithstanding the above, all computer financial models including without limitation compilations of formulas and spreadsheet models or as developed by the Consultant in performing its work are proprietary and shall remain property owned solely by the Consultant.

**Section 5.2** Consultant frequently is retained by developers, landowners, and other persons and concerns interested in development projects which often eventually lead to the preparation of preliminary tax spread models on a contract basis by Consultant for government agencies to determine tax rates and other matters necessary in accomplishing various improvements to realty for financing under a Mello-Roos or other financing programs. In light of the foregoing, AMIGA will determine whether or not it is appropriate to conduct a "significant substantive review" or a "significant intervening substantive review" of Consultant's activities conducted pursuant to this Agreement as such terms are defined in Section 18700(c)h of Title 2 of the California Administrative Code. Should AMIGA elect to conduct such a substantive review, then AMIGA shall determine whether it has sufficient expertise on staff to conduct such a review, and, if not, will retain an independent expert consultant to review Consultant's work. Thereafter, AMIGA shall conduct such review, or cause such independent review to be conducted, prior to the making of any governmental decision relating to the matters contained within the Scope of Work described in Exhibit "A". The parties do not intend and nothing in Section 5.3 is meant to imply that Consultant is a "public official," participating in a governmental decision," or has a "financial interest" in the services provided as such terms are used in Section 87100 of Title 9 of the California Governmental Code.

**Section 5.3** Public agencies, landowners, consultants and other parties dealing with AMIGA or involved in the subject development project referred to in Exhibit "A" will be furnishing to Consultant various data, reports, studies, computer printouts

and other information and representations as to the facts involved in the project which AMIGA understands the Consultant will be using and relying upon in preparing the reports, studies, computer printouts and other work products called for by Exhibit "A". Consultant shall not be obligated to establish or verify the accuracy of the information furnished by or on behalf of AMIGA, nor shall Consultant be responsible for the impact or effect on its work products of the information furnished by or on behalf of AMIGA, in the event that such information is in error and therefore introduces error into Consultant's work products.

**Section 5.4** In the event that court appearances, testimony or depositions are required of Consultant by AMIGA in connection with the services rendered hereunder, AMIGA shall compensate Consultant at the actual hourly rate and shall reimburse Consultant for reasonable out-of-pocket expenses on a cost basis.

## **ARTICLE VI TERMINATION OF AGREEMENT**

**Section 6.1** AMIGA for its convenience may terminate this Agreement in whole or in part upon thirty (30)-calendar day's written notice. Such adjustment shall provide for payment to the Contractor for services rendered and expenses incurred prior to the effective date of termination. Upon receipt of termination notice Contractor shall promptly discontinue services unless the notice directs otherwise. Contractor shall deliver promptly to AMIGA and transfer title (if necessary) all completed work, and work in progress, including drafts, documents, plans, forms, data, products, graphics, computer programs and reports.

**Section 6.2** The covenants contained in Article V shall survive the termination of this Agreement.

## **ARTICLE VII GENERAL PROVISIONS**

**Section 7.1** Any notices to be given hereunder by either party to the other may be effected either by personal delivery in writing, or by mail. Mailed notices shall be addressed to the parties at the addresses appearing in the introductory paragraph of this Agreement, but each party may change the address by written notice in accordance with the first sentence of this Section 7.1. Notices delivered personally will be deemed communicated as of actual receipt. Mailed notices will be deemed communicated as of two (2) days after mailing.

**Section 7.2** This Agreement and exhibits hereto supersede any and all agreements, either oral or written, between the parties hereto with respect to the rendering of service by Consultant for AMIGA and contains all of the covenants and agreements between the parties with respect to the rendering of such services. Each party to this Agreement acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which shall be valid or binding. Any modification of the Agreement (including any exhibit hereto) will be effective if it is in writing and signed by the party against whom it is sought to be enforced.

**Section 7.3** If any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

**Section 7.4** This Agreement will be governed by and construed in accordance with the laws of the State of California.

### **Section 7.5     Indemnification and Insurance**

**Indemnification** The Consultant agrees to indemnify, defend (with counsel reasonably approved by AMIGA) and hold harmless AMIGA and its authorized officers, employees, agents, and volunteers from any and all claims, actions, losses, damages, and/or liability arising out of this contract from any cause whatsoever, including the acts, errors or omissions of any person and for any costs or expenses incurred by AMIGA on account of any claim except where such indemnification is prohibited by law. This indemnification provision shall apply regardless of the existence or degree of fault of indemnitees. The Consultant's indemnification obligation applies to AMIGA's "active" as well as "passive" negligence but does not apply to the AMIGA's "sole negligence" or "willful misconduct" within the meaning of Civil Code Section 2782. Consultant shall have no upfront duty to defend but shall reimburse defense fees and costs to the extent caused by the Consultant's negligence or willful misconduct.

**Additional Insured** All policies, except for the Workers' Compensation, Errors and Omissions, and Professional Liability policies, shall contain endorsements naming the following as additional insureds with respect to liabilities arising out of the performance of services hereunder. The additional insured endorsements shall not limit the scope of coverage for AMIGA or AMIGA to vicarious liability but shall allow coverage for AMIGA to the full extent provided by the policy. Such additional insured coverage shall be at least as broad as Additional Insured (Form B) endorsement form ISO, CG 2010.11 85:

- Agua Mansa Industrial Growth Association and its officers, employees, agents, and volunteers.

**Waiver of Subrogation Rights** The Consultant shall require the carriers of required coverages to waive all rights of subrogation against AMIGA and its officers, employees, agents, volunteers, contractors, and subcontractors. All general or auto liability insurance coverage provided shall not prohibit the Consultant and Consultant's employees or agents from waiving the right of subrogation prior to a loss or claim. The Consultant hereby waives all rights of subrogation against AMIGA.

**Policies Primary and Non-Contributory** All policies required herein are to be primary and non-contributory with any insurance or self-insurance programs carried or administered by AMIGA.

**Severability of Interests** The Consultant agrees to ensure that coverage provided to meet these requirements is applicable separately to each insured and there will be no cross liability exclusions that preclude coverage for suits between the Consultant and AMIGA, or between the AMIGA and any other insured or additional insured under the policy.

**Proof of Coverage** The Consultant shall furnish Certificates of Insurance to AMIGA the insurance coverage, including endorsements, as required, prior to the commencement of performance of services hereunder, which certificates shall provide that such insurance shall not be terminated or expire without thirty (30) days written notice to AMIGA, and Consultant shall maintain such insurance from the time Consultant commences performance of services hereunder until the completion of such services except ten (10) days notice will be provided in the event of cancellation due to nonpayment. Within fifteen (15) days of the commencement of this contract, the Consultant shall furnish a copy of the Declaration page for all applicable policies and will provide complete certified copies of the policies and endorsements immediately upon request.

**Acceptability of Insurance Carrier** Unless otherwise approved by San Bernardino County Risk Management, insurance shall be written by insurers authorized to do business in the State of California and with a minimum "Best" Insurance Guide rating of "A-VII."

**Deductibles and Self-Insured Retention** Any and all deductibles or self-insured retentions in excess of \$10,000 shall be declared to and approved by San Bernardino County Risk Management.

**Failure to Procure Coverage** In the event that any policy of insurance required under this contract does not comply with the requirements, is not procured, or is cancelled and not replaced, AMIGA has the right but not the obligation or duty to cancel the contract or obtain insurance if it deems necessary and any premiums paid by AMIGA will be promptly reimbursed by the Consultant or AMIGA payments to the Consultant will be reduced to pay for AMIGA purchased insurance.

**Insurance Review** Insurance requirements are subject to periodic review by the San Bernardino County. The San Bernardino County Director of Risk Management or designee is authorized, but not required, to reduce, waive, or suspend any insurance requirements whenever San Bernardino County Risk Management determines that any of the required insurance is not available, is unreasonably priced, or is not needed to protect the interests of AMIGA. In addition, if the San Bernardino County Department of Risk Management determines that heretofore unreasonably priced or unavailable types of insurance coverage or coverage limits become reasonably priced or available, the San Bernardino County Director of Risk Management or designee is authorized, but not required, to change the above insurance requirements to require additional types of insurance coverage or higher coverage limits, provided that any such change is reasonable in light of past claims against AMIGA, inflation, or any other item reasonably related to AMIGA's risk.

Any change requiring additional types of insurance coverage or higher coverage limits must be made by amendment to this contract. Consultant agrees to execute any such amendment within thirty (30) days of receipt.

Any failure, actual or alleged, on the part of AMIGA to monitor or enforce compliance with any of the insurance and indemnification requirements will not be deemed as a waiver of any rights on the part of AMIGA.

**Insurance Specifications** The Consultant agrees to provide insurance set forth in accordance with the requirements herein. If the Consultant uses existing coverage to comply with these requirements and that coverage does not meet the specified requirements, the Consultant agrees to amend, supplement or endorse the existing coverage to do so. The type(s) of insurance required is determined by the scope of the contract services.

Without in any way affecting the indemnity herein provided and in addition thereto, the Consultant shall secure and maintain throughout the contract term the following types of insurance with limits as shown:

- **Workers' Compensation/Employer's Liability** A program of Workers' Compensation insurance or a state-approved, self-insurance program in an amount and form to meet all applicable requirements of the Labor Code of the State of

California, including Employer's Liability with \$250,000 limits covering all persons including volunteers providing services on behalf of the Consultant and all risks to such persons under this contract.

If Consultant has no employees, it may certify or warrant to AMIGA that it does not currently have any employees or individuals who are defined as "employees" under the Labor Code and the requirement for Workers' Compensation coverage will be waived by San Bernardino County's Director of Risk Management.

With respect to Consultants that are non-profit corporations organized under California or Federal law, volunteers for such entities are required to be covered by Workers' Compensation insurance.

- **Commercial/General Liability Insurance** The Consultant shall carry General Liability insurance covering all operations performed by or on behalf of the Consultant providing coverage for bodily injury and property damage with a combined single limit of not less than one million dollars (\$1,000,000), per occurrence. The policy coverage shall include:
  - a. Premises operation and mobile equipment.
  - b. Products and completed operations.
  - c. Broad form property damage, including completed operations.
  - d. Explosion, collapse, and underground hazards.
  - e. Personal injury.
  - f. Contractual liability.
  - g. \$2,000,000 general aggregate limit.
- **Automobile Liability Insurance** Primary insurance coverage shall be written on ISO Business Auto coverage form for all owned, hired, and non-owned automobiles, or Symbol 1 for any auto. The policy shall have a combined single limit of not less than one million dollars (\$1,000,000) for bodily injury and property damage, per occurrence.

If the Consultant is transporting one or more non-employee passengers in performance of contract services, the automobile liability policy shall have a combined single limit of two million dollars (\$2,000,000) for bodily injury and property damage per occurrence.

If the Consultant owns no autos, a non-owned auto endorsement to the General Liability policy described above is acceptable.

- **Umbrella Liability Insurance** An umbrella (over primary) or excess policy may be used to comply with limits or other primary coverage requirements. When used, the umbrella policy shall apply to bodily injury/property damage, personal injury/advertising injury and shall include a "dropdown" provision providing primary coverage for any liability not covered by the primary policy. The coverage shall also apply to automobile liability.

#### **Professional Services:**

- Professional Liability: with limits of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate,  
OR
- Errors and Omissions Liability: with limits of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate,  
OR
- Directors and Officers Insurance: with limits of not less than \$1,000,000 shall be required for Contracts with charter labor committees or other not-for-profit organizations advising or acting on behalf of the County.

If insurance coverage is provided on a "claims made" policy, the "retroactive date" shall be shown and must be before the date of the start of the contract work. The claims made insurance shall be maintained or "tail" coverage provided for a minimum of five (5) years after contract completion.

### **ARTICLE VIII EQUAL EMPLOYMENT**

Consultant agrees to comply with the provisions of Executive Orders 11246, 11375, 11625, 12138, 12432, 12250, Title VII of the Civil Rights Act of 1964, the California Fair Employment Practices Act, and other applicable Federal, State and County laws, regulations and policies relating to equal employment and contracting opportunities, including laws and regulations hereafter enacted.

## **ARTICLE IX ATTORNEY'S FEES AND COST**

If any legal action is instituted to enforce or declare any party's rights hereunder each party including the prevailing party, must bear its own costs and attorney's fees except as otherwise provided by law. This paragraph shall not apply to those costs and attorney's fees arising directly from any third party legal action against a party hereto and payable under article IV, Indemnification.

## **ARTICLE X JURY TRIAL WAIVER**

Consultant and AMIGA hereby waive their respective right to trial by jury and agree to accept trial by Judge alone for any cause of action, claim, counterclaim, or cross-complaint in any action, proceeding, and/or hearing brought by either Consultant against AMIGA or AMIA against Consultant, on any matter whatsoever arising out of, or in any way connected with, this Agreement.

## **ARTICLE XII INACCURACIES OR MISREPRESENTATION**

If during the course of the administration of this agreement, AMIGA determines that the Consultant has made a material misstatement or misrepresentation or that materially inaccurate information has been provided to AMIGA, this contract may be immediately terminated. If this contract is terminated according to this provision, AMIGA is entitled to pursue any available legal remedies.

## **ARTICLE XII USE OF ARRA FUNDS AND REQUIREMENT**

### **Use of ARRA Funds and Requirements**

This Contract may be funded in whole or in part with funds provided by the American Recovery and Reinvestment Act of 2009 ("ARRA"), signed into law on February 17, 2009. Section 1605 of ARRA prohibits the use of recovery funds for a project for the construction, alteration, maintenance or repair of a public building or public work (both as defined in 2 CFR 176.140) unless all of the iron, steel and manufactured goods (as defined in 2 CFR 176.140) used in the project are produced in the United States. A waiver is available under three limited circumstances: (i) Iron, steel or relevant manufactured goods are not produced in the United States in sufficient and reasonable quantities and of a satisfactory quality; (ii) Inclusion of iron, steel or manufactured goods produced in the United States will increase the cost of the overall project by more than 25 percent; or (iii) Applying the domestic preference would be inconsistent with the public interest. This is referred to as the "Buy American" requirement. Request for a waiver must be made to the County for an appropriate determination.

Section 1606 of ARRA requires that laborers and mechanics employed by contractors and subcontractors on projects funded directly by or assisted in whole or in part by and through the Federal Government pursuant to ARRA shall be paid wages at rates not less than those prevailing on projects of a character similar in the locality as determined by the Secretary of Labor in accordance with the Davis-Bacon Act (40 U.S.C. 31). This is referred to as the "wage rate" requirement.

The above described provisions constitute notice under ARRA of the Buy American and wage rate requirements. Contractor must contact the County contact if it has any questions regarding the applicability or implementation of the ARRA Buy American and wage rate requirements. Contractor will also be required to provide detailed information regarding compliance with the Buy American requirements, expenditure of funds and wages paid to employees so that the County may fulfill any reporting requirements it has under ARRA. The information may be required as frequently as monthly or quarterly. Contractor agrees to fully cooperate in providing information or documents as requested by the County pursuant to this provision. Failure to do so will be deemed a default and may result in the withholding of payments and termination of this Contract.

Contractor may also be required to register in the Central Contractor Registration (CCR) database at <http://www.ccr.gov> and may be required to have its subcontractors also register in the same database. Contractor must contact the County with any questions regarding registration requirements.

### **Schedule of Expenditure of Federal Awards**



In addition to the requirements described in "Use of ARRA Funds and Requirements," proper accounting and reporting of ARRA expenditures in single audits is required. Contractor agrees to separately identify the expenditures for each grant award funded under ARRA on the Schedule of Expenditures of Federal Awards (SEFA) and the Data Collection Form (SF-SAC) required by the Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Nonprofit Organizations." This identification on the SEFA and SF-SAC shall include the Federal award number, the Catalog of Federal Domestic Assistance (CFDA) number, and amount such that separate accountability and disclosure is provided for ARRA funds by Federal award number consistent with the recipient reports required by ARRA Section 1512 (c).

In addition, Contractor agrees to separately identify to each subcontractor and document at the time of subcontract and at the time of disbursement of funds, the Federal award number, any special CFDA number assigned for ARRA purposes, and amount of ARRA funds.

Contractor may be required to provide detailed information regarding expenditures so that the County may fulfill any reporting requirements under ARRA described in this section. The information may be required as frequently as monthly or quarterly. Contractor agrees to fully cooperate in providing information or documents as requested by the County pursuant to this provision. Failure to do so will be deemed a default and may result in the withholding of payments and termination of this Contract.

**Whistleblower Protection**

Contractor agrees that both it and its subcontractors shall comply with Section 1553 of the ARRA, which prohibits all non-Federal contractors, including the State, and all contractors of the State, from discharging, demoting or otherwise discriminating against an employee for disclosures by the employee that the employee reasonably believes are evidence of: (1) gross mismanagement of a contract relating to ARRA funds; (2) a gross waste of ARRA funds; (3) a substantial and specific danger to public health or safety related to the implementation or use of ARRA funds; (4) an abuse of authority related to the implementation or use of recovery funds; or (5) a violation of law, rule, or regulation related to an agency contract (including the competition for or negotiation of a contract) awarded or issued relating to ARRA funds.

*Contractor agrees that it and its subcontractors shall post notice of the rights and remedies available to employees under Section 1553 of Division A, Title XV of the ARRA.*

I

AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION

\_\_\_\_\_  
*(Print or type name of corporation, company, contractor, etc.)*

► \_\_\_\_\_  
Josie Gonzales, Chair

By ► \_\_\_\_\_  
*(Authorized signature - sign in blue ink)*

Dated: \_\_\_\_\_

Name \_\_\_\_\_  
*(Print or type name of person signing contract)*

Title \_\_\_\_\_  
*(Print or Type)*

Dated: \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

EXHIBIT "A"  
MELLO-ROOS SPECIAL TAX ADMINISTRATION FINANCIAL CONSULTING SERVICES FOR  
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION (AMIGA)  
COMMUNITY FACILITIES DISTRICT 2002-1

**SCOPE OF WORK**

This Contract is for financial consulting services and assistance in the administration of the Mello-Roos special taxes for Community Facilities District 2002-1 (CFD). The specific activities and tasks to be performed under this Scope of Work include, but are not limited to the following:

**Task 1 Land Use Research:**

This task involves determining, gathering and organizing the land use data required to apportion and collect special taxes, and includes, but is not limited to the following subtasks:

**1.1 Subdivision Research:**

Identify and obtain copies of all final tract or parcel maps for the CFD.  
Determine acreage for each parcel.

**1.2 Development Research:**

Research building permit and certificate of occupancy issuances for each fiscal year, as applicable. Identify building permit issuance date, certificate of occupancy issuance date, tract and lot for each new building. Review current Assessor's Parcel maps to determine which parcel numbers will be valid for each fiscal year.

**1.3 Database Management:**

Create an automated parcel database to include all parcels within the CFD. Data items will include Assessor's Parcel Number, corresponding tract and lot number, acreage, building square footage, and building permit issuance date and certificate of occupancy issuance date.

**Task 2 Classification of Property:**

This task involves application of the applicable Rate and Method of Apportionment to determine the appropriate special tax classification for each parcel located within the CFD, and includes, but is not limited to the following subtasks:

**2.1 Exempt Property:**

Identify all property owned by public agencies or entities otherwise exempt from the special tax and classify as exempt property.

**2.2 Taxable Property:**

Identify all taxable properties and classify each as "Developed Property" or "Undeveloped Property." Assign each "Developed Property" to the appropriate special tax class.

EXHIBIT "A"  
MELLO-ROOS SPECIAL TAX ADMINISTRATION FINANCIAL CONSULTING SERVICES FOR  
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION (AMIGA)  
COMMUNITY FACILITIES DISTRICT 2002-1

**Task 3 Financial Analysis:**

This task involves calculating the Special Tax Requirement for the CFD for each fiscal year and allocating it to property in the CFD and includes, but is not limited to the following subtasks:

**3.1 Determine Special Tax Requirement:**

Assist with the preparation of an administrative expense budget. Confirm interest and principal payments. Determine any other charges or credits to tax levy.

**3.2 Special Tax Rates:**

Based on tax classifications and special tax requirements, compute the special tax rates each fiscal year for all classifications of taxable property.

**Task 4 Report Preparation:**

This task includes the preparation of an Annual Special Tax Report for the CFD containing the findings of the financial analysis and an explanation of the methodology employed to apportion the special taxes.

Included in the report shall be a list of special taxes by Assessor's Parcel Number which can be used as the exhibit to the resolution authorizing the levy and collection of special taxes for each fiscal year.

This task also includes providing an annual Final Determination of Arbitrage Rebate Liability.

**Task 5 Submittal of Special Taxes to County of San Bernardino:**

This task involves submitting the special tax levy on or before August 10, of each year, or such other date specified by the County of San Bernardino and the County of Riverside to each County Auditor-Controller for inclusion on the consolidated property tax bills for each fiscal year. The special tax levy will be submitted on magnetic tape or other media as specified by the County.

**Task 6 Delinquent Property Owner Research:**

This task involves the review and research of County records to determine which parcels are delinquent in the payment of property and special taxes, and includes, but is not limited to the following subtasks:

**6.1 Delinquent Special Tax Report:**

Review special tax payment information from the County of San Bernardino and County of Riverside. Determine which parcels are delinquent and the corresponding amount of delinquent special taxes. Prepare report summarizing the amount of delinquent special taxes.

**6.2 Collection of Delinquent Special Taxes:**

Assist with the development of procedures to cure delinquent special taxes. Assist with the preparation of demand letters as necessary.

EXHIBIT "A"  
MELLO-ROOS SPECIAL TAX ADMINISTRATION FINANCIAL CONSULTING SERVICES FOR  
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION (AMIGA)  
COMMUNITY FACILITIES DISTRICT 2002-1

**Task 7 Roll Changes and Adjusted Property Tax Bills**

This task involves monitoring any changes to the secured tax roll which necessitate new or adjusted property tax bills. This task includes the calculation of new or adjusted bills and the preparation of requests to the County to prepare such bills.

**Task 8 Responses to Property Owner Questions**

This task involves the provision of information to individuals and other interested parties regarding the amount and calculation of the special tax.

**Task 9 Monthly Reviews of All Funds and Accounts**

This task involves continuous monitoring of fiscal agent financial statements for all funds and accounts for the CFD to assure the fiscal agent is adhering to the "Bond Indenture." Prepare monthly report of financial activity for all funds showing account balances, interest earnings and other revenues, and expenditures.

**Task 10 Meetings**

Attend the meeting of the Agua Mansa Industrial Growth Association Executive Committee each fiscal year at which time the resolution authorizing the levy and collection of special taxes is scheduled for adoption for the CFD. Attendance at other meetings as required.

**Task 11 CFD Disclosure**

This task involves assisting meet the annual disclosure requirements of SB 1464, the 1992 Mello-Roos Amendment Bill, and includes, but is not limited to the following subtasks:

- 11.1 Submit required data to the California Debt and Investment Advisory Commission each October in compliance with Section 53359.5 of the Government Code as stated in SB 1464.
- 11.2 Provide special tax disclosure documents for resale properties pursuant to Section 1102.6b of the Civil Code and Section 53340.2 of the Government Code as stated in SB 1464.
- 11.3 Assist in the preparation of material required by the Issuer Continuing Disclosure Certificate.
- 11.4 Assist in the preparation of material in compliance with Section 53411 of the Government Code as stated in SB.
- 11.5 Act as Dissemination Agent under the Issuer Continuing Disclosure Certificate and Landowner Continuing Disclosure.
- 11.6 We will assist the County with the preparation of material in compliance with Section 12463.2 of the Government Code as stated in AB 2109.

EXHIBIT "A"

MELLO-ROOS SPECIAL TAX ADMINISTRATION FINANCIAL CONSULTING SERVICES FOR  
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION (AMIGA)  
COMMUNITY FACILITIES DISTRICT 2002-1

- 11.7 We shall assist the County with the posting of material on the County website in compliance with Section 53343.2 of the Government Code as stated in AB 1666.

**Task 12 Prepayment Calculations and Early Bond Redemptions**

This task involves the preparation of prepayment estimates and bond call documentation and includes but is not limited to the following subtasks:

- 12.1 Prepayment Calculation:  
Upon Request, calculate the amount needed to prepay the annual special tax pursuant to the prepayment formula as set forth in the Rate and Method of Apportionment. The prepayment information provided will identify the amount due, the deadline for payment, and direction regarding where payment is to be remitted.
- 12.2 Coordination with Fiscal Agent:  
After receipt of any prepayment, Consultant will, depending upon the terms of the bond indenture, review the revised debt service schedule prepared by the fiscal agent, or prepare the revised debt service schedule for the redemption of the bonds.
- 12.3 Coordination with County Auditor-Controllers: After receipt of any prepayment amounts for parcels which include annual special taxes which were enrolled for collection on the secured tax roll, coordinate any necessary tax bill amendments with County and the County Auditor-Controllers' Offices.
- 12.4 Notice of Cancellation of Special Tax: After receipt of any prepayment amounts, prepare and record a notice of cancellation of special tax indicating the special tax has been paid. Notices of cancellation shall not be required for partial prepayments.

**Task 13 Assist with Bond Issuance and Refinancing of Bonds**

This task involves assisting County, as a finance team member, with bond issuance and refinancing of bonds. Tasks will include, but will not be limited to:

- 13.1 The computation of needed special taxes.
- 13.2 Preparation of boundary diagrams.
- 13.3 Recordation of maps and documents.
- 13.4 Presentation to the County Debt Advisory Committee and the County Board of Supervisors.
- 13.5 Preparation of Official Statement tables and other assistance with bond sales.
- 13.6 Help with restructuring a CFD, including amendments to the applicable RMA.

**EXHIBIT B**

The not to exceed annual fee amount for services (Tasks 1-12) for Amiga Mansa Industrial Growth Association (“AMIGA”) Community Facilities District 2002-1 is detailed in Table 1 below.

**Table 1: Not to Exceed Annual Fee Amounts for Tasks-12**

Labor Category	Not to Exceed Annual Fee
CFD 2002-1 (AMIGA) <sup>1</sup>	\$10,500.00
<b>Subtotal for Tasks 1-12</b>	<b>\$10,500.00</b>
Out-of-Pocket Expenses <sup>2</sup>	\$500.00
<b>Grand Total</b>	<b>\$11,000.00</b>

With respect to Tasks 1-12 of the Scope of Work, the proposed annual fee shall be valid for services rendered during each fiscal year (i.e., July 1, 2020, through June 30, 2021; July 1, 2021, through June 30, 2022, etc.). DTA shall bill the County quarterly for one-quarter of the amount shown above, plus any expenses incurred.

Total compensation for Task 13 in the Scope of Work (district formation and/or sale of bonds), shall be based on the hourly rates shown in the table below, with invoices being submitted to the County on a monthly basis.

**Table 2: DTA’s Fee Schedule**

Labor Category	Labor Rate
Managing Director	\$185/Hour
Vice President	\$175/Hour
Manager	\$155/Hour
Senior Associate II	\$130/Hour
Senior Associate I	\$125/Hour
Associate II	\$120/Hour
Associate I	\$110/Hour
Research Associate II	\$100/Hour
Research Associate I	\$75/Hour

In addition to fees for services, the County shall reimburse DTA for travel, copying, courier, facsimile, telephone expenses, data services, materials, administrative charges, lodging, and other out-of-pocket expenses.

<sup>1</sup> The proposed budget includes an arbitrage rebate analysis for one bond issue per year. In addition to the fee shown above, DTA's compensation for additional arbitrage rebate analyses is \$2,500 per bond issue per year. Please note that additional fees will be incurred for transferred proceeds analyses, commingled funds analyses, Final or Five-Year Reports, or computation periods in excess of 12 months.

<sup>2</sup> Out-of-pocket expenses include travel, copying, courier, facsimile, telephone, data services, materials, lodging, and administrative charges.

**EXECUTIVE COMMITTEE  
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION**

**February 24, 2020**

**Board Member**

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