

**AGUA MANSA INDUSTRIAL
GROWTH ASSOCIATION
("AMIGA")
COMMUNITY FACILITIES DISTRICT
No. 2002-1
SPECIAL TAX BONDS, SERIES 2003**

June 3, 2011

Public Finance
Facilities Planning
Urban Economics

Newport Beach
Riverside
San Francisco

**AGUA MANSÁ INDUSTRIAL
GROWTH ASSOCIATION
("AMIGA")
COMMUNITY FACILITIES DISTRICT
No. 2002-1
SPECIAL TAX BONDS, SERIES 2003**

**ADMINISTRATION REPORT
FISCAL YEAR 2011-2012**

Prepared for

**AGUA MANSÁ INDUSTRIAL GROWTH
ASSOCIATION
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I. Introduction

This report presents the findings of the research and financial analysis performed by David Taussig & Associates, Inc. to determine the special tax requirement for Community Facilities District No. 2002-1 ("CFD No. 2002-1") of the Agua Mansa Industrial Growth Association ("AMIGA") Special Tax Bonds, Series 2003, (the "Bonds") for fiscal year 2011-2012.

CFD No. 2002-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, CFD No. 2002-1 is authorized to issue up to \$16,500,000 in bonds. CFD No. 2002-1 issued \$12,705,000 in bonds in July 2003 to pay, repay or defease the 1992 Bonds and in favor of the levy of a special tax consistent with the Special Tax Formula on land within the District to pay the principal and interest on the Bonds, to pay administrative expenses of the District, and to make any replenishments to the Bond Reserve Fund.

The bonded indebtedness of CFD No. 2002-1 is both secured and repaid through the annual levy and collection of special taxes from property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2011-2012, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2002-1.

This report is organized into the following sections:

Section II

Section II provides an update of the development activity occurring within CFD No. 2002-1.

Section III

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

Section IV

Section IV determines the financial obligations of CFD No. 2002-1 for fiscal year 2011-2012.

Section V

Section V reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property in CFD No. 2002-1. A table of the 2011-2012 special tax rates for each classification of property is included.

II. Special Tax Classifications and Development Update

Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment of Special Tax (the "RMA"). The Rate and Method of Apportionment defines four classifications: Taxable Property, Property Owner Association Property, Public Property, and Taxable County of Riverside Property.

Development Update

Review of the County of San Bernardino's and County of Riverside's building permit records indicate that no new building permits have been issued within CFD No. 2002-1. Certificates of occupancy have been issued for 148.90 acres to date. The table below indicates the current amount of developed, developing, and undeveloped property within CFD No. 2002-1.

**Agua Mansa Industrial Growth Association
Community Facility District No. 2002-1
Developed Property and Undeveloped Property**

Land Use	Number of Acres ¹
County of San Bernardino	
Developed Property ²	94.12 acres
Developing Property ³	0.00 acres
Undeveloped Property ⁴	0.78 acres
County of Riverside	
Developed Property ²	54.78 acres
Developing Property ³	18.73 acres
Undeveloped Property ⁴	22.25 acres

1 Taxable acres.

2 Property for which a certificate of occupancy has been issued.

3 Property for which a building permit has been issued and a certificate of occupancy is pending.

4 Property for which a building permit has not been issued.

III. Fiscal Year 2010-2011 Special Tax Levy

The total special tax levy for fiscal year 2010-2011 equaled \$606,220. As of the date of this report, all special taxes have been collected by the Counties. There are no delinquent parcels for Fiscal Year 2010-11.

IV. Fiscal Year 2011-2012 Special Tax Requirement

For fiscal year 2011-2012, the special tax requirement for CFD No. 2002-1 is equal to \$609,498 and is calculated as follows:

**Agua Mansa Industrial Growth Association
Community Facilities District No. 2002-1
Fiscal Year 2011-2012 Special Tax Requirement**

Fund Balances as of April 30, 2011		(\$156,415)
Special Tax Fund	(\$156,415)	
Bond & Interest Fund	\$0	
Surplus Monies in the Reserve Fund	\$0	
Remaining Fiscal Year 2010-2011 Obligations/Receipts		(\$127,960)
Interest Due September 1, 2011	\$316,099	
Principal Due September 1, 2011	\$70,000	
Administrative Expenses	\$75,432	
Letter of Credit Expenses	\$0	
Letter of Credit/Appraisal Cost Savings Amount	\$50,000	
Special Tax Receipts	(\$639,491)	
Fiscal Year 2010-2011 (Surplus)/ Draw on Reserve Fund		(\$284,375)
Fiscal Year 2011-2012 Obligations		\$893,873
Interest Due March 1, 2012	\$314,436	
Interest Due September 1, 2012	\$314,436	
Principal Due September 1, 2012	\$90,000	
Administrative Expenses	\$50,000	
Supplemental Reserve	\$125,000	
Delinquency Contingency	\$0	
Fiscal Year 2011-2012 Special Tax Requirement		\$609,498

V. Method of Apportionment

Maximum Special Tax Rates

The amount of special taxes that CFD No. 2002-1 may levy is strictly limited by the maximum rates set forth in Section C of the Rate and Method of Apportionment.

The fiscal year 2011-2012 maximum special tax rates for each classification of property in CFD No. 2002-1 are shown in the table on the following page. Each July 1, commencing July 1, 2004, the maximum special tax rates shall be increased by an amount equal to two percent of the amount in effect for the previous fiscal year.

Apportionment of Special Taxes

The special tax that is apportioned to each parcel is determined through the application of Section E of the Rate and Method of Apportionment for CFD No. 2002-1. The Board shall first determine the special tax requirement. Section E apportions the special tax requirement in three steps that prioritize the order in which Taxable Property, Property Owner Association Property, Public Property, and Taxable County of Riverside Property are taxed.

The first step states that the special tax shall be levied proportionately against each parcel of Taxable Property and Taxable County of Riverside Property at up to 100 percent of its applicable Maximum Special Tax to satisfy the Special Tax Requirement.

If the special taxes raised pursuant to the first step are less than the Special Tax Requirement, then the second step is applied. The second step states that the special tax shall be levied proportionately on each parcel of Property Owner Association Property at up to 100 percent of its applicable Maximum Special Tax to satisfy the Special Tax Requirement.

If additional monies are needed to satisfy the Special Tax Requirement after the first and second steps have been completed, then the third step is applied. The third step states that the special tax shall be levied proportionately on each parcel of Public Property at up to 100 percent of its applicable Maximum Special Tax to satisfy the Special Tax Requirement.

Application of the first step generates special tax revenues of \$938,223 from Taxable Property and Taxable County of Riverside Property, which is more than sufficient to meet the special tax requirement for facilities for fiscal year 2011-2012 as outlined in Section III. Therefore, the fiscal year 2011-2012 special tax for each parcel of Taxable Property and Taxable County of Riverside Property is equal to approximately 64.96% of the assigned special tax. The fiscal year 2011-2012 maximum and actual special tax rates are shown for each classification of property in the table on the following page. The Special Tax Roll, which lists the actual special tax levied against each parcel in CFD No. 2002-1, is shown in Exhibit A.

**Agua Mansa Industrial Growth Association
Community Facilities District No. 2002-1
Fiscal Year 2011-2012 Assigned Maximum Special Taxes**

Land Use	FY 2011-2012 Assigned/Maximum Special Tax	FY 2011-2012 Actual Special Tax
Taxable Property	\$4,920.97 /acre	\$3,196.81/acre
Property Owner Association Property	\$4,920.97 /acre	\$0.00/acre
Public Property	\$4,920.97 /acre	\$0.00/acre
Taxable County of Riverside Property	\$4,920.97 /acre	\$0.00/acre

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EXHIBIT A

*Agua Mansa Industrial Growth Association
Community Facilities District No. 2002-1*

*Special Tax Roll
Fiscal Year 2011-2012*

EXHIBIT A
Agua Mansa Industrial Growth Association
Community Facilities District No. 2002-1
FY 2011-2012 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 2011-12 Special Tax Levy</u>
County of Riverside						
175-180-012-5	24088-1	POR. 5	7.59	1	\$37,350.16	\$24,263.78
175-180-013-6	24088-1	6	8.73	1	\$42,960.07	\$27,908.14
175-180-014-7	24088-1	POR. 9	0.51	1	\$2,509.69	\$1,630.36
175-180-016-9	24088-1	POR. 5	2.23	1	\$10,973.76	\$7,128.88
175-180-018-1	24088	POR. 4	0.00	1	\$0.00	\$0.00
175-190-019-3	24088-1	2	7.73	1	\$38,039.10	\$24,711.34
175-190-021-4	24088-1	POR. 7	9.23	1	\$45,420.55	\$29,506.56
175-190-022-5	24088-1	POR. 8	2.16	1	\$10,629.30	\$6,905.10
175-190-023-6	24088-1	POR. 9	15.74	1	\$77,456.07	\$50,317.78
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	\$3,789.15	\$2,461.54
175-190-028-1	24088-1	PAR. 1	4.53	1	\$22,291.99	\$14,481.54
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	\$13,975.55	\$9,078.94
175-210-037-0	24088-2	6	2.61	1	\$12,843.73	\$8,343.66
175-210-039-2	24088-2	5	5.87	1	\$28,886.09	\$18,765.26
175-210-046-8	24088-2	7,8	3.62	1	\$17,814.00	\$11,572.50
175-210-056-7	24088-2	8,9	2.70	1	\$13,286.62	\$8,631.38
175-210-057-8	24088-2	10	2.95	1	\$14,516.86	\$9,430.58
175-210-058-9	24088-2	11	3.72	1	\$18,306.10	\$11,892.18
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	\$36,454.83	\$23,682.14
175-220-021-6	24088	1	4.82	1	\$23,719.08	\$15,408.62
County of Riverside			Subtotal:		\$471,222.70	\$306,120.28
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	\$108,704.23	\$70,617.52
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	\$3,838.36	\$2,493.50
0260-113-14-6	12104	2,3	18.58	1	\$91,431.62	\$59,396.72
0260-113-15-7	21631	1	32.80	1	\$161,407.82	\$104,855.36
0260-113-16-8	21631	1	20.65	1	\$101,618.03	\$66,014.12
County of San Bernardino			Subtotal:		\$467,000.06	\$303,377.22
Grand Total:			190.66		\$938,222.76	\$609,497.50
Percent of Maximum Tax:					100.00%	64.96%

EXHIBIT B

*Agua Mansa Industrial Growth Association
Community Facilities District No. 2002-1*

*Summary of Transactions to Funds and Accounts
Fiscal Year 2010-2011*

AMIGA CFD 2002-1
July 2010

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$42,938	\$172,776	\$0	\$0	\$437,994	\$58,325	\$1,088,630	\$2	\$1,800,664
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$5,048)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,048)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	(\$5,048)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,048)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$37,890	\$172,776	\$0	\$0	\$437,994	\$58,325	\$1,088,630	\$2	\$1,795,616

**AMIGA CFD 2002-1
August 2010**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$37,890	\$172,776	\$0	\$0	\$437,984	\$58,325	\$1,088,630	\$2	\$1,795,616
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$37,804	\$0	\$0	\$0	\$37,804
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$37,804	\$0	\$0	\$0	\$37,804
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$523)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	(\$523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$523)
TRANSFERS	\$0	\$0	\$0	\$317,336	(\$372,336)	\$0	\$0	\$0	(\$55,000)
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$37,368	\$172,776	\$0	\$317,336	\$103,462	\$58,325	\$1,088,630	\$2	\$1,777,898

AMIGA CFD 2002-1
September 2010

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$37,368	\$172,776	\$0	\$317,336	\$103,462	\$58,325	\$1,088,630	\$2	\$1,777,898
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$2	\$0	\$0	\$5	\$1	\$11	\$0	\$18
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$0	\$2	\$0	\$0	\$5	\$1	\$11	\$0	\$18
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	(\$317,336)	\$0	\$0	\$0	\$0	(\$317,336)
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$2,475)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,475)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	(\$2,475)	\$0	\$0	(\$317,336)	\$0	\$0	\$0	\$0	(\$319,811)
TRANSFERS	\$0	\$0	\$0	\$0	\$13,469	\$0	(\$13,469)	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$34,893	\$172,778	\$0	\$0	\$116,936	\$58,325	\$1,075,172	\$2	\$1,458,105

**AMIGA CFD 2002-1
October 2010**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$34,893	\$172,778	\$0	\$0	\$116,936	\$58,325	\$1,075,172	\$2	\$1,458,105
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$34,893	\$172,778	\$0	\$0	\$116,936	\$58,325	\$1,075,172	\$2	\$1,458,105

AMIGA CFD 2002-1
November 2010

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$34,893	\$172,778	\$0	\$0	\$116,936	\$58,325	\$1,075,172	\$2	\$1,458,105
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$2,737)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,737)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	(\$2,737)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,737)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$32,156	\$172,778	\$0	\$0	\$116,936	\$58,325	\$1,075,172	\$2	\$1,455,368

AMIGA CFD 2002-1
December 2010

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$32,156	\$172,778	\$0	\$0	\$116,936	\$58,325	\$1,075,172	\$2	\$1,455,368
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$187,207	\$0	\$0	\$0	\$187,207
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$187,207	\$0	\$0	\$0	\$187,207
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$48)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$48)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	(\$48)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$48)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$32,108	\$172,778	\$0	\$0	\$304,143	\$58,325	\$1,075,172	\$2	\$1,642,528

AMIGA CFD 2002-1
January 2011

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$32,108	\$172,778	\$0	\$0	\$304,143	\$58,325	\$1,075,172	\$2	\$1,642,528
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL SOURCES</u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$1,019)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,019)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL USES</u>	(\$1,019)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,019)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$31,089	\$172,778	\$0	\$0	\$304,143	\$58,325	\$1,075,172	\$2	\$1,641,509

AMIGA CFD 2002-1
February 2011

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$31,089	\$172,778	\$0	\$0	\$304,143	\$56,325	\$1,075,172	\$2	\$1,641,509
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$168,371	\$0	\$0	\$0	\$168,371
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$168,371	\$0	\$0	\$0	\$168,371
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$316,099	(\$316,099)	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$31,089	\$172,778	\$0	\$316,099	\$156,415	\$56,325	\$1,075,172	\$2	\$1,809,879

**AMIGA CFD 2002-1
March 2011**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$31,089	\$172,778	\$0	\$316,099	\$156,415	\$58,325	\$1,075,172	\$2	\$1,809,879
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	(\$316,099)	\$0	\$0	\$0	\$0	(\$316,099)
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$26,260)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$26,260)
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES	(\$26,260)	\$0	\$0	(\$316,099)	\$0	\$0	\$0	\$0	(\$342,358)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$4,829	\$172,778	\$0	\$0	\$156,415	\$58,325	\$1,075,172	\$2	\$1,467,521

AMIGA CFD 2002-1
April 2011

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$4,829	\$172,778	\$0	\$0	\$156,415	\$58,325	\$1,075,172	\$2	\$1,467,521
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL SOURCES</u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL USES</u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$4,829	\$172,778	\$0	\$0	\$156,415	\$58,325	\$1,075,172	\$2	\$1,467,521