

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

May 8, 2015



Public Finance
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**AGUA MANSÁ INDUSTRIAL GROWTH ASSOCIATION
("AMIGA")
COMMUNITY FACILITIES DISTRICT No. 2002-1
SPECIAL TAX BONDS, SERIES 2014**

**ADMINISTRATION REPORT
FISCAL YEAR 2015-2016**

Prepared for

**AGUA MANSÁ INDUSTRIAL GROWTH ASSOCIATION
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EXHIBITS

- EXHIBIT A: Special Tax Roll Fiscal Year 2015-2016
- EXHIBIT B: Summary of Transactions to Funds and Accounts

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 2014, (the "Bonds") for fiscal year 2015-2016.

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 (the "Series 2003 Bonds") 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 Series 2003 Bonds were refunded in February 2015 by the issuance of \$9,170,000 in Special Tax Bonds (the "Series 2014 Bonds").

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 2015-2016, 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 2015-2016.

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 2015-2016 special tax rates for each classification of property is included.

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. Table 1 below indicates the current amount of developed, developing, and undeveloped property within CFD No. 2002-1.

TABLE 1	
Agua Mansa Industrial Growth Association CFD No. 2002-1 Development Status	
Land Use	Number of Acres¹
County of San Bernardino	
Developed Property ²	94.12
Developing Property ³	0.00
Undeveloped Property ⁴	0.78
 County of Riverside	
Developed Property ²	54.78
Developing Property ³	18.73
Undeveloped Property ⁴	22.25

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 the certificate of occupancy is pending.

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

SECTION III. FISCAL YEAR 2014-2015 SPECIAL TAX LEVY

The total special tax levy for fiscal year 2014-2015 equaled \$636,466. As of the date of this report all special tax levy amounts had been collected by the Counties.

SECTION IV. FISCAL YEAR 2015-2016 SPECIAL TAX REQUIREMENT

For fiscal year 2015-2016, the special tax requirement for CFD No. 2002-1 is equal to \$633,547 and is calculated as shown in Table 2 below.

TABLE 2	
Agua Mansa Industrial Growth Association	
CFD No. 2002-1	
Fiscal Year 2015-16 Special Tax Requirement	
Fund Balances as of April 30, 2015	
Special Tax Fund	\$318,934
Bond and Interest Fund	\$10,315
Surplus Reserve Funds	\$249
Remaining Fiscal Year 2014-15 Sources of Funds	
Pending Special Tax Deposits	\$159,971
Remaining Fiscal Year 2014-15 Obligations	
Interest due 09/01/15	(\$188,099)
Principal due 09/01/15	(\$220,000)
Administrative Expenses	(\$48,347)
Estimated Fiscal Year 2014-15 Surplus/(Draw on Reserve Fund)	\$33,024
Budgeted Fiscal Year 2015-16 Expenditures	
Interest due 03/01/16	(\$183,534)
Interest due 09/01/16	(\$183,534)
Principal due 09/01/16	(\$240,000)
Administrative Expenses	(\$50,000)
Delinquency Contingency	(\$9,503)
Fiscal Year 2015-16 Special Tax Requirement	(\$633,547)

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 2015-2016 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 \$1,015,562 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 2015-2016 as outlined in Section III. Therefore, the fiscal year 2015-2016 special tax for each parcel of Taxable Property and Taxable County of Riverside Property is equal to approximately 62.38% of the assigned special tax. The fiscal year 2015-2016 maximum and actual special tax rates are shown for each classification of property in Table 3 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.

TABLE 3

Agua Mansa Industrial Growth Association
CFD No. 2002-1
Fiscal Year 2015-16 Special Tax Rates

Land Use	Assigned/ Maximum Special Tax (per Acre)	Actual Special Tax (per acre)
Taxable Property	\$5,326.62	\$3,322.95
Property Owner Association Property	\$5,326.62	\$0.00
Public Property	\$5,326.62	\$0.00
Taxable County of Riverside Property	\$5,326.62	\$0.00

[http://127.0.0.1/resources/Clients/AMIGA/District Administration/CFD 2002-1/2015_16/CFD 2002-1 Admin Report.docx](http://127.0.0.1/resources/Clients/AMIGA/District%20Administration/CFD%202002-1/2015_16/CFD%202002-1%20Admin%20Report.docx)

EXHIBIT A

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

**Special Tax Roll
Fiscal Year 2015-2016**

EXHIBIT A
 Agua Mansa Industrial Growth Association
 Community Facilities District No. 2002-1
 FY 2015-2016 Special Tax Roll

Assessor's Parcel Number	Tract	Lot	Taxable Acreage	Tax Class	Maximum Special Tax	FY 2015-16 Special Tax Levy
County of Riverside						
175-180-012-5	24088-1	POR. 5	7.59	1	\$40,429.00	\$25,221.18
175-180-013-6	24088-1	6	8.73	1	\$46,501.33	\$29,009.34
175-180-014-7	24088-1	POR. 9	0.51	1	\$2,716.56	\$1,694.70
175-180-016-9	24088-1	POR. 5	2.23	1	\$11,878.34	\$7,410.18
175-180-018-1	24088	POR. 4	0.00	1	\$0.00	\$0.00
175-190-019-3	24088-1	2	7.73	1	\$41,174.72	\$25,686.40
175-190-021-4	24088-1	POR. 7	9.23	1	\$49,164.65	\$30,670.82
175-190-022-5	24088-1	POR. 8	2.16	1	\$11,505.47	\$7,177.56
175-190-023-6	24088-1	POR. 9	15.74	1	\$83,840.92	\$52,303.22
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	\$4,101.48	\$2,558.66
175-190-028-1	24088-1	PAR. 1	4.53	1	\$24,129.56	\$15,052.96
175-190-029-2	24088	POR. 3	0.00	1	\$0.00	\$0.00
175-210-034-7	12104	9	0.00	1	\$0.00	\$0.00
175-210-035-8	24088-2	4	2.84	1	\$15,127.58	\$9,437.18
175-210-037-0	24088-2	6	2.61	1	\$13,902.46	\$8,672.90
175-210-039-2	24088-2	5	5.87	1	\$31,267.22	\$19,505.72
175-210-046-8	24088-2	7,8	3.62	1	\$19,282.42	\$12,029.14
175-210-056-7	24088-2	8,9	2.70	1	\$14,381.85	\$8,971.96
175-210-057-8	24088-2	10	2.95	1	\$15,713.50	\$9,802.70
175-210-058-9	24088-2	11	3.72	1	\$19,815.09	\$12,361.44
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	\$39,459.86	\$24,616.60
175-220-021-6	24088	1	4.82	1	\$25,674.27	\$16,016.62
Subtotal:			95.76		\$510,066.28	\$318,199.28
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	\$117,664.92	\$73,403.96
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	\$4,154.75	\$2,591.90
0260-113-14-6	12104	2,3	18.58	1	\$98,968.50	\$61,740.40
0260-113-15-7	21631	1	32.80	1	\$174,712.96	\$108,992.76
0260-113-16-8	21631	1	20.65	1	\$109,994.59	\$68,618.92
Subtotal:			94.90		\$505,495.72	\$315,347.94
GRAND TOTAL:			190.66		\$1,015,562.00	\$633,547.22

Percent of Maximum Tax: 100.00% 62.38%

EXHIBIT B

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

**Summary of Transactions to Funds and Accounts
Special Tax Bonds, Series 2014
Fiscal Year 2014-2015**

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
May 2014

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$62,891	\$10,312	\$0	\$164,645	\$0	\$0	\$843,639	\$1,081,487
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$154,561	\$0	\$0	\$0	\$154,561
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$2	\$0	\$0	\$1	\$0	\$0	\$21	\$23
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$2	\$0	\$0	\$154,561	\$0	\$0	\$21	\$154,584
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$1,150)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,150)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$1,150)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,150)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$61,742	\$10,312	\$0	\$319,206	\$0	\$0	\$843,660	\$1,234,921

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
June 2014

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$61,742	\$10,312	\$0	\$319,206	\$0	\$0	\$843,660	\$1,234,921
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$2	\$0	\$0	\$5	\$0	\$0	\$22	\$28
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$2	\$0	\$0	\$5	\$0	\$0	\$22	\$28
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$32,888)	\$0	\$0	\$0	\$0	\$0	\$0	(\$32,888)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$32,888)	\$0	\$0	\$0	\$0	\$0	\$0	(\$32,888)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$28,856	\$10,313	\$0	\$319,211	\$0	\$0	\$843,682	\$1,202,061

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
July 2014

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$28,856	\$10,313	\$0	\$319,211	\$0	\$0	\$843,682	\$1,202,061
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$1	\$0	\$0	\$8	\$0	\$0	\$21	\$30
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$1	\$0	\$0	\$8	\$0	\$0	\$21	\$30
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$28,857	\$10,313	\$0	\$319,219	\$0	\$0	\$843,702	\$1,202,091

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
August 2014

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$28,857	\$10,313	\$0	\$319,219	\$0	\$0	\$843,702	\$1,202,091
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$12,908	\$0	\$0	\$0	\$12,908
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$1	\$0	\$0	\$8	\$0	\$0	\$22	\$31
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$1	\$0	\$0	\$12,916	\$0	\$0	\$22	\$12,938
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$3,769)	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,769)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$3,769)	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,769)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$25,089	\$10,313	\$0	\$332,135	\$0	\$0	\$843,724	\$1,211,261

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
September 2014

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$25,089	\$10,313	\$0	\$332,135	\$0	\$0	\$843,724	\$1,211,261
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$1	\$0	\$0	\$8	\$0	\$0	\$22	\$31
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$1	\$0	\$0	\$8	\$0	\$0	\$22	\$31
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	(\$196,620)	\$0	\$0	(\$196,620)
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	\$0	\$0	\$0	\$0	(\$196,620)	\$0	\$0	(\$196,620)
TRANSFERS	\$0	\$0	\$0	(\$301,620)	\$196,620	\$0	\$0	(\$105,000)
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$25,090	\$10,314	\$0	\$30,523	\$0	\$0	\$843,745	\$909,672

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
October 2014

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$25,090	\$10,314	\$0	\$30,523	\$0	\$0	\$843,745	\$909,672
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$1	\$0	\$0	\$1	\$0	\$0	\$21	\$23
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$1	\$0	\$0	\$1	\$0	\$0	\$21	\$23
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$3,611)	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,611)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$3,611)	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,611)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$21,479	\$10,314	\$0	\$30,524	\$0	\$0	\$843,766	\$906,083

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
November 2014

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$21,479	\$10,314	\$0	\$30,524	\$0	\$0	\$843,766	\$906,083
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$1	\$0	\$0	\$1	\$0	\$0	\$22	\$23
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$1	\$0	\$0	\$1	\$0	\$0	\$22	\$23
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$1,030)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,030)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$1,030)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,030)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$20,450	\$10,314	\$0	\$30,525	\$0	\$0	\$843,788	\$905,077

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
December 2014

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$20,450	\$10,314	\$0	\$30,525	\$0	\$0	\$843,788	\$905,077
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$120,226	\$0	\$0	\$0	\$120,226
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$1	\$0	\$0	\$1	\$0	\$0	\$21	\$22
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$1	\$0	\$0	\$120,227	\$0	\$0	\$21	\$120,249
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$20,451	\$10,314	\$0	\$150,752	\$0	\$0	\$843,808	\$1,025,325

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
January 2015

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$20,451	\$10,314	\$0	\$150,752	\$0	\$0	\$843,808	\$1,025,325
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$38,173	\$0	\$0	\$0	\$38,173
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$2	\$0	\$0	\$14	\$16
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$38,175	\$0	\$0	\$14	\$38,190
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$842)	\$0	\$0	\$0	\$0	\$0	\$0	(\$842)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$842)	\$0	\$0	\$0	\$0	\$0	\$0	(\$842)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$19,610	\$10,314	\$0	\$188,927	\$0	\$0	\$843,823	\$1,062,673

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
February 2015

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$19,610	\$10,314	\$0	\$188,927	\$0	\$0	\$843,823	\$1,062,673
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$159,694	\$0	\$0	\$0	\$159,694
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$3	\$0	\$0	\$14	\$18
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$159,697	\$0	\$0	\$14	\$159,712
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	(\$10,315)	\$0	(\$188,099)	\$198,413	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$19,610	\$0	\$0	\$160,525	\$198,413	\$0	\$843,837	\$1,222,385

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
March 2015

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$19,610	\$0	\$0	\$160,525	\$198,413	\$0	\$843,837	\$1,222,385
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$5	\$0	\$0	\$13	\$19
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$5	\$0	\$0	\$13	\$19
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	(\$188,099)	\$0	\$0	(\$188,099)
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$840)	\$0	\$0	\$0	\$0	\$0	\$0	(\$840)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$840)	\$0	\$0	\$0	(\$188,099)	\$0	\$0	(\$188,938)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$18,771	\$0	\$0	\$160,530	\$10,315	\$0	\$843,850	\$1,033,466

AMIGA COMMUNITY FACILITIES DISTRICT NO. 2002-1 - SERIES 2014
April 2015

	ADMINISTRATIVE EXPENSE FUND	COST OF ISSUANCE ACCOUNT	REDEMPTION ACCOUNT	SPECIAL TAX FUND	INTEREST ACCOUNT	PREPAYMENT ACCOUNT	RESERVE FUND	TOTAL
BEGINNING BALANCE	\$18,771	\$0	\$0	\$160,530	\$10,315	\$0	\$843,850	\$1,033,466
SOURCES OF FUNDS								
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$158,401	\$0	\$0	\$0	\$158,401
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$3	\$0	\$0	\$14	\$18
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$158,404	\$0	\$0	\$14	\$158,419
USES OF FUNDS								
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$1,358)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,358)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$1,358)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,358)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$17,413	\$0	\$0	\$318,934	\$10,315	\$0	\$843,864	\$1,190,526