

CITY OF SAN BERNARDINO

\$1,101,681.82

LIMITED OBLIGATION IMPROVEMENT BONDS DATED FEB. 19, 1990

ASSESSMENT DISTRICT NO. 985

(INDUSTRIAL PARKWAY IMPROVEMENT DISTRICT)

FORMATION DATE SEPT. 8, 1989

FINAL MATURITY SEPT. 2, 2010

BALANCE JUNE 30, 2010 \$ 105,000

FUND 305: A.D. 985 DEBT SERVICE

The District is bounded on the northeast by a Santa Fe Railroad right-of-way, on the southeast by Palm Avenue, on the southwest by Interstate 215 and on the west by the San Bernardino County Flood Control Channel. The Assessment District was formed and the Bonds were issued in order to finance improvements in connection with Industrial Parkway and certain portions of Palm Avenue. The Bonds are secured by the unpaid assessments, together with interest thereon, on parcels within the District. Installments of principal and interest sufficient to meet annual debt service on the Bonds will be billed by the County of San Bernardino to owners of parcels against which there are unpaid assessments. The assessment installments billed against each parcel each year represent pro rata shares of the total principal and interest coming due that year, based on the percentage which the unpaid assessment against that parcel bears to the total of unpaid assessments against all parcels.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATED	2009-10 PROPOSED
REVENUE DETAIL 305-000-				
4055 A.D. 985 Assessments	77,880	61,419	68,000	69,100
4505 Interest on Idle Cash	4,087	4,582	2,011	3,600
4506 Interest on Bond Reserves			219	
TOTAL REVENUE	81,967	66,001	70,229	72,700
EXPENDITURE DETAIL 305-659-				
5197 Administrative Expense	9,057	8,803	12,788	8,200
5801 Debt Service - Principal	40,000	45,000	45,000	55,000
5802 Debt Service - Interest	17,238	14,008	10,576	6,738
TOTAL EXPENDITURES	66,295	67,811	68,364	69,938
AVAILABLE BEGINNING FUND BALANCE (DEFICIT)	161,997	177,669	175,859	177,724
AVAILABLE ENDING FUND BALANCE (DEFICIT)	<u>177,669</u>	<u>175,859</u>	<u>177,724</u>	<u>180,486</u>

CITY OF SAN BERNARDINO

\$709,105.00

LIMITED OBLIGATION IMPROVEMENT BONDS DATED DEC. 2, 1991

ASSESSMENT DISTRICT NO. 987

(VERDEMONT AREA)

FORMATION DATE MAR. 11, 1991

FINAL MATURITY SEPT. 2, 2011

BALANCE JUNE 30, 2010 \$135,000

FUND 306: A.D. 987 DEBT SERVICE

The District is bounded on the north by the City limit line, on the east by Walnut Avenue, on the south by State Highway 215 and Kendall Drive and on the west generally by Little League Drive. The Assessment District was formed and the Bonds were issued in order to finance the construction of roadway improvements, including excavation, grading, curbs, gutters, sidewalk and asphaltic concrete pavement, street lights, traffic signals, sewer and water improvements and related projects within the City. The Bonds are secured by the unpaid assessments, together with interest thereon, on parcels within the Assessment District. Installments of principal and interest sufficient to meet annual debt service on the Bonds will be billed by the County of San Bernardino to owners of parcels against which there are unpaid assessments. The assessment installments billed against each parcel each year represent pro rata shares of the total principal and interest coming due that year, based on the percentage which the unpaid assessment against that parcel bears to the total of unpaid assessments in connection with the financing.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATED	2009-10 PROPOSED
REVENUE DETAIL 306-000-				
4062 A.D. 987 Assessments	61,787	51,583	53,175	55,900
4505 Interest on Idle Cash	1,374	1,251	502	1,100
4506 Interest on Bond Reserves	2,689	1,718	282	1,700
TOTAL REVENUE	65,850	54,552	53,958	58,700
EXPENDITURE DETAIL 306-663-				
5197 Administrative Services	9,954	8,252	12,656	8,396
5801 Debt Service - Principal	35,000	40,000	40,000	40,000
5802 Debt Service - Interest	17,953	15,083	12,003	8,913
TOTAL EXPENDITURES	62,907	63,335	64,659	57,309
AVAILABLE BEGINNING FUND BALANCE (DEFICIT)	101,047	103,990	95,207	84,506
AVAILABLE ENDING FUND BALANCE (DEFICIT)	103,990	95,207	84,506	85,897

**CITY OF SAN BERNARDINO
FIRE STATION DEBT SERVICE FUND**

**FINAL MATURITY AUG. 1, 2029
BALANCE \$0**

FUND 311: Fire Station Debt Service

In April 2003, the Vermont Infrastructure Fee was increased for the purpose of funding the debt service for the new fire station. The Vermont Infrastructure Fee is not intended to fund the entire debt service but to provide a source of revenue to compliment the General Fund. In 2007 the City stopped collecting the Vermont infrastructure fee (VIF) for the fire station debt service and decided to use the Fire DIFF to cover costs. Based on this action the VIF balance is being combined with the fire DIFF and it will be restricted to cover the fire station's debt service.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATED	2009-10 PROPOSED
REVENUE DETAIL 311-000-				
4512 - Vermont Infrastructure Fees	138,000	-		-
4505 Interest on Idle Cash	24,736	22,313		-
TOTAL REVENUE	162,736	22,313	-	-
EXPENDITURE DETAIL 311-608-				
5801 Debt Service - Principal	37,408	38,500		-
5802 Debt Service - Interest	37,864	39,178		-
TOTAL EXPENDITURES	75,272	77,678	-	-
Transfer Out			(769,044)	
AVAILABLE BEGINNING FUND BALANCE (DEFICIT)	736,945	824,409	769,044	-
AVAILABLE ENDING FUND BALANCE (DEFICIT)	824,409	769,044	-	-

CITY OF SAN BERNARDINO

\$1,133,000

A.D. 1015 NEW PINE AVENUE LOAN

FORMATION DATE DEC. 18, 1995

BALANCE JUNE 30, 2010 \$381,600

FUND 356: AD 1015 NEW PINE DEBT SERVICE

The purpose of this loan was to finance the costs of the infrastructure improvements consisting of the construction of New Pine Avenue. The Sewer Line Maintenance Fund will contribute \$316,500, the Sewer Line Construction Fund will contribute \$316,500, and the Economic Development Agency will lend \$500,000 towards the construction of New Pine Avenue.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 PROPOSED
REVENUE DETAIL 356-000-				
4064 A.D. 1015 New Pine	66,536	73,541	59,358	66,479
4505 Interest on Idle Cash	472	475	203	382
TOTAL REVENUE	67,008	74,017	59,561	66,861
EXPENDITURE DETAIL 356-628-				
5197 Administrative Services	12,616	13,871	5,638	13,449
5802 Debt Service - Interest	43,290	28,170	28,170	24,654
TOTAL EXPENDITURES	55,906	42,041	33,808	38,103
AVAILABLE BEGINNING FUND BALANCE (DEFICIT)	-517,491	-506,389	-474,413	-448,660
AVAILABLE ENDING FUND BALANCE (DEFICIT)	-506,389	-474,413	-448,660	-419,902

CITY OF SAN BERNARDINO
CF 1033 - VERDEMONT FIRE STATION MAINTENANCE & OPERATIONS

FUND 137: CFD 1033 - Fire Station Debt Service O & M - Established to provide funds for the Operations & Maintenance of the Verdemont Fire Station

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATED	2009-10 PROPOSED
REVENUE DETAIL 137-000-				
4013 CFD 1033 Special Tax	29,987	66,700	447,200	556,700
4505 Interest on Idle Cash	10,732	13,400	5,900	5,900
TOTAL REVENUE	40,719	80,100	453,100	562,600
EXPENDITURE DETAIL 137-				
TOTAL EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) 137-000-				
6450 Transfer In				
7451 Transfer Out		(105,000)	(447,200)	(556,700)
TOTAL OTHER FINANCING SOURCES (USES)	-	(105,000)	(447,200)	(556,700)
AVAILABLE BEGINNING FUND BALANCE (DEFICIT)	-	40,719	15,819	21,719
AVAILABLE ENDING FUND BALANCE (DEFICIT)	40,719	15,819	21,719	27,619

**SCHEDULE OF EQUIPMENT LEASES
SORTED BY FUND
FISCAL YEAR 2009-2010**

ACCOUNT NO.	LESSOR	DESCRIPTION	BALANCE 6/30/2008	ADDITIONS	PRINCIPAL	INTEREST	TOTAL ANNUAL PAYMENTS	PRINCIPAL BALANCE 6/30/2010	FREQUENCY OF PAYMENT
001-092-5803	Koch Financial #1	ADA Restroom Renovations	40,702		40,702	638	41,340	-	Semi-Annual
001-202-5803	Sun Trust Leasing #5	4 Pierce Fire/Rescue Units	263,912		129,686	9,237	138,923	134,226	Annual
001-202-5803	Sun Trust Leasing #9	Pierce Fire Truck	217,318		44,833	8,583	53,416	172,485	Semi-Annual
001-202-5803	Comercial Leasing Corp #7	7 Fire Engines & 1 Utility Truck	2,883,579		390,948	97,952	488,900	2,492,631	Semi-Annual
001-325-5803	Koch Financial #1	Building Improv/Roofings/Remodels	47,706		47,706	745	48,451	-	Semi-Annual
		Total General Fund	3,453,217	0	653,874	117,156	771,030	2,799,343	
527-412-5803	Comerica Leasing Corp #5	13 side loaders	2,508,414		522,083	88,383	610,466	1,986,331	Semi-Annual
527-412-5803	FMLC - Marquette #1	10 Side Loaders, 1 Rearloader	3,051,726		471,523	88,042	559,564	2,580,203	Semi-Annual
527-412-5803	Bank of America #1	1 Rearloader, 7 Sideloaders	2,585,711		329,721	93,401	423,122	2,255,990	Semi-Annual
527-412-5803	Comerica Leasing Corp #3	1 Rear Loaders/ CNG Conversion	78,252		30,311	3,028	33,339	47,941	Semi-Annual
527-412-5803	New Lease Estimate	7 Sideloaders, 1 - 20ft Flatbed Truck		2,594,000	160,500	56,400	216,900	2,433,500	Semi-Annual
527-413-5803	Comerica Leasing Corp #3	1 Rear Loaders/ CNG Conversion	78,252		30,311	3,028	33,339	47,941	Semi-Annual
527-413-5803	Comerica Leasing Corp #5	4 roll offs; 3 front loaders	1,024,565		213,245	36,100	249,345	811,320	Semi-Annual
527-413-5803	FMLC - Marquette #1	3 Front Loaders, 2 Roll Offs	1,141,527		176,378	32,933	209,311	965,149	Semi-Annual
527-413-5803	Bank of America #1	2 Rolloffs, 3 Frontloaders	1,053,427		134,329	38,052	172,381	919,097	Semi-Annual
527-413-5803	New Lease Estimate	1 Rolloff Truck, 2 Frontloaders		849,000	52,500	18,500	71,000	796,500	Semi-Annual
527-414-5803	Comerica Leasing Corp #5	3 Street Sweepers	487,908		101,549	17,191	118,741	386,359	Semi-Annual
527-414-5803	New Lease Estimate	1 CNG Street Sweeper		350,000	21,700	7,600	29,300	328,300	Semi-Annual
		Total IWM Fund	12,009,782	3,793,000	2,244,149	482,659	2,726,807	13,558,633	
631-331-5803	Bank One Leasing Corp #2	Chiller & Cooling Tower for HVAC	28,937		14,039	1,768	15,807	14,898	Annual
631-331-5803	Koch Financial #2	PD HVAC Cooling	700,431		56,381	32,128	88,509	644,050	Semi-Annual
		Total Utility Fund	729,368	0	70,420	33,896	104,316	658,948	
635-341-5803	Comerica Leasing Corp #2	23 Police Vehicles	106,736		106,736	2,207	108,943	-	Semi-Annual
635-341-5803	Comerica Leasing Corp #6	4 Police Vehicles	54,895		38,045	1,924	39,969	16,850	Semi-Annual
635-341-5803	Comerica Leasing Corp #8	2 Police Vehicles	46,447		18,115	1,431	19,547	28,332	Semi-Annual
635-341-5803	Bank of America #2	28 Police Vehicles	753,875		243,284	22,401	265,686	510,591	Semi-Annual
635-341-5803	Comerica Leasing Corp #6	38 Police Vehicles	521,496		342,407	17,316	359,723	179,089	Semi-Annual
635-341-5803	Comerica Leasing Corp #8	25 Police Vehicles	581,118		226,443	17,891	244,334	354,675	Semi-Annual
		Total Motor Pool Fund	2,064,567	0	975,031	63,171	1,038,202	1,089,536	
679-252-5803	Koch Financial #1	119 Mobile Data Computers	119,068		119,068	1,864	120,932	-	Semi-Annual
		Total MIS Fund	119,068	0	119,068	1,864	120,932	0	
		Total All Funds	18,376,002	3,793,000	4,062,543	698,745	4,761,287	18,106,459	

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**CITY OF SAN BERNARDINO
SCHEDULE OF FACILITIES LEASES
BY LEASE
FISCAL YEAR 2009-2010**

ACCOUNT NO.	LESSOR	DESCRIPTION	BALANCE 6/30/2008	ADDITIONS	PRINCIPAL	INTEREST	PAYMENT	PRINCIPAL BALANCE 6/30/2009	FREQUENCY OF PAYMENT
001-092-5803	Public Facility Lease	Fire Portion	975,000		175,000	44,375	219,375	800,000	Semi-Annual
635-341-5803	Public Facility Lease	Fuel Station Portion	235,000		35,000	9,125	44,125	200,000	Semi-Annual
			1,210,000		210,000	53,500	263,500	1,000,000	
001-092-5803	City Hall Facility Lease	City Hall Portion	9,510,000		465,000	526,975	991,975	9,045,000	Semi-Annual
001-092-5803	California Infrastructure Bank	HUB Project	1,540,430		99,805	46,505	146,311	1,440,625	Semi-Annual
262-483-5803	California Infrastructure Bank	Fire Station	2,398,183		81,563	73,479	155,042	2,316,620	Semi-Annual
126-369-5803/ 129-367-5803	California Infrastructure Bank	Street Projects	9,613,878	386,122	1,058,323	199,892	1,258,215	8,941,677	Semi-Annual
		Total	24,272,491	386,122	1,914,691.60	900,350.71	2,815,042.31	22,743,921	

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**CITY OF SAN BERNARDINO
PENSION OBLIGATION BONDS
FISCAL YEAR 2009-2010**

ACCOUNT NO.	CITY OF SAN BERNARDINO 2005 SERIES A BONDS	DESCRIPTION	BALANCE 6/30/2008	ADDITIONS	PRINCIPAL	INTEREST	PAYMENT	PRINCIPAL BALANCE 6/30/2009	FREQUENCY OF PAYMENT
001-213-5802 & 001-202-5802	Pension Obligation Bonds	Reduce Unfunded PERS Safety Liability	48,821,089		829,038	2,209,856	3,038,894	47,992,051	Annual
		Total	48,821,089	-	829,038	2,209,856	3,038,894	47,992,051	