

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, 2008 \$ 160,000

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.

| | 2005-06 ACTUAL | 2006-07 ACTUAL | 2007-08 ESTIMATED | 2008-09 PROPOSED |
|--|-------------------|-------------------|----------------------|---------------------|
| REVENUE DETAIL 305-000- | | | | |
| 4055 A.D. 985 Assessments | 61,649 | 77,880 | 61,419 | 67,000 |
| 4505 Interest on Idle Cash | 3,553 | 4,087 | 3,515 | 3,700 |
| 4506 Interest on Bond Reserves | 1,104 | | | |
| TOTAL REVENUE | 66,306 | 81,967 | 64,934 | 70,700 |
| EXPENDITURE DETAIL 305-659- | | | | |
| 5197 Administrative Expense | 6,937 | 9,057 | 8,803 | 8,200 |
| 5801 Debt Service - Principal | 40,000 | 40,000 | 45,000 | 45,000 |
| 5802 Debt Service - Interest | 20,268 | 17,238 | 14,008 | 10,576 |
| TOTAL EXPENDITURES | 67,205 | 66,295 | 67,811 | 63,776 |
| AVAILABLE BEGINNING FUND BALANCE (DEFICIT) | 162,896 | 161,997 | 177,669 | 174,792 |
| AVAILABLE ENDING FUND BALANCE (DEFICIT) | 161,997 | 177,669 | 174,792 | 181,716 |

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, 2008 \$175,000

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.

| | 2005-06 ACTUAL | 2006-07 ACTUAL | 2007-08 ESTIMATED | 2008-09 PROPOSED |
|---|-------------------|-------------------|----------------------|---------------------|
| REVENUE DETAIL 306-000- | | | | |
| 4062 A.D. 987 Assessments | 59,784 | 61,787 | 49,285 | 57,000 |
| 4505 Interest on Idle Cash | 1,082 | 1,374 | 905 | 1,100 |
| 4506 Interest on Bond Reserves | 1,962 | 2,689 | 1,523 | 2,100 |
| TOTAL REVENUE | 62,828 | 65,850 | 51,713 | 60,200 |
| EXPENDITURE DETAIL 306-663- | | | | |
| 5197 Administrative Services | 5,854 | 9,954 | 8,252 | 8,396 |
| 5801 Debt Service - Principal | 30,000 | 35,000 | 40,000 | 40,000 |
| 5802 Debt Service - Interest | 20,423 | 17,953 | 21,753 | 12,003 |
| TOTAL EXPENDITURES | 56,277 | 62,907 | 70,005 | 60,399 |
| AVAILABLE BEGINNING FUND BALANCE (DEFICIT) | 101,047 | 107,598 | 110,541 | 92,249 |
| AVAILABLE ENDING FUND BALANCE (DEFICIT) | 107,598 | 110,541 | 92,249 | 92,050 |

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

FINAL MATURITY AUG. 1, 2029
BALANCE JUNE 30, 2008 \$ 2,436,684

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.

| | 2005-06 ACTUAL | 2006-07 ACTUAL | 2007-08 ESTIMATED | 2008-09 PROPOSED |
|--|-------------------|-------------------|----------------------|---------------------|
| REVENUE DETAIL 311-000- | | | | |
| 4512 - Vermont Infrastructure Fees | 531,000 | 138,000 | 0 | |
| 4505 Interest on Idle Cash | 17,835 | 24,736 | 22,313 | |
| TOTAL REVENUE | 548,835 | 162,736 | 22,313 | - |
| EXPENDITURE DETAIL 311-608- | | | | |
| 5801 Debt Service - Principal | | 37,408 | 38,500 | |
| 5802 Debt Service - Interest | 27,902 | 37,864 | 39,178 | |
| TOTAL EXPENDITURES | 27,902 | 75,272 | 77,678 | - |
| Transfer Out | | | | (769,044) |
| AVAILABLE BEGINNING FUND BALANCE (DEFICIT) | 216,012 | 736,945 | 824,409 | 769,044 |
| AVAILABLE ENDING FUND BALANCE (DEFICIT) | 736,945 | 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, 2008 \$440,200

FUND 356: 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.

| | 2005-06 ACTUAL | 2006-07 ACTUAL | 2007-08 ESTIMATE | 2008-09 PROPOSED |
|---|-------------------|-------------------|---------------------|---------------------|
| REVENUE DETAIL 356-000- | | | | |
| 4064 A.D. 1015 New Pine | 62,404 | 66,536 | 69,700 | 69,300 |
| 4505 Interest on Idle Cash | 485 | 472 | 400 | 500 |
| TOTAL REVENUE | 62,889 | 67,008 | 70,100 | 69,800 |
| EXPENDITURE DETAIL 356-628- | | | | |
| 5197 Administrative Services | 6,225 | 12,616 | 12,900 | 13,300 |
| 5801 Debt Service - Principal | | | | |
| 5802 Debt Service - Interest | 17,400 | 43,290 | 28,170 | 26,400 |
| TOTAL EXPENDITURES | 23,625 | 55,906 | 41,070 | 39,700 |
| AVAILABLE BEGINNING FUND BALANCE (DEFICIT) | -517,491 | -478,227 | -467,125 | -438,095 |
| AVAILABLE ENDING FUND BALANCE (DEFICIT) | -478,227 | -467,125 | -438,095 | -407,995 |

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 Verdemon Fire Station

| | 2005-05 ACTUAL | 2006-07 ACTUAL | 2007-08 ESTIMATED | 2008-09 PROPOSED |
|---|-------------------|-------------------|----------------------|---------------------|
| REVENUE DETAIL 137-000- | | | | |
| 4013 CFD 1033 Special Tax | | 29,987 | 56,000 | 548,800 |
| 4505 Interest on Idle Cash | | 10,732 | 11,800 | 11,600 |
| TOTAL REVENUE | <u>-</u> | <u>40,719</u> | <u>67,800</u> | <u>560,400</u> |
| EXPENDITURE DETAIL 137- | | | | |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) 137-000- | | | | |
| 6450 Transfer In | | | | |
| 7451 Transfer Out | | | (108,500) | (556,200) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>(108,500)</u> | <u>(556,200)</u> |
| AVAILABLE BEGINNING FUND BALANCE (DEFICIT) | <u>-</u> | <u>-</u> | <u>40,719</u> | <u>19</u> |
| AVAILABLE ENDING FUND BALANCE (DEFICIT) | <u>-</u> | <u>40,719</u> | <u>19</u> | <u>4,219</u> |

**SCHEDULE OF EQUIPMENT LEASES
SORTED BY FUND
FISCAL YEAR 2008-2009**

| ACCOUNT NO. | LESSOR | DESCRIPTION | BALANCE 6/30/2008 | ADDITIONS | PRINCIPAL | INTEREST | PAYMENT | PRINCIPAL BALANCE 6/30/2009 | FREQUENCY OF PAYMENT |
|--------------|------------------------|--|----------------------|------------------|------------------|----------------|------------------|-----------------------------------|-------------------------|
| 001-092-5803 | Koch Financial | ADA Restroom Renovations | 120,236 | | 79,534 | 3,146 | 82,680 | 40,702 | Semi-Annual |
| 001-202-5803 | Sun Trust Leasing | 4 Pierce Fire/Rescue Units | 389,212 | | 125,300 | 13,822 | 138,922 | 263,912 | Annual |
| 001-202-5803 | Sun Trust Leasing | Pierce Fire Truck | 280,159 | | 43,021 | 10,393 | 53,414 | 217,138 | Semi-Annual |
| 001-202-5803 | Comercial Leasing Corp | 7 Fire Engines & 1 Utility Truck | 3,261,138 | | 377,559 | 111,339 | 488,898 | 2,883,579 | Semi-Annual |
| 001-223-5803 | Comerica Leasing Corp | 4 Police Vehicles | 89,724 | | 34,829 | 3,236 | 38,065 | 54,895 | Semi-Annual |
| 001-223-5803 | New Lease Estimate | 2 Police Vehicles | | 55,250 | 8,803 | 995 | 9,798 | 46,447 | Semi-Annual |
| 001-325-5803 | Koch Financial | Building Improv/Roofings/Remodels | 140,923 | | 93,217 | 3,688 | 96,905 | 47,706 | Semi-Annual |
| | | Total General Fund | 4,261,392 | 55,250 | 762,263 | 146,419 | 908,682 | 3,554,379 | |
| 527-412-5803 | Comerica Leasing Corp | 13 side loaders | 3,011,628 | | 503,214 | 107,251 | 610,465 | 2,508,414 | Semi-Annual |
| 527-412-5803 | FMLC - Marquette | 10 Side Loaders, 1 Rearloader | 3,509,414 | | 457,688 | 101,875 | 559,563 | 3,051,726 | Semi-Annual |
| 527-412-5803 | New Lease - Estimate | 1 Rearloader, 1 Flatbed, 6 Sideloaders | | 2,293,300 | 144,000 | 44,700 | 188,700 | 2,149,300 | Semi-Annual |
| 527-412-5803 | Comerica Leasing Corp | 1 Rear Loaders/ CNG Conversion | 107,306 | | 29,054 | 4,285 | 33,339 | 78,252 | Semi-Annual |
| 527-413-5803 | Comerica Leasing Corp | 1 Rear Loaders/ CNG Conversion | 107,306 | | 29,054 | 4,285 | 33,339 | 78,252 | Semi-Annual |
| 527-413-5803 | Comerica Leasing Corp | 4 roll offs; 3 front loaders | 1,230,102 | | 205,537 | 43,806 | 249,343 | 1,024,565 | Semi-Annual |
| 527-413-5803 | FMLC - Marquette | 3 Front Loaders, 2 Roll Offs | 1,312,730 | | 171,203 | 38,107 | 209,310 | 1,141,527 | Semi-Annual |
| 527-413-5803 | New Lease - Estimate | 2 Rolloffs, 3 Frontloaders | | 1,330,500 | 83,600 | 25,900 | 109,500 | 1,246,900 | Semi-Annual |
| 527-414-5803 | Sun Trust Leasing | 2 Street Sweepers | 44,140 | | 44,140 | 722 | 44,862 | 0 | Semi-Annual |
| 527-414-5803 | Comerica Leasing Corp | 3 Street Sweepers | 585,787 | | 97,879 | 20,860 | 118,739 | 487,908 | Semi-Annual |
| 527-414-5803 | New Lease - Estimate | 1 Street Sweeper | | 269,300 | 16,900 | 5,300 | 22,200 | 252,400 | Semi-Annual |
| | | Total IWM Fund | 9,908,413 | 3,893,100 | 1,782,269 | 397,091 | 2,179,360 | 12,019,244 | |
| 631-331-5803 | Bank One Leasing Corp. | Energy Efficiency Improvements | 114,508 | | 114,508 | 3,991 | 118,499 | 0 | Semi-Annual |
| 631-331-5803 | Bank One Leasing Corp. | Chiller & Cooling Tower for HVAC | 42,168 | | 13,231 | 2,578 | 15,807 | 28,937 | Annual |
| 631-331-5803 | New Lease - Estimate | PD HVAC Cooling | | 902,000 | 64,136 | 42,093 | 106,229 | 837,864 | Semi-Annual |
| | | Total Utility Fund | 156,676 | 902,000 | 191,875 | 48,660 | 240,535 | 866,801 | |
| 635-341-5803 | Comerica Leasing Corp | 23 Police Vehicles | 313,765 | | 207,028 | 10,855 | 217,883 | 106,737 | Semi-Annual |
| 635-341-5803 | Comerica Leasing Corp | 38 Police Vehicles | 852,380 | | 330,884 | 30,742 | 361,626 | 521,496 | Semi-Annual |
| 635-341-5803 | New Lease Estimate | 25 Police Vehicles | | 691,250 | 110,132 | 12,443 | 122,575 | 581,118 | Semi-Annual |
| | | Total Motor Pool Fund | 1,166,145 | 691,250 | 648,044 | 54,040 | 702,084 | 1,209,351 | |
| 679-252-5803 | Koch Financial | 119 Mobile Data Computers | 351,729 | | 232,661 | 9,203 | 241,864 | 119,068 | Semi-Annual |
| | | Total MIS Fund | 351,729 | 0 | 232,661 | 9,203 | 241,864 | 119,068 | |
| | | Total All Funds | 15,844,355 | 5,541,600 | 3,617,112 | 655,413 | 4,272,525 | 17,768,843 | |

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**CITY OF SAN BERNARDINO
SCHEDULE OF FACILITIES LEASES
BY LEASE
FISCAL YEAR 2008-2009**

| 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 | 1,140,000 | | 165,000 | 52,875 | 217,875 | 975,000 | Semi-Annual |
| 635-341-5803 | Public Facility Lease | Fuel Station Portion | 235,000 | | 35,000 | 10,875 | 45,875 | 200,000 | Semi-Annual |
| | | | 1,375,000 | | 200,000 | 63,750 | 263,750 | 1,175,000 | |
| 001-092-5803 | City Hall Facility Lease | City Hall Portion | 9,975,000 | | 445,000 | 551,788 | 996,788 | 9,530,000 | Semi-Annual |
| 001-092-5803 | California Infrastructure Bank | HUB Project | 1,637,508 | | 97,078 | 49,563 | 146,641 | 1,540,430 | Semi-Annual |
| 262-483-5803 | California Infrastructure Bank | Fire Station | 2,398,183 | | 79,249 | 76,064 | 155,314 | 2,318,934 | Semi-Annual |
| 126-369-5803/ 129-367-5803 | California Infrastructure Bank | Street Projects | 6,374,297 | 2,615,816 | 1,033,821 | 227,785 | 1,261,606 | 7,956,292 | Semi-Annual |
| | | Total | 21,759,988 | 2,615,816 | 1,855,148 | 968,950 | 2,824,098 | 22,520,656 | |

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