

# CITIES FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

City of Brentwood

Fiscal Year 2010

ID Number 11980710400

Certification:

I hereby certify, to the best of my knowledge and belief, that the report forms fairly reflect the financial transactions of the city in accordance with the requirements as prescribed by the California State Controller.

  
\_\_\_\_\_  
Signature

City Treasurer/  
Director of Finance & Information Systems  
\_\_\_\_\_  
Title

Pamela Ehler  
\_\_\_\_\_  
Name (Please Print)

11/12/10  
\_\_\_\_\_  
Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

To file electronically:

1. Complete all forms as necessary.
2. Transmit the completed output file using a File Transfer Protocol (FTP) program or via diskette.
3. Sign this cover page and mail to either address.

To file a paper report:

1. Complete all forms as necessary.
2. Sign this cover page, and mail completed report to either address.

Report will not be considered filed until receipt of this signed cover page.

Mailing Address:

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section  
P. O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

## Supplement to the Annual Report of California Municipalities

**City Name:** BRENTWOOD

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

June 2010

September 2010

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

*U.S. Bureau of the Census, Shannon Doyle, 1-800-242-4523*

**1. Reference: State Controller's Report** – Please refer to your State Controller's Report to answer questions A-D.

**Section A:** From the Schedule of Net Expenditures, General Government (Legislative) –Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Legislative' field that relate to the financial administration (i.e. finance director, city auditor, treasurer; central accounting and purchasing services, budgeting, etc. - including related data processing) of your government, if any.

<b>Column A – Operating Expenditures:</b>	<b>E23</b>	\$	N/A
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	<b>G23</b>	\$	↓
<b>Construction</b>	<b>F23</b>	\$	

**Section B:** From the Schedule of Net Expenditures, General Government (Legislative) –Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Legislative' field that relate to the city attorney and prosecution (exclude probation and parole), if any.

<b>Column A – Operating Expenditures:</b>	<b>E25</b>	\$	N/A
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	<b>G25</b>	\$	↓
<b>Construction</b>	<b>F25</b>	\$	

**Section C:** From the Schedule of Net Expenditures, General Government (Management and Support) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Management and Support' field that relate to the financial administration

(i.e. finance director, city auditor, treasurer; central accounting and purchasing services, budgeting, etc. - including related data processing) of your government, if any.

<b>Column A – Operating Expenditures:</b>	E23	\$ 1,705,912
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	G23	\$ N/A
<b>Construction</b>	F23	\$ ↓

**Section D:** From the Schedule of Net Expenditures, Public Safety (Police) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Police' field that relate to the city attorney and prosecution (exclude probation and parole), if any.

<b>Column A – Operating Expenditures:</b>	E62	\$ N/A
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	G62	\$ ↓
<b>Construction</b>	F62	\$ ↓

**2. Intergovernmental Expenditures**

Indicate the recipient agency, purpose, and the amount of intergovernmental payments over \$100,000 made by your government during the year.

Paid to:	Purpose:	Amount:
a. Liberty Union High School Dist	Print use by m	\$1,366,574
b.		
c.		
d.		

**Brentwood Infrastructure Financing Authority**  
**Series 2009 A & B Civic Center Project Lease Revenue Bonds**

The Authority issued Series 2009A Bonds (\$4,055,000) and Series 2009B (\$43,945,000) (Build America Bonds) on October 16, 2009 to provide funds to acquire the Local Obligations, finance, and refinance the costs of public capital improvements, fund reserve accounts for the Local Obligations (excluding Reimbursement Agreement), fund capitalized interest on the Bonds and pay the costs of issuance of the Bonds.

**Build America Bonds:**

The American Recovery and Reinstatement Act of 2009 creates the new Build America Bond (BAB) program that authorizes state and local governments to issue taxable bonds in 2009 and 2010 to finance any capital expenditures. State and local governments receive a direct federal subsidy payment or a portion of their borrowing costs on BAB equal to 35% of the total coupon interest paid to investors.

**The Bond payment sources:**

**CIFP**

The Bonds are payable from and secured by creditable revenues and base rental payments payable by the City under the Facilities Lease which is payable from the City's General fund.

**RDA**

The Redevelopment Agency, and the Authority will enter into a Reimbursement Agreement in which the Agency will reimburse the City for a portion of the base rental payments and the Authority will pledge certain revenues in connection with the refunding of its other bonds (CIFP Revenues).

**CFD**

The Master Indenture provides a summary of the agreement that the City has entered into to issue separate Series of special tax bonds for the City's Community Facilities District No. 3, No. 4, and No. 5. The City will acquire \$15,388,543.63 of Brentwood Community Facilities District No. 3 Special Tax Bonds, Series 2009; \$3,691,998.13 City of Brentwood Community Facilities District No. 4 Special Tax Bonds, Series 2009; and \$1,129,984.56 City of Brentwood Community Facilities District No. 5 Special Tax Bonds, Series 2009. The payments of the interest on or principal of these bonds are derived from the proceeds of the Special Tax. The City is not liable for the payment of the interest or principal payments on the Special Tax bonds.

Debt service under the CFD is payable approximately 38% of the Base Rental payments payable by the City under the Facilities Lease net of any subsidy payments received by the Authority with respect to the Series 2009B Bonds.

**NEW ISSUE—FULL BOOK-ENTRY**

**RATING**  
Standard & Poor's "AA-"  
(See "RATINGS" herein)

*In the opinion of Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the Authority, based upon an analysis of existing laws, regulations, rulings and court decisions and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Series 2009A Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986. In the further opinion of Bond Counsel, interest on the Series 2009A Bonds is not a specific preference item for purposes of the federal individual or corporate alternative minimum taxes, nor is it included in adjusted current earnings when calculating corporate alternative minimum taxable income. Interest on the Taxable Series 2009B Bonds is not excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986. Interest on the Bonds is exempt from State of California personal income taxes. Bond Counsel expresses no opinion regarding any other tax consequences related to the ownership or disposition of, or accrual or receipt of interest on, the Bonds. See "TAX MATTERS" herein.*

**\$4,055,000**  
**BRENTWOOD INFRASTRUCTURE FINANCING**  
**AUTHORITY**  
**Civic Center Project Lease Revenue Bonds,**  
**Series 2009A**  
**(Contra Costa County, California)**

**\$43,945,000**  
**BRENTWOOD INFRASTRUCTURE FINANCING**  
**AUTHORITY**  
**Civic Center Project Lease Revenue Bonds,**  
**Taxable Series 2009B (Build America Bonds)**  
**(Contra Costa County, California)**

**Dated: Date of Delivery**

**Due: October 1, as shown on the inside cover**

**Purpose of Financing** The \$4,055,000 Civic Center Project Lease Revenue Bonds, Series 2009A (the "Series 2009A Bonds") and \$43,945,000 Civic Center Project Lease Revenue Bonds, Taxable Series 2009B (Build America Bonds) (the "Taxable Series 2009B Bonds" and, collectively with the Series 2009A Bonds, the "Bonds") are being issued by the Brentwood Infrastructure Financing Authority (the "Issuer" or the "Authority") to provide funds to acquire the Local Obligations (as defined herein), finance and refinance the costs of certain public capital improvements, fund reserve accounts for the Local Obligations (excluding the Reimbursement Agreement, as defined herein), fund capitalized interest on the Bonds and pay the costs of issuance of the Bonds.

**Special Obligations** The Bonds are special, limited obligations of the Issuer, payable from and secured solely by the Trust Estate (as defined herein) which includes the Creditable Revenues (as defined herein) and Base Rental Payments (as defined herein) payable by the City of Brentwood (the "City") under the Facilities Lease (as defined herein).

**Purchase of Bonds** The Bonds are being issued as fully registered bonds, registered in the name of Cerle & Co. as nominee of The Depository Trust Company, New York, New York ("DTC"), and will be available to ultimate purchasers in the denomination of \$5,000 or any integral multiple thereof, under the book-entry system maintained by DTC. Ultimate purchasers of Bonds will not receive physical bonds representing their interest in the Bonds. Interest on the Bonds will be payable on April 1 and October 1 of each year, commencing April 1, 2010. See APPENDIX J — "BOOK-ENTRY ONLY SYSTEM."

**Redemption** The Bonds are subject to extraordinary, optional and mandatory redemption prior to their respective stated maturities, as described herein. See "THE BONDS — Redemption" herein.

**Base Rental Payments** The Bonds are payable from and secured solely by the Trust Estate which includes the Creditable Revenues and the Base Rental Payments payable by the City under the Facilities Lease. The Base Rental Payments under the Facilities Lease (without regard to Creditable Revenues) are calculated to be sufficient to provide the Issuer with money to pay 100% of principal of, premium, if any, and interest on the Bonds when due. Amounts paid to the Trustee (as defined herein) representing (i) the CIPP Revenues (as defined herein), (ii) debt service payments on the CFD Local Obligations (as defined herein) and (iii) payments pursuant to the Reimbursement Agreement, but in each case only to the extent such amounts are actually received and applied by the Trustee pursuant to the Trust Agreement (as defined herein), (collectively, the "Creditable Revenues") will be applied as a credit against the Base Rental Payments due under the Facilities Lease. Except to the extent such Creditable Revenues are available, all Base Rental Payments due under the Facilities Lease are payable from the general fund of the City. The City covenants to take such action as may be necessary to include all Base Rental Payments in each of its annual budgets during the term of the Facilities Lease and to make the necessary annual appropriations for all such Base Rental Payments. While the City's obligation to make Base Rental Payments from its general fund is subject to abatement in the event of damage or destruction of the Facilities or a taking of the Facilities (as defined herein) (either in whole or in part, temporarily, or permanently) as further described herein, the Creditable Revenues are not subject to abatement. See "SECURITY FOR THE BONDS AND SOURCES OF PAYMENT THEREFOR" and "SECURITY FOR THE BASE RENTAL PAYMENTS AND SOURCES OF PAYMENT THEREFOR" herein.

**Risks of Investment** For a discussion of some of the risks associated with the purchase of the Bonds, see "RISK FACTORS" herein.

THE BONDS ARE SPECIAL, LIMITED OBLIGATIONS OF THE ISSUER, PAYABLE FROM AND SECURED SOLELY BY THE TRUST ESTATE IN ACCORDANCE WITH THE TERMS OF THE TRUST AGREEMENT. THE BONDS ARE NOT A CHARGE AGAINST THE GENERAL CREDIT OF THE ISSUER, THE CITY OR THE AGENCY AND UNDER NO CIRCUMSTANCES WILL THE ISSUER BE OBLIGATED TO PAY PRINCIPAL OF OR REDEMPTION PREMIUM, IF ANY, OR INTEREST ON THE BONDS EXCEPT FROM THE TRUST ESTATE. NEITHER THE STATE NOR ANY PUBLIC AGENCY (OTHER THAN THE ISSUER) NOR THE CITY OR AGENCY IS OBLIGATED TO PAY THE PRINCIPAL OF OR REDEMPTION PREMIUM, IF ANY, OR INTEREST ON THE BONDS, AND NEITHER THE FAITH AND CREDIT NOR THE TAXING POWER OF THE ISSUER, THE CITY, THE AGENCY, THE STATE OF CALIFORNIA OR ANY PUBLIC AGENCY THEREOF IS PLEDGED TO THE PAYMENT OF THE PRINCIPAL OF OR REDEMPTION PREMIUM, IF ANY, OR INTEREST ON THE BONDS. NEITHER THE BONDS NOR THE LOCAL OBLIGATIONS CONSTITUTE A DEBT OF THE ISSUER, THE CITY OR THE AGENCY WITHIN THE MEANING OF ANY STATUTORY OR CONSTITUTIONAL DEBT LIMITATION.

This cover page contains certain information for general reference only. It is not a summary of the Bonds. Investors are advised to read the entire Official Statement to obtain information essential to the making of an informed investment decision.

*The Bonds are offered when and if issued and accepted by the Underwriter subject to the approval, as to their legality, of Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the Authority. Certain legal matters will be passed upon for the Underwriter by Jones Hall, A Professional Law Corporation. Certain legal matters will be passed upon for the Authority, the City and the Agency by the City Attorney. It is expected that the Bonds will be available for delivery in book-entry form on or about October 27, 2009.*



RBC Capital Markets®

Dated: October 16, 2009

City of Brentwood

Cities Financial Transactions Report

General Information

Fiscal Year 2010

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Robert		Taylor
Member 1	Erick		Stonebarger
Member 2	Chris		Becnel
Member 3	Robert		Brockman
Member 4	Brandon		Richey
Member 5			
Member 6			
Member 7			
Member 8			
Member 9			
Member 10			

Mailing Address			
Street 1	708 Third Street		
Street 2			
City	Brentwood	State	CA Zip 94513-1364
Email	kbreen@ci.brentwood.c <input type="checkbox"/> Is Address Changed?		

Report Prepared By	
Firm Name	Maze & Associates
First	Richard
Middle Initial	B
Last	Kowalski
Title	Shareholder
Telephone	(925) 930-0902
Fax No.	(925) 930-0135
Email	Rickk@mazeassociates.com

City Fiscal Officer			
	First Name	Middle Initial	Last Name
	Pamela	K	Ehler
Title	Director of Finance and Information		
Telephone	(925) 516-5400		

**City of Brentwood**  
**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year                    2010

Fund Name (Specify)

Budget Stabilization

**Operating Revenue**

Charges for Service	<input style="width: 90%;" type="text"/>	
Other Operating Revenue	<input style="width: 90%;" type="text"/>	
<b>Total Operating Revenue</b>		<b>\$0</b>

**Operating Expense**

Personal Services	<input style="width: 90%;" type="text"/>	
Contractual Services	<input style="width: 90%;" type="text"/>	
Supplies	<input style="width: 90%;" type="text"/>	
Materials	<input style="width: 90%;" type="text"/>	
Other Operating Expenses	<input style="width: 90%;" type="text"/>	
General and Administrative Expense	<input style="width: 90%;" type="text"/>	
Depreciation Expense	<input style="width: 90%;" type="text"/>	
<b>Total Operating Expense</b>		<b>\$0</b>
<b>Operating Income (Loss)</b>		<b>\$0</b>

**Non-Operating Revenue**

Interest	<input style="width: 90%;" type="text"/>	56,749
Gain on Sale of Assets	<input style="width: 90%;" type="text"/>	
Other	<input style="width: 90%;" type="text"/>	
<b>Total Non-Operating Revenue</b>		<b>\$56,749</b>

**Non-Operating Expense**

Interest	<input style="width: 90%;" type="text"/>	
Loss on Sale of Assets	<input style="width: 90%;" type="text"/>	
Other	<input style="width: 90%;" type="text"/>	
<b>Total Non-Operating Expense</b>		<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Budget Stabilization

Operating Transfers In (Out)	3,456,027
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$3,512,776</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$3,512,776</b>
<b>Retained Earnings, Beginning</b>	<b>\$2,100,000</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$5,612,776</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$5,612,776</b>
<b>Total Equity, Ending</b>	<b>\$5,612,776</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$5,612,776</b>

**City of Brentwood**  
**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year                    2010

Fund Name (Specify)

Building Replacement

**Operating Revenue**

Charges for Service	127,756
Other Operating Revenue	900
<b>Total Operating Revenue</b>	<b>\$128,656</b>

**Operating Expense**

Personal Services	
Contractual Services	
Supplies	
Materials	6,190
Other Operating Expenses	3,250
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$9,440</b>
<b>Operating Income (Loss)</b>	<b>\$119,216</b>

**Non-Operating Revenue**

Interest	46,041
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$46,041</b>

**Non-Operating Expense**

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

5/11/10

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Building Replacement

Operating Transfers In (Out)	-73,067
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$92,190</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$92,190</b>
<b>Retained Earnings, Beginning</b>	<b>\$1,420,531</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$1,512,721</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$1,512,721</b>
<b>Total Equity, Ending</b>	<b>\$1,512,721</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$1,512,721</b>

**City of Brentwood**  
**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Emergency Preparedness
------------------------

**Operating Revenue**

Charges for Service	<input type="text"/>
Other Operating Revenue	<input type="text"/>
<b>Total Operating Revenue</b>	<b>\$0</b>

**Operating Expense**

Personal Services	<input type="text" value="2,627,778"/>
Contractual Services	<input type="text"/>
Supplies	<input type="text"/>
Materials	<input type="text" value="654"/>
Other Operating Expenses	<input type="text"/>
General and Administrative Expense	<input type="text"/>
Depreciation Expense	<input type="text"/>
<b>Total Operating Expense</b>	<b>\$2,628,432</b>
<b>Operating Income (Loss)</b>	<b>(\$2,628,432)</b>

**Non-Operating Revenue**

Interest	<input type="text" value="136,908"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Revenue</b>	<b>\$136,908</b>

**Non-Operating Expense**

Interest	<input type="text"/>
Loss on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Emergency Preparedness

Operating Transfers In (Out)	-137,928
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>(\$2,629,452)</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>(\$2,629,452)</b>
<b>Retained Earnings, Beginning</b>	<b>\$5,868,023</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$3,238,571</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$3,238,571</b>
<b>Total Equity, Ending</b>	<b>\$3,238,571</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$3,238,571</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Facilities Maintenance

**Operating Revenue**

Charges for Service	821,981
Other Operating Revenue	484
<b>Total Operating Revenue</b>	<b>\$822,465</b>

**Operating Expense**

Personal Services	550,987
Contractual Services	
Supplies	71,750
Materials	337,151
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$959,888</b>
<b>Operating Income (Loss)</b>	<b>(\$137,423)</b>

**Non-Operating Revenue**

Interest	11,734
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$11,734</b>

**Non-Operating Expense**

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year                    2010

Fund Name (Specify)

Facilities Maintenance

Operating Transfers In (Out)	_____
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>(\$125,689)</b>
Depreciation That Reduces Contributed Capital	_____
<b>Increase (Decrease) In Retained Earnings</b>	<b>(\$125,689)</b>
<b>Retained Earnings, Beginning</b>	<b>\$384,596</b>
Adjustments	_____
Reason for Adjustments	_____
<b>Retained Earnings, Ending</b>	<b>\$258,907</b>
<b>Equity</b>	
Contributed Capital: (Current Year)	
State	_____
Federal	_____
Other	_____
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	_____
Depreciation Applied to Contributed Capital	_____
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	_____
Reason for Adjustments	_____
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$258,907</b>
<b>Total Equity, Ending</b>	<b>\$258,907</b>
Retained Earnings - Reserved	_____
<b>Retained Earnings - Unreserved</b>	<b>\$258,907</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

REPORT

**Operating Revenue**

Fiscal Year                    2010

Fund Name (Specify)

Fleet Maintenance

**Operating Revenue**

Charges for Service	911,211
Other Operating Revenue	81
<b>Total Operating Revenue</b>	<b>911,292</b>

**Operating Expense**

Personal Services	583,212
Contractual Services	
Supplies	
Materials	454,871
Other Operating Expenses	3,010
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>1,041,093</b>
<b>Operating Income (Loss)</b>	<b>(\$129,801)</b>

**Non-Operating Revenue**

Interest	4,489
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>4,489</b>

**Non-Operating Expense**

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**  
**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Fleet Maintenance

Operating Transfers In (Out)		
<b>Excess (Deficiency) of Charges Over Expenses</b>		(\$125,312)
Depreciation That Reduces Contributed Capital		
<b>Increase (Decrease) In Retained Earnings</b>		(\$125,312)
<b>Retained Earnings, Beginning</b>		\$106,321
Adjustments		
Reason for Adjustments		
<b>Retained Earnings, Ending</b>		(\$18,991)
<b>Equity</b>		
<b>Contributed Capital: (Current Year)</b>		
State		
Federal		
Other		
<b>Total Current Year Contributions</b>		\$0
Residual Equity Transfers In (Out)		
Depreciation Applied to Contributed Capital		
<b>Net Increase (Decrease) to Contributed Capital</b>		\$0
<b>Contributed Capital, Beginning</b>		\$0
Adjustments		
Reason for Adjustments		
<b>Contributed Capital, Ending</b>		\$0
<b>Retained Earnings, Ending</b>		(\$18,991)
<b>Total Equity, Ending</b>		(\$18,991)
Retained Earnings - Reserved		
<b>Retained Earnings - Unreserved</b>		(\$18,991)

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Information Services

**Operating Revenue**

Charges for Service	1,674,998
Other Operating Revenue	776
<b>Total Operating Revenue</b>	<b>\$1,675,774</b>

**Operating Expense**

Personal Services	1,403,640
Contractual Services	
Supplies	
Materials	533,141
Other Operating Expenses	46
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$1,936,827</b>
<b>Operating Income (Loss)</b>	<b>(\$261,053)</b>

**Non-Operating Revenue**

Interest	5,811
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$5,811</b>

**Non-Operating Expense**

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Information Services

Operating Transfers In (Out)	_____
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>(\$255,242)</b>
Depreciation That Reduces Contributed Capital	_____
<b>Increase (Decrease) In Retained Earnings</b>	<b>(\$255,242)</b>
<b>Retained Earnings, Beginning</b>	<b>\$118,923</b>
Adjustments	_____
Reason for Adjustments	_____
<b>Retained Earnings, Ending</b>	<b>(\$136,319)</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	_____
Federal	_____
Other	_____
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	_____
Depreciation Applied to Contributed Capital	_____
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	_____
Reason for Adjustments	_____
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>(\$136,319)</b>
<b>Total Equity, Ending</b>	<b>(\$136,319)</b>
Retained Earnings - Reserved	_____
<b>Retained Earnings - Unreserved</b>	<b>(\$136,319)</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Information Systems Replacement
------------------------------------

**Operating Revenue**

Charges for Service	532,156
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$532,156</b>

**Operating Expense**

Personal Services	
Contractual Services	
Supplies	
Materials	162,737
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	4,919
<b>Total Operating Expense</b>	<b>\$167,656</b>
<b>Operating Income (Loss)</b>	<b>\$364,500</b>

**Non-Operating Revenue**

Interest	22,342
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$22,342</b>

**Non-Operating Expense**

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Information Systems Replacement

Operating Transfers In (Out)	90,000
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$476,842</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$476,842</b>
<b>Retained Earnings, Beginning</b>	<b>\$604,082</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$1,080,924</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$1,080,924</b>
<b>Total Equity, Ending</b>	<b>\$1,080,924</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$1,080,924</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Insurance

**Operating Revenue**

Charges for Service	760,419
Other Operating Revenue	49,016
<b>Total Operating Revenue</b>	<b>\$809,435</b>

**Operating Expense**

Personal Services	
Contractual Services	
Supplies	
Materials	1,318,359
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$1,318,359</b>
<b>Operating Income (Loss)</b>	<b>(\$508,924)</b>

**Non-Operating Revenue**

Interest	120,975
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$120,975</b>

**Non-Operating Expense**

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**  
**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Insurance

Operating Transfers In (Out)		<input style="width: 100%;" type="text"/>
Excess (Deficiency) of Charges Over Expenses		(\$387,949)
Depreciation That Reduces Contributed Capital		<input style="width: 100%;" type="text"/>
Increase (Decrease) In Retained Earnings		(\$387,949)
Retained Earnings, Beginning		\$5,625,610
Adjustments		<input style="width: 100%;" type="text"/>
Reason for Adjustments		<input style="width: 100%; height: 20px;" type="text"/>
Retained Earnings, Ending		\$5,237,661
<b>Equity</b>		
<b>Contributed Capital: (Current Year)</b>		
State		<input style="width: 100%;" type="text"/>
Federal		<input style="width: 100%;" type="text"/>
Other		<input style="width: 100%;" type="text"/>
Total Current Year Contributions		\$0
Residual Equity Transfers In (Out)		<input style="width: 100%;" type="text"/>
Depreciation Applied to Contributed Capital		<input style="width: 100%;" type="text"/>
Net Increase (Decrease) to Contributed Capital		\$0
Contributed Capital, Beginning		\$0
Adjustments		<input style="width: 100%;" type="text"/>
Reason for Adjustments		<input style="width: 100%; height: 20px;" type="text"/>
Contributed Capital, Ending		\$0
Retained Earnings, Ending		\$5,237,661
Total Equity, Ending		\$5,237,661
Retained Earnings - Reserved		<input style="width: 100%;" type="text"/>
Retained Earnings - Unreserved		\$5,237,661

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Park Assessment  
Replacement

**Operating Revenue**

Charges for Service	936,210
Other Operating Revenue	27,598
<b>Total Operating Revenue</b>	<b>\$963,808</b>

**Operating Expense**

Personal Services	
Contractual Services	
Supplies	
Materials	256,253
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$256,253</b>
<b>Operating Income (Loss)</b>	<b>\$707,555</b>

**Non-Operating Revenue**

Interest	84,015
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$84,015</b>

**Non-Operating Expense**

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Park Assessment Replacement

Operating Transfers In (Out)	-34,367
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$757,203</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$757,203</b>
Retained Earnings, Beginning	\$2,781,412
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$3,538,615</b>
<b>Equity</b>	
Contributed Capital: (Current Year)	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
Retained Earnings, Ending	\$3,538,615
<b>Total Equity, Ending</b>	<b>\$3,538,615</b>
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$3,538,615

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Tuition Program

**Operating Revenue**

Charges for Service	12,000
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$12,000</b>

**Operating Expense**

Personal Services	
Contractual Services	
Supplies	
Materials	31,459
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$31,459</b>
<b>Operating Income (Loss)</b>	<b>(\$19,459)</b>

**Non-Operating Revenue**

Interest	553
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$553</b>

**Non-Operating Expense**

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood  
Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Tuition Program

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

(\$18,906)

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

(\$18,906)

Retained Earnings, Beginning

\$27,246

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$8,340

Equity

Contributed Capital: (Current Year)

State

Federal

Other

Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

\$0

Contributed Capital, Beginning

\$0

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$8,340

Total Equity, Ending

\$8,340

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$8,340

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Vehicle Replacement

**Operating Revenue**

Charges for Service	348,176
Other Operating Revenue	72,618
<b>Total Operating Revenue</b>	<b>\$420,794</b>

**Operating Expense**

Personal Services	
Contractual Services	
Supplies	
Materials	27,044
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	967,945
<b>Total Operating Expense</b>	<b>\$994,989</b>
<b>Operating Income (Loss)</b>	<b>(\$574,195)</b>

**Non-Operating Revenue**

Interest	224,059
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$224,059</b>

**Non-Operating Expense**

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2010

Fund Name (Specify)

Vehicle Replacement

Operating Transfers In (Out)	<input type="text"/>
<b>Excess (Deficiency) of Charges Over Expenses</b>	<u>(\$350,136)</u>
Depreciation That Reduces Contributed Capital	<input type="text"/>
<b>Increase (Decrease) In Retained Earnings</b>	<u>(\$350,136)</u>
<b>Retained Earnings, Beginning</b>	<u>\$12,868,686</u>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Retained Earnings, Ending</b>	<u>\$12,518,550</u>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	<u>\$0</u>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<u>\$0</u>
<b>Contributed Capital, Beginning</b>	<u>\$0</u>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<u>\$0</u>
<b>Retained Earnings, Ending</b>	<u>\$12,518,550</u>
<b>Total Equity, Ending</b>	<u>\$12,518,550</u>
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	<u>\$12,518,550</u>

**City of Brentwood**  
**Cities Financial Transactions Report - Sewer Activity/Enterprise**

**Operating Revenue**

Fiscal Year                      2010

Is This Function Accounted for as an Enterprise Fund?	Yes
<b>Operating Revenue</b>	
Sewer Service Charges	7,766,341
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	170,396
<b>Total Operating Revenue</b>	\$7,936,737
<b>Operating Expense</b>	
Transmission	
Treatment and Disposal Plant	3,227,269
Taxes	
General and Administrative Expense	2,222,434
Depreciation Expense	1,448,335
<b>Total Operating Expense</b>	\$6,898,038
<b>Operating Income (Loss)</b>	\$1,038,699
<b>Non-Operating Revenue</b>	
Interest	654,799
State	
Federal	
County	
Gain on Sale of Assets	
Other	1,491,327
<b>Total Non-Operating Revenue</b>	\$2,146,126
<b>Non-Operating Expense</b>	
Interest	489,718
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	\$489,718
Operating Transfers In (Out)	-693,740
<b>Net Income (Loss)</b>	\$2,001,367
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	\$2,001,367
<b>Retained Earnings, Beginning</b>	\$79,522,878
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	\$81,524,245

**City of Brentwood  
Cities Financial Transactions Report - Sewer Activity/Enterprise**

**Operating Revenue**

Fiscal Year                    2010

**Equity**

**Contributed Capital: (Current Year)**

State	<input type="text"/>
Federal	<input type="text"/>
Connection Fees (Capital)	<input type="text"/>
County	<input type="text"/>
Contribution from Non-Government Sources	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$81,524,245</b>
<b>Total Equity, Ending</b>	<b>\$81,524,245</b>
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	<b>\$81,524,245</b>
<b>Revenue/Expenditure Schedule Adjustments</b>	
Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	1,775,856
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	11,735
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

**Specify:**

**Amount:**

<input type="text"/>	<input type="text"/>

**City of Brentwood**  
**Cities Financial Transactions Report - Water Activity/Enterprise**

**Operating Revenue**

Fiscal Year                      2010

Is This Function Accounted for as an Enterprise Fund?	Yes
<b>Operating Revenue</b>	
Retail Sales of Water - Within City Limits	15,481,984
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	44,363
Other Sales or Service	
Water Connection Fees	
Rent from Waterworks Property	
Other Water Operating Revenues	234,143
<b>Total Operating Revenue</b>	<b>\$15,760,490</b>
<b>Operating Expense</b>	
Source of Water Supply	3,296,093
Pumping Expense	
Water Treatment Expense	641,942
Transmission and Distribution Expense	138,194
Customer Account Expense	612,068
Sales Expense	
General and Administrative Expense	7,188,192
Depreciation Expense	2,848,781
<b>Total Operating Expense</b>	<b>\$14,725,270</b>
<b>Operating Income (Loss)</b>	<b>\$1,035,220</b>
<b>Non-Operating Revenue</b>	
Interest	456,459
State	
Federal	
County	
Gain on Sale of Assets	
Other	1,931,860
<b>Total Non-Operating Revenue</b>	<b>\$2,388,319</b>

**City of Brentwood**  
**Cities Financial Transactions Report - Water Activity/Enterprise**

**Operating Revenue**

Fiscal Year                    2010

**Non-Operating Expense**

Interest	2,915,363
Loss on Sale of Assets	157,726
Other	583,638
<b>Total Non-Operating Expense</b>	<b>\$3,656,727</b>
Operating Transfers In (Out)	825,489
<b>Net Income (Loss)</b>	<b>\$592,301</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$592,301</b>
<b>Retained Earnings, Beginning</b>	<b>\$114,026,611</b>
Adjustments	
Reason for Adjustment	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$114,618,912</b>

**Equity**

**Contributed Capital: (Current Year)**

State	
Federal	
Connection Fees (Capital)	
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$114,618,912</b>
<b>Total Equity, Ending</b>	<b>\$114,618,912</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$114,618,912</b>

**City of Brentwood  
Cities Financial Transactions Report - Water Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2010

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	842,912
Capital Lease Payments	280,000
Current Year Capital Outlay	509,881
Other (Specify, maximum of 5 entries allowed)	

**Specify:**

**Amount:**


**Minimum Residential Periodic Charge**

Minimum Residential Periodic Charge <i>(Report in Dollars and Cents: 1.25)</i>	17.46
Water Included In Min. Periodic Charge (In Cubic Feet)	0
Minimum Periodic Charge Covers (In Months)	1
Number of Accounts - Direct Customers - Within City Limits	16,564
Number of Accounts - Direct Customers - Outside City Limits	
Number of Accounts - Other Water Utilities or Agencies	
<b>Use Whole Acre Feet for Quantities of Water Below:*</b>	
Water Purchased from Other Agencies	2,391
Total Water Introduced into System	8,244
Water Sold to Direct Customers	9,690
Water Sold to Other Water Utilities or Agencies	
Water Sold to or Used by City (Not Accounted For In Line 9 or 10 Above)	
Water Lost Through System	945
<b>Total Water Sold, Used, or Lost</b>	<b>\$10,635</b>
Water Services Provided by Other Than the City (Yes or No)	No

**Conversion Table**

1 Acre Foot = 43,560 Cubic Feet	1 Cubic Foot = 7.48052 Gallons
1 Acre Foot = 325,851 Gallons	(Round to the Nearest Acre Foot)



**City of Brentwood**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2010

Enterprise Name	City Rentals
Operating Transfers In (Out)	-165,065
<b>Net Income (Loss)</b>	<b>\$7,567</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$7,567</b>
<b>Retained Earnings, Beginning</b>	<b>\$42,229</b>
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$49,796</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$49,796</b>
<b>Total Equity, Ending</b>	<b>\$49,796</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$49,796</b>

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2010

Enterprise Name

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets   
Principal Payments on Debt Service   
Capital Lease Payments   
Current Year Capital Outlay   
Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

Specify:	Amount:
<input type="text"/>	<input type="text"/>

Activity/Enterprise Types

- Cemeteries
- Golf Courses
- Hospitals and Sanitariums
- Housing
- Parking Facilities
- Ports and Harbors
- Solid Waste
- Sports Arena / Stadiums
- Other: (Specify)

**City of Brentwood**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

**Fiscal Year**                    2010

Enterprise Name	<input type="text" value="Housing"/>
Is This Function Accounted for as an Enterprise Fund?	<input type="text" value="Yes"/>
Charges for Service	<input type="text" value="175,186"/>
Other Operating Revenue	<input type="text"/>
<b>Total Operating Revenue</b>	<b><input type="text" value="\$175,186"/></b>
<b>Operating Expense</b>	
Personal Services	<input type="text" value="111,235"/>
Contractual Services	<input type="text"/>
Supplies	<input type="text"/>
Materials	<input type="text" value="249,481"/>
Other Operating Expenses	<input type="text" value="25,364"/>
General and Administrative Expenses	<input type="text"/>
Depreciation Expense	<input type="text" value="31,331"/>
<b>Total Operating Expense</b>	<b><input type="text" value="\$417,411"/></b>
<b>Operating Income (Loss)</b>	<b><input type="text" value="(\$242,225)"/></b>
<b>Non-Operating Revenue</b>	
Interest	<input type="text" value="230,384"/>
State	<input type="text"/>
Federal	<input type="text"/>
County	<input type="text"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text" value="572,895"/>
<b>Total Non-Operating Revenue</b>	<b><input type="text" value="\$803,279"/></b>
<b>Non-Operating Expense</b>	
Interest	<input type="text"/>
Loss on Sale of Assets	<input type="text"/>
Other	<input type="text" value="1,806"/>
<b>Total Non-Operating Expense</b>	<b><input type="text" value="\$1,806"/></b>



City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2010

Enterprise Name

Housing

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

Specify:	Amount:
<input type="text"/>	<input type="text"/>

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

**City of Brentwood**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

**Fiscal Year**                      2010

Enterprise Name	<input type="text" value="Solid Waste"/>
Is This Function Accounted for as an Enterprise Fund?	<input type="text" value="Yes"/>
Charges for Service	<input type="text" value="8,856,420"/>
Other Operating Revenue	<input type="text" value="267"/>
<b>Total Operating Revenue</b>	<b><input type="text" value="\$8,856,687"/></b>
<b>Operating Expense</b>	
Personal Services	<input type="text" value="2,971,075"/>
Contractual Services	<input type="text"/>
Supplies	<input type="text" value="4,423,095"/>
Materials	<input type="text"/>
Other Operating Expenses	<input type="text" value="65,807"/>
General and Administrative Expenses	<input type="text"/>
Depreciation Expense	<input type="text" value="70,903"/>
<b>Total Operating Expense</b>	<b><input type="text" value="\$7,530,880"/></b>
<b>Operating Income (Loss)</b>	<b><input type="text" value="\$1,325,807"/></b>
<b>Non-Operating Revenue</b>	
Interest	<input type="text" value="290,730"/>
State	<input type="text"/>
Federal	<input type="text"/>
County	<input type="text"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Revenue</b>	<b><input type="text" value="\$290,730"/></b>
<b>Non-Operating Expense</b>	
Interest	<input type="text"/>
Loss on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Expense</b>	<b><input type="text" value="\$0"/></b>

**City of Brentwood**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2010

Enterprise Name	Solid Waste
Operating Transfers In (Out)	-50,800
<b>Net Income (Loss)</b>	<b>\$1,565,737</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$1,565,737</b>
<b>Retained Earnings, Beginning</b>	<b>\$13,221,486</b>
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$14,787,223</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$14,787,223</b>
<b>Total Equity, Ending</b>	<b>\$14,787,223</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$14,787,223</b>

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2010

Enterprise Name Solid Waste

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	
Capital Lease Payments	
Current Year Capital Outlay	467,245
Other (Specify, maximum of 5 entries allowed)	

Specify:

Amount:

Specify:	Amount:

Activity/Enterprise Types

- Cemeteries
- Golf Courses
- Hospitals and Sanitariums
- Housing
- Parking Facilities
- Ports and Harbors
- Solid Waste
- Sports Arena / Stadiums
- Other: (Specify)

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2010

**Functional Revenue:**

**Expenditures:**

Construction Development Taxes

Fire	\$66,261
Streets/Highways/Storm Drains	\$1,110,861
Other Community Development 1	\$1,530,925
Parks and Recreation	\$502,200
Management and Support	\$27,992

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**Sub Total: \$3,238,239**

Construction Permits

Planning	\$598,748
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**Sub Total: \$598,748**

Contributions from Non-Govt Sources

Streets/Highways/Storm Drains	\$16,793
Other Community Development 1	\$150,000

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**Sub Total: \$166,793**

Engineering Fees Inspection and Other

Planning	\$288,959
Construction and Engineering Regulation Enforcement	\$873,251

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**Sub Total: \$1,162,210**

Gasoline Tax

Streets/Highways/Storm Drains	\$845,715
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**Sub Total: \$845,715**

Homeowners Property Tax Relief

Police	\$4,077
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**Sub Total: \$4,077**

Voter Approved Indebtedness Property Taxes

Police	\$316,747
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City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2010

**Functional Revenue:**

**Expenditures:**

Sub Total: \$316,747

Investment Earnings

Other Community Development 1	\$856,045
Management and Support	\$56,772
Streets/Highways/Storm Drains	\$351,702
Parks and Recreation	\$50,243
Fire	\$21,199
Street Lighting	\$88,863
Police	\$11,965

Sub Total: \$1,436,789

Lighting

Street Lighting	\$4,781,301
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Sub Total: \$4,781,301

Other Debt Proceeds

Other Community Development 1	\$35,368,422
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Sub Total: \$35,368,422

Parks and Recreation Fees

Parks and Recreation	\$909,056
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Sub Total: \$909,056

Peace Officers Standards and Training

Police	\$20,055
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Sub Total: \$20,055

Plan Checking Fees

Planning	\$318,559
Construction and Engineering Regulation Enforcement	\$82,338

Sub Total: \$400,897

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2010

**Functional Revenue:**

**Expenditures:**

Police

Police \$1,414,006

Sub Total: \$1,414,006

Prop. 172-Public Safety

Police \$97,101

Sub Total: \$97,101

Rents and Concessions

Parks and Recreation \$1,561

Sub Total: \$1,561

Special Police Department Services

Police \$281,371

Sub Total: \$281,371

**City of Brentwood**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Taxes**

Fiscal Year                      2010

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
Secured and Unsecured Property Taxes		7,890,816	
Supplement Roll Secured and Unsecured Property Taxes		51,049	
Property Tax In-Lieu of Vehicle License Fees		2,802,643	
Voter Approved Indebtedness Property Taxes	\$316,747		
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-70,892	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes		57,551	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		3,751,056	
In-Lieu Local Sales and Use Taxes		1,287,825	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit			
Transient Lodging Taxes		226,380	
Franchises		1,168,412	
Business License Taxes		529,649	
Real Property Transfer Taxes		283,407	
Utility Users Taxes			
Construction Development Taxes	\$3,238,239		
<b>Other Non-Property Taxes</b>			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$0	

**City of Brentwood**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Taxes**

Fiscal Year                    2010

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Specify General Revenues**

**General Revenues**

<input type="text"/>	<input type="text"/>

**Total**

\$3,554,986

\$17,977,896

\$21,532,882

**City of Brentwood**  
**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Special Benefit Assessments for Operations**

Fiscal Year                      2010    Functional Revenues  
A

**Special Benefit Assessments for Operations**

Fire	
Paramedics	
Police	\$1,414,006
Lighting	\$4,781,301
Other (Specify, maximum of 5 entries allowed)	\$3,094,273

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Improvement Bond Assessments	Other Community Development 1	1,414,006
Improvement Bond Assessments	Parks and Recreation	1,680,267
<b>Total:</b>		<b>\$3,094,273</b>

**Total** \$9,289,580

**City of Brentwood**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Licenses and Permits**

Fiscal Year                    2010

Functional Revenues	General Revenues	Total Revenues
A	B	C

**Licenses and Permits**

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$598,748		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$22,414	\$0	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Home occupational Permits	Planning	22,414
<b>Total</b>		<b>\$22,414</b>

**Specify General Revenues**

**General Revenues**


<b>Total</b>	\$621,162	\$0	\$621,162
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**City of Brentwood**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Fines and Forfeitures and Revenue from Use of Money and Property**

Fiscal Year	2010	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>				
Vehicle Code Fines				
Other Fines			134,004	
Forfeitures and Penalties				
<b>Total</b>		\$0	\$134,004	\$134,004
<b>Revenue from Use of Money and Property</b>				
Investment Earnings		\$3,069,161	645,761	
Rents and Concessions		\$1,561	194,261	
Royalties			369	
Other 1				
Other 2				
<b>Total</b>		\$3,070,722	\$840,391	\$3,911,113

**City of Brentwood**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Intergovernmental - State**

Fiscal Year 2010

Functional Revenues	General Revenues	Total Revenues
A	B	C

**Intergovernmental - State**

Motor Vehicle In-Lieu Tax		152,940
Homeowners Property Tax Relief	\$4,077	96,482
Gasoline Tax	\$845,715	
Peace Officers Standards and Training	\$20,055	
Off Highway Motor Vehicle In-Lieu Fee		
<b>Other State Grants</b>		
Mandated Cost		7,088
Other 1		
Other 2		
Prop. 172 - Public Safety	\$97,101	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$1,588,440	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Bullet Proof Vest Program	Police	4,411
CA DOT Safe Route to School Funding	Streets/Highways/Storm Drains	69,444
CA DOT STP - Reimbursement by City	Streets/Highways/Storm Drains	-233,958
Concerts in the Park	Parks and Recreation	9,614
Highway 4 Maintenance Reimbursements	Streets/Highways/Storm Drains	119,960
Jobs Housing Balance Impr Funds	Streets/Highways/Storm Drains	548,577
Measure C Funds	Streets/Highways/Storm Drains	450,256
OTS - Ca Hwy Patrol -Every 15 Minutes	Police	7,932
OTS - Sobriety Checkpoint Funds	Police	9,215
Park Improvement Program Grant	Parks and Recreation	17,623
SLESF Funds	Police	104,494
Small Business Resource Grant	Other Community Development 1	10,000
Traffic Congestion Relief Funds	Streets/Highways/Storm Drains	470,872
<b>Total:</b>		<b>\$1,588,440</b>

<b>Total</b>	\$2,555,388	\$256,510	\$2,811,898
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**City of Brentwood**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Intergovernmental - Federal, County, and Other Taxes In-Lieu**

Fiscal Year 2010

Functional Revenues	General Revenues	Total Revenues
A	B	C

**Intergovernmental - Federal**

Community Development Block Grant		
Workforce Investment Act (WIA)		
Other Federal Grants from Enterprise Activities	\$0	
Other Federal Grants (Specify)	\$591,595	

**Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
BJA - Edward Byrne Memorial Recovery J	Police	36,464
BJA - Edward Byrne Memorial Regular JA	Police	13,379
CFDA - ARRA Solar Panels -PD Bldg	Police	197,000
DOT - ARRA STP Funding	Streets/Highways/Storm Drains	344,752
<b>Total:</b>		<b>\$591,595</b>

<b>Total</b>	\$591,595	\$591,595
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**Intergovernmental - County**

County Grants of State Gasoline Tax		
Other County Grants from Enterprise Activities	\$0	
Other County Grants		
<b>Total</b>	\$0	\$0
<b>Other Taxes In-Lieu</b>		\$0

**City of Brentwood**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Current Service Charges**

Fiscal Year                    2010

Functional  
Revenues

**Current Service Charges**

Zoning Fees and Subdivision Fees	
Special Police Department Service	\$281,371
Special Fire Department Services	
Plan Checking Fees	\$400,897
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$1,162,210
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	
Sewer Service Charges	\$7,936,737
Sewer Connection Fees	\$0
Solid Waste Revenues	\$8,856,687
Sales of Refuse	
First Aid and Ambulance Charges	
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$909,056
Golf Courses Fees	\$0
Water Service Charges	\$15,760,490
Water Connection Fees	\$0
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$175,186
Ports and Harbor Revenues	\$0
Hospital Revenues	\$0
Transit Revenues	\$0
Stadium Revenues	\$0

**City of Brentwood**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Current Service Charges**

Fiscal Year 2010

Functional  
Revenues

Quasi-External Transactions

|

Other Current Service Charges (Specify)

| \$6,600,372

Specify Functional Revenues

Select Expenditure  
Function

Functional  
Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Administration Fees	Management and Support	6,174,540
City Rentals Revenues	Management and Support	425,832
<b>Total:</b>		<b>\$6,600,372</b>

**Total**

| \$42,083,006

**City of Brentwood**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Other Revenues**

<b>Functional Revenues</b>	<b>General Revenues</b>	<b>Total Revenues</b>
<b>A</b>	<b>B</b>	<b>C</b>

Fiscal Year                      2010

**Other Revenues**

Sale of Real and Personal Property	\$0		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$166,793	140,060	
Other Revenues from Enterprise Activities	\$3,996,082		
Other Sources of Revenues (Specify)	\$1,240,863	\$195,337	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Asset Seizure Funds	Police	125,484
BABS 35% Rebate Revenue	Other Community Development 1	482,885
CIP Personnel Reimbursement	Management and Support	9,225
Facility Fee Funds Admin	Management and Support	51,456
Other Income	Construction and Engineering Regula	1,900
Other Income	Planning	630
Other Income	Streets/Highways/Storm Drains	454,365
Passport Revenue	Management and Support	19,739
Premium on Bonds Issued Revenue	Other Community Development 1	95,179
<b>Total</b>		<b>\$1,240,863</b>

**Specify General Revenues**

**General Revenues**

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues A	General Revenues B	Total Revenues C
Late Fees		24,237	
Other Income		57,850	
Citations		113,250	
Total:		\$195,337	

Total	\$5,403,738	\$335,397	\$5,739,135
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**City of Brentwood**  
**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Other Financing Sources and Grand Total Revenues**

Fiscal Year                      2010

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Other Financing Sources</b>			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$35,368,422		
<b>Total</b>	<b>\$35,368,422</b>		<b>\$35,368,422</b>
<b>Grand Total Functional and General Revenue</b>	<b>\$102,538,599</b>	<b>\$19,544,198</b>	<b>\$122,082,797</b>

**City of Brentwood**

**Cities Financial Transactions Report - Schedule of Net Expenditures**

**General Government and Public Safety**

Fiscal Year	2010					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>General Government</b>						
Legislative	273,793			\$273,793	\$0	\$273,793
Management and Support	4,905,232		397,233	\$5,302,465	\$6,765,556	(\$1,463,091)
<b>Total</b>	<b>\$5,179,025</b>	<b>\$0</b>	<b>\$397,233</b>	<b>\$5,576,258</b>	<b>\$6,765,556</b>	<b>(\$1,189,298)</b>
<b>Public Safety</b>						
Police	15,279,065		337,697	\$15,616,762	\$2,643,701	\$12,973,061
Fire	798			\$798	\$87,460	(\$86,662)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	4,649,295			\$4,649,295	\$4,870,164	(\$220,869)
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
<b>Total</b>	<b>\$19,929,158</b>	<b>\$0</b>	<b>\$337,697</b>	<b>\$20,266,855</b>	<b>\$7,601,325</b>	<b>\$12,665,530</b>

**City of Brentwood**  
**Cities Financial Transactions Report - Schedule of Net Expenditures**

**Transportation and Community Development**

Fiscal Year	2010					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>Transportation</b>						
Streets / Highway / Storm Drains	5,697,916	331,253	415,721	\$6,444,890	\$4,549,339	\$1,895,551
Streets Trees / Landscaping				\$0	\$0	\$0
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
<b>Total</b>	<b>\$5,697,916</b>	<b>\$331,253</b>	<b>\$415,721</b>	<b>\$6,444,890</b>	<b>\$4,549,339</b>	<b>\$1,895,551</b>
<b>Community Development</b>						
Planning	2,679,783			\$2,679,783	\$1,229,310	\$1,450,473
Construction and Engineering Regulation	2,124,818			\$2,124,818	\$957,489	\$1,167,329
Redevelopment				\$0	\$0	\$0
Housing	\$387,886	\$0	\$0	\$387,886	\$978,465	(\$590,579)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	3,332,089	8,616,056	1,442,971	\$13,391,116	\$39,907,462	(\$26,516,346)
Other Community Development 2				\$0	\$0	\$0
<b>Total</b>	<b>\$8,524,576</b>	<b>\$8,616,056</b>	<b>\$1,442,971</b>	<b>\$18,583,603</b>	<b>\$43,072,726</b>	<b>(\$24,489,123)</b>

**City of Brentwood**

**Cities Financial Transactions Report - Schedule of Net Expenditures**

**Health and Culture and Leisure**

Fiscal Year	2010					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>Health</b>						
Physical and Mental Health				\$0	\$0	\$0
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$7,459,977	\$467,245	\$0	\$7,927,222	\$9,147,417	(\$1,220,195)
Sewers	\$5,449,703	\$11,735	\$2,265,574	\$7,727,012	\$10,082,863	(\$2,355,851)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
<b>Total</b>	<b>\$12,909,680</b>	<b>\$478,980</b>	<b>\$2,265,574</b>	<b>\$15,654,234</b>	<b>\$19,230,280</b>	<b>(\$3,576,046)</b>
<b>Culture and Leisure</b>						
Parks and Recreation	7,498,689	586,873	1,366,574	\$9,452,136	\$3,170,564	\$6,281,572
Marina and Wharfs				\$0	\$0	\$0
Libraries	193,930			\$193,930	\$0	\$193,930
Museums				\$0	\$0	\$0
Golf Courses	\$0	\$0	\$0	\$0	\$0	\$0
Sports Arenas and Stadiums	\$0	\$0	\$0	\$0	\$0	\$0
Community Centers and Auditoriums				\$0	\$0	\$0
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
<b>Total</b>	<b>\$7,692,619</b>	<b>\$586,873</b>	<b>\$1,366,574</b>	<b>\$9,646,066</b>	<b>\$3,170,564</b>	<b>\$6,475,502</b>

**City of Brentwood**

**Cities Financial Transactions Report - Schedule of Net Expenditures**

**Public Utilities, Other, and Grand Total**

Fiscal Year	2010					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/
	A	B	C	D	E	F
<b>Public Utilities</b>						
Water	\$12,460,127	\$509,881	\$4,038,275	\$17,008,283	\$18,148,809	(\$1,140,526)
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
<b>Total</b>	\$12,460,127	\$509,881	\$4,038,275	\$17,008,283	\$18,148,809	(\$1,140,526)
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grand Total</b>	\$72,393,101	\$10,523,043	\$10,264,045	\$93,180,189	\$102,538,599	(\$9,358,410)

**City of Brentwood**  
**Cities Financial Transactions Report - Schedule of Total Expenditures By Major**  
**Object Classification**

Object Class

Fiscal Year	2010	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
<b>Operating Expenditures</b>					
Salaries and Wages		22,362,450			\$22,362,450
Retirement		5,335,892			\$5,335,892
Other Employee Benefits		4,598,524			\$4,598,524
<b>Contract Services</b>					
Private		5,070,542		14,417	\$5,084,959
Other Governmental Agencies					\$0
Material, Supplies, and Other		35,025,693			\$35,025,693
<b>Capital Outlay</b>					
Equipment			1		\$1
Land					
Building and Improvement			10,523,042		\$10,523,042
<b>Debt Service</b>					
Interest				5,408,155	\$5,408,155
Principal				4,561,473	\$4,561,473
Lease Payments				280,000	\$280,000
<b>Total</b>		<b>\$72,393,101</b>	<b>\$10,523,043</b>	<b>\$10,264,045</b>	<b>\$93,180,189</b>
<b>Supplemental Data</b>					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
<b>Total</b>					<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

Fiscal Year                      2010

Purpose of Debt	Improvement
Bond Type	1915 Act Bonds
Year of Issue	2007
Year Begin	2007
Year End	2037
Principal Authorized	840,000
Principal Issued	840,000
Principal Outstanding Beginning of Fiscal Year	\$830,000
Principal Payment Made in Current Year	15,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$7,398,426
Principal Outstanding End of Fiscal Year	\$815,000
Current Year Interest Payment	41,513
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Bond Types</b>	
General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Brentwood**  
**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

Fiscal Year                    2010

Purpose of Debt	Improvements
Bond Type	1915 Act Bonds
Year of Issue	1992
Year Begin	1996
Year End	2017
Principal Authorized	19,620,000
Principal Issued	19,620,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$10,125,000</b>
Principal Payment Made in Current Year	875,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$9,873,426</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$9,250,000</b>
Current Year Interest Payment	603,609
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Bond Types</b>	
General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

<b>Fiscal Year</b>	2010
<b>Purpose of Debt</b>	Improvements
<b>Bond Type</b>	1915 Act Bonds
<b>Year of Issue</b>	2005
<b>Year Begin</b>	2005
<b>Year End</b>	2035
<b>Principal Authorized</b>	40,145,000
<b>Principal Issued</b>	40,145,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	\$38,150,000
<b>Principal Payment Made in Current Year</b>	735,000
<b>Principal Issued in Current Year</b>	
<b>Principal Defeased in Current Year</b>	
<b>Adjustments to Principal in Current Year</b>	
<b>Reason for Adjustments to Principal in Current Year</b>	
<b>Principal Payments Made to Date</b>	\$2,730,000
<b>Principal Outstanding End of Fiscal Year</b>	\$37,415,000
<b>Current Year Interest Payment</b>	1,869,259
<b>Principal Amount Delinquent</b>	
<b>Interest Amount Delinquent</b>	
<b>Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt</b>	

<b>Bond Types</b>	
General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

Fiscal Year                    2010

Purpose of Debt	Improvements
Bond Type	1915 Act Bonds
Year of Issue	2006
Year Begin	2006
Year End	2036
Principal Authorized	17,195,000
Principal Issued	17,195,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$16,680,000</b>
Principal Payment Made in Current Year	670,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$1,185,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$16,010,000</b>
Current Year Interest Payment	839,079
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**Bond Types**

General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

<b>Fiscal Year</b>	2010
<b>Purpose of Debt</b>	Infrastructure
<b>Bond Type</b>	1915 Act Bonds
<b>Year of Issue</b>	2004
<b>Year Begin</b>	2004
<b>Year End</b>	2031
<b>Principal Authorized</b>	12,450,000
<b>Principal Issued</b>	12,450,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	\$11,025,000
<b>Principal Payment Made in Current Year</b>	330,000
<b>Principal Issued in Current Year</b>	
<b>Principal Defeased in Current Year</b>	
<b>Adjustments to Principal in Current Year</b>	
<b>Reason for Adjustments to Principal in Current Year</b>	
<b>Principal Payments Made to Date</b>	\$1,755,000
<b>Principal Outstanding End of Fiscal Year</b>	\$10,695,000
<b>Current Year Interest Payment</b>	471,050
<b>Principal Amount Delinquent</b>	
<b>Interest Amount Delinquent</b>	
<b>Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt</b>	

<b>Bond Types</b>	
General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

Fiscal Year 2010

Purpose of Debt	Infrastructure
Bond Type	Revenue
Year of Issue	2001
Year Begin	2001
Year End	2032
Principal Authorized	32,080,000
Principal Issued	32,080,000
Principal Outstanding Beginning of Fiscal Year	\$9,465,000
Principal Payment Made in Current Year	285,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	-435,000
Reason for Adjustments to Principal in Current Year	Adjust to outstanding balance.
Principal Payments Made to Date	\$3,835,000
Principal Outstanding End of Fiscal Year	\$8,745,000
Current Year Interest Payment	432,694
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**Bond Types**

General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

Fiscal Year                    2010

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2003
Year Begin	2003
Year End	2030
Principal Authorized	19,267,000
Principal Issued	19,267,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$16,496,000</b>
Principal Payment Made in Current Year	504,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$3,242,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$15,992,000</b>
Current Year Interest Payment	811,798
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Bond Types</b>	
General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

11/9/2010

**Bond Types**

Fiscal Year                    2010

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2005
Year Begin	2006
Year End	2033
Principal Authorized	16,090,000
Principal Issued	16,090,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$14,972,000</b>
Principal Payment Made in Current Year	390,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$1,508,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$14,582,000</b>
Current Year Interest Payment	659,273
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Bond Types</b>	
General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

Fiscal Year                    2010

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2007
Year Begin	2007
Year End	2034
Principal Authorized	35,750,000
Principal Issued	35,750,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$35,000,000</b>
Principal Payment Made in Current Year	785,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$1,535,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$34,215,000</b>
Current Year Interest Payment	1,571,401
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Bond Types</b>	
General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

<b>Fiscal Year</b>	2010
<b>Purpose of Debt</b>	Infrastruture Refunding
<b>Bond Type</b>	1915 Act Bonds
<b>Year of Issue</b>	2004
<b>Year Begin</b>	2005
<b>Year End</b>	2030
<b>Principal Authorized</b>	35,995,000
<b>Principal Issued</b>	35,995,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	\$30,539,000
<b>Principal Payment Made in Current Year</b>	1,175,000
<b>Principal Issued in Current Year</b>	
<b>Principal Defeased in Current Year</b>	
<b>Adjustments to Principal in Current Year</b>	
<b>Reason for Adjustments to Principal in Current Year</b>	
<b>Principal Payments Made to Date</b>	\$6,631,000
<b>Principal Outstanding End of Fiscal Year</b>	\$29,364,000
<b>Current Year Interest Payment</b>	1,212,835
<b>Principal Amount Delinquent</b>	
<b>Interest Amount Delinquent</b>	
<b>Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt</b>	

<b>Bond Types</b>	
General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

Fiscal Year                    2010

Purpose of Debt	Police Station Construction
Bond Type	General Obligation
Year of Issue	2002
Year Begin	2002
Year End	2031
Principal Authorized	5,999,976
Principal Issued	5,999,976
Principal Outstanding Beginning of Fiscal Year	\$6,513,343
Principal Payment Made in Current Year	205,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	226,440
Reason for Adjustments to Principal in Current Year	Accreted Interest.
Principal Payments Made to Date	\$1,015,000
Principal Outstanding End of Fiscal Year	\$6,534,783
Current Year Interest Payment	126,756
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Bond Types</b>	
General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Brentwood**  
**Cities Financial Transactions Report - Statement of Long-Term Indebtedness**

**Loan Types**

Fiscal Year                    2010

Purpose of Loan	Heritage High Jt Use
Loan Type	Notes
Year of Loan	2002
Year Final Payment Due	2010
Authorized Amount of Loan	2,500,000
Received To Date	2,500,000
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>1,366,574</b>
Amount of Principal Repaid in Current Year	1,366,574
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$1,708,634</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$0</b>
Current Year Interest Payment	0
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Loan Types</b>
Notes
Loans
Other

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Long-Term Indebtedness**

**Loan Types**

Fiscal Year                    2010

Purpose of Loan	Village Community Resource Center
Loan Type	Notes
Year of Loan	2004
Year Final Payment Due	2011
Authorized Amount of Loan	801,134
Received To Date	801,134
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>161,538</b>
Amount of Principal Repaid in Current Year	86,131
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$725,727</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$75,407</b>
Current Year Interest Payment	0
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Loan Types</b>
Notes
Loans
Other

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Long-Term Indebtedness**

**Loan Types**

Fiscal Year 2010

Purpose of Loan	Water Connection Fees
Loan Type	Loans
Year of Loan	2004
Year Final Payment Due	2024
Authorized Amount of Loan	11,020,768
Received To Date	11,020,768
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>7,691,719</b>
Amount of Principal Repaid in Current Year	842,912
Adjustments in Current Year	583,638
Reason for Adjustments in Current Year	Amendment to CCWD Agmt - not revenue.
<b>Amount of Principal Repaid to Date</b>	<b>\$1,934,972</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$7,432,445</b>
Current Year Interest Payment	0
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Loan Types</b>
Notes
Loans
Other

**City of Brentwood**

**Cities Financial Transactions Report - Construction Financed By the United States and/or The State Of California**

**Loan Types**

Fiscal Year 2010

Purpose of Loan	Finance System Improvement Project
Loan Type	Loans
Year of Issue	2000
Year Begin	2002
Year End	2018
Amount Extended	37,773,866
Repayment Obligation	37,773,866
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>\$28,000,554</b>
Amount Repaid in Current Year	1,775,856
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$11,759,222</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$26,224,698</b>
Current Year Interest Payment	489,718
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Loan Types</b>
Notes
Loans
Other

**City of Brentwood**

**Cities Financial Transactions Report - Capital Lease Obligation Worksheet**

**Description of Leased Property**

Fiscal Year                      2010

**Description of Leased Property**

Description of Leased Property	<input type="text" value="Civic Center Capital Project Improvements"/>
Nature of Lease	<input type="text" value="Lease"/>
Can Local Agency Cancel Agreement?	<input type="text" value="No"/>
Name of Lessor	<input type="text" value="Brentwood Infrastructure Financing Authority"/>
Name Person or Organization	<input type="text" value="Brentwood Infrastructure Financing Authority"/>

	Interest	Principal	Total Future Payments
	A	B	C
<b>Beginning Balance (PY Ending)</b>			
Prior Year Adjustments			\$0
Current Year Principal Payment		0	\$0
Current Year Interest Payment	1,443,624		\$1,443,624
Adjustments to Current Year	51,627,197	35,368,422	\$86,995,619
<b>Balance End Of Year</b>	\$50,183,573	\$35,368,422	\$85,551,995
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

**City of Brentwood**

**Cities Financial Transactions Report - Capital Lease Obligation Worksheet**

**Description of Leased Property**

Fiscal Year                    2010

**Description of Leased Property**

Description of Leased Property     

Nature of Lease                           

Can Local Agency Cancel Agreement?  

Name of Lessor                           

Name Person or Organization        

	Interest	Principal	Total Future Payments
	A	B	C
<b>Beginning Balance (PY Ending)</b>	\$53,256,912	\$52,780,000	\$106,036,912
Prior Year Adjustments			\$0
Current Year Principal Payment		280,000	\$280,000
Current Year Interest Payment	2,915,363		\$2,915,363
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$50,341,549	\$52,500,000	\$102,841,549
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Enterprise"/>		

## City of Brentwood

### Cities Financial Transactions Report - Check List of Services Provided

#### Service

Fiscal Year                      2010

**Service**

(Please see \* below for codes to enter )

Police	<input type="text" value="A"/>
Fire	<input type="text" value="H"/>
Emergency Medical	<input type="text" value="I"/>
Street Lighting	<input type="text" value="A"/>
Public Transit	<input type="text" value="I"/>
Community Development - Planning	<input type="text" value="A"/>
Solid Waste	<input type="text" value="A"/>
Sewers	<input type="text" value="A"/>
Parks and Recreation	<input type="text" value="A"/>
Libraries	<input type="text" value="D"/>
Water	<input type="text" value="A"/>

**\* Service Codes**

- |   |  |
|---|--|
| <b>A</b> = Provided By Paid City Employees          | <b>B</b> = Provided By City Volunteers                               |
| Provided Wholly, or in Part, Through Contract With: | Provided Wholly, or in Part, Without Contract By Other Local Agency: |
| <b>C</b> = Another City                             | <b>G</b> = Another City  |
| <b>D</b> = County                                   | <b>H</b> = Special District or Other Public Agency                   |
| <b>E</b> = Private Sector                           | <b>I</b> = County  |
| <b>F</b> = Special District or Other Public Agency  | <b>J</b> = Private Sector  |
|   | <b>K</b> = Service Not Provided Within City                          |

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
Police Protection	<input type="text" value="62"/>	<input type="text"/>	<input type="text" value="62"/>
Police Officers	<input type="text" value="17"/>	<input type="text"/>	<input type="text" value="17"/>
Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
If Your City Reports Transient Lodging Tax; What Is the Tax Rate?			<input type="text" value="10.00"/>
What Is the Effective Date of the Current Tax Rate? (00/00/0000)			<input type="text" value="1/ 1/1983"/>
If Your City Reports Utility User Tax; What Is the Tax Rate?			<input type="text"/>

**City of Brentwood**

**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Governmental Funds**

Fiscal Year 2010

	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Cash and Investments	19,134,672	16,728,551	11,039,252	77,687,381
Fixed Assets				
Other Assets	1,406,813	860,863	31	3,794,584
<b>Total Assets</b>	<b>\$20,541,485</b>	<b>\$17,589,414</b>	<b>\$11,039,283</b>	<b>\$81,481,965</b>
<b>Net Current Assets</b>	<b>\$20,541,485</b>	<b>\$17,589,414</b>	<b>\$11,039,283</b>	<b>\$81,481,965</b>
<b>Liabilities</b>				
Accounts Payable	1,037,622	542,990		3,377,034
Compensated Absences				
Other Liabilities 1	4,169,941	3,416,107	1,129,867	
Other Liabilities 2				
Other Liabilities 3				
<b>Total Liabilities</b>	<b>\$5,207,563</b>	<b>\$3,959,097</b>	<b>\$1,129,867</b>	<b>\$3,377,034</b>
<b>Net Current Liabilities</b>	<b>\$5,207,563</b>	<b>\$3,959,097</b>	<b>\$1,129,867</b>	<b>\$3,377,034</b>
Working Capital	\$15,333,922	\$13,630,317	\$9,909,416	\$78,104,931
Fund Equity	\$15,333,922	\$13,630,317	\$9,909,416	\$78,104,931
<b>Fund Balance</b>				
Reserved	669,383	11,739,811	9,909,416	78,104,931
Unreserved Designated	2,200,000	4,477,489		
Unreserved Undesignated	12,464,539	-2,586,983		
<b>Total Fund Equity</b>	<b>\$15,333,922</b>	<b>\$13,630,317</b>	<b>\$9,909,416</b>	<b>\$78,104,931</b>

**City of Brentwood**

**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Proprietary Funds Types**

Fiscal Year                      2010

<b>Assets</b>	<b>Enterprise</b>	<b>Internal Service</b>
Cash and Investments	66,621,166	29,135,727
Fixed Assets	238,481,819	4,269,624
Other Assets	7,780,524	27,725
<b>Total Assets</b>	<b>\$312,883,509</b>	<b>\$33,433,076</b>
Less: Non-Current Assets	240,559,276	4,269,624
<b>Net Current Assets</b>	<b>\$72,324,233</b>	<b>\$29,163,452</b>
<b>Liabilities</b>		
Accounts Payable	2,752,616	109,714
Compensated Absences	297,585	129,781
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)		
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)	7,432,445	
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	26,224,698	
Other (State or Federal Financing)		
Lease Principal	52,500,000	
Other Liabilities 1	1,668,512	341,826
Other Liabilities 2		
Other Liabilities 3		
<b>Total Liabilities</b>	<b>\$90,875,856</b>	<b>\$581,321</b>
Less: Non-Current Liability	85,548,728	392,850
<b>Net Current Liabilities</b>	<b>\$5,327,128</b>	<b>\$188,471</b>
Working Capital	\$66,997,105	\$28,974,981
Fund Equity	\$222,007,653	\$32,851,755
Contributed Capital	\$0	\$0
<b>Retained Earnings</b>		
Reserved	\$0	\$0
Unreserved	\$222,007,653	\$32,851,755
<b>Total Fund Equity</b>	<b>\$222,007,653</b>	<b>\$32,851,755</b>

**City of Brentwood**  
**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Fiduciary Fund Types**

Fiscal Year                      2010

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
<b>Asset</b>				
Cash and Investments	17,667,260			\$17,667,260
Fixed Assets				\$0
Other Assets	21,587			\$21,587
<b>Total Assets</b>	<b>\$17,688,847</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,688,847</b>
Less: Non-Current Assets				\$0
<b>Net Current Assets</b>	<b>\$17,688,847</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,688,847</b>
<b>Liabilities</b>				
Accounts Payable	835,601			\$835,601
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	16,853,246			\$16,853,246
Other Liabilities 2				\$0
Other Liabilities 3				\$0
<b>Total Liabilities</b>	<b>\$17,688,847</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,688,847</b>
Less: Non-Current Liability				\$0
<b>Net Current Liabilities</b>	<b>\$17,688,847</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,688,847</b>
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
<b>Retained Earnings</b>				
Reserved				
Unreserved				
<b>Fund Balance</b>				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
<b>Total Fund Equity</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Account Groups**

Fiscal Year 2010

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$238,014,009
Fixed Assets	433,426,271		\$676,177,714
Other Assets		51,790,714	\$65,682,841
<b>Total Assets</b>	\$433,426,271	\$51,790,714	\$979,874,564
Less: Non-Current Assets	\$433,426,271	\$51,790,714	\$730,045,885
<b>Net Current Assets</b>	\$0	\$0	\$249,828,679
Accounts Payable			\$8,655,577
Compensated Absences		1,067,102	\$1,494,468
General Obligation (Bonded Debt)		6,534,783	\$6,534,783
Revenue (Bonded Debt)		8,745,000	\$8,745,000
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)		75,407	\$75,407
Loans (Other Long-Term Debt)			\$7,432,445
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$26,224,698
Other (State or Federal Financing)			\$0
Lease Principal		35,368,422	\$87,868,422
Other Liabilities 1			\$27,579,499
Other Liabilities 2			\$0
Other Liabilities 3			\$0
<b>Total Liabilities</b>		\$51,790,714	\$174,610,299
Less: Non-Current Liabilities		\$51,790,714	\$137,732,292
<b>Net Current Liabilities</b>		\$0	\$36,878,007
Working Capital			\$212,950,672
Fund Equity	\$433,426,271		\$805,264,265
Contributed Capital			\$0
Invest In General Fixed Assets	433,426,271		\$433,426,271
Reserved			\$0
Unreserved			\$254,859,408
<b>Fund Balance</b>			
Reserved			\$100,423,541
Unreserved Designated			\$6,677,489
Unreserved Undesignated			\$9,877,556
<b>Total Fund Equity</b>	\$433,426,271		\$805,264,265

**City of Brentwood**  
**Cities Financial Transactions Report - Debt Service Reconciliation**

**Debt Service Reconciliation Balance Sheet and Debt Pages**

Fiscal Year                      2010

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	490,000
Other Long-Term Debt	2,295,617
State or Federal Financing	1,775,856
Lease Payments	280,000
<b>Total Debt Service</b>	<b>\$4,841,473</b>
Debt Service from Schedule of Total Expenditures By Major Object Classification	4,841,473
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
<b>Bonded Debt</b>				
General Obligation	6,534,783	6,534,783		\$0
Revenue	8,745,000	8,745,000		\$0
Other Debt	0	0		\$0
<b>Other Long-Term Debt</b>				
Notes	75,407	75,407		\$0
Loans	7,432,445	7,432,445		\$0
Other	0	0		\$0
<b>State or Federal Financing</b>				
Notes	0	0		\$0
Loan	26,224,698	26,224,698		\$0
Other	0	0		\$0
Lease Principal	87,868,422	87,868,422		\$0

**City of Brentwood**  
**Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,**  
**and Fund Balances/Working Capital**

**Balance Sheet**

Fiscal Year                      2010

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
<b>Total Assets</b>	\$20,541,485	\$17,589,414	\$11,039,283	\$81,481,965
<b>Less: Non-Current Assets</b>				
<b>Net Current Assets</b>	\$20,541,485	\$17,589,414	\$11,039,283	\$81,481,965
<b>Total Liabilities</b>	\$5,207,563	\$3,959,097	\$1,129,867	\$3,377,034
<b>Non-Current Liabilities</b>				
<b>Net Current Liabilities</b>	\$5,207,563	\$3,959,097	\$1,129,867	\$3,377,034
<b>Working Capital</b>	\$15,333,922	\$13,630,317	\$9,909,416	\$78,104,931
<b>Fund Equity</b>	\$15,333,922	\$13,630,317	\$9,909,416	\$78,104,931
<b>Contributed Capital</b>				
<b>Investment in General</b>				
<b>Fixed Assets</b>				
<b>Retained Earnings</b>				
<b>Reserved</b>				
<b>Unreserved</b>				
<b>Fund Balance</b>				
<b>Reserved</b>	\$669,383	\$11,739,811	\$9,909,416	\$78,104,931
<b>Unreserved - Designated</b>	\$2,200,000	\$4,477,489	\$0	\$0
<b>Unreserved - Undesignated</b>	\$12,464,539	(\$2,586,983)	\$0	\$0
<b>Total Fund Equity</b>	\$15,333,922	\$13,630,317	\$9,909,416	\$78,104,931

**City of Brentwood**

**Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,  
and Fund Balances/Working Capital**

**Balance Sheet**

Fiscal Year 2010

	Enterprise E	Internal Service F	Trust and Agency G
<b>Total Assets</b>	\$312,883,509	\$33,433,076	\$17,688,847
<b>Less: Non-Current Assets</b>	\$240,559,276	\$4,269,624	\$0
<b>Net Current Assets</b>	\$72,324,233	\$29,163,452	\$17,688,847
<b>Total Liabilities</b>	\$90,875,856	\$581,321	\$17,688,847
<b>Non-Current Liabilities</b>	\$85,548,728	\$392,850	\$0
<b>Net-Current Liabilities</b>	\$5,327,128	\$188,471	\$17,688,847
<b>Working Capital</b>	\$66,997,105	\$28,974,981	\$0
<b>Fund Equity</b>	\$222,007,653	\$32,851,755	\$0
<b>Contributed Capital</b>	\$0	\$0	
<b>Investment in General</b>			
<b>Fixed Assets</b>			
<b>Retained Earnings</b>			
Reserved	\$0	\$0	
Unreserved	\$222,007,653	\$32,851,755	
<b>Fund Balance</b>			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
<b>Total Fund Equity</b>	\$222,007,653	\$32,851,755	\$0

**City of Brentwood**  
**Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,**  
**and Fund Balances/Working Capital**

**Balance Sheet**

Fiscal Year                      2010

	General Fixed Assets H	General Long- Term Debt I	Total J
<b>Total Assets</b>	\$433,426,271	\$51,790,714	\$979,874,564
<b>Less: Non-Current Assets</b>	\$433,426,271	\$51,790,714	\$730,045,885
<b>Net Current Assets</b>	\$0		\$249,828,679
<b>Total Liabilities</b>		\$51,790,714	\$174,610,299
<b>Non-Current Liabilities</b>		\$51,790,714	\$137,732,292
<b>Net-Current Liabilities</b>			\$36,878,007
<b>Working Capital</b>			\$212,950,672
<b>Fund Equity</b>	\$433,426,271		\$805,264,265
<b>Contributed Capital</b>			\$0
<b>Investment in General</b>			
<b>Fixed Assets</b>	\$433,426,271		\$433,426,271
<b>Retained Earnings</b>			
<b>Reserved</b>			\$0
<b>Unreserved</b>			\$254,859,408
<b>Fund Balance</b>			
<b>Reserved</b>			\$100,423,541
<b>Unreserved - Designated</b>			\$6,677,489
<b>Unreserved - Undesignated</b>			\$9,877,556
<b>Total Fund Equity</b>	\$433,426,271		\$805,264,265

**City of Brentwood**  
**Cities Financial Transactions Report - Consolidated Statement of Revenues,  
Expenditures, and Changes in Fund Balance/Working Capital**

**Consolidated Statement**

Fiscal Year                      2010

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$5,576,258	\$6,765,556	(\$1,189,298)
Public Safety	\$20,266,855	\$7,601,325	\$12,665,530
Transportation	\$6,444,890	\$4,549,339	\$1,895,551
Community Development	\$18,583,603	\$43,072,726	(\$24,489,123)
Health	\$15,654,234	\$19,230,280	(\$3,576,046)
Culture and Leisure	\$9,646,066	\$3,170,564	\$6,475,502
Public Utilities	\$17,008,283	\$18,148,809	(\$1,140,526)
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$93,180,189</b>	<b>\$102,538,599</b>	<b>(\$9,358,410)</b>
<b>General Revenues</b>			
Taxes			\$17,977,896
Licenses and Permits			\$0
Fines and Forfeitures			\$134,004
Revenue from Use of Money and Property			\$840,391
Intergovernmental State			\$256,510
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$335,397
<b>Total</b>			<b>\$19,544,198</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>\$28,902,608</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>\$946,325</b>
<b>Beginning Fund Balance/ Working Capital</b>			<b>\$175,368,673</b>



**City of Brentwood**

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2009-10

<b>Forms</b>	<b>Column</b>	<b>Additional Details</b>	<b>Footnotes</b>
<b><u>Water Activity/Enterprise Statement</u></b>			
Total Non-Operating Revenue	A		Decline in connection fees paid over prior reporting year.
<b><u>Other Enterprise</u></b>			
Total Non-Operating Revenue	A		Receipt of Impact Fees over prior reporting period.
<b><u>Taxes</u></b>			
Secured and Unsecured Property Taxes	B		Decline due to foreclosures and reassessments.
<b><u>Fines and Forfeitures and Revenue from Use of Money and Property</u></b>			
Investment Earnings	A		Drop in overall investments earnings due to economic changes.
Rents and Concessions	A		Decrease due to economic changes and reallocation of activities.
<b><u>Current Service Charges</u></b>			
Plan Checking Fees	A		Increase in fees and reallocation of activities.
Engineering Fees Inspection and Other	A		Increase in fees and reallocation of activities.
<b><u>General Government and Public Safety</u></b>			
Management and Support	A		Implementation of various cost savings measures along with reallocation of expenditures.
<b><u>Transportation and Community Development</u></b>			
Planning	A		Reallocation of expenditures between planning and construction and engineering regulation to better reflect the activities accounted for within the City's accounting system. Combined expenditures similar to prior year.

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2009-10

**Forms**

**Column Additional Details**

**Footnotes**

Transportation and Community Development

Construction and Engineering Regulation A  
Enforcement

Reallocation of expenditures between planning and construction and engineering regulation to better reflect the activities accounted for within the City's accounting system. Combined expenditures similar to prior year.