

CITIES FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

City of Brentwood

Fiscal Year: 2011

ID Number: 11980710400

Certification:

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

City Fiscal Officer



Signature

Pamela Ehler

Name (Please Print)

City Treasurer

Director of Finance & Information Systems

Title

November 29, 2011

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.

Please complete, sign, and mail this cover page to either address below.

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

City of Brentwood

Cities Financial Transactions Report

General Information

Fiscal Year 2011

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Robert		Taylor
Member 1	Steve		Barr
Member 2	Robert		Brockman
Member 3	Joel		Bryant
Member 4	Erick		Stonebarger
Member 5			
Member 6			
Member 7			
Member 8			
Member 9			
Member 10			

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

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

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

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Budget Stabilization

Operating Revenue

Charges for Service

Other Operating Revenue

Total Operating Revenue

\$0

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

Total Operating Expense

\$0

Operating Income (Loss)

\$0

Non-Operating Revenue

Interest

89,155

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$89,155

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Budget Stabilization

Operating Transfers In (Out)	4,557,308
Excess (Deficiency) of Charges Over Expenses	\$4,646,463
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$4,646,463
Retained Earnings, Beginning	\$5,612,776
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$10,259,239
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	\$10,259,239
Total Equity, Ending	\$10,259,239
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$10,259,239

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Building Replacement

Operating Revenue

Charges for Service	139,462
Other Operating Revenue	75
Total Operating Revenue	\$139,537

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	104,460
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$104,460
Operating Income (Loss)	\$35,077

Non-Operating Revenue

Interest	24,773
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$24,773

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Building Replacement

Operating Transfers In (Out)	-4,989
Excess (Deficiency) of Charges Over Expenses	\$54,861
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$54,861
Retained Earnings, Beginning	\$1,512,721
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$1,567,582
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	\$1,567,582
Total Equity, Ending	\$1,567,582
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$1,567,582

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Emergency Preparedness

Operating Revenue

Charges for Service

Other Operating Revenue

Total Operating Revenue

\$0

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

21,604

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

Total Operating Expense

\$21,604

Operating Income (Loss)

(\$21,604)

Non-Operating Revenue

Interest

51,558

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$51,558

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Emergency Preparedness

Operating Transfers In (Out)	-51,558
Excess (Deficiency) of Charges Over Expenses	(\$21,604)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$21,604)
Retained Earnings, Beginning	\$3,238,571
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$3,216,967
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	\$3,216,967
Total Equity, Ending	\$3,216,967
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$3,216,967

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Facilities Maintenance

Operating Revenue

Charges for Service	1,178,251
Other Operating Revenue	267
Total Operating Revenue	\$1,178,518

Operating Expense

Personal Services	808,007
Contractual Services	
Supplies	
Materials	371,959
Other Operating Expenses	79,544
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$1,259,510
Operating Income (Loss)	(\$80,992)

Non-Operating Revenue

Interest	7,920
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$7,920

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Facilities Maintenance

Operating Transfers In (Out)	7,402
Excess (Deficiency) of Charges Over Expenses	(\$65,670)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$65,670)
Retained Earnings, Beginning	\$258,907
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$193,237
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	\$193,237
Total Equity, Ending	\$193,237
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$193,237

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Fleet Maintenance

Operating Revenue

Charges for Service	1,087,591
Other Operating Revenue	199
Total Operating Revenue	\$1,087,790

Operating Expense

Personal Services	570,788
Contractual Services	
Supplies	
Materials	541,430
Other Operating Expenses	10,193
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$1,122,411
Operating Income (Loss)	(\$34,621)

Non-Operating Revenue

Interest	2,082
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$2,082

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Fleet Maintenance

Operating Transfers In (Out)	9,098
Excess (Deficiency) of Charges Over Expenses	(\$23,441)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$23,441)
Retained Earnings, Beginning	(\$18,991)
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	(\$42,432)
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	(\$42,432)
Total Equity, Ending	(\$42,432)
Retained Earnings - Reserved	
Retained Earnings - Unreserved	(\$42,432)

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Information Services

Operating Revenue

Charges for Service	1,934,996
Other Operating Revenue	
Total Operating Revenue	\$1,934,996

Operating Expense

Personal Services	1,527,718
Contractual Services	
Supplies	
Materials	528,151
Other Operating Expenses	57
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$2,055,926
Operating Income (Loss)	(\$120,930)

Non-Operating Revenue

Interest	3,060
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$3,060

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Information Services

Operating Transfers In (Out)	15,621
Excess (Deficiency) of Charges Over Expenses	(\$102,249)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$102,249)
Retained Earnings, Beginning	(\$136,319)
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	(\$238,568)
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	(\$238,568)
Total Equity, Ending	(\$238,568)
Retained Earnings - Reserved	
Retained Earnings - Unreserved	(\$238,568)

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Information Systems Replacement

Operating Revenue

Charges for Service	396,373
Other Operating Revenue	815
Total Operating Revenue	\$397,188

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	223,175
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	2,810
Total Operating Expense	\$225,985
Operating Income (Loss)	\$171,203

Non-Operating Revenue

Interest	16,969
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$16,969

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Information Systems Replacement

Operating Transfers In (Out)	-133,000
Excess (Deficiency) of Charges Over Expenses	\$55,172
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$55,172
Retained Earnings, Beginning	\$1,080,924
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$1,136,096
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	\$1,136,096
Total Equity, Ending	\$1,136,096
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$1,136,096

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Insurance

Operating Revenue

Charges for Service	1,138,154
Other Operating Revenue	18,721
Total Operating Revenue	\$1,156,875

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	1,669,988
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$1,669,988
Operating Income (Loss)	(\$513,113)

Non-Operating Revenue

Interest	78,093
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$78,093

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify) Insurance

Operating Transfers In (Out)	[]
Excess (Deficiency) of Charges Over Expenses	(\$435,020)
Depreciation That Reduces Contributed Capital	[]
Increase (Decrease) In Retained Earnings	(\$435,020)
Retained Earnings, Beginning	\$5,237,661
Adjustments	[]
Reason for Adjustments	[]
Retained Earnings, Ending	\$4,802,641
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	\$4,802,641
Total Equity, Ending	\$4,802,641
Retained Earnings - Reserved	[]
Retained Earnings - Unreserved	\$4,802,641

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Park Assessment Replacement

Operating Revenue

Charges for Service	1,047,970
Other Operating Revenue	
Total Operating Revenue	\$1,047,970

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	19,604
Other Operating Expenses	192,966
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$212,570
Operating Income (Loss)	\$835,400

Non-Operating Revenue

Interest	62,334
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$62,334

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Park Assessment Replacement

Operating Transfers In (Out)	211,563
Excess (Deficiency) of Charges Over Expenses	\$1,109,297
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$1,109,297
Retained Earnings, Beginning	\$3,538,615
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$4,647,912
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	\$4,647,912
Total Equity, Ending	\$4,647,912
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$4,647,912

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Tuition Program

Operating Revenue

Charges for Service	32,001
Other Operating Revenue	
Total Operating Revenue	\$32,001

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	17,947
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$17,947
Operating Income (Loss)	\$14,054

Non-Operating Revenue

Interest	238
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$238

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Tuition Program

Operating Transfers In (Out)	<input type="text"/>
Excess (Deficiency) of Charges Over Expenses	\$14,292
Depreciation That Reduces Contributed Capital	<input type="text"/>
Increase (Decrease) In Retained Earnings	\$14,292
Retained Earnings, Beginning	\$8,340
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Retained Earnings, Ending	\$22,632
Equity	
Contributed Capital: (Current Year)	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$22,632
Total Equity, Ending	\$22,632
Retained Earnings - Reserved	<input type="text"/>
Retained Earnings - Unreserved	\$22,632

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Vehicle Replacement

Operating Revenue

Charges for Service	1,390,399
Other Operating Revenue	92,818
Total Operating Revenue	\$1,483,217

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	78,050
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	855,308
Total Operating Expense	\$933,358
Operating Income (Loss)	\$549,859

Non-Operating Revenue

Interest	129,379
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$129,379

Non-Operating Expense

Interest	
Loss on Sale of Assets	4,933
Other	
Total Non-Operating Expense	\$4,933

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2011

Fund Name (Specify)

Vehicle Replacement

Operating Transfers In (Out)	-649,085
Excess (Deficiency) of Charges Over Expenses	\$25,220
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$25,220
Retained Earnings, Beginning	\$12,518,550
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$12,543,770
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	\$12,543,770
Total Equity, Ending	\$12,543,770
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$12,543,770

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

Operating Revenue

Fiscal Year 2011

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Sewer Service Charges	8,168,298
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	164,927
Total Operating Revenue	\$8,333,225
Operating Expense	
Transmission	
Treatment and Disposal Plant	3,709,070
Taxes	
General and Administrative Expense	2,059,398
Depreciation Expense	1,464,398
Total Operating Expense	\$7,232,866
Operating Income (Loss)	\$1,100,359
Non-Operating Revenue	
Interest	412,349
State	
Federal	
County	
Gain on Sale of Assets	
Other	1,296,491
Total Non-Operating Revenue	\$1,708,840
Non-Operating Expense	
Interest	473,383
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$473,383
Operating Transfers In (Out)	-26,533
Net Income (Loss)	\$2,309,283
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$2,309,283
Retained Earnings, Beginning	\$81,524,245
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$83,833,528

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

Operating Revenue

Fiscal Year 2011

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"/>
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	<input type="text"/>
Reason for Adjustments	<input style="width: 100%;" type="text"/>
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$83,833,528
Total Equity, Ending	\$83,833,528
Retained Earnings - Reserved	<input type="text"/>
Retained Earnings - Unreserved	\$83,833,528
Revenue/Expenditure Schedule Adjustments	
Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text" value="1,807,912"/>
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	<input type="text" value="80,288"/>
Other (Specify, maximum of 5 entries allowed)	<input type="text" value="(\$841,648)"/>

Specify:

Amount:

Other (Specify in Footnote Box)	-841,648
Total:	(\$841,648)

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

Operating Revenue

Fiscal Year 2011

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Retail Sales of Water - Within City Limits	15,861,108
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	
Other Sales or Service	
Water Connection Fees	
Rent from Waterworks Property	
Other Water Operating Revenues	253,799
Total Operating Revenue	\$16,114,907
Operating Expense	
Source of Water Supply	3,292,377
Pumping Expense	
Water Treatment Expense	
Transmission and Distribution Expense	506,886
Customer Account Expense	
Sales Expense	
General and Administrative Expense	7,536,934
Depreciation Expense	2,883,626
Total Operating Expense	\$14,219,823
Operating Income (Loss)	\$1,895,084
Non-Operating Revenue	
Interest	312,710
State	
Federal	
County	
Gain on Sale of Assets	
Other	1,726,355
Total Non-Operating Revenue	\$2,039,065

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

Operating Revenue

Fiscal Year 2011

Non-Operating Expense

Interest	2,902,763
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$2,902,763
Operating Transfers In (Out)	922,881
Net Income (Loss)	\$1,954,267
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$1,954,267
Retained Earnings, Beginning	\$114,618,912
Adjustments	
Reason for Adjustment	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$116,573,179

Equity

Contributed Capital: (Current Year)

State	
Federal	
Connection Fees (Capital)	
County	
Contribution from Non-Government Sources	
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	\$116,573,179
Total Equity, Ending	\$116,573,179
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$116,573,179

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

Operating Revenue

Fiscal Year 2011

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text"/>
Capital Lease Payments	300,000
Current Year Capital Outlay	1,452,301
Other (Specify, maximum of 5 entries allowed)	(\$1,018,333)

Specify:	Amount:
Other (Specify in Footnote Box)	-1,018,333
Total:	(\$1,018,333)

Minimum Residential Periodic Charge

Minimum Residential Periodic Charge <i>(Report in Dollars and Cents: 1.25)</i>	17.99
Water Included In Min. Periodic Charge (In Cubic Feet)	<input type="text"/>
Minimum Periodic Charge Covers (In Months)	1
Number of Accounts - Direct Customers - Within City Limits	16,730
Number of Accounts - Direct Customers - Outside City Limits	<input type="text"/>
Number of Accounts - Other Water Utilities or Agencies	<input type="text"/>

Use Whole Acre Feet for Quantities of Water Below:*

Water Purchased from Other Agencies	925
Total Water Introduced into System	9,517
Water Sold to Direct Customers	9,895
Water Sold to Other Water Utilities or Agencies	<input type="text"/>
Water Sold to or Used by City (Not Accounted For In Line 9 or 10 Above)	<input type="text"/>
Water Lost Through System	548
Total Water Sold, Used, or Lost	\$10,443
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 2011

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?

Charges for Service

Other Operating Revenue

Total Operating Revenue

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

Total Operating Expense

Operating Income (Loss)

Non-Operating Revenue

Interest

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2011

Enterprise Name

City Rentals

Operating Transfers In (Out)	-210,387
Net Income (Loss)	(\$2,923)
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	(\$2,923)
Retained Earnings, Beginning	\$49,796
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$46,873
Equity	
Contributed Capital: (Current Year)	
State	
Federal	
County	
Contribution from Non-Government Sources	
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	\$46,873
Total Equity, Ending	\$46,873
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$46,873

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2011

Enterprise Name

Operating Transfers In (Out)	<input type="text"/>
Net Income (Loss)	\$1,530,834
Depreciation that Reduces Contributed Capital	<input type="text"/>
Increase (Decrease) in Retained Earnings	\$1,530,834
Retained Earnings, Beginning	\$11,027,477
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Retained Earnings, Ending	\$12,558,311
Equity	
Contributed Capital: (Current Year)	
State	<input type="text"/>
Federal	<input type="text"/>
County	<input type="text"/>
Contribution from Non-Government Sources	<input type="text"/>
Other	<input type="text"/>
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$12,558,311
Total Equity, Ending	\$12,558,311
Retained Earnings - Reserved	<input type="text"/>
Retained Earnings - Unreserved	\$12,558,311

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2011

Enterprise Name

Operating Transfers In (Out)

Net Income (Loss)

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

Retained Earnings, Beginning

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

Equity

Contributed Capital: (Current Year)

State

Federal

County

Contribution from Non-Government Sources

Other

Total Current Year Contributions

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

Retained Earnings, Ending

Total Equity, Ending

Retained Earnings - Reserved

Retained Earnings - Unreserved

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2011

Enterprise Name

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text"/>
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	<input type="text" value="79,957"/>
Other (Specify, maximum of 5 entries allowed)	<input type="text" value="\$29,681"/>

Specify:

Amount:

<input type="text" value="Other (Specify in Footnote Box)"/>	<input type="text" value="29,681"/>
Total:	<input type="text" value="\$29,681"/>

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

Detailed Summary of Functional Revenues For Fiscal Year 2011

Functional Revenue:

Expenditures:

Construction Development Taxes

Streets/Highways/Storm Drains	\$1,198,245
Fire	\$52,560
Management and Support	\$23,809
Parks and Recreation	\$682,738
Other Community Development 1	\$1,552,309

Sub Total: \$3,509,661

Construction Permits

Planning	\$644,290
----------	-----------

Sub Total: \$644,290

Contributions from Non-Govt Sources

Parks and Recreation	\$324
----------------------	-------

Sub Total: \$324

Engineering Fees Inspection and Other

Planning	\$139,025
Construction and Engineering Regulation Enforcement	\$1,148,542

Sub Total: \$1,287,567

Gasoline Tax

Streets/Highways/Storm Drains	\$1,235,985
-------------------------------	-------------

Sub Total: \$1,235,985

Voter Approved Indebtedness Property Taxes

Police	\$349,269
--------	-----------

Sub Total: \$349,269

Investment Earnings

Streets/Highways/Storm Drains	\$234,711
Police	\$10,112

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2011

Functional Revenue:

Expenditures:

Other Community Development 1	\$755,221
Management and Support	\$56,565
Fire	\$13,557
Street Lighting	\$54,929
Parks and Recreation	\$28,792

Sub Total: \$1,153,887

Lighting

Street Lighting	\$5,065,839
-----------------	-------------

Sub Total: \$5,065,839

Parks and Recreation Fees

Parks and Recreation	\$721,065
----------------------	-----------

Sub Total: \$721,065

Peace Officers Standards and Training

Police	\$21,818
--------	----------

Sub Total: \$21,818

Plan Checking Fees

Construction and Engineering Regulation Enforcement	\$29,903
Planning	\$322,231

Sub Total: \$352,134

Police

Police	\$1,477,274
--------	-------------

Sub Total: \$1,477,274

Prop. 172-Public Safety

Police	\$97,018
--------	----------

Sub Total: \$97,018

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2011

Functional Revenue:

Expenditures:

Rents and Concessions

Parks and Recreation \$241,576

Sub Total: \$241,576

Special Police Department Services

Police \$245,253

Sub Total: \$245,253

Transportation Taxes-Non Transit

Streets/Highways/Storm Drains \$570,377

Sub Total: \$570,377

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2011

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		7,508,578	
Supplement Roll Secured and Unsecured Property Taxes		159,871	
Property Tax In-Lieu of Vehicle License Fees		2,688,111	
Voter Approved Indebtedness Property Taxes	\$349,269		
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-7,295	
Supplemental Roll Property Taxes-Prior		-42,836	
Other Property Taxes		59,257	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		3,992,084	
In-Lieu Local Sales and Use Taxes		1,266,298	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$570,377		
Transient Lodging Taxes		205,587	
Franchises		1,183,245	
Business License Taxes		518,917	
Real Property Transfer Taxes		251,092	
Utility Users Taxes			
Construction Development Taxes	\$3,509,661		
Other Non-Property Taxes			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$0	

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2011

Specify Functional Revenues

Select Expenditure
Function

Functional
Revenue

Specify General Revenues

General Revenues

Total

\$4,429,307

\$17,782,909

\$22,212,216

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2011

Functional Revenues	General Revenues	Total Revenues
A	B	C

Licenses and Permits

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$644,290		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$10,636	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Home Occupation Permits	Planning	10,636
Total		\$10,636

Specify General Revenues

General Revenues

Total	\$654,926	\$0	\$654,926
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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	2011	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures				
Vehicle Code Fines				
Other Fines			112,979	
Forfeitures and Penalties				
Total		\$0	\$112,979	\$112,979
Revenue from Use of Money and Property				
Investment Earnings		\$2,226,602	290,158	
Rents and Concessions		\$241,576	198,106	
Royalties			530	
Other 1				
Other 2				
Total		\$2,468,178	\$488,794	\$2,956,972

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2011

Functional Revenues A	General Revenues B	Total Revenues C
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Intergovernmental - State

Motor Vehicle In-Lieu Tax		237,108
Homeowners Property Tax Relief		93,621
Gasoline Tax	\$1,235,985	
Peace Officers Standards and Training	\$21,818	
Off Highway Motor Vehicle In-Lieu Fee		
Other State Grants		
Mandated Cost		35,539
Other 1		
Other 2		
Prop. 172 - Public Safety	\$97,018	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$1,222,361	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Bullet Proof Vest Program	Police	6,153
Highway 4 Maintenance Reimbursements	Streets/Highways/Storm Drains	75,927
Miscellaneous grants	Management and Support	21,000
OTS CA Hwy Patrol - Every 15 Minutes	Police	10,000
OTS Seat Belt Program	Police	1,760
OTS Sobriety Checkpoint Grant	Police	4,483
Park Improvement Program Grant	Parks and Recreation	992,531
SLESF Funding	Police	95,507
Small Business Resource Grant	Other Community Development 1	15,000
Total:		\$1,222,361

Total	\$2,577,182	\$366,268	\$2,943,450
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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 2011

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)	\$556,757	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

BJA - Edward Byrne Memorial Recovery J	Police	15,783
DOT- ARRA STP Funding	Streets/Highways/Storm Drains	540,974
Total:		\$556,757

Total	\$556,757	\$556,757
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Intergovernmental - County

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

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2011

Functional
Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	
Special Police Department Service	\$245,253
Special Fire Department Services	
Plan Checking Fees	\$352,134
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$1,287,567
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	
Sewer Service Charges	\$8,333,225
Sewer Connection Fees	\$0
Solid Waste Revenues	\$9,045,607
Sales of Refuse	
First Aid and Ambulance Charges	
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$721,065
Golf Courses Fees	\$0
Water Service Charges	\$16,114,907
Water Connection Fees	\$0
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$193,610
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

Other Revenues

Functional Revenues	General Revenues	Total Revenues
A	B	C

Fiscal Year 2011

Other Revenues

Sale of Real and Personal Property	\$0		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$324	140,125	
Other Revenues from Enterprise Activities	\$2,630,444		
Other Sources of Revenues (Specify)	\$1,310,909	\$324,076	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Asset Forfeiture & Vehicle Abatement Fees	Police	98,033
BABS 35% Rebate	Other Community Development 1	1,128,821
CIP Personnel Reimbursement	Management and Support	52,304
Other Income	Fire	1,000
Other Income	Parks and Recreation	75,000
Other Income	Streets/Highways/Storm Drains	149,053
Other Rev from Enterprise Act (City Rentals)	Management and Support	-210,387
Passport Revenues	Management and Support	17,085
Total		\$1,310,909

Specify General Revenues

General Revenues

Late Fees	23,264
Citations	315,836
Other Income	-15,024
Total:	\$324,076

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues A	General Revenues B	Total Revenues C
Total	\$3,941,677	\$464,201	\$4,405,878

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

Other Financing Sources and Grand Total Revenues

Fiscal Year 2011

	Functional Revenues A	General Revenues B	Total Revenues C
Other Financing Sources			
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	\$0		
Total	\$0		\$0
Grand Total Functional and General Revenue	\$67,380,579	\$19,215,151	\$86,595,730

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

General Government and Public Safety

Fiscal Year	2011					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	245,142			\$245,142	\$0	\$245,142
Management and Support	5,389,487	100	382,645	\$5,772,232	\$6,658,438	(\$886,206)
Total	\$5,634,629	\$100	\$382,645	\$6,017,374	\$6,658,438	(\$641,064)
Public Safety						
Police	15,861,744		349,325	\$16,211,069	\$2,432,463	\$13,778,606
Fire	600			\$600	\$67,117	(\$66,517)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	4,620,370			\$4,620,370	\$5,120,768	(\$500,398)
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
Total	\$20,482,714	\$0	\$349,325	\$20,832,039	\$7,620,348	\$13,211,691

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

Transportation and Community Development

Fiscal Year	2011					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Transportation						
Streets / Highway / Storm Drains	7,499,167	209,647	408,856	\$8,117,670	\$4,005,272	\$4,112,398
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
Total	\$7,499,167	\$209,647	\$408,856	\$8,117,670	\$4,005,272	\$4,112,398
Community Development						
Planning	2,941,344			\$2,941,344	\$1,116,182	\$1,825,162
Construction and Engineering Regulation	2,241,604			\$2,241,604	\$1,178,445	\$1,063,159
Redevelopment				\$0	\$0	\$0
Housing	\$396,426	\$0	\$2,267	\$398,693	\$1,786,141	(\$1,387,448)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	3,442,504	27,407,214	2,486,624	\$33,336,342	\$4,928,625	\$28,407,717
Other Community Development 2				\$0	\$0	\$0
Total	\$9,021,878	\$27,407,214	\$2,488,891	\$38,917,983	\$9,009,393	\$29,908,590

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

Health and Culture and Leisure

Fiscal Year

2011

Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
A	B	C	D	E	F

Health

Physical and Mental Health				\$0	\$0	\$0
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$7,768,759	\$79,957	\$0	\$7,848,716	\$9,268,311	(\$1,419,595)
Sewers	\$5,768,468	\$80,288	\$2,281,295	\$8,130,051	\$9,200,417	(\$1,070,366)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$13,537,227	\$160,245	\$2,281,295	\$15,978,767	\$18,468,728	(\$2,489,961)

Culture and Leisure

Parks and Recreation	9,681,808	731,023		\$10,412,831	\$4,482,761	\$5,930,070
Marina and Wharfs				\$0	\$0	\$0
Libraries	190,984			\$190,984	\$0	\$190,984
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
Total	\$9,872,792	\$731,023	\$0	\$10,603,815	\$4,482,761	\$6,121,054

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year

2011

Operating
Expenditures
A

Capital Outlay
B

Debt Service
C

Total
Expenditures
D

Functional
Revenues
E

Net
Expenditures/
F

Public Utilities

Water	\$11,336,197	\$1,452,301	\$3,202,763	\$15,991,261	\$17,135,639	(\$1,144,378)
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
Total	\$11,336,197	\$1,452,301	\$3,202,763	\$15,991,261	\$17,135,639	(\$1,144,378)
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$77,384,604	\$29,960,530	\$9,113,775	\$116,458,909	\$67,380,579	\$49,078,330

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

Object Class

Fiscal Year	2011	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures					
Salaries and Wages		22,771,162			\$22,771,162
Retirement		5,077,437			\$5,077,437
Other Employee Benefits		4,924,727			\$4,924,727
Contract Services					
Private		4,476,777		2,267	\$4,479,044
Other Governmental Agencies					\$0
Material, Supplies, and Other		40,134,501			\$40,134,501
Capital Outlay					
Equipment			1,301,978		\$1,301,978
Land			1,327,129		\$1,327,129
Building and Improvement			27,331,423		\$27,331,423
Debt Service					
Interest				6,403,189	\$6,403,189
Principal				2,408,319	\$2,408,319
Lease Payments				300,000	\$300,000
Total		\$77,384,604	\$29,960,530	\$9,113,775	\$116,458,909
Supplemental Data					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
Total					\$0

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

Bond Types

Fiscal Year 2011

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	\$815,000
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	\$7,413,426
Principal Outstanding End of Fiscal Year	\$800,000
Current Year Interest Payment	40,903
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 2011

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
Principal Outstanding Beginning of Fiscal Year	\$9,250,000
Principal Payment Made in Current Year	930,000
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	\$10,803,426
Principal Outstanding End of Fiscal Year	\$8,320,000
Current Year Interest Payment	549,130
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 2011

Purpose of Debt	Improvements
Bond Type	1915 Act Bonds
Year of Issue	2005
Year Begin	2005
Year End	2035
Principal Authorized	40,145,000
Principal Issued	40,145,000
Principal Outstanding Beginning of Fiscal Year	\$37,415,000
Principal Payment Made in Current Year	765,000
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	\$3,495,000
Principal Outstanding End of Fiscal Year	\$36,650,000
Current Year Interest Payment	1,840,178
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 2011

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
Principal Outstanding Beginning of Fiscal Year	\$16,010,000
Principal Payment Made in Current Year	300,000
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	\$1,485,000
Principal Outstanding End of Fiscal Year	\$15,710,000
Current Year Interest Payment	807,405
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 2011

Purpose of Debt	Infrastructure
Bond Type	1915 Act Bonds
Year of Issue	2004
Year Begin	2004
Year End	2031
Principal Authorized	12,450,000
Principal Issued	12,450,000
Principal Outstanding Beginning of Fiscal Year	\$10,695,000
Principal Payment Made in Current Year	350,000
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	\$2,105,000
Principal Outstanding End of Fiscal Year	\$10,345,000
Current Year Interest Payment	461,263
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 2011

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	\$8,745,000
Principal Payment Made in Current Year	295,000
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	\$4,130,000
Principal Outstanding End of Fiscal Year	\$8,450,000
Current Year Interest Payment	421,094
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 2011

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
Principal Outstanding Beginning of Fiscal Year	\$15,992,000
Principal Payment Made in Current Year	525,000
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	\$3,767,000
Principal Outstanding End of Fiscal Year	\$15,467,000
Current Year Interest Payment	791,994
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 2011

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
Principal Outstanding Beginning of Fiscal Year	\$14,582,000
Principal Payment Made in Current Year	395,000
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	\$1,903,000
Principal Outstanding End of Fiscal Year	\$14,187,000
Current Year Interest Payment	646,888
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 2011

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
Principal Outstanding Beginning of Fiscal Year	\$34,215,000
Principal Payment Made in Current Year	820,000
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	\$2,355,000
Principal Outstanding End of Fiscal Year	\$33,395,000
Current Year Interest Payment	1,537,810
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 2011

Purpose of Debt	Infrastruture Refunding
Bond Type	1915 Act Bonds
Year of Issue	2004
Year Begin	2005
Year End	2030
Principal Authorized	35,995,000
Principal Issued	35,995,000
Principal Outstanding Beginning of Fiscal Year	\$29,364,000
Principal Payment Made in Current Year	1,214,000
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	\$7,845,000
Principal Outstanding End of Fiscal Year	\$28,150,000
Current Year Interest Payment	1,182,628
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 2011

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	\$6,534,783
Principal Payment Made in Current Year	230,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	239,257
Reason for Adjustments to Principal in Current Year	Accreted interest.
Principal Payments Made to Date	\$1,245,000
Principal Outstanding End of Fiscal Year	\$6,544,040
Current Year Interest Payment	119,325
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 Long-Term Indebtedness

Loan Types

Fiscal Year 2011

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
Amount Outstanding, Beginning of Fiscal Year	75,407
Amount of Principal Repaid in Current Year	75,407
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$801,134
Amount Outstanding at End of Fiscal Year	\$0
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	

Loan Types
Notes
Loans
Other

City of Brentwood

Cities Financial Transactions Report - Statement of Long-Term Indebtedness

Loan Types

Fiscal Year 2011

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
Amount Outstanding, Beginning of Fiscal Year	7,432,445
Amount of Principal Repaid in Current Year	0
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$1,934,972
Amount Outstanding at End of Fiscal Year	\$7,432,445
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	

Loan Types
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 2011

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
Amount Outstanding, Beginning of Fiscal Year	\$26,224,698
Amount Repaid in Current Year	1,807,912
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$13,567,134
Amount Outstanding at End of Fiscal Year	\$24,416,786
Current Year Interest Payment	473,383
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	

Loan Types
Notes
Loans
Other

City of Brentwood
Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2011

Description of Leased Property

Description of Leased Property
 Nature of Lease
 Can Local Agency Cancel Agreement?
 Name of Lessor
 Name Person or Organization

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$50,183,573	\$35,368,422	\$85,551,995
Prior Year Adjustments			\$0
Current Year Principal Payment		0	\$0
Current Year Interest Payment	2,486,624		\$2,486,624
Adjustments to Current Year			\$0
Balance End Of Year	\$47,696,949	\$35,368,422	\$83,065,371
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 2011

Description of Leased Property

Description of Leased Property	<input type="text" value="Water System Capital 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
Beginning Balance (PY Ending)	\$50,341,549	\$52,500,000	\$102,841,549
Prior Year Adjustments			\$0
Current Year Principal Payment		300,000	\$300,000
Current Year Interest Payment	2,902,763		\$2,902,763
Adjustments to Current Year			\$0
Balance End Of Year	\$47,438,786	\$52,200,000	\$99,638,786
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 2011

Service

(Please see * below for codes to enter)

Police	A
Fire	H
Emergency Medical	I
Street Lighting	A
Public Transit	I
Community Development - Planning	A
Solid Waste	A
Sewers	A
Parks and Recreation	A
Libraries	D
Water	A

*** Service Codes**

<p>A = Provided By Paid City Employees Provided Wholly, or in Part, Through Contract With:</p> <p>C = Another City D = County E = Private Sector F = Special District or Other Public Agency</p>	<p>B = Provided By City Volunteers Provided Wholly, or in Part, Without Contract By Other Local Agency:</p> <p>G = Another City H = Special District or Other Public Agency I = County J = Private Sector K = Service Not Provided Within City</p>
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	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
Police Protection	62		62
Police Officers	17		17
Fire Protection			0
Fire Fighters			0
Emergency Medical			0

If Your City Reports Transient Lodging Tax; What Is the Tax Rate?	10.00
What Is the Effective Date of the Current Tax Rate? (00/00/0000)	1/ 1/1983
If Your City Reports Utility User Tax; What Is the Tax Rate?	

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2011

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	21,970,025	12,271,923	8,082,134	60,720,425
Fixed Assets				
Other Assets	1,355,641	604,557	30	2,816,914
Total Assets	\$23,325,666	\$12,876,480	\$8,082,164	\$63,537,339
Net Current Assets	\$23,325,666	\$12,876,480	\$8,082,164	\$63,537,339
Liabilities				
Accounts Payable	1,119,922	533,839	289,703	8,256,654
Compensated Absences				
Other Liabilities 1	3,934,225	2,980,169	996	
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$5,054,147	\$3,514,008	\$290,699	\$8,256,654
Net Current Liabilities	\$5,054,147	\$3,514,008	\$290,699	\$8,256,654
Working Capital	\$18,271,519	\$9,362,472	\$7,791,465	\$55,280,685
Fund Equity	\$18,271,519	\$9,362,472	\$7,791,465	\$55,280,685
Fund Balance				
Reserved	768,127	11,912,764	7,791,465	55,280,685
Unreserved Designated	7,667,955			
Unreserved Undesignated	9,835,437	-2,550,292		
Total Fund Equity	\$18,271,519	\$9,362,472	\$7,791,465	\$55,280,685

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2011

Assets	Enterprise	Internal Service
Cash and Investments	70,296,122	34,769,541
Fixed Assets	238,157,167	4,322,927
Other Assets	9,293,646	58,042
Total Assets	\$317,746,935	\$39,150,510
Less: Non-Current Assets	240,259,518	4,322,927
Net Current Assets	\$77,487,417	\$34,827,583
Liabilities		
Accounts Payable	2,146,890	256,196
Compensated Absences	323,401	134,704
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)	24,416,786	
Other (State or Federal Financing)		
Lease Principal	52,200,000	
Other Liabilities 1	2,289,174	650,534
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$88,808,696	\$1,041,434
Less: Non-Current Liability	83,337,248	703,527
Net Current Liabilities	\$5,471,448	\$337,907
Working Capital	\$72,015,969	\$34,489,676
Fund Equity	\$228,938,239	\$38,109,076
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$228,938,239	\$38,109,076
Total Fund Equity	\$228,938,239	\$38,109,076

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

Fiduciary Fund Types

Fiscal Year 2011

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	17,709,456			\$17,709,456
Fixed Assets				\$0
Other Assets	21,314			\$21,314
Total Assets	\$17,730,770	\$0	\$0	\$17,730,770
Less: Non-Current Assets				\$0
Net Current Assets	\$17,730,770	\$0	\$0	\$17,730,770
Liabilities				
Accounts Payable	953,736			\$953,736
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	16,777,034			\$16,777,034
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$17,730,770	\$0	\$0	\$17,730,770
Less: Non-Current Liability				\$0
Net Current Liabilities	\$17,730,770	\$0	\$0	\$17,730,770
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
Total Fund Equity		\$0	\$0	\$0

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

Account Groups

Fiscal Year 2011

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$225,819,626
Fixed Assets	456,553,126		\$699,033,220
Other Assets		51,433,889	\$65,584,033
Total Assets	\$456,553,126	\$51,433,889	\$990,436,879
Less: Non-Current Assets	\$456,553,126	\$51,433,889	\$752,569,460
Net Current Assets	\$0	\$0	\$237,867,419
Accounts Payable			\$13,556,940
Compensated Absences		1,071,427	\$1,529,532
General Obligation (Bonded Debt)		6,544,040	\$6,544,040
Revenue (Bonded Debt)		8,450,000	\$8,450,000
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)			\$0
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)			\$24,416,786
Other (State or Federal Financing)			\$0
Lease Principal		35,368,422	\$87,568,422
Other Liabilities 1			\$26,632,132
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$51,433,889	\$176,130,297
Less: Non-Current Liabilities		\$51,433,889	\$135,474,664
Net Current Liabilities		\$0	\$40,655,633
Working Capital			\$197,211,786
Fund Equity	\$456,553,126		\$814,306,582
Contributed Capital			\$0
Invest In General Fixed Assets	456,553,126		\$456,553,126
Reserved			\$0
Unreserved			\$267,047,315
Fund Balance			
Reserved			\$75,753,041
Unreserved Designated			\$7,667,955
Unreserved Undesignated			\$7,285,145
Total Fund Equity	\$456,553,126		\$814,306,582

City of Brentwood
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2011

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	525,000
Other Long-Term Debt	75,407
State or Federal Financing	1,807,912
Lease Payments	300,000
Total Debt Service	\$2,708,319
Debt Service from Schedule of Total Expenditures By Major Object Classification	2,708,319
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
Bonded Debt				
General Obligation	6,544,040	6,544,040		\$0
Revenue	8,450,000	8,450,000		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	7,432,445	7,432,445		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	24,416,786	24,416,786		\$0
Other	0	0		\$0
Lease Principal	87,568,422	87,568,422		\$0

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

Balance Sheet

Fiscal Year 2011

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$23,325,666	\$12,876,480	\$8,082,164	\$63,537,339
Less: Non-Current Assets				
Net Current Assets	\$23,325,666	\$12,876,480	\$8,082,164	\$63,537,339
Total Liabilities	\$5,054,147	\$3,514,008	\$290,699	\$8,256,654
Non-Current Liabilities				
Net Current Liabilities	\$5,054,147	\$3,514,008	\$290,699	\$8,256,654
Working Capital	\$18,271,519	\$9,362,472	\$7,791,465	\$55,280,685
Fund Equity	\$18,271,519	\$9,362,472	\$7,791,465	\$55,280,685
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$768,127	\$11,912,764	\$7,791,465	\$55,280,685
Unreserved - Designated	\$7,667,955	\$0	\$0	\$0
Unreserved - Undesignated	\$9,835,437	(\$2,550,292)	\$0	\$0
Total Fund Equity	\$18,271,519	\$9,362,472	\$7,791,465	\$55,280,685

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

Balance Sheet

Fiscal Year 2011

	Enterprise	Internal Service	Trust and Agency
	E	F	G
Total Assets	\$317,746,935	\$39,150,510	\$17,730,770
Less: Non-Current Assets	\$240,259,518	\$4,322,927	\$0
Net Current Assets	\$77,487,417	\$34,827,583	\$17,730,770
Total Liabilities	\$88,808,696	\$1,041,434	\$17,730,770
Non-Current Liabilities	\$83,337,248	\$703,527	\$0
Net-Current Liabilities	\$5,471,448	\$337,907	\$17,730,770
Working Capital	\$72,015,969	\$34,489,676	\$0
Fund Equity	\$228,938,239	\$38,109,076	\$0
Contributed Capital	\$0	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$228,938,239	\$38,109,076	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$228,938,239	\$38,109,076	\$0

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

Balance Sheet

Fiscal Year 2011

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$456,553,126	\$51,433,889	\$990,436,879
Less: Non-Current Assets	\$456,553,126	\$51,433,889	\$752,569,460
Net Current Assets	\$0		\$237,867,419
Total Liabilities		\$51,433,889	\$176,130,297
Non-Current Liabilities		\$51,433,889	\$135,474,664
Net-Current Liabilities			\$40,655,633
Working Capital			\$197,211,786
Fund Equity	\$456,553,126		\$814,306,582
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$456,553,126		\$456,553,126
Retained Earnings			
Reserved			\$0
Unreserved			\$267,047,315
Fund Balance			
Reserved			\$75,753,041
Unreserved - Designated			\$7,667,955
Unreserved - Undesignated			\$7,285,145
Total Fund Equity	\$456,553,126		\$814,306,582

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

Consolidated Statement

Fiscal Year 2011

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$6,017,453	\$6,658,438	(\$640,985)
Public Safety	\$20,832,039	\$7,620,348	\$13,211,691
Transportation	\$8,117,670	\$4,005,272	\$4,112,398
Community Development	\$38,917,983	\$9,009,393	\$29,908,590
Health	\$15,978,767	\$18,468,728	(\$2,489,961)
Culture and Leisure	\$10,603,815	\$4,482,761	\$6,121,054
Public Utilities	\$15,991,261	\$17,135,639	(\$1,144,378)
Other	\$0	\$0	\$0
Total	\$116,458,988	\$67,380,579	\$49,078,409
General Revenues			
Taxes			\$17,782,909
Licenses and Permits			\$0
Fines and Forfeitures			\$112,979
Revenue from Use of Money and Property			\$488,794
Intergovernmental State			\$366,268
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$464,201
Total			\$19,215,151
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$29,863,258)
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$5,257,321
Beginning Fund Balance/ Working Capital			\$216,827,446

City of Brentwood

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

Consolidated Statement

Fiscal Year 2011

Adjustments (Specify, maximum of 10 entries allowed) \$8,609,677

Specify:

Amount:

Net Internal Service Transfers	-3,962,360
Net RDA Transfers	12,572,037
Total:	\$8,609,677

Ending Fund Balance/ Working Capital \$200,831,186

Appropriation Limit as of Fiscal Year End 52,685,000

Total Annual Appropriation Subject to the Limit as of Fiscal Year End 34,298,581

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2010-11

Forms	Column	Additional Details	Footnotes
<u>Sewer Activity/Enterprise Statement</u>			
Other (Specify in Footnote Box)	A		Operating & interfund transfers affecting operating revenue and/or working capital.
<u>Water Activity/Enterprise Statement</u>			
Other (Specify in Footnote Box)	A		Operating & interfund transfers affecting operating revenue and/or working capital.
<u>Other Enterprise</u>			
Total Non-Operating Revenue	A		Receipt of impact fees in current reporting period.
Other (Specify in Footnote Box)	A	City Rentals	Operating & interfund transfers affecting operating revenue and/or working capital.
Other (Specify in Footnote Box)	A	Housing	Operating & interfund transfers affecting operating revenue and/or working capital.
Other (Specify in Footnote Box)	A	Solid Waste	Operating & interfund transfers affecting operating revenue and/or working capital.
<u>Fines and Forfeitures and Revenue from Use of Money and Property</u>			
Investment Earnings	B		Decline in investment rate of return and investment balances.
Rents and Concessions	A		Reallocation of activities.
<u>Intergovernmental - State</u>			
Motor Vehicle In-Lieu Tax	B		Increased allocations received in current reporting year.
Gasoline Tax	A		Includes Gasoline Tax Allocation Section 2103 funds.

Other Revenues

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2010-11

Forms	Column	Additional Details	Footnotes
<u>Other Revenues</u>			
Contributions from Non-Govt Sources	A		Non-recurring activities.
<u>Transportation and Community Development</u>			
Street/Highways/Storm Drains	A		Increased operating expenditures related to on-going infrastructure improvements.
<u>Health and Culture and Leisure</u>			
Parks and Recreation	A		Increased operating expenditures related to an overall increase in the use of city parks and program activities.