

# CITIES FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

City of Brentwood

Fiscal Year      2012                      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)

October, 31, 2012  
\_\_\_\_\_  
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.
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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.

September 2011

June 2012

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 at 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.

Column A – Operating Expenditures:	E23	\$ 1,479,552
Column B – Capital Outlay Amount: Equipment and Land	G23	\$ N/A
Construction	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.

Column A – Operating Expenditures:	E62	\$ N/A
Column B – Capital Outlay Amount: Equipment and Land	G62	\$ ↓
Construction	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. City of Antioch	Dispatch Services	742,430
b. Contra Costa County	Animal Services	278,732
c. "	Library	158,716
d.		

**NEW ISSUE—FULL BOOK-ENTRY**

**RATINGS**  
**Standard & Poor's:**  
**“AA-” (Insured)**  
**“A-” (Underlying)**  
**(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 Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 and is exempt from State of California personal income taxes. In the further opinion of Bond Counsel, interest on the Bonds is not a specific preference item for purposes of the federal individual or corporate alternative minimum taxes, although Bond Counsel observes that such interest is included in adjusted current earnings when calculating corporate alternative minimum taxable income. 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.*

**\$24,060,000**  
**BRENTWOOD INFRASTRUCTURE FINANCING AUTHORITY**  
**Capital Improvement Revenue Refunding Bonds,**  
**Series 2012**  
**(Contra Costa County, California)**

**Dated: Date of Delivery** **Due: November 1, as shown on the inside cover**

- Purpose of Financing** The \$24,060,000 Capital Improvement Revenue Refunding Bonds, Series 2012 (the “Bonds”) are being issued by the Brentwood Infrastructure Financing Authority (the “Issuer” or the “Authority”) to provide funds to refund the Prior Bonds (as defined herein), pay the costs of the Policy (as defined below), pay the costs of a municipal bond debt service reserve insurance policy issued by the Insurer (as defined below), 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 Revenues (as defined herein). The Revenues consist primarily of payments received by the Issuer from the City pursuant to an Amended and Restated Facilities Lease (the “Facilities Lease”) and from the Redevelopment Agency of the City of Brentwood (the “Agency”) on a series of previously issued tax allocation bonds (the “Agency Local Obligations” and, together with the Facilities Lease, the “Local Obligations”). Payments under the Local Obligations are calculated to be sufficient to provide the Issuer with money to pay the principal of, premium, if any, and interest on the Bonds when due.
- Purchase of Bonds** The Bonds are being issued as fully registered bonds, registered in the name of Cede & 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 May 1 and November 1 of each year, commencing May 1, 2012. See APPENDIX G — “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 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. 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 (as defined herein) or a taking of the Facilities (either in whole or in part, temporarily, or permanently) as further described herein. See “SECURITY FOR THE BONDS AND SOURCES OF PAYMENT THEREFOR” and “SECURITY FOR THE BASE RENTAL PAYMENTS AND SOURCES OF PAYMENT THEREFOR” herein.
- Agency Payments** The Agency Local Obligations are tax allocation bonds which are special obligations of the Agency secured by the Agency’s pledge of Tax Incremental Revenues (as defined herein) from the Agency’s Merged Project Area (described herein). See “SECURITY FOR THE BONDS AND SOURCES OF PAYMENT THEREFOR” and “SECURITY FOR THE AGENCY LOCAL OBLIGATIONS 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.
- Bond Insurance** The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under an insurance policy (the “Policy”) to be issued concurrently with the delivery of the Bonds by ASSURED GUARANTY MUNICIPAL CORP (“AGM” or the “Insurer”). See “BOND INSURANCE” and APPENDIX H — “FORM OF MUNICIPAL BOND INSURANCE POLICY.”



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 THEREAFTER 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 February 14, 2012.



RBC Capital Markets®

## MATURITY SCHEDULE

<u>Due (November 1)</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Priced to Yield</u>	<u>CUSIP No.*</u>
2012	\$ 855,000	2.000%	0.970%	10727UBG8
2013	865,000	2.000	1.320	10727UBH6
2014	885,000	3.000	1.740	10727UBJ2
2015	920,000	2.000	2.100	10727UBK9
2016	925,000	4.000	2.390	10727UBL7
2017	965,000	5.000	2.670	10727UBM5
2018	1,020,000	5.250	2.850	10727UBN3
2019	1,070,000	5.250	3.050	10727UBP8
2020	1,130,000	5.250	3.300	10727UBQ6
2021	1,185,000	5.250	3.530	10727UBR4
2022	1,250,000	5.000	3.720†	10727UBS2

\$5,660,000 5.000% Term Bonds due November 1, 2026, Priced to Yield†: 4.290% CUSIP No.\* 10727UBT0  
 \$7,330,000 4.750% Term Bonds due November 1, 2031, Priced to Yield: 4.800% CUSIP No.\* 10727UBU7

\* Copyright 2012, American Bankers Association. CUSIP data herein are provided by Standard & Poor's CUSIP service bureau, a division of The McGraw Hill Companies, Inc. None of the Issuer, the City, the Agency or the Underwriter assume any responsibility for the accuracy of such numbers.

† Priced to call November 1, 2021.

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NEW ISSUE — FULL BOOK-ENTRY

RATINGS: See "RATINGS" herein

*In the opinion of Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the Issuer, 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 Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 and is exempt from State of California personal income taxes. In the further opinion of Bond Counsel, interest on the Bonds is not a specific preference item for purposes of the federal individual or corporate alternative minimum taxes, although Bond Counsel observes that such interest is included in adjusted current earnings when calculating corporate alternative minimum taxable income. 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.*

**\$22,395,000**  
**BRENTWOOD INFRASTRUCTURE**  
**FINANCING AUTHORITY**  
**Infrastructure Revenue Refunding Bonds**  
**Series 2012A**

**Dated: Date of Delivery**

**Due: September 2, as shown on inside cover**

The \$22,395,000 Infrastructure Revenue Refunding Bonds, Series 2012A (the "Bonds") are being issued by the Brentwood Infrastructure Financing Authority (the "Issuer") to assist the City of Brentwood, California (the "City") in the financing and refinancing of certain improvements of benefit to property within the City's Reassessment District No. 96-1, Assessment District No. 98-2 and Assessment District No. 99-1 (collectively herein, the "Districts").

The Issuer previously issued its (i) 1996 Reassessment Revenue Bonds, Series A and Subordinated Series B (collectively the "Series 1996 Bonds") and (ii) Series 2002A and Subordinated Series 2002B (collectively the "Series 2002 Bonds" and together with the Series 1996 Bonds, the "Prior Bonds"). The Prior Bonds were issued to provide the Issuer with money to purchase certain local obligations (the "Local Obligations") issued by the City to finance and refinance the construction and acquisition of certain public improvements within the Districts. The Bonds are being issued to refund the outstanding Prior Bonds, to provide for a reserve fund for the Bonds, and to pay costs of issuance of the Bonds.

The Bonds are special, limited obligations of the Issuer. The Bonds are payable solely from Revenues of the Issuer pledged under the Trust Agreement, consisting primarily of payments received by the Issuer from the City as payment on the Local Obligations, which payments are secured by liens of unpaid assessments as more fully described herein. Payments under the Local Obligations are calculated to be sufficient to permit the Authority to pay the principal of, premium, if any and interest on the Bonds when due. Installments of principal and interest sufficient to meet annual Local Obligation debt service are included on the regular county tax bills sent to owners of property against which there are unpaid assessments. These annual assessment installments are to be paid into the Local Obligation Redemption Funds (defined herein) and transferred to U.S. Bank National Association, as trustee (the "Trustee") to be used to pay debt service on the Bonds as it becomes due. See "SECURITY FOR THE BONDS AND SOURCES OF PAYMENT THEREFOR."

The Bonds are being issued as fully registered bonds, registered in the name of Cede & 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. Interest is payable on September 2, 2012, and semiannually thereafter on March 2 and September 2 each year. See "APPENDIX E—THE BOOK-ENTRY SYSTEM."

**The Bonds are subject to redemption prior to maturity as described herein. See "THE BONDS — Redemption."**

Unpaid assessments do not constitute a personal indebtedness of the owners of the parcels within the Districts and the owners have made no commitment to pay the principal of or interest on the Bonds. In the event of delinquency, proceedings may be conducted only against the real property securing the delinquent assessment. Thus, the value of the real property within the Districts is a critical factor in determining the investment quality of the Bonds. The future unpaid assessments are not required to be paid upon sale of property within the Districts. There is no assurance the owners will be able to pay the assessment installments or that they will pay such installments even though financially able to do so.

The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under an insurance policy to be delivered concurrently with the issuance of the Bonds by Assured Guaranty Municipal Corp.



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

NEITHER THE FAITH AND CREDIT NOR THE TAXING POWER OF THE ISSUER, THE CITY, THE COUNTY OF CONTRA COSTA, THE STATE OF CALIFORNIA OR ANY POLITICAL SUBDIVISION THEREOF IS PLEDGED TO THE PAYMENT OF THE BONDS. NEITHER THE BONDS NOR THE LOCAL OBLIGATIONS CONSTITUTE A DEBT OF THE CITY WITHIN THE MEANING OF ANY STATUTORY OR CONSTITUTIONAL DEBT LIMITATION.

The Bonds are offered when, as and if issued and accepted by the Underwriter subject to the approval of validity and certain other legal matters by Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the Issuer. Certain legal matters will be passed upon for the Issuer and the City by the City Attorney and for the Underwriter by Jones Hall, A Professional Law Corporation. It is expected that the Bonds will be available for delivery in book-entry form on or about June 20, 2012.



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Dated: June 7, 2012

**City of Brentwood**  
**Cities Financial Transactions Report**  
 General Information

Fiscal Year **2012**

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	150 City Park Way		
Street 2			
City	Brentwood	State	Ca Zip 94513-
Email	kbreen@ci.brentwood.c		<input checked="" 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	Shareholder
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                    2012

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

130,978

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

\$130,978

**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                    2012

Fund Name (Specify)

Budget Stabilization

Operating Transfers In (Out)	102,322
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$233,300</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$233,300</b>
<b>Retained Earnings, Beginning</b>	<b>\$10,259,239</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$10,492,539</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>\$10,492,539</b>
<b>Total Equity, Ending</b>	<b>\$10,492,539</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$10,492,539</b>

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

**Operating Revenue**

Fiscal Year                    2012

Fund Name (Specify)                    Building Replacement

<b>Operating Revenue</b>	
Charges for Service	<span style="border: 1px solid black; padding: 2px;">131,069</span>
Other Operating Revenue	<span style="border: 1px solid black; padding: 2px;"> </span>
<b>Total Operating Revenue</b>	<span style="border: 1px solid black; padding: 2px;">\$131,069</span>
<b>Operating Expense</b>	
Personal Services	<span style="border: 1px solid black; padding: 2px;"> </span>
Contractual Services	<span style="border: 1px solid black; padding: 2px;"> </span>
Supplies	<span style="border: 1px solid black; padding: 2px;"> </span>
Materials	<span style="border: 1px solid black; padding: 2px;">73,395</span>
Other Operating Expenses	<span style="border: 1px solid black; padding: 2px;"> </span>
General and Administrative Expense	<span style="border: 1px solid black; padding: 2px;"> </span>
Depreciation Expense	<span style="border: 1px solid black; padding: 2px;"> </span>
<b>Total Operating Expense</b>	<span style="border: 1px solid black; padding: 2px;">\$73,395</span>
<b>Operating Income (Loss)</b>	<span style="border: 1px solid black; padding: 2px;">\$57,674</span>
<b>Non-Operating Revenue</b>	
Interest	<span style="border: 1px solid black; padding: 2px;">20,468</span>
Gain on Sale of Assets	<span style="border: 1px solid black; padding: 2px;"> </span>
Other	<span style="border: 1px solid black; padding: 2px;"> </span>
<b>Total Non-Operating Revenue</b>	<span style="border: 1px solid black; padding: 2px;">\$20,468</span>
<b>Non-Operating Expense</b>	
Interest	<span style="border: 1px solid black; padding: 2px;"> </span>
Loss on Sale of Assets	<span style="border: 1px solid black; padding: 2px;"> </span>
Other	<span style="border: 1px solid black; padding: 2px;"> </span>
<b>Total Non-Operating Expense</b>	<span style="border: 1px solid black; padding: 2px;">\$0</span>

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

**Operating Revenue**

Fiscal Year                    2012

Fund Name (Specify)                    Building Replacement

Operating Transfers In (Out)		<span style="border: 1px solid black; padding: 2px;">-15,000</span>
<b>Excess (Deficiency) of Charges Over Expenses</b>		<span style="border: 1px solid black; padding: 2px;">\$63,142</span>
Depreciation That Reduces Contributed Capital		<span style="border: 1px solid black; padding: 2px;"></span>
<b>Increase (Decrease) In Retained Earnings</b>		<span style="border: 1px solid black; padding: 2px;">\$63,142</span>
Retained Earnings, Beginning		<span style="border: 1px solid black; padding: 2px;">\$1,567,582</span>
Adjustments		<span style="border: 1px solid black; padding: 2px;"></span>
Reason for Adjustments		<span style="border: 1px solid black; padding: 2px;"></span>
<b>Retained Earnings, Ending</b>		<span style="border: 1px solid black; padding: 2px;">\$1,630,724</span>
<b>Equity</b>		
Contributed Capital: (Current Year)		
State		<span style="border: 1px solid black; padding: 2px;"></span>
Federal		<span style="border: 1px solid black; padding: 2px;"></span>
Other		<span style="border: 1px solid black; padding: 2px;"></span>
<b>Total Current Year Contributions</b>		<span style="border: 1px solid black; padding: 2px;">\$0</span>
Residual Equity Transfers In (Out)		<span style="border: 1px solid black; padding: 2px;"></span>
Depreciation Applied to Contributed Capital		<span style="border: 1px solid black; padding: 2px;"></span>
<b>Net Increase (Decrease) to Contributed Capital</b>		<span style="border: 1px solid black; padding: 2px;">\$0</span>
<b>Contributed Capital, Beginning</b>		<span style="border: 1px solid black; padding: 2px;">\$0</span>
Adjustments		<span style="border: 1px solid black; padding: 2px;"></span>
Reason for Adjustments		<span style="border: 1px solid black; padding: 2px;"></span>
<b>Contributed Capital, Ending</b>		<span style="border: 1px solid black; padding: 2px;">\$0</span>
<b>Retained Earnings, Ending</b>		<span style="border: 1px solid black; padding: 2px;">\$1,630,724</span>
<b>Total Equity, Ending</b>		<span style="border: 1px solid black; padding: 2px;">\$1,630,724</span>
Retained Earnings - Reserved		<span style="border: 1px solid black; padding: 2px;"></span>
<b>Retained Earnings - Unreserved</b>		<span style="border: 1px solid black; padding: 2px;">\$1,630,724</span>

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

**Operating Revenue**

Fiscal Year                    2012

Fund Name (Specify)                    Emergency Preparedness

<b>Operating Revenue</b>	
Charges for Service	
Other Operating Revenue	
<b>Total Operating Revenue</b>	\$0
<b>Operating Expense</b>	
Personal Services	
Contractual Services	
Supplies	
Materials	44,089
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	\$44,089
<b>Operating Income (Loss)</b>	(\$44,089)
<b>Non-Operating Revenue</b>	
Interest	40,932
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	\$40,932
<b>Non-Operating Expense</b>	
Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	\$0

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

**Operating Revenue**

Fiscal Year                    2012

Fund Name (Specify)

Emergency  
Preparedness

Operating Transfers In (Out)		-40,932
<b>Excess (Deficiency) of Charges Over Expenses</b>		<b>(\$44,089)</b>
Depreciation That Reduces Contributed Capital		
<b>Increase (Decrease) In Retained Earnings</b>		<b>(\$44,089)</b>
Retained Earnings, Beginning		\$3,216,967
Adjustments		
Reason for Adjustments		
<b>Retained Earnings, Ending</b>		<b>\$3,172,878</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		\$3,172,878
<b>Total Equity, Ending</b>		<b>\$3,172,878</b>
Retained Earnings - Reserved		
Retained Earnings - Unreserved		\$3,172,878

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

**Operating Revenue**

Fiscal Year                    2012

Fund Name (Specify)

Facilities Maintenance

**Operating Revenue**

Charges for Service	1,195,710
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$1,195,710</b>

**Operating Expense**

Personal Services	831,062
Contractual Services	
Supplies	
Materials	494,997
Other Operating Expenses	47,302
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$1,373,361</b>
<b>Operating Income (Loss)</b>	<b>(\$177,651)</b>

**Non-Operating Revenue**

Interest	5,924
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$5,924</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 2012

Fund Name (Specify)

Facilities Maintenance

Operating Transfers In (Out)	-16,453
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>(\$188,180)</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>(\$188,180)</b>
Retained Earnings, Beginning	\$193,237
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$5,057
<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>
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
Retained Earnings, Ending	\$5,057
<b>Total Equity, Ending</b>	<b>\$5,057</b>
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$5,057

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

**Operating Revenue**

Fiscal Year 2012

Fund Name (Specify)

Fleet Maintenance

**Operating Revenue**

Charges for Service	1,086,095
Other Operating Revenue	1,062
<b>Total Operating Revenue</b>	<b>\$1,087,157</b>
<b>Operating Expense</b>	
Personal Services	586,495
Contractual Services	
Supplies	
Materials	552,886
Other Operating Expenses	2,996
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$1,142,377</b>
<b>Operating Income (Loss)</b>	<b>(\$55,220)</b>
<b>Non-Operating Revenue</b>	
Interest	1,616
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$1,616</b>
<b>Non-Operating Expense</b>	
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 2012

Fund Name (Specify) Fleet Maintenance

Operating Transfers In (Out)		9,098
Excess (Deficiency) of Charges Over Expenses		(\$44,506)
Depreciation That Reduces Contributed Capital		
Increase (Decrease) In Retained Earnings		(\$44,506)
Retained Earnings, Beginning		(\$42,432)
Adjustments		
Reason for Adjustments		
Retained Earnings, Ending		(\$86,938)
<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>(\$86,938)</b>
<b>Total Equity, Ending</b>		<b>(\$86,938)</b>
Retained Earnings - Reserved		
<b>Retained Earnings - Unreserved</b>		<b>(\$86,938)</b>

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

**Operating Revenue**

Fiscal Year 2012

Fund Name (Specify)

Information Services

**Operating Revenue**

Charges for Service	2,000,567
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$2,000,567</b>

**Operating Expense**

Personal Services	1,468,769
Contractual Services	
Supplies	
Materials	663,223
Other Operating Expenses	104
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$2,132,096</b>
<b>Operating Income (Loss)</b>	<b>(\$131,529)</b>

**Non-Operating Revenue**

Interest	2,730
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$2,730</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 2012

Fund Name (Specify)

Information Services

Operating Transfers In (Out)		15,621
Excess (Deficiency) of Charges Over Expenses		(\$113,178)
Depreciation That Reduces Contributed Capital		
Increase (Decrease) In Retained Earnings		(\$113,178)
Retained Earnings, Beginning		(\$238,568)
Adjustments		
Reason for Adjustments		
Retained Earnings, Ending		(\$351,746)
<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>
Contributed Capital, Beginning		<b>\$0</b>
Adjustments		
Reason for Adjustments		
Contributed Capital, Ending		<b>\$0</b>
Retained Earnings, Ending		(\$351,746)
<b>Total Equity, Ending</b>		<b>(\$351,746)</b>
Retained Earnings - Reserved		
Retained Earnings - Unreserved		(\$351,746)

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

**Operating Revenue**

Fiscal Year                    2012

Fund Name (Specify)

Information Systems Replacement
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**Operating Revenue**

Charges for Service		397,249
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Other Operating Revenue		491
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<b>Total Operating Revenue</b>		<b>\$397,740</b>
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**Operating Expense**

Personal Services		
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Contractual Services		
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Supplies		
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Materials		285,152
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Other Operating Expenses		
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General and Administrative Expense		
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Depreciation Expense		
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<b>Total Operating Expense</b>		<b>\$285,152</b>
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<b>Operating Income (Loss)</b>		<b>\$112,588</b>
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**Non-Operating Revenue**

Interest		10,463
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Gain on Sale of Assets		
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Other		
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<b>Total Non-Operating Revenue</b>		<b>\$10,463</b>
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**Non-Operating Expense**

Interest		
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Loss on Sale of Assets		
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Other		
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<b>Total Non-Operating Expense</b>		<b>\$0</b>
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**City of Brentwood**  
**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year                    2012

Fund Name (Specify)

Information Systems  
Replacement

Operating Transfers In (Out)		-388,065
Excess (Deficiency) of Charges Over Expenses		(\$265,014)
Depreciation That Reduces Contributed Capital		
Increase (Decrease) In Retained Earnings		(\$265,014)
Retained Earnings, Beginning		\$1,136,096
Adjustments		
Reason for Adjustments		
Retained Earnings, Ending		\$871,082
<b>Equity</b>		
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		\$871,082
Total Equity, Ending		\$871,082
Retained Earnings - Reserved		
Retained Earnings - Unreserved		\$871,082

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

**Operating Revenue**

Fiscal Year                    2012

Fund Name (Specify)                    Insurance

<b>Operating Revenue</b>	
Charges for Service	1,219,453
Other Operating Revenue	17,923
<b>Total Operating Revenue</b>	<b>\$1,237,376</b>
<b>Operating Expense</b>	
Personal Services	
Contractual Services	
Supplies	
Materials	2,382,259
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$2,382,259</b>
<b>Operating Income (Loss)</b>	<b>(\$1,144,883)</b>
<b>Non-Operating Revenue</b>	
Interest	57,122
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$57,122</b>
<b>Non-Operating Expense</b>	
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                    2012

Fund Name (Specify)                    Insurance

Operating Transfers In (Out)		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
Excess (Deficiency) of Charges Over Expenses		<span style="border: 1px solid black; display: inline-block; width: 100%; text-align: center;">(\$1,087,761)</span>
Depreciation That Reduces Contributed Capital		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
Increase (Decrease) In Retained Earnings		<span style="border: 1px solid black; display: inline-block; width: 100%; text-align: center;">(\$1,087,761)</span>
Retained Earnings, Beginning		<span style="border: 1px solid black; display: inline-block; width: 100%; text-align: center;">\$4,802,641</span>
Adjustments		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
Reason for Adjustments		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 25px;"></span>
Retained Earnings, Ending		<span style="border: 1px solid black; display: inline-block; width: 100%; text-align: center;">\$3,714,880</span>
<b>Equity</b>		
<b>Contributed Capital: (Current Year)</b>		
State		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
Federal		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
Other		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
Total Current Year Contributions		<span style="border: 1px solid black; display: inline-block; width: 100%; text-align: center;">\$0</span>
Residual Equity Transfers In (Out)		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
Depreciation Applied to Contributed Capital		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
Net Increase (Decrease) to Contributed Capital		<span style="border: 1px solid black; display: inline-block; width: 100%; text-align: center;">\$0</span>
Contributed Capital, Beginning		<span style="border: 1px solid black; display: inline-block; width: 100%; text-align: center;">\$0</span>
Adjustments		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
Reason for Adjustments		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 25px;"></span>
Contributed Capital, Ending		<span style="border: 1px solid black; display: inline-block; width: 100%; text-align: center;">\$0</span>
Retained Earnings, Ending		<span style="border: 1px solid black; display: inline-block; width: 100%; text-align: center;">\$3,714,880</span>
Total Equity, Ending		<span style="border: 1px solid black; display: inline-block; width: 100%; text-align: center;">\$3,714,880</span>
Retained Earnings - Reserved		<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
Retained Earnings - Unreserved		<span style="border: 1px solid black; display: inline-block; width: 100%; text-align: center;">\$3,714,880</span>

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

**Operating Revenue**

Fiscal Year                    2012

Fund Name (Specify)

Park Assessment Replacement
--------------------------------

**Operating Revenue**

Charges for Service		885,150
Other Operating Revenue		
<b>Total Operating Revenue</b>		<b>\$885,150</b>

**Operating Expense**

Personal Services		
Contractual Services		
Supplies		4,971
Materials		
Other Operating Expenses		74,850
General and Administrative Expense		
Depreciation Expense		
<b>Total Operating Expense</b>		<b>\$79,821</b>
<b>Operating Income (Loss)</b>		<b>\$805,329</b>

**Non-Operating Revenue**

Interest		61,430
Gain on Sale of Assets		
Other		
<b>Total Non-Operating Revenue</b>		<b>\$61,430</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                    2012

Fund Name (Specify)

Park Assessment  
Replacement

Operating Transfers In (Out)		106,755
Excess (Deficiency) of Charges Over Expenses		\$973,514
Depreciation That Reduces Contributed Capital		
Increase (Decrease) In Retained Earnings		\$973,514
Retained Earnings, Beginning		\$4,647,912
Adjustments		
Reason for Adjustments		
Retained Earnings, Ending		\$5,621,426
<b>Equity</b>		
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		\$5,621,426
Total Equity, Ending		\$5,621,426
Retained Earnings - Reserved		
Retained Earnings - Unreserved		\$5,621,426

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

**Operating Revenue**

Fiscal Year                    2012

Fund Name (Specify)                    Tuition Program

<b>Operating Revenue</b>	
Charges for Service	<span style="border: 1px solid black; padding: 2px;">35,423</span>
Other Operating Revenue	<span style="border: 1px solid black; padding: 2px;"> </span>
<b>Total Operating Revenue</b>	<b><span style="border: 1px solid black; padding: 2px;">\$35,423</span></b>
<b>Operating Expense</b>	
Personal Services	<span style="border: 1px solid black; padding: 2px;"> </span>
Contractual Services	<span style="border: 1px solid black; padding: 2px;"> </span>
Supplies	<span style="border: 1px solid black; padding: 2px;"> </span>
Materials	<span style="border: 1px solid black; padding: 2px;">13,975</span>
Other Operating Expenses	<span style="border: 1px solid black; padding: 2px;"> </span>
General and Administrative Expense	<span style="border: 1px solid black; padding: 2px;"> </span>
Depreciation Expense	<span style="border: 1px solid black; padding: 2px;"> </span>
<b>Total Operating Expense</b>	<b><span style="border: 1px solid black; padding: 2px;">\$13,975</span></b>
<b>Operating Income (Loss)</b>	<b><span style="border: 1px solid black; padding: 2px;">\$21,448</span></b>
<b>Non-Operating Revenue</b>	
Interest	<span style="border: 1px solid black; padding: 2px;">345</span>
Gain on Sale of Assets	<span style="border: 1px solid black; padding: 2px;"> </span>
Other	<span style="border: 1px solid black; padding: 2px;"> </span>
<b>Total Non-Operating Revenue</b>	<b><span style="border: 1px solid black; padding: 2px;">\$345</span></b>
<b>Non-Operating Expense</b>	
Interest	<span style="border: 1px solid black; padding: 2px;"> </span>
Loss on Sale of Assets	<span style="border: 1px solid black; padding: 2px;"> </span>
Other	<span style="border: 1px solid black; padding: 2px;"> </span>
<b>Total Non-Operating Expense</b>	<b><span style="border: 1px solid black; padding: 2px;">\$0</span></b>

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

**Operating Revenue**

Fiscal Year 2012

Fund Name (Specify)

Tuition Program

Operating Transfers In (Out)	<input type="text"/>
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$21,793</b>
Depreciation That Reduces Contributed Capital	<input type="text"/>
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$21,793</b>
Retained Earnings, Beginning	\$22,632
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Retained Earnings, Ending</b>	<b>\$44,425</b>
<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>	<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>
Contributed Capital, Beginning	\$0
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<b>\$0</b>
Retained Earnings, Ending	\$44,425
<b>Total Equity, Ending</b>	<b>\$44,425</b>
Retained Earnings - Reserved	<input type="text"/>
Retained Earnings - Unreserved	\$44,425





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

**Operating Revenue**

Fiscal Year                      2012

Is This Function Accounted for as an Enterprise Fund?	Yes
<b>Operating Revenue</b>	
Sewer Service Charges	9,235,161
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	153,124
<b>Total Operating Revenue</b>	<b>\$9,388,285</b>
<b>Operating Expense</b>	
Transmission	
Treatment and Disposal Plant	3,924,974
Taxes	
General and Administrative Expense	2,135,527
Depreciation Expense	1,479,667
<b>Total Operating Expense</b>	<b>\$7,540,168</b>
<b>Operating Income (Loss)</b>	<b>\$1,848,117</b>
<b>Non-Operating Revenue</b>	
Interest	344,143
State	
Federal	
County	
Gain on Sale of Assets	
Other	631,172
<b>Total Non-Operating Revenue</b>	<b>\$975,315</b>
<b>Non-Operating Expense</b>	
Interest	440,748
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$440,748</b>
Operating Transfers In (Out)	142,126
<b>Net Income (Loss)</b>	<b>\$2,524,810</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$2,524,810</b>
<b>Retained Earnings, Beginning</b>	<b>\$83,833,528</b>
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$86,358,338</b>

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

**Operating Revenue**

Fiscal Year                      2012

**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** \$86,358,338

**Total Equity, Ending** \$86,358,338

Retained Earnings - Reserved

**Retained Earnings - Unreserved** \$86,358,338

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments 1,840,546

Current Year Capital Outlay 200,537

Other (Specify, maximum of 5 entries allowed)

**Specify:**

**Amount:**


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

**Operating Revenue**

Fiscal Year                      2012

Is This Function Accounted for as an Enterprise Fund?	Yes
<b>Operating Revenue</b>	
Retail Sales of Water - Within City Limits	16,632,154
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	51,072
Other Sales or Service	203,752
Water Connection Fees	
Rent from Waterworks Property	
Other Water Operating Revenues	367,270
<b>Total Operating Revenue</b>	<b>\$17,254,248</b>
<b>Operating Expense</b>	
Source of Water Supply	3,328,624
Pumping Expense	
Water Treatment Expense	372,843
Transmission and Distribution Expense	92,389
Customer Account Expense	391,507
Sales Expense	
General and Administrative Expense	8,724,915
Depreciation Expense	2,923,189
<b>Total Operating Expense</b>	<b>\$15,833,467</b>
<b>Operating Income (Loss)</b>	<b>\$1,420,781</b>
<b>Non-Operating Revenue</b>	
Interest	258,730
State	
Federal	
County	
Gain on Sale of Assets	
Other	3,075,671
<b>Total Non-Operating Revenue</b>	<b>\$3,334,401</b>

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

**Operating Revenue**

Fiscal Year                      2012

**Non-Operating Expense**

Interest	2,889,263
Loss on Sale of Assets	
Other	64,950
<b>Total Non-Operating Expense</b>	<b>\$2,954,213</b>
Operating Transfers In (Out)	-25,736
<b>Net Income (Loss)</b>	<b>\$1,775,233</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$1,775,233</b>
Retained Earnings, Beginning	\$116,573,179
Adjustments	
Reason for Adjustment	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$118,348,412</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
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>
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
Retained Earnings, Ending	\$118,348,412
<b>Total Equity, Ending</b>	<b>\$118,348,412</b>
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$118,348,412

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

**Operating Revenue**

Fiscal Year                      2012

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	1,238,520
Capital Lease Payments	
Current Year Capital Outlay	1,350,966
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>	18.53
Water Included In Min. Periodic Charge (In Cubic Feet)	
Minimum Periodic Charge Covers (In Months)	1
Number of Accounts - Direct Customers - Within City Limits	16,974
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	2,964
Total Water Introduced into System	9,035
Water Sold to Direct Customers	10,350
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	1,649
<b>Total Water Sold, Used, or Lost</b>	<b>\$11,999</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                    2012

Enterprise Name

City Rentals

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

435,736

Other Operating Revenue

**Total Operating Revenue**

**\$435,736**

**Operating Expense**

Personal Services

Contractual Services

54,161

Supplies

128,078

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

**Total Operating Expense**

**\$182,239**

**Operating Income (Loss)**

**\$253,497**

**Non-Operating Revenue**

Interest

138

State

Federal

County

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

**\$138**

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

**Total Non-Operating Expense**

**\$0**

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

**Operating Revenue**

Fiscal Year                    2012

Enterprise Name

City Rentals

Operating Transfers In (Out)		-205,809
<b>Net Income (Loss)</b>		<b>\$47,826</b>
Depreciation that Reduces Contributed Capital		
<b>Increase (Decrease) in Retained Earnings</b>		<b>\$47,826</b>
<b>Retained Earnings, Beginning</b>		<b>\$46,873</b>
Adjustments		
Reason for Adjustments		
Residual Equity Transfers In (Out)		
<b>Retained Earnings, Ending</b>		<b>\$94,699</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>\$94,699</b>
<b>Total Equity, Ending</b>		<b>\$94,699</b>
Retained Earnings - Reserved		
<b>Retained Earnings - Unreserved</b>		<b>\$94,699</b>

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

**Operating Revenue**

**Fiscal Year**                    2012

**Enterprise Name**

City Rentals

**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:**

**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                    2012

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 2012

Enterprise Name

Housing

Operating Transfers In (Out)

Net Income (Loss)

(\$4,224,822)

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

(\$4,224,822)

Retained Earnings, Beginning

\$12,558,311

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$8,333,489

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

\$8,333,489

Total Equity, Ending

\$8,333,489

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$8,333,489

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

**Operating Revenue**

Fiscal Year                    2012

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:**

**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 2012

Enterprise Name Solid Waste

Operating Transfers In (Out)		-10,334
<b>Net Income (Loss)</b>		<b>\$1,235,594</b>
Depreciation that Reduces Contributed Capital		
<b>Increase (Decrease) in Retained Earnings</b>		<b>\$1,235,594</b>
Retained Earnings, Beginning		\$15,926,348
Adjustments		
Reason for Adjustments		
Residual Equity Transfers In (Out)		
<b>Retained Earnings, Ending</b>		<b>\$17,161,942</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>
Contributed Capital, Beginning		\$0
Adjustments		
Reason for Adjustments		
<b>Contributed Capital, Ending</b>		<b>\$0</b>
Retained Earnings, Ending		\$17,161,942
<b>Total Equity, Ending</b>		<b>\$17,161,942</b>
Retained Earnings - Reserved		
Retained Earnings - Unreserved		\$17,161,942



City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2012

**Functional Revenue:**

**Expenditures:**

Construction Development Taxes

Fire	\$118,876
Streets/Highways/Storm Drains	\$1,696,656
Management and Support	\$78,010
Parks and Recreation	\$1,080,077
Other Community Development 1	\$1,043,602
<b>Sub Total:</b>	<b>\$4,017,221</b>

Construction Permits

Planning	\$1,157,850
<b>Sub Total:</b>	<b>\$1,157,850</b>

Contributions from Non-Govt Sources

Streets/Highways/Storm Drains	\$5,536
<b>Sub Total:</b>	<b>\$5,536</b>

Engineering Fees Inspection and Other

Construction and Engineering Regulation Enforcement	\$1,327,782
Planning	\$129,688
<b>Sub Total:</b>	<b>\$1,457,470</b>

Gasoline Tax

Streets/Highways/Storm Drains	\$1,477,083
<b>Sub Total:</b>	<b>\$1,477,083</b>

Homeowners Property Tax Relief

Police	\$4,899
<b>Sub Total:</b>	<b>\$4,899</b>

Voter Approved Indebtedness Property Taxes

Police	\$373,092
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City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2012

**Functional Revenue:**

**Expenditures:**

Sub Total: \$373,092

Investment Earnings

Other Community Development 1	\$185,393
Police	\$3,582
Streets/Highways/Storm Drains	\$216,919
Street Lighting	\$40,605
Management and Support	\$372,366
Fire	\$11,492
Parks and Recreation	\$15,738

Sub Total: \$846,095

Lighting

Street Lighting	\$4,843,617
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Sub Total: \$4,843,617

Other Debt Proceeds

Management and Support	\$3,314,400
Streets/Highways/Storm Drains	\$3,590,600

Sub Total: \$6,905,000

Other County Grants

Parks and Recreation	\$441,231
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Sub Total: \$441,231

Parks and Recreation Fees

Parks and Recreation	\$831,632
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Sub Total: \$831,632

Peace Officers Standards and Training

Police	\$41,738
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Sub Total: \$41,738

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2012

**Functional Revenue:**

**Expenditures:**

Plan Checking Fees

Construction and Engineering Regulation Enforcement	\$28,687
Planning	\$87,551

**Sub Total: \$116,238**

Police

Police	\$1,560,717
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**Sub Total: \$1,560,717**

Prop. 172-Public Safety

Police	\$103,117
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**Sub Total: \$103,117**

Rents and Concessions

Parks and Recreation	\$241,281
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**Sub Total: \$241,281**

Special Police Department Services

Police	\$350,239
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**Sub Total: \$350,239**

Transportation Taxes-Non Transit

Streets/Highways/Storm Drains	\$653,023
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**Sub Total: \$653,023**

**City of Brentwood**

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

**Taxes**

Fiscal Year                      2012

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
Secured and Unsecured Property Taxes		7,324,151	
Supplement Roll Secured and Unsecured Property Taxes		108,153	
Property Tax In-Lieu of Vehicle License Fees		2,567,938	
Voter Approved Indebtedness Property Taxes	\$373,092		
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-154,358	
Supplemental Roll Property Taxes-Prior		-42,823	
Other Property Taxes		145,593	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		4,346,115	
In-Lieu Local Sales and Use Taxes		1,345,269	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$653,023		
Transient Lodging Taxes		232,542	
Franchises		1,216,589	
Business License Taxes		530,760	
Real Property Transfer Taxes		257,426	
Utility Users Taxes			
Construction Development Taxes	\$4,017,221		
<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**

**Special Benefit Assessments for Operations**

Fiscal Year                      2012    Functional Revenues  
A

**Special Benefit Assessments for Operations**

Fire	
Paramedics	
Police	\$1,560,717
Lighting	\$4,843,617
Other (Specify, maximum of 5 entries allowed)	\$3,325,703

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Improvement Bond Assessments	Other Community Development 1	1,560,716
Improvement Bond Assessments	Parks and Recreation	1,764,987
Total:		\$3,325,703

<b>Total</b>	<b>\$9,730,037</b>
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**City of Brentwood**

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

**Licenses and Permits**

Fiscal Year                    2012

Functional Revenues	General Revenues	Total Revenues
A	B	C

**Licenses and Permits**

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$1,157,850		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$6,298	\$2,879	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Home Occupational Permits	Planning	6,298
<b>Total</b>		<b>\$6,298</b>

**Specify General Revenues**

**General Revenues**

Miscellaneous Permits	2,879
<b>Total:</b>	<b>\$2,879</b>

<b>Total</b>	\$1,164,148	\$2,879	\$1,167,027
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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	2012	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>				
Vehicle Code Fines				
Other Fines			123,737	
Forfeitures and Penalties				
Total		\$0	\$123,737	\$123,737
<b>Revenue from Use of Money and Property</b>				
Investment Earnings		\$1,771,510	236,488	
Rents and Concessions		\$241,281	268,932	
Royalties			319	
Other 1				
Other 2				
Total		\$2,012,791	\$505,739	\$2,518,530

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

**Intergovernmental - State**

Fiscal Year 2012

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

**Intergovernmental - State**

Motor Vehicle In-Lieu Tax		25,969
Homeowners Property Tax Relief	\$4,899	87,692
Gasoline Tax	\$1,477,083	
Peace Officers Standards and Training	\$41,738	
Off Highway Motor Vehicle In-Lieu Fee		
<b>Other State Grants</b>		
Mandated Cost		20,161
Other 1		
Other 2		
Prop. 172 - Public Safety	\$103,117	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$192,537	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Highway 4 Maintenance Reimbursements	Streets/Highways/Storm Drains	39,302
OTS CA Hwy Patrol - Every 15 Minutes	Police	4,446
OTS Sobriety Checkpoint Grant	Police	3,861
Park Improvement Program Grants	Parks and Recreation	23,319
SLESF Funding	Police	119,109
Small Business Resource Grant	Other Community Development 1	2,500
<b>Total:</b>		<b>\$192,537</b>

<b>Total</b>	\$1,819,374	\$133,822	\$1,953,196
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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                    2012

	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)	\$77,670		

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
DOT-ARRA-STP Funding	Streets/Highways/Storm Drains	77,670
<b>Total:</b>		<b>\$77,670</b>

<b>Total</b>	\$77,670		\$77,670
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**Intergovernmental - County**

County Grants of State Gasoline Tax			
Other County Grants from Enterprise Activities	\$0		
Other County Grants	\$441,231		
<b>Total</b>	<b>\$441,231</b>		<b>\$441,231</b>
<b>Other Taxes In-Lieu</b>			<b>\$0</b>

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

**Current Service Charges**

Fiscal Year	2012	Functional Revenues
<b>Current Service Charges</b>		
Zoning Fees and Subdivision Fees		
Special Police Department Service		\$350,239
Special Fire Department Services		
Plan Checking Fees		\$116,238
Animal Shelter Fee and Charges		
Engineering Fees Inspection and Other		\$1,457,470
Street, Sidewalk, and Curb Repairs		
Weed and Lot Cleaning		
Sewer Service Charges		\$9,388,285
Sewer Connection Fees		\$0
Solid Waste Revenues		\$9,125,255
Sales of Refuse		
First Aid and Ambulance Charges		
Library Fines and Fees		
Parking Facility		\$0
Parks and Recreation Fees		\$831,632
Golf Courses Fees		\$0
Water Service Charges		\$17,254,248
Water Connection Fees		\$0
Electric Revenues		\$0
Gas Revenues		\$0
Airport Revenues		\$0
Cemetery Revenues		\$0
Housing Revenues		\$184,524
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                    2012

	<b>Functional Revenues</b>
Quasi-External Transactions	_____
Other Current Service Charges (Specify)	_____
	<b>\$6,178,600</b>

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Administration Fees	Management and Support	5,716,284
Advertising	Parks and Recreation	26,580
City Rental Enterprise Revenues	Management and Support	435,736
<b>Total:</b>		<b>\$6,178,600</b>

**Total**                    **\$44,886,491**

**City of Brentwood**

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

**Other Revenues**

	Functional Revenues A	General Revenues B	Total Revenues C
Fiscal Year	2012		
<b>Other Revenues</b>			
Sale of Real and Personal Property	\$0		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$5,536	140,125	
Other Revenues from Enterprise Activities	\$4,535,112		
Other Sources of Revenues (Specify)	\$3,312,947	\$306,485	

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Asset Forfeiture	Police	105,381
BABS 35% Rebate	Other Community Development 1	1,128,822
CIP Personnel Reimbursement	Management and Support	91,466
Downtown RDA	Other Community Development 1	444,040
DT Streetscape CIP Reimbursement	Management and Support	760,033
Miscellaneous Revenue	Management and Support	492,116
Other Income	Parks and Recreation	2
Other Income	Street Lighting	2,415
Other Income	Streets/Highways/Storm Drains	151,531
Passport Revenue	Management and Support	16,464
Premium on Bonds Issued	Management and Support	57,925
Premium on Bonds Issued	Streets/Highways/Storm Drains	62,752
<b>Total</b>		<b>\$3,312,947</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 Charges		21,741	
Citations		237,189	
Other Income		47,555	
<b>Total:</b>		<b>\$306,485</b>	

<b>Total</b>	<b>\$7,853,595</b>	<b>\$446,610</b>	<b>\$8,300,205</b>
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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                      2012

	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	\$6,905,000		
<b>Total</b>	<b>\$6,905,000</b>		<b>\$6,905,000</b>
<b>Grand Total Functional and General Revenue</b>	<b>\$79,933,673</b>	<b>\$19,090,142</b>	<b>\$99,023,815</b>

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

**General Government and Public Safety**

Fiscal Year	2012					
	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	284,489			\$284,489	\$0	\$284,489
Management and Support	5,060,477		4,537,905	\$9,598,382	\$11,334,800	(\$1,736,418)
<b>Total</b>	<b>\$5,344,966</b>	<b>\$0</b>	<b>\$4,537,905</b>	<b>\$9,882,871</b>	<b>\$11,334,800</b>	<b>(\$1,451,929)</b>
<b>Public Safety</b>						
Police	16,690,638		367,825	\$17,058,463	\$2,670,181	\$14,388,282
Fire	600			\$600	\$130,368	(\$129,768)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	4,940,419			\$4,940,419	\$4,886,637	\$53,782
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
<b>Total</b>	<b>\$21,631,657</b>	<b>\$0</b>	<b>\$367,825</b>	<b>\$21,999,482</b>	<b>\$7,687,186</b>	<b>\$14,312,296</b>

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

**Transportation and Community Development**

Fiscal Year

2012

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	6,588,609	905,109	4,711,134	\$12,204,852	\$7,971,072	\$4,233,780
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>\$6,588,609</b>	<b>\$905,109</b>	<b>\$4,711,134</b>	<b>\$12,204,852</b>	<b>\$7,971,072</b>	<b>\$4,233,780</b>

**Community Development**

Planning	2,907,365			\$2,907,365	\$1,381,387	\$1,525,978
Construction and Engineering Regulation	2,677,113			\$2,677,113	\$1,356,469	\$1,320,644
Redevelopment				\$0	\$0	\$0
Housing	\$4,666,251	\$0	\$2,041	\$4,668,292	\$474,801	\$4,193,491
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	3,052,654	13,913,323	2,930,664	\$19,896,641	\$4,365,073	\$15,531,568
Other Community Development 2				\$0	\$0	\$0
<b>Total</b>	<b>\$13,303,383</b>	<b>\$13,913,323</b>	<b>\$2,932,705</b>	<b>\$30,149,411</b>	<b>\$7,577,730</b>	<b>\$22,571,681</b>

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

**Health and Culture and Leisure**

Fiscal Year

2012

	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	\$7,979,416	\$1,665,886	\$0	\$9,645,302	\$9,985,789	(\$340,487)
Sewers	\$6,060,501	\$200,537	\$2,281,294	\$8,542,332	\$10,363,600	(\$1,821,268)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
<b>Total</b>	<b>\$14,039,917</b>	<b>\$1,866,423</b>	<b>\$2,281,294</b>	<b>\$18,187,634</b>	<b>\$20,349,389</b>	<b>(\$2,161,755)</b>
<b>Culture and Leisure</b>						
Parks and Recreation	7,713,348	2,933,371		\$10,646,719	\$4,424,847	\$6,221,872
Marina and Wharfs				\$0	\$0	\$0
Libraries	175,043			\$175,043	\$0	\$175,043
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>\$7,888,391</b>	<b>\$2,933,371</b>	<b>\$0</b>	<b>\$10,821,762</b>	<b>\$4,424,847</b>	<b>\$6,396,915</b>

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

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

Fiscal Year	2012					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/
	A	B	C	D	E	F
<b>Public Utilities</b>						
Water	\$12,975,228	\$1,350,966	\$4,127,783	\$18,453,977	\$20,588,649	(\$2,134,672)
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>	\$12,975,228	\$1,350,966	\$4,127,783	\$18,453,977	\$20,588,649	(\$2,134,672)
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>	\$81,772,151	\$20,969,192	\$18,958,646	\$121,699,989	\$79,933,673	\$41,766,316

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

**Object Class**

Fiscal Year	2012	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
<b>Operating Expenditures</b>					
Salaries and Wages		22,939,174			\$22,939,174
Retirement		5,577,137			\$5,577,137
Other Employee Benefits		4,819,564			\$4,819,564
<b>Contract Services</b>					
Private		10,403,212		836,320	\$11,239,532
Other Governmental Agencies					\$0
Material, Supplies, and Other		38,033,064			\$38,033,064
<b>Capital Outlay</b>					
Equipment			832,943		\$832,943
Land			3,027		\$3,027
Building and Improvement			20,133,222		\$20,133,222
<b>Debt Service</b>					
Interest				6,333,260	\$6,333,260
Principal				10,689,066	\$10,689,066
Lease Payments				1,100,000	\$1,100,000
<b>Total</b>		<b>\$81,772,151</b>	<b>\$20,969,192</b>	<b>\$18,958,646</b>	<b>\$121,699,989</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                    2012

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	\$800,000
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	\$7,428,426
Principal Outstanding End of Fiscal Year	\$785,000
Current Year Interest Payment	40,275
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                    2012

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	\$8,320,000
Principal Payment Made in Current Year	8,320,000
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	\$19,123,426
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	489,345
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                    2012

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	\$36,650,000
Principal Payment Made in Current Year	795,000
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	\$4,290,000
Principal Outstanding End of Fiscal Year	\$35,855,000
Current Year Interest Payment	1,808,978
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                    2012

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	\$15,710,000
Principal Payment Made in Current Year	310,000
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	\$1,795,000
Principal Outstanding End of Fiscal Year	\$15,400,000
Current Year Interest Payment	794,210
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                    2012

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	\$10,345,000
Principal Payment Made in Current Year	345,000
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	\$2,450,000
Principal Outstanding End of Fiscal Year	\$10,000,000
Current Year Interest Payment	450,406
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                    2012

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	\$8,450,000
Principal Payment Made in Current Year	8,450,000
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	\$12,580,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	408,800
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**                    2012

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	\$15,467,000
Principal Payment Made in Current Year	15,467,000
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	\$19,234,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	770,102
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                    2012

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	\$14,187,000
Principal Payment Made in Current Year	410,000
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	\$2,313,000
Principal Outstanding End of Fiscal Year	\$13,777,000
Current Year Interest Payment	633,682
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                    2012

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	\$33,395,000
Principal Payment Made in Current Year	850,000
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	\$3,205,000
Principal Outstanding End of Fiscal Year	\$32,545,000
Current Year Interest Payment	1,502,741
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                    2012

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	\$28,150,000
Principal Payment Made in Current Year	1,230,000
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>\$9,075,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$26,920,000</b>
Current Year Interest Payment	1,148,354
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                    2012

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	\$6,544,040
Principal Payment Made in Current Year	260,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	252,805
Reason for Adjustments to Principal in Current Year	Accreted interest.
Principal Payments Made to Date	\$1,505,000
Principal Outstanding End of Fiscal Year	\$6,536,845
Current Year Interest Payment	107,825
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                    2012

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2012
Year Begin	2012
Year End	2029
Principal Authorized	22,395,000
Principal Issued	22,395,000
Principal Outstanding Beginning of Fiscal Year	
Principal Payment Made in Current Year	0
Principal Issued in Current Year	22,395,000
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$0
Principal Outstanding End of Fiscal Year	\$22,395,000
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>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                    2012

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	138,520
Adjustments in Current Year	64,950
Reason for Adjustments in Current Year	Additions
Amount of Principal Repaid to Date	\$2,073,492
Amount Outstanding at End of Fiscal Year	\$7,358,875
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 2012

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	\$24,416,786
Amount Repaid in Current Year	1,840,546
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$15,407,680
Amount Outstanding at End of Fiscal Year	\$22,576,240
Current Year Interest Payment	440,748
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                      2012

**Description of Leased Property**

Description of Leased Property      Capital Improvement Revenue Refunding Bonds

Nature of Lease                              Lease

Can Local Agency Cancel Agreement?      No

Name of Lessor                                Brentwood Infrastructure Financing Authority

Name Person or Organization              Brentwood Infrastructure Financing Authority

	Interest	Principal	Total Future Payments
	A	B	C
Beginning Balance (PY Ending)			
Prior Year Adjustments			\$0
Current Year Principal Payment		0	\$0
Current Year Interest Payment	0		\$0
Adjustments to Current Year	2,775,940	6,905,000	\$9,680,940
Balance End Of Year	\$2,775,940	\$6,905,000	\$9,680,940
Enterprise or Governmental Fund Makes Payment?	Governmental		

**City of Brentwood**

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

**Description of Leased Property**

Fiscal Year                    2012

**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>	\$47,696,949	\$35,368,422	\$83,065,371
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
<b>Balance End Of Year</b>	\$45,210,325	\$35,368,422	\$80,578,747
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 2012

**Description of Leased Property**

Description of Leased Property	Water System Capital Improvements
Nature of Lease	Lease
Can Local Agency Cancel Agreement?	No
Name of Lessor	Brentwood Infrastructure Financing Authority
Name Person or Organization	Brentwood Infrastructure Financing Authority

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>	\$47,438,786	\$52,200,000	\$99,638,786
Prior Year Adjustments			\$0
Current Year Principal Payment		1,100,000	\$1,100,000
Current Year Interest Payment	2,889,263		\$2,889,263
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$44,549,523	\$51,100,000	\$95,649,523
Enterprise or Governmental Fund Makes Payment?	Enterprise		

**City of Brentwood**  
**Cities Financial Transactions Report - Check List of Services Provided**

**Service**

Fiscal Year                      2012

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

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	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 2012

	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Cash and Investments	22,432,965	13,486,586	5,310,456	39,205,588
Fixed Assets				
Other Assets	1,274,510	397,209	12,631,598	7,376,042
<b>Total Assets</b>	<b>\$23,707,475</b>	<b>\$13,883,795</b>	<b>\$17,942,054</b>	<b>\$46,581,630</b>
<b>Net Current Assets</b>	<b>\$23,707,475</b>	<b>\$13,883,795</b>	<b>\$17,942,054</b>	<b>\$46,581,630</b>
<b>Liabilities</b>				
Accounts Payable	1,308,564	1,202,879		5,031,332
Compensated Absences				
Other Liabilities 1	3,860,563	2,895,340	13,022,906	4,724,736
Other Liabilities 2				
Other Liabilities 3				
<b>Total Liabilities</b>	<b>\$5,169,127</b>	<b>\$4,098,219</b>	<b>\$13,022,906</b>	<b>\$9,756,068</b>
<b>Net Current Liabilities</b>	<b>\$5,169,127</b>	<b>\$4,098,219</b>	<b>\$13,022,906</b>	<b>\$9,756,068</b>
Working Capital	\$18,538,348	\$9,785,576	\$4,919,148	\$36,825,562
Fund Equity	\$18,538,348	\$9,785,576	\$4,919,148	\$36,825,562
<b>Fund Balance</b>				
Reserved	102,663	12,286,995	4,919,148	36,825,562
Unreserved Designated	7,676,327			
Unreserved Undesignated	10,759,358	-2,501,419		
<b>Total Fund Equity</b>	<b>\$18,538,348</b>	<b>\$9,785,576</b>	<b>\$4,919,148</b>	<b>\$36,825,562</b>

**City of Brentwood**

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

**Proprietary Funds Types**

Fiscal Year                    2012

Assets	Enterprise	Internal Service
Cash and Investments	69,759,159	33,971,900
Fixed Assets	236,732,214	4,379,783
Other Assets	10,644,535	242,347
<b>Total Assets</b>	<b>\$317,135,908</b>	<b>\$38,594,030</b>
Less: Non-Current Assets	238,830,163	4,379,783
<b>Net Current Assets</b>	<b>\$78,305,745</b>	<b>\$34,214,247</b>
<b>Liabilities</b>		
Accounts Payable	2,658,301	173,387
Compensated Absences	353,494	147,199
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)		
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)	7,358,875	
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	22,576,240	
Other (State or Federal Financing)		
Lease Principal	51,100,000	
Other Liabilities 1	2,792,118	1,403,585
Other Liabilities 2		
Other Liabilities 3		
<b>Total Liabilities</b>	<b>\$86,839,028</b>	<b>\$1,724,171</b>
Less: Non-Current Liability	80,806,070	1,183,919
<b>Net Current Liabilities</b>	<b>\$6,032,958</b>	<b>\$540,252</b>
Working Capital	\$72,272,787	\$33,673,995
Fund Equity	\$230,296,880	\$36,869,859
Contributed Capital	\$0	\$0
<b>Retained Earnings</b>		
Reserved	\$0	\$0
Unreserved	\$230,296,880	\$36,869,859
<b>Total Fund Equity</b>	<b>\$230,296,880</b>	<b>\$36,869,859</b>

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

**Fiduciary Fund Types**

Fiscal Year                      2012

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
<b>Asset</b>				
Cash and Investments	11,370,450			\$11,370,450
Fixed Assets				\$0
Other Assets	5,911,679			\$5,911,679
<b>Total Assets</b>	<b>\$17,282,129</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,282,129</b>
Less: Non-Current Assets				\$0
<b>Net Current Assets</b>	<b>\$17,282,129</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,282,129</b>
<b>Liabilities</b>				
Accounts Payable	1,185,816			\$1,185,816
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	16,096,313			\$16,096,313
Other Liabilities 2				\$0
Other Liabilities 3				\$0
<b>Total Liabilities</b>	<b>\$17,282,129</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,282,129</b>
Less: Non-Current Liability				\$0
<b>Net Current Liabilities</b>	<b>\$17,282,129</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,282,129</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 2012

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$195,537,104
Fixed Assets	474,406,763		\$715,518,760
Other Assets		49,919,733	\$88,397,653
<b>Total Assets</b>	<b>\$474,406,763</b>	<b>\$49,919,733</b>	<b>\$999,453,517</b>
Less: Non-Current Assets	\$474,406,763	\$49,919,733	\$767,536,442
<b>Net Current Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$231,917,075</b>
Accounts Payable			\$11,560,279
Compensated Absences		1,109,466	\$1,610,159
General Obligation (Bonded Debt)		6,536,845	\$6,536,845
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$7,358,875
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$22,576,240
Other (State or Federal Financing)			\$0
Lease Principal		42,273,422	\$93,373,422
Other Liabilities 1			\$44,795,561
Other Liabilities 2			\$0
Other Liabilities 3			\$0
<b>Total Liabilities</b>		<b>\$49,919,733</b>	<b>\$187,811,381</b>
Less: Non-Current Liabilities		\$49,919,733	\$131,909,722
<b>Net Current Liabilities</b>		<b>\$0</b>	<b>\$55,901,659</b>
Working Capital			\$176,015,416
Fund Equity	\$474,406,763		\$811,642,136
Contributed Capital			\$0
Invest In General Fixed Assets	474,406,763		\$474,406,763
Reserved			\$0
Unreserved			\$267,166,739
<b>Fund Balance</b>			
Reserved			\$54,134,368
Unreserved Designated			\$7,676,327
Unreserved Undesignated			\$8,257,939
<b>Total Fund Equity</b>	<b>\$474,406,763</b>		<b>\$811,642,136</b>

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

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

Fiscal Year 2012

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	8,710,000
Other Long-Term Debt	138,520
State or Federal Financing	1,840,546
Lease Payments	1,100,000
<b>Total Debt Service</b>	<b>\$11,789,066</b>
Debt Service from Schedule of Total Expenditures By Major Object Classification	11,789,066
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	6,536,845	6,536,845		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0
<b>Other Long-Term Debt</b>				
Notes	0	0		\$0
Loans	7,358,875	7,358,875		\$0
Other	0	0		\$0
<b>State or Federal Financing</b>				
Notes	0	0		\$0
Loan	22,576,240	22,576,240		\$0
Other	0	0		\$0
Lease Principal	93,373,422	93,373,422		\$0

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

**Balance Sheet**

Fiscal Year 2012

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
<b>Total Assets</b>	\$23,707,475	\$13,883,795	\$17,942,054	\$46,581,630
<b>Less: Non-Current Assets</b>				
<b>Net Current Assets</b>	\$23,707,475	\$13,883,795	\$17,942,054	\$46,581,630
<b>Total Liabilities</b>	\$5,169,127	\$4,098,219	\$13,022,906	\$9,756,068
<b>Non-Current Liabilities</b>				
<b>Net Current Liabilities</b>	\$5,169,127	\$4,098,219	\$13,022,906	\$9,756,068
<b>Working Capital</b>	\$18,538,348	\$9,785,576	\$4,919,148	\$36,825,562
<b>Fund Equity</b>	\$18,538,348	\$9,785,576	\$4,919,148	\$36,825,562
<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>	\$102,663	\$12,286,995	\$4,919,148	\$36,825,562
<b>Unreserved - Designated</b>	\$7,676,327	\$0	\$0	\$0
<b>Unreserved - Undesignated</b>	\$10,759,358	(\$2,501,419)	\$0	\$0
<b>Total Fund Equity</b>	\$18,538,348	\$9,785,576	\$4,919,148	\$36,825,562

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

Fiscal Year                      2012

	Enterprise	Internal Service	Trust and Agency
	E	F	G
Total Assets	\$317,135,908	\$38,594,030	\$17,282,129
Less: Non-Current Assets	\$238,830,163	\$4,379,783	\$0
Net Current Assets	\$78,305,745	\$34,214,247	\$17,282,129
Total Liabilities	\$86,839,028	\$1,724,171	\$17,282,129
Non-Current Liabilities	\$80,806,070	\$1,183,919	\$0
Net-Current Liabilities	\$6,032,958	\$540,252	\$17,282,129
Working Capital	\$72,272,787	\$33,673,995	\$0
Fund Equity	\$230,296,880	\$36,869,859	\$0
Contributed Capital	\$0	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$230,296,880	\$36,869,859	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$230,296,880	\$36,869,859	\$0

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

**Balance Sheet**

Fiscal Year                      2012

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$474,406,763	\$49,919,733	\$999,453,517
Less: Non-Current Assets	\$474,406,763	\$49,919,733	\$767,536,442
Net Current Assets	\$0		\$231,917,075
Total Liabilities		\$49,919,733	\$187,811,381
Non-Current Liabilities		\$49,919,733	\$131,909,722
Net-Current Liabilities			\$55,901,659
Working Capital			\$176,015,416
Fund Equity	\$474,406,763		\$811,642,136
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$474,406,763		\$474,406,763
Retained Earnings			
Reserved			\$0
Unreserved			\$267,166,739
Fund Balance			
Reserved			\$54,134,368
Unreserved - Designated			\$7,676,327
Unreserved - Undesignated			\$8,257,939
Total Fund Equity	\$474,406,763		\$811,642,136

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

**Consolidated Statement**

Fiscal Year                      2012

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$9,882,871	\$11,334,800	(\$1,451,929)
Public Safety	\$21,999,482	\$7,687,186	\$14,312,296
Transportation	\$12,204,852	\$7,971,072	\$4,233,780
Community Development	\$30,149,411	\$7,577,730	\$22,571,681
Health	\$18,187,634	\$20,349,389	(\$2,161,755)
Culture and Leisure	\$10,821,762	\$4,424,847	\$6,396,915
Public Utilities	\$18,453,977	\$20,588,649	(\$2,134,672)
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$121,699,989</b>	<b>\$79,933,673</b>	<b>\$41,766,316</b>
<b>General Revenues</b>			
Taxes			\$17,877,355
Licenses and Permits			\$2,879
Fines and Forfeitures			\$123,737
Revenue from Use of Money and Property			\$505,739
Intergovernmental State			\$133,822
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$446,610
<b>Total</b>			<b>\$19,090,142</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>(\$22,676,174)</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>(\$1,239,217)</b>
<b>Beginning Fund Balance/ Working Capital</b>			<b>\$200,831,186</b>



City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2011-12

Forms	Column	Additional Details	Footnotes
<b><u>Water Activity/Enterprise Statement</u></b>			
Total Non-Operating Revenue	A		Increase in capital asset contributions/transfers in current reporting year.
<b><u>Other Enterprise</u></b>			
Total Operating Expense	A		Current year contribution expense to Successor Agency.
Total Non-Operating Revenue	A	and ENT_TYPE = 'Housing'	Non-recurring activity from prior year.
Other (Specify in Footnote Box)	A	Solid Waste	Capital asset contributions affecting working capital but not retained earnings.
<b><u>Licenses and Permits</u></b>			
Construction Permits	A		General increase due to on-going project activities.
Total	A		An increase in the number of Construction Permits issued.
<b><u>Intergovernmental - State</u></b>			
Motor Vehicle In-Lieu Tax	B		One time increase in prior year.
Gasoline Tax	A		Increase allocation received from State.
<b><u>Current Service Charges</u></b>			
Plan Checking Fees	A		Prior year activities not repeating in current reporting year.
<b><u>Capital Lease Obligation</u></b>			

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2011-12

Forms

Column Additional Details

Footnotes

Capital Lease Obligation

Adjustments to Current Year

B

The Brentwood Infrastructure Financing Authority issued \$24,060,000 Capital Improvement Revenue Refunding Bonds to refund the prior bonds, of which \$17,155,000 pertains to debt held by the City's former RDA (now the Successor Agency) and the balance, or \$6,905,000 held by the City.