

CITIES FINANCIAL TRANSACTIONS REPORT

COVER PAGE

City of Brentwood

Fiscal Year 2009

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

Accounting Manager
Title

Kerry Green
Name (Please Print)

11/20/09
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.
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Mailing Address:

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

Express Mailing Address:

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

Supplement to the Annual Report of California Municipalities

City Name: BRENTWOOD

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

June 2009

September 2009

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

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

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

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

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

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.

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

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	\$ 1,962,205
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.		
b.		
c.		
d.		

City of Brentwood

Cities Financial Transactions Report

General Information

Fiscal Year 2009

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

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

City Fiscal Officer			
	First Name	Middle Initial	Last Name
	Pamela	K	Ehler
Title	Director of Finance & Info Sys		
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 2009

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	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$0
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 2009

Fund Name (Specify)

Budget Stabilization

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

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2009

Fund Name (Specify)

Building Replacement

Operating Revenue

Charges for Service	219,632
Other Operating Revenue	900
Total Operating Revenue	\$220,532

Operating Expense

Personal Services	
Contractual Services	
Supplies	23,444
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$23,444
Operating Income (Loss)	\$197,088

Non-Operating Revenue

Interest	72,488
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$72,488

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 2009

Fund Name (Specify)

Building Replacement

Operating Transfers In (Out)	-124,249
Excess (Deficiency) of Charges Over Expenses	\$145,327
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$145,327
Retained Earnings, Beginning	\$1,275,204
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$1,420,531
Equity	
Contributed Capital: (Current Year)	
State	
Federal	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$1,420,531
Total Equity, Ending	\$1,420,531
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$1,420,531

City of Brentwood
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2009

Fund Name (Specify)

Emergency Preparedness

Operating Revenue

Charges for Service	
Other Operating Revenue	
Total Operating Revenue	\$0

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	15,130
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$15,130
Operating Income (Loss)	(\$15,130)

Non-Operating Revenue

Interest	319,851
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$319,851

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 2009

Fund Name (Specify)

Emergency Preparedness

Operating Transfers In (Out)	-356,756
Excess (Deficiency) of Charges Over Expenses	(\$52,035)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$52,035)
Retained Earnings, Beginning	\$5,920,058
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$5,868,023
Equity	
Contributed Capital: (Current Year)	
State	
Federal	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$5,868,023
Total Equity, Ending	\$5,868,023
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$5,868,023

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2009

Fund Name (Specify)

Facilities Maintenance

Operating Revenue

Charges for Service	891,949
Other Operating Revenue	
Total Operating Revenue	\$891,949

Operating Expense

Personal Services	429,273
Contractual Services	
Supplies	301,603
Materials	
Other Operating Expenses	85,749
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$816,625
Operating Income (Loss)	\$75,324

Non-Operating Revenue

Interest	23,128
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$23,128

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 2009

Fund Name (Specify)

Facilities Maintenance

Operating Transfers In (Out)

 Excess (Deficiency) of Charges Over Expenses

\$98,452

Depreciation That Reduces Contributed Capital

 Increase (Decrease) In Retained Earnings

\$98,452

 Retained Earnings, Beginning

\$286,144

Adjustments

Reason for Adjustments

 Retained Earnings, Ending

\$384,596

Equity

Contributed Capital: (Current Year)

State

Federal

Other

 Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

 Net Increase (Decrease) to Contributed Capital

\$0

 Contributed Capital, Beginning

\$0

Adjustments

Reason for Adjustments

 Contributed Capital, Ending

\$0

 Retained Earnings, Ending

\$384,596

 Total Equity, Ending

\$384,596

Retained Earnings - Reserved

 Retained Earnings - Unreserved

\$384,596

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2009

Fund Name (Specify)

Fleet Maintenance

Operating Revenue	
Charges for Service	748,020
Other Operating Revenue	2,487
Total Operating Revenue	750,507
Operating Expense	
Personal Services	581,413
Contractual Services	
Supplies	413,600
Materials	
Other Operating Expenses	5,399
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	1,000,412
Operating Income (Loss)	(\$249,905)
Non-Operating Revenue	
Interest	14,289
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	14,289
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 2009

Fund Name (Specify)

Fleet Maintenance

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

(\$235,616)

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

(\$235,616)

Retained Earnings, Beginning

\$341,937

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$106,321

Equity

Contributed Capital: (Current Year)

State

Federal

Other

Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

\$0

Contributed Capital, Beginning

\$0

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$106,321

Total Equity, Ending

\$106,321

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$106,321

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2009

Fund Name (Specify)

Information Services

Operating Revenue	
Charges for Service	1,587,380
Other Operating Revenue	
Total Operating Revenue	\$1,587,380
Operating Expense	
Personal Services	1,299,886
Contractual Services	
Supplies	546,979
Materials	
Other Operating Expenses	48
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$1,846,913
Operating Income (Loss)	(\$259,533)
Non-Operating Revenue	
Interest	21,130
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$21,130
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 2009

Fund Name (Specify)

Information Services

Operating Transfers In (Out)

 Excess (Deficiency) of Charges Over Expenses

(\$238,403)

Depreciation That Reduces Contributed Capital

 Increase (Decrease) In Retained Earnings

(\$238,403)

 Retained Earnings, Beginning

\$357,326

Adjustments

Reason for Adjustments

 Retained Earnings, Ending

\$118,923

Equity

Contributed Capital: (Current Year)

State

Federal

Other

 Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

 Net Increase (Decrease) to Contributed Capital

\$0

 Contributed Capital, Beginning

\$0

Adjustments

Reason for Adjustments

 Contributed Capital, Ending

\$0

 Retained Earnings, Ending

\$118,923

 Total Equity, Ending

\$118,923

Retained Earnings - Reserved

 Retained Earnings - Unreserved

\$118,923

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2009

Fund Name (Specify)

Information Systems Replacement

Operating Revenue	
Charges for Service	638,929
Other Operating Revenue	15,141
Total Operating Revenue	\$654,070
Operating Expense	
Personal Services	
Contractual Services	
Supplies	213,923
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	45,564
Total Operating Expense	\$259,487
Operating Income (Loss)	\$394,583
Non-Operating Revenue	
Interest	24,652
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$24,652
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 2009

Fund Name (Specify)

Information Systems
Replacement

Operating Transfers In (Out)	-140,000
Excess (Deficiency) of Charges Over Expenses	\$279,235
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$279,235
Retained Earnings, Beginning	\$324,847
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$604,082
Equity	
Contributed Capital: (Current Year)	
State	
Federal	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$604,082
Total Equity, Ending	\$604,082
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$604,082

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2009

Fund Name (Specify)

Insurance

Operating Revenue

Charges for Service	906,999
Other Operating Revenue	44,197
Total Operating Revenue	\$951,196

Operating Expense

Personal Services	
Contractual Services	
Supplies	904,288
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$904,288
Operating Income (Loss)	\$46,908

Non-Operating Revenue

Interest	239,789
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$239,789

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 2009

Fund Name (Specify)

Insurance

Operating Transfers In (Out)

 Excess (Deficiency) of Charges Over Expenses

\$286,697

Depreciation That Reduces Contributed Capital

 Increase (Decrease) In Retained Earnings

\$286,697

 Retained Earnings, Beginning

\$5,338,913

Adjustments

Reason for Adjustments

 Retained Earnings, Ending

\$5,625,610

Equity

Contributed Capital: (Current Year)

State

Federal

Other

 Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

 Net Increase (Decrease) to Contributed Capital

\$0

 Contributed Capital, Beginning

\$0

Adjustments

Reason for Adjustments

 Contributed Capital, Ending

\$0

 Retained Earnings, Ending

\$5,625,610

 Total Equity, Ending

\$5,625,610

Retained Earnings - Reserved

 Retained Earnings - Unreserved

\$5,625,610

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2009

Fund Name (Specify)

Park Assessment
Replacement

Operating Revenue

Charges for Service

792,284

Other Operating Revenue

Total Operating Revenue

\$792,284

Operating Expense

Personal Services

Contractual Services

Supplies

2,019

Materials

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

Total Operating Expense

\$2,019

Operating Income (Loss)

\$790,265

Non-Operating Revenue

Interest

117,988

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$117,988

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 2009

Fund Name (Specify)

Park Assessment
Replacement

Operating Transfers In (Out)	175,959
Excess (Deficiency) of Charges Over Expenses	\$1,084,212
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$1,084,212
Retained Earnings, Beginning	\$1,697,200
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$2,781,412
Equity	
Contributed Capital: (Current Year)	
State	
Federal	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$2,781,412
Total Equity, Ending	\$2,781,412
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$2,781,412

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2009

Fund Name (Specify)

Tuition Program

Operating Revenue

Charges for Service	10,300
Other Operating Revenue	
Total Operating Revenue	\$10,300

Operating Expense

Personal Services	
Contractual Services	
Supplies	29,269
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$29,269
Operating Income (Loss)	(\$18,969)

Non-Operating Revenue

Interest	1,975
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$1,975

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 2009

Fund Name (Specify)

Tuition Program

Operating Transfers In (Out)

 Excess (Deficiency) of Charges Over Expenses

(\$16,994)

Depreciation That Reduces Contributed Capital

 Increase (Decrease) In Retained Earnings

(\$16,994)

 Retained Earnings, Beginning

\$44,240

Adjustments

Reason for Adjustments

 Retained Earnings, Ending

\$27,246

Equity

Contributed Capital: (Current Year)

State

Federal

Other

 Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

 Net Increase (Decrease) to Contributed Capital

\$0

 Contributed Capital, Beginning

\$0

Adjustments

Reason for Adjustments

 Contributed Capital, Ending

\$0

 Retained Earnings, Ending

\$27,246

 Total Equity, Ending

\$27,246

Retained Earnings - Reserved

 Retained Earnings - Unreserved

\$27,246

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2009

Fund Name (Specify)

Vehicle Replacement

Operating Revenue	
Charges for Service	689,917
Other Operating Revenue	38,963
Total Operating Revenue	\$728,880
Operating Expense	
Personal Services	
Contractual Services	
Supplies	24,167
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	975,338
Total Operating Expense	\$999,505
Operating Income (Loss)	(\$270,625)
Non-Operating Revenue	
Interest	452,552
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$452,552
Non-Operating Expense	
Interest	
Loss on Sale of Assets	3,174
Other	
Total Non-Operating Expense	\$3,174

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2009

Fund Name (Specify)

Vehicle Replacement

Operating Transfers In (Out)	122,864
Excess (Deficiency) of Charges Over Expenses	\$301,617
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$301,617
Retained Earnings, Beginning	\$12,567,069
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$12,868,686
Equity	
Contributed Capital: (Current Year)	
State	
Federal	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$12,868,686
Total Equity, Ending	\$12,868,686
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$12,868,686

City of Brentwood

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2009

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Sewer Service Charges	7,494,403
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	171,740
Total Operating Revenue	\$7,666,143
Operating Expense	
Transmission	
Treatment and Disposal Plant	2,966,544
Taxes	
General and Administrative Expense	1,966,447
Depreciation Expense	1,410,200
Total Operating Expense	\$6,343,191
Operating Income (Loss)	\$1,322,952
Non-Operating Revenue	
Interest	1,322,071
State	
Federal	
County	
Gain on Sale of Assets	
Other	1,740,329
Total Non-Operating Revenue	\$3,062,400
Non-Operating Expense	
Interest	612,298
Loss on Sale of Assets	792
Other	
Total Non-Operating Expense	\$613,090
Operating Transfers In (Out)	-670,813
Net Income (Loss)	\$3,101,449
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$3,101,449
Retained Earnings, Beginning	\$76,421,429
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$79,522,878

City of Brentwood

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2009

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	\$79,522,878
Total Equity, Ending	\$79,522,878
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$79,522,878
Revenue/Expenditure Schedule Adjustments	
Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	3,714,726
Capital Lease Payments	
Current Year Capital Outlay	1,741,463
Other (Specify, maximum of 5 entries allowed)	

Specify:

Amount:

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

Operating Revenue

Fiscal Year	2009
Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Retail Sales of Water - Within City Limits	15,589,566
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	93,798
Other Sales or Service	215,838
Water Connection Fees	
Rent from Waterworks Property	
Other Water Operating Revenues	302,685
Total Operating Revenue	\$16,201,887
Operating Expense	
Source of Water Supply	3,003,805
Pumping Expense	
Water Treatment Expense	472,856
Transmission and Distribution Expense	166,058
Customer Account Expense	473,291
Sales Expense	
General and Administrative Expense	7,240,541
Depreciation Expense	1,565,282
Total Operating Expense	\$12,921,833
Operating Income (Loss)	\$3,280,054
Non-Operating Revenue	
Interest	1,032,885
State	
Federal	
County	
Gain on Sale of Assets	
Other	10,849,728
Total Non-Operating Revenue	\$11,882,613

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

Operating Revenue

Fiscal Year 2009

Non-Operating Expense

Interest	2,799,243
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$2,799,243
Operating Transfers In (Out)	-534,008
Net Income (Loss)	\$11,829,416
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$11,829,416
Retained Earnings, Beginning	\$102,197,195
Adjustments	
Reason for Adjustment	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$114,026,611

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	\$114,026,611
Total Equity, Ending	\$114,026,611
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$114,026,611

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

Operating Revenue

Fiscal Year 2009

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	8,834,643
Capital Lease Payments	
Current Year Capital Outlay	55,873,734
Other (Specify, maximum of 5 entries allowed)	\$53,200,000

Specify:	Amount:
Revenue Bond Proceeds	53,200,000
Total:	\$53,200,000

Minimum Residential Periodic Charge

Minimum Residential Periodic Charge <i>(Report in Dollars and Cents: 1.25)</i>	16.95
Water Included In Min. Periodic Charge (In Cubic Feet)	0
Minimum Periodic Charge Covers (In Months)	1
Number of Accounts - Direct Customers - Within City Limits	16,392
Number of Accounts - Direct Customers - Outside City Limits	
Number of Accounts - Other Water Utilities or Agencies	
Use Whole Acre Feet for Quantities of Water Below:*	
Water Purchased from Other Agencies	
Total Water Introduced into System	
Water Sold to Direct Customers	
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	
Total Water Sold, Used, or Lost	\$0
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 2009

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:

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

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2009

Enterprise Name

Housing

Operating Transfers In (Out)	
Net Income (Loss)	\$294,770
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$294,770
Retained Earnings, Beginning	\$10,173,459
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$10,468,229
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	\$10,468,229
Total Equity, Ending	\$10,468,229
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$10,468,229

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2009

Enterprise Name

Housing

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

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

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2009

Enterprise Name

Solid Waste

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

9,119,674

Other Operating Revenue

11

Total Operating Revenue

\$9,119,685

Operating Expense

Personal Services

2,657,817

Contractual Services

100,093

Supplies

4,043,426

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

69,280

Total Operating Expense

\$6,870,616

Operating Income (Loss)

\$2,249,069

Non-Operating Revenue

Interest

473,979

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$473,979

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 2009

Enterprise Name

Solid Waste

Operating Transfers In (Out)	-176,969
Net Income (Loss)	\$2,546,079
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$2,546,079
Retained Earnings, Beginning	\$10,675,407
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$13,221,486
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	\$13,221,486
Total Equity, Ending	\$13,221,486
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$13,221,486

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2009

Functional Revenue:

Expenditures:

Construction Development Taxes

Management and Support	\$12,344
Fire	\$17,726
Streets/Highways/Storm Drains	\$598,918
Other Community Development 1	\$88,171
Parks and Recreation	\$41,586
Sub Total:	\$758,745

Construction Permits

Construction and Engineering Regulation Enforcement	\$622,214
Sub Total:	\$622,214

Contributions from Non-Govt Sources

Parks and Recreation	\$150
Streets/Highways/Storm Drains	\$136,064
Sub Total:	\$136,214

Engineering Fees Inspection and Other

Construction and Engineering Regulation Enforcement	\$620,407
Sub Total:	\$620,407

Gasoline Tax

Streets/Highways/Storm Drains	\$824,293
Sub Total:	\$824,293

Voter Approved Indebtedness Property Taxes

Police	\$289,887
Sub Total:	\$289,887

Investment Earnings

Other Community Development 1	\$586,629
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City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2009

Functional Revenue:

Expenditures:

Management and Support	\$1,500,138
Police	\$16,178
Fire	\$38,829
Streets/Highways/Storm Drains	\$841,459
Parks and Recreation	\$23,343
Street Lighting	\$163,979

Sub Total: \$3,170,555

Lighting

Street Lighting	\$4,510,049
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Sub Total: \$4,510,049

Parks and Recreation Fees

Parks and Recreation	\$725,659
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Sub Total: \$725,659

Peace Officers Standards and Training

Police	\$26,618
--------	----------

Sub Total: \$26,618

Plan Checking Fees

Planning	\$248,251
----------	-----------

Sub Total: \$248,251

Prop. 172-Public Safety

Police	\$95,381
--------	----------

Sub Total: \$95,381

Rents and Concessions

Parks and Recreation	\$160,823
----------------------	-----------

Community Centers and Auditoriums	\$32,793
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Sub Total: \$193,616

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2009

Functional Revenue

Expenditures

Special Police Department Services

Police

\$283,613

Sub Total:

\$283,613

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2009

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		9,578,972	
Supplement Roll Secured and Unsecured Property Taxes		276,507	
Property Tax In-Lieu of Vehicle License Fees		3,397,165	
Voter Approved Indebtedness Property Taxes	\$289,887		
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		3,373	
Supplemental Roll Property Taxes-Prior		-47,545	
Other Property Taxes		56,451	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		3,557,821	
In-Lieu Local Sales and Use Taxes		1,245,895	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit			
Transient Lodging Taxes		187,361	
Franchises		1,057,537	
Business License Taxes		574,735	
Real Property Transfer Taxes		298,911	
Utility Users Taxes			
Construction Development Taxes	\$758,745		
Other Non-Property Taxes			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$0	

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2009

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

Specify General Revenues

General Revenues

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

Total	\$1,048,632	\$20,187,183	\$21,235,815
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City of Brentwood
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year 2009 Functional Revenues
A

Special Benefit Assessments for Operations

Fire	
Paramedics	
Police	
Lighting	\$4,510,049
Other (Specify, maximum of 5 entries allowed)	\$4,366,762

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Improvement Bond Assessment	Other Community Development 1	2,712,800
Improvement Bond Assessment	Parks and Recreation	1,653,962
Total:		\$4,366,762

Total **\$8,876,811**

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2009

Functional Revenues	General Revenues	Total Revenues
A	B	C

Licenses and Permits

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$622,214		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$18,403	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Home Occupancy Permits	Management and Support	18,403
Total		\$18,403

Specify General Revenues

General Revenues

Total	\$640,617	\$0	\$640,617
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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	2009	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures				
Vehicle Code Fines				
Other Fines			181,131	
Forfeitures and Penalties				
Total		\$0	\$181,131	\$181,131
Revenue from Use of Money and Property				
Investment Earnings		\$6,413,421	1,103,712	
Rents and Concessions		\$193,616	175,362	
Royalties			1,138	
Other 1				
Other 2				
Total		\$6,607,037	\$1,280,212	\$7,887,249

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

Intergovernmental - State

Fiscal Year 2009

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - State

Motor Vehicle In-Lieu Tax		173,267
Homeowners Property Tax Relief		99,094
Gasoline Tax	\$824,293	
Peace Officers Standards and Training	\$26,618	
Off Highway Motor Vehicle In-Lieu Fee		
Other State Grants		
Mandated Cost		14,361
Other 1		
Other 2		
Prop. 172 - Public Safety	\$95,381	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$1,871,637	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Concerts in the Park Grant	Parks and Recreation	21,167
Grant Projects	Management and Support	4,985
Highway 4 Maintenance Funds	Streets/Highways/Storm Drains	84,910
Lone Tree Undercrossing	Streets/Highways/Storm Drains	-134,277
Measure C Funds	Streets/Highways/Storm Drains	486,639
Miscellaneous Park Grants	Parks and Recreation	109,973
Miscellaneous Police Grants	Police	4,443
OTS Seat Belt Grant	Police	12,838
Pedestrian & Bicycle Safety Grants	Streets/Highways/Storm Drains	10,635
Prop 1 B Funding	Streets/Highways/Storm Drains	727,068
SLESF	Police	100,000
Small Business Resource Grant	Other Community Development 1	10,000
Traffic Congestion Relief Funds	Streets/Highways/Storm Drains	430,863
Trail Signage Grants	Parks and Recreation	2,393
Total:		\$1,871,637

Total	\$2,817,929	\$286,722	\$3,104,651
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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 2009

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)	\$251,686	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Surface Transportation Grants	Streets/Highways/Storm Drains	251,686
Total:		\$251,686

Total	\$251,686	\$251,686
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Intergovernmental - County

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

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2009

Functional Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	
Special Police Department Service	\$283,613
Special Fire Department Services	
Plan Checking Fees	\$248,251
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$620,407
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	
Sewer Service Charges	\$7,666,143
Sewer Connection Fees	\$0
Solid Waste Revenues	\$9,119,685
Sales of Refuse	
First Aid and Ambulance Charges	
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$725,659
Golf Courses Fees	\$0
Water Service Charges	\$16,201,887
Water Connection Fees	\$0
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$188,137
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 2009

	Functional Revenues
Quasi-External Transactions	-
Other Current Service Charges (Specify)	\$5,846,366

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Administration Fees	Management and Support	5,424,409
City Rentals Enterprise	Management and Support	421,957
Total:		\$5,846,366

Total **\$40,900,148**

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues	General Revenues	Total Revenues
	A	B	C

Fiscal Year 2009

Other Revenues

Sale of Real and Personal Property	\$0	24,394	
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$136,214	135,140	
Other Revenues from Enterprise Activities	\$12,590,057		
Other Sources of Revenues (Specify)	\$3,608,964	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Asset Seizure Revenues	Police	45,974
Capital Facilities & Infrastructure Activity Reven	Management and Support	1,242,426
CIFP Personnel Reimbursement	Management and Support	89,134
Citations	Construction and Engineering Regula	54,560
City Capital Improvement Revenue	Management and Support	1,085,065
Late Charges	Management and Support	14,642
Miscellaneous Revenue	Management and Support	73,330
Miscellaneous Revenue	Parks and Recreation	18
Miscellaneous Roadway Facilities Revenue	Streets/Highways/Storm Drains	583,232
Park Improvement Revenue	Parks and Recreation	400,000
Passport Revenue	Management and Support	20,583
Total		\$3,608,964

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
Total	\$16,335,235	\$159,534	\$16,494,769

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

Other Financing Sources and Grand Total Revenues

Fiscal Year	2009		
	Functional Revenues A	General Revenues B	Total Revenues C
Other Financing Sources			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$53,200,000		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
Total	\$53,200,000		\$53,200,000
Grand Total Functional and General Revenue	\$130,678,095	\$22,094,782	\$152,772,877

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year	2009					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	278,399			\$278,399	\$0	\$278,399
Management and Support	10,166,170	4,281,470	315,646	\$14,763,286	\$9,907,416	\$4,855,870
Total	\$10,444,569	\$4,281,470	\$315,646	\$15,041,685	\$9,907,416	\$5,134,269
Public Safety						
Police	14,277,133		320,696	\$14,597,829	\$874,932	\$13,722,897
Fire	716			\$716	\$56,555	(\$55,839)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	4,483,016			\$4,483,016	\$4,674,028	(\$191,012)
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
Total	\$18,760,865	\$0	\$320,696	\$19,081,561	\$5,605,515	\$13,476,046

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year	2009					
	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	5,089,178	1,930,034	413,038	\$7,432,250	\$4,841,490	\$2,590,760
Streets Trees / Landscaping				\$0	\$0	\$0
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
Total	\$5,089,178	\$1,930,034	\$413,038	\$7,432,250	\$4,841,490	\$2,590,760
Community Development						
Planning	1,226,058			\$1,226,058	\$248,251	\$977,807
Construction and Engineering Regulation	3,476,682			\$3,476,682	\$1,297,181	\$2,179,501
Redevelopment				\$0	\$0	\$0
Housing	\$275,967	\$0	\$0	\$275,967	\$602,068	(\$326,101)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	612,912			\$612,912	\$3,397,600	(\$2,784,688)
Other Community Development 2				\$0	\$0	\$0
Total	\$5,591,619	\$0	\$0	\$5,591,619	\$5,545,100	\$46,519

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year	2009					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Health						
Physical and Mental Health				\$0	\$0	\$0
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$6,801,336	\$91,683	\$0	\$6,893,019	\$9,593,664	(\$2,700,645)
Sewers	\$4,932,991	\$1,741,463	\$4,327,024	\$11,001,478	\$10,728,543	\$272,935
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$11,734,327	\$1,833,146	\$4,327,024	\$17,894,497	\$20,322,207	(\$2,427,710)
Culture and Leisure						
Parks and Recreation	7,106,678	5,206,221	98,379	\$12,411,278	\$3,139,074	\$9,272,204
Marina and Wharfs				\$0	\$0	\$0
Libraries	182,126			\$182,126	\$0	\$182,126
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	123,347			\$123,347	\$32,793	\$90,554
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$7,412,151	\$5,206,221	\$98,379	\$12,716,751	\$3,171,867	\$9,544,884

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year	2009					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/
	A	B	C	D	E	F
Public Utilities						
Water	\$11,356,551	\$55,873,734	\$11,633,886	\$78,864,171	\$81,284,500	(\$2,420,329)
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
Total	\$11,356,551	\$55,873,734	\$11,633,886	\$78,864,171	\$81,284,500	(\$2,420,329)
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$70,389,260	\$69,124,605	\$17,108,669	\$156,622,534	\$130,678,095	\$25,944,439

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

Object Class

Fiscal Year	2009	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures					
Salaries and Wages		22,161,020			\$22,161,020
Retirement		5,191,279			\$5,191,279
Other Employee Benefits		4,682,856			\$4,682,856
Contract Services					
Private		10,983,039		15,074	\$10,998,113
Other Governmental Agencies					\$0
Material, Supplies, and Other		27,371,066			\$27,371,066
Capital Outlay					
Equipment			102,230		\$102,230
Land					
Building and Improvement			69,022,375		\$69,022,375
Debt Service					
Interest				3,990,847	\$3,990,847
Principal				13,102,748	\$13,102,748
Lease Payments					
Total		\$70,389,260	\$69,124,605	\$17,108,669	\$156,622,534
Supplemental Data					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
Total					\$0

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

Bond Types

Fiscal Year 2009

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	\$840,000
Principal Payment Made In Current Year	10,000
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	\$7,383,426
Principal Outstanding End of Fiscal Year	\$830,000
Current Year Interest Payment	42,010
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	2009
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	\$10,960,000
Principal Payment Made in Current Year	835,000
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	\$8,998,426
Principal Outstanding End of Fiscal Year	\$10,125,000
Current Year Interest Payment	652,955
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	2009
Purpose of Debt	Improvements
Bond Type	1915 Act Bonds
Year of Issue	2005
Year Began	2005
Year End	2035
Principal Authorized	40,145,000
Principal Issued	40,145,000
Principal Outstanding Beginning of Fiscal Year	\$38,860,000
Principal Payment Made in Current Year	710,000
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	\$1,995,000
Principal Outstanding End of Fiscal Year	\$38,150,000
Current Year Interest Payment	1,895,288
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	2009
Purpose of Debt	Improvements
Bond Type	1915 Act Bonds
Year of Issue	2006
Year Begin	2006
Year End	2036
Principal Authorized	17,195,000
Principal Issued	17,195,000
Principal Outstanding Beginning of Fiscal Year	\$16,960,000
Principal Payment Made in Current Year	280,000
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	\$515,000
Principal Outstanding End of Fiscal Year	\$16,680,000
Current Year Interest Payment	850,660
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	2009
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	\$11,350,000
Principal Payment Made in Current Year	325,000
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	\$1,425,000
Principal Outstanding End of Fiscal Year	\$11,025,000
Current Year Interest Payment	479,650
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	2009
Purpose of Debt	Infrastructure
Bond Type	Revenue
Year of Issue	2001
Year Begin	2001
Year End	2032
Principal Authorized	32,080,000
Principal Issued	32,080,000
Principal Outstanding Beginning of Fiscal Year	\$9,740,000
Principal Payment Made in Current Year	275,000
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	\$3,550,000
Principal Outstanding End of Fiscal Year	\$9,465,000
Current Year Interest Payment	443,550
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	2009
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	\$16,984,000
Principal Payment Made in Current Year	488,000
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	\$2,738,000
Principal Outstanding End of Fiscal Year	\$16,496,000
Current Year Interest Payment	829,892
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	2009
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	\$15,360,000
Principal Payment Made in Current Year	388,000
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	\$1,118,000
Principal Outstanding End of Fiscal Year	\$14,972,000
Current Year Interest Payment	671,103
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	2009
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	\$35,750,000
Principal Payment Made in Current Year	750,000
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	\$750,000
Principal Outstanding End of Fiscal Year	\$35,000,000
Current Year Interest Payment	1,603,393
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	2009
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	\$31,707,000
Principal Payment Made in Current Year	1,168,000
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	\$5,456,000
Principal Outstanding End of Fiscal Year	\$30,539,000
Current Year Interest Payment	1,240,629
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 2009

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	\$6,479,059
Principal Payment Made in Current Year	180,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	214,284
Reason for Adjustments to Principal in Current Year	Interest Accretion
Principal Payments Made to Date	\$810,000
Principal Outstanding End of Fiscal Year	\$6,513,343
Current Year Interest Payment	135,756
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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 2009

Purpose of Debt	Water and Sewer
Bond Type	Revenue
Year of Issue	1997
Year Begin	1998
Year End	2026
Principal Authorized	12,195,000
Principal Issued	12,195,000
Principal Outstanding Beginning of Fiscal Year	\$9,635,000
Principal Payment Made in Current Year	9,635,000
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	\$11,535,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	1,047,735
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 2009

Purpose of Debt	Water Revenue Bond
Bond Type	Revenue
Year of Issue	2008
Year Begin	2008
Year End	2038
Principal Authorized	53,200,000
Principal Issued	53,200,000
Principal Outstanding Beginning of Fiscal Year	
Principal Payment Made in Current Year	420,000
Principal Issued in Current Year	53,200,000
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$420,000
Principal Outstanding End of Fiscal Year	\$52,780,000
Current Year Interest Payment	1,858,367
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

City of Brentwood

Cities Financial Transactions Report - Statement of Long-Term Indebtedness

Loan Types

Fiscal Year 2009

Purpose of Loan	Heritage High Jt Use
Loan Type	Notes
Year of Loan	2002
Year Final Payment Due	2010
Authorized Amount of Loan	2,500,000
Received To Date	2,500,000
Amount Outstanding, Beginning of Fiscal Year	1,366,574
Amount of Principal Repaid in Current Year	0
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$342,060
Amount Outstanding at End of Fiscal Year	\$1,366,574
Current Year Interest Payment	0
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

City of Brentwood

Cities Financial Transactions Report - Statement of Long-Term Indebtedness

Loan Types

Fiscal Year 2009

Purpose of Loan	Village Community Resource Center
Loan Type	Notes
Year of Loan	2004
Year Final Payment Due	2011
Authorized Amount of Loan	801,134
Received To Date	801,134
Amount Outstanding, Beginning of Fiscal Year	259,917
Amount of Principal Repaid in Current Year	98,379
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$639,596
Amount Outstanding at End of Fiscal Year	\$161,538
Current Year Interest Payment	0
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

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

Loan Types

Fiscal Year 2009

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	8,441,719
Amount of Principal Repaid in Current Year	750,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$3,495,632
Amount Outstanding at End of Fiscal Year	\$7,691,719
Current Year Interest Payment	0
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

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

Loan Types

Fiscal Year	2009
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	\$29,744,923
Amount Repaid in Current Year	1,744,369
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$9,983,366
Amount Outstanding at End of Fiscal Year	\$28,000,554
Current Year Interest Payment	505,439
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	
Loan Types	
Notes	
Loans	
Other	

City of Brentwood

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2009

Service

(Please see * below for codes to enter)

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

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

	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 2009

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	19,865,927	22,465,922	2,268,804	43,738,702
Fixed Assets				
Other Assets	984,839	1,825,879	91	3,881,297
Total Assets	\$20,850,766	\$24,291,801	\$2,268,895	\$47,619,999
Net Current Assets	\$20,850,766	\$24,291,801	\$2,268,895	\$47,619,999
Liabilities				
Accounts Payable	969,795	621,537	41	1,304,240
Compensated Absences				
Other Liabilities 1	4,296,153	2,379,424		3,588,106
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$5,265,948	\$3,000,961	\$41	\$4,892,346
Net Current Liabilities	\$5,265,948	\$3,000,961	\$41	\$4,892,346
Working Capital	\$15,584,818	\$21,290,840	\$2,268,854	\$42,727,653
Fund Equity	\$15,584,818	\$21,290,840	\$2,268,854	\$42,727,653
Fund Balance				
Reserved	115,603	13,109,903	2,268,854	42,727,653
Unreserved Designated				
Unreserved Undesignated	15,469,215	8,180,937		
Total Fund Equity	\$15,584,818	\$21,290,840	\$2,268,854	\$42,727,653

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2009

Assets	Enterprise	Internal Service
Cash and Investments	62,843,793	27,966,598
Fixed Assets	239,395,580	4,292,317
Other Assets	8,398,381	91,697
Total Assets	\$310,637,754	\$32,340,612
Less: Non-Current Assets	242,049,100	4,292,317
Net Current Assets	\$68,588,654	\$28,048,295
Liabilities		
Accounts Payable	3,383,860	162,747
Compensated Absences	322,151	115,737
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)	52,780,000	
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)	7,691,719	
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	28,000,554	
Other (State or Federal Financing)		
Lease Principal		
Other Liabilities 1	1,178,037	156,698
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$93,356,321	\$435,182
Less: Non-Current Liability	86,358,745	202,993
Net Current Liabilities	\$6,997,576	\$232,189
Working Capital	\$61,591,078	\$27,816,106
Fund Equity	\$217,281,433	\$31,905,430
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$217,281,433	\$31,905,430
Total Fund Equity	\$217,281,433	\$31,905,430

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

Fiduciary Fund Types

Fiscal Year 2009

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	18,478,301			\$18,478,301
Fixed Assets				\$0
Other Assets	24,373			\$24,373
Total Assets	\$18,502,674	\$0	\$0	\$18,502,674
Less: Non-Current Assets				\$0
Net Current Assets	\$18,502,674	\$0	\$0	\$18,502,674
Liabilities				
Accounts Payable	864,630			\$864,630
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	17,638,044			\$17,638,044
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$18,502,674	\$0	\$0	\$18,502,674
Less: Non-Current Liability				\$0
Net Current Liabilities	\$18,502,674	\$0	\$0	\$18,502,674
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
Total Fund Equity		\$0	\$0	\$0

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

Account Groups

Fiscal Year 2009

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$197,618,047
Fixed Assets	427,894,654		\$671,582,551
Other Assets		20,295,528	\$35,502,085
Total Assets	\$427,894,654	\$20,295,528	\$904,702,683
Less: Non-Current Assets	\$427,894,654	\$20,295,528	\$694,531,599
Net Current Assets	\$0	\$0	\$210,171,084
Accounts Payable			\$7,306,850
Compensated Absences		1,038,186	\$1,476,074
General Obligation (Bonded Debt)		6,513,343	\$6,513,343
Revenue (Bonded Debt)		9,465,000	\$62,245,000
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)		1,528,112	\$1,528,112
Loans (Other Long-Term Debt)			\$7,691,719
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$28,000,554
Other (State or Federal Financing)			\$0
Lease Principal			\$0
Other Liabilities 1		1,750,887	\$30,987,349
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$20,295,528	\$145,749,001
Less: Non-Current Liabilities		\$20,295,528	\$106,857,266
Net Current Liabilities		\$0	\$38,891,735
Working Capital			\$171,279,349
Fund Equity	\$427,894,654		\$758,953,682
Contributed Capital			\$0
Invest In General Fixed Assets	427,894,654		\$427,894,654
Reserved			\$0
Unreserved			\$249,186,863
Fund Balance			
Reserved			\$58,222,013
Unreserved Designated			\$0
Unreserved Undesignated			\$23,650,152
Total Fund Equity	\$427,894,654		\$758,953,682

City of Brentwood
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2009

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	10,510,000
Other Long-Term Debt	848,379
State or Federal Financing	1,744,369
Lease Payments	0
Total Debt Service	\$13,102,748
Debt Service from Schedule of Total Expenditures By Major Object Classification	13,102,748
Difference Should Be Zero	0
Explanation	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
Bonded Debt				
General Obligation	6,513,343	6,513,343		\$0
Revenue	62,245,000	62,245,000		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	1,528,112	1,528,112		\$0
Loans	7,691,719	7,691,719		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	28,000,554	28,000,554		\$0
Other	0	0		\$0
Lease Principal	0	0		\$0

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

Balance Sheet

Fiscal Year 2009

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$20,850,766	\$24,291,801	\$2,268,895	\$47,619,999
Less: Non-Current Assets				
Net Current Assets	\$20,850,766	\$24,291,801	\$2,268,895	\$47,619,999
Total Liabilities	\$5,265,948	\$3,000,961	\$41	\$4,892,346
Non-Current Liabilities				
Net Current Liabilities	\$5,265,948	\$3,000,961	\$41	\$4,892,346
Working Capital	\$15,584,818	\$21,290,840	\$2,268,854	\$42,727,653
Fund Equity	\$15,584,818	\$21,290,840	\$2,268,854	\$42,727,653
Contributed Capital				
Investment In General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$115,603	\$13,109,903	\$2,268,854	\$42,727,653
Unreserved - Designated	\$0	\$0	\$0	\$0
Unreserved - Undesignated	\$15,469,215	\$8,180,937	\$0	\$0
Total Fund Equity	\$15,584,818	\$21,290,840	\$2,268,854	\$42,727,653

City of Brentwood

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

Balance Sheet

Fiscal Year 2009

	Enterprise	Internal Service	Trust and Agency
	E	F	G
Total Assets	\$310,637,754	\$32,340,612	\$18,502,674
Less: Non-Current Assets	\$242,049,100	\$4,292,317	\$0
Net Current Assets	\$68,588,654	\$28,048,295	\$18,502,674
Total Liabilities	\$93,356,321	\$435,182	\$18,502,674
Non-Current Liabilities	\$86,358,745	\$202,993	\$0
Net-Current Liabilities	\$6,997,576	\$232,189	\$18,502,674
Working Capital	\$61,591,078	\$27,816,106	\$0
Fund Equity	\$217,281,433	\$31,905,430	\$0
Contributed Capital	\$0	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$217,281,433	\$31,905,430	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$217,281,433	\$31,905,430	\$0

City of Brentwood

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

Balance Sheet

Fiscal Year 2009

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$427,894,654	\$20,295,528	\$904,702,683
Less: Non-Current Assets	\$427,894,654	\$20,295,528	\$694,531,599
Net Current Assets	\$0		\$210,171,084
Total Liabilities		\$20,295,528	\$145,749,001
Non-Current Liabilities		\$20,295,528	\$106,857,266
Net-Current Liabilities			\$38,891,735
Working Capital			\$171,279,349
Fund Equity	\$427,894,654		\$758,953,682
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$427,894,654		\$427,894,654
Retained Earnings			
Reserved			\$0
Unreserved			\$249,186,863
Fund Balance			
Reserved			\$58,222,013
Unreserved - Designated			\$0
Unreserved - Undesignated			\$23,650,152
Total Fund Equity	\$427,894,654		\$758,953,682

City of Brentwood

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

Consolidated Statement

Fiscal Year 2009

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$15,041,685	\$9,907,416	\$5,134,269
Public Safety	\$19,081,561	\$5,605,515	\$13,476,046
Transportation	\$7,432,250	\$4,841,490	\$2,590,760
Community Development	\$5,591,619	\$5,545,100	\$46,519
Health	\$17,894,497	\$20,322,207	(\$2,427,710)
Culture and Leisure	\$12,716,751	\$3,171,867	\$9,544,884
Public Utilities	\$78,864,171	\$81,284,500	(\$2,420,329)
Other	\$0	\$0	\$0
Total	\$156,622,534	\$130,678,095	\$25,944,439
General Revenues			
Taxes			\$20,187,183
Licenses and Permits			\$0
Fines and Forfeitures			\$181,131
Revenue from Use of Money and Property			\$1,280,212
Intergovernmental State			\$286,722
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$159,534
Total			\$22,094,782
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$3,849,657)
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$3,752,492
Beginning Fund Balance/ Working Capital			\$177,085,156

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2008-09

Forms	Column	Additional Details	Footnotes
<u>Sewer Activity/Enterprise Statement</u>			
Total Non-Operating Revenue	A		Revenues include capital asset , impact fees and credit contributions which were reported as sewer connection fees on prior year report.
<u>Water Activity/Enterprise Statement</u>			
Total Non-Operating Revenue	A		Revenues include capital asset , impact fees and credit contributions which were reported as sewer connection fees on prior year report.
Total Non-Operating Expense	A		Increase in interest expense relating on-going debt service requirements.
<u>Other Enterprise</u>			
Total Operating Revenue	A		Non-recurring activity (contributions) from prior year.
Total Operating Expense	A	and ENT_TYPE = 'Housing'	Overall decrease in operating expenditures due to non-recurring activity from prior year.
Total Operating Expense	A	and ENT_TYPE = 'City Rentals'	Prior year incurred large purchases of supplies not repeating in current reporting year. Also able to redirect personal services to other city functions.
<u>Licenses and Permits</u>			
Total	A		Drop in construction activities due to economic conditions.
<u>Fines and Forfeitures and Revenue from Use of Money and Property</u>			
Investment Earnings	B		Declining investment returns and lower investment account balances.
<u>Intergovernmental - State</u>			

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2008-09

Forms	Column	Additional Details	Footnotes
<u>Intergovernmental - State</u>			
Motor Vehicle In-Lieu Tax	B		Decreased funding allocation from State.
Homeowners Property Tax Relief	B		Prior year included payment adjustment not repeated in current reporting year.
<u>Current Service Charges</u>			
Zoning Fees and Subdivision Fees	A		Drop In construction related activities due to economic conditions.
Plan Checking Fees	A		Drop in construction related activities due to economic conditions.
<u>Other Revenues</u>			
Contributions from Non-Govt Sources	A		Non-recurring event in prior year.
<u>General Government and Public Safety</u>			
Management and Support	A		Prior year included non-recurring community facility activity expenditures.
<u>Transportation and Community Development</u>			
Construction and Engineering Regulation Enforcement	A		Drop in construction activities due to economic conditions.
<u>Health and Culture and Leisure</u>			
Libraries	A		Increased operating expenses and non-recurring capital expenditures.