

CITIES FINANCIAL TRANSACTIONS REPORT

COVER PAGE

City of Brentwood

Fiscal Year 2008

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

Director of Finance/Information Systems
Title

Pamela Ehler
Name (Please Print)

10/27/08
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.

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Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

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

City of Brentwood

Cities Financial Transactions Report

General Information

Fiscal Year 2008

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Robert		Taylor
Member 1	Robert		Brockman
Member 2	Chris		Becnel
Member 3	Brandon		Richey
Member 4	Erick		Stonebarger
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 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 2008

Fund Name (Specify)

Building Replacement

Operating Revenue	
Charges for Service	439,725
Other Operating Revenue	31,496
Total Operating Revenue	\$471,221
Operating Expense	
Personal Services	
Contractual Services	3,215
Supplies	971
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$4,186
Operating Income (Loss)	\$467,035
Non-Operating Revenue	
Interest	59,509
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$59,509
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 2008

Fund Name (Specify)

Building Replacement

Operating Transfers In (Out)	-249,872
Excess (Deficiency) of Charges Over Expenses	\$276,672
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$276,672
Retained Earnings, Beginning	\$998,532
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$1,275,204
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	\$1,275,204
Total Equity, Ending	\$1,275,204
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$1,275,204

City of Brentwood
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2008

Fund Name (Specify)

Emergency Preparedness

Operating Revenue	
Charges for Service	100,550
Other Operating Revenue	
Total Operating Revenue	\$100,550
Operating Expense	
Personal Services	
Contractual Services	
Supplies	
Materials	31,813
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$31,813
Operating Income (Loss)	\$68,737
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 2008

Fund Name (Specify)

Emergency Preparedness

Operating Transfers In (Out)	
Excess (Deficiency) of Charges Over Expenses	\$68,737
Depreciation That Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$68,737
Retained Earnings, Beginning	\$5,851,321
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$5,920,058
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	\$5,920,058
Total Equity, Ending	\$5,920,058
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$5,920,058

City of Brentwood
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2008

Fund Name (Specify)

Facilities Maintenance

Operating Revenue	
Charges for Service	984,581
Other Operating Revenue	2,894
Total Operating Revenue	\$987,475
Operating Expense	
Personal Services	364,127
Contractual Services	
Supplies	454,357
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$818,484
Operating Income (Loss)	\$168,991
Non-Operating Revenue	
Interest	17,877
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$17,877
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 2008

Fund Name (Specify)

Facilities Maintenance

Operating Transfers In (Out)	
Excess (Deficiency) of Charges Over Expenses	\$186,868
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$186,868
Retained Earnings, Beginning	\$99,276
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$286,144
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	\$286,144
Total Equity, Ending	\$286,144
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$286,144

City of Brentwood
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2008

Fund Name (Specify)

Fleet Maintenance

Operating Revenue	
Charges for Service	944,047
Other Operating Revenue	4,025
Total Operating Revenue	\$948,072
Operating Expense	
Personal Services	541,070
Contractual Services	13,632
Supplies	431,402
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$986,104
Operating Income (Loss)	(\$38,032)
Non-Operating Revenue	
Interest	26,688
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$26,688
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 2008

Fund Name (Specify)

Fleet Maintenance

Operating Transfers In (Out)	
Excess (Deficiency) of Charges Over Expenses	(\$11,344)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$11,344)
Retained Earnings, Beginning	\$353,281
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$341,937
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	\$341,937
Total Equity, Ending	\$341,937
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$341,937

City of Brentwood
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2008

Fund Name (Specify)

Information Services

Operating Revenue	
Charges for Service	1,798,824
Other Operating Revenue	7,827
Total Operating Revenue	\$1,806,651
Operating Expense	
Personal Services	1,011,812
Contractual Services	1,278
Supplies	555,845
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$1,568,935
Operating Income (Loss)	\$237,716
Non-Operating Revenue	
Interest	23,581
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$23,581
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 2008

Fund Name (Specify)

Information Services

Operating Transfers In (Out)	-100,000
Excess (Deficiency) of Charges Over Expenses	\$161,297
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$161,297
Retained Earnings, Beginning	\$196,029
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$357,326
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	\$357,326
Total Equity, Ending	\$357,326
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$357,326

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2008

Fund Name (Specify)

Information Systems Replacement

Operating Revenue	
Charges for Service	596,846
Other Operating Revenue	45
Total Operating Revenue	\$596,891
Operating Expense	
Personal Services	
Contractual Services	
Supplies	
Materials	262,924
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	45,564
Total Operating Expense	\$308,488
Operating Income (Loss)	\$288,403
Non-Operating Revenue	
Interest	11,667
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$11,667
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 2008

Fund Name (Specify)

Information Systems
Replacement

Operating Transfers In (Out)	-160,000
Excess (Deficiency) of Charges Over Expenses	\$140,070
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$140,070
Retained Earnings, Beginning	\$184,777
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$324,847
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	\$324,847
Total Equity, Ending	\$324,847
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$324,847

City of Brentwood
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2008

Fund Name (Specify)

Insurance

Operating Revenue

Charges for Service	127,511
Other Operating Revenue	
Total Operating Revenue	\$127,511

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	543,271
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$543,271
Operating Income (Loss)	(\$415,760)

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 2008

Fund Name (Specify)

Insurance

Operating Transfers In (Out)	
Excess (Deficiency) of Charges Over Expenses	(\$415,760)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$415,760)
Retained Earnings, Beginning	\$5,754,673
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$5,338,913
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	\$5,338,913
Total Equity, Ending	\$5,338,913
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$5,338,913

City of Brentwood
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2008

Fund Name (Specify)

Park Assessment
Replacement

Operating Revenue	
Charges for Service	448,985
Other Operating Revenue	
Total Operating Revenue	\$448,985
Operating Expense	
Personal Services	
Contractual Services	24,305
Supplies	1,485
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$25,790
Operating Income (Loss)	\$423,195
Non-Operating Revenue	
Interest	98,573
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$98,573
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 2008

Fund Name (Specify)

Park Assessment
Replacement

Operating Transfers In (Out)	-210,000
Excess (Deficiency) of Charges Over Expenses	\$311,768
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$311,768
Retained Earnings, Beginning	\$1,385,432
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$1,697,200
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	\$1,697,200
Total Equity, Ending	\$1,697,200
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$1,697,200

City of Brentwood
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2008

Fund Name (Specify)

Tuition Program

Operating Revenue	
Charges for Service	10,263
Other Operating Revenue	
Total Operating Revenue	\$10,263
Operating Expense	
Personal Services	
Contractual Services	
Supplies	
Materials	22,206
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$22,206
Operating Income (Loss)	(\$11,943)
Non-Operating Revenue	
Interest	3,085
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$3,085
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 2008

Fund Name (Specify)

Tuition Program

Operating Transfers In (Out)

 Excess (Deficiency) of Charges Over Expenses

(\$8,858)

Depreciation That Reduces Contributed Capital

 Increase (Decrease) In Retained Earnings

(\$8,858)

 Retained Earnings, Beginning

\$53,098

Adjustments

Reason for Adjustments

 Retained Earnings, Ending

\$44,240

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

\$44,240

 Total Equity, Ending

\$44,240

Retained Earnings - Reserved

 Retained Earnings - Unreserved

\$44,240

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2008

Fund Name (Specify)

Vehicle Replacement

Operating Revenue	
Charges for Service	1,800,335
Other Operating Revenue	128,585
Total Operating Revenue	\$1,928,920
Operating Expense	
Personal Services	
Contractual Services	
Supplies	
Materials	24,184
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	1,070,926
Total Operating Expense	\$1,095,110
Operating Income (Loss)	\$833,810
Non-Operating Revenue	
Interest	443,592
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$443,592
Non-Operating Expense	
Interest	
Loss on Sale of Assets	21,487
Other	
Total Non-Operating Expense	\$21,487

City of Brentwood
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2008

Fund Name (Specify)

Vehicle Replacement

Operating Transfers In (Out)	204,591
Excess (Deficiency) of Charges Over Expenses	\$1,460,506
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$1,460,506
Retained Earnings, Beginning	\$11,106,563
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$12,567,069
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	\$12,567,069
Total Equity, Ending	\$12,567,069
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$12,567,069

City of Brentwood

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2008

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Sewer Service Charges	6,816,737
Sewer Connection Fees	4,746,542
Sewer Service Penalties	
Other Operating Revenue	149,467
Total Operating Revenue	\$11,712,746
Operating Expense	
Transmission	
Treatment and Disposal Plant	2,961,435
Taxes	
General and Administrative Expense	1,772,091
Depreciation Expense	1,336,290
Total Operating Expense	\$6,069,816
Operating Income (Loss)	\$5,642,930
Non-Operating Revenue	
Interest	1,539,674
State	
Federal	
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$1,539,674
Non-Operating Expense	
Interest	665,144
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$665,144
Operating Transfers In (Out)	-244,977
Net Income (Loss)	\$6,272,483
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$6,272,483
Retained Earnings, Beginning	\$70,148,946
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$76,421,429

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

Operating Revenue

Fiscal Year 2008

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	\$76,421,429
Total Equity, Ending	\$76,421,429
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$76,421,429
Revenue/Expenditure Schedule Adjustments	
Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	1,776,834
Capital Lease Payments	
Current Year Capital Outlay	5,700,105
Other (Specify, maximum of 5 entries allowed)	

Specify:

Amount:

City of Brentwood

Cities Financial Transactions Report - Water Activity/Enterprise

Operating Revenue

Fiscal Year 2008

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Retail Sales of Water - Within City Limits	15,347,392
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	140,105
Other Sales or Service	429,952
Water Connection Fees	5,841,309
Rent from Waterworks Property	
Other Water Operating Revenues	362,030
Total Operating Revenue	\$22,120,788
Operating Expense	
Source of Water Supply	2,386,183
Pumping Expense	
Water Treatment Expense	528,292
Transmission and Distribution Expense	128,230
Customer Account Expense	445,003
Sales Expense	
General and Administrative Expense	5,967,442
Depreciation Expense	1,389,695
Total Operating Expense	\$10,844,845
Operating Income (Loss)	\$11,275,943
Non-Operating Revenue	
Interest	1,186,489
State	
Federal	
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$1,186,489

City of Brentwood

Cities Financial Transactions Report - Water Activity/Enterprise

Operating Revenue

Fiscal Year 2008

Non-Operating Expense

Interest	1,388,598
Loss on Sale of Assets	
Other	71,416
Total Non-Operating Expense	\$1,460,014
Operating Transfers In (Out)	-75,750
Net Income (Loss)	\$10,926,668
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$10,926,668
Retained Earnings, Beginning	\$91,270,527
Adjustments	
Reason for Adjustment	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$102,197,195

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	\$102,197,195
Total Equity, Ending	\$102,197,195
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$102,197,195

City of Brentwood

Cities Financial Transactions Report - Water Activity/Enterprise

Operating Revenue

Fiscal Year 2008

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	[]
Principal Payments on Debt Service	1,014,034
Capital Lease Payments	[]
Current Year Capital Outlay	6,680,688
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>	16.46
Water Included In Min. Periodic Charge (In Cubic Feet)	0
Minimum Periodic Charge Covers (In Months)	1
Number of Accounts - Direct Customers - Within City Limits	16,279
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	11,662
Total Water Introduced into System	4,165
Water Sold to Direct Customers	15,001
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	826
Total Water Sold, Used, or Lost	\$15,827
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 2008

Enterprise Name

City Rentals

Is This Function Accounted for as an Enterprise Fund?	Yes
Charges for Service	465,526
Other Operating Revenue	1,745
Total Operating Revenue	\$467,271
Operating Expense	
Personal Services	97,170
Contractual Services	69,921
Supplies	487,337
Materials	
Other Operating Expenses	
General and Administrative Expenses	
Depreciation Expense	
Total Operating Expense	\$654,428
Operating Income (Loss)	(\$187,157)
Non-Operating Revenue	
Interest	2,307
State	
Federal	
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$2,307
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 2008

Enterprise Name

City Rentals

Operating Transfers In (Out)	173,263
Net Income (Loss)	(\$11,587)
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	(\$11,587)
Retained Earnings, Beginning	\$140,133
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$128,546
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	\$128,546
Total Equity, Ending	\$128,546
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$128,546

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2008

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:

<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 2008

Enterprise Name

Housing

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

170,454

Other Operating Revenue

1,387,218

Total Operating Revenue

\$1,557,672

Operating Expense

Personal Services

466,323

Contractual Services

18,778

Supplies

275,623

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

31,331

Total Operating Expense

\$792,055

Operating Income (Loss)

\$765,617

Non-Operating Revenue

Interest

456,934

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$456,934

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 2008

Enterprise Name

Housing

Operating Transfers In (Out)

Net Income (Loss)

\$1,222,551

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$1,222,551

Retained Earnings, Beginning

\$8,950,908

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$10,173,459

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

\$10,173,459

Total Equity, Ending

\$10,173,459

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$10,173,459

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2008

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

209,768

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

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 2008

Enterprise Name

Solid Waste

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

9,284,062

Other Operating Revenue

Total Operating Revenue

\$9,284,062

Operating Expense

Personal Services

2,333,072

Contractual Services

58,348

Supplies

4,158,433

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

70,785

Total Operating Expense

\$6,620,638

Operating Income (Loss)

\$2,663,424

Non-Operating Revenue

Interest

478,526

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$478,526

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 2008

Enterprise Name

Solid Waste

Operating Transfers In (Out)	2,982
Net Income (Loss)	\$3,144,932
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$3,144,932
Retained Earnings, Beginning	\$7,530,475
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$10,675,407
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	\$10,675,407
Total Equity, Ending	\$10,675,407
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$10,675,407

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2008

Enterprise Name

Solid Waste

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

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

Detailed Summary of Functional Revenues For Fiscal Year 2008

Functional Revenue

Expenditures

Construction Development Taxes

Fire	\$110,173
Streets/Highways/Storm Drains	\$3,888,985
Other Community Development 1	\$767,416
Sub Total:	\$4,766,574

Construction Permits

Construction and Engineering Regulation Enforcement	\$1,349,450
Sub Total:	\$1,349,450

Contributions from Non-Govt Sources

Parks and Recreation	\$250
Streets/Highways/Storm Drains	\$729,916
Management and Support	\$200,000
Sub Total:	\$930,166

Engineering Fees Inspection and Other

Construction and Engineering Regulation Enforcement	\$1,059,967
Sub Total:	\$1,059,967

Gasoline Tax

Streets/Highways/Storm Drains	\$884,556
Sub Total:	\$884,556

Voter Approved Indebtedness Property Taxes

Police	\$271,157
Sub Total:	\$271,157

Investment Earnings

Parks and Recreation	\$173,977
Management and Support	\$2,077,690

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2008

Functional Revenue:

Expenditures:

Police	\$23,809
Fire	\$40,464
Streets/Highways/Storm Drains	\$779,831
Other Community Development 1	\$690,092
Street Lighting	\$202,409
Sub Total:	\$3,988,272

Lighting

Street Lighting	\$4,130,738
Sub Total:	\$4,130,738

Parks and Recreation Fees

Parks and Recreation	\$876,985
Sub Total:	\$876,985

Peace Officers Standards and Training

Police	\$42,143
Sub Total:	\$42,143

Plan Checking Fees

Planning	\$671,131
Sub Total:	\$671,131

Prop. 172-Public Safety

Police	\$96,459
Sub Total:	\$96,459

Rents and Concessions

Community Centers and Auditoriums	\$45,026
Parks and Recreation	\$150,312
Sub Total:	\$195,338

Special Police Department Services

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2008

Functional Revenue:

Expenditures:

Police \$294,029

Sub Total: \$294,029

Zoning Fees and Subdivision Fees

Construction and Engineering \$144,714
Regulation Enforcement

Sub Total: \$144,714

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2008

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		10,636,255	
Supplement Roll Secured and Unsecured Property Taxes		396,182	
Property Tax In-Lieu of Vehicle License Fees		3,724,605	
Voter Approved Indebtedness Property Taxes	\$271,157		
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-98,675	
Supplemental Roll Property Taxes-Prior		-970	
Other Property Taxes		41,091	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		3,645,253	
In-Lieu Local Sales and Use Taxes		1,182,453	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit			
Transient Lodging Taxes		149,729	
Franchises		1,018,540	
Business License Taxes		455,379	
Real Property Transfer Taxes		342,627	
Utility Users Taxes			
Construction Development Taxes	\$4,766,574		
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

Special Benefit Assessments for Operations

Fiscal Year 2008

Functional Revenues

A

Special Benefit Assessments for Operations

Fire	
Paramedics	
Police	
Lighting	\$4,130,738
Other (Specify, maximum of 5 entries allowed)	\$4,561,727

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Improvement Bond Assessments	Other Community Development 1	2,354,969
Improvement Bond Assessments	Parks and Recreation	1,598,215
Parcel Prepayment	Streets/Highways/Storm Drains	608,543
Total:		\$4,561,727

Total \$8,692,465

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	2008	Functional Revenues	General Revenues	Total Revenues
		A	B	C
Fines and Forfeitures				
Vehicle Code Fines				
Other Fines			238,528	
Forfeitures and Penalties				
Total		\$0	\$238,528	\$238,528
Revenue from Use of Money and Property				
Investment Earnings		\$7,649,895	2,226,490	
Rents and Concessions		\$195,338	310,441	
Royalties			1,003	
Other 1				
Other 2				
Total		\$7,845,233	\$2,537,934	\$10,383,167

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2008

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

Motor Vehicle In-Lieu Tax		217,484
Homeowners Property Tax Relief		120,976
Gasoline Tax	\$884,556	
Peace Officers Standards and Training	\$42,143	
Off Highway Motor Vehicle In-Lieu Fee		
Other State Grants		
Mandated Cost		19,757
Other 1		
Other 2		
Prop. 172 - Public Safety	\$96,459	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$1,856,663	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

CA Story Grant	Libraries	6,750
Concerts in the Park Grants	Parks and Recreation	25,726
Grant Projects	Management and Support	704
Hazard Elimination Safety Program Grant	Streets/Highways/Storm Drains	7,810
Highway 4 Maintenance Funds	Streets/Highways/Storm Drains	87,670
Lone Tree Undercrossing	Streets/Highways/Storm Drains	134,277
Measure C Funds	Streets/Highways/Storm Drains	485,682
Minnesota Avenue Sidewalk	Streets/Highways/Storm Drains	31,000
Miscellaneous	Parks and Recreation	18,000
OTS Seat Belt Grant	Police	6,137
OTS Vasco Road Safety	Police	113,499
PAL Grant	Police	38,203
Pedestrian and Bicycle Safety Grant	Streets/Highways/Storm Drains	1,015
Prop 1B Funding Revenues	Streets/Highways/Storm Drains	786,636
SLESF	Police	100,000
Small Business Resource Center Grant	Other Community Development 1	10,000
Trail Signage Grants	Parks and Recreation	3,554
Total:		\$1,856,663

Total

\$2,879,821	\$358,217	\$3,238,038
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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 2008

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)	\$1,327,236	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
ISTEA-Brentwood Blvd Widening	Streets/Highways/Storm Drains	485,949
Surface Transportation Grants	Streets/Highways/Storm Drains	841,287
Total:		\$1,327,236

Total	\$1,327,236	\$1,327,236
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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 2008

Functional Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	\$144,714
Special Police Department Service	\$294,029
Special Fire Department Services	
Plan Checking Fees	\$671,131
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$1,059,967
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	
Sewer Service Charges	\$6,966,204
Sewer Connection Fees	\$4,746,542
Solid Waste Revenues	\$9,284,062
Sales of Refuse	
First Aid and Ambulance Charges	
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$876,985
Golf Courses Fees	\$0
Water Service Charges	\$16,279,479
Water Connection Fees	\$5,841,309
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$1,557,672
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 2008

Functional Revenues

Quasi-External Transactions

[]

Other Current Service Charges (Specify)

\$5,605,564

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Administrative Fees	Management and Support	5,138,293
City Rentals Enterprise	Management and Support	467,271
Total:		\$5,605,564

Total

\$53,327,658

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 2008

Other Revenues

Sale of Real and Personal Property	\$0	
Contributions from Non-Govt. Sources for Enterprise Activities	\$0	
Contributions from Non-Govt. Sources	\$930,166	170,067
Other Revenues from Enterprise Activities	\$0	
Other Sources of Revenues (Specify)	\$2,457,940	\$0

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Asset Seizure Revenues	Police	51,633
Capital Facilities & Infrastructure CP Activities	Management and Support	877,812
CIFP Personnel Reimbursement	Management and Support	308,156
Citations	Construction and Engineering Regula	16,660
Late Charges	Management and Support	19,553
Miscellaneous Revenues	Management and Support	451,199
Miscellaneous Revenues	Other Community Development 1	15,791
Miscellaneous Revenues	Parks and Recreation	82,764
Miscellaneous Roadway Facilities Revenues	Streets/Highways/Storm Drains	594,022
Passport Revenues	Management and Support	40,350
Total		\$2,457,940

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	\$3,388,106	\$170,067	\$3,558,173

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

Other Financing Sources and Grand Total Revenues

Fiscal Year 2008

	Functional Revenues A	General Revenues B	Total Revenues C
Other Financing Sources			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
Total	\$0		\$0
Grand Total Functional and General Revenue	\$83,880,200	\$24,797,215	\$108,677,415

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year	2008					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	301,767			\$301,767	\$0	\$301,767
Management and Support	17,958,088	1,832,464	713,582	\$20,504,134	\$9,613,528	\$10,890,606
Total	\$18,259,855	\$1,832,464	\$713,582	\$20,805,901	\$9,613,528	\$11,192,373
Public Safety						
Police	14,362,600	186,379	306,910	\$14,855,889	\$1,037,069	\$13,818,820
Fire	746	106,528		\$107,274	\$150,637	(\$43,363)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	4,641,401			\$4,641,401	\$4,333,147	\$308,254
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
Total	\$19,004,747	\$292,907	\$306,910	\$19,604,564	\$5,520,853	\$14,083,711

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year	2008					
	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	6,014,591	5,080,875		\$11,095,466	\$10,347,179	\$748,287
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	\$6,014,591	\$5,080,875	\$0	\$11,095,466	\$10,347,179	\$748,287
Community Development						
Planning	1,293,049	16,203		\$1,309,252	\$671,131	\$638,121
Construction and Engineering Regulation	5,393,736			\$5,393,736	\$2,570,791	\$2,822,945
Redevelopment				\$0	\$0	\$0
Housing	\$760,724	\$209,768	\$0	\$970,492	\$2,014,606	(\$1,044,114)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	853,116	710,020		\$1,563,136	\$3,838,268	(\$2,275,132)
Other Community Development 2				\$0	\$0	\$0
Total	\$8,300,625	\$935,991	\$0	\$9,236,616	\$9,094,796	\$141,820

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year 2008

	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	\$6,549,853	\$1,507	\$0	\$6,551,360	\$9,762,588	(\$3,211,228)
Sewers	\$4,733,526	\$5,700,105	\$2,441,978	\$12,875,609	\$13,252,420	(\$376,811)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$11,283,379	\$5,701,612	\$2,441,978	\$19,426,969	\$23,015,008	(\$3,588,039)
Culture and Leisure						
Parks and Recreation	8,429,791	1,159,128	112,369	\$9,701,288	\$2,929,783	\$6,771,505
Marina and Wharfs				\$0	\$0	\$0
Libraries	120,250	66,023		\$186,273	\$6,750	\$179,523
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	46,436	2,430,672		\$2,477,108	\$45,026	\$2,432,082
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$8,596,477	\$3,655,823	\$112,369	\$12,364,669	\$2,981,559	\$9,383,110

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year

2008

Operating
Expenditures

Capital Outlay

Debt Service

Total
Expenditures

Functional
Revenues

Net
Expenditures/

A

B

C

D

E

F

Public Utilities

Water	\$9,526,566	\$6,680,688	\$2,402,632	\$18,609,886	\$23,307,277	(\$4,697,391)
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	\$9,526,566	\$6,680,688	\$2,402,632	\$18,609,886	\$23,307,277	(\$4,697,391)
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$80,986,240	\$24,180,360	\$5,977,471	\$111,144,071	\$83,880,200	\$27,263,871

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

Fiscal Year	2008	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures					
Salaries and Wages		25,014,107			\$25,014,107
Retirement		5,254,972			\$5,254,972
Other Employee Benefits		5,018,871			\$5,018,871
Contract Services					
Private		9,756,486			\$9,756,486
Other Governmental Agencies					\$0
Material, Supplies, and Other		35,941,804			\$35,941,804
Capital Outlay					
Equipment			583,864		\$583,864
Land					
Building and Improvement			23,596,496		\$23,596,496
Debt Service					
Interest				2,654,234	\$2,654,234
Principal				3,323,237	\$3,323,237
Lease Payments					
Total		\$80,986,240	\$24,180,360	\$5,977,471	\$111,144,071
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 2008

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	
Principal Payment Made in Current Year	
Principal Issued in Current Year	840,000
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	\$840,000
Current Year Interest Payment	22,393
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 2008

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	\$11,750,000
Principal Payment Made in Current Year	790,000
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	\$8,163,426
Principal Outstanding End of Fiscal Year	\$10,960,000
Current Year Interest Payment	698,869
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 2008

Purpose of Debt

Improvements

Bond Type

1915 Act Bonds

Year of Issue

1993

Year Begin

1994

Year End

2007

Principal Authorized

6,727,000

Principal Issued

6,727,000

Principal Outstanding Beginning of Fiscal Year

\$480,000

Principal Payment Made in Current Year

480,000

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

\$4,865,200

Principal Outstanding End of Fiscal Year

\$0

Current Year Interest Payment

16,800

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

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 2008

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	\$39,550,000
Principal Payment Made in Current Year	690,000
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	\$1,285,000
Principal Outstanding End of Fiscal Year	\$38,860,000
Current Year Interest Payment	1,918,403
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 2008

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	\$17,195,000
Principal Payment Made in Current Year	235,000
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	\$235,000
Principal Outstanding End of Fiscal Year	\$16,960,000
Current Year Interest Payment	860,843
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 2008

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	\$11,675,000
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	\$1,100,000
Principal Outstanding End of Fiscal Year	\$11,350,000
Current Year Interest Payment	487,494
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 2008

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	\$29,065,000
Principal Payment Made in Current Year	260,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	-19,065,000
Reason for Adjustments to Principal in Current Year	Remove RDA portion of debt reported on SCO RDA report.
Principal Payments Made to Date	\$3,275,000
Principal Outstanding End of Fiscal Year	\$9,740,000
Current Year Interest Payment	453,582
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 2008

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	\$17,462,000
Principal Payment Made in Current Year	478,000
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	\$2,250,000
Principal Outstanding End of Fiscal Year	\$16,984,000
Current Year Interest Payment	846,383
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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 2008

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	\$15,730,000
Principal Payment Made in Current Year	370,000
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	\$730,000
Principal Outstanding End of Fiscal Year	\$15,360,000
Current Year Interest Payment	682,014
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 2008

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	
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	\$0
Principal Outstanding End of Fiscal Year	\$35,750,000
Current Year Interest Payment	1,618,993
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 2008

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	\$32,837,000
Principal Payment Made in Current Year	1,130,000
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	\$4,288,000
Principal Outstanding End of Fiscal Year	\$31,707,000
Current Year Interest Payment	1,265,010
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenua 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 2008

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	\$6,436,238
Principal Payment Made in Current Year	160,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	202,821
Reason for Adjustments to Principal in Current Year	Interest accretion
Principal Payments Made to Date	\$630,000
Principal Outstanding End of Fiscal Year	\$6,479,059
Current Year Interest Payment	146,910
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 2008

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	\$9,945,000
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	\$1,900,000
Principal Outstanding End of Fiscal Year	\$9,635,000
Current Year Interest Payment	549,906
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 2008

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 2008

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

372,286

Amount of Principal Repaid in Current Year

112,369

Adjustments in Current Year

Reason for Adjustments in Current Year

Amount of Principal Repaid to Date

\$541,217

Amount Outstanding at End of Fiscal Year

\$259,917

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 2008

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	9,082,956
Amount of Principal Repaid in Current Year	767,429
Adjustments in Current Year	126,192
Reason for Adjustments in Current Year	Current Year Additions
Amount of Principal Repaid to Date	\$2,745,632
Amount Outstanding at End of Fiscal Year	\$8,441,719
Current Year Interest Payment	951,148
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 2008

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	\$31,458,362
Amount Repaid in Current Year	1,713,439
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$8,238,997
Amount Outstanding at End of Fiscal Year	\$29,744,923
Current Year Interest Payment	552,688
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 2008

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**

A = Provided By Paid City Employees	B = Provided By City Volunteers
Provided Wholly, or in Part, Through Contract With:	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 A	Number of Volunteers B	Total Number of Employees C
Police Protection	62		62
Police Officers	62		62
Fire Protection			0
Fire Fighters			0
Emergency Medical			0

If Your City Reports Transient Lodging Tax; What Is the Tax Rate?

What Is the Effective Date of the Current Tax Rate? (00/00/0000)

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 2008

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	29,600,497	21,496,175	2,296,811	45,138,704
Fixed Assets				
Other Assets	999,223	3,860,557	368	1,111,540
Total Assets	\$30,599,720	\$25,356,732	\$2,297,179	\$46,250,244
Net Current Assets	\$30,599,720	\$25,356,732	\$2,297,179	\$46,250,244
Liabilities				
Accounts Payable	1,228,168	795,376	46	2,113,257
Compensated Absences				
Other Liabilities 1	5,360,533	3,900,407		64,000
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$6,588,701	\$4,695,783	\$46	\$2,177,257
Net Current Liabilities	\$6,588,701	\$4,695,783	\$46	\$2,177,257
Working Capital	\$24,011,019	\$20,660,949	\$2,297,133	\$44,072,987
Fund Equity	\$24,011,019	\$20,660,949	\$2,297,133	\$44,072,987
Fund Balance				
Reserved	69,008	14,504,382	2,297,133	44,132,316
Unreserved Designated				
Unreserved Undesignated	23,942,011	6,156,567		-59,329
Total Fund Equity	\$24,011,019	\$20,660,949	\$2,297,133	\$44,072,987

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2008

	Enterprise	Internal Service
Assets		
Cash and Investments	58,758,108	23,740,733
Fixed Assets	184,743,674	4,643,195
Other Assets	7,612,958	113,248
Total Assets	\$251,114,740	\$28,497,176
Less: Non-Current Assets	186,804,921	4,643,195
Net Current Assets	\$64,309,819	\$23,853,981
Liabilities		
Accounts Payable	2,651,184	260,696
Compensated Absences	297,926	83,542
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)	9,635,000	
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)	8,441,719	
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	29,744,923	
Other (State or Federal Financing)		
Lease Principal		
Other Liabilities 1	747,952	
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$51,518,704	\$344,238
Less: Non-Current Liability	45,099,015	33,416
Net Current Liabilities	\$6,419,689	\$310,822
Working Capital	\$57,890,130	\$23,543,159
Fund Equity	\$199,596,036	\$28,152,938
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$199,596,036	\$28,152,938
Total Fund Equity	\$199,596,036	\$28,152,938

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

Fiduciary Fund Types

Fiscal Year 2008

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	17,846,197			\$17,846,197
Fixed Assets				\$0
Other Assets	142,105			\$142,105
Total Assets	\$17,988,302	\$0	\$0	\$17,988,302
Less: Non-Current Assets				\$0
Net Current Assets	\$17,988,302	\$0	\$0	\$17,988,302
Liabilities				
Accounts Payable	590,555			\$590,555
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	17,397,747			\$17,397,747
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$17,988,302	\$0	\$0	\$17,988,302
Less: Non-Current Liability				\$0
Net Current Liabilities	\$17,988,302	\$0	\$0	\$17,988,302
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 2008

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$198,877,225
Fixed Assets	406,069,804		\$595,456,673
Other Assets		19,081,114	\$32,921,113
Total Assets	\$406,069,804	\$19,081,114	\$827,255,011
Less: Non-Current Assets	\$406,069,804	\$19,081,114	\$616,599,034
Net Current Assets	\$0	\$0	\$210,655,977
Accounts Payable			\$7,639,282
Compensated Absences		1,235,564	\$1,617,032
General Obligation (Bonded Debt)		6,479,059	\$6,479,059
Revenue (Bonded Debt)		9,740,000	\$19,375,000
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)		1,626,491	\$1,626,491
Loans (Other Long-Term Debt)			\$8,441,719
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$29,744,923
Other (State or Federal Financing)			\$0
Lease Principal			\$0
Other Liabilities 1			\$27,470,639
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$19,081,114	\$102,394,145
Less: Non-Current Liabilities		\$19,081,114	\$64,213,545
Net Current Liabilities		\$0	\$38,180,600
Working Capital			\$172,475,377
Fund Equity	\$406,069,804		\$724,860,866
Contributed Capital			\$0
Invest In General Fixed Assets	406,069,804		\$406,069,804
Reserved			\$0
Unreserved			\$227,748,974
Fund Balance			
Reserved			\$61,002,839
Unreserved Designated			\$0
Unreserved Undesignated			\$30,039,249
Total Fund Equity	\$406,069,804		\$724,860,866

City of Brentwood
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2008

	Current Year Redeemed
Debt Service Reconciliation Income Statement and Debt Pages	
Bonded Debt	730,000
Other Long-Term Debt	879,798
State or Federal Financing	1,713,439
Lease Payments	0
Total Debt Service	\$3,323,237
Debt Service from Schedule of Total Expenditures By Major Object Classification	3,323,237
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
Bonded Debt				
General Obligation	6,479,059	6,479,059		\$0
Revenue	19,375,000	19,375,000		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	1,626,491	1,626,491		\$0
Loans	8,441,719	8,441,719		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	29,744,923	29,744,923		\$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 2008

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$30,599,720	\$25,356,732	\$2,297,179	\$46,250,244
Less: Non-Current Assets				
Net Current Assets	\$30,599,720	\$25,356,732	\$2,297,179	\$46,250,244
Total Liabilities	\$6,588,701	\$4,695,783	\$46	\$2,177,257
Non-Current Liabilities				
Net Current Liabilities	\$6,588,701	\$4,695,783	\$46	\$2,177,257
Working Capital	\$24,011,019	\$20,660,949	\$2,297,133	\$44,072,987
Fund Equity	\$24,011,019	\$20,660,949	\$2,297,133	\$44,072,987
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$69,008	\$14,504,382	\$2,297,133	\$44,132,316
Unreserved - Designated	\$0	\$0	\$0	\$0
Unreserved - Undesignated	\$23,942,011	\$6,156,567	\$0	(\$59,329)
Total Fund Equity	\$24,011,019	\$20,660,949	\$2,297,133	\$44,072,987

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

Balance Sheet

Fiscal Year 2008

	Enterprise E	Internal Service F	Trust and Agency G
Total Assets	\$251,114,740	\$28,497,176	\$17,988,302
Less: Non-Current Assets	\$186,804,921	\$4,643,195	\$0
Net Current Assets	\$64,309,819	\$23,853,981	\$17,988,302
Total Liabilities	\$51,518,704	\$344,238	\$17,988,302
Non-Current Liabilities	\$45,099,015	\$33,416	\$0
Net-Current Liabilities	\$6,419,689	\$310,822	\$17,988,302
Working Capital	\$57,890,130	\$23,543,159	\$0
Fund Equity	\$199,596,036	\$28,152,938	\$0
Contributed Capital	\$0	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$199,596,036	\$28,152,938	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$199,596,036	\$28,152,938	\$0

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

Balance Sheet

Fiscal Year 2008

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$406,069,804	\$19,081,114	\$827,255,011
Less: Non-Current Assets	\$406,069,804	\$19,081,114	\$616,599,034
Net Current Assets	\$0		\$210,655,977
Total Liabilities		\$19,081,114	\$102,394,145
Non-Current Liabilities		\$19,081,114	\$64,213,545
Net-Current Liabilities			\$38,180,600
Working Capital			\$172,475,377
Fund Equity	\$406,069,804		\$724,860,866
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$406,069,804		\$406,069,804
Retained Earnings			
Reserved			\$0
Unreserved			\$227,748,974
Fund Balance			
Reserved			\$61,002,839
Unreserved - Designated			\$0
Unreserved - Undesignated			\$30,039,249
Total Fund Equity	\$406,069,804		\$724,860,866

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

Fiscal Year 2008

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$20,805,901	\$9,613,528	\$11,192,373
Public Safety	\$19,604,564	\$5,520,853	\$14,083,711
Transportation	\$11,095,466	\$10,347,179	\$748,287
Community Development	\$9,236,616	\$9,094,796	\$141,820
Health	\$19,426,969	\$23,015,008	(\$3,588,039)
Culture and Leisure	\$12,364,669	\$2,981,559	\$9,383,110
Public Utilities	\$18,609,886	\$23,307,277	(\$4,697,391)
Other	\$0	\$0	\$0
Total	\$111,144,071	\$83,880,200	\$27,263,871
General Revenues			
Taxes			\$21,492,469
Licenses and Permits			\$0
Fines and Forfeitures			\$238,528
Revenue from Use of Money and Property			\$2,537,934
Intergovernmental State			\$358,217
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$170,067
Total			\$24,797,215
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$2,466,656)
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$2,169,956
Beginning Fund Balance/ Working Capital			\$174,641,081

City of Brentwood

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

Consolidated Statement

Fiscal Year 2008

Adjustments (Specify, maximum of 10 entries allowed) \$2,740,775

Specify:

Amount:

Transfers from Internal Service Funds	515,281
Transfers from RDA Funds	2,225,494
Total:	\$2,740,775

Ending Fund Balance/ Working Capital \$177,085,156

Appropriation Limit as of Fiscal Year End 47,748,273

Total Annual Appropriation Subject to the Limit as of Fiscal Year End 30,212,612

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2007-08

Forms	Column	Additional Details	Footnotes
<u>Water Activity/Enterprise Statement</u>			
Total Non-Operating Expense	A		Increase due to increased interest expense.
<u>Other Enterprise</u>			
Interest	A		Changes in investment rates and account balances.
Total Non-Operating Revenue	A	and ENT_TYPE = 'Solid Waste'	Changes in investment rates and account balances.
<u>Intergovernmental - State</u>			
Motor Vehicle In-Lieu Tax	B		Decrease due to decreased activity.
<u>Current Service Charges</u>			
Plan Checking Fees	A		Decrease due to decreased activity due to economic downturn.
<u>Other Revenues</u>			
Sale of Real and Personal Property	A		Non-recurring activities.
Contributions from Non-Govt Sources	B		Increase due to increased contributions in 2007-08.
<u>General Government and Public Safety</u>			
Legislative	A		Decrease due to reclassification.
Management and Support	A		Increase due to Capital Improvement Financing administration activity in 2007-08.
Street Lighting	A		Increase due to higher costs in 2007-08.
<u>Transportation and Community Development</u>			
Street/Highways/Storm Drains	A		Increased operating costs.