

CITIES FINANCIAL TRANSACTIONS REPORT

COVER PAGE

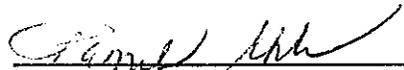
City of Brentwood

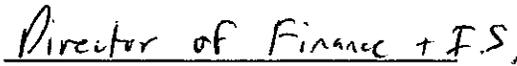
Fiscal Year 2007

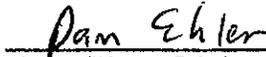
ID Number 11980710400

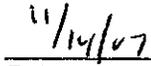
Certification:

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


Title


Name (Please Print)


Date

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

To file electronically:

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

To file a paper report:

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

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

Mailing Address:

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

Express Mailing Address:

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

City of Brentwood

Cities Financial Transactions Report

General Information

Fiscal Year 2007

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 2007

Fund Name (Specify)

Building Replacement

Operating Revenue	
Charges for Service	396,133
Other Operating Revenue	
Total Operating Revenue	\$396,133
Operating Expense	
Personal Services	
Contractual Services	4,521
Supplies	11,240
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$15,761
Operating Income (Loss)	\$380,372
Non-Operating Revenue	
Interest	39,445
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$39,445
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 2007

Fund Name (Specify)

Building Replacement

Operating Transfers In (Out)	-254,398
Excess (Deficiency) of Charges Over Expenses	\$165,419
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$165,419
Retained Earnings, Beginning	\$833,113
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$998,532
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	\$998,532
Total Equity, Ending	\$998,532
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$998,532

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2007

Fund Name (Specify)

Emergency Preparedness

Operating Revenue	
Charges for Service	
Other Operating Revenue	144,201
Total Operating Revenue	\$144,201
Operating Expense	
Personal Services	
Contractual Services	
Supplies	
Materials	27,669
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$27,669
Operating Income (Loss)	\$116,532
Non-Operating Revenue	
Interest	289,514
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$289,514
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 2007

Fund Name (Specify)

Emergency Preparedness

Operating Transfers In (Out)	
Excess (Deficiency) of Charges Over Expenses	\$406,046
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$406,046
Retained Earnings, Beginning	\$5,445,275
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$5,851,321
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	\$5,851,321
Total Equity, Ending	\$5,851,321
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$5,851,321

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2007

Fund Name (Specify)

Facilities Maintenance

Operating Revenue	
Charges for Service	796,794
Other Operating Revenue	
Total Operating Revenue	\$796,794
Operating Expense	
Personal Services	266,675
Contractual Services	404,873
Supplies	109,299
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$780,847
Operating Income (Loss)	\$15,947
Non-Operating Revenue	
Interest	7,020
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$7,020
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 2007

Fund Name (Specify)

Facilities Maintenance

Operating Transfers In (Out)	
Excess (Deficiency) of Charges Over Expenses	\$22,967
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$22,967
Retained Earnings, Beginning	\$76,309
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$99,276
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	\$99,276
Total Equity, Ending	\$99,276
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$99,276

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2007

Fund Name (Specify)

Fleet Maintenance

Operating Revenue	
Charges for Service	1,015,389
Other Operating Revenue	4,075
Total Operating Revenue	\$1,019,464
Operating Expense	
Personal Services	486,774
Contractual Services	8,369
Supplies	470,741
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$965,884
Operating Income (Loss)	\$53,580
Non-Operating Revenue	
Interest	18,830
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$18,830
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 2007

Fund Name (Specify)

Fleet Maintenance

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

Retained Earnings, Beginning

Adjustments

Reason for Adjustments

Retained Earnings, Ending

Equity

Contributed Capital: (Current Year)

State

Federal

Other

Total Current Year Contributions

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

Retained Earnings, Ending

Total Equity, Ending

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$72,410

\$72,410

\$280,871

\$353,281

\$0

\$0

\$0

\$0

\$353,281

\$353,281

\$353,281

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2007

Fund Name (Specify)

Information Services

Operating Revenue

Charges for Service	1,365,000
Other Operating Revenue	
Total Operating Revenue	\$1,365,000

Operating Expense

Personal Services	958,846
Contractual Services	44
Supplies	357,357
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$1,316,247
Operating Income (Loss)	\$48,753

Non-Operating Revenue

Interest	12,439
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$12,439

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 2007

Fund Name (Specify)

Information Services

Operating Transfers In (Out)	24,000
Excess (Deficiency) of Charges Over Expenses	\$85,192
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$85,192
Retained Earnings, Beginning	\$110,837
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$196,029
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	\$196,029
Total Equity, Ending	\$196,029
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$196,029

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2007

Fund Name (Specify)

Information Systems Replacement

Operating Revenue	
Charges for Service	506,089
Other Operating Revenue	
Total Operating Revenue	\$506,089
Operating Expense	
Personal Services	
Contractual Services	
Supplies	
Materials	296,727
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	52,496
Total Operating Expense	\$349,223
Operating Income (Loss)	\$156,866
Non-Operating Revenue	
Interest	2,708
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$2,708
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 2007

Fund Name (Specify)

Information Systems Replacement

Operating Transfers In (Out)	-250,000
Excess (Deficiency) of Charges Over Expenses	(\$90,426)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$90,426)
Retained Earnings, Beginning	\$275,203
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$184,777
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	\$184,777
Total Equity, Ending	\$184,777
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$184,777

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2007

Fund Name (Specify)

Insurance

Operating Revenue	
Charges for Service	1,931,474
Other Operating Revenue	593,775
Total Operating Revenue	\$2,525,249
Operating Expense	
Personal Services	
Contractual Services	
Supplies	
Materials	442,335
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$442,335
Operating Income (Loss)	\$2,082,914
Non-Operating Revenue	
Interest	190,492
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$190,492
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 2007

Fund Name (Specify)

Insurance

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$2,273,406

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$2,273,406

Retained Earnings, Beginning

\$3,481,267

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$5,754,673

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

\$5,754,673

Total Equity, Ending

\$5,754,673

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$5,754,673

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2007

Fund Name (Specify)

Park Assessment
Replacement

Operating Revenue	
Charges for Service	526,310
Other Operating Revenue	
Total Operating Revenue	\$526,310
Operating Expense	
Personal Services	
Contractual Services	137,335
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$137,335
Operating Income (Loss)	\$388,975
Non-Operating Revenue	
Interest	64,217
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$64,217
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 2007

Fund Name (Specify)

Park Assessment
Replacement

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

Retained Earnings, Beginning

Adjustments

Reason for Adjustments

Retained Earnings, Ending

Equity

Contributed Capital: (Current Year)

State

Federal

Other

Total Current Year Contributions

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

Retained Earnings, Ending

Total Equity, Ending

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$453,192

\$453,192

\$932,240

\$1,385,432

\$0

\$0

\$0

\$0

\$1,385,432

\$1,385,432

\$1,385,432

City of Brentwood
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2007

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	
Materials	19,027
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$19,027
Operating Income (Loss)	(\$8,727)
Non-Operating Revenue	
Interest	2,811
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$2,811
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 2007

Fund Name (Specify)

Tuition Program

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

Retained Earnings, Beginning

Adjustments

Reason for Adjustments

Retained Earnings, Ending

Equity

Contributed Capital: (Current Year)

State

Federal

Other

Total Current Year Contributions

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

Retained Earnings, Ending

Total Equity, Ending

Retained Earnings - Reserved

Retained Earnings - Unreserved

(\$5,916)

(\$5,916)

\$59,014

\$53,098

\$0

\$0

\$0

\$0

\$53,098

\$53,098

\$53,098

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2007

Fund Name (Specify)

Vehicle Replacement

Operating Revenue	
Charges for Service	1,614,570
Other Operating Revenue	124,096
Total Operating Revenue	\$1,738,666
Operating Expense	
Personal Services	
Contractual Services	
Supplies	
Materials	17,878
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	910,954
Total Operating Expense	\$928,832
Operating Income (Loss)	\$809,834
Non-Operating Revenue	
Interest	305,995
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$305,995
Non-Operating Expense	
Interest	
Loss on Sale of Assets	4,234
Other	
Total Non-Operating Expense	\$4,234

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2007

Fund Name (Specify)

Vehicle Replacement

Operating Transfers In (Out)	511,844
Excess (Deficiency) of Charges Over Expenses	\$1,623,439
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$1,623,439
Retained Earnings, Beginning	\$9,592,891
Adjustments	-109,767
Reason for Adjustments	Fund Balance Restatement
Retained Earnings, Ending	\$11,106,563
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	\$11,106,563
Total Equity, Ending	\$11,106,563
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$11,106,563

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

Operating Revenue

Fiscal Year 2007

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Sewer Service Charges	6,197,721
Sewer Connection Fees	7,010,633
Sewer Service Penalties	
Other Operating Revenue	243,990
Total Operating Revenue	\$13,452,344
Operating Expense	
Transmission	
Treatment and Disposal Plant	2,662,811
Taxes	
General and Administrative Expense	1,629,813
Depreciation Expense	1,248,578
Total Operating Expense	\$5,541,202
Operating Income (Loss)	\$7,911,142
Non-Operating Revenue	
Interest	1,250,969
State	
Federal	
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$1,250,969
Non-Operating Expense	
Interest	713,285
Loss on Sale of Assets	10,460
Other	
Total Non-Operating Expense	\$723,745
Operating Transfers In (Out)	-812,080
Net Income (Loss)	\$7,626,286
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$7,626,286
Retained Earnings, Beginning	\$34,635,161
Adjustments	27,887,499
Reason for Adjustments	Contributed capital no longer reported under
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$70,148,946

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

Operating Revenue

Fiscal Year 2007

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	\$27,887,499
Adjustments	-27,887,499

Reason for Adjustments

No longer reported under GASS.

Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$70,148,946
Total Equity, Ending	\$70,148,946
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$70,148,946

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	0
Principal Payments on Debt Service	1,743,809
Capital Lease Payments	
Current Year Capital Outlay	4,862,722
Other (Specify, maximum of 5 entries allowed)	\$210,054

Specify:

Amount:

Other Debt Proceeds	210,054
Total:	\$210,054

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

Fiscal Year 2007

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Retail Sales of Water - Within City Limits	14,820,132
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	86,214
Other Sales or Service	161,673
Water Connection Fees	13,499,464
Rent from Waterworks Property	
Other Water Operating Revenues	280,450
Total Operating Revenue	\$28,847,933
Operating Expense	
Source of Water Supply	2,052,155
Pumping Expense	
Water Treatment Expense	588,904
Transmission and Distribution Expense	128,089
Customer Account Expense	530,599
Sales Expense	
General and Administrative Expense	6,969,171
Depreciation Expense	1,278,603
Total Operating Expense	\$10,547,521
Operating Income (Loss)	\$18,300,412
Non-Operating Revenue	
Interest	792,166
State	
Federal	
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$792,166

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

Operating Revenue

Fiscal Year 2007

Non-Operating Expense

Interest	593,383
Loss on Sale of Assets	
Other	40,391
Total Non-Operating Expense	\$633,774
Operating Transfers In (Out)	-1,342,978
Net Income (Loss)	\$17,115,826
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$17,115,826
Retained Earnings, Beginning	\$49,555,580
Adjustments	24,599,121
Reason for Adjustment	Contributed capital no longer reported under
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$91,270,527

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	\$25,956,593
Adjustments	-25,956,593
Reason for Adjustments	No longer reported under GASB.
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$91,270,527
Total Equity, Ending	\$91,270,527
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$91,270,527

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

Operating Revenue

Fiscal Year 2007

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	991,585
Capital Lease Payments	
Current Year Capital Outlay	11,996,516
Other (Specify, maximum of 5 entries allowed)	\$40,391

Specify:	Amount:
Other Debt Proceeds	40,391
Total:	\$40,391

Minimum Residential Periodic Charge

Minimum Residential Periodic Charge <i>(Report in Dollars and Cents: 1.25)</i>	15.98
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	15,784
Number of Accounts - Direct Customers - Outside City Limits	0
Number of Accounts - Other Water Utilities or Agencies	0
Use Whole Acre Feet for Quantities of Water Below:*	
Water Purchased from Other Agencies	6,623
Total Water Introduced into System	5,063
Water Sold to Direct Customers	10,986
Water Sold to Other Water Utilities or Agencies	0
Water Sold to or Used by City (Not Accounted For In Line 9 or 10 Above)	0
Water Lost Through System	700
Total Water Sold, Used, or Lost	\$11,686
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 2007

Enterprise Name

City Rentals

Is This Function Accounted for as an Enterprise Fund?	Yes
Charges for Service	710,573
Other Operating Revenue	6,966
Total Operating Revenue	\$717,539
Operating Expense	
Personal Services	95,179
Contractual Services	111,182
Supplies	523,393
Materials	
Other Operating Expenses	
General and Administrative Expenses	
Depreciation Expense	
Total Operating Expense	\$729,754
Operating Income (Loss)	(\$12,215)
Non-Operating Revenue	
Interest	4,211
State	
Federal	
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$4,211
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 2007

Enterprise Name

City Rentals

Operating Transfers In (Out)

17,895

Net Income (Loss)

\$9,891

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$9,891

Retained Earnings, Beginning

\$130,242

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$140,133

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

\$140,133

Total Equity, Ending

\$140,133

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$140,133

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2007

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 2007

Enterprise Name

Housing

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

117,601

Other Operating Revenue

2,459,213

Total Operating Revenue

\$2,576,814

Operating Expense

Personal Services

462,963

Contractual Services

14,351

Supplies

985,753

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

18,207

Total Operating Expense

\$1,481,274

Operating Income (Loss)

\$1,095,540

Non-Operating Revenue

Interest

310,994

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$310,994

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 2007

Enterprise Name

Housing

Operating Transfers In (Out)

Net Income (Loss)

\$1,406,534

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$1,406,534

Retained Earnings, Beginning

\$6,151,955

Adjustments

1,392,419

Reason for Adjustments

Contributed capital no longer reported under

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$8,950,908

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

\$1,392,419

Adjustments

-1,392,419

Reason for Adjustments

No longer reported under GASB.

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$8,950,908

Total Equity, Ending

\$8,950,908

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$8,950,908

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2007

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

1,206,458

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 2007

Enterprise Name	Solid Waste
Is This Function Accounted for as an Enterprise Fund?	Yes
Charges for Service	8,814,556
Other Operating Revenue	11,943
Total Operating Revenue	\$8,826,499
Operating Expense	
Personal Services	2,151,922
Contractual Services	268,487
Supplies	3,760,780
Materials	
Other Operating Expenses	
General and Administrative Expenses	
Depreciation Expense	69,482
Total Operating Expense	\$6,250,671
Operating Income (Loss)	\$2,575,828
Non-Operating Revenue	
Interest	177,049
State	
Federal	
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$177,049
Non-Operating Expense	
Interest	9,069
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$9,069

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2007

Enterprise Name

Solid Waste

Operating Transfers In (Out)

25,852

Net Income (Loss)

\$2,769,660

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$2,769,660

Retained Earnings, Beginning

\$4,492,905

Adjustments

267,910

Reason for Adjustments

Contributed capital no longer reported under

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$7,530,475

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

\$267,909

Adjustments

-267,909

Reason for Adjustments

No longer reported under GASB.

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$7,530,475

Total Equity, Ending

\$7,530,475

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$7,530,475

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2007

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)

190,955
78,010

Specify:

Amount:

Specify:	Amount:

Activity/Enterprise Types

Cemeteries

Golf Courses

Hospitals and Sanitariums

Housing

Parking Facilities

Ports and Harbors

Solid Waste

Sports Arena / Stadiums

Other: (Specify)

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2007

Functional Revenue

Expenditures

Construction Development Taxes

Parks and Recreation	\$1,029,486
Construction and Engineering Regulation Enforcement	\$4,292
Fire	\$250,089
Streets/Highways/Storm Drains	\$3,384,351
Other Community Development 1	\$2,681,627
Sub Total:	\$7,349,845

Construction Permits

Construction and Engineering Regulation Enforcement	\$1,960,429
Sub Total:	\$1,960,429

Contributions from Non-Govt Sources

Fire	\$1,278,003
Streets/Highways/Storm Drains	\$211,935
Parks and Recreation	\$254,510
Sub Total:	\$1,744,448

Engineering Fees Inspection and Other

Construction and Engineering Regulation Enforcement	\$1,856,038
Sub Total:	\$1,856,038

Gasoline Tax

Streets/Highways/Storm Drains	\$840,330
Sub Total:	\$840,330

Homeowners Property Tax Relief

Police	\$3,424
Sub Total:	\$3,424

Voter Approved Indebtedness Property Taxes

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2007

Functional Revenue:

Expenditures:

Police \$315,566

Sub Total: \$315,566

Investment Earnings

Police \$23,182

Other Community Development 1 \$599,249

Management and Support \$1,325,838

Construction and Engineering
Regulation Enforcement \$252

Street Lighting \$106,624

Parks and Recreation \$274,711

Fire \$44,129

Streets/Highways/Storm Drains \$1,727,310

Sub Total: \$4,101,295

Lighting

Street Lighting \$3,259,621

Sub Total: \$3,259,621

Parks and Recreation Fees

Parks and Recreation \$803,858

Sub Total: \$803,858

Peace Officers Standards and Training

Police \$36,951

Sub Total: \$36,951

Plan Checking Fees

Planning \$1,806,126

Sub Total: \$1,806,126

Prop. 172-Public Safety

Police \$109,404

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2007

Functional Revenue

Expenditures

Sub Total: \$109,404

Rents and Concessions

Parks and Recreation \$148,259
Management and Support \$873
Community Centers and Auditoriums \$52,033

Sub Total: \$201,165

Sale of Real and Personal Property

Other Community Development 1 \$207,955

Sub Total: \$207,955

Special Police Department Services

Police \$240,282

Sub Total: \$240,282

Zoning Fees and Subdivision Fees

Construction and Engineering \$197,955
Regulation Enforcement

Sub Total: \$197,955

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2007

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		9,383,774	
Supplement Roll Secured and Unsecured Property Taxes		902,721	
Property Tax In-Lieu of Vehicle License Fees		3,290,435	
Voter Approved Indebtedness Property Taxes	\$315,566		
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		6,310	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes		26,358	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		3,429,570	
In-Lieu Local Sales and Use Taxes		1,122,555	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit			
Transient Lodging Taxes		137,109	
Franchises		965,066	
Business License Taxes		509,618	
Real Property Transfer Taxes		527,766	
Utility Users Taxes			
Construction Development Taxes	\$7,349,845		
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 2007

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue

Specify General Revenues

General Revenues

Specify General Revenues	General Revenues

Total

\$7,665,411

\$20,301,282

\$27,966,693

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

Special Benefit Assessments for Operations

Fiscal Year 2007

Functional Revenues
A

Special Benefit Assessments for Operations

Fire	
Paramedics	
Police	
Lighting	\$3,259,621
Other (Specify, maximum of 5 entries allowed)	\$3,709,190

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Assessment Respreads	Construction and Engineering Regulati	31,703
Improvement Bond Assessments	Other Community Development 1	2,079,752
Improvement Bond Assessments	Parks and Recreation	1,535,645
Parcel Prepayment	Streets/Highways/Storm Drains	62,090
Total:		\$3,709,190

Total \$6,968,811

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

Licenses and Permits

Fiscal Year 2007

Functional Revenues	General Revenues	Total Revenues
A	B	C

Licenses and Permits

Animal Licenses		
Bicycle Licenses		
Construction Permits	\$1,960,429	
Street and Curb Permits		
Other Licenses and Permits (Specify)	\$34,256	\$0

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Block Party Permit	Management and Support	786
Home Occupation Permits	Management and Support	30,649
Special Event Permits	Parks and Recreation	2,821
Total		\$34,256

Specify General Revenues

General Revenues

Total

\$1,994,685	\$0	\$1,994,685
-------------	-----	-------------

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	2007		
	Functional Revenues	General Revenues	Total Revenues
	A	B	C
Fines and Forfeitures			
Vehicle Code Fines			
Other Fines		229,302	
Forfeitures and Penalties			
Total	\$0	\$229,302	\$229,302
Revenue from Use of Money and Property			
Investment Earnings	\$6,632,473	1,525,295	
Rents and Concessions	\$201,165	232,650	
Royalties		743	
Other 1			
Other 2			
Total	\$6,833,638	\$1,758,688	\$8,592,326

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2007

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

Intergovernmental - State

Motor Vehicle In-Lieu Tax		307,060
Homeowners Property Tax Relief	\$3,424	115,806
Gasoline Tax	\$840,330	
Peace Officers Standards and Training	\$36,951	
Off Highway Motor Vehicle In-Lieu Fee		
Other State Grants		
Mandated Cost		186,886
Other 1		
Other 2		
Prop. 172 - Public Safety	\$109,404	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$1,290,187	

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Asset Seizure Funds	Police	88,669
Concerts in the Park Grants	Parks and Recreation	35,049
Grant Projects	Management and Support	59,249
Highway 4 Maintenance Funds	Streets/Highways/Storm Drains	53,474
Measure C Funds	Streets/Highways/Storm Drains	461,249
OTS- Seat Belt Grant	Police	12,146
OTS- Vasco Road Safety	Police	60,599
PAL Grant	Police	40,089
Pedestrian & Bicycle Safety Grant	Other Community Development 1	66,349
SLESF	Police	100,000
Special Events	Parks and Recreation	8,000
Tennis Court Resurfacing	Other Community Development 1	2,000
Traffic Congestion Relief Funds	Streets/Highways/Storm Drains	260,577
Walnut Blvd Widening	Streets/Highways/Storm Drains	42,737
Total:		\$1,290,187

Total	\$2,280,296	\$609,752	\$2,890,048
--------------	--------------------	------------------	--------------------

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2007

Functional Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	\$197,955
Special Police Department Service	\$240,282
Special Fire Department Services	
Plan Checking Fees	\$1,806,126
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$1,856,038
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	
Sewer Service Charges	\$6,441,711
Sewer Connection Fees	\$7,010,833
Solid Waste Revenues	\$8,826,499
Sales of Refuse	
First Aid and Ambulance Charges	
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$803,858
Golf Courses Fees	\$0
Water Service Charges	\$15,348,469
Water Connection Fees	\$13,499,464
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$2,576,814
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 2007

**Functional
Revenues**

Quasi-External Transactions

--

Other Current Service Charges (Specify)

\$6,716,541

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Administrative Fees	Management and Support	5,418,427
Application Fees	Parks and Recreation	5,611
CIP Administration Fees	Streets/Highways/Storm Drains	166,095
City Rentals Enterprise	Management and Support	717,539
Filing Fees & Reproduction Charges	Management and Support	37,720
Miscellaneous Copies & Contract Docs	Construction and Engineering Regulati	1,905
Reimbursements for Services	Construction and Engineering Regulati	297,069
Reimbursements for Services	Management and Support	36,171
Reimbursements for Services	Planning	35,056
SMI Administration Fee	Management and Support	948
Total:		\$6,716,541

Total

\$65,324,390

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 **2007**

Other Revenues

Sale of Real and Personal Property	\$207,955		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$1,744,448	90,000	
Other Revenues from Enterprise Activities	\$0		
Other Sources of Revenues (Specify)	\$6,256,904	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Capital Facilities & Infrastructure CP Activities	Management and Support	5,055,109
CIFP Personnel Reimbursement	Management and Support	483,526
Citations	Construction and Engineering Regula	19,950
Late Charges	Management and Support	16,654
Miscellaneous	Management and Support	77,710
Miscellaneous	Parks and Recreation	5,732
Miscellaneous	Police	77,331
Miscellaneous	Streets/Highways/Storm Drains	17,516
Miscellaneous Community Facilities Revenues	Other Community Development 1	2,762
Miscellaneous Park & Trail Facilities Revenues	Parks and Recreation	100,113
Miscellaneous Roadway Facilities Revenues	Streets/Highways/Storm Drains	344,451
Pasport Revenues	Management and Support	56,050
Total		\$6,256,904

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

\$8,209,307

\$90,000

\$8,299,307

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

Other Financing Sources and Grand Total Revenues

Fiscal Year 2007

	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	\$250,445		
Total	\$250,445		\$250,445
Grand Total Functional and General Revenue	\$99,526,983	\$22,989,024	\$122,516,007

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year 2007

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ (Excess) Revenues F
General Government						
Legislative	1,241,945			\$1,241,945	\$0	\$1,241,945
Management and Support	8,282,276	978,569	726,246	\$9,987,091	\$13,317,249	(\$3,330,158)
Total	\$9,524,221	\$978,569	\$726,246	\$11,229,036	\$13,317,249	(\$2,088,213)
Public Safety						
Police	12,490,373	93,624	294,418	\$12,878,415	\$1,107,643	\$11,770,772
Fire		145,332		\$145,332	\$1,572,221	(\$1,426,889)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	3,564,218			\$3,564,218	\$3,366,245	\$197,973
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
Total	\$16,054,591	\$238,956	\$294,418	\$16,587,965	\$6,046,109	\$10,541,856

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year 2007

	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	3,776,190	22,430,526	19,681	\$26,226,397	\$7,572,115	\$18,654,282
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	\$3,776,190	\$22,430,526	\$19,681	\$26,226,397	\$7,572,115	\$18,654,282
Community Development						
Planning	1,141,428			\$1,141,428	\$1,841,182	(\$699,754)
Construction and Engineering Regulation	5,410,163			\$5,410,163	\$4,369,593	\$1,040,570
Redevelopment				\$0	\$0	\$0
Housing	\$1,463,067	\$1,206,458	\$0	\$2,669,525	\$2,887,808	(\$218,283)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	597,973	525,478	1,373,679	\$2,497,130	\$5,639,694	(\$3,142,564)
Other Community Development 2				\$0	\$0	\$0
Total	\$8,612,631	\$1,731,936	\$1,373,679	\$11,718,246	\$14,738,277	(\$3,020,031)

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year 2007

	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	\$6,181,189	\$78,010	\$200,024	\$6,459,223	\$9,003,548	(\$2,544,325)
Sewers	\$4,292,624	\$4,862,722	\$2,457,094	\$11,612,440	\$14,913,367	(\$3,300,927)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$10,473,813	\$4,940,732	\$2,657,118	\$18,071,663	\$23,916,915	(\$5,845,252)
Culture and Leisure						
Parks and Recreation	7,895,055	1,742,745	128,348	\$9,766,148	\$4,203,795	\$5,562,353
Marina and Wharfs				\$0	\$0	\$0
Libraries	114,500			\$114,500	\$0	\$114,500
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	48,246	747,071		\$795,317	\$52,033	\$743,284
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$8,057,801	\$2,489,816	\$128,348	\$10,675,965	\$4,255,828	\$6,420,137

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year 2007

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ F
Public Utilities						
Water	\$9,309,309	\$11,996,516	\$1,584,968	\$22,890,793	\$29,680,490	(\$6,789,697)
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	\$9,309,309	\$11,996,516	\$1,584,968	\$22,890,793	\$29,680,490	(\$6,789,697)
Other Expenditure						
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$65,808,556	\$44,807,051	\$6,784,458	\$117,400,065	\$99,526,983	\$17,873,082

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

Fiscal Year				
2007	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures
	A	B	C	D
Operating Expenditures				
Salaries and Wages	22,218,992			\$22,218,992
Retirement	5,339,150			\$5,339,150
Other Employee Benefits	4,072,814			\$4,072,814
Contract Services				
Private	14,268,440		18,361	\$14,286,801
Other Governmental Agencies	4,156,530			\$4,156,530
Material, Supplies, and Other	15,752,630			\$15,752,630
Capital Outlay				
Equipment		1,568,859		\$1,568,859
Land		541,862		\$541,862
Building and Improvement		42,696,330		\$42,696,330
Debt Service				
Interest			2,878,645	\$2,878,645
Principal			3,678,743	\$3,678,743
Lease Payments			208,709	\$208,709
Total	\$65,808,556	\$44,807,051	\$6,784,458	\$117,400,065
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 2007

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	\$12,520,000
Principal Payment Made in Current Year	770,000
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	\$7,373,426
Principal Outstanding End of Fiscal Year	\$11,750,000
Current Year Interest Payment	742,555
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
City's Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2007

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	\$930,000
Principal Payment Made in Current Year	450,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$4,385,200
Principal Outstanding End of Fiscal Year	\$480,000
Current Year Interest Payment	49,350
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 2007

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	
Principal Payment Made in Current Year	595,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	40,145,000
Reason for Adjustments to Principal in Current Year	Prior year balance.
Principal Payments Made to Date	\$595,000
Principal Outstanding End of Fiscal Year	\$39,550,000
Current Year Interest Payment	1,938,195
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 2007

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

Principal Payment Made in Current Year

Principal Issued in Current Year

Principal Defeased in Current Year

Adjustments to Principal in Current Year

17,195,000

Reason for Adjustments to Principal in Current Year

New issue.

Principal Payments Made to Date

\$0

Principal Outstanding End of Fiscal Year

\$17,195,000

Current Year Interest Payment

471,176

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 2007

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	\$11,995,000
Principal Payment Made in Current Year	320,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$775,000
Principal Outstanding End of Fiscal Year	\$11,675,000
Current Year Interest Payment	494,613
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	

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 2007

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	\$29,740,000
Principal Payment Made in Current Year	675,000
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	\$3,015,000
Principal Outstanding End of Fiscal Year	\$29,065,000
Current Year Interest Payment	1,412,725
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	2007
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	\$17,920,000
Principal Payment Made in Current Year	458,000
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	\$1,772,000
Principal Outstanding End of Fiscal Year	\$17,462,000
Current Year Interest Payment	861,063
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 2007

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2004
Year Begin	2005
Year End	2035
Principal Authorized	21,915,000
Principal Issued	21,915,000
Principal Outstanding Beginning of Fiscal Year	\$21,620,000
Principal Payment Made in Current Year	350,000
Principal Issued in Current Year	
Principal Defeased in Current Year	21,270,000
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$645,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	1,120,337
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 2007

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	\$16,565,000
Principal Payment Made in Current Year	360,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	-475,000
Reason for Adjustments to Principal in Current Year	Adjust to outstanding balance at year end.
Principal Payments Made to Date	\$360,000
Principal Outstanding End of Fiscal Year	\$15,730,000
Current Year Interest Payment	691,934
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 2007

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	
Principal Payment Made in Current Year	
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	35,750,000
Reason for Adjustments to Principal in Current Year	Refunding Bonds.
Principal Payments Made to Date	\$0
Principal Outstanding End of Fiscal Year	\$35,750,000
Current Year Interest Payment	229,357
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 2007

Purpose of Debt	Infrastructure Refunding.
Bond Type	1915 Act Bonds
Year of Issue	2003
Year Begin	2003
Year End	2028
Principal Authorized	17,335,000
Principal Issued	17,335,000
Principal Outstanding Beginning of Fiscal Year	\$16,285,000
Principal Payment Made in Current Year	260,000
Principal Issued In Current Year	
Principal Defeased in Current Year	16,025,000
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$1,732,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	922,474
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 2007

Purpose of Debt	Infrastructure 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	\$33,937,000
Principal Payment Made in Current Year	1,100,000
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	\$3,158,000
Principal Outstanding End of Fiscal Year	\$32,837,000
Current Year Interest Payment	1,287,398
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 2007

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	\$6,384,302
Principal Payment Made In Current Year	140,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	191,936
Reason for Adjustments to Principal in Current Year	Accreted Interest
Principal Payments Made to Date	\$470,000
Principal Outstanding End of Fiscal Year	\$6,436,238
Current Year Interest Payment	148,256
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 2007

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	
Principal Payment Made in Current Year	295,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	10,240,000
Reason for Adjustments to Principal in Current Year	Record deleted in error.
Principal Payments Made to Date	\$1,590,000
Principal Outstanding End of Fiscal Year	\$9,945,000
Current Year Interest Payment	564,656
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 2007

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 2007

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

500,634

Amount of Principal Repaid in Current Year

128,348

Adjustments in Current Year

Reason for Adjustments in Current Year

Amount of Principal Repaid to Date

\$428,848

Amount Outstanding at End of Fiscal Year

\$372,286

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 2007

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	9,799,478
Amount of Principal Repaid in Current Year	756,913
Adjustments in Current Year	40,391
Reason for Adjustments in Current Year	Current Year Additions
Amount of Principal Repaid to Date	\$1,978,203
Amount Outstanding at End of Fiscal Year	\$9,082,956
Current Year Interest Payment	144,199
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 2007

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	\$32,931,790
Amount Repaid in Current Year	1,683,482
Adjustments in Current Year	210,054
Reason for Adjustments in Current Year	Current Year Additions
Amount of Principal Repaid to Date	\$6,525,558
Amount Outstanding at End of Fiscal Year	\$31,458,362
Current Year Interest Payment	597,813
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types	
Notes	
Loans	
Other	

City of Brentwood

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2007

Description of Leased Property

Description of Leased Property	Equipment
Nature of Lease	Lease
Can Local Agency Cancel Agreement?	No
Name of Lessor	Koch Financial
Name Person or Organization	

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$1,718	\$17,754	\$19,472
Prior Year Adjustments			\$0
Current Year Principal Payment		17,754	\$17,754
Current Year Interest Payment	1,927		\$1,927
Adjustments to Current Year	209		\$209
Balance End Of Year	\$0	\$0	\$0
Enterprise or Governmental Fund Makes Payment?	Governmental		

City of Brentwood

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2007

Description of Leased Property

Description of Leased Property: Solid Waste Transfer Station
 Nature of Lease: Lease
 Can Local Agency Cancel Agreement?: No
 Name of Lessor: Koch Financial
 Name Person or Organization:

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$24,752	\$190,955	\$215,707
Prior Year Adjustments			\$0
Current Year Principal Payment		190,955	\$190,955
Current Year Interest Payment	9,069		\$9,069
Adjustments to Current Year	-15,683		(\$15,683)
Balance End Of Year	\$0	\$0	\$0
Enterprise or Governmental Fund Makes Payment?	Enterprise		

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

Service

Fiscal Year **2007**

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 | 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 2007

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	33,678,202	17,518,023	2,326,014	57,785,558
Fixed Assets				
Other Assets	1,345,547	1,999,654	679	6,324,276
Total Assets	\$35,023,749	\$19,517,677	\$2,326,693	\$64,109,834
Net Current Assets	\$35,023,749	\$19,517,677	\$2,326,693	\$64,109,834
Liabilities				
Accounts Payable	2,803,737	635,302	229,658	2,589,439
Compensated Absences				
Other Liabilities 1	6,820,447	7,759,151	96	371,942
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$9,624,184	\$8,394,453	\$229,754	\$2,961,381
Net Current Liabilities	\$9,624,184	\$8,394,453	\$229,754	\$2,961,381
Working Capital	\$25,399,565	\$11,123,224	\$2,096,939	\$61,148,453
Fund Equity	\$25,399,565	\$11,123,224	\$2,096,939	\$61,148,453
Fund Balance				
Reserved	124,588	16,347,093	2,096,939	61,184,320
Unreserved Designated				
Unreserved Undesignated	25,274,977	-5,223,869		-35,867
Total Fund Equity	\$25,399,565	\$11,123,224	\$2,096,939	\$61,148,453

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year **2007**

Assets	Enterprise	Internal Service
Cash and Investments	50,079,507	21,199,462
Fixed Assets	174,573,049	5,087,839
Other Assets	7,581,833	143,062
Total Assets	\$232,234,389	\$26,430,363
Less: Non-Current Assets	176,956,668	5,087,839
Net Current Assets	\$55,277,721	\$21,342,524
Liabilities		
Accounts Payable	2,522,826	371,105
Compensated Absences	249,077	76,276
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)	9,945,000	
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)	9,082,956	
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	31,458,362	
Other (State or Federal Financing)		
Lease Principal		
Other Liabilities 1	935,179	
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$54,193,400	\$447,381
Less: Non-Current Liability	47,805,597	30,511
Net Current Liabilities	\$6,387,803	\$416,870
Working Capital	\$48,889,918	\$20,925,654
Fund Equity	\$178,040,989	\$25,982,982
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$178,040,989	\$25,982,982
Total Fund Equity	\$178,040,989	\$25,982,982

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

Fiduciary Fund Types

Fiscal Year 2007

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	18,123,535			\$18,123,535
Fixed Assets				\$0
Other Assets	38,918			\$38,918
Total Assets	\$18,162,453	\$0	\$0	\$18,162,453
Less: Non-Current Assets				\$0
Net Current Assets	\$18,162,453	\$0	\$0	\$18,162,453
Liabilities				
Accounts Payable	1,748,838			\$1,748,838
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	16,413,615			\$16,413,615
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$18,162,453	\$0	\$0	\$18,162,453
Less: Non-Current Liability				\$0
Net Current Liabilities	\$18,162,453	\$0	\$0	\$18,162,453
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 2007

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$200,710,301
Fixed Assets	376,482,497		\$556,143,385
Other Assets		38,512,830	\$55,946,799
Total Assets	\$376,482,497	\$38,512,830	\$812,800,485
Less: Non-Current Assets	\$376,482,497	\$38,512,830	\$597,039,834
Net Current Assets	\$0	\$0	\$215,760,651
Accounts Payable			\$10,900,905
Compensated Absences		1,272,732	\$1,598,085
General Obligation (Bonded Debt)		6,436,238	\$6,436,238
Revenue (Bonded Debt)		29,065,000	\$39,010,000
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)		1,738,860	\$1,738,860
Loans (Other Long-Term Debt)			\$9,082,956
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$31,458,362
Other (State or Federal Financing)			\$0
Lease Principal			\$0
Other Liabilities 1			\$32,300,430
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$38,512,830	\$132,525,836
Less: Non-Current Liabilities		\$38,512,830	\$86,348,938
Net Current Liabilities		\$0	\$46,176,898
Working Capital			\$169,583,753
Fund Equity	\$376,482,497		\$680,274,649
Contributed Capital			\$0
Invest in General Fixed Assets	376,482,497		\$376,482,497
Reserved			\$0
Unreserved			\$204,023,971
Fund Balance			
Reserved			\$79,752,940
Unreserved Designated			\$0
Unreserved Undesignated			\$20,015,241
Total Fund Equity	\$376,482,497		\$680,274,649

City of Brentwood
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages
 Fiscal Year **2007**

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	1,110,000
Other Long-Term Debt	885,261
State or Federal Financing	1,683,482
Lease Payments	208,709
Total Debt Service	\$3,887,452
Debt Service from Schedule of Total Expenditures By Major Object Classification	3,887,452
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	6,436,238	6,436,238		\$0
Revenue	39,010,000	39,010,000		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	1,738,860	1,738,860		\$0
Loans	9,082,956	9,082,956		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	31,458,362	31,458,362		\$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 2007

	General A	Special Revenue B	Debt Service C	Capital Projects D
Total Assets	\$35,023,749	\$19,517,677	\$2,326,693	\$64,109,834
Less: Non-Current Assets				
Net Current Assets	\$35,023,749	\$19,517,677	\$2,326,693	\$64,109,834
Total Liabilities	\$9,624,184	\$8,394,453	\$229,754	\$2,961,381
Non-Current Liabilities				
Net Current Liabilities	\$9,624,184	\$8,394,453	\$229,754	\$2,961,381
Working Capital	\$25,399,565	\$11,123,224	\$2,096,939	\$61,148,453
Fund Equity	\$25,399,565	\$11,123,224	\$2,096,939	\$61,148,453
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$124,588	\$16,347,093	\$2,096,939	\$61,184,320
Unreserved - Designated	\$0	\$0	\$0	\$0
Unreserved - Undesignated	\$25,274,977	(\$5,223,869)	\$0	(\$35,867)
Total Fund Equity	\$25,399,565	\$11,123,224	\$2,096,939	\$61,148,453

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

Fiscal Year 2007.

	Enterprise E	Internal Service F	Trust and Agency G
Total Assets	\$232,234,389	\$26,430,363	\$18,162,453
Less: Non-Current Assets	\$176,956,668	\$5,087,839	\$0
Net Current Assets	\$55,277,721	\$21,342,524	\$18,162,453
Total Liabilities	\$54,193,400	\$447,381	\$18,162,453
Non-Current Liabilities	\$47,805,597	\$30,511	\$0
Net-Current Liabilities	\$6,387,803	\$416,870	\$18,162,453
Working Capital	\$48,889,918	\$20,925,654	\$0
Fund Equity	\$178,040,989	\$25,982,982	\$0
Contributed Capital	\$0	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$178,040,989	\$25,982,982	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$178,040,989	\$25,982,982	\$0

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

Balance Sheet

Fiscal Year 2007

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$376,482,497	\$38,512,830	\$812,800,485
Less: Non-Current Assets	\$376,482,497	\$38,512,830	\$597,039,834
Net Current Assets	\$0		\$215,760,651
Total Liabilities		\$38,512,830	\$132,525,836
Non-Current Liabilities		\$38,512,830	\$86,348,938
Net-Current Liabilities			\$46,176,898
Working Capital			\$169,583,753
Fund Equity	\$376,482,497		\$680,274,649
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$376,482,497		\$376,482,497
Retained Earnings			
Reserved			\$0
Unreserved			\$204,023,971
Fund Balance			
Reserved			\$79,752,940
Unreserved - Designated			\$0
Unreserved - Undesignated			\$20,015,241
Total Fund Equity	\$376,482,497		\$680,274,649

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

Consolidated Statement

Fiscal Year 2007

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$11,229,036	\$13,317,249	(\$2,088,213)
Public Safety	\$16,587,965	\$6,046,109	\$10,541,856
Transportation	\$26,226,397	\$7,572,115	\$18,654,282
Community Development	\$11,718,246	\$14,738,277	(\$3,020,031)
Health	\$18,071,663	\$23,916,915	(\$5,845,252)
Culture and Leisure	\$10,675,965	\$4,255,828	\$6,420,137
Public Utilities	\$22,890,793	\$29,680,490	(\$6,789,697)
Other	\$0	\$0	\$0
Total	\$117,400,065	\$99,526,983	\$17,873,082
General Revenues			
Taxes			\$20,301,282
Licenses and Permits			\$0
Fines and Forfeitures			\$229,302
Revenue from Use of Money and Property			\$1,758,688
Intergovernmental State			\$609,752
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$90,000
Total			\$22,989,024
Excess/(Deficiency) of General Revenue Over Net Expenditures			\$5,115,942
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$5,005,729
Beginning Fund Balance/ Working Capital			\$137,890,156

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

Consolidated Statement

Fiscal Year 2007

Adjustments (Specify, maximum of 10 entries allowed) \$26,629,254

Specify: Amount:

Prior year report incorrectly adjusted Capital Projects Fund Bal	26,629,254
Total:	\$26,629,254

Ending Fund Balance/ Working Capital	\$174,641,081
Appropriation Limit as of Fiscal Year End	42,984,709
Total Annual Appropriation Subject to the Limit as of Fiscal Year End	26,754,400

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2006-07

Forms	Column	Additional Details	Footnotes
<u>Sewer Activity/Enterprise Statement</u>			
Total Operating Revenue	A		Reporting contributed sewer connection fees as part of operating revenues in current reporting year. Current service rates increased approximately 4.7% along with increased population use of services.
Total Non-Operating Revenue	A		Increased interest rates.
Total Current Year Contributions	A		Reporting contributed activity as part of operating revenues per GASB standards.
<u>Water Activity/Enterprise Statement</u>			
Total Operating Revenue	A		Reporting contributed water connection lines as part of operating revenues in current reporting year. Current service rates increased due to implementation of a tiered water rate system along with increased population use of services.
Total Non-Operating Revenue	A		Increased interest rates.
Total Current Year Contributions	A		Reporting contributed activity as part of operating revenues per GASB standards.
<u>Other Enterprise</u>			
Total Operating Revenue	A		Developers contributed additional housing units.
Total Non-Operating Revenue	A	and ENT_TYPE = 'Housing'	Non-recurring activities.
Total Non-Operating Revenue	A	and ENT_TYPE = 'Solid Waste'	Increased interest rates.
Total Current Year Contributions	A	and ENT_TYPE = 'Housing'	Reporting contributed activity as part of operating revenues per GASB standards.

Taxes

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2006-07

Forms	Column	Additional Details	Footnotes
Taxes			
Secured and Unsecured Property Taxes	B		Assessed valuations increased over 20% in prior year and about 13% in current year.
Voter Approved Indebtedness Property Taxes	A		Assessed valuations increased over 20% in prior year and about 13% in current year.
Fines and Forfeitures and Revenue from Use of Money and Property			
Total	A		Reallocation of activities.
Total	B		Reallocation of activities.
Investment Earnings	A		Increased interest rates and FMV adjustments.
Investment Earnings	B		Increased interest rates and FMV adjustments.
Intergovernmental - State			
Motor Vehicle In-Lieu Tax	B		Prior year included repayment of borrowed funds from the state.
Homeowners Property Tax Relief	B		Assessed valuations increased over 20% in prior year and about 13% in current year.
Current Service Charges			
Zoning Fees and Subdivision Fees	A		Slowdown in development.
Parks and Recreation Fees	A		Misclassification of activities.
Other Revenues			
Sale of Real and Personal Property	A		Sale of surplus property.
Sale of Real and Personal Property	B		Non-recurring activity.
Contributions from Non-Govt Sources	A		Increased donations received in current reporting year.

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2006-07

Forms	Column	Additional Details	Footnotes
<u>Other Revenues</u>			
Contributions from Non-Govt Sources	B		Increased donations received in current reporting year.
Other Sources of Revenues (Specify)	A		CIP Project Revenues and Developer Contributions received in current reporting year.