

# CITIES FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

City of Brentwood

Fiscal Year 2006

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 & Info Systems  
\_\_\_\_\_  
Title

Pamela Ehler  
\_\_\_\_\_  
Name (Please Print)

11/17/06  
\_\_\_\_\_  
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 2006

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Brian		Swisher
Member 1	Ana		Gutierrez
Member 2	Annette		Beckstrand
Member 3	Robert		Brockman
Member 4	Robert		Taylor
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-

Email:  Is Address Changed?

**Report Prepared By:**

Firm Name: Vavrinek, Trine, Day & Co.

First: Richard

Middle Initial:

Last: Martinez

Title: Consultant

Telephone: (909) 466-4410

Fax No: (909) 466-4431

Email: rmartinez@vtdcpa.com

**City Fiscal Officer:**

	First Name	Middle Initial	Last Name
	Pamela	K	Ehler

Title: Director of Finance and Information

Telephone: (925) 516-5400

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2006

Fund Name (Specify)

Building Replacement

Operating Revenue

Charges for Service	468,852
Other Operating Revenue	20,446
<b>Total Operating Revenue</b>	<b>\$489,298</b>

Operating Expense

Personal Services	
Contractual Services	25,123
Supplies	11,170
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$36,293</b>

**Operating Income (Loss)** \$453,005

Non-Operating Revenue

Interest	24,801
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$24,801</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)	<input type="text" value="-499,923"/>
<b>Excess (Deficiency) of Charges Over Expenses</b>	<input type="text" value="(\$22,117)"/>
Depreciation That Reduces Contributed Capital	<input type="text"/>
<b>Increase (Decrease) in Retained Earnings</b>	<input type="text" value="(\$22,117)"/>
<b>Retained Earnings, Beginning</b>	<input type="text" value="\$855,230"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$833,113"/>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	<input type="text" value="\$0"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<input type="text" value="\$0"/>
<b>Contributed Capital, Beginning</b>	<input type="text" value="\$0"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<input type="text" value="\$0"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$833,113"/>
<b>Total Equity, Ending</b>	<input type="text" value="\$833,113"/>
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	<input type="text" value="\$833,113"/>

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2006

Fund Name (Specify)

Emergency Preparedness

Operating Revenue

Charges for Service

Other Operating Revenue

Total Operating Revenue

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

Total Operating Expense

Operating Income (Loss)

Non-Operating Revenue

Interest

Gain on Sale of Assets

Other

Total Non-Operating Revenue

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

19,853

\$19,853

193,642

4,826

\$198,468

(\$178,615)

175,847

\$175,847

\$0

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2006

Fund Name (Specify)

Emergency Preparedness

Operating Transfers In (Out)	
<b>Excess (Deficiency) of Charges Over Expenses</b>	(\$2,768)
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	(\$2,768)
Retained Earnings, Beginning	\$5,448,043
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	\$5,445,275
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	\$0
Retained Earnings, Ending	\$5,445,275
<b>Total Equity, Ending</b>	\$5,445,275
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$5,445,275

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

**Operating Revenue**

Charges for Service	<input type="text" value="790,739"/>
Other Operating Revenue	<input type="text" value="2,323"/>
<b>Total Operating Revenue</b>	<b><input type="text" value="\$793,062"/></b>

**Operating Expense**

Personal Services	<input type="text" value="222,488"/>
Contractual Services	<input type="text" value="395,918"/>
Supplies	<input type="text" value="101,760"/>
Materials	<input type="text"/>
Other Operating Expenses	<input type="text"/>
General and Administrative Expense	<input type="text"/>
Depreciation Expense	<input type="text"/>
<b>Total Operating Expense</b>	<b><input type="text" value="\$720,166"/></b>
<b>Operating Income (Loss)</b>	<b><input type="text" value="\$72,896"/></b>

**Non-Operating Revenue**

Interest	<input type="text" value="3,413"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Revenue</b>	<b><input type="text" value="\$3,413"/></b>

**Non-Operating Expense**

Interest	<input type="text"/>
Loss on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Expense</b>	<b><input type="text" value="\$0"/></b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

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

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2006

Fund Name (Specify)

Fleet Maintenance

**Operating Revenue**

Charges for Service	891,363
Other Operating Revenue	60,048
<b>Total Operating Revenue</b>	<b>\$951,411</b>

**Operating Expense**

Personal Services	453,476
Contractual Services	6,134
Supplies	491,195
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$950,805</b>
<b>Operating Income (Loss)</b>	<b>\$606</b>

**Non-Operating Revenue**

Interest	9,663
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$9,663</b>

**Non-Operating Expense**

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2006

Fund Name (Specify)

Fleet Maintenance

Operating Transfers In (Out)	
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$10,269</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$10,269</b>
<b>Retained Earnings, Beginning</b>	<b>\$270,602</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$280,871</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$280,871</b>
<b>Total Equity, Ending</b>	<b>\$280,871</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$280,871</b>

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2006

Fund Name (Specify)

Information Services

Operating Revenue

Charges for Service	1,285,001
Other Operating Revenue	251
<b>Total Operating Revenue</b>	<b>\$1,285,252</b>

Operating Expense

Personal Services	928,192
Contractual Services	144
Supplies	289,866
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$1,218,202</b>
<b>Operating Income (Loss)</b>	<b>\$67,050</b>

Non-Operating Revenue

Interest	4,089
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$4,089</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)	<input type="text" value="10,500"/>
<b>Excess (Deficiency) of Charges Over Expenses</b>	<input type="text" value="\$81,639"/>
Depreciation That Reduces Contributed Capital	<input type="text"/>
<b>Increase (Decrease) In Retained Earnings</b>	<input type="text" value="\$81,639"/>
<b>Retained Earnings, Beginning</b>	<input type="text" value="\$29,198"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$110,837"/>
<b>Equity</b>	
Contributed Capital: (Current Year)	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	<input type="text" value="\$0"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<input type="text" value="\$0"/>
<b>Contributed Capital, Beginning</b>	<input type="text" value="\$0"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<input type="text" value="\$0"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$110,837"/>
<b>Total Equity, Ending</b>	<input type="text" value="\$110,837"/>
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	<input type="text" value="\$110,837"/>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

**Operating Revenue**

Charges for Service	<input type="text" value="808,180"/>
Other Operating Revenue	<input type="text"/>
<b>Total Operating Revenue</b>	<b><input type="text" value="\$808,180"/></b>

**Operating Expense**

Personal Services	<input type="text"/>
Contractual Services	<input type="text"/>
Supplies	<input type="text"/>
Materials	<input type="text" value="363,508"/>
Other Operating Expenses	<input type="text"/>
General and Administrative Expense	<input type="text"/>
Depreciation Expense	<input type="text" value="53,420"/>
<b>Total Operating Expense</b>	<b><input type="text" value="\$416,928"/></b>
<b>Operating Income (Loss)</b>	<b><input type="text" value="\$391,252"/></b>

**Non-Operating Revenue**

Interest	<input type="text" value="10,852"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Revenue</b>	<b><input type="text" value="\$10,852"/></b>

**Non-Operating Expense**

Interest	<input type="text"/>
Loss on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Expense</b>	<b><input type="text" value="\$0"/></b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Information Systems Replacement

Operating Transfers In (Out)	-740,000
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>(\$337,896)</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>(\$337,896)</b>
<b>Retained Earnings, Beginning</b>	<b>\$613,099</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$275,203</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$275,203</b>
<b>Total Equity, Ending</b>	<b>\$275,203</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$275,203</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

<b>Operating Revenue</b>	
Charges for Service	<input type="text" value="2,756,280"/>
Other Operating Revenue	<input type="text"/>
<b>Total Operating Revenue</b>	<input type="text" value="\$2,756,280"/>
<b>Operating Expense</b>	
Personal Services	<input type="text"/>
Contractual Services	<input type="text"/>
Supplies	<input type="text"/>
Materials	<input type="text" value="811,196"/>
Other Operating Expenses	<input type="text"/>
General and Administrative Expense	<input type="text"/>
Depreciation Expense	<input type="text"/>
<b>Total Operating Expense</b>	<input type="text" value="\$811,196"/>
<b>Operating Income (Loss)</b>	<input type="text" value="\$1,945,084"/>
<b>Non-Operating Revenue</b>	
Interest	<input type="text" value="48,354"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Revenue</b>	<input type="text" value="\$48,354"/>
<b>Non-Operating Expense</b>	
Interest	<input type="text"/>
Loss on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Expense</b>	<input type="text" value="\$0"/>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)	<input type="text"/>
<b>Excess (Deficiency) of Charges Over Expenses</b>	<input type="text" value="\$1,993,438"/>
Depreciation That Reduces Contributed Capital	<input type="text"/>
<b>Increase (Decrease) In Retained Earnings</b>	<input type="text" value="\$1,993,438"/>
<b>Retained Earnings, Beginning</b>	<input type="text" value="\$1,487,829"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$3,481,267"/>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	<input type="text" value="\$0"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<input type="text" value="\$0"/>
<b>Contributed Capital, Beginning</b>	<input type="text" value="\$0"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<input type="text" value="\$0"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$3,481,267"/>
<b>Total Equity, Ending</b>	<input type="text" value="\$3,481,267"/>
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	<input type="text" value="\$3,481,267"/>

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2006

Fund Name (Specify)

Park Assessment Replacement

**Operating Revenue**

Charges for Service

Other Operating Revenue

**Total Operating Revenue**

\$0

**Operating Expense**

Personal Services

Contractual Services

41,738

Supplies

Materials

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

**Total Operating Expense**

\$41,738

**Operating Income (Loss)**

(\$41,738)

**Non-Operating Revenue**

Interest

18,542

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

\$18,542

**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

Fund Name (Specify)

Operating Transfers In (Out)	<input type="text" value="612,445"/>
<b>Excess (Deficiency) of Charges Over Expenses</b>	<input type="text" value="\$589,249"/>
Depreciation That Reduces Contributed Capital	<input type="text"/>
<b>Increase (Decrease) In Retained Earnings</b>	<input type="text" value="\$589,249"/>
<b>Retained Earnings, Beginning</b>	<input type="text" value="\$342,991"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$932,240"/>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	<input type="text" value="\$0"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net increase (Decrease) to Contributed Capital</b>	<input type="text" value="\$0"/>
<b>Contributed Capital, Beginning</b>	<input type="text" value="\$0"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<input type="text" value="\$0"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$932,240"/>
<b>Total Equity, Ending</b>	<input type="text" value="\$932,240"/>
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	<input type="text" value="\$932,240"/>

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2006

Fund Name (Specify)

Tuition Program

Operating Revenue

Charges for Service	9,994
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$9,994</b>

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	11,473
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$11,473</b>
<b>Operating Income (Loss)</b>	<b>(\$1,479)</b>

Non-Operating Revenue

Interest	1,881
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$1,881</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)	<input type="text"/>
<b>Excess (Deficiency) of Charges Over Expenses</b>	<input type="text" value="\$402"/>
Depreciation That Reduces Contributed Capital	<input type="text"/>
<b>Increase (Decrease) In Retained Earnings</b>	<input type="text" value="\$402"/>
<b>Retained Earnings, Beginning</b>	<input type="text" value="\$58,612"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$59,014"/>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	<input type="text" value="\$0"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<input type="text" value="\$0"/>
<b>Contributed Capital, Beginning</b>	<input type="text" value="\$0"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<input type="text" value="\$0"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$59,014"/>
<b>Total Equity, Ending</b>	<input type="text" value="\$59,014"/>
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	<input type="text" value="\$59,014"/>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

**Operating Revenue**

Charges for Service	<input type="text" value="1,628,895"/>
Other Operating Revenue	<input type="text" value="73,421"/>
<b>Total Operating Revenue</b>	<b><input type="text" value="\$1,702,316"/></b>

**Operating Expense**

Personal Services	<input type="text"/>
Contractual Services	<input type="text"/>
Supplies	<input type="text"/>
Materials	<input type="text" value="24,490"/>
Other Operating Expenses	<input type="text"/>
General and Administrative Expense	<input type="text"/>
Depreciation Expense	<input type="text" value="737,297"/>
<b>Total Operating Expense</b>	<b><input type="text" value="\$761,787"/></b>
<b>Operating Income (Loss)</b>	<b><input type="text" value="\$940,529"/></b>

**Non-Operating Revenue**

Interest	<input type="text" value="150,912"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Revenue</b>	<b><input type="text" value="\$150,912"/></b>

**Non-Operating Expense**

Interest	<input type="text" value="1,999"/>
Loss on Sale of Assets	<input type="text" value="6,230"/>
Other	<input type="text"/>
<b>Total Non-Operating Expense</b>	<b><input type="text" value="\$8,229"/></b>

**City of Brentwood**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)	<input type="text" value="943,413"/>
<b>Excess (Deficiency) of Charges Over Expenses</b>	<input type="text" value="\$2,026,625"/>
Depreciation That Reduces Contributed Capital	<input type="text"/>
<b>Increase (Decrease) In Retained Earnings</b>	<input type="text" value="\$2,026,625"/>
<b>Retained Earnings, Beginning</b>	<input type="text" value="\$7,566,266"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$9,592,891"/>
Equity	
Contributed Capital: (Current Year)	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	<input type="text" value="\$0"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<input type="text" value="\$0"/>
<b>Contributed Capital, Beginning</b>	<input type="text" value="\$0"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<input type="text" value="\$0"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$9,592,891"/>
<b>Total Equity, Ending</b>	<input type="text" value="\$9,592,891"/>
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	<input type="text" value="\$9,592,891"/>

City of Brentwood

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2006

Is This Function Accounted for as an Enterprise Fund?	Yes
<b>Operating Revenue</b>	
Sewer Service Charges	5,694,411
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	285,242
<b>Total Operating Revenue</b>	<b>\$5,979,653</b>
<b>Operating Expense</b>	
Transmission	
Treatment and Disposal Plant	3,660,252
Taxes	
General and Administrative Expense	397,096
Depreciation Expense	1,210,697
<b>Total Operating Expense</b>	<b>\$5,268,045</b>
<b>Operating Income (Loss)</b>	<b>\$711,608</b>
<b>Non-Operating Revenue</b>	
Interest	621,492
State	
Federal	
County	
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$621,492</b>
<b>Non-Operating Expense</b>	
Interest	727,192
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$727,192</b>
Operating Transfers In (Out)	
<b>Net Income (Loss)</b>	<b>\$605,908</b>
Depreciation that Reduces Contributed Capital	-539,861
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$66,047</b>
<b>Retained Earnings, Beginning</b>	<b>\$34,569,114</b>
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$34,635,161</b>

**City of Brentwood**

**Cities Financial Transactions Report - Sewer Activity/Enterprise**

**Operating Revenue**

Fiscal Year

**Equity**

**Contributed Capital: (Current Year)**

State	<input type="text"/>
Federal	<input type="text"/>
Connection Fees (Capital)	4,649,773
County	<input type="text"/>
Contribution from Non-Government Sources	<input type="text"/>
Other	2,254,224
<b>Total Current Year Contributions</b>	<b>\$6,903,997</b>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$6,903,997</b>
<b>Contributed Capital, Beginning</b>	<b>\$20,983,502</b>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<b>\$27,887,499</b>
<b>Retained Earnings, Ending</b>	<b>\$34,635,161</b>
<b>Total Equity, Ending</b>	<b>\$62,522,660</b>
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	<b>\$34,635,161</b>
<b>Revenue/Expenditure Schedule Adjustments</b>	
Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	1,701,359
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	1,030,104
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

**Specify:**

**Amount:**

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

**City of Brentwood**

**Cities Financial Transactions Report - Water Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2006

Is This Function Accounted for as an Enterprise Fund?	Yes
<b>Operating Revenue</b>	
Retail Sales of Water - Within City Limits	11,896,327
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	100,892
Other Sales or Service	60,697
Water Connection Fees	
Rent from Waterworks Property	
Other Water Operating Revenues	206,733
<b>Total Operating Revenue</b>	<b>\$12,264,649</b>
<b>Operating Expense</b>	
Source of Water Supply	2,687,585
Pumping Expense	
Water Treatment Expense	406,363
Transmission and Distribution Expense	168,521
Customer Account Expense	450,743
Sales Expense	
General and Administrative Expense	5,289,285
Depreciation Expense	1,246,157
<b>Total Operating Expense</b>	<b>\$10,248,654</b>
<b>Operating Income (Loss)</b>	<b>\$2,015,995</b>
<b>Non-Operating Revenue</b>	
Interest	358,427
State	
Federal	
County	
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$358,427</b>

**City of Brentwood**

**Cities Financial Transactions Report - Water Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2006

**Non-Operating Expense**

Interest	467,297
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$467,297</b>
Operating Transfers In (Out)	-971,248
<b>Net Income (Loss)</b>	<b>\$935,877</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$935,877</b>
<b>Retained Earnings, Beginning</b>	<b>\$47,809,493</b>
Adjustments	810,210
Reason for Adjustment	PY Debt Repayment restatement
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$49,555,580</b>

**Equity**

**Contributed Capital: (Current Year)**

State	
Federal	
Connection Fees (Capital)	5,629,901
County	
Contribution from Non-Government Sources	
Other	2,640,839
<b>Total Current Year Contributions</b>	<b>\$8,270,740</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$8,270,740</b>
<b>Contributed Capital, Beginning</b>	<b>\$17,685,853</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$25,956,593</b>
<b>Retained Earnings, Ending</b>	<b>\$49,555,580</b>
<b>Total Equity, Ending</b>	<b>\$75,512,173</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$49,555,580</b>

**City of Brentwood**

**Cities Financial Transactions Report - Water Activity/Enterprise**

**Operating Revenue**

Fiscal Year

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	860,189
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	6,319,807
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

**Specify:**

**Amount:**

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

**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	14,395
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	4,793
Total Water Introduced into System	4,743
Water Sold to Direct Customers	8,836
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
<b>Total Water Sold, Used, or Lost</b>	<b>\$9,536</b>
Water Services Provided by Other Than the City (Yes or No)	No

**Conversion Table**

1 Acre Foot = 43,560 Cubic Feet	1 Cubic Foot = 7.48052 Gallons
1 Acre Foot = 325,851 Gallons	(Round to the Nearest Acre Foot)

**City of Brentwood**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

City Rentals

Is This Function Accounted for as an Enterprise Fund?

Charges for Service

Other Operating Revenue

**Total Operating Revenue**

**Operating Expense**

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

**Total Operating Expense**

**Operating Income (Loss)**

**Non-Operating Revenue**

Interest

State

Federal

County

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

**Total Non-Operating Expense**

**City of Brentwood**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

Operating Transfers In (Out)	-31,061
<b>Net Income (Loss)</b>	<b>\$9,988</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$9,988</b>
<b>Retained Earnings, Beginning</b>	<b>\$120,254</b>
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$130,242</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$130,242</b>
<b>Total Equity, Ending</b>	<b>\$130,242</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$130,242</b>

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2006

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:

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 - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?

Charges for Service

Other Operating Revenue

**Total Operating Revenue**

**Operating Expense**

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

**Total Operating Expense**

**Operating Income (Loss)**

**Non-Operating Revenue**

Interest

State

Federal

County

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

**Total Non-Operating Expense**

**City of Brentwood**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

Operating Transfers In (Out)	
<b>Net Income (Loss)</b>	\$104,108
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	\$104,108
<b>Retained Earnings, Beginning</b>	\$6,047,847
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	\$6,151,955
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
County	
Contribution from Non-Government Sources	1,392,419
Other	
<b>Total Current Year Contributions</b>	\$1,392,419
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	\$1,392,419
<b>Contributed Capital, Beginning</b>	\$0
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	\$1,392,419
<b>Retained Earnings, Ending</b>	\$6,151,955
<b>Total Equity, Ending</b>	\$7,544,374
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	\$6,151,955

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2006

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	1,525,257
Other (Specify, maximum of 5 entries allowed)	

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 - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2006

Enterprise Name

Park and Recreation

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

Other Operating Revenue

Total Operating Revenue

\$0

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

Total Operating Expense

\$0

Operating Income (Loss)

\$0

Non-Operating Revenue

Interest

State

Federal

County

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 - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

Operating Transfers In (Out)	-31,130,979
<b>Net Income (Loss)</b>	<b>(\$31,130,979)</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>(\$31,130,979)</b>
<b>Retained Earnings, Beginning</b>	<b>\$31,130,979</b>
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$0</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	-24,287,850
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>(\$24,287,850)</b>
<b>Contributed Capital, Beginning</b>	<b>\$24,287,850</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$0</b>
<b>Total Equity, Ending</b>	<b>\$0</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$0</b>

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2006

Enterprise Name Park and Recreation

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:

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 - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?

Charges for Service

Other Operating Revenue

**Total Operating Revenue**

**Operating Expense**

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

**Total Operating Expense**

**Operating Income (Loss)**

**Non-Operating Revenue**

Interest

State

Federal

County

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

**Total Non-Operating Expense**

**City of Brentwood**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2006

Enterprise Name Solid Waste

Operating Transfers In (Out)		-551,252
<b>Net Income (Loss)</b>		<b>\$1,486,351</b>
Depreciation that Reduces Contributed Capital		
<b>Increase (Decrease) in Retained Earnings</b>		<b>\$1,486,351</b>
<b>Retained Earnings, Beginning</b>		<b>\$3,006,554</b>
Adjustments		
Reason for Adjustments		
Residual Equity Transfers In (Out)		
<b>Retained Earnings, Ending</b>		<b>\$4,492,905</b>
<b>Equity</b>		
<b>Contributed Capital: (Current Year)</b>		
State		
Federal		
County		
Contribution from Non-Government Sources		
Other		
<b>Total Current Year Contributions</b>		<b>\$0</b>
Residual Equity Transfers In (Out)		
Depreciation Applied to Contributed Capital		
<b>Net Increase (Decrease) to Contributed Capital</b>		<b>\$0</b>
<b>Contributed Capital, Beginning</b>		<b>\$267,909</b>
Adjustments		
Reason for Adjustments		
<b>Contributed Capital, Ending</b>		<b>\$267,909</b>
<b>Retained Earnings, Ending</b>		<b>\$4,492,905</b>
<b>Total Equity, Ending</b>		<b>\$4,760,814</b>
Retained Earnings - Reserved		
<b>Retained Earnings - Unreserved</b>		<b>\$4,492,905</b>

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2006

Enterprise Name Solid Waste

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	57,300
Capital Lease Payments	232,721
Current Year Capital Outlay	149,427
Other (Specify, maximum of 5 entries allowed)	

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 2006

**Functional Revenue:**

**Expenditures:**

Construction Development Taxes

Fire	\$483,683
Management and Support	\$621,992
Parks and Recreation	\$2,398,527
Other Community Development 1	\$589,023
Streets/Highways/Storm Drains	\$3,678,845
<b>Sub Total:</b>	<b>\$7,772,070</b>

Construction Permits

Construction and Engineering Regulation Enforcement	\$3,337,412
<b>Sub Total:</b>	<b>\$3,337,412</b>

Engineering Fees Inspection and Other

Construction and Engineering Regulation Enforcement	\$2,621,317
<b>Sub Total:</b>	<b>\$2,621,317</b>

Forfeitures and Penalties

Police	\$53,486
<b>Sub Total:</b>	<b>\$53,486</b>

Gasoline Tax

Streets/Highways/Storm Drains	\$752,698
<b>Sub Total:</b>	<b>\$752,698</b>

Improvement District Bond Proceeds

Streets/Highways/Storm Drains	\$26,629,254
<b>Sub Total:</b>	<b>\$26,629,254</b>

Investment Earnings

Fire	\$21,153
Police	\$9,111

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2006

**Functional Revenue:**

**Expenditures:**

Management and Support	\$207,759
Construction and Engineering Regulation Enforcement	\$103,790
Street Lighting	\$55,681
Parks and Recreation	\$331,043
Streets/Highways/Storm Drains	\$926,242
<b>Sub Total:</b>	<b>\$1,654,779</b>

Lighting

Street Lighting	\$2,398,803
<b>Sub Total:</b>	<b>\$2,398,803</b>

Parks and Recreation Fees

Parks and Recreation	\$1,996,516
<b>Sub Total:</b>	<b>\$1,996,516</b>

Peace Officers Standards and Training

Police	\$19,774
<b>Sub Total:</b>	<b>\$19,774</b>

Plan Checking Fees

Planning	\$2,786,341
<b>Sub Total:</b>	<b>\$2,786,341</b>

Police

Police	\$247,507
<b>Sub Total:</b>	<b>\$247,507</b>

Prop. 172-Public Safety

Police	\$113,125
<b>Sub Total:</b>	<b>\$113,125</b>

Rents and Concessions

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2006

**Functional Revenue:**

**Expenditures:**

Community Centers and Auditoriums	\$58,188
Parks and Recreation	\$194,016

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Sub Total: \$252,204

Special Police Department Services

Police	\$277,357
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Sub Total: \$277,357

Zoning Fees and Subdivision Fees

Construction and Engineering Regulation Enforcement	\$738,972
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Sub Total: \$738,972

**City of Brentwood**

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

**Taxes**

Fiscal Year 2006

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
Secured and Unsecured Property Taxes		5,851,894	
Supplement Roll Secured and Unsecured Property Taxes		364,048	
Property Tax In-Lieu of Vehicle License Fees		982,071	
Voter Approved Indebtedness Property Taxes			
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		1,521	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes		363	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		3,563,828	
In-Lieu Local Sales and Use Taxes		2,589,871	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit			
Transient Lodging Taxes		118,544	
Franchises		808,389	
Business License Taxes		471,668	
Real Property Transfer Taxes		1,000,573	
Utility Users Taxes			
Construction Development Taxes	\$7,772,070		
<b>Other Non-Property Taxes</b>			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$0	

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2006

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

\$7,772,070

\$15,752,770

\$23,524,840

**City of Brentwood**

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

**Special Benefit Assessments for Operations**

Fiscal Year

**Functional Revenues**  
**A**

**Special Benefit Assessments for Operations**

Fire	<input type="text"/>
Paramedics	<input type="text"/>
Police	\$247,507
Lighting	\$2,398,803
Other (Specify, maximum of 5 entries allowed)	\$2,507,878

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
<input type="text" value="Citywide Park District"/>	<input type="text" value="Parks and Recreation"/>	<input type="text" value="1,412,160"/>
<input type="text" value="Community Facilities Districts"/>	<input type="text" value="Streets/Highways/Storm Drains"/>	<input type="text" value="1,095,718"/>
<b>Total:</b>		<input type="text" value="\$2,507,878"/>

**Total**

**City of Brentwood**

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

**Licenses and Permits**

Fiscal Year

Functional Revenues	General Revenues	Total Revenues
A	B	C

**Licenses and Permits**

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$3,337,412		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$82,787	\$0	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Block Party Permit	Management and Support	829
Home Occupation	Management and Support	28,176
NPDES Permits	Streets/Highways/Storm Drains	51,925
Special Event Permit	Management and Support	1,857
<b>Total</b>		<b>\$82,787</b>

**Specify General Revenues**

**General Revenues**


<b>Total</b>	<b>\$3,420,199</b>	<b>\$0</b>	<b>\$3,420,199</b>
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**City of Brentwood**

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

**Fines and Forfeitures and Revenue from Use of Money and Property**

Fiscal Year 2006

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>			
Vehicle Code Fines			
Other Fines		138,695	
Forfeitures and Penalties	\$53,486		
<b>Total</b>	<b>\$53,486</b>	<b>\$138,695</b>	<b>\$192,181</b>
<b>Revenue from Use of Money and Property</b>			
Investment Earnings	\$2,852,159	957,060	
Rents and Concessions	\$252,204	184,919	
Royalties			
Other 1			
Other 2			
<b>Total</b>	<b>\$3,104,363</b>	<b>\$1,141,979</b>	<b>\$4,246,342</b>

**City of Brentwood**

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

**Intergovernmental - State**

Fiscal Year **2006**

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

**Intergovernmental - State**

Motor Vehicle In-Lieu Tax	912,366	
Homeowners Property Tax Relief	42,200	
Gasoline Tax	\$752,698	
Peace Officers Standards and Training	\$19,774	
Off Highway Motor Vehicle In-Lieu Fee		
<b>Other State Grants</b>		
Mandated Cost	77,110	
Other 1		
Other 2		
Prop. 172 - Public Safety	\$113,125	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$1,557,970	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

AB-90 Diversion Grant	Police	42,108
CAL Trans	Streets/Highways/Storm Drains	341,941
City Park Grant	Parks and Recreation	277,259
Concerts in the Park	Parks and Recreation	20,000
Grant Projects	Management and Support	26,795
Measure C	Streets/Highways/Storm Drains	413,491
OTS Grant	Police	32,841
PAL Grant	Police	51,923
Parks Art Grant	Parks and Recreation	10,000
Pedestrian & Bicycle Safety Grant	Streets/Highways/Storm Drains	52,976
SLESF	Police	100,000
Traffic Congestion Relief	Streets/Highways/Storm Drains	188,636
<b>Total:</b>		<b>\$1,557,970</b>

**Total**

\$2,443,567	\$1,031,676	\$3,475,243
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City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2006

Functional Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	\$738,972
Special Police Department Services	\$277,357
Special Fire Department Services	
Plan Checking Fees	\$2,786,341
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$2,621,317
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	
Sewer Service Charges	\$5,979,653
Sewer Connection Fees	\$4,649,773
Solid Waste Revenues	\$8,025,919
Sales of Refuse	
First Aid and Ambulance Charges	
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$1,996,516
Golf Courses Fees	\$0
Water Service Charges	\$12,264,649
Water Connection Fees	\$5,629,901
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$30,290
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 2006

**Functional Revenues**

Quasi-External Transactions

[ ]

Other Current Service Charges (Specify)

\$6,531,412

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Administrative Fees	Management and Support	96,912
Agriculture Admin	Management and Support	30,000
Assessment District Admin	Management and Support	270,985
Bond Debt Service Admin	Management and Support	467,271
Bypass Authority Admin	Management and Support	162,390
Capital Improvement Admin Fee	Management and Support	106,366
CIFP Personnel Reimb	Management and Support	531,801
City Rentals Admin	Management and Support	44,870
Facility Fee Funds Admin	Management and Support	1,585,099
Housing Admin	Management and Support	91,021
Late Charges	Management and Support	16,980
Maint Assessment Dist Admin	Management and Support	244,658
Map & Copy Sales	Management and Support	3,196
Passport Revenue	Management and Support	31,857
Public Art Admin	Management and Support	132,151
Public Art Fundraisers	Management and Support	48,486
RDA Admin Fee	Management and Support	300,000
Reimbursement for Services	Construction and Engineering Regulati	307,626
Sewer Admin Fee	Management and Support	578,813
SMI Admin Fee	Management and Support	1,609
Solid Waste Admin Fee	Management and Support	696,702
Water Admin Fee	Management and Support	782,619
<b>Total:</b>		<b>\$6,531,412</b>

**Total**

\$51,532,100

**City of Brentwood**

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

**Other Revenues**

Functional Revenues	General Revenues	Total Revenues
A	B	C

Fiscal Year 2006

**Other Revenues**

Sale of Real and Personal Property	\$0	106,550	
Contributions from Non-Govt. Sources for Enterprise Activities	\$1,392,419		
Contributions from Non-Govt. Sources		52,868	
Other Revenues from Enterprise Activities	\$5,997,301		
Other Sources of Revenues (Specify)	\$15,081,965	\$0	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Capital Contribution for Parks & Rec	Parks and Recreation	1,011,283
Capital Contributions from Assesment Dist	Streets/Highways/Storm Drains	141,051
Capital Contributions from Enterprise	Streets/Highways/Storm Drains	1,007,526
Capital Contributions from ISF	Management and Support	852,535
Capital Contributions from Park Enterprise	Parks and Recreation	910,085
Contributions	Management and Support	-15,591
Contributions from RDA	Planning	135,938
Contributions from RDA	Streets/Highways/Storm Drains	642,000
Development Impact Fees for Econ Dev	Other Community Development 1	4,710
Development Impact Fees for Parks & trails	Parks and Recreation	2,399,361
Development Impact Fees for Roadway Dev	Streets/Highways/Storm Drains	5,821,714
Development Impact Fees for Vineyards Project	Parks and Recreation	1,620,000
Donations	Management and Support	10,000
Highway 4 Maintenance	Streets/Highways/Storm Drains	36,618
Misc Revenues	Management and Support	54,735
PEG Media Contribution	Management and Support	450,000
<b>Total</b>		<b>\$15,081,965</b>

City's Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

Functional Revenues A	General Revenues B	Total Revenues C
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Specify General Revenues

General Revenues


Total

\$22,471,685	\$159,418	\$22,631,103
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**City of Brentwood**  
**Cities Financial Transactions Report - Schedule of General and Functional Revenues**  
**Other Financing Sources and Grand Total Revenues**

Fiscal Year 2006

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Other Financing Sources</b>			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$26,629,254		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
<b>Total</b>	\$26,629,254		\$26,629,254
<b>Grand Total Functional and General Revenue</b>	\$122,580,912	\$18,224,538	\$140,805,450

**City of Brentwood**

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

**General Government and Public Safety**

Fiscal Year **2006**

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ (Excess) Revenues F
<b>General Government</b>						
Legislative	1,284,678			\$1,284,678	\$0	\$1,284,678
Management and Support	9,168,963	1,450,282	1,827,291	\$12,446,536	\$8,462,873	\$3,983,663
<b>Total</b>	<b>\$10,453,641</b>	<b>\$1,450,282</b>	<b>\$1,827,291</b>	<b>\$13,731,214</b>	<b>\$8,462,873</b>	<b>\$5,268,341</b>
<b>Public Safety</b>						
Police	13,154,224	1,925,984	272,456	\$15,352,664	\$947,232	\$14,405,432
Fire				\$0	\$504,836	(\$504,836)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	3,269,949			\$3,269,949	\$2,454,484	\$815,465
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
<b>Total</b>	<b>\$16,424,173</b>	<b>\$1,925,984</b>	<b>\$272,456</b>	<b>\$18,622,613</b>	<b>\$3,906,552</b>	<b>\$14,716,061</b>

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year 2006

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>Transportation</b>						
Streets / Highway / Storm Drains	3,466,947	5,227,958	73,325	\$8,768,230	\$41,780,635	(\$33,012,405)
Streets Trees / Landscaping				\$0	\$0	\$0
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
<b>Total</b>	<b>\$3,466,947</b>	<b>\$5,227,958</b>	<b>\$73,325</b>	<b>\$8,768,230</b>	<b>\$41,780,635</b>	<b>(\$33,012,405)</b>
<b>Community Development</b>						
Planning	1,204,362	4,926		\$1,209,288	\$2,922,279	(\$1,712,991)
Construction and Engineering Regulation	4,940,370	26,681		\$4,967,051	\$7,109,117	(\$2,142,066)
Redevelopment				\$0	\$0	\$0
Housing	\$1,215,548	\$1,525,257	\$0	\$2,740,805	\$2,712,075	\$28,730
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	271,569			\$271,569	\$593,733	(\$322,164)
Other Community Development 2				\$0	\$0	\$0
<b>Total</b>	<b>\$7,631,849</b>	<b>\$1,556,864</b>	<b>\$0</b>	<b>\$9,188,713</b>	<b>\$13,337,204</b>	<b>(\$4,148,491)</b>

City of Brentwood

Giftee Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year 2006

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>Health</b>						
Physical and Mental Health				\$0	\$0	\$0
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$5,925,166	\$149,427	\$315,051	\$6,389,644	\$8,056,252	(\$1,666,608)
Sewers	\$4,057,348	\$1,030,104	\$2,428,551	\$7,516,003	\$13,505,142	(\$5,989,139)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
<b>Total</b>	<b>\$9,982,514</b>	<b>\$1,179,531</b>	<b>\$2,743,602</b>	<b>\$13,905,647</b>	<b>\$21,561,394</b>	<b>(\$7,655,747)</b>
<b>Culture and Leisure</b>						
Parks and Recreation	6,623,989	2,149,480	342,060	\$9,115,529	\$12,580,250	(\$3,464,721)
Marina and Wharfs				\$0	\$0	\$0
Libraries	114,093			\$114,093	\$0	\$114,093
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	80,656			\$80,656	\$58,188	\$22,468
Other Culture and Leisure 1	34,300		146,600	\$180,900	\$0	\$180,900
Other Culture and Leisure 2				\$0	\$0	\$0
<b>Total</b>	<b>\$6,853,038</b>	<b>\$2,149,480</b>	<b>\$488,660</b>	<b>\$9,491,178</b>	<b>\$12,638,438</b>	<b>(\$3,147,260)</b>

**City of Brentwood**

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

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

Fiscal Year 2006

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ F
<b>Public Utilities</b>						
Water	\$9,002,497	\$6,319,807	\$1,327,486	\$16,649,790	\$20,893,816	(\$4,244,026)
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
<b>Total</b>	\$9,002,497	\$6,319,807	\$1,327,486	\$16,649,790	\$20,893,816	(\$4,244,026)
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grand Total</b>	\$63,814,659	\$19,809,906	\$6,732,820	\$90,357,385	\$122,580,912	(\$32,223,527)

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

Fiscal Year 2006

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
<b>Operating Expenditures</b>				
Salaries and Wages	20,275,665			\$20,275,665
Retirement	4,870,387			\$4,870,387
Other Employee Benefits	4,008,557			\$4,008,557
<b>Contract Services</b>				
Private	4,372,151			\$4,372,151
Other Governmental Agencies				\$0
Material, Supplies, and Other	30,287,899			\$30,287,899
<b>Capital Outlay</b>				
Equipment		106,575		\$106,575
Land		1,000,000		\$1,000,000
Building and Improvement		18,703,331		\$18,703,331
<b>Debt Service</b>				
Interest			2,553,636	\$2,553,636
Principal			3,877,508	\$3,877,508
Lease Payments			301,676	\$301,676
<b>Total</b>	\$63,814,659	\$19,809,906	\$6,732,820	\$90,357,385
<b>Supplemental Data</b>				
Expenditures Pursuant to Competitive Bidding				
Other Than Competitive Bidding				
<b>Total</b>				\$0

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

**Fiscal Year** 2006

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$13,245,000</b>
Principal Payment Made in Current Year	725,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$6,603,426</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$12,520,000</b>
Current Year Interest Payment	783,085
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

Fiscal Year **2006**

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$1,350,000</b>
Principal Payment Made in Current Year	420,000
Principal Issued in Current Year	
Principal Deceased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$3,935,200</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$930,000</b>
Current Year Interest Payment	79,800
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

**Fiscal Year** 2006

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$11,995,000</b>
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	
<b>Principal Payments Made to Date</b>	<b>\$455,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$11,995,000</b>
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

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

**Bond Types**

Fiscal Year 2006

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$30,390,000</b>
Principal Payment Made in Current Year	650,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$2,340,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$29,740,000</b>
Current Year Interest Payment	749,352
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

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

**Bond Types**

Fiscal Year 2006

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$18,374,000</b>
Principal Payment Made in Current Year	454,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$1,314,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$17,920,000</b>
Current Year Interest Payment	873,950
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

Fiscal Year 2006

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$21,915,000</b>
Principal Payment Made in Current Year	295,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$295,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$21,620,000</b>
Current Year Interest Payment	1,195,336
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

Fiscal Year **2006**

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2005
Year Begin	2006
Year End	2033
Principal Authorized	16,565,000
Principal Issued	16,565,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$16,565,000</b>
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	
<b>Principal Payments Made to Date</b>	<b>\$0</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$16,565,000</b>
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

**Fiscal Year** 2006

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$17,130,000</b>
Principal Payment Made in Current Year	845,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$1,472,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$16,285,000</b>
Current Year Interest Payment	1,001,649
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** 2006

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$35,365,000</b>
Principal Payment Made in Current Year	1,428,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$2,058,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$33,937,000</b>
Current Year Interest Payment	1,310,188
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 2006

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$6,411,571</b>
Principal Payment Made in Current Year	120,000
Principal Issued in Current Year	
Principal Deceased in Current Year	
Adjustments to Principal in Current Year	92,731
Reason for Adjustments to Principal in Current Year	Accreted interest
<b>Principal Payments Made to Date</b>	<b>\$330,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$6,384,302</b>
Current Year Interest Payment	152,456
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

Fiscal Year **2006**

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$10,525,000</b>
Principal Payment Made in Current Year	285,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$1,295,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$10,240,000</b>
Current Year interest Payment	427,939
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

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
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>1,708,634</b>
Amount of Principal Repaid in Current Year	342,060
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$342,060</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$1,366,574</b>
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Loan Types</b>
Notes
Loans
Other

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Long-Term Indebtedness**

**Loan Types**

**Fiscal Year** 2006

Purpose of Loan	Solid Waste Settlement
Loan Type	Other
Year of Loan	1997
Year Final Payment Due	2012
Authorized Amount of Loan	1,181,936
Received To Date	1,181,936
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>57,300</b>
Amount of Principal Repaid in Current Year	57,300
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$2,329,473</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$0</b>
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Loan Types</b>
Notes
Loans
Other

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Long-Term Indebtedness**

**Loan Types**

**Fiscal Year** 2006

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
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>647,234</b>
Amount of Principal Repaid in Current Year	146,600
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$300,500</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$500,634</b>
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Loan Types</b>
Notes
Loans
Other

City of Brentwood

Cities Financial Transactions Report - Statement of Long-Term Indebtedness

Loan Types

Fiscal Year 2006

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
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>10,331,970</b>
Amount of Principal Repaid in Current Year	532,492
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$1,221,290</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$9,799,478</b>
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Loan Types</b>
Notes
Loans
Other

**City of Brentwood**

**Cities Financial Transactions Report - Statement of Long-Term Indebtedness**

**Loan Types**

Fiscal Year

Purpose of Loan	Water Entitlement
Loan Type	Notes
Year of Loan	2000
Year Final Payment Due	2006
Authorized Amount of Loan	597,532
Received To Date	597,532
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>100,980</b>
Amount of Principal Repaid in Current Year	100,980
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$286,116</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$0</b>
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Loan Types</b>
Notes
Loans
Other



**City of Brentwood**

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

**Description of Leased Property**

Fiscal Year

**Description of Leased Property**

Description of Leased Property

Nature of Lease

Can Local Agency Cancel Agreement?

Name of Lessor

Name Person or Organization

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>	\$6,589	\$140,061	\$146,650
Prior Year Adjustments			\$0
Current Year Principal Payment		68,955	\$68,955
Current Year Interest Payment			
Adjustments to Current Year	-4,871	-53,352	(\$58,223)
<b>Balance End Of Year</b>	\$1,718	\$17,754	\$19,472
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

**City of Brentwood**

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

**Description of Leased Property**

Fiscal Year

**Description of Leased Property**

Description of Leased Property	<input type="text" value="Solid Waste Transfer Station"/>
Nature of Lease	<input type="text" value="Lease"/>
Can Local Agency Cancel Agreement?	<input type="text" value="No"/>
Name of Lessor	<input type="text" value="Koch Financial"/>
Name Person or Organization	<input type="text"/>

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>	\$29,623	\$370,425	\$400,048
Prior Year Adjustments			\$0
Current Year Principal Payment		179,470	\$179,470
Current Year Interest Payment	22,033		\$22,033
Adjustments to Current Year	1,479		\$1,479
<b>Balance End Of Year</b>	\$9,069	\$190,955	\$200,024
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Enterprise"/>		

**City of Brentwood**

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

**Description of Leased Property**

Fiscal Year

**Description of Leased Property**

Description of Leased Property	<input type="text" value="Equipment"/>
Nature of Lease	<input type="text" value="Lease"/>
Can Local Agency Cancel Agreement?	<input type="text" value="No"/>
Name of Lessor	<input type="text" value="Municipal Finance Corp"/>
Name Person or Organization	<input type="text"/>

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>	\$1,999	\$35,500	\$37,499
Prior Year Adjustments			\$0
Current Year Principal Payment			
Current Year Interest Payment			
Adjustments to Current Year	-1,999	-35,500	(\$37,499)
<b>Balance End Of Year</b>	\$0	\$0	\$0
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

**City of Brentwood**

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

**Description of Leased Property**

Fiscal Year

**Description of Leased Property**

Description of Leased Property	<input type="text" value="Solid Waste Equipment"/>
Nature of Lease	<input type="text" value="Lease"/>
Can Local Agency Cancel Agreement?	<input type="text" value="No"/>
Name of Lessor	<input type="text" value="Municipal Finance Corp"/>
Name Person or Organization	<input type="text"/>

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>	\$2,997	\$53,251	\$56,248
Prior Year Adjustments			\$0
Current Year Principal Payment		53,251	\$53,251
Current Year Interest Payment	2,997		\$2,997
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$0	\$0	\$0
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Enterprise"/>		



**City of Brentwood**

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

**Governmental Funds**

Fiscal Year **2006**

	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Cash and Investments	31,250,163	18,495,898	2,303,217	60,893,273
Fixed Assets				2,025,943
Other Assets	1,691,445	715,628		
<b>Total Assets</b>	<b>\$32,941,608</b>	<b>\$19,211,526</b>	<b>\$2,303,217</b>	<b>\$62,919,216</b>
<b>Net Current Assets</b>	<b>\$32,941,608</b>	<b>\$19,211,526</b>	<b>\$2,303,217</b>	<b>\$62,919,216</b>
<b>Liabilities</b>				
Accounts Payable	1,646,731	467,005	233,531	336,595
Compensated Absences	111,298	115,363		519,413
Other Liabilities 1	8,669,242			
Other Liabilities 2				
Other Liabilities 3				
<b>Total Liabilities</b>	<b>\$10,427,271</b>	<b>\$582,368</b>	<b>\$233,531</b>	<b>\$856,008</b>
<b>Net Current Liabilities</b>	<b>\$10,427,271</b>	<b>\$582,368</b>	<b>\$233,531</b>	<b>\$856,008</b>
Working Capital	\$22,514,337	\$18,629,158	\$2,069,686	\$62,063,208
Fund Equity	\$22,514,337	\$18,629,158	\$2,069,686	\$62,063,208
<b>Fund Balance</b>				
Reserved	204,076	18,629,158	2,069,686	62,063,208
Unreserved Designated				
Unreserved Undesignated	22,310,261			
<b>Total Fund Equity</b>	<b>\$22,514,337</b>	<b>\$18,629,158</b>	<b>\$2,069,686</b>	<b>\$62,063,208</b>

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2006

Assets	Enterprise	Internal Service
Cash and Investments	40,350,101	16,430,593
Fixed Assets	159,194,816	4,612,467
Other Assets	8,353,139	357,791
<b>Total Assets</b>	<b>\$207,898,056</b>	<b>\$21,400,851</b>
Less: Non-Current Assets	162,653,739	4,612,467
<b>Net Current Assets</b>	<b>\$45,244,317</b>	<b>\$16,788,384</b>
<b>Liabilities</b>		
Accounts Payable	1,909,101	243,289
Compensated Absences	141,509	70,210
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)	10,240,000	
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)	9,799,478	
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	32,931,790	
Other (State or Federal Financing)		
Lease Principal	190,955	
Other Liabilities 1	1,202,515	332
Other Liabilities 2	229,250	
Other Liabilities 3	783,195	
<b>Total Liabilities</b>	<b>\$57,427,793</b>	<b>\$313,831</b>
Less: Non-Current Liability	50,339,477	
<b>Net Current Liabilities</b>	<b>\$7,088,316</b>	<b>\$313,831</b>
Working Capital	\$38,156,001	\$16,474,553
Fund Equity	\$150,470,263	\$21,087,020
Contributed Capital	\$55,504,420	\$0
<b>Retained Earnings</b>		
Reserved	\$0	\$0
Unreserved	\$94,965,843	\$21,087,020
<b>Total Fund Equity</b>	<b>\$150,470,263</b>	<b>\$21,087,020</b>

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

**Fiduciary Fund Types**

Fiscal Year 2006

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
<b>Asset</b>				
Cash and Investments	23,815,788			\$23,815,788
Fixed Assets				\$0
Other Assets	39,496			\$39,496
<b>Total Assets</b>	<b>\$23,855,284</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,855,284</b>
Less: Non-Current Assets				\$0
<b>Net Current Assets</b>	<b>\$23,855,284</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,855,284</b>
<b>Liabilities</b>				
Accounts Payable	6,030,633			\$6,030,633
Compensated Absences	63,649			\$63,649
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	17,761,002			\$17,761,002
Other Liabilities 2				\$0
Other Liabilities 3				\$0
<b>Total Liabilities</b>	<b>\$23,855,284</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,855,284</b>
Less: Non-Current Liability				\$0
<b>Net Current Liabilities</b>	<b>\$23,855,284</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,855,284</b>
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
<b>Retained Earnings</b>				
Reserved				
Unreserved				
<b>Fund Balance</b>				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
<b>Total Fund Equity</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**City of Brentwood**

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

**Account Groups**

Fiscal Year 2006

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$193,539,033
Fixed Assets	333,165,229		\$498,998,455
Other Assets		39,138,904	\$50,296,403
<b>Total Assets</b>	<b>\$333,165,229</b>	<b>\$39,138,904</b>	<b>\$742,833,891</b>
Less: Non-Current Assets	\$333,165,229	\$39,138,904	\$539,570,339
<b>Net Current Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$203,263,552</b>
Accounts Payable			\$10,866,885
Compensated Absences		1,129,640	\$2,151,082
General Obligation (Bonded Debt)		6,384,302	\$6,384,302
Revenue (Bonded Debt)		29,740,000	\$39,980,000
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)		1,867,208	\$1,867,208
Loans (Other Long-Term Debt)			\$9,799,478
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$32,931,790
Other (State or Federal Financing)			\$0
Lease Principal		17,754	\$208,709
Other Liabilities 1			\$27,633,091
Other Liabilities 2			\$229,250
Other Liabilities 3			\$783,195
<b>Total Liabilities</b>		<b>\$39,138,904</b>	<b>\$132,834,990</b>
Less: Non-Current Liabilities		\$39,138,904	\$89,478,381
<b>Net Current Liabilities</b>		<b>\$0</b>	<b>\$43,356,609</b>
Working Capital			\$159,906,943
Fund Equity	\$333,165,229		\$609,998,901
Contributed Capital			\$55,504,420
Invest In General Fixed Assets	333,165,229		\$333,165,229
Reserved			\$0
Unreserved			\$116,052,863
<b>Fund Balance</b>			
Reserved			\$82,966,128
Unreserved Designated			\$0
Unreserved Undesignated			\$22,310,261
<b>Total Fund Equity</b>	<b>\$333,165,229</b>		<b>\$609,998,901</b>

**City of Brentwood**

**Cities Financial Transactions Report - Debt Service Reconciliation**

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

Fiscal Year 2006

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	1,055,000
Other Long-Term Debt	1,179,432
State or Federal Financing	1,643,076
Lease Payments	301,676
<b>Total Debt Service</b>	<b>\$4,179,184</b>
Debt Service from Schedule of Total Expenditures By Major Object Classification	4,179,184
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
<b>Bonded Debt</b>				
General Obligation	6,384,302	6,384,302		\$0
Revenue	39,980,000	39,980,000		\$0
Other Debt	0	0		\$0
<b>Other Long-Term Debt</b>				
Notes	1,867,208	1,867,208		\$0
Loans	9,799,478	9,799,478		\$0
Other	0	0		\$0
<b>State or Federal Financing</b>				
Notes	0	0		\$0
Loan	32,931,790	32,931,790		\$0
Other	0	0		\$0
Lease Principal	208,709	208,709		\$0

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

Fiscal Year **2006**

	Enterprise E	Internal Service F	Trust and Agency G
<b>Total Assets</b>	\$207,898,056	\$21,400,851	\$23,855,284
<b>Less: Non-Current Assets</b>	\$162,653,739	\$4,612,467	\$0
<b>Net Current Assets</b>	\$45,244,317	\$16,788,384	\$23,855,284
<b>Total Liabilities</b>	\$57,427,793	\$313,831	\$23,855,284
<b>Non-Current Liabilities</b>	\$50,339,477	\$0	\$0
<b>Net-Current Liabilities</b>	\$7,088,316	\$313,831	\$23,855,284
<b>Working Capital</b>	\$38,156,001	\$16,474,553	\$0
<b>Fund Equity</b>	\$150,470,263	\$21,087,020	\$0
<b>Contributed Capital</b>	\$55,504,420	\$0	\$0
<b>Investment in General</b>			
<b>Fixed Assets</b>			
<b>Retained Earnings</b>			
<b>Reserved</b>	\$0	\$0	\$0
<b>Unreserved</b>	\$94,965,843	\$21,087,020	\$0
<b>Fund Balance</b>			
<b>Reserved</b>			\$0
<b>Unreserved - Designated</b>			\$0
<b>Unreserved - Undesignated</b>			\$0
<b>Total Fund Equity</b>	\$150,470,263	\$21,087,020	\$0

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

**Balance Sheet**

Fiscal Year 2006

	General Fixed Assets H	General Long- Term Debt I	Total J
<b>Total Assets</b>	\$333,165,229	\$39,138,904	\$742,833,891
<b>Less: Non-Current Assets</b>	\$333,165,229	\$39,138,904	\$539,570,339
<b>Net Current Assets</b>	\$0		\$203,263,552
<b>Total Liabilities</b>		\$39,138,904	\$132,834,990
<b>Non-Current Liabilities</b>		\$39,138,904	\$89,478,381
<b>Net-Current Liabilities</b>			\$43,356,609
<b>Working Capital</b>			\$159,906,943
<b>Fund Equity</b>	\$333,165,229		\$609,998,901
<b>Contributed Capital</b>			\$55,504,420
<b>Investment in General</b>			
<b>Fixed Assets</b>	\$333,165,229		\$333,165,229
<b>Retained Earnings</b>			
<b>Reserved</b>			\$0
<b>Unreserved</b>			\$116,052,863
<b>Fund Balance</b>			
<b>Reserved</b>			\$82,966,128
<b>Unreserved - Designated</b>			\$0
<b>Unreserved - Undesignated</b>			\$22,310,261
<b>Total Fund Equity</b>	\$333,165,229		\$609,998,901

**City of Brentwood**

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

**Consolidated Statement**

Fiscal Year **2006**

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$13,731,214	\$8,462,873	\$5,268,341
Public Safety	\$18,622,613	\$3,906,552	\$14,716,061
Transportation	\$8,768,230	\$41,780,635	(\$33,012,405)
Community Development	\$9,188,713	\$13,337,204	(\$4,148,491)
Health	\$13,905,647	\$21,561,394	(\$7,655,747)
Culture and Leisure	\$9,491,178	\$12,638,438	(\$3,147,260)
Public Utilities	\$16,649,790	\$20,893,816	(\$4,244,026)
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$90,357,385</b>	<b>\$122,580,912</b>	<b>(\$32,223,527)</b>
<b>General Revenues</b>			
Taxes			\$15,752,770
Licenses and Permits			\$0
Fines and Forfeitures			\$138,695
Revenue from Use of Money and Property			\$1,141,979
Intergovernmental State			\$1,031,676
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$159,418
<b>Total</b>			<b>\$18,224,538</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>\$50,448,065</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>\$4,415,150</b>
<b>Beginning Fund Balance/ Working Capital</b>			<b>\$109,656,195</b>

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

**Consolidated Statement**

Fiscal Year 2006

Adjustments (Specify, maximum of 10 entries allowed) \$0

Specify:

Amount:

Specify:	Amount:

Ending Fund Balance/ Working Capital \$164,519,410

Appropriation Limit as of Fiscal Year End 37,884,693

Total Annual Appropriation Subject to the Limit as of Fiscal Year End 25,654,938