

# CITIES FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

### City of Brentwood

**Fiscal Year**

**2005**

**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 + I.S.

Title

PAMELA EHLEH

Name (Please Print)

12/3/05

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

**Express Mailing Address:**

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

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**City of Brentwood**

**Cities Financial Transactions Report**

**General Information**

Fiscal Year **2005**

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		<input type="checkbox"/> Is Address Changed?	

City Fiscal Officer			
	First Name	Middle Initial	Last Name
	Pamela	K	Ehler
Title	Director of Finance and Information		
Telephone	(925) 516-5400		

Report Prepared By	
Firm Name	City of Brentwood
First	Kerry
Middle Initial	D
Last	Breen
Title	Accounting Manager
Telephone	(925) 516-5436
Fax No.	(925) 516-5401
Email	kbreen@ci.brentwood.ca.us

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2005

Fund Name (Specify)

Building Replacement

Operating Revenue

Charges for Service	440,716
Other Operating Revenue	40,306
<b>Total Operating Revenue</b>	<b>\$481,022</b>

Operating Expense

Personal Services	247,822
Contractual Services	9,924
Supplies	112,202
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$369,948</b>
<b>Operating Income (Loss)</b>	<b>\$111,074</b>

Non-Operating Revenue

Interest	10,244
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$10,244</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 2005

Fund Name (Specify)

Building Replacement

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

\$121,318

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

\$121,318

**Retained Earnings, Beginning**

\$733,912

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

\$855,230

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

\$0

**Contributed Capital, Beginning**

\$0

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

\$0

**Retained Earnings, Ending**

\$855,230

**Total Equity, Ending**

\$855,230

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

\$855,230

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year                    2005

Fund Name (Specify)

Emergency Preparedness
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**Operating Revenue**

Charges for Service	
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$0</b>

**Operating Expense**

Personal Services	
Contractual Services	
Supplies	
Materials	1,626
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$1,626</b>
<b>Operating Income (Loss)</b>	<b>(\$1,626)</b>

**Non-Operating Revenue**

Interest	66,398
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$66,398</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 2005

Fund Name (Specify)

Emergency Preparedness

Operating Transfers In (Out)	
<b>Excess (Deficiency) of Charges Over Expenses</b>	\$64,772
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	\$64,772
<b>Retained Earnings, Beginning</b>	\$2,383,271
Adjustments	3,000,000
Reason for Adjustments	Moved from contributed capital
<b>Retained Earnings, Ending</b>	\$5,448,043
<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
<b>Contributed Capital, Beginning</b>	\$3,000,000
Adjustments	-3,000,000
Reason for Adjustments	Moved to Retained Earnings
<b>Contributed Capital, Ending</b>	\$0
<b>Retained Earnings, Ending</b>	\$5,448,043
<b>Total Equity, Ending</b>	\$5,448,043
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	\$5,448,043

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2005

Fund Name (Specify)

Fleet Maintenance

**Operating Revenue**

Charges for Service	856,989
Other Operating Revenue	60,805
<b>Total Operating Revenue</b>	<b>\$917,794</b>

**Operating Expense**

Personal Services	374,870
Contractual Services	79,694
Supplies	389,849
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$844,413</b>
<b>Operating Income (Loss)</b>	<b>\$73,381</b>

**Non-Operating Revenue**

Interest	2,883
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$2,883</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 2005

Fund Name (Specify)

Fleet Maintenance

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

\$76,264

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

\$76,264

**Retained Earnings, Beginning**

\$194,338

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

\$270,602

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

\$0

**Contributed Capital, Beginning**

\$0

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

\$0

**Retained Earnings, Ending**

\$270,602

**Total Equity, Ending**

\$270,602

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

\$270,602

**City of Brentwood**

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

**Operating Revenue**

**Fiscal Year**                      2005

**Fund Name (Specify)**

Information Services

**Operating Revenue**

Charges for Service	980,926
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$980,926</b>

**Operating Expense**

Personal Services	743,360
Contractual Services	1,159
Supplies	221,569
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$966,088</b>
<b>Operating Income (Loss)</b>	<b>\$14,838</b>

**Non-Operating Revenue**

Interest	494
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$494</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**                      2005

**Fund Name (Specify)**

Information Services

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

\$15,332

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

\$15,332

**Retained Earnings, Beginning**

\$13,866

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

\$29,198

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

\$0

**Contributed Capital, Beginning**

\$0

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

\$0

**Retained Earnings, Ending**

\$29,198

**Total Equity, Ending**

\$29,198

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

\$29,198

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2005

Fund Name (Specify)

Information Systems  
Replacement

**Operating Revenue**

Charges for Service	315,340
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$315,340</b>

**Operating Expense**

Personal Services	
Contractual Services	
Supplies	
Materials	199,245
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	63,017
<b>Total Operating Expense</b>	<b>\$262,262</b>
<b>Operating Income (Loss)</b>	<b>\$53,078</b>

**Non-Operating Revenue**

Interest	5,189
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$5,189</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 2005

Fund Name (Specify)

Information Systems  
Replacement

Operating Transfers In (Out)	-239,454
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>(\$181,187)</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>(\$181,187)</b>
<b>Retained Earnings, Beginning</b>	<b>\$794,286</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$613,099</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>\$613,099</b>
<b>Total Equity, Ending</b>	<b>\$613,099</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$613,099</b>

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2005

Fund Name (Specify)

Insurance

**Operating Revenue**

Charges for Service	1,487,829
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$1,487,829</b>

**Operating Expense**

Personal Services	
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$0</b>
<b>Operating Income (Loss)</b>	<b>\$1,487,829</b>

**Non-Operating Revenue**

Interest	
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$0</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 2005

Fund Name (Specify)

Insurance

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

\$1,487,829

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

\$1,487,829

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

\$1,487,829

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

\$0

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

\$0

**Retained Earnings, Ending**

\$1,487,829

**Total Equity, Ending**

\$1,487,829

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

\$1,487,829

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2005

Fund Name (Specify)

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

**Operating Revenue**

Charges for Service	202,862
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$202,862</b>

**Operating Expense**

Personal Services	
Contractual Services	40,072
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$40,072</b>
<b>Operating Income (Loss)</b>	<b>\$162,790</b>

**Non-Operating Revenue**

Interest	3,479
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$3,479</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**                      2005

**Fund Name (Specify)**

Park Assessment  
Replacement

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

\$166,269

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

\$166,269

**Retained Earnings, Beginning**

\$176,722

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

\$342,991

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

\$0

**Contributed Capital, Beginning**

\$0

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

\$0

**Retained Earnings, Ending**

\$342,991

**Total Equity, Ending**

\$342,991

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

\$342,991

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2005

Fund Name (Specify)

Tuition Program

**Operating Revenue**

Charges for Service 9,918

Other Operating Revenue

**Total Operating Revenue** **\$9,918**

**Operating Expense**

Personal Services

Contractual Services

Supplies

Materials 5,723

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

**Total Operating Expense** **\$5,723**

**Operating Income (Loss)** **\$4,195**

**Non-Operating Revenue**

Interest 715

Gain on Sale of Assets

Other

**Total Non-Operating Revenue** **\$715**

**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 2005

Fund Name (Specify)

Tuition Program

Operating Transfers In (Out)	
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$4,910</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$4,910</b>
<b>Retained Earnings, Beginning</b>	<b>\$53,702</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$58,612</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>\$58,612</b>
<b>Total Equity, Ending</b>	<b>\$58,612</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$58,612</b>

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year                    2005

Fund Name (Specify)

Vehicle Replacement

**Operating Revenue**

Charges for Service	1,733,282
Other Operating Revenue	30,446
<b>Total Operating Revenue</b>	<b>\$1,763,728</b>

**Operating Expense**

Personal Services	
Contractual Services	
Supplies	
Materials	18,986
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	620,939
<b>Total Operating Expense</b>	<b>\$639,925</b>
<b>Operating Income (Loss)</b>	<b>\$1,123,803</b>

**Non-Operating Revenue**

Interest	49,680
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$49,680</b>

**Non-Operating Expense**

Interest	3,891
Loss on Sale of Assets	11,813
Other	
<b>Total Non-Operating Expense</b>	<b>\$15,704</b>

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2005

Fund Name (Specify)

Vehicle Replacement

Operating Transfers In (Out)

431,271

Excess (Deficiency) of Charges Over Expenses

\$1,589,050

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$1,589,050

Retained Earnings, Beginning

\$5,159,634

Adjustments

817,582

Reason for Adjustments

Reclass from Contr Cap

Retained Earnings, Ending

\$7,566,266

Equity

Contributed Capital: (Current Year)

State

Federal

Other

Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

\$0

Contributed Capital, Beginning

\$817,582

Adjustments

-817,582

Reason for Adjustments

Reclass to Retained Earnings

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$7,566,266

Total Equity, Ending

\$7,566,266

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$7,566,266

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2005

Is This Function Accounted for as an Enterprise Fund?	Yes
<b>Operating Revenue</b>	
Sewer Service Charges	4,492,183
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	57,778
<b>Total Operating Revenue</b>	<b>\$4,549,961</b>
<b>Operating Expense</b>	
Transmission	
Treatment and Disposal Plant	3,553,062
Taxes	
General and Administrative Expense	309,883
Depreciation Expense	1,168,096
<b>Total Operating Expense</b>	<b>\$5,031,041</b>
<b>Operating Income (Loss)</b>	<b>(\$481,080)</b>
<b>Non-Operating Revenue</b>	
Interest	211,169
State	
Federal	
County	
Gain on Sale of Assets	
Other	5,907,689
<b>Total Non-Operating Revenue</b>	<b>\$6,118,858</b>
<b>Non-Operating Expense</b>	
Interest	1,079,162
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$1,079,162</b>
Operating Transfers In (Out)	1,379,229
<b>Net Income (Loss)</b>	<b>\$5,937,845</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$5,937,845</b>
<b>Retained Earnings, Beginning</b>	<b>\$28,404,208</b>
Adjustments	227,061
Reason for Adjustments	CAFR Accrual adjustment
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$34,569,114</b>

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

**Operating Revenue**

Fiscal Year 2005

**Equity**

**Contributed Capital: (Current Year)**

State	
Federal	
Connection Fees (Capital)	2,679,130
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$2,679,130</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$2,679,130</b>
<b>Contributed Capital, Beginning</b>	<b>\$18,304,372</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$20,983,502</b>
<b>Retained Earnings, Ending</b>	<b>\$34,569,114</b>
<b>Total Equity, Ending</b>	<b>\$55,552,616</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$34,569,114</b>
<b>Revenue/Expenditure Schedule Adjustments</b>	
Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	1,669,190
Capital Lease Payments	
Current Year Capital Outlay	2,566,648
Other (Specify, maximum of 5 entries allowed)	

**Specify:**

**Amount:**


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

**Operating Revenue**

**Fiscal Year**      2005

Is This Function Accounted for as an Enterprise Fund?	No
<b>Operating Revenue</b>	
Passenger Fares	
Transportation Revenues	
Non-Transportation Revenues	
Interest	
<b>Local Cash Grants and Reimbursements</b>	
Local Assistance	
Local Sales Tax	
TDA 1/4 Cent Sales Tax	
<b>State Cash Grants and Reimbursements</b>	
State Transit Assistance Funds	
Other State Grants	
Federal Cash Grants and Reimbursements	
Other Operating Revenues	
<b>Total Operating Revenues</b>	\$0
<b>Operating Expense</b>	
Salaries and Fringe Benefits	
Services	59,118
Materials and Supplies	
Utilities, Casualty, and Liability Costs	
Purchased Transportation	
Miscellaneous Expense/Transfers	
Depreciation Expense	
<b>Total Operating Expense</b>	\$59,118
<b>Operating Income (Loss)</b>	(\$59,118)
<b>Other Reconciling Items</b>	
Gain or (Loss) on the Sale of Assets	
<b>Net Income (Loss)</b>	(\$59,118)
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	\$0
<b>Retained Earnings, Beginning</b>	\$0
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	\$0

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

**Operating Revenue**

Fiscal Year                      2005

**Equity**

**Contributed Capital: (Current Year)**

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>\$0</b>
<b>Total Equity, Ending</b>	<b>\$0</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$0</b>
<b>Revenue/Expenditure Schedule Adjustments</b>	
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:**


**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2005

Is This Function Accounted for as an Enterprise Fund?	Yes
<b>Operating Revenue</b>	
Retail Sales of Water - Within City Limits	9,738,449
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	195,701
Other Sales or Service	45,041
Water Connection Fees	
Rent from Waterworks Property	
Other Water Operating Revenues	252,769
<b>Total Operating Revenue</b>	<b>\$10,231,960</b>
<b>Operating Expense</b>	
Source of Water Supply	2,954,251
Pumping Expense	
Water Treatment Expense	
Transmission and Distribution Expense	78,646
Customer Account Expense	213,912
Sales Expense	
General and Administrative Expense	4,016,559
Depreciation Expense	1,180,584
<b>Total Operating Expense</b>	<b>\$8,443,952</b>
<b>Operating Income (Loss)</b>	<b>\$1,788,008</b>
<b>Non-Operating Revenue</b>	
Interest	231,440
State	
Federal	
County	
Gain on Sale of Assets	
Other	4,616,771
<b>Total Non-Operating Revenue</b>	<b>\$4,848,211</b>

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

**Operating Revenue**

Fiscal Year                      2005

**Non-Operating Expense**

Interest	495,421
Loss on Sale of Assets	3,325
Other	
<b>Total Non-Operating Expense</b>	<b>\$498,746</b>
Operating Transfers In (Out)	-2,857,369
<b>Net Income (Loss)</b>	<b>\$3,280,104</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$3,280,104</b>
<b>Retained Earnings, Beginning</b>	<b>\$43,008,241</b>
Adjustments	1,521,148
Reason for Adjustment	Accrue Unbilled Rec in CAFR
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$47,809,493</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Connection Fees (Capital)	3,854,415
County	
Contribution from Non-Government Sources	
Other	-127,223
<b>Total Current Year Contributions</b>	<b>\$3,727,192</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$3,727,192</b>
<b>Contributed Capital, Beginning</b>	<b>\$13,958,661</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$17,685,853</b>
<b>Retained Earnings, Ending</b>	<b>\$47,809,493</b>
<b>Total Equity, Ending</b>	<b>\$65,495,346</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$47,809,493</b>







City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2005

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

3,293

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

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

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year                    2005

Enterprise Name	Housing
Is This Function Accounted for as an Enterprise Fund?	Yes
Charges for Service	1,000
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$1,000</b>
<b>Operating Expense</b>	
Personal Services	321,622
Contractual Services	2,463
Supplies	698,221
Materials	
Other Operating Expenses	
General and Administrative Expenses	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$1,022,306</b>
<b>Operating Income (Loss)</b>	<b>(\$1,021,306)</b>
<b>Non-Operating Revenue</b>	
Interest	68,274
State	
Federal	
County	
Gain on Sale of Assets	
Other	4,513,564
<b>Total Non-Operating Revenue</b>	<b>\$4,581,838</b>
<b>Non-Operating Expense</b>	
Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>



City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2005

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	2,812
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** 2005

**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

12,020,590

Other (Specify, maximum of 5 entries allowed)

**Specify:**

**Amount:**

<b>Specify:</b>	<b>Amount:</b>

**Activity/Enterprise Types**

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)



**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2005

Enterprise Name

Solid Waste

Operating Transfers In (Out)

-203,964

**Net Income (Loss)**

\$774,664

Depreciation that Reduces Contributed Capital

**Increase (Decrease) in Retained Earnings**

\$774,664

**Retained Earnings, Beginning**

\$1,932,560

Adjustments

299,330

Reason for Adjustments

Auditor adj for unbilled revenue

Residual Equity Transfers In (Out)

**Retained Earnings, Ending**

\$3,006,554

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

County

Contribution from Non-Government Sources

Other

**Total Current Year Contributions**

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

\$0

**Contributed Capital, Beginning**

\$267,909

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

\$267,909

**Retained Earnings, Ending**

\$3,006,554

**Total Equity, Ending**

\$3,274,463

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

\$3,006,554

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2005

Enterprise Name

Solid Waste

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

276,388

Capital Lease Payments

Current Year Capital Outlay

438,363

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

Specify:	Amount:

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2005

**Functional Revenue:**

**Expenditures:**

Construction Development Taxes

Construction and Engineering  
Regulation Enforcement \$27,654,858

**Sub Total: \$27,654,858**

Construction Permits

Construction and Engineering  
Regulation Enforcement \$4,177,665

**Sub Total: \$4,177,665**

Contributions from Non-Govt Sources

Streets/Highways/Storm Drains \$307,675

**Sub Total: \$307,675**

Engineering Fees Inspection and Other

Construction and Engineering  
Regulation Enforcement \$2,694,071

**Sub Total: \$2,694,071**

Gasoline Tax

Streets/Highways/Storm Drains \$699,429

**Sub Total: \$699,429**

Investment Earnings

Police \$4,670

Streets/Highways/Storm Drains \$196,610

Other Community Development 1 \$171,112

**Sub Total: \$372,392**

Parks and Recreation Fees

Parks and Recreation \$1,443,029

**Sub Total: \$1,443,029**

Plan Checking Fees

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2005

**Functional Revenue:**

**Expenditures:**

Planning \$2,993,279

Construction and Engineering \$23,326  
Regulation Enforcement

**Sub Total: \$3,016,605**

**Prop. 172-Public Safety**

Police \$107,381

**Sub Total: \$107,381**

**Rents and Concessions**

Community Centers and Auditoriums \$778,437

**Sub Total: \$778,437**

**Special Police Department Services**

Police \$205,173

**Sub Total: \$205,173**

**Vehicle Code Fines**

Police \$41,950

**Sub Total: \$41,950**

**Zoning Fees and Subdivision Fees**

Planning \$874,731

**Sub Total: \$874,731**

**City of Brentwood**

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

**Taxes**

Fiscal Year 2005

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
Secured and Unsecured Property Taxes		4,560,660	
Supplement Roll Secured and Unsecured Property Taxes		382,652	
Property Tax In-Lieu of Vehicle License Fees		1,956,163	
Voter Approved Indebtedness Property Taxes			
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-48,917	
Supplemental Roll Property Taxes-Prior		-8,540	
Other Property Taxes		18,280	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		2,970,188	
In-Lieu Local Sales and Use Taxes		665,766	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit			
Transient Lodging Taxes		116,440	
Franchises		672,173	
Business License Taxes		405,246	
Real Property Transfer Taxes		914,426	
Utility Users Taxes			
Construction Development Taxes	\$27,654,858		
<b>Other Non-Property Taxes</b>			
Admission Tax			
Parking Tax			
Other (Specify)	\$286,162	\$0	

**City of Brentwood**

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

**Taxes**

Fiscal Year                    2005

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Community Facilities Districts	Police	286,162
<b>Total</b>		<b>\$286,162</b>

**Specify General Revenues**

**General Revenues**


**Total**

\$27,941,020	\$12,604,537	\$40,545,557
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**City of Brentwood**  
**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Licenses and Permits**

Fiscal Year                    2005

Functional Revenues	General Revenues	Total Revenues
A	B	C

**Licenses and Permits**

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$4,177,665		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$69,416	\$0	

**Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenue**

Block Party Permit	Management and Support	684
Encroachment Permits	Construction and Engineering Regula	28,218
Home Occupation Permit	Construction and Engineering Regula	27,252
Special Event Permit	Management and Support	2,774
Temporary Use Permit	Construction and Engineering Regula	10,488
<b>Total</b>		<b>\$69,416</b>

**Specify General Revenues**

**General Revenues**


<b>Total</b>	\$4,247,081	\$0	\$4,247,081
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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	2005	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>				
Vehicle Code Fines		\$41,950		
Other Fines			182,875	
Forfeitures and Penalties				
<b>Total</b>		<b>\$41,950</b>	<b>\$182,875</b>	<b>\$224,825</b>
<b>Revenue from Use of Money and Property</b>				
Investment Earnings		\$893,179	383,007	
Rents and Concessions		\$778,437	151,402	
Royalties			410	
Other 1				
Other 2				
<b>Total</b>		<b>\$1,671,616</b>	<b>\$534,819</b>	<b>\$2,206,435</b>

**City of Brentwood**

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

**Intergovernmental - State**

Fiscal Year 2005

<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	242,587	
Homeowners Property Tax Relief	76,900	
Gasoline Tax	\$699,429	
Peace Officers Standards and Training		
Off Highway Motor Vehicle In-Lieu Fee		
<b>Other State Grants</b>		
Mandated Cost		
Other 1		
Other 2		
Prop. 172 - Public Safety	\$107,381	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$1,427,782	

**Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
AB-90 Grant	Police	42,108
Cal Trans	Streets/Highways/Storm Drains	238,117
CalTrans	Streets/Highways/Storm Drains	624,508
Grant Projects	Police	10,957
Measure C	Streets/Highways/Storm Drains	364,398
PAL Grant	Police	47,694
SLESF	Police	100,000
<b>Total:</b>		<b>\$1,427,782</b>

<b>Total</b>	\$2,234,592	\$319,487	\$2,554,079
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**City of Brentwood**

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

**Current Service Charges**

Fiscal Year                      2005

**Functional  
Revenues**

**Current Service Charges**

Zoning Fees and Subdivision Fees	\$874,731
Special Police Department Services	\$205,173
Special Fire Department Services	
Plan Checking Fees	\$3,016,605
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$2,694,071
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	
Sewer Service Charges	\$4,549,961
Sewer Connection Fees	\$2,679,130
Solid Waste Revenues	\$6,236,643
Sales of Refuse	
First Aid and Ambulance Charges	
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$1,443,029
Golf Courses Fees	\$0
Water Service Charges	\$10,231,960
Water Connection Fees	\$3,854,415
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$1,000
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 2005

**Functional  
Revenues**

Quasi-External Transactions

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Other Current Service Charges (Specify)

\$6,898,064
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Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Administrative Fees	Management and Support	13,221
Agriculture Admin	Management and Support	386,261
Assessment District Administration	Management and Support	230,246
Attorney Services	Legislative	100,000
Bond Debt Service Administration	Management and Support	283,964
Bypass Authority Administration	Management and Support	211,524
Capital Improvement Admin Fee	Management and Support	193,708
CIFP Personnel Reimbursement	Management and Support	721,341
Facility Fee Admin	Management and Support	791,588
Facility Fee Administration	Management and Support	1,047,492
Late Charges	Management and Support	17,724
Maintenance Assmt Dist Admin	Management and Support	267,287
Park District Admin Fee	Management and Support	150,000
Pool Bond Admin	Management and Support	28,717
Public Art Administration	Management and Support	48,024
RDA Admin Fee	Management and Support	275,000
Reimbursement for Services	Construction and Engineering Regulati	340,753
Reproduction Charge	Management and Support	4,219
Sewer Admin Fee	Management and Support	551,250
SMI Admin Fee	Management and Support	1,995
Solid Waste Admin Fee	Management and Support	551,250
Water Admin Fee	Management and Support	682,500
<b>Total:</b>		<b>\$6,898,064</b>

**Total** \$42,684,782

**City of Brentwood**

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

**Other Revenues**

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fiscal Year</b> 2005			
<b>Other Revenues</b>			
Sale of Real and Personal Property	\$0		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$307,675	26,434	
Other Revenues from Enterprise Activities	\$14,910,801		
Other Sources of Revenues (Specify)	\$24,314,745	\$140,595	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Capital Contributions for Enterprise	Parks and Recreation	14,792,387
Development Impact Fees for Housing	Other Community Development 1	4,513,564
Development Impact Fees for Parks	Parks and Recreation	4,963,545
Highway 4 Maintenance	Streets/Highways/Storm Drains	20,260
Post Reimbursement	Construction and Engineering Regula	24,989
<b>Total</b>		<b>\$24,314,745</b>

**Specify General Revenues**

**General Revenues**

Other Revenue	67,830
City Store	46,735
Passport Revenue	26,030
<b>Total:</b>	<b>\$140,595</b>

<b>Total</b>	\$39,533,221	\$167,029	\$39,700,250
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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                      2005

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Other Financing Sources</b>			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
<b>Total</b>	\$0		\$0
<b>Grand Total Functional and General Revenue</b>	<b>\$118,354,262</b>	<b>\$13,808,747</b>	<b>\$132,163,009</b>

**City of Brentwood**

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

**General Government and Public Safety**

Fiscal Year 2005

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>General Government</b>						
Legislative	1,340,899	1,678		\$1,342,577	\$100,000	\$1,242,577
Management and Support	6,064,841	222,040	2,346,983	\$8,633,864	\$6,460,769	\$2,173,095
<b>Total</b>	<b>\$7,405,740</b>	<b>\$223,718</b>	<b>\$2,346,983</b>	<b>\$9,976,441</b>	<b>\$6,560,769</b>	<b>\$3,415,672</b>
<b>Public Safety</b>						
Police	9,770,391	7,259,591	261,656	\$17,291,638	\$846,095	\$16,445,543
Fire	504,306			\$504,306	\$0	\$504,306
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	873,280	12,595		\$885,875	\$0	\$885,875
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
<b>Total</b>	<b>\$11,147,977</b>	<b>\$7,272,186</b>	<b>\$261,656</b>	<b>\$18,681,819</b>	<b>\$846,095</b>	<b>\$17,835,724</b>

**City of Brentwood**

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

**Transportation and Community Development**

Fiscal Year 2005

	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	7,650,811	23,879,767		\$31,530,578	\$2,450,997	\$29,079,581
Streets Trees / Landscaping				\$0	\$0	\$0
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$59,118	\$0	\$0	\$59,118	\$0	\$59,118
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>\$7,709,929</b>	<b>\$23,879,767</b>	<b>\$0</b>	<b>\$31,589,696</b>	<b>\$2,450,997</b>	<b>\$29,138,699</b>
<b>Community Development</b>						
Planning	1,156,733			\$1,156,733	\$3,868,010	(\$2,711,277)
Construction and Engineering Regulation	4,578,590			\$4,578,590	\$34,981,620	(\$30,403,030)
Redevelopment				\$0	\$0	\$0
Housing	\$1,022,306	\$2,812	\$0	\$1,025,118	\$4,582,838	(\$3,557,720)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	203,698	1,747,652		\$1,951,350	\$4,684,676	(\$2,733,326)
Other Community Development 2	451,873			\$451,873	\$0	\$451,873
<b>Total</b>	<b>\$7,413,200</b>	<b>\$1,750,464</b>	<b>\$0</b>	<b>\$9,163,664</b>	<b>\$48,117,144</b>	<b>(\$38,953,480)</b>

**City of Brentwood**

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

**Health and Culture and Leisure**

Fiscal Year 2005

	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	\$5,168,355	\$438,363	\$314,741	\$5,921,459	\$6,246,547	(\$325,088)
Sewers	\$3,862,945	\$2,566,648	\$2,748,352	\$9,177,945	\$13,347,949	(\$4,170,004)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
<b>Total</b>	<b>\$9,031,300</b>	<b>\$3,005,011</b>	<b>\$3,063,093</b>	<b>\$15,099,404</b>	<b>\$19,594,496</b>	<b>(\$4,495,092)</b>
<b>Culture and Leisure</b>						
Parks and Recreation	3,681,751	12,020,590		\$15,702,341	\$21,198,961	(\$5,496,620)
Marina and Wharfs				\$0	\$0	\$0
Libraries	103,485			\$103,485	\$0	\$103,485
Museums				\$0	\$0	\$0
Golf Courses	\$0	\$0	\$0	\$0	\$0	\$0
Sports Arenas and Stadiums	\$0	\$0	\$0	\$0	\$0	\$0
Community Centers and Auditoriums				\$0	\$778,437	(\$778,437)
Other Culture and Leisure 1	192,920			\$192,920	\$0	\$192,920
Other Culture and Leisure 2				\$0	\$0	\$0
<b>Total</b>	<b>\$3,978,156</b>	<b>\$12,020,590</b>	<b>\$0</b>	<b>\$15,998,746</b>	<b>\$21,977,398</b>	<b>(\$5,978,652)</b>

**City of Brentwood**

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

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

Fiscal Year

2005

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ F
<b>Public Utilities</b>						
Water	\$7,263,368	\$11,588,564	\$5,495,421	\$24,347,353	\$18,807,363	\$5,539,990
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>	\$7,263,368	\$11,588,564	\$5,495,421	\$24,347,353	\$18,807,363	\$5,539,990
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>	\$53,949,670	\$59,740,300	\$11,167,153	\$124,857,123	\$118,354,262	\$6,502,861

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

**Object Class**

Fiscal Year 2005

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
<b>Operating Expenditures</b>				
Salaries and Wages	19,938,275			\$19,938,275
Retirement	4,667,092			\$4,667,092
Other Employee Benefits	4,090,795			\$4,090,795
<b>Contract Services</b>				
Private				\$0
Other Governmental Agencies	3,691,515			\$3,691,515
Material, Supplies, and Other	21,561,993			\$21,561,993
<b>Capital Outlay</b>				
Equipment		1,684,068		\$1,684,068
Land				
Building and Improvement		58,056,232		\$58,056,232
<b>Debt Service</b>				
Interest			2,138,479	\$2,138,479
Principal			9,028,674	\$9,028,674
Lease Payments				
<b>Total</b>	\$53,949,670	\$59,740,300	\$11,167,153	\$124,857,123
<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**                      2005

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>\$13,920,000</b>
Principal Payment Made in Current Year	675,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$5,878,426</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$13,245,000</b>
Current Year Interest Payment	819,555
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<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**                    2005

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>\$1,745,000</b>
Principal Payment Made in Current Year	395,000
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>\$3,515,200</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$1,350,000</b>
Current Year Interest Payment	108,325
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**

<b>Fiscal Year</b>	2005
Purpose of Debt	Infrastructure
Bond Type	1915 Act Bonds
Year of Issue	2000
Year Begin	2001
Year End	2031
Principal Authorized	12,740,000
Principal Issued	12,740,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$12,345,000</b>
Principal Payment Made in Current Year	270,000
Principal Issued in Current Year	
Principal Defeased in Current Year	12,075,000
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$665,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$0</b>
Current Year Interest Payment	482,683
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**

<b>Fiscal Year</b>	2005
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>	
Principal Payment Made in Current Year	455,000
Principal Issued in Current Year	12,450,000
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	370,775
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 2005

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>\$31,025,000</b>
Principal Payment Made in Current Year	635,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$1,690,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$30,390,000</b>
Current Year Interest Payment	1,457,606
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**

<b>Fiscal Year</b>	2005
<b>Purpose of Debt</b>	Infrastructure Refunding
<b>Bond Type</b>	1915 Act Bonds
<b>Year of Issue</b>	2002
<b>Year Begin</b>	2003
<b>Year End</b>	2033
<b>Principal Authorized</b>	16,585,000
<b>Principal Issued</b>	16,585,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	\$16,335,000
<b>Principal Payment Made in Current Year</b>	275,000
<b>Principal Issued in Current Year</b>	
<b>Principal Defeased in Current Year</b>	16,060,000
<b>Adjustments to Principal in Current Year</b>	
<b>Reason for Adjustments to Principal in Current Year</b>	
<b>Principal Payments Made to Date</b>	\$525,000
<b>Principal Outstanding End of Fiscal Year</b>	\$0
<b>Current Year Interest Payment</b>	926,192
<b>Principal Amount Delinquent</b>	
<b>Interest Amount Delinquent</b>	
<b>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>	

<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**

<b>Fiscal Year</b>	2005
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>\$18,812,000</b>
Principal Payment Made in Current Year	438,000
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>\$860,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$18,374,000</b>
Current Year Interest Payment	885,750
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**                      2005

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>	
Principal Payment Made in Current Year	
Principal Issued in Current Year	16,565,000
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>	\$0
<b>Principal Outstanding End of Fiscal Year</b>	\$16,565,000
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**

<b>Fiscal Year</b>	2005
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>	
Principal Payment Made in Current Year	
Principal Issued in Current Year	21,915,000
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>	\$0
<b>Principal Outstanding End of Fiscal Year</b>	\$21,915,000
Current Year Interest Payment	646,260
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**                      2005

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>	
Principal Payment Made in Current Year	205,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	17,335,000
Reason for Adjustments to Principal in Current Year	Issued in PY, not on report in PY
<b>Principal Payments Made to Date</b>	<b>\$205,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$17,130,000</b>
Current Year Interest Payment	1,024,891
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**                      2005

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2004
Year Begin	2005
Year End	2030
Principal Authorized	35,995,000
Principal Issued	35,995,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	
Principal Payment Made in Current Year	630,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	35,995,000
Reason for Adjustments to Principal in Current Year	Issued in PY
<b>Principal Payments Made to Date</b>	<b>\$630,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$35,365,000</b>
Current Year Interest Payment	1,359,787
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**                      2005

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>\$6,255,771</b>
Principal Payment Made in Current Year	105,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	260,800
Reason for Adjustments to Principal in Current Year	Accreted Interest
<b>Principal Payments Made to Date</b>	<b>\$210,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$6,411,571</b>
Current Year Interest Payment	156,656
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<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**                      2005

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>\$10,795,000</b>
Principal Payment Made in Current Year	270,000
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>\$1,010,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$10,525,000</b>
Current Year Interest Payment	591,446
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

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

**Loan Types**

Fiscal Year 2005

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>	
Amount of Principal Repaid in Current Year	0
Adjustments in Current Year	1,708,634
Reason for Adjustments in Current Year	To set up amount due
<b>Amount of Principal Repaid to Date</b>	\$0
<b>Amount Outstanding at End of Fiscal Year</b>	\$1,708,634
Current Year Interest Payment	0
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Brentwood**

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

**Loan Types**

Fiscal Year 2005

Purpose of Loan	Sewer
Loan Type	Other
Year of Loan	1990
Year Final Payment Due	2005
Authorized Amount of Loan	1,165,000
Received To Date	1,165,000
<b>Amount Outstanding, Beginning of Fiscal Year</b>	103,663
Amount of Principal Repaid in Current Year	
Adjustments in Current Year	-103,663
Reason for Adjustments in Current Year	Reclass as lease
<b>Amount of Principal Repaid to Date</b>	\$92,692
<b>Amount Outstanding at End of Fiscal Year</b>	\$0
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 2005

Purpose of Loan	Solid Waste Leases
Loan Type	Other
Year of Loan	1996
Year Final Payment Due	2001
Authorized Amount of Loan	1,605,925
Received To Date	1,605,925
<b>Amount Outstanding, Beginning of Fiscal Year</b>	539,101
Amount of Principal Repaid in Current Year	
Adjustments in Current Year	-539,101
Reason for Adjustments in Current Year	reclass as lease
<b>Amount of Principal Repaid to Date</b>	\$1,066,824
<b>Amount Outstanding at End of Fiscal Year</b>	\$0
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 2005

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>114,600</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>\$2,272,173</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$57,300</b>
Current Year Interest Payment	1,169
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 2005

Purpose of Loan	Treated Water Service
Loan Type	Loans
Year of Loan	2003
Year Final Payment Due	2005
Authorized Amount of Loan	10,000,000
Received To Date	10,000,000
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>5,000,000</b>
Amount of Principal Repaid in Current Year	5,000,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$10,000,000</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 2005

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>	
Amount of Principal Repaid in Current Year	153,900
Adjustments in Current Year	801,134
Reason for Adjustments in Current Year	To set up note
<b>Amount of Principal Repaid to Date</b>	<b>\$153,900</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$647,234</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 2005

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>11,020,768</b>
Amount of Principal Repaid in Current Year	688,798
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$688,798</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$10,331,970</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** 2005

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>	
Amount of Principal Repaid in Current Year	185,136
Adjustments in Current Year	286,116
Reason for Adjustments in Current Year	To record Note from previous year
<b>Amount of Principal Repaid to Date</b>	<b>\$185,136</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$100,980</b>
Current Year Interest Payment	11,775
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

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

**Loan Types**

**Fiscal Year** 2005

Purpose of Loan	Finance System Improvement Project
Loan Type	Loans
Year of Issue	2000
Year Begin	2002
Year End	2018
Amount Extended	37,773,866
Repayment Obligation	37,773,866
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>\$36,188,841</b>
Amount Repaid in Current Year	1,613,975
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$3,199,000</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$34,574,866</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 2005

**Description of Leased Property**

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

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>			
Prior Year Adjustments		206,930	\$206,930
Current Year Principal Payment		66,869	\$66,869
Current Year Interest Payment	0		\$0
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$0	\$140,061	\$140,061
Enterprise or Governmental Fund Makes Payment?		Governmental	

**City of Brentwood**

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

**Description of Leased Property**

Fiscal Year 2005

**Description of Leased Property**

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

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>			
Prior Year Adjustments		539,101	\$539,101
Current Year Principal Payment		168,676	\$168,676
Current Year Interest Payment			
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$0	\$370,425	\$370,425
Enterprise or Governmental Fund Makes Payment?			

**City of Brentwood**

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

**Description of Leased Property**

**Fiscal Year**                      2005

**Description of Leased Property**

Description of Leased Property	Equipment
Nature of Lease	Lease
Can Local Agency Cancel Agreement?	No
Name of Lessor	Municipal Finance Corp
Name Person or Organization	

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>			
Prior Year Adjustments		69,108	\$69,108
Current Year Principal Payment		33,608	\$33,608
Current Year Interest Payment			
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$0	\$35,500	\$35,500
Enterprise or Governmental Fund Makes Payment?			

**City of Brentwood**

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

**Description of Leased Property**

**Fiscal Year** 2005

**Description of Leased Property**

Description of Leased Property	Solid Waste Equipment
Nature of Lease	Lease
Can Local Agency Cancel Agreement?	No
Name of Lessor	Municipal Finance Corp
Name Person or Organization	

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>			
Prior Year Adjustments		103,663	\$103,663
Current Year Principal Payment		50,412	\$50,412
Current Year Interest Payment			
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$0	\$53,251	\$53,251
Enterprise or Governmental Fund Makes Payment?	Enterprise		

**City of Brentwood**

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

**Service**

Fiscal Year 2005

**Service**

(Please see \* below for codes to enter )

Police	A
Fire	H
Emergency Medical	I
Street Lighting	A
Public Transit	I
Community Development - Planning	A
Solid Waste	A
Sewers	A
Parks and Recreation	A
Libraries	D
Water	A

**\* Service Codes**

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

	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
Police Protection	71	21	92
Police Officers			0
Fire Protection			0
Fire Fighters			0
Emergency Medical			0

If Your City Reports Transient Lodging Tax; What Is the Tax Rate?	10.00
What Is the Effective Date of the Current Tax Rate? (00/00/0000)	1/ 1/1983
If Your City Reports Utility User Tax; What Is the Tax Rate?	0.00

**City of Brentwood**

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

**Governmental Funds**

Fiscal Year 2005

	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Cash and Investments	28,820,339	14,564,913	2,342,317	23,875,561
Fixed Assets				
Other Assets	967,543	1,810,769		323,889
<b>Total Assets</b>	<b>\$29,787,882</b>	<b>\$16,375,682</b>	<b>\$2,342,317</b>	<b>\$24,199,450</b>
<b>Net Current Assets</b>	<b>\$29,787,882</b>	<b>\$16,375,682</b>	<b>\$2,342,317</b>	<b>\$24,199,450</b>
<b>Liabilities</b>				
Accounts Payable	1,539,007	19,099	237,260	2,689,034
Compensated Absences				
Other Liabilities 1	47,135	286,094		352,874
Other Liabilities 2	8,701,177	1,431,169		
Other Liabilities 3				
<b>Total Liabilities</b>	<b>\$10,287,319</b>	<b>\$1,736,362</b>	<b>\$237,260</b>	<b>\$3,041,908</b>
<b>Net Current Liabilities</b>	<b>\$10,287,319</b>	<b>\$1,736,362</b>	<b>\$237,260</b>	<b>\$3,041,908</b>
Working Capital	\$19,500,563	\$14,639,320	\$2,105,057	\$21,157,542
Fund Equity	\$19,500,563	\$14,639,320	\$2,105,057	\$21,157,542
<b>Fund Balance</b>				
Reserved	122,935	8,998,334	2,105,057	21,157,542
Unreserved Designated				
Unreserved Undesignated	19,377,628	5,640,986		
<b>Total Fund Equity</b>	<b>\$19,500,563</b>	<b>\$14,639,320</b>	<b>\$2,105,057</b>	<b>\$21,157,542</b>

**City of Brentwood**

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

**Proprietary Funds Types**

Fiscal Year 2005

Assets	Enterprise	Internal Service
Cash and Investments	41,545,646	13,249,831
Fixed Assets	199,857,686	3,493,788
Other Assets	9,035,765	105,030
<b>Total Assets</b>	<b>\$250,439,097</b>	<b>\$16,848,649</b>
Less: Non-Current Assets	204,134,799	3,493,788
<b>Net Current Assets</b>	<b>\$46,304,298</b>	<b>\$13,354,861</b>
<b>Liabilities</b>		
Accounts Payable	5,247,151	85,506
Compensated Absences	308,984	54,027
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)	10,525,000	
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)	1,809,614	
Loans (Other Long-Term Debt)	10,831,970	
Other (Other Long-Term Debt)	57,300	
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	34,574,866	
Other (State or Federal Financing)		
Lease Principal	423,676	
Other Liabilities 1	217,671	75
Other Liabilities 2	30,816	37,171
Other Liabilities 3	1,002,694	
<b>Total Liabilities</b>	<b>\$64,529,742</b>	<b>\$176,779</b>
Less: Non-Current Liability	53,807,287	54,027
<b>Net Current Liabilities</b>	<b>\$10,722,455</b>	<b>\$122,752</b>
Working Capital	\$35,581,843	\$13,232,109
Fund Equity	\$185,909,355	\$16,671,870
Contributed Capital	\$63,225,114	\$0
<b>Retained Earnings</b>		
Reserved	\$0	\$0
Unreserved	\$122,684,241	\$16,671,870
<b>Total Fund Equity</b>	<b>\$185,909,355</b>	<b>\$16,671,870</b>

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

**Fiduciary Fund Types**

Fiscal Year                    2005

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
<b>Asset</b>				
Cash and Investments	21,662,781			\$21,662,781
Fixed Assets				\$0
Other Assets	31,230			\$31,230
<b>Total Assets</b>	\$21,694,011	\$0	\$0	\$21,694,011
Less: Non-Current Assets				\$0
<b>Net Current Assets</b>	\$21,694,011	\$0	\$0	\$21,694,011
<b>Liabilities</b>				
Accounts Payable	5,894,948			\$5,894,948
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	15,799,063			\$15,799,063
Other Liabilities 2				\$0
Other Liabilities 3				\$0
<b>Total Liabilities</b>	\$21,694,011	\$0	\$0	\$21,694,011
Less: Non-Current Liability				\$0
<b>Net Current Liabilities</b>	\$21,694,011	\$0	\$0	\$21,694,011
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>		\$0	\$0	\$0

**City of Brentwood**

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

**Account Groups**

Fiscal Year 2005

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$146,061,388
Fixed Assets	255,856,542		\$459,208,016
Other Assets		38,537,977	\$50,812,203
<b>Total Assets</b>	\$255,856,542	\$38,537,977	\$656,081,607
Less: Non-Current Assets	\$255,856,542	\$38,537,977	\$502,023,106
<b>Net Current Assets</b>	\$0	\$0	\$154,058,501
Accounts Payable			\$15,712,005
Compensated Absences		913,611	\$1,276,622
General Obligation (Bonded Debt)		6,411,571	\$6,411,571
Revenue (Bonded Debt)		30,390,000	\$40,915,000
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)		647,234	\$2,456,848
Loans (Other Long-Term Debt)			\$10,331,970
Other (Other Long-Term Debt)			\$57,300
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$34,574,866
Other (State or Federal Financing)			\$0
Lease Principal		175,561	\$599,237
Other Liabilities 1			\$16,702,912
Other Liabilities 2			\$10,200,333
Other Liabilities 3			\$1,002,694
<b>Total Liabilities</b>		\$38,537,977	\$140,241,358
Less: Non-Current Liabilities		\$38,537,977	\$92,399,291
<b>Net Current Liabilities</b>		\$0	\$47,842,067
Working Capital			\$106,216,434
Fund Equity	\$255,856,542		\$515,840,249
Contributed Capital			\$63,225,114
Invest In General Fixed Assets	255,856,542		\$255,856,542
Reserved			\$0
Unreserved			\$139,356,111
<b>Fund Balance</b>			
Reserved			\$32,383,868
Unreserved Designated			\$0
Unreserved Undesignated			\$25,018,614
<b>Total Fund Equity</b>	\$255,856,542		\$515,840,249

**City of Brentwood**

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

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

Fiscal Year 2005

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	1,010,000
Other Long-Term Debt	6,085,134
State or Federal Financing	1,613,975
Lease Payments	319,565
<b>Total Debt Service</b>	<b>\$9,028,674</b>
Debt Service from Schedule of Total Expenditures By Major Object Classification	9,028,674
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	6,411,571	6,411,571		\$0
Revenue	40,915,000	40,915,000		\$0
Other Debt	0	0		\$0
<b>Other Long-Term Debt</b>				
Notes	2,456,848	2,456,848		\$0
Loans	10,331,970	10,331,970		\$0
Other	57,300	57,300		\$0
<b>State or Federal Financing</b>				
Notes	0	0		\$0
Loan	34,574,866	34,574,866		\$0
Other	0	0		\$0
Lease Principal	599,237	599,237		\$0

**City of Brentwood**

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

**Balance Sheet**

Fiscal Year 2005

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
<b>Total Assets</b>	\$29,787,882	\$16,375,682	\$2,342,317	\$24,199,450
<b>Less: Non-Current Assets</b>				
<b>Net Current Assets</b>	\$29,787,882	\$16,375,682	\$2,342,317	\$24,199,450
<b>Total Liabilities</b>	\$10,287,319	\$1,736,362	\$237,260	\$3,041,908
<b>Non-Current Liabilities</b>				
<b>Net Current Liabilities</b>	\$10,287,319	\$1,736,362	\$237,260	\$3,041,908
<b>Working Capital</b>	\$19,500,563	\$14,639,320	\$2,105,057	\$21,157,542
<b>Fund Equity</b>	\$19,500,563	\$14,639,320	\$2,105,057	\$21,157,542
<b>Contributed Capital</b>				
<b>Investment in General</b>				
<b>Fixed Assets</b>				
<b>Retained Earnings</b>				
<b>Reserved</b>				
<b>Unreserved</b>				
<b>Fund Balance</b>				
<b>Reserved</b>	\$122,935	\$8,998,334	\$2,105,057	\$21,157,542
<b>Unreserved - Designated</b>	\$0	\$0	\$0	\$0
<b>Unreserved - Undesignated</b>	\$19,377,628	\$5,640,986	\$0	\$0
<b>Total Fund Equity</b>	\$19,500,563	\$14,639,320	\$2,105,057	\$21,157,542

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

**Balance Sheet**

Fiscal Year 2005

	Enterprise E	Internal Service F	Trust and Agency G
<b>Total Assets</b>	\$250,439,097	\$16,848,649	\$21,694,011
<b>Less: Non-Current Assets</b>	\$204,134,799	\$3,493,788	\$0
<b>Net Current Assets</b>	\$46,304,298	\$13,354,861	\$21,694,011
<b>Total Liabilities</b>	\$64,529,742	\$176,779	\$21,694,011
<b>Non-Current Liabilities</b>	\$53,807,287	\$54,027	\$0
<b>Net-Current Liabilities</b>	\$10,722,455	\$122,752	\$21,694,011
<b>Working Capital</b>	\$35,581,843	\$13,232,109	\$0
<b>Fund Equity</b>	\$185,909,355	\$16,671,870	\$0
<b>Contributed Capital</b>	\$63,225,114	\$0	
<b>Investment in General</b>			
<b>Fixed Assets</b>			
<b>Retained Earnings</b>			
<b>Reserved</b>	\$0	\$0	
<b>Unreserved</b>	\$122,684,241	\$16,671,870	
<b>Fund Balance</b>			
<b>Reserved</b>			\$0
<b>Unreserved - Designated</b>			\$0
<b>Unreserved - Undesignated</b>			\$0
<b>Total Fund Equity</b>	\$185,909,355	\$16,671,870	\$0

**City of Brentwood**

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

**Balance Sheet**

Fiscal Year 2005

	General Fixed Assets H	General Long- Term Debt I	Total J
<b>Total Assets</b>	\$255,856,542	\$38,537,977	\$656,081,607
<b>Less: Non-Current Assets</b>	\$255,856,542	\$38,537,977	\$502,023,106
<b>Net Current Assets</b>	\$0		\$154,058,501
<b>Total Liabilities</b>		\$38,537,977	\$140,241,358
<b>Non-Current Liabilities</b>		\$38,537,977	\$92,399,291
<b>Net-Current Liabilities</b>			\$47,842,067
<b>Working Capital</b>			\$106,216,434
<b>Fund Equity</b>	\$255,856,542		\$515,840,249
<b>Contributed Capital</b>			\$63,225,114
<b>Investment in General</b>			
<b>Fixed Assets</b>	\$255,856,542		\$255,856,542
<b>Retained Earnings</b>			
<b>Reserved</b>			\$0
<b>Unreserved</b>			\$139,356,111
<b>Fund Balance</b>			
<b>Reserved</b>			\$32,383,868
<b>Unreserved - Designated</b>			\$0
<b>Unreserved - Undesignated</b>			\$25,018,614
<b>Total Fund Equity</b>	\$255,856,542		\$515,840,249

**City of Brentwood**

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

**Consolidated Statement**

**Fiscal Year** 2005

	<b>Total Expenditures</b>	<b>Functional Revenues</b>	<b>Net Expenditures/ (Excess) Revenues</b>
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$9,976,441	\$6,560,769	\$3,415,672
Public Safety	\$18,681,819	\$846,095	\$17,835,724
Transportation	\$31,589,696	\$2,450,997	\$29,138,699
Community Development	\$9,163,664	\$48,117,144	(\$38,953,480)
Health	\$15,099,404	\$19,594,496	(\$4,495,092)
Culture and Leisure	\$15,998,746	\$21,977,398	(\$5,978,652)
Public Utilities	\$24,347,353	\$18,807,363	\$5,539,990
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$124,857,123</b>	<b>\$118,354,262</b>	<b>\$6,502,861</b>
<b>General Revenues</b>			
Taxes			\$12,604,537
Licenses and Permits			\$0
Fines and Forfeitures			\$182,875
Revenue from Use of Money and Property			\$534,819
Intergovernmental State			\$319,487
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$167,029
<b>Total</b>			<b>\$13,808,747</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>\$7,305,886</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>\$3,344,557</b>
<b>Beginning Fund Balance/ Working Capital</b>			<b>\$99,005,752</b>



City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2004-05

Forms	Column	Additional Details	Footnotes
<b><u>Sewer Activity/Enterprise Statement</u></b>			
Other	A		
Total Non-Operating Revenue	A		
Loss on Sale of Assets	A		
Total Non-Operating Expense	A		Last year we had a loss of \$3.6 million on disposal of Capital Assets. Not the case this year.
Total Current Year Contributions	A		Last year had more contributed capital
<b><u>Water Activity/Enterprise Statement</u></b>			
Total Non-Operating Revenue	A		
Total Non-Operating Expense	A		This had a one time Connection fees paid of \$11.3 Million last year for an annexation deal we had where we had to pay another district for their lost connection fee revenue
Total Current Year Contributions	A		
<b><u>Other Enterprise</u></b>			
Total Operating Revenue	A		The City has been adding many programs for Parks, as well as the fact that our population continues to increase at a rapid pace.
Total Operating Revenue	A	and ENT_TYPE = 'Housing'	New Fund
Total Operating Expense	A	and ENT_TYPE = 'Housing'	This fund was new this year (it only had \$7k in expenses at the end of last year).
Total Non-Operating Revenue	A	and ENT_TYPE = 'Park and Recreation'	Previously, developer contributions were reported in this area. They are under contributions below now.
Total Non-Operating Revenue	A	and ENT_TYPE = 'Housing'	This fund was new this year (it only had \$7k in expenses at the end of last year).

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2004-05

Forms	Column	Additional Details	Footnotes
<b><u>Other Enterprise</u></b>			
Total Non-Operating Expense	A	and ENT_TYPE = 'Park and Recreation'	We had a loss on sale of assets last year, none this year
Total Current Year Contributions	A	and ENT_TYPE = 'Housing'	This is a new fund
Total Current Year Contributions	A	and ENT_TYPE = 'Park and Recreation'	This has developer contributions in it, had this in non operating revenue last year
<b><u>Taxes</u></b>			
Secured and Unsecured Property Taxes	B		The City's assessed valuation has increased by over 25%
<b><u>Fines and Forfeitures and Revenue from Use of Money and Property</u></b>			
Investment Earnings	B		Decrease in rates and FMV adjustments hurt us.
<b><u>Intergovernmental - State</u></b>			
Motor Vehicle In-Lieu Tax	B		Decrease due to Triple Flip. Revenue not reported on this line anymore, in with taxes.
Homeowners Property Tax Relief	B		Growth of City
<b><u>Current Service Charges</u></b>			
Parks and Recreation Fees	A		Growth of City's Parks programs and growth of the city
<b><u>Other Revenues</u></b>			
Sale of Real and Personal Property	A		Did not have sale this year
Sale of Real and Personal Property	B		Did not have sale this year
Contributions from Non-Govt Sources	B		Percentage variance is high, but this only \$26k...
Other Sources of Revenues (Specify)	A		This is not too much higher than last year...these are mostly parks dedications from developers.

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2004-05

Forms	Column	Additional Details	Footnotes
<b><u>General Government and Public Safety</u></b>			
Fire	A		Last year this was reported as capital outlay. Better fit for operating expenses
<b><u>Health and Culture and Leisure</u></b>			
Parks and Recreation	A		Growth of Parks, consistant with growth in fees, although it appears a portion of parks was reported elsewhere last year, corrected for this year.