

CITIES FINANCIAL TRANSACTIONS REPORT

COVER PAGE

City of Brentwood

Fiscal Year 2004

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 and Information Systems

Title

Pam Ehler

Name (Please Print)

12/17/04

Date

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

To file electronically:

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

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To file a paper report:

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Mailing Address:

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

Express Mailing Address:

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

**Supplement to the Annual Report of California Municipalities
For the Fiscal Year Ended June 30, 2004**

City Name: City of Brentwood

The U.S. Bureau of the Census requests the following information about the fiscal activities of your government for the 2003-04 fiscal year (defined from July 1, 2003 through June 30, 2004). Governments furnishing this information will no longer receive Census Bureau Form F-21, Survey of Municipal Finances. If you have any questions please contact:

**U.S. Bureau of the Census
Jeffrey Little
1-800-242-4523**

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

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

Column A – Operating Expenditures:		\$ <u>0</u>
Column B – Capital Outlay Amount:	Equipment and Land	\$ <u>0</u>
	Construction	\$ <u>0</u>

Section B: From the Schedule of Net Expenditures, General Government (Legislative) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Legislative' field that relate to the city attorney and prosecution (exclude probation and parole), if any.

Column A – Operating Expenditures:		\$ <u>558,285</u>
Column B – Capital Outlay Amount:	Equipment and Land	\$ <u>0</u>
	Construction	\$ <u>0</u>

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

Column A – Operating Expenditures:		\$ <u>1,166,574</u>
Column B – Capital Outlay Amount:	Equipment and Land	\$ <u>1,983</u>
	Construction	\$ <u>2,150</u>

Section D: From the Schedule of Net Expenditures, Public Safety (Police) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the ‘Police’ field that relate to the city attorney and prosecution (exclude probation and parole), if any.

Column A – Operating Expenditures:		\$	0
Column B – Capital Outlay Amount:	Equipment and Land	\$	0
	Construction	\$	0

2. Intergovernmental Expenditures

Indicate the recipient agency, purpose, and the amount of intergovernmental payments over \$100,000 made by your government during the year.

Paid to:	Purpose:	Amount:
a. East Contra Costa Fire	Supplement Staffing	449,434
b.		
c.		
d.		



City of Brentwood

Cities Financial Transactions Report

General Information

Fiscal Year 2004

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Brian		Swisher
Member 1	Annette		Beckstrand
Member 2	Ana		Gutierrez
Member 3	Bill		Hill
Member 4	Pete		Petrovich
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		Ehler
Title	Finance Director		
Telephone	(925) 516-5400		

Report Prepared By	
Firm Name	City of Brentwood
First	Kerry
Middle Initial	D
Last	Breen
Title	Accountant
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 2004

Fund Name (Specify)

Building Replacement

Operating Revenue

Charges for Service	501,929
Other Operating Revenue	
Total Operating Revenue	\$501,929

Operating Expense

Personal Services	222,488
Contractual Services	67,425
Supplies	54,690
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$344,603
Operating Income (Loss)	\$157,326

Non-Operating Revenue

Interest	28,275
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$28,275

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 2004

Fund Name (Specify)

Building Replacement

Operating Transfers In (Out)	-101,645
Excess (Deficiency) of Charges Over Expenses	\$83,956
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$83,956
Retained Earnings, Beginning	\$649,956
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$733,912
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	\$733,912
Total Equity, Ending	\$733,912
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$733,912

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2004

Fund Name (Specify)

Emergency Preparedness

Operating Revenue

Charges for Service

Other Operating Revenue

Total Operating Revenue

\$0

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

265

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

Total Operating Expense

\$265

Operating Income (Loss)

(\$265)

Non-Operating Revenue

Interest

214,170

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$214,170

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 2004

Fund Name (Specify)

Emergency
Preparedness

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$213,905

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$213,905

Retained Earnings, Beginning

\$2,169,366

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$2,383,271

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

\$3,000,000

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$3,000,000

Retained Earnings, Ending

\$2,383,271

Total Equity, Ending

\$5,383,271

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$2,383,271

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2004

Fund Name (Specify)

Fleet Maintenance

Operating Revenue

Charges for Service	765,625
Other Operating Revenue	1,620
Total Operating Revenue	\$767,245

Operating Expense

Personal Services	272,766
Contractual Services	28,300
Supplies	440,438
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$741,504
Operating Income (Loss)	\$25,741

Non-Operating Revenue

Interest	10,061
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$10,061

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 2004

Fund Name (Specify)

Fleet Maintenance

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$35,802

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$35,802

Retained Earnings, Beginning

\$158,536

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$194,338

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

\$194,338

Total Equity, Ending

\$194,338

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$194,338

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2004

Fund Name (Specify)

Information Services

Operating Revenue

Charges for Service	904,595
Other Operating Revenue	
Total Operating Revenue	\$904,595

Operating Expense

Personal Services	699,323
Contractual Services	2,075
Supplies	186,069
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$887,467
Operating Income (Loss)	\$17,128

Non-Operating Revenue

Interest	1,400
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$1,400

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 2004

Fund Name (Specify)

Information Services

Operating Transfers In (Out)	[]
Excess (Deficiency) of Charges Over Expenses	\$18,528
Depreciation That Reduces Contributed Capital	[]
Increase (Decrease) In Retained Earnings	\$18,528
Retained Earnings, Beginning	(\$4,662)
Adjustments	[]
Reason for Adjustments	[]
Retained Earnings, Ending	\$13,866
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	\$13,866
Total Equity, Ending	\$13,866
Retained Earnings - Reserved	[]
Retained Earnings - Unreserved	\$13,866

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2004

Fund Name (Specify)

Information Systems
Replacement

Operating Revenue

Charges for Service	312,835
Other Operating Revenue	
Total Operating Revenue	\$312,835

Operating Expense

Personal Services	
Contractual Services	102
Supplies	176,902
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	121,018
Total Operating Expense	\$298,022
Operating Income (Loss)	\$14,813

Non-Operating Revenue

Interest	21,506
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$21,506

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 2004

Fund Name (Specify)

Information Systems Replacement

Operating Transfers In (Out)	103,222
Excess (Deficiency) of Charges Over Expenses	\$139,541
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$139,541
Retained Earnings, Beginning	\$654,745
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$794,286
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	\$794,286
Total Equity, Ending	\$794,286
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$794,286

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2004

Fund Name (Specify)

Park Assessment Replacement

Operating Revenue

Charges for Service	157,927
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Other Operating Revenue	
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Total Operating Revenue	\$157,927
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Operating Expense

Personal Services	
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Contractual Services	
----------------------	--

Supplies	
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Materials	
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Other Operating Expenses	
--------------------------	--

General and Administrative Expense	
------------------------------------	--

Depreciation Expense	
----------------------	--

Total Operating Expense	\$0
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Operating Income (Loss)	\$157,927
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Non-Operating Revenue

Interest	18,795
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Gain on Sale of Assets	
------------------------	--

Other	
-------	--

Total Non-Operating Revenue	\$18,795
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Non-Operating Expense

Interest	
----------	--

Loss on Sale of Assets	
------------------------	--

Other	
-------	--

Total Non-Operating Expense	\$0
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City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2004

Fund Name (Specify)

Park Assessment
Replacement

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$176,722

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$176,722

Retained Earnings, Beginning

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$176,722

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

\$176,722

Total Equity, Ending

\$176,722

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$176,722

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2004

Fund Name (Specify)

Tuition Program

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

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2004

Fund Name (Specify) Tuition Program

Operating Transfers In (Out)	<input type="text"/>
Excess (Deficiency) of Charges Over Expenses	\$6,749
Depreciation That Reduces Contributed Capital	<input type="text"/>
Increase (Decrease) In Retained Earnings	\$6,749
Retained Earnings, Beginning	\$46,953
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Retained Earnings, Ending	\$53,702
Equity	
Contributed Capital: (Current Year)	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$53,702
Total Equity, Ending	\$53,702
Retained Earnings - Reserved	<input type="text"/>
Retained Earnings - Unreserved	\$53,702

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2004

Fund Name (Specify)

Vehicle Replacement

Operating Revenue

Charges for Service 1,531,551

Other Operating Revenue 81,128

Total Operating Revenue \$1,612,679

Operating Expense

Personal Services

Contractual Services

Supplies

Materials 11,269

Other Operating Expenses

General and Administrative Expense

Depreciation Expense 613,271

Total Operating Expense \$624,540

Operating Income (Loss) \$988,139

Non-Operating Revenue

Interest 120,137

Gain on Sale of Assets

Other

Total Non-Operating Revenue \$120,137

Non-Operating Expense

Interest 5,904

Loss on Sale of Assets 45,065

Other

Total Non-Operating Expense \$50,969

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2004

Fund Name (Specify)

Vehicle Replacement

Operating Transfers In (Out)

876,601

Excess (Deficiency) of Charges Over Expenses

\$1,933,908

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$1,933,908

Retained Earnings, Beginning

\$3,225,726

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$5,159,634

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

Reason for Adjustments

Contributed Capital, Ending

\$817,582

Retained Earnings, Ending

\$5,159,634

Total Equity, Ending

\$5,977,216

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$5,159,634

City of Brentwood

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2004

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Sewer Service Charges	4,166,357
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	48,114
Total Operating Revenue	\$4,214,471
Operating Expense	
Transmission	
Treatment and Disposal Plant	1,218,546
Taxes	
General and Administrative Expense	2,137,882
Depreciation Expense	1,074,902
Total Operating Expense	\$4,431,330
Operating Income (Loss)	(\$216,859)
Non-Operating Revenue	
Interest	472,800
State	
Federal	
County	
Gain on Sale of Assets	
Other	4,733,527
Total Non-Operating Revenue	\$5,206,327
Non-Operating Expense	
Interest	804,307
Loss on Sale of Assets	3,581,550
Other	
Total Non-Operating Expense	\$4,385,857
Operating Transfers In (Out)	1,282,817
Net Income (Loss)	\$1,886,428
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$1,886,428
Retained Earnings, Beginning	\$39,358,822
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	-12,841,042
Retained Earnings, Ending	\$28,404,208

City of Brentwood

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2004

Equity

Contributed Capital: (Current Year)

State	
Federal	
Connection Fees (Capital)	7,256,343
County	
Contribution from Non-Government Sources	
Other	
Total Current Year Contributions	\$7,256,343
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$7,256,343
Contributed Capital, Beginning	\$11,048,029
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$18,304,372
Retained Earnings, Ending	\$28,404,208
Total Equity, Ending	\$46,708,580
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$28,404,208
Revenue/Expenditure Schedule Adjustments	
Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	260,000
Capital Lease Payments	
Current Year Capital Outlay	2,417,240
Other (Specify, maximum of 5 entries allowed)	

Specify:

Amount:

City of Brentwood

Cities Financial Transactions Report - Transit Activity/Enterprise

Operating Revenue

Fiscal Year 2004

Is This Function Accounted for as an Enterprise Fund?	No
Operating Revenue	
Passenger Fares	
Transportation Revenues	
Non-Transportation Revenues	
Interest	
Local Cash Grants and Reimbursements	
Local Assistance	
Local Sales Tax	
TDA 1/4 Cent Sales Tax	
State Cash Grants and Reimbursements	
State Transit Assistance Funds	
Other State Grants	
Federal Cash Grants and Reimbursements	
Other Operating Revenues	
Total Operating Revenues	\$0
Operating Expense	
Salaries and Fringe Benefits	
Services	46,768
Materials and Supplies	
Utilities, Casualty, and Liability Costs	
Purchased Transportation	
Miscellaneous Expense/Transfers	
Depreciation Expense	
Total Operating Expense	\$46,768
Operating Income (Loss)	(\$46,768)
Other Reconciling Items	
Gain or (Loss) on the Sale of Assets	
Net Income (Loss)	(\$46,768)
Depreciation that Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$0
Retained Earnings, Beginning	\$0
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$0

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

Operating Revenue

Fiscal Year 2004

Equity

Contributed Capital: (Current Year)

State	
Federal	
County	
Contribution from Non-Government Sources	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$0
Total Equity, Ending	\$0
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$0
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:

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

Operating Revenue

Fiscal Year 2004

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Retail Sales of Water - Within City Limits	9,025,683
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	173,250
Other Sales or Service	
Water Connection Fees	71,861
Rent from Waterworks Property	
Other Water Operating Revenues	135,635
Total Operating Revenue	\$9,406,429
Operating Expense	
Source of Water Supply	2,504,312
Pumping Expense	
Water Treatment Expense	
Transmission and Distribution Expense	144,433
Customer Account Expense	73,659
Sales Expense	
General and Administrative Expense	3,484,791
Depreciation Expense	896,619
Total Operating Expense	\$7,103,814
Operating Income (Loss)	\$2,302,615
Non-Operating Revenue	
Interest	622,897
State	
Federal	
County	
Gain on Sale of Assets	
Other	7,384,499
Total Non-Operating Revenue	\$8,007,396

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

Operating Revenue

Fiscal Year 2004

Non-Operating Expense

Interest	566,592
Loss on Sale of Assets	288
Other	11,314,093
Total Non-Operating Expense	\$11,880,973
Operating Transfers In (Out)	-3,311,530
Net Income (Loss)	(\$4,882,492)
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	(\$4,882,492)
Retained Earnings, Beginning	\$47,890,733
Adjustments	
Reason for Adjustment	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$43,008,241

Equity

Contributed Capital: (Current Year)

State	
Federal	
Connection Fees (Capital)	4,264,171
County	
Contribution from Non-Government Sources	
Other	
Total Current Year Contributions	\$4,264,171
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$4,264,171
Contributed Capital, Beginning	\$9,694,490
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$13,958,661
Retained Earnings, Ending	\$43,008,241
Total Equity, Ending	\$56,966,902
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$43,008,241

City of Brentwood

Cities Financial Transactions Report - Water Activity/Enterprise

Operating Revenue

Fiscal Year 2004

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	5,965,000
Capital Lease Payments	
Current Year Capital Outlay	11,501,906
Other (Specify, maximum of 5 entries allowed)	

Specify:

Amount:

Minimum Residential Periodic Charge

Minimum Residential Periodic Charge <i>(Report in Dollars and Cents: 1.25)</i>	0.00
Water Included In Min. Periodic Charge (In Cubic Feet)	0
Minimum Periodic Charge Covers (In Months)	0
Number of Accounts - Direct Customers - Within City Limits	12,553
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	4,058
Total Water Introduced into System	9,345
Water Sold to Direct Customers	8,379
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)	
Water Lost Through System	966
Total Water Sold, Used, or Lost	\$9,345
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 2004

Enterprise Name City Rentals

Operating Transfers In (Out)		-330,136
Net Income (Loss)		(\$41,115)
Depreciation that Reduces Contributed Capital		
Increase (Decrease) in Retained Earnings		(\$41,115)
Retained Earnings, Beginning		\$107,282
Adjustments		
Reason for Adjustments		
Residual Equity Transfers In (Out)		
Retained Earnings, Ending		\$66,167
Equity		
Contributed Capital: (Current Year)		
State		
Federal		
County		
Contribution from Non-Government Sources		
Other		
Total Current Year Contributions		\$0
Residual Equity Transfers In (Out)		
Depreciation Applied to Contributed Capital		
Net Increase (Decrease) to Contributed Capital		\$0
Contributed Capital, Beginning		\$0
Adjustments		
Reason for Adjustments		
Contributed Capital, Ending		\$0
Retained Earnings, Ending		\$66,167
Total Equity, Ending		\$66,167
Retained Earnings - Reserved		
Retained Earnings - Unreserved		\$66,167

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2004

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

15,867

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

Specify:	Amount:

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2004

Enterprise Name Housing

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 7,504

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

Total Operating Expense \$7,504

Operating Income (Loss) (\$7,504)

Non-Operating Revenue

Interest 3,554

State

Federal

County

Gain on Sale of Assets

Other 538,457

Total Non-Operating Revenue \$542,011

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 2004

Enterprise Name

Operating Transfers In (Out)	
Net Income (Loss)	\$534,507
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$534,507
Retained Earnings, Beginning	
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$534,507
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	
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$534,507
Total Equity, Ending	\$534,507
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$534,507

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2004

Enterprise Name

Housing

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

<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 2004

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

10,157,211

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2004

Enterprise Name

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	1,848,248
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	539,227
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

Specify:

Amount:

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

Activity/Enterprise Types

- | | |
|---------------------------|-------------------------|
| Cemeteries | Parking Facilities |
| Golf Courses | Ports and Harbors |
| Hospitals and Sanitariums | Solid Waste |
| Housing | Sports Arena / Stadiums |
| | Other: (Specify) |

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2004

Functional Revenue:

Expenditures:

Construction Development Taxes

Construction and Engineering
Regulation Enforcement \$33,086,211

Sub Total: \$33,086,211

Construction Permits

Construction and Engineering
Regulation Enforcement \$4,013,860

Sub Total: \$4,013,860

Contributions from Non-Govt Sources

Streets/Highways/Storm Drains \$340,220

Sub Total: \$340,220

Engineering Fees Inspection and Other

Construction and Engineering
Regulation Enforcement \$2,546,663

Sub Total: \$2,546,663

Gasoline Tax

Streets/Highways/Storm Drains \$625,675

Sub Total: \$625,675

Investment Earnings

Streets/Highways/Storm Drains \$353,328

Parks and Recreation \$9,420

Police \$13,338

Other Community Development 2 \$37,144

Other Community Development 1 \$130,404

Sub Total: \$543,634

Parks and Recreation Fees

Parks and Recreation \$641,003

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2004

Functional Revenue:

Expenditures:

Sub Total: \$641,003

Plan Checking Fees

Planning \$2,736,518
Construction and Engineering Regulation Enforcement \$15,884

Sub Total: \$2,752,402

Prop. 172-Public Safety

Police \$103,218

Sub Total: \$103,218

Rents and Concessions

Community Centers and Auditoriums \$734,057

Sub Total: \$734,057

Special Police Department Services

Police \$167,172

Sub Total: \$167,172

Vehicle Code Fines

Police \$17,218

Sub Total: \$17,218

Zoning Fees and Subdivision Fees

Planning \$613,757

Sub Total: \$613,757

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2004

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		3,840,794	
Supplement Roll Secured and Unsecured Property Taxes		199,108	
Voter Approved Indebtedness Property Taxes			
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-38,257	
Supplemental Roll Property Taxes-Prior		-6,081	
Other Property Taxes		19,591	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		2,915,475	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit			
Transient Lodging Taxes		110,304	
Franchises		584,868	
Business License Taxes		325,143	
Real Property Transfer Taxes		743,890	
Utility Users Taxes			
Construction Development Taxes	\$33,086,211		
Other Non-Property Taxes			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$0	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

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

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2004

Specify General Revenues

General Revenues

Total

\$33,086,211

\$8,694,835

\$41,781,046

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2004

Functional Revenues	General Revenues	Total Revenues
A	B	C

Licenses and Permits

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$4,013,860		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$78,490	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Block Party Permit	Management and Support	244
Encroachment Permits	Construction and Engineering Regula	33,060
Home Occupation Permits	Construction and Engineering Regula	27,680
Special Event Permit	Management and Support	4,059
Temporary Use Permit	Construction and Engineering Regula	13,447
Total		\$78,490

Specify General Revenues

General Revenues

Total	\$4,092,350	\$0	\$4,092,350
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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	2004	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures				
Vehicle Code Fines		\$17,218		
Other Fines			166,464	
Forfeitures and Penalties			763	
Total		\$17,218	\$167,227	\$184,445
Revenue from Use of Money and Property				
Investment Earnings		\$1,660,013	1,358,732	
Rents and Concessions		\$734,057	124,820	
Royalties			1,157	
Other 1				
Other 2				
Total		\$2,394,070	\$1,484,709	\$3,878,779

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2004

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

Motor Vehicle In-Lieu Tax	1,508,664	
Homeowners Property Tax Relief	66,441	
Gasoline Tax	\$625,675	
Peace Officers Standards and Training		
Off Highway Motor Vehicle In-Lieu Fee		
Other State Grants		
Mandated Cost		
Other 1		
Other 2		
Prop. 172 - Public Safety	\$103,218	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$2,733,353	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

AB-90 Grant	Police	42,108
Cal Trans	Streets/Highways/Storm Drains	1,571,431
Civilian Grant	Police	20,830
COPS Fast Grant	Police	1,200
Grant Projects	Management and Support	1,987
Measure C	Streets/Highways/Storm Drains	347,579
PAL Grant	Police	45,027
PROG Grant	Police	493,493
Prop 116	Streets/Highways/Storm Drains	108,875
SLESF	Police	100,823
Total:		\$2,733,353

Total

\$3,462,246	\$1,575,105	\$5,037,351
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City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2004

**Functional
Revenues**

Current Service Charges

Zoning Fees and Subdivision Fees	\$613,757
Special Police Department Services	\$167,172
Special Fire Department Services	
Plan Checking Fees	\$2,752,402
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$2,546,663
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	
Sewer Service Charges	\$4,214,471
Sewer Connection Fees	\$7,256,343
Solid Waste Revenues	\$5,102,561
Sales of Refuse	
First Aid and Ambulance Charges	
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$641,003
Golf Courses Fees	\$0
Water Service Charges	\$9,334,568
Water Connection Fees	\$4,336,032
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$0
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 2004

	Functional Revenues
Quasi-External Transactions	
Other Current Service Charges (Specify)	\$6,852,489

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Administrative Fees	Management and Support	14,324
Assessment District Administration	Management and Support	159,333
Attorney Services	Legislative	100,000
Bond Debt Service Administration	Management and Support	494,532
Bypass Authority Administration	Management and Support	211,524
Capital Improvement Admin Fee	Management and Support	347,372
CIFP Personnel Reimbursement	Management and Support	707,038
Facility Fee Administration	Management and Support	1,008,646
Facility Fee Fund Admin Fee	Management and Support	1,103,678
Filing Fees	Management and Support	27,817
Late Charges	Libraries	8,375
Maintenance Assmt Dist Admin	Management and Support	219,938
Park Dist Admin Fee	Management and Support	150,000
Pool Bond Administration	Management and Support	47,314
RDA Admin Fee	Management and Support	250,000
Reimbursement for Services	Construction and Engineering Regulati	294,007
Reproduction Charges	Management and Support	6,453
Sewer Admin Fee	Management and Support	525,000
SMI Admin Fee	Management and Support	2,138
Solid Waste Admin Fee	Management and Support	525,000
Water Admin Fee	Management and Support	650,000
	Total:	\$6,852,489

Total **\$43,817,461**

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues A	General Revenues B	Total Revenues C
Fiscal Year	2004		
Other Revenues			
Sale of Real and Personal Property	\$0	140,374	
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$340,220	53,347	
Other Revenues from Enterprise Activities	\$12,644,614		
Other Sources of Revenues (Specify)	\$11,994,696	\$105,651	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Capital Contributions for Enterprise	Parks and Recreation	9,073,760
Developer Fees for Enterprise	Parks and Recreation	907,873
Highway 4 Maint	Streets/Highways/Storm Drains	15,953
Lone Tree Widening	Streets/Highways/Storm Drains	1,610,702
Other Income	Streets/Highways/Storm Drains	356,914
Post Reimbursement	Construction and Engineering Regula	29,494
Total		\$11,994,696

Specify General Revenues

General Revenues

Other Income	82,261
Passport Revenue	23,390
Total:	\$105,651

Total	\$24,979,530	\$299,372	\$25,278,902
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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 2004

	Functional Revenues A	General Revenues B	Total Revenues C
Other Financing Sources			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
Total	\$0		\$0
Grand Total Functional and General Revenue	\$111,849,086	\$12,221,248	\$124,070,334

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year	2004					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	1,170,822	4,671		\$1,175,493	\$100,000	\$1,075,493
Management and Support	5,178,864	27,535	2,032,512	\$7,238,911	\$6,456,397	\$782,514
Total	\$6,349,686	\$32,206	\$2,032,512	\$8,414,404	\$6,556,397	\$1,858,007
Public Safety						
Police	8,211,213	7,159,184	265,856	\$15,636,253	\$1,004,427	\$14,631,826
Fire		387,691		\$387,691	\$0	\$387,691
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	859,624	367		\$859,991	\$0	\$859,991
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
Total	\$9,070,837	\$7,547,242	\$265,856	\$16,883,935	\$1,004,427	\$15,879,508

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year

2004

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Transportation						
Streets / Highway / Storm Drains	6,405,452	32,784,202		\$39,189,654	\$5,330,677	\$33,858,977
Streets Trees / Landscaping				\$0	\$0	\$0
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$46,768	\$0	\$0	\$46,768	\$0	\$46,768
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
Total	\$6,452,220	\$32,784,202	\$0	\$39,236,422	\$5,330,677	\$33,905,745
Community Development						
Planning	1,200,692	85,662		\$1,286,354	\$3,350,275	(\$2,063,921)
Construction and Engineering Regulation	3,952,255	3,170		\$3,955,425	\$40,060,306	(\$36,104,881)
Redevelopment				\$0	\$0	\$0
Housing	\$7,504	\$0	\$0	\$7,504	\$542,011	(\$534,507)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	488,490			\$488,490	\$130,404	\$358,086
Other Community Development 2	373,692			\$373,692	\$37,144	\$336,548
Total	\$6,022,633	\$88,832	\$0	\$6,111,465	\$44,120,140	(\$38,008,675)

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year 2004

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Health						
Physical and Mental Health				\$0	\$0	\$0
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$4,506,372	\$539,227	\$1,900,625	\$6,946,224	\$5,107,820	\$1,838,404
Sewers	\$3,356,428	\$2,417,240	\$1,064,307	\$6,837,975	\$16,677,141	(\$9,839,166)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$7,862,800	\$2,956,467	\$2,964,932	\$13,784,199	\$21,784,961	(\$8,000,762)
Culture and Leisure						
Parks and Recreation	1,348,643	10,157,211		\$11,505,854	\$10,632,056	\$873,798
Marina and Wharfs				\$0	\$0	\$0
Libraries	97,859			\$97,859	\$8,375	\$89,484
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	\$734,057	(\$734,057)
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$1,446,502	\$10,157,211	\$0	\$11,603,713	\$11,374,488	\$229,225

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year

2004

Operating
Expenditures
A

Capital Outlay
B

Debt Service
C

Total
Expenditures
D

Functional
Revenues
E

Net
Expenditures/
F

Public Utilities

Water	\$17,521,288	\$11,501,906	\$6,531,592	\$35,554,786	\$21,677,996	\$13,876,790
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1			314,760	\$314,760	\$0	\$314,760
Other Public Utilities 2				\$0	\$0	\$0
Total	\$17,521,288	\$11,501,906	\$6,846,352	\$35,869,546	\$21,677,996	\$14,191,550
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$54,725,966	\$65,068,066	\$12,109,652	\$131,903,684	\$111,849,086	\$20,054,598

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

Object Class

Fiscal Year	2004	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures					
Salaries and Wages		17,957,027			\$17,957,027
Retirement		4,886,560			\$4,886,560
Other Employee Benefits		3,414,058			\$3,414,058
Contract Services					
Private		5,991,043			\$5,991,043
Other Governmental Agencies					\$0
Material, Supplies, and Other		22,477,278			\$22,477,278
Capital Outlay					
Equipment			1,313,197		\$1,313,197
Land					
Building and Improvement			63,754,869		\$63,754,869
Debt Service					
Interest				3,016,404	\$3,016,404
Principal				9,093,248	\$9,093,248
Lease Payments					
Total		\$54,725,966	\$65,068,066	\$12,109,652	\$131,903,684
Supplemental Data					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
Total					\$0

City of Brentwood

Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2004

Purpose of Debt	Improvements
Bond Type	1915 Act Bonds
Year of Issue	1992
Year Begin	1996
Year End	2017
Principal Authorized	19,620,000
Principal Issued	19,620,000
Principal Outstanding Beginning of Fiscal Year	\$14,660,000
Principal Payment Made in Current Year	740,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$5,203,426
Principal Outstanding End of Fiscal Year	\$13,920,000
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	

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 2004

Purpose of Debt	Improvements
Bond Type	1915 Act Bonds
Year of Issue	1993
Year Begin	1994
Year End	2007
Principal Authorized	6,727,000
Principal Issued	6,727,000
Principal Outstanding Beginning of Fiscal Year	\$2,285,000
Principal Payment Made in Current Year	540,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$3,120,200
Principal Outstanding End of Fiscal Year	\$1,745,000
Current Year Interest Payment	140,853
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	2004
Purpose of Debt	Infrastructure
Bond Type	1915 Act Bonds
Year of Issue	1999
Year Begin	1999
Year End	2029
Principal Authorized	42,897,358
Principal Issued	42,897,358
Principal Outstanding Beginning of Fiscal Year	\$40,990,000
Principal Payment Made in Current Year	4,010,000
Principal Issued in Current Year	
Principal Defeased in Current Year	36,980,000
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$5,917,358
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	2,113,972
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 2004

Purpose of Debt	Infrastructure
Bond Type	1915 Act Bonds
Year of Issue	2000
Year Begin	2000
Year End	2030
Principal Authorized	12,740,000
Principal Issued	12,740,000
Principal Outstanding Beginning of Fiscal Year	\$12,560,000
Principal Payment Made in Current Year	215,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$395,000
Principal Outstanding End of Fiscal Year	\$12,345,000
Current Year Interest Payment	770,391
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	2004
Purpose of Debt	Infrastructure
Bond Type	1915 Act Bonds
Year of Issue	2004
Year Begin	2004
Year End	2034
Principal Authorized	35,047,000
Principal Issued	35,047,000
Principal Outstanding Beginning of Fiscal Year	
Principal Payment Made in Current Year	
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$0
Principal Outstanding End of Fiscal Year	\$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	

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 2004

Purpose of Debt	Infrastructure
Bond Type	Revenue
Year of Issue	2001
Year Begin	2001
Year End	2032
Principal Authorized	32,080,000
Principal Issued	32,080,000
Principal Outstanding Beginning of Fiscal Year	\$31,635,000
Principal Payment Made in Current Year	610,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$1,055,000
Principal Outstanding End of Fiscal Year	\$31,025,000
Current Year Interest Payment	1,477,075
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 2004

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2002
Year Begin	2002
Year End	2029
Principal Authorized	16,585,000
Principal Issued	16,585,000
Principal Outstanding Beginning of Fiscal Year	\$16,585,000
Principal Payment Made in Current Year	250,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$250,000
Principal Outstanding End of Fiscal Year	\$16,335,000
Current Year Interest Payment	933,099
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	2004
Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2003
Year Begin	2003
Year End	2029
Principal Authorized	19,267,000
Principal Issued	19,267,000
Principal Outstanding Beginning of Fiscal Year	\$19,267,000
Principal Payment Made in Current Year	422,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	-33,000
Reason for Adjustments to Principal in Current Year	To correct error in reporting in prior year
Principal Payments Made to Date	\$422,000
Principal Outstanding End of Fiscal Year	\$18,812,000
Current Year Interest Payment	896,882
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 2004

Purpose of Debt	Police Station Construction
Bond Type	General Obligation
Year of Issue	2002
Year Begin	2002
Year End	2031
Principal Authorized	5,999,976
Principal Issued	5,999,976
Principal Outstanding Beginning of Fiscal Year	\$6,198,082
Principal Payment Made in Current Year	105,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	162,689
Reason for Adjustments to Principal in Current Year	Accreted Interest
Principal Payments Made to Date	\$105,000
Principal Outstanding End of Fiscal Year	\$6,255,771
Current Year Interest Payment	160,856
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	2004
Purpose of Debt	Water
Bond Type	Revenue
Year of Issue	1994
Year Begin	1995
Year End	2013
Principal Authorized	6,570,000
Principal Issued	6,570,000
Principal Outstanding Beginning of Fiscal Year	\$965,000
Principal Payment Made in Current Year	965,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$1,425,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	40,402
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 2004

Purpose of Debt	Water and Sewer
Bond Type	Revenue
Year of Issue	1997
Year Begin	2000
Year End	2026
Principal Authorized	12,195,000
Principal Issued	12,195,000
Principal Outstanding Beginning of Fiscal Year	\$11,055,000
Principal Payment Made in Current Year	260,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$740,000
Principal Outstanding End of Fiscal Year	\$10,795,000
Current Year Interest Payment	603,406
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 2004

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
Amount Outstanding, Beginning of Fiscal Year	151,055
Amount of Principal Repaid in Current Year	47,392
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$92,692
Amount Outstanding at End of Fiscal Year	\$103,663
Current Year Interest Payment	8,473
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

City of Brentwood

Cities Financial Transactions Report - Statement of Long-Term Indebtedness

Loan Types

Fiscal Year 2004

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
Amount Outstanding, Beginning of Fiscal Year	697,632
Amount of Principal Repaid in Current Year	158,531
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$1,066,824
Amount Outstanding at End of Fiscal Year	\$539,101
Current Year Interest Payment	41,493
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

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

Loan Types

Fiscal Year 2004

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
Amount Outstanding, Beginning of Fiscal Year	171,900
Amount of Principal Repaid in Current Year	57,300
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$2,214,873
Amount Outstanding at End of Fiscal Year	\$114,600
Current Year Interest Payment	2,028
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

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

Loan Types

Fiscal Year 2004

Purpose of Loan	Treated Water Service
Loan Type	Other
Year of Loan	2003
Year Final Payment Due	2005
Authorized Amount of Loan	10,000,000
Received To Date	10,000,000
Amount Outstanding, Beginning of Fiscal Year	
Amount of Principal Repaid in Current Year	5,000,000
Adjustments in Current Year	10,000,000
Reason for Adjustments in Current Year	Original Loan Setup
Amount of Principal Repaid to Date	\$5,000,000
Amount Outstanding at End of Fiscal Year	\$5,000,000
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	

Loan Types
Notes
Loans
Other

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

Loan Types

Fiscal Year 2004

Purpose of Loan	Water Connection Fees Payable
Loan Type	Other
Year of Loan	2004
Year Final Payment Due	2024
Authorized Amount of Loan	11,020,768
Received To Date	11,020,768
Amount Outstanding, Beginning of Fiscal Year	
Amount of Principal Repaid in Current Year	
Adjustments in Current Year	11,020,768
Reason for Adjustments in Current Year	Original Loan Setup
Amount of Principal Repaid to Date	\$0
Amount Outstanding at End of Fiscal Year	\$11,020,768
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	

Loan Types	
Notes	
Loans	
Other	

City of Brentwood

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

Loan Types

Fiscal Year 2004

Purpose of Loan	Finance System Improvement Project
Loan Type	Loans
Year of Issue	2000
Year Begin	2002
Year End	2018
Amount Extended	37,773,866
Repayment Obligation	37,773,866
Amount Outstanding, Beginning of Fiscal Year	\$37,713,566
Amount Repaid in Current Year	1,585,025
Adjustments in Current Year	60,300
Reason for Adjustments in Current Year	Addition to Loan Amount
Amount of Principal Repaid to Date	\$1,585,025
Amount Outstanding at End of Fiscal Year	\$36,188,841
Current Year Interest Payment	680,911
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types	
Notes	
Loans	
Other	

City of Brentwood

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2004

Description of Leased Property

Description of Leased Property	Utility Construction Projects
Nature of Lease	Lease
Can Local Agency Cancel Agreement?	No
Name of Lessor	ABAG Finance Corporation
Name Person or Organization	

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$9,760	\$305,000	\$314,760
Prior Year Adjustments			\$0
Current Year Principal Payment		305,000	\$305,000
Current Year Interest Payment	9,760		\$9,760
Adjustments to Current Year			\$0
Balance End Of Year	\$0	\$0	\$0
Enterprise or Governmental Fund Makes Payment?	Governmental		

City of Brentwood

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2004

Service

(Please see * below for codes to enter)

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

*** Service Codes**

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

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
Police Protection	<input type="text" value="59"/>	<input type="text" value="20"/>	<input type="text" value="79"/>
Police Officers	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
 If Your City Reports Transient Lodging Tax; What Is the Tax Rate?			<input type="text" value="10.00"/>
What Is the Effective Date of the Current Tax Rate? (00/00/0000)			<input type="text" value="1/ 1/1983"/>
If Your City Reports Utility User Tax; What Is the Tax Rate?			<input type="text" value="0.00"/>

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2004

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	31,484,903	14,970,925	2,354,817	17,455,841
Fixed Assets				
Other Assets	1,639,830	1,335,407		7,459,651
Total Assets	\$33,124,733	\$16,306,332	\$2,354,817	\$24,915,492
Net Current Assets	\$33,124,733	\$16,306,332	\$2,354,817	\$24,915,492
Liabilities				
Accounts Payable	1,070,144	3,902,630	241,429	1,453,329
Compensated Absences				
Other Liabilities 1	72,352			
Other Liabilities 2	9,151,846	7,108,002		
Other Liabilities 3				
Total Liabilities	\$10,294,342	\$11,010,632	\$241,429	\$1,453,329
Net Current Liabilities	\$10,294,342	\$11,010,632	\$241,429	\$1,453,329
Working Capital	\$22,830,391	\$5,295,700	\$2,113,388	\$23,462,163
Fund Equity	\$22,830,391	\$5,295,700	\$2,113,388	\$23,462,163
Fund Balance				
Reserved	728,885	7,167,755	2,113,388	23,462,163
Unreserved Designated				
Unreserved Undesignated	22,101,506	-1,872,055		
Total Fund Equity	\$22,830,391	\$5,295,700	\$2,113,388	\$23,462,163

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2004

Assets	Enterprise	Internal Service
Cash and Investments	41,567,034	10,766,701
Fixed Assets	160,796,611	2,754,300
Other Assets	7,191,324	51,104
Total Assets	\$209,554,969	\$13,572,105
Less: Non-Current Assets	165,293,334	2,754,300
Net Current Assets	\$44,261,635	\$10,817,805
Liabilities		
Accounts Payable	2,563,012	119,709
Compensated Absences	115,269	54,223
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)	10,795,000	
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)		
Other (Other Long-Term Debt)	16,778,132	
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	36,188,841	
Other (State or Federal Financing)		
Lease Principal		
Other Liabilities 1	700,157	75
Other Liabilities 2	185,052	
Other Liabilities 3	399,883	70,785
Total Liabilities	\$67,725,346	\$244,792
Less: Non-Current Liability	55,440,508	89,723
Net Current Liabilities	\$12,284,838	\$155,069
Working Capital	\$31,976,797	\$10,662,736
Fund Equity	\$141,829,623	\$13,327,313
Contributed Capital	\$42,026,405	\$3,817,582
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$99,803,218	\$9,509,731
Total Fund Equity	\$141,829,623	\$13,327,313

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

Fiduciary Fund Types

Fiscal Year 2004

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	13,773,757			\$13,773,757
Fixed Assets				\$0
Other Assets	26,544			\$26,544
Total Assets	\$13,800,301	\$0	\$0	\$13,800,301
Less: Non-Current Assets				\$0
Net Current Assets	\$13,800,301	\$0	\$0	\$13,800,301
Liabilities				
Accounts Payable	363,535			\$363,535
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	13,436,766			\$13,436,766
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$13,800,301	\$0	\$0	\$13,800,301
Less: Non-Current Liability				\$0
Net Current Liabilities	\$13,800,301	\$0	\$0	\$13,800,301
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
Total Fund Equity		\$0	\$0	\$0

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Account Groups

Fiscal Year 2004

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$132,373,978
Fixed Assets	263,575,251		\$427,126,162
Other Assets		38,210,449	\$55,914,309
Total Assets	\$263,575,251	\$38,210,449	\$615,414,449
Less: Non-Current Assets	\$263,575,251	\$38,210,449	\$469,833,334
Net Current Assets	\$0	\$0	\$145,581,115
Accounts Payable			\$9,713,788
Compensated Absences		929,678	\$1,099,170
General Obligation (Bonded Debt)		6,255,771	\$6,255,771
Revenue (Bonded Debt)		31,025,000	\$41,820,000
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$0
Other (Other Long-Term Debt)			\$16,778,132
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$36,188,841
Other (State or Federal Financing)			\$0
Lease Principal			\$0
Other Liabilities 1			\$14,209,350
Other Liabilities 2			\$16,444,900
Other Liabilities 3			\$470,668
Total Liabilities		\$38,210,449	\$142,980,620
Less: Non-Current Liabilities		\$38,210,449	\$93,740,680
Net Current Liabilities		\$0	\$49,239,940
Working Capital			\$96,341,175
Fund Equity	\$263,575,251		\$472,433,829
Contributed Capital			\$45,843,987
Invest In General Fixed Assets	263,575,251		\$263,575,251
Reserved			\$0
Unreserved			\$109,312,949
Fund Balance			
Reserved			\$33,472,191
Unreserved Designated			\$0
Unreserved Undesignated			\$20,229,451
Total Fund Equity	\$263,575,251		\$472,433,829

City of Brentwood
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2004

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	1,940,000
Other Long-Term Debt	5,263,223
State or Federal Financing	1,585,025
Lease Payments	305,000
Total Debt Service	\$9,093,248
Debt Service from Schedule of Total Expenditures By Major Object Classification	9,093,248
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
Bonded Debt				
General Obligation	6,255,771	6,255,771		\$0
Revenue	41,820,000	41,820,000		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	0	0		\$0
Other	16,778,132	16,778,132		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	36,188,841	36,188,841		\$0
Other	0	0		\$0
Lease Principal	0	0		\$0

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

Balance Sheet

Fiscal Year 2004

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$33,124,733	\$16,306,332	\$2,354,817	\$24,915,492
Less: Non-Current Assets				
Net Current Assets	\$33,124,733	\$16,306,332	\$2,354,817	\$24,915,492
Total Liabilities	\$10,294,342	\$11,010,632	\$241,429	\$1,453,329
Non-Current Liabilities				
Net Current Liabilities	\$10,294,342	\$11,010,632	\$241,429	\$1,453,329
Working Capital	\$22,830,391	\$5,295,700	\$2,113,388	\$23,462,163
Fund Equity	\$22,830,391	\$5,295,700	\$2,113,388	\$23,462,163
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$728,885	\$7,167,755	\$2,113,388	\$23,462,163
Unreserved - Designated	\$0	\$0	\$0	\$0
Unreserved - Undesignated	\$22,101,506	(\$1,872,055)	\$0	\$0
Total Fund Equity	\$22,830,391	\$5,295,700	\$2,113,388	\$23,462,163

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

Balance Sheet

Fiscal Year 2004

	Enterprise	Internal Service	Trust and Agency
	E	F	G
Total Assets	\$209,554,969	\$13,572,105	\$13,800,301
Less: Non-Current Assets	\$165,293,334	\$2,754,300	\$0
Net Current Assets	\$44,261,635	\$10,817,805	\$13,800,301
Total Liabilities	\$67,725,346	\$244,792	\$13,800,301
Non-Current Liabilities	\$55,440,508	\$89,723	\$0
Net-Current Liabilities	\$12,284,838	\$155,069	\$13,800,301
Working Capital	\$31,976,797	\$10,662,736	\$0
Fund Equity	\$141,829,623	\$13,327,313	\$0
Contributed Capital	\$42,026,405	\$3,817,582	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$99,803,218	\$9,509,731	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$141,829,623	\$13,327,313	\$0

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

Balance Sheet

Fiscal Year 2004

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$263,575,251	\$38,210,449	\$615,414,449
Less: Non-Current Assets	\$263,575,251	\$38,210,449	\$469,833,334
Net Current Assets	\$0		\$145,581,115
Total Liabilities		\$38,210,449	\$142,980,620
Non-Current Liabilities		\$38,210,449	\$93,740,680
Net-Current Liabilities			\$49,239,940
Working Capital			\$96,341,175
Fund Equity	\$263,575,251		\$472,433,829
Contributed Capital			\$45,843,987
Investment in General			
Fixed Assets	\$263,575,251		\$263,575,251
Retained Earnings			
Reserved			\$0
Unreserved			\$109,312,949
Fund Balance			
Reserved			\$33,472,191
Unreserved - Designated			\$0
Unreserved - Undesignated			\$20,229,451
Total Fund Equity	\$263,575,251		\$472,433,829

City of Brentwood

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

Consolidated Statement

Fiscal Year 2004

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$8,414,404	\$6,556,397	\$1,858,007
Public Safety	\$16,883,935	\$1,004,427	\$15,879,508
Transportation	\$39,236,422	\$5,330,677	\$33,905,745
Community Development	\$6,111,465	\$44,120,140	(\$38,008,675)
Health	\$13,784,199	\$21,784,961	(\$8,000,762)
Culture and Leisure	\$11,603,713	\$11,374,488	\$229,225
Public Utilities	\$35,869,546	\$21,677,996	\$14,191,550
Other	\$0	\$0	\$0
Total	\$131,903,684	\$111,849,086	\$20,054,598
General Revenues			
Taxes			\$8,694,835
Licenses and Permits			\$0
Fines and Forfeitures			\$167,227
Revenue from Use of Money and Property			\$1,484,709
Intergovernmental State			\$1,575,105
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$299,372
Total			\$12,221,248
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$7,833,350)
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$2,609,111
Beginning Fund Balance/ Working Capital			\$104,229,991

City of Brentwood

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

Consolidated Statement

Fiscal Year 2004

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

Specify:

Amount:

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

Ending Fund Balance/ Working Capital \$99,005,752

Appropriation Limit as of Fiscal Year End 28,229,032

Total Annual Appropriation Subject to the Limit as of Fiscal Year End 21,683,128