

**CITIES FINANCIAL TRANSACTIONS
AND COMPENSATION REPORT**

COVER PAGE

City of Brentwood

Fiscal Year: 2013

ID Number: 11980710400

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the city in accordance with the requirements as prescribed by the California State Controller.

City Fiscal Officer


Signature

Director of Finance + Information Systems
Title

Pamela Ehler
Name (Please Print)

4/2/2014
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.

Please complete, sign, and mail this cover page to either address below.

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

City Name:	Brentwood
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Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

June 2013

September 2013

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Robyn Harris, 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:	E23	\$	N/A
Column B – Capital Outlay Amount: Equipment and Land	G23	\$	↓
Construction	F23	\$	

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:	E25	\$	N/A
Column B – Capital Outlay Amount: Equipment and Land	G25	\$	↓
Construction	F25	\$	

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:	E23	\$ 1,546,316
Column B – Capital Outlay Amount: Equipment and Land	G23	\$ N/A
Construction	F23	\$ ✓

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:	E62	\$ N/A
Column B – Capital Outlay Amount: Equipment and Land	G62	\$
Construction	F62	\$ ✓

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.		
b.		
c.		
d.		

City of Brentwood

Cities Financial Transactions Report

General Information

Fiscal Year 2013

Members of the Governing Body

	First Name	Middle Initial	Last Name
Mayor	Robert		Taylor
Member 1	Joel		Bryant
Member 2	Steve		Barr
Member 3	Gene		Clare
Member 4	Erick		Stonebarger
Member 5			
Member 6			
Member 7			
Member 8			
Member 9			
Member 10			

Mailing Address

Street 1 150 City Park Way
Street 2
City Brentwood State CA Zip 94513-1364
Email kbreen@ci.brentwood.c Is Address Changed?

Report Prepared By

Firm Name Maze & Associates
First Richard
Middle Initial B
Last Kowalski
Title Shareholder
Telephone (925) 930-0902
Fax No. (925) 930-0135
Email rickk@mazeassociates.com

City Fiscal Officer

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

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Building Replacement

Operating Revenue

Charges for Service	548,758
Other Operating Revenue	
Total Operating Revenue	\$548,758

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	26,301
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$26,301
Operating Income (Loss)	\$522,457

Non-Operating Revenue

Interest	8,485
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$8,485

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: 2013

Fund Name (Specify)

Building Replacement

Operating Transfers In (Out)	-123,433
Excess (Deficiency) of Charges Over Expenses	\$407,509
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$407,509
Retained Earnings, Beginning	\$1,630,724
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$2,038,233
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	\$2,038,233
Total Equity, Ending	\$2,038,233
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$2,038,233

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

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	3,513
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$3,513
Operating Income (Loss)	(\$3,513)

Non-Operating Revenue

Interest	17,447
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$17,447

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 2013

Fund Name (Specify)

Emergency Preparedness

Operating Transfers In (Out)	-82,447
Excess (Deficiency) of Charges Over Expenses	(\$68,513)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$68,513)
Retained Earnings, Beginning	\$3,172,878
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$3,104,365
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	\$3,104,365
Total Equity, Ending	\$3,104,365
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$3,104,365

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year

Fund Name (Specify)

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 2013

Fund Name (Specify)

Facilities Maintenance

Operating Transfers In (Out)	-39,443
Excess (Deficiency) of Charges Over Expenses	(\$76,031)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$76,031)
Retained Earnings, Beginning	\$5,057
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	(\$70,974)
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	(\$70,974)
Total Equity, Ending	(\$70,974)
Retained Earnings - Reserved	
Retained Earnings - Unreserved	(\$70,974)

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Fleet Maintenance

Operating Revenue

Charges for Service	1,186,653
Other Operating Revenue	1,896
Total Operating Revenue	\$1,188,549

Operating Expense

Personal Services	605,933
Contractual Services	
Supplies	
Materials	616,740
Other Operating Expenses	2,765
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$1,225,438
Operating Income (Loss)	(\$36,889)

Non-Operating Revenue

Interest	1,179
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$1,179

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)	<input type="text" value="4,549"/>
Excess (Deficiency) of Charges Over Expenses	<input type="text" value="(\$31,161)"/>
Depreciation That Reduces Contributed Capital	<input type="text"/>
Increase (Decrease) In Retained Earnings	<input type="text" value="(\$31,161)"/>
Retained Earnings, Beginning	<input type="text" value="(\$86,938)"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Retained Earnings, Ending	<input type="text" value="(\$118,099)"/>
Equity	
Contributed Capital: (Current Year)	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
Total Current Year Contributions	<input type="text" value="\$0"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
Net Increase (Decrease) to Contributed Capital	<input type="text" value="\$0"/>
Contributed Capital, Beginning	<input type="text" value="\$0"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Contributed Capital, Ending	<input type="text" value="\$0"/>
Retained Earnings, Ending	<input type="text" value="(\$118,099)"/>
Total Equity, Ending	<input type="text" value="(\$118,099)"/>
Retained Earnings - Reserved	<input type="text"/>
Retained Earnings - Unreserved	<input type="text" value="(\$118,099)"/>

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Information Services

Operating Revenue

Charges for Service	1,809,614
Other Operating Revenue	
Total Operating Revenue	\$1,809,614

Operating Expense

Personal Services	1,462,616
Contractual Services	
Supplies	
Materials	358,093
Other Operating Expenses	45
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$1,820,754
Operating Income (Loss)	(\$11,140)

Non-Operating Revenue

Interest	701
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$701

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 2013

Fund Name (Specify)

Information Services

Operating Transfers In (Out)	7,810
Excess (Deficiency) of Charges Over Expenses	(\$2,629)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$2,629)
Retained Earnings, Beginning	(\$351,746)
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	(\$354,375)
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	(\$354,375)
Total Equity, Ending	(\$354,375)
Retained Earnings - Reserved	
Retained Earnings - Unreserved	(\$354,375)

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year

Fund Name (Specify)

Information Systems
Replacement

Operating Revenue

Charges for Service	<input type="text" value="731,926"/>
Other Operating Revenue	<input type="text" value="1,196"/>
Total Operating Revenue	<input type="text" value="\$733,122"/>

Operating Expense

Personal Services	<input type="text"/>
Contractual Services	<input type="text"/>
Supplies	<input type="text"/>
Materials	<input type="text" value="557,499"/>
Other Operating Expenses	<input type="text"/>
General and Administrative Expense	<input type="text"/>
Depreciation Expense	<input type="text"/>
Total Operating Expense	<input type="text" value="\$557,499"/>
Operating Income (Loss)	<input type="text" value="\$175,623"/>

Non-Operating Revenue

Interest	<input type="text" value="5,265"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
Total Non-Operating Revenue	<input type="text" value="\$5,265"/>

Non-Operating Expense

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

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Information Systems
Replacement

Operating Transfers In (Out)	-337,432
Excess (Deficiency) of Charges Over Expenses	(\$156,544)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$156,544)
Retained Earnings, Beginning	\$871,082
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$714,538
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	\$714,538
Total Equity, Ending	\$714,538
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$714,538

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Insurance

Operating Revenue

Charges for Service 875,826

Other Operating Revenue 217,303

Total Operating Revenue \$1,093,129

Operating Expense

Personal Services

Contractual Services

Supplies

Materials 909,157

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

Total Operating Expense \$909,157

Operating Income (Loss) \$183,972

Non-Operating Revenue

Interest

Gain on Sale of Assets

Other

Total Non-Operating Revenue \$0

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense \$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Insurance

Operating Transfers In (Out)	-3,648,852
Excess (Deficiency) of Charges Over Expenses	(\$3,464,880)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$3,464,880)
Retained Earnings, Beginning	\$3,714,880
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$250,000
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	\$250,000
Total Equity, Ending	\$250,000
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$250,000

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Park Assessment
Replacement

Operating Revenue

Charges for Service	1,145,861
Other Operating Revenue	39,697
Total Operating Revenue	\$1,185,558

Operating Expense

Personal Services	
Contractual Services	
Supplies	6,312
Materials	
Other Operating Expenses	112,153
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$118,465
Operating Income (Loss)	\$1,067,093

Non-Operating Revenue

Interest	30,598
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$30,598

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 2013

Fund Name (Specify)

Park Assessment Replacement

Operating Transfers In (Out)	408,772
Excess (Deficiency) of Charges Over Expenses	\$1,506,463
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$1,506,463
Retained Earnings, Beginning	\$5,621,426
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$7,127,889
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	\$7,127,889
Total Equity, Ending	\$7,127,889
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$7,127,889

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Pension/OPEB

Operating Revenue

Charges for Service	341,824
Other Operating Revenue	
Total Operating Revenue	\$341,824

Operating Expense

Personal Services	32,331
Contractual Services	1,049,346
Supplies	
Materials	
Other Operating Expenses	650,177
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$1,731,854
Operating Income (Loss)	(\$1,390,030)

Non-Operating Revenue

Interest	77,575
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$77,575

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)	<input type="text" value="6,541,277"/>
Excess (Deficiency) of Charges Over Expenses	<input type="text" value="\$5,228,822"/>
Depreciation That Reduces Contributed Capital	<input type="text"/>
Increase (Decrease) In Retained Earnings	<input type="text" value="\$5,228,822"/>
Retained Earnings, Beginning	<input type="text" value="\$10,492,539"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Retained Earnings, Ending	<input type="text" value="\$15,721,361"/>
Equity	
Contributed Capital: (Current Year)	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
Total Current Year Contributions	<input type="text" value="\$0"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
Net Increase (Decrease) to Contributed Capital	<input type="text" value="\$0"/>
Contributed Capital, Beginning	<input type="text" value="\$0"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Contributed Capital, Ending	<input type="text" value="\$0"/>
Retained Earnings, Ending	<input type="text" value="\$15,721,361"/>
Total Equity, Ending	<input type="text" value="\$15,721,361"/>
Retained Earnings - Reserved	<input type="text"/>
Retained Earnings - Unreserved	<input type="text" value="\$15,721,361"/>

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Tuition Program

Operating Revenue

Charges for Service	19,903
Other Operating Revenue	
Total Operating Revenue	\$19,903

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	12,512
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$12,512
Operating Income (Loss)	\$7,391

Non-Operating Revenue

Interest	227
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$227

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 2013

Fund Name (Specify)

Tuition Program

Operating Transfers In (Out)	<input type="text"/>
Excess (Deficiency) of Charges Over Expenses	\$7,618
Depreciation That Reduces Contributed Capital	<input type="text"/>
Increase (Decrease) In Retained Earnings	\$7,618
Retained Earnings, Beginning	\$44,425
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Retained Earnings, Ending	\$52,043
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	\$52,043
Total Equity, Ending	\$52,043
Retained Earnings - Reserved	<input type="text"/>
Retained Earnings - Unreserved	\$52,043

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Vehicle Replacement

Operating Revenue

Charges for Service	1,548,925
Other Operating Revenue	67,983
Total Operating Revenue	\$1,616,908

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	100,762
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	1,099,791
Total Operating Expense	\$1,200,553
Operating Income (Loss)	\$416,355

Non-Operating Revenue

Interest	41,614
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$41,614

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 2013

Fund Name (Specify)

Vehicle Replacement

Operating Transfers In (Out)	-331,465
Excess (Deficiency) of Charges Over Expenses	\$126,504
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$126,504
Retained Earnings, Beginning	\$11,755,532
Adjustments	897,210
Reason for Adjustments	Prior Period Adjustment
Retained Earnings, Ending	\$12,779,246
Equity	
Contributed Capital: (Current Year)	
State	
Federal	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$12,779,246
Total Equity, Ending	\$12,779,246
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$12,779,246

City of Brentwood

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Sewer Service Charges	10,724,105
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	167,196
Total Operating Revenue	\$10,891,301
Operating Expense	
Transmission	
Treatment and Disposal Plant	4,121,905
Taxes	
General and Administrative Expense	2,295,313
Depreciation Expense	1,473,366
Total Operating Expense	\$7,890,584
Operating Income (Loss)	\$3,000,717
Non-Operating Revenue	
Interest	151,485
State	
Federal	
County	
Gain on Sale of Assets	
Other	2,554,028
Total Non-Operating Revenue	\$2,705,513
Non-Operating Expense	
Interest	390,937
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$390,937
Operating Transfers In (Out)	252,763
Net Income (Loss)	\$5,568,056
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$5,568,056
Retained Earnings, Beginning	\$86,358,338
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$91,926,394

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

Operating Revenue

Fiscal Year 2013

Equity

Contributed Capital: (Current Year)

State	
Federal	
Connection Fees (Capital)	
County	
Contribution from Non-Government Sources	
Other	

Total Current Year Contributions \$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital \$0

Contributed Capital, Beginning \$0

Adjustments

Reason for Adjustments

Contributed Capital, Ending \$0

Retained Earnings, Ending \$91,926,394

Total Equity, Ending \$91,926,394

Retained Earnings - Reserved

Retained Earnings - Unreserved \$91,926,394

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service 1,873,771

Capital Lease Payments

Current Year Capital Outlay 1,977,687

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

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

Fiscal Year 2013

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Retail Sales of Water - Within City Limits	18,068,381
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	59,389
Other Sales or Service	217,486
Water Connection Fees	
Rent from Waterworks Property	
Other Water Operating Revenues	312,367
Total Operating Revenue	\$18,657,623
Operating Expense	
Source of Water Supply	3,331,775
Pumping Expense	
Water Treatment Expense	409,381
Transmission and Distribution Expense	73,280
Customer Account Expense	634,568
Sales Expense	
General and Administrative Expense	8,704,645
Depreciation Expense	2,970,644
Total Operating Expense	\$16,124,293
Operating Income (Loss)	\$2,533,330
Non-Operating Revenue	
Interest	120,150
State	
Federal	
County	
Gain on Sale of Assets	
Other	3,349,412
Total Non-Operating Revenue	\$3,469,562

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

Operating Revenue

Fiscal Year 2013

Non-Operating Expense

Interest	2,839,762
Loss on Sale of Assets	
Other	23,375
Total Non-Operating Expense	\$2,863,137
Operating Transfers In (Out)	107,701
Net Income (Loss)	\$3,247,456
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$3,247,456
Retained Earnings, Beginning	\$118,348,412
Adjustments	-2,404,410
Reason for Adjustment	Prior Period Adjustment
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$119,191,458

Equity

Contributed Capital: (Current Year)

State	
Federal	
Connection Fees (Capital)	
County	
Contribution from Non-Government Sources	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$119,191,458
Total Equity, Ending	\$119,191,458
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$119,191,458

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

Operating Revenue

Fiscal Year 2013

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text"/>
Capital Lease Payments	1,145,000
Current Year Capital Outlay	2,339,361
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

Specify:

Amount:

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

Minimum Residential Periodic Charge

Minimum Residential Periodic Charge <i>(Report in Dollars and Cents: 1.25)</i>	19.08
Water Included In Min. Periodic Charge (In Cubic Feet)	<input type="text"/>
Minimum Periodic Charge Covers (In Months)	1
Number of Accounts - Direct Customers - Within City Limits	17,256
Number of Accounts - Direct Customers - Outside City Limits	<input type="text"/>
Number of Accounts - Other Water Utilities or Agencies	<input type="text"/>

Use Whole Acre Feet for Quantities of Water Below:*

Water Purchased from Other Agencies	1,980
Total Water Introduced into System	9,809
Water Sold to Direct Customers	10,820
Water Sold to Other Water Utilities or Agencies	<input type="text"/>
Water Sold to or Used by City (Not Accounted For In Line 9 or 10 Above)	<input type="text"/>
Water Lost Through System	969
Total Water Sold, Used, or Lost	\$11,789
Water Services Provided by Other Than the City (Yes or No)	No

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

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?	<input type="text" value="Yes"/>
Charges for Service	<input type="text" value="428,869"/>
Other Operating Revenue	<input type="text"/>
Total Operating Revenue	<input type="text" value="\$428,869"/>
Operating Expense	
Personal Services	<input type="text"/>
Contractual Services	<input type="text" value="43,523"/>
Supplies	<input type="text" value="106,656"/>
Materials	<input type="text"/>
Other Operating Expenses	<input type="text"/>
General and Administrative Expenses	<input type="text"/>
Depreciation Expense	<input type="text"/>
Total Operating Expense	<input type="text" value="\$150,179"/>
Operating Income (Loss)	<input type="text" value="\$278,690"/>
Non-Operating Revenue	
Interest	<input type="text" value="904"/>
State	<input type="text"/>
Federal	<input type="text"/>
County	<input type="text"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
Total Non-Operating Revenue	<input type="text" value="\$904"/>
Non-Operating Expense	
Interest	<input type="text"/>
Loss on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
Total Non-Operating Expense	<input type="text" value="\$0"/>

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name

City Rentals

Operating Transfers In (Out)	-199,358
Net Income (Loss)	\$80,236
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$80,236
Retained Earnings, Beginning	\$94,699
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending Equity	\$174,935
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	\$174,935
Total Equity, Ending	\$174,935
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$174,935

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year

Enterprise Name

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 2013

Enterprise Name

Housing

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

196,256

Other Operating Revenue

134,855

Total Operating Revenue

\$331,111

Operating Expense

Personal Services

403,727

Contractual Services

28,261

Supplies

443,112

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

31,331

Total Operating Expense

\$906,431

Operating Income (Loss)

(\$575,320)

Non-Operating Revenue

Interest

91,711

State

Federal

County

Gain on Sale of Assets

Other

776,033

Total Non-Operating Revenue

\$867,744

Non-Operating Expense

Interest

1,259

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$1,259

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name

Housing

Operating Transfers In (Out)	-355,492
Net Income (Loss)	(\$64,327)
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	(\$64,327)
Retained Earnings, Beginning	\$8,333,489
Adjustments	59,258
Reason for Adjustments	Adjust for Gov't funds
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$8,328,420
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	\$8,328,420
Total Equity, Ending	\$8,328,420
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$8,328,420

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

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	402,910
Other (Specify, maximum of 5 entries allowed)	

Specify:

Amount:

Activity/Enterprise Types

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

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?

Charges for Service

Other Operating Revenue

Total Operating Revenue

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

Total Operating Expense

Operating Income (Loss)

Non-Operating Revenue

Interest

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name

Solid Waste

Operating Transfers In (Out)	268,473
Net Income (Loss)	\$724,294
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$724,294
Retained Earnings, Beginning	\$17,161,942
Adjustments	14,239
Reason for Adjustments	Prior Period Adjustment
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$17,900,475
Equity	
Contributed Capital: (Current Year)	
State	
Federal	
County	
Contribution from Non-Government Sources	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$17,900,475
Total Equity, Ending	\$17,900,475
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$17,900,475

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name

Solid Waste

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

7,055,151

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

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

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2013

Functional Revenue:

Expenditures:

Construction Development Taxes

Other Community Development 1	\$1,521,403
Parks and Recreation	\$1,759,594
Streets/Highways/Storm Drains	\$2,652,974
Fire	\$273,799
Management and Support	\$109,083

Sub Total: \$6,316,853

Construction Permits

Planning	\$2,121,151
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Sub Total: \$2,121,151

Contributions from Non-Govt Sources

Management and Support	\$1,984,460
Parks and Recreation	\$535,250
Streets/Highways/Storm Drains	\$424,967
Other Community Development 1	\$1,050,085

Sub Total: \$3,994,762

Engineering Fees Inspection and Other

Planning	\$320,678
Construction and Engineering Regulation Enforcement	\$1,459,966

Sub Total: \$1,780,644

Gasoline Tax

Streets/Highways/Storm Drains	\$1,240,732
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Sub Total: \$1,240,732

Voter Approved Indebtedness Property Taxes

Police	\$394,838
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Sub Total: \$394,838

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2013

Functional Revenue:

Expenditures:

Investment Earnings

Parks and Recreation	\$406
Other Community Development 1	\$116,946
Fire	\$5,169
Management and Support	\$153,690
Street Lighting	\$11,769
Streets/Highways/Storm Drains	\$89,916
Police	\$1,734

Sub Total: \$379,630

Lighting

Street Lighting	\$5,168,639
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Sub Total: \$5,168,639

Other County Grants

Parks and Recreation	\$1,145,680
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Sub Total: \$1,145,680

Parks and Recreation Fees

Parks and Recreation	\$784,863
----------------------	-----------

Sub Total: \$784,863

Peace Officers Standards and Training

Police	\$13,284
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Sub Total: \$13,284

Plan Checking Fees

Construction and Engineering Regulation Enforcement	\$44,021
Planning	\$271,335

Sub Total: \$315,356

Police

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2013

Functional Revenue:

Expenditures:

Police \$1,642,616

Sub Total: \$1,642,616

Prop. 172-Public Safety

Police \$108,557

Sub Total: \$108,557

Rents and Concessions

Parks and Recreation \$345,702

Sub Total: \$345,702

Special Police Department Services

Police \$307,605

Sub Total: \$307,605

Transportation Taxes-Non Transit

Streets/Highways/Storm Drains \$691,116

Sub Total: \$691,116

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2013

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		6,999,181	
Supplement Roll Secured and Unsecured Property Taxes		139,848	
Property Tax In-Lieu of Vehicle License Fees		2,513,523	
Voter Approved Indebtedness Property Taxes	\$394,838		
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-113,869	
Supplemental Roll Property Taxes-Prior		-27,598	
Other Property Taxes		807,681	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		4,620,903	
In-Lieu Local Sales and Use Taxes		1,439,460	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$691,116		
Transient Lodging Taxes		269,688	
Franchises		1,254,136	
Business License Taxes		565,093	
Real Property Transfer Taxes		396,148	
Utility Users Taxes			
Construction Development Taxes	\$6,316,853		
Other Non-Property Taxes			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$0	

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2013

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue

Specify General Revenues

General Revenues

Specify General Revenues	General Revenues

Total

\$7,402,807

\$18,864,194

\$26,267,001

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year 2013

Functional Revenues
A

Special Benefit Assessments for Operations

Fire	
Paramedics	
Police	\$1,642,616
Lighting	\$5,168,639
Other (Specify, maximum of 5 entries allowed)	\$3,450,685

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Improvement Bond Assessments	Other Community Development 1	1,642,615
Improvement Bond Assessments	Parks and Recreation	1,808,070
Total:		\$3,450,685

Total \$10,261,940

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year

Functional Revenues	General Revenues	Total Revenues
A	B	C

Licenses and Permits

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$2,121,151		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$6,552	\$1,900	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Home Occupational Permits	Planning	6,552
Total		\$6,552

Specify General Revenues

General Revenues

Miscellaneous Permits	1,900
Total:	\$1,900

Total	\$2,127,703	\$1,900	\$2,129,603
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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 2013

Functional Revenues	General Revenues	Total Revenues
A	B	C

Fines and Forfeitures

Vehicle Code Fines			
Other Fines		144,889	
Forfeitures and Penalties			
Total	\$0	\$144,889	\$144,889

Revenue from Use of Money and Property

Investment Earnings	\$824,489	87,600	
Rents and Concessions	\$345,702	301,561	
Royalties		321	
Other 1			
Other 2			
Total	\$1,170,191	\$389,482	\$1,559,673

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2013

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

Motor Vehicle In-Lieu Tax	26,951
Homeowners Property Tax Relief	82,302
Gasoline Tax	\$1,240,732
Peace Officers Standards and Training	\$13,284
Off Highway Motor Vehicle In-Lieu Fee	
Other State Grants	
Mandated Cost	28,798
Other 1	
Other 2	
Prop. 172 - Public Safety	\$108,557
Other State Grants from Enterprise Activities	\$0
Other State Grants (Specify)	\$669,307

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
American Avenue Project	Streets/Highways/Storm Drains	257,483
Highway 4 Maintenance Reimbursements	Streets/Highways/Storm Drains	1,250
Miscellaneous Projects	Management and Support	12,251
OTS Hwy Patrol - Every 15 Minutes	Police	5,986
OTS Sobriety Checkpoint	Police	3,747
Park Improvement	Parks and Recreation	38,155
Recycling Containers	Management and Support	106,632
Signal Modification	Streets/Highways/Storm Drains	43,300
SLESF	Police	100,505
Small Business Resource	Other Community Development 1	28,998
Traffic Calming	Streets/Highways/Storm Drains	71,000
Total:		\$669,307

Total

\$2,031,880	\$138,051	\$2,169,931
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City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - Federal, County, and Other Taxes In-Lieu

Fiscal Year

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - Federal

Community Development Block Grant		
Workforce Investment Act (WIA)		
Other Federal Grants from Enterprise Activities	\$0	
Other Federal Grants (Specify)	\$819,872	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

ARRA - JAG	Police	5,070
Bureau of Justice Assistance	Police	2,746
DOT- ARRA - STP	Streets/Highways/Storm Drains	812,056
Total:		\$819,872

Total	\$819,872	\$819,872
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Intergovernmental - County

County Grants of State Gasoline Tax		
Other County Grants from Enterprise Activities	\$0	
Other County Grants	\$1,145,680	
Total	\$1,145,680	\$1,145,680

Other Taxes In-Lieu		\$0
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City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2013

**Functional
Revenues**

Current Service Charges

Zoning Fees and Subdivision Fees	
Special Police Department Service	\$307,605
Special Fire Department Services	
Plan Checking Fees	\$315,356
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$1,780,644
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	
Sewer Service Charges	\$10,891,301
Sewer Connection Fees	\$0
Solid Waste Revenues	\$9,246,212
Sales of Refuse	
First Aid and Ambulance Charges	
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$784,863
Golf Courses Fees	\$0
Water Service Charges	\$18,657,623
Water Connection Fees	\$0
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$331,111
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

Functional Revenues

Quasi-External Transactions

Other Current Service Charges (Specify)

<input type="text"/>
\$6,551,848

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Administration Fees	Management and Support	6,086,049
Advertising	Parks and Recreation	36,930
City Rental Enterprise Revenue	Management and Support	428,869
Total:		\$6,551,848

Total

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

Functional Revenues	General Revenues	Total Revenues
A	B	C

Fiscal Year

Other Revenues

Sale of Real and Personal Property	\$0	598,950
Contributions from Non-Govt. Sources for Enterprise Activities	\$0	
Contributions from Non-Govt. Sources	\$3,994,762	141,236
Other Revenues from Enterprise Activities	\$6,679,473	
Other Sources of Revenues (Specify)	\$5,349,346	\$137,616

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Asset Forfeiture	Police	140,386
BABS 35% Rebate	Other Community Development 1	1,128,822
CIP Personnel Reimbursement	Management and Support	40,101
Civic Center CIP Reimbursement	Management and Support	2,158,818
Miscellaneous Income	Construction and Engineering Regula	20
Miscellaneous Income	Management and Support	1,611,349
Miscellaneous Income	Other Community Development 1	2,170
Miscellaneous Income	Parks and Recreation	1,080
Miscellaneous Income	Street Lighting	2,745
Miscellaneous Income	Streets/Highways/Storm Drains	245,729
Passport Revenue	Management and Support	18,126
Total		\$5,349,346

Specify General Revenues

General Revenues

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

Functional Revenues A	General Revenues B	Total Revenues C
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Citations	137,616	
Total:	\$137,616	

Total

\$16,023,581	\$877,802	\$16,901,383
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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 2013

	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	\$89,850,217	\$20,416,318	\$110,266,535

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year 2013

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ (Excess) Revenues F
General Government						
Legislative	280,386			\$280,386	\$0	\$280,386
Management and Support	5,801,731		929,274	\$6,731,005	\$12,709,428	(\$5,978,423)
Total	\$6,082,117	\$0	\$929,274	\$7,011,391	\$12,709,428	(\$5,698,037)
Public Safety						
Police	16,500,979		384,826	\$16,885,805	\$2,727,074	\$14,158,731
Fire	1,398			\$1,398	\$278,968	(\$277,570)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	5,398,220			\$5,398,220	\$5,183,153	\$215,067
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
Total	\$21,900,597	\$0	\$384,826	\$22,285,423	\$8,189,195	\$14,096,228

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year 2013

	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	8,650,451	930,435	1,006,714	\$10,587,600	\$6,530,523	\$4,057,077
Streets Trees / Landscaping				\$0	\$0	\$0
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
Total	\$8,650,451	\$930,435	\$1,006,714	\$10,587,600	\$6,530,523	\$4,057,077
Community Development						
Planning	2,455,889			\$2,455,889	\$2,719,716	(\$263,827)
Construction and Engineering Regulation	2,438,310			\$2,438,310	\$1,504,007	\$934,303
Redevelopment				\$0	\$0	\$0
Housing	\$875,100	\$402,910	\$1,259	\$1,279,269	\$1,198,855	\$80,414
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	2,744,181	3,774,327	3,990,329	\$10,508,837	\$5,491,039	\$5,017,798
Other Community Development 2				\$0	\$0	\$0
Total	\$8,513,480	\$4,177,237	\$3,991,588	\$16,682,305	\$10,913,617	\$5,768,688

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year 2013

	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	\$8,797,755	\$7,055,151	\$0	\$15,852,906	\$9,327,725	\$6,525,181
Sewers	\$6,417,218	\$1,977,687	\$2,264,708	\$10,659,613	\$13,596,814	(\$2,937,201)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$15,214,973	\$9,032,838	\$2,264,708	\$26,512,519	\$22,924,539	\$3,587,980
Culture and Leisure						
Parks and Recreation	9,132,353	1,086,292		\$10,218,645	\$6,455,730	\$3,762,915
Marina and Wharfs				\$0	\$0	\$0
Libraries	208,172			\$208,172	\$0	\$208,172
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	\$0	\$0
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$9,340,525	\$1,086,292	\$0	\$10,426,817	\$6,455,730	\$3,971,087

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year 2013

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ F
Public Utilities						
Water	\$13,177,024	\$2,339,361	\$3,984,762	\$19,501,147	\$22,127,185	(\$2,626,038)
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
Total	\$13,177,024	\$2,339,361	\$3,984,762	\$19,501,147	\$22,127,185	(\$2,626,038)
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$82,879,167	\$17,566,163	\$12,561,872	\$113,007,202	\$89,850,217	\$23,156,985

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

Object Class

Fiscal Year 2013

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures				
Salaries and Wages	23,069,340			\$23,069,340
Retirement	5,158,823			\$5,158,823
Other Employee Benefits	5,427,396			\$5,427,396
Contract Services				
Private	12,561,313		1,259	\$12,562,572
Other Governmental Agencies				\$0
Material, Supplies, and Other	36,662,295			\$36,662,295
Capital Outlay				
Equipment		558,528		\$558,528
Land		120,000		\$120,000
Building and Improvement		16,887,635		\$16,887,635
Debt Service				
Interest			7,771,842	\$7,771,842
Principal			2,163,771	\$2,163,771
Lease Payments			2,625,000	\$2,625,000
Total	\$82,879,167	\$17,566,163	\$12,561,872	\$113,007,202
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 2013

Purpose of Debt	Improvement
Bond Type	1915 Act Bonds
Year of Issue	2007
Year Begin	2007
Year End	2037
Principal Authorized	840,000
Principal Issued	840,000
Principal Outstanding Beginning of Fiscal Year	\$785,000
Principal Payment Made in Current Year	15,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$7,443,426
Principal Outstanding End of Fiscal Year	\$770,000
Current Year Interest Payment	39,638
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 2013

Purpose of Debt	Improvements
Bond Type	1915 Act Bonds
Year of Issue	2005
Year Begin	2005
Year End	2035
Principal Authorized	40,145,000
Principal Issued	40,145,000
Principal Outstanding Beginning of Fiscal Year	\$35,855,000
Principal Payment Made in Current Year	825,000
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	\$5,115,000
Principal Outstanding End of Fiscal Year	\$35,030,000
Current Year Interest Payment	1,776,062
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

Purpose of Debt	Improvements
Bond Type	1915 Act Bonds
Year of Issue	2006
Year Begin	2006
Year End	2036
Principal Authorized	17,195,000
Principal Issued	17,195,000
Principal Outstanding Beginning of Fiscal Year	\$15,400,000
Principal Payment Made in Current Year	320,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$2,115,000
Principal Outstanding End of Fiscal Year	\$15,080,000
Current Year Interest Payment	780,190
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 2013

Purpose of Debt	Infrastructure
Bond Type	1915 Act Bonds
Year of Issue	2004
Year Begin	2004
Year End	2031
Principal Authorized	12,450,000
Principal Issued	12,450,000
Principal Outstanding Beginning of Fiscal Year	\$10,000,000
Principal Payment Made in Current Year	355,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$2,805,000
Principal Outstanding End of Fiscal Year	\$9,645,000
Current Year Interest Payment	438,809
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 **2013**

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2005
Year Begin	2006
Year End	2033
Principal Authorized	16,090,000
Principal Issued	16,090,000
Principal Outstanding Beginning of Fiscal Year	\$13,777,000
Principal Payment Made in Current Year	430,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$2,743,000
Principal Outstanding End of Fiscal Year	\$13,347,000
Current Year Interest Payment	619,363
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 **2013**

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2007
Year Begin	2007
Year End	2034
Principal Authorized	35,750,000
Principal Issued	35,750,000
Principal Outstanding Beginning of Fiscal Year	\$32,545,000
Principal Payment Made in Current Year	885,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$4,090,000
Principal Outstanding End of Fiscal Year	\$31,660,000
Current Year Interest Payment	1,465,260
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	

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 2013

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2012
Year Begin	2012
Year End	2029
Principal Authorized	22,395,000
Principal Issued	22,395,000
Principal Outstanding Beginning of Fiscal Year	\$22,395,000
Principal Payment Made in Current Year	1,585,000
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	\$1,585,000
Principal Outstanding End of Fiscal Year	\$20,810,000
Current Year Interest Payment	524,178
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 2013

Purpose of Debt	Infrastructure Refunding
Bond Type	1915 Act Bonds
Year of Issue	2004
Year Begin	2005
Year End	2030
Principal Authorized	35,995,000
Principal Issued	35,995,000
Principal Outstanding Beginning of Fiscal Year	\$26,920,000
Principal Payment Made in Current Year	1,291,000
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	\$10,366,000
Principal Outstanding End of Fiscal Year	\$25,629,000
Current Year Interest Payment	1,108,390
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 2013

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	\$6,536,845
Principal Payment Made in Current Year	290,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	267,153
Reason for Adjustments to Principal in Current Year	Accreted Interest
Principal Payments Made to Date	\$1,795,000
Principal Outstanding End of Fiscal Year	\$6,513,998
Current Year Interest Payment	94,826
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 2013

Purpose of Loan	Water Connection Fees
Loan Type	Loans
Year of Loan	2004
Year Final Payment Due	2024
Authorized Amount of Loan	11,020,768
Received To Date	11,020,768
Amount Outstanding, Beginning of Fiscal Year	7,358,875
Amount of Principal Repaid in Current Year	
Adjustments in Current Year	23,375
Reason for Adjustments in Current Year	Addition
Amount of Principal Repaid to Date	\$2,073,492
Amount Outstanding at End of Fiscal Year	\$7,382,250
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 **2013**

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	\$22,576,240
Amount Repaid in Current Year	1,873,771
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$17,281,451
Amount Outstanding at End of Fiscal Year	\$20,702,469
Current Year Interest Payment	390,937
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

Description of Leased Property

Description of Leased Property

Nature of Lease

Can Local Agency Cancel Agreement?

Name of Lessor

Name Person or Organization

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$2,775,940	\$6,905,000	\$9,680,940
Prior Year Adjustments			\$0
Current Year Principal Payment		855,000	\$855,000
Current Year Interest Payment	1,080,988		\$1,080,988
Adjustments to Current Year			\$0
Balance End Of Year	\$1,694,952	\$6,050,000	\$7,744,952
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

City of Brentwood

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2013

Description of Leased Property

Description of Leased Property

Nature of Lease

Can Local Agency Cancel Agreement?

Name of Lessor

Name Person or Organization

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$45,210,325	\$35,368,422	\$80,578,747
Prior Year Adjustments			\$0
Current Year Principal Payment		625,000	\$625,000
Current Year Interest Payment	3,365,328		\$3,365,328
Adjustments to Current Year			\$0
Balance End Of Year	\$41,844,997	\$34,743,422	\$76,588,419
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

City of Brentwood
Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2013

Description of Leased Property

Description of Leased Property
 Nature of Lease
 Can Local Agency Cancel Agreement?
 Name of Lessor
 Name Person or Organization

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$44,549,523	\$51,100,000	\$95,649,523
Prior Year Adjustments			\$0
Current Year Principal Payment		1,145,000	\$1,145,000
Current Year Interest Payment	2,839,762		\$2,839,762
Adjustments to Current Year			\$0
Balance End Of Year	\$41,709,761	\$49,955,000	\$91,664,761
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Enterprise"/>		

City of Brentwood

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year

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 A	Number of Volunteers B	Total Number of Employees C
Police Protection	62		62
Police Officers	17		17
Fire Protection			0
Fire Fighters			0
Emergency Medical			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/ 1/1987"/>
 If Your City Reports Utility User Tax; What Is the Tax Rate?			<input type="text"/>

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2013

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	22,963,071	15,109,968	5,036,001	28,709,866
Fixed Assets				
Other Assets	1,568,225	6,241,012	29,097,127	7,676,194
Total Assets	\$24,531,296	\$21,350,980	\$34,133,128	\$36,386,060
Net Current Assets	\$24,531,296	\$21,350,980	\$34,133,128	\$36,386,060
Liabilities				
Accounts Payable	1,261,606	711,948	112	1,912,082
Compensated Absences				
Other Liabilities 1	5,235,005	7,573,337	29,097,105	3,459,881
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$6,496,611	\$8,285,285	\$29,097,217	\$5,371,963
Net Current Liabilities	\$6,496,611	\$8,285,285	\$29,097,217	\$5,371,963
Working Capital	\$18,034,685	\$13,065,695	\$5,035,911	\$31,014,097
Fund Equity *	\$18,034,685	\$13,065,695	\$5,035,911	\$31,014,097
Fund Balance				
Reserved	377,362	15,535,404	5,035,911	31,014,097
Unreserved Designated	6,522,500			
Unreserved Undesignated	11,134,823	-2,469,709		
Total Fund Equity	\$18,034,685	\$13,065,695	\$5,035,911	\$31,014,097

* Fields for the Ending Fund Balance/Working Capital Calculation
See the note on the Summary and Statistics - Consolidated Statement form.

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Fund Types

Fiscal Year 2013

Assets	Enterprise	Internal Service
Cash and Investments	70,423,782	38,487,950
Fixed Assets	244,189,489	4,735,728
Other Assets	7,483,527	329,125
Total Assets	\$322,096,798	\$43,552,803
Less: Non-Current Assets	245,385,062	4,735,728
Net Current Assets	\$76,711,736	\$38,817,075
Liabilities		
Accounts Payable	3,749,681	892,608
Compensated Absences	345,119	156,299
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)		
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)	7,382,250	
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	20,702,469	
Other (State or Federal Financing)		
Lease Principal	49,955,000	
Other Liabilities 1	2,440,597	1,259,669
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$84,575,116	\$2,308,576
Less: Non-Current Liability	77,422,504	1,043,645
Net Current Liabilities	\$7,152,612	\$1,264,931
Working Capital *	\$69,559,124	\$37,552,144
Fund Equity *	\$237,521,682	\$41,244,227
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$237,521,682	\$41,244,227
Total Fund Equity	\$237,521,682	\$41,244,227

* Fields for the Ending Fund Balance/Working Capital Calculation
See the note on the Summary and Statistics - Consolidated Statement form.

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

Fiduciary Fund Types

Fiscal Year 2013

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	18,004,260			\$18,004,260
Fixed Assets				\$0
Other Assets	399			\$399
Total Assets	\$18,004,659	\$0	\$0	\$18,004,659
Less: Non-Current Assets				\$0
Net Current Assets	\$18,004,659	\$0	\$0	\$18,004,659
Liabilities				
Accounts Payable	1,366,017			\$1,366,017
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	16,638,642			\$16,638,642
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$18,004,659	\$0	\$0	\$18,004,659
Less: Non-Current Liability				\$0
Net Current Liabilities	\$18,004,659	\$0	\$0	\$18,004,659
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

* Fields for the Ending Fund Balance/Working Capital Calculation
 See the note on the Summary and Statistics - Consolidated Statement form.

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

Account Groups

Fiscal Year 2013

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$198,734,898
Fixed Assets	499,490,986		\$748,416,203
Other Assets		48,410,546	\$100,806,155
Total Assets	\$499,490,986	\$48,410,546	\$1,047,957,256
Less: Non-Current Assets	\$499,490,986	\$48,410,546	\$798,022,322
Net Current Assets	\$0	\$0	\$249,934,934
Accounts Payable			\$9,894,054
Compensated Absences		1,103,126	\$1,604,544
General Obligation (Bonded Debt)		6,513,998	\$6,513,998
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$7,382,250
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$20,702,469
Other (State or Federal Financing)			\$0
Lease Principal		40,793,422	\$90,748,422
Other Liabilities 1			\$65,704,236
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$48,410,546	\$202,549,973
Less: Non-Current Liabilities		\$48,410,546	\$126,876,695
Net Current Liabilities		\$0	\$75,673,278
Working Capital			\$174,261,656
Fund Equity	\$499,490,986		\$845,407,283
Contributed Capital			\$0
Invest In General Fixed Assets	499,490,986		\$499,490,986
Reserved			\$0
Unreserved			\$278,765,909
Fund Balance			
Reserved			\$51,962,774
Unreserved Designated			\$6,522,500
Unreserved Undesignated			\$8,665,114
Total Fund Equity	\$499,490,986		\$845,407,283

City of Brentwood
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year **2013**

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	290,000
Other Long-Term Debt	0
State or Federal Financing	1,873,771
Lease Payments	2,625,000
Total Debt Service	\$4,788,771
Debt Service from Schedule of Total Expenditures By Major Object Classification	4,788,771
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	6,513,998	6,513,998		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	7,382,250	7,382,250		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	20,702,469	20,702,469		\$0
Other	0	0		\$0
Lease Principal	90,748,422	90,748,422		\$0

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

Fiscal Year 2013

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$24,531,296	\$21,350,980	\$34,133,128	\$36,386,060
Less: Non-Current Assets				
Net Current Assets	\$24,531,296	\$21,350,980	\$34,133,128	\$36,386,060
Total Liabilities	\$6,496,611	\$8,285,285	\$29,097,217	\$5,371,963
Non-Current Liabilities				
Net Current Liabilities	\$6,496,611	\$8,285,285	\$29,097,217	\$5,371,963
Working Capital	\$18,034,685	\$13,065,695	\$5,035,911	\$31,014,097
Fund Equity	\$18,034,685	\$13,065,695	\$5,035,911	\$31,014,097
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$377,362	\$15,535,404	\$5,035,911	\$31,014,097
Unreserved - Designated	\$6,522,500	\$0	\$0	\$0
Unreserved - Undesignated	\$11,134,823	(\$2,469,709)	\$0	\$0
Total Fund Equity	\$18,034,685	\$13,065,695	\$5,035,911	\$31,014,097

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

Balance Sheet

Fiscal Year 2013

	Enterprise E	Internal Service F	Trust and Agency G
Total Assets	\$322,096,798	\$43,552,803	\$18,004,659
Less: Non-Current Assets	\$245,385,062	\$4,735,728	\$0
Net Current Assets	\$76,711,736	\$38,817,075	\$18,004,659
Total Liabilities	\$84,575,116	\$2,308,576	\$18,004,659
Non-Current Liabilities	\$77,422,504	\$1,043,645	\$0
Net-Current Liabilities	\$7,152,612	\$1,264,931	\$18,004,659
Working Capital	\$69,559,124	\$37,552,144	\$0
Fund Equity	\$237,521,682	\$41,244,227	\$0
Contributed Capital	\$0	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$237,521,682	\$41,244,227	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$237,521,682	\$41,244,227	\$0

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

Balance Sheet

Fiscal Year 2013

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$499,490,986	\$48,410,546	\$1,047,957,256
Less: Non-Current Assets	\$499,490,986	\$48,410,546	\$798,022,322
Net Current Assets	\$0		\$249,934,934
Total Liabilities		\$48,410,546	\$202,549,973
Non-Current Liabilities		\$48,410,546	\$126,876,695
Net-Current Liabilities			\$75,673,278
Working Capital			\$174,261,656
Fund Equity	\$499,490,986		\$845,407,283
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$499,490,986		\$499,490,986
Retained Earnings			
Reserved			\$0
Unreserved			\$278,765,909
Fund Balance			
Reserved			\$51,962,774
Unreserved - Designated			\$6,522,500
Unreserved - Undesignated			\$8,665,114
Total Fund Equity	\$499,490,986		\$845,407,283

City of Brentwood

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

Consolidated Statement

Fiscal Year 2013

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$7,011,391	\$12,709,428	(\$5,698,037)
Public Safety	\$22,285,423	\$8,189,195	\$14,096,228
Transportation	\$10,587,600	\$6,530,523	\$4,057,077
Community Development	\$16,682,305	\$10,913,617	\$5,768,688
Health	\$26,512,519	\$22,924,539	\$3,587,980
Culture and Leisure	\$10,426,817	\$6,455,730	\$3,971,087
Public Utilities	\$19,501,147	\$22,127,185	(\$2,626,038)
Other	\$0	\$0	\$0
Total	\$113,007,202	\$89,850,217	\$23,156,985
General Revenues			
Taxes			\$18,864,194
Licenses and Permits			\$1,900
Fines and Forfeitures			\$144,889
Revenue from Use of Money and Property			\$389,482
Intergovernmental State			\$138,051
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$877,802
Total			\$20,416,318
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$2,740,667)
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$3,477,158
Beginning Fund Balance/ Working Capital			\$179,211,280

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

Fiscal Year 2013

Adjustments (Specify, maximum of 10 entries allowed) (\$1,994,032)

Specify:	Amount:
Prior Period Audit Adjustment	4,284,006
Net Internal Service Funds Transfers	-2,288,538
Assets Transferred to Successor Agency	-3,989,500
Total:	(\$1,994,032)

Ending Fund Balance/ Working Capital * \$177,953,739

Appropriation Limit as of Fiscal Year End 57,334,164

Total Annual Appropriation Subject to the Limit as of Fiscal Year End 29,605,872

*** Fields for the Ending Fund Balance/Working Capital Calculation**

The "Ending Fund Balance/Working Capital" total is calculated from either the Fund Equity or Working Capital fields on the Worksheet for Completing the Balance Sheet forms. The applicable fields are highlighted yellow.

See the Cities Financial Transactions Report instructions for additional information.

<u>Fund Type</u>	<u>Field for Calculation</u>
<i>Governmental</i>	Fund Equity
<i>Proprietary</i>	
Enterprise	Working Capital
Internal Service	Fund Equity
<i>Fiduciary</i>	
Expendable Trust	Fund Equity
Non-Expendable Trust	Working Capital

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2012-13

Forms	Column	Additional Details	Footnotes
<u>Sewer Activity/Enterprise Statement</u>			
Total Non-Operating Revenue	A		Increase due to a developer contribution of sewer line improvements for housing subdivisions.
<u>Other Enterprise</u>			
Total Operating Revenue	A		Increase due to the inclusion of the City Low Income Housing Special Revenue Fund which was inadvertently omitted in the prior year.
Total Operating Expense	A	and ENT_TYPE = 'Housing'	Prior year supplies reported a \$3.95 million payment Meta Housing for the Grove at Sunset Project.
Total Non-Operating Revenue	A	and ENT_TYPE = 'Housing'	Increase due to the City's acceptance of Development Impact Fees for two housing projects.
Total Non-Operating Revenue	A	and ENT_TYPE = 'Solid Waste'	Decrease in investment rate of return.
<u>Licenses and Permits</u>			
Total	A		Increase in building permits collected in the current year.
<u>Fines and Forfeitures and Revenue from Use of Money and Property</u>			
Investment Earnings	A		Decrease in the rate of return in the current year.
Investment Earnings	B		Decrease in the rate of return in the current year.
<u>Intergovernmental - State</u>			
Gasoline Tax	A		Activity reflects what is posted in the City's financial records at this time.
<u>Intergovernmental - Federal, County, and Other Taxes In-Lieu</u>			

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2012-13

Forms	Column	Additional Details	Footnotes
<u>Intergovernmental - Federal, County, and Other Taxes In-Lieu</u>			
Other County Grants	A		Additional Measure WW Bond revenues received in the current year.
<u>Current Service Charges</u>			
Plan Checking Fees	A		Increase in the City's General Plan Maintenance Fee.
<u>Other Revenues</u>			
Sale of Real and Personal Property	B		Sale of land currently booked within the City's General Fund.
Contributions from Non-Govt Sources	A		Increase due to various contributions from the City's Redevelopment Agency Successor Agency.
Other Sources of Revenues (Specify)	A		Increase due to the Civic Center CIP Reimbursement.
<u>Transportation and Community Development</u>			
Street/Highways/Storm Drains	A		Increase in departmental activity.
<u>Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances/Working Capital</u>			
Prior Period Audit Adjustment	A		Large adjustment due to the inadvertent omission of the City's Low Income Housing Special Revenue fund.