

# City of Brentwood

## Cities Financial Transactions Report

### General Information

Fiscal Year 2014

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Robert		Taylor
Member 1	Joel	R	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-		
Email	kbreen@ci.brentwood.c		<input checked="" type="checkbox"/> Is Address Changed?

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

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

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2014

Fund Name (Specify)

Building Replacement

Operating Revenue

Charges for Service	748,758
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$748,758</b>

Operating Expense

Personal Services	
Contractual Services	
Supplies	5,875
Materials	101,303
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$107,178</b>
<b>Operating Income (Loss)</b>	<b>\$641,580</b>

Non-Operating Revenue

Interest	26,157
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$26,157</b>

Non-Operating Expense

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

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year                    2014

Fund Name (Specify)

Building Replacement

Operating Transfers In (Out)	805
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$668.542</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$668.542</b>
<b>Retained Earnings, Beginning</b>	<b>\$2,038.233</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$2,706.775</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$2,706.775</b>
<b>Total Equity, Ending</b>	<b>\$2,706.775</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$2,706.775</b>

**City of Brentwood**

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

**Operating Revenue**

**Fiscal Year**                    2014

**Fund Name (Specify)**

Emergency  
Preparedness

**Operating Revenue**

Charges for Service	<input type="text"/>
Other Operating Revenue	<input type="text"/>
<b>Total Operating Revenue</b>	<b>\$0</b>

**Operating Expense**

Personal Services	<input type="text"/>
Contractual Services	<input type="text"/>
Supplies	<input type="text"/>
Materials	1,023
Other Operating Expenses	<input type="text"/>
General and Administrative Expense	<input type="text"/>
Depreciation Expense	<input type="text"/>
<b>Total Operating Expense</b>	<b>\$1,023</b>
<b>Operating Income (Loss)</b>	<b>(\$1,023)</b>

**Non-Operating Revenue**

Interest	32,075
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Revenue</b>	<b>\$32,075</b>

**Non-Operating Expense**

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

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2014

Fund Name (Specify)

Emergency Preparedness

Operating Transfers In (Out)	-7,075
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$23.977</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$23.977</b>
<b>Retained Earnings, Beginning</b>	<b>\$3,104.365</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$3,128.342</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$3,128.342</b>
<b>Total Equity, Ending</b>	<b>\$3,128.342</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$3,128.342</b>

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year                    2014

Fund Name (Specify)

Facilities Maintenance

**Operating Revenue**

Charges for Service	1,697,276
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$1,697,276</b>

**Operating Expense**

Personal Services	882,105
Contractual Services	
Supplies	
Materials	651,514
Other Operating Expenses	4,318
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$1,537,937</b>
<b>Operating Income (Loss)</b>	<b>\$159,339</b>

**Non-Operating Revenue**

Interest	4,156
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$4,156</b>

**Non-Operating Expense**

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

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2014

Fund Name (Specify)

Facilities Maintenance

Operating Transfers In (Out)	9,348
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$172.843</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$172.843</b>
<b>Retained Earnings, Beginning</b>	<b>(\$70.974)</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$101.869</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$101.869</b>
<b>Total Equity, Ending</b>	<b>\$101.869</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$101.869</b>

**City of Brentwood**

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

**Operating Revenue**

**Fiscal Year**                    2014

**Fund Name (Specify)**

Fleet Maintenance

**Operating Revenue**

Charges for Service	1,298,959
Other Operating Revenue	802
<b>Total Operating Revenue</b>	<b>\$1,299,761</b>

**Operating Expense**

Personal Services	620,937
Contractual Services	
Supplies	
Materials	602,278
Other Operating Expenses	5,901
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$1,229,116</b>
<b>Operating Income (Loss)</b>	<b>\$70,645</b>

**Non-Operating Revenue**

Interest	1,474
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$1,474</b>

**Non-Operating Expense**

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

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year                    2014

Fund Name (Specify)

Fleet Maintenance

Operating Transfers In (Out)	7,632
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$79.751</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$79.751</b>
<b>Retained Earnings, Beginning</b>	<b>(\$118.099)</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>(\$38.348)</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>(\$38.348)</b>
<b>Total Equity, Ending</b>	<b>(\$38.348)</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>(\$38.348)</b>

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2014

Fund Name (Specify)

Information Services

Operating Revenue

Charges for Service	2,010,579
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$2,010,579</b>

Operating Expense

Personal Services	1,471,512
Contractual Services	
Supplies	
Materials	260,660
Other Operating Expenses	31
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$1,732,203</b>
<b>Operating Income (Loss)</b>	<b>\$278,376</b>

Non-Operating Revenue

Interest	3,585
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$3,585</b>

Non-Operating Expense

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

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2014

Fund Name (Specify)

Information Services

Operating Transfers In (Out)	13,106
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$295.067</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$295.067</b>
<b>Retained Earnings, Beginning</b>	<b>(\$354.375)</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>(\$59.308)</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>(\$59.308)</b>
<b>Total Equity, Ending</b>	<b>(\$59.308)</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>(\$59.308)</b>

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year                    2014

Fund Name (Specify)

Information Systems Replacement
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**Operating Revenue**

Charges for Service	642,357
Other Operating Revenue	3,583
<b>Total Operating Revenue</b>	<b>\$645.940</b>

**Operating Expense**

Personal Services	
Contractual Services	
Supplies	
Materials	494,929
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$494.929</b>
<b>Operating Income (Loss)</b>	<b>\$151.011</b>

**Non-Operating Revenue**

Interest	3,329
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$3.329</b>

**Non-Operating Expense**

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

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year                    2014

Fund Name (Specify)

Information Systems  
Replacement

Operating Transfers In (Out)	-252,842
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>(\$98.502)</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>(\$98.502)</b>
<b>Retained Earnings, Beginning</b>	<b>\$714.538</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$616.036</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$616.036</b>
<b>Total Equity, Ending</b>	<b>\$616.036</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$616.036</b>

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2014

Fund Name (Specify)

Insurance

Operating Revenue

Charges for Service	919,620
Other Operating Revenue	127,425
<b>Total Operating Revenue</b>	<b>\$1,047,045</b>

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	987,803
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$987,803</b>
<b>Operating Income (Loss)</b>	<b>\$59,242</b>

Non-Operating Revenue

Interest	3,235
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$3,235</b>

Non-Operating Expense

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

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2014

Fund Name (Specify)

Insurance

Operating Transfers In (Out)

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

\$62.477

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

\$62.477

**Retained Earnings, Beginning**

\$250.000

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

\$312.477

**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**

\$312.477

**Total Equity, Ending**

\$312.477

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

\$312.477

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2014

Fund Name (Specify)

Park Assessment Replacement

<b>Operating Revenue</b>	
Charges for Service	1,171,905
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$1,171,905</b>
<b>Operating Expense</b>	
Personal Services	
Contractual Services	
Supplies	7,843
Materials	
Other Operating Expenses	101,224
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$109,067</b>
<b>Operating Income (Loss)</b>	<b>\$1,062,838</b>
<b>Non-Operating Revenue</b>	
Interest	81,499
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$81,499</b>
<b>Non-Operating Expense</b>	
Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year                    2014

Fund Name (Specify)

Park Assessment  
Replacement

Operating Transfers In (Out)	183,218
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$1,327.555</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$1,327.555</b>
<b>Retained Earnings, Beginning</b>	<b>\$7,127.889</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$8,455.444</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$8,455.444</b>
<b>Total Equity, Ending</b>	<b>\$8,455.444</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$8,455.444</b>

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year                    2014

Fund Name (Specify)                    Pension/OPEB

<b>Operating Revenue</b>	
Charges for Service	954,947
Other Operating Revenue	23,439
<b>Total Operating Revenue</b>	<b>\$978,386</b>
<b>Operating Expense</b>	
Personal Services	33,496
Contractual Services	1,169,490
Supplies	
Materials	
Other Operating Expenses	901,248
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$2,104,234</b>
<b>Operating Income (Loss)</b>	<b>(\$1,125,848)</b>
<b>Non-Operating Revenue</b>	
Interest	163,859
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$163,859</b>
<b>Non-Operating Expense</b>	
Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2014

Fund Name (Specify)

Pension/OPEB

Operating Transfers In (Out)	4,076,912
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$3.114.923</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$3.114.923</b>
<b>Retained Earnings, Beginning</b>	<b>\$15.721.361</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$18.836.284</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$18.836.284</b>
<b>Total Equity, Ending</b>	<b>\$18.836.284</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$18.836.284</b>

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2014

Fund Name (Specify)

Tuition Program

Operating Revenue

Charges for Service	19,903
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$19,903</b>

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	10,484
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$10,484</b>
<b>Operating Income (Loss)</b>	<b>\$9,419</b>

Non-Operating Revenue

Interest	624
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$624</b>

Non-Operating Expense

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

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2014

Fund Name (Specify)

Tuition Program

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$10.043

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$10.043

Retained Earnings, Beginning

\$52.043

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$62.086

**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

\$62.086

Total Equity, Ending

\$62.086

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$62.086

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2014

Fund Name (Specify)

Vehicle Replacement

Operating Revenue

Charges for Service	1,612,994
Other Operating Revenue	83,073
<b>Total Operating Revenue</b>	<b>\$1,696,067</b>

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	108,045
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	1,036,721
<b>Total Operating Expense</b>	<b>\$1,144,766</b>
<b>Operating Income (Loss)</b>	<b>\$551,301</b>

Non-Operating Revenue

Interest	81,991
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$81,991</b>

Non-Operating Expense

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

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2014

Fund Name (Specify)

Vehicle Replacement

Operating Transfers In (Out)	-630,465
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$2.827</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$2.827</b>
<b>Retained Earnings, Beginning</b>	<b>\$12,779,246</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$12,782,073</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$12,782,073</b>
<b>Total Equity, Ending</b>	<b>\$12,782,073</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$12,782,073</b>

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

**Operating Revenue**

Fiscal Year 2014

Is This Function Accounted for as an Enterprise Fund?

Yes

**Operating Revenue**

Sewer Service Charges	10,829,005
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	150,069
<b>Total Operating Revenue</b>	<b>\$10,979,074</b>

**Operating Expense**

Transmission	
Treatment and Disposal Plant	4,208,986
Taxes	
General and Administrative Expense	2,301,319
Depreciation Expense	1,489,389
<b>Total Operating Expense</b>	<b>\$7,999,694</b>
<b>Operating Income (Loss)</b>	<b>\$2,979,380</b>

**Non-Operating Revenue**

Interest	345,400
State	
Federal	
County	
Gain on Sale of Assets	
Other	1,572,833
<b>Total Non-Operating Revenue</b>	<b>\$1,918,233</b>

**Non-Operating Expense**

Interest	356,814
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$356,814</b>

Operating Transfers In (Out)	-33,277
<b>Net Income (Loss)</b>	<b>\$4,507,522</b>

Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$4,507,522</b>
<b>Retained Earnings, Beginning</b>	<b>\$91,926,394</b>

Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$96,433,916</b>

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2014

**Equity**

**Contributed Capital: (Current Year)**

State	<input type="text"/>
Federal	<input type="text"/>
Connection Fees (Capital)	<input type="text"/>
County	<input type="text"/>
Contribution from Non-Government Sources	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	\$0
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	\$0
<b>Contributed Capital, Beginning</b>	\$0
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	\$0
<b>Retained Earnings, Ending</b>	\$96,433,916
<b>Total Equity, Ending</b>	\$96,433,916
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	\$96,433,916
<b>Revenue/Expenditure Schedule Adjustments</b>	
Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	1,907,594
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	663,547
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

**Specify:**

**Amount:**

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

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year                      2014

Is This Function Accounted for as an Enterprise Fund?	Yes
<b>Operating Revenue</b>	
Retail Sales of Water - Within City Limits	18,473,638
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	78,445
Other Sales or Service	206,584
Water Connection Fees	
Rent from Waterworks Property	
Other Water Operating Revenues	291,405
<b>Total Operating Revenue</b>	<b>\$19,050,072</b>
<b>Operating Expense</b>	
Source of Water Supply	3,427,283
Pumping Expense	
Water Treatment Expense	381,138
Transmission and Distribution Expense	81,570
Customer Account Expense	725,729
Sales Expense	
General and Administrative Expense	8,453,504
Depreciation Expense	3,003,720
<b>Total Operating Expense</b>	<b>\$16,072,944</b>
<b>Operating Income (Loss)</b>	<b>\$2,977,128</b>
<b>Non-Operating Revenue</b>	
Interest	248,445
State	
Federal	
County	
Gain on Sale of Assets	
Other	1,990,289
<b>Total Non-Operating Revenue</b>	<b>\$2,238,734</b>

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

**Operating Revenue**

Fiscal Year                    2014

**Non-Operating Expense**

Interest	2,788,237
Loss on Sale of Assets	
Other	105,768
<b>Total Non-Operating Expense</b>	<b>\$2,894,005</b>
Operating Transfers In (Out)	168,611
<b>Net Income (Loss)</b>	<b>\$2,490,468</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$2,490,468</b>
<b>Retained Earnings, Beginning</b>	<b>\$119,191,458</b>
Adjustments	
Reason for Adjustment	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$121,681,926</b>

**Equity**

**Contributed Capital: (Current Year)**

State	
Federal	
Connection Fees (Capital)	
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$121,681,926</b>
<b>Total Equity, Ending</b>	<b>\$121,681,926</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$121,681,926</b>

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

**Operating Revenue**

Fiscal Year                    2014

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	425,440
Capital Lease Payments	1,200,000
Current Year Capital Outlay	382,101
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>	19.65
Water Included In Min. Periodic Charge (In Cubic Feet)	0
Minimum Periodic Charge Covers (In Months)	1
Number of Accounts - Direct Customers - Within City Limits	17,674
Number of Accounts - Direct Customers - Outside City Limits	<input type="text"/>
Number of Accounts - Other Water Utilities or Agencies	<input type="text"/>
<b>Use Whole Acre Feet for Quantities of Water Below:*</b>	
Water Purchased from Other Agencies	1,941
Total Water Introduced into System	10,115
Water Sold to Direct Customers	11,147
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	909
<b>Total Water Sold, Used, or Lost</b>	<b>\$12,056</b>
Water Services Provided by Other Than the City (Yes or No)	No

<b>Conversion Table</b>	
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                    2014

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 2014

Enterprise Name

**Revenue/Expenditure Schedule Adjustments**

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

**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                    2014

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 2014

Enterprise Name

Housing

Operating Transfers In (Out)	139,662
<b>Net Income (Loss)</b>	<b>\$114,933</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$114,933</b>
<b>Retained Earnings, Beginning</b>	<b>\$8,328,420</b>
Adjustments	34,133
Reason for Adjustments	Adjust for Gov't funds
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$8,477,486</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$8,477,486</b>
<b>Total Equity, Ending</b>	<b>\$8,477,486</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$8,477,486</b>

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2014

Enterprise Name

**Revenue/Expenditure Schedule Adjustments**

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

**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 2014

Enterprise Name

Solid Waste

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

9,633,534

Other Operating Revenue

14,515

**Total Operating Revenue**

**\$9,648,049**

**Operating Expense**

Personal Services

3,111,284

Contractual Services

1,281,686

Supplies

5,111,364

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

69,280

**Total Operating Expense**

**\$9,573,614**

**Operating Income (Loss)**

**\$74,435**

**Non-Operating Revenue**

Interest

70,589

State

Federal

County

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

**\$70,589**

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

9,707

**Total Non-Operating Expense**

**\$9,707**

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2014

Enterprise Name

Solid Waste

Operating Transfers In (Out)

-43,976

**Net Income (Loss)**

\$91,341

Depreciation that Reduces Contributed Capital

**Increase (Decrease) in Retained Earnings**

\$91,341

**Retained Earnings, Beginning**

\$17,900,475

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

**Retained Earnings, Ending**

\$17,991,816

**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**

\$17,991,816

**Total Equity, Ending**

\$17,991,816

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

\$17,991,816

**City of Brentwood**

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

**Operating Revenue**

Fiscal Year 2014

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

2,097,258

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**

Detailed Summary of Functional Revenues For Fiscal Year 2014

**Functional Revenue:**

**Expenditures:**

Construction Development Taxes

Management and Support	\$93,961
Fire	\$577,632
Parks and Recreation	\$2,685,609
Other Community Development 1	\$2,180,554
Streets/Highways/Storm Drains	\$3,885,872
<b>Sub Total:</b>	<b>\$9,423,628</b>

Construction Permits

Planning	\$3,027,460
<b>Sub Total:</b>	<b>\$3,027,460</b>

Contributions from Non-Govt Sources

Management and Support	\$1,298,073
Parks and Recreation	\$8,614
Streets/Highways/Storm Drains	\$163,449
Other Community Development 1	\$1,050,337
<b>Sub Total:</b>	<b>\$2,520,473</b>

Engineering Fees Inspection and Other

Planning	\$291,869
Construction and Engineering Regulation Enforcement	\$2,006,829
<b>Sub Total:</b>	<b>\$2,298,698</b>

Gasoline Tax

Streets/Highways/Storm Drains	\$1,613,703
<b>Sub Total:</b>	<b>\$1,613,703</b>

Voter Approved Indebtedness Property Taxes

Police	\$419,814
<b>Sub Total:</b>	<b>\$419,814</b>

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2014

**Functional Revenue:**

**Expenditures:**

Investment Earnings

Other Community Development 1	\$145,542
Street Lighting	\$46,091
Police	\$6,097
Streets/Highways/Storm Drains	\$165,524
Management and Support	\$153,920
Fire	\$31,735
Parks and Recreation	\$6,727

**Sub Total: \$555,636**

Lighting

Street Lighting	\$5,749,238
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**Sub Total: \$5,749,238**

Parks and Recreation Fees

Parks and Recreation	\$861,729
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**Sub Total: \$861,729**

Peace Officers Standards and Training

Police	\$6,339
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**Sub Total: \$6,339**

Plan Checking Fees

Construction and Engineering Regulation Enforcement	\$66,366
Planning	\$297,590

**Sub Total: \$363,956**

Police

Police	\$1,794,092
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**Sub Total: \$1,794,092**

Prop. 172-Public Safety

City of Brentwood

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2014

**Functional Revenue:**

**Expenditures:**

Police \$116,666

**Sub Total: \$116,666**

**Rents and Concessions**

Parks and Recreation \$350,330

**Sub Total: \$350,330**

**Special Police Department Services**

Police \$331,177

**Sub Total: \$331,177**

**Transportation Taxes-Non Transit**

Streets/Highways/Storm Drains \$752,210

**Sub Total: \$752,210**

**City of Brentwood**

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

**Taxes**

Fiscal Year                      2014

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
Secured and Unsecured Property Taxes		7,683,827	
Supplement Roll Secured and Unsecured Property Taxes		192,193	
Property Tax In-Lieu of Vehicle License Fees		2,726,098	
Voter Approved Indebtedness Property Taxes	\$419,814		
Supplemental Roll Voter Approved Indebtedness Property Taxes	\$0		
Property Taxes - Prior		-71,345	
Supplemental Roll Property Taxes-Prior		-32,375	
Other Property Taxes		406,523	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		4,878,630	
In-Lieu Local Sales and Use Taxes		1,569,057	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$752,210		
Transient Lodging Taxes	\$0	284,011	
Franchises		1,321,089	
Business License Taxes		642,404	
Real Property Transfer Taxes		389,109	
Utility Users Taxes			
Construction Development Taxes	\$9,423,628		
<b>Other Non-Property Taxes</b>			
Admission Tax	\$0		
Parking Tax	\$0		
Other (Specify)	\$0	\$4,127	

**City of Brentwood**

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

**Taxes**

Fiscal Year                    2014

Specify Functional Revenues

Select Expenditure  
Function

Functional  
Revenue


Specify General Revenues

General Revenues

SB 1186 Business Licenses 70%	4,127
Total:	\$4,127

**Total**

\$10,595,652

\$19,993,348

\$30,589,000



**City of Brentwood**

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

**Licenses and Permits**

Fiscal Year                    2014

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Licenses and Permits</b>			
Animal Licenses	\$0		
Bicycle Licenses	\$0		
Construction Permits	\$3,027,460		
Street and Curb Permits	\$0		
Other Licenses and Permits (Specify)	\$6,600	\$4,911	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Home Occupational Permits	Planning	6,600
<b>Total</b>		<b>\$6,600</b>

**Specify General Revenues**

**General Revenues**

Miscellaneous Permits	4,911
<b>Total:</b>	<b>\$4,911</b>

<b>Total</b>	\$3,034,060	\$4,911	\$3,038,971
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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	2014	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>				
Vehicle Code Fines		\$0		
Other Fines			155,578	
Forfeitures and Penalties		\$0		
<b>Total</b>		\$0	\$155,578	\$155,578
<b>Revenue from Use of Money and Property</b>				
Investment Earnings		\$1,320,878	228,769	
Rents and Concessions		\$350,330	235,487	
Royalties			152	
Other 1		\$0		
Other 2		\$0		
<b>Total</b>		\$1,671,208	\$464,408	\$2,135,616

**City of Brentwood**

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

**Intergovernmental - State**

Fiscal Year                      2014

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

**Intergovernmental - State**

Motor Vehicle In-Lieu Tax			
Homeowners Property Tax Relief	\$0	83,289	
Gasoline Tax	\$1,613,703		
Peace Officers Standards and Training	\$6,339		
Off Highway Motor Vehicle In-Lieu Fee			
<b>Other State Grants</b>			
Mandated Cost		19,856	
Other 1		22,603	
Other 2			
Prop. 172 - Public Safety	\$116,666		
Other State Grants from Enterprise Activities	\$0		
Other State Grants (Specify)	\$249,594		

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
American Avenue Project	Streets/Highways/Storm Drains	635
Miscellaneous Project	Management and Support	5,178
OTS Hwy Patrol-Every 15 Minutes	Police	5,024
OTS Sobriety Checkpoint	Police	9,919
Park Improvement	Parks and Recreation	33,000
SLESF	Police	120,920
Small Business Resources	Other Community Development 1	46,466
Traffic Calming	Streets/Highways/Storm Drains	28,452
	<b>Total:</b>	<b>\$249,594</b>

<b>Total</b>	\$1,986,302	\$125,748	\$2,112,050
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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 2014

	Functional Revenues A	General Revenues B	Total Revenues C
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**Intergovernmental - Federal**

Community Development Block Grant	\$0		
Workforce Investment Act (WIA)	\$0		
Other Federal Grants from Enterprise Activities	\$0		
Other Federal Grants (Specify)	\$15,352		

**Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenue**

ARRA - JAG	Police	8,544
DOT- ARRA - STP	Streets/Highways/Storm Drains	6,808
	<b>Total:</b>	<b>\$15,352</b>

<b>Total</b>	\$15,352		\$15,352
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**Intergovernmental - County**

County Grants of State Gasoline Tax	\$0		
Other County Grants from Enterprise Activities	\$0		
Other County Grants	\$0		
<b>Total</b>	\$0		\$0
<b>Other Taxes In-Lieu</b>	\$0		\$0

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2014

Functional Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	\$0
Special Police Department Services	\$331,177
Special Fire Department Services	\$0
Plan Checking Fees	\$363,956
Animal Shelter Fee and Charges	\$0
Engineering Fees Inspection and Other	\$2,298,698
Street, Sidewalk, and Curb Repairs	\$0
Weed and Lot Cleaning	\$0
Sewer Service Charges	\$10,979,074
Sewer Connection Fees	\$0
Solid Waste Revenues	\$9,648,049
Sales of Refuse	\$0
First Aid and Ambulance Charges	\$0
Library Fines and Fees	\$0
Parking Facility	\$0
Parks and Recreation Fees	\$861,729
Golf Courses Fees	\$0
Water Service Charges	\$19,050,072
Water Connection Fees	\$0
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$221,519
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                    2014

**Functional  
Revenues**

Quasi-External Transactions	\$0
Other Current Service Charges (Specify)	\$7,274,971

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Administrative Fees	Management and Support	6,802,831
Advertising	Parks and Recreation	33,720
City Rental Enterprise Revenue	Management and Support	438,420
	<b>Total:</b>	<b>\$7,274,971</b>

**Total**                    **\$51,029,245**

**City of Brentwood**

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

**Other Revenues**

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fiscal Year</b> 2014			
<b>Other Revenues</b>			
Sale of Real and Personal Property	\$0		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$2,520,473	108,019	
Other Revenues from Enterprise Activities	\$4,082,059		
Other Sources of Revenues (Specify)	\$3,208,773	\$111,660	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Asset Forfeiture	Police	119,873
BABS 35% Rebate	Other Community Development 1	1,039,080
CIP Personal Reimbursement	Management and Support	23,592
Civic Center CIP Reimbursement	Management and Support	1,285,074
Miscellaneous Income	Management and Support	75,442
Miscellaneous Income	Other Community Development 1	7,904
Miscellaneous Income	Parks and Recreation	2,960
Miscellaneous Income	Street Lighting	2,820
Miscellaneous Income	Streets/Highways/Storm Drains	623,029
Passport Revenue	Management and Support	28,999
	<b>Total</b>	<b>\$3,208,773</b>

**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
Citations		111,660	
Total:		<u>\$111,660</u>	

<b>Total</b>	<u>\$9,811,305</u>	<u>\$219,679</u>	<u>\$10,030,984</u>
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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                      2014

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Other Financing Sources</b>			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
<b>Total</b>	\$0		\$0
<b>Grand Total Functional and General Revenue</b>	\$89,339,116	\$20,963,672	\$110,302,788

**City of Brentwood**

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

**General Government and Public Safety**

Fiscal Year	2014					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>General Government</b>						
Legislative	275,236			\$275,236	\$0	\$275,236
Management and Support	5,581,709		925,818	\$6,507,527	\$10,205,490	(\$3,697,963)
<b>Total</b>	<b>\$5,856,945</b>	<b>\$0</b>	<b>\$925,818</b>	<b>\$6,782,763</b>	<b>\$10,205,490</b>	<b>(\$3,422,727)</b>
<b>Public Safety</b>						
Police	16,965,305		405,325	\$17,370,630	\$2,938,465	\$14,432,165
Fire	2,897			\$2,897	\$609,367	(\$606,470)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	5,492,758			\$5,492,758	\$5,798,149	(\$305,391)
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
<b>Total</b>	<b>\$22,460,960</b>	<b>\$0</b>	<b>\$405,325</b>	<b>\$22,866,285</b>	<b>\$9,345,981</b>	<b>\$13,520,304</b>

**City of Brentwood**

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

**Transportation and Community Development**

Fiscal Year	2014					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>Transportation</b>						
Streets / Highway / Storm Drains	6,424,476	464,187	1,002,970	\$7,891,633	\$7,239,682	\$651,951
Streets Trees / Landscaping				\$0	\$0	\$0
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
<b>Total</b>	<b>\$6,424,476</b>	<b>\$464,187</b>	<b>\$1,002,970</b>	<b>\$7,891,633</b>	<b>\$7,239,682</b>	<b>\$651,951</b>
<b>Community Development</b>						
Planning	4,038,207			\$4,038,207	\$3,623,519	\$414,688
Construction and Engineering Regulation	2,620,029			\$2,620,029	\$2,073,195	\$546,834
Redevelopment				\$0	\$0	\$0
Housing	\$829,499	\$0	\$0	\$829,499	\$841,264	(\$11,765)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	1,250,906	578,899	3,991,279	\$5,821,084	\$6,263,974	(\$442,890)
Other Community Development 2				\$0	\$0	\$0
<b>Total</b>	<b>\$8,738,641</b>	<b>\$578,899</b>	<b>\$3,991,279</b>	<b>\$13,308,819</b>	<b>\$12,801,952</b>	<b>\$506,867</b>

**City of Brentwood**

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

**Health and Culture and Leisure**

Fiscal Year	2014					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>Health</b>						
Physical and Mental Health				\$0	\$0	\$0
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$9,514,041	\$2,097,258	\$0	\$11,611,299	\$9,718,638	\$1,892,661
Sewers	\$6,510,305	\$663,547	\$2,264,408	\$9,438,260	\$12,897,307	(\$3,459,047)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
<b>Total</b>	<b>\$16,024,346</b>	<b>\$2,760,805</b>	<b>\$2,264,408</b>	<b>\$21,049,559</b>	<b>\$22,615,945</b>	<b>(\$1,566,386)</b>
<b>Culture and Leisure</b>						
Parks and Recreation	10,142,436	444,545		\$10,586,981	\$5,841,260	\$4,745,721
Marina and Wharfs				\$0	\$0	\$0
Libraries	207,320			\$207,320	\$0	\$207,320
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
<b>Total</b>	<b>\$10,349,756</b>	<b>\$444,545</b>	<b>\$0</b>	<b>\$10,794,301</b>	<b>\$5,841,260</b>	<b>\$4,953,041</b>

**City of Brentwood**

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

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

Fiscal Year	2014					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/
	A	B	C	D	E	F
<b>Public Utilities</b>						
Water	\$13,174,992	\$382,101	\$4,413,677	\$17,970,770	\$21,288,806	(\$3,318,036)
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
<b>Total</b>	\$13,174,992	\$382,101	\$4,413,677	\$17,970,770	\$21,288,806	(\$3,318,036)
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grand Total</b>	\$83,030,116	\$4,630,537	\$13,003,477	\$100,664,130	\$89,339,116	\$11,325,014

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

**Object Class**

Fiscal Year	2014	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
<b>Operating Expenditures</b>					
Salaries and Wages		23,230,186			\$23,230,186
Retirement		4,561,563			\$4,561,563
Other Employee Benefits		5,573,693			\$5,573,693
<b>Contract Services</b>					
Private		8,434,349			\$8,434,349
Other Governmental Agencies					\$0
Material, Supplies, and Other		41,230,325			\$41,230,325
<b>Capital Outlay</b>					
Equipment			1		\$1
Land					
Building and Improvement			4,630,536		\$4,630,536
<b>Debt Service</b>					
Interest				7,635,443	\$7,635,443
Principal				2,658,034	\$2,658,034
Lease Payments				2,710,000	\$2,710,000
<b>Total</b>		\$83,030,116	\$4,630,537	\$13,003,477	\$100,664,130
<b>Supplemental Data</b>					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
<b>Total</b>					\$0

**City of Brentwood**

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

**Bond Types**

Fiscal Year                    2014

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$770,000</b>
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	
<b>Principal Payments Made to Date</b>	<b>\$7,458,426</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$755,000</b>
Current Year Interest Payment	38,991
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**

<b>Fiscal Year</b>	2014
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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$35,030,000</b>
Principal Payment Made in Current Year	875,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$5,990,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$34,155,000</b>
Current Year Interest Payment	1,740,771
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

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

**Bond Types**

Fiscal Year                    2014

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$15,080,000</b>
Principal Payment Made in Current Year	335,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$2,450,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$14,745,000</b>
Current Year Interest Payment	765,285
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Brentwood**

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

**Bond Types**

Fiscal Year                    2014

Purpose of Debt	Infrastructure
Bond Type	1915 Act Bonds
Year of Issue	2004
Year Begin	2004
Year End	2031
Principal Authorized	12,450,000
Principal Issued	12,450,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$9,645,000</b>
Principal Payment Made in Current Year	365,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$3,170,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$9,280,000</b>
Current Year Interest Payment	426,431
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                    2014

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$13,347,000</b>
Principal Payment Made in Current Year	440,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$3,183,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$12,907,000</b>
Current Year Interest Payment	604,018
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**

<b>Fiscal Year</b>	2014
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	\$31,660,000
Principal Payment Made in Current Year	925,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$5,015,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$30,735,000</b>
Current Year Interest Payment	1,428,271
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                    2014

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$20,810,000</b>
Principal Payment Made in Current Year	1,780,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$3,365,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$19,030,000</b>
Current Year Interest Payment	721,969
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                    2014

Purpose of Debt	Infrastruture Refunding
Bond Type	1915 Act Bonds
Year of Issue	2004
Year Begin	2005
Year End	2030
Principal Authorized	35,995,000
Principal Issued	35,995,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$25,629,000</b>
Principal Payment Made in Current Year	1,323,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$11,689,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$24,306,000</b>
Current Year Interest Payment	1,064,904
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Brentwood**

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

**Bond Types**

Fiscal Year 2014

Purpose of Debt	Police Station Construction
Bond Type	General Obligation
Year of Issue	2002
Year Begin	2002
Year End	2031
Principal Authorized	5,999,976
Principal Issued	5,999,976
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$6,513,998</b>
Principal Payment Made in Current Year	325,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	282,290
Reason for Adjustments to Principal in Current Year	Accreted Interest
<b>Principal Payments Made to Date</b>	<b>\$2,120,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$6,471,288</b>
Current Year Interest Payment	80,325
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**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                    2014

Purpose of Loan	Water Connection Fees
Loan Type	Loans
Year of Loan	2004
Year Final Payment Due	2024
Authorized Amount of Loan	11,020,768
Received To Date	11,020,768
<b>Amount Outstanding, Beginning of Fiscal Year</b>	7,382,250
Amount of Principal Repaid in Current Year	425,440
Adjustments in Current Year	105,768
Reason for Adjustments in Current Year	Addition
<b>Amount of Principal Repaid to Date</b>	\$2,498,932
<b>Amount Outstanding at End of Fiscal Year</b>	\$7,062,578
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Brentwood**

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

**Loan Types**

Fiscal Year 2014

Purpose of Loan	Finance System Improvement Project
Loan Type	Loans
Year of Issue	2000
Year Begin	2002
Year End	2018
Amount Extended	37,773,866
Repayment Obligation	37,773,866
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>\$20,702,469</b>
Amount Repaid in Current Year	1,907,594
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$19,189,045</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$18,794,875</b>
Current Year Interest Payment	356,814
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Brentwood**

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

**Description of Leased Property**

Fiscal Year                    2014

**Description of Leased Property**

Description of Leased Property	Capital Improvement Revenue Refunding Bonds
Nature of Lease	Lease
Can Local Agency Cancel Agreement?	No
Name of Lessor	Brentwood Infrastructure Financing Authority
Name Person or Organization	Brentwood Infrastructure Financing Authority

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>	\$1,694.952	\$6,050.000	\$7,744.952
Prior Year Adjustments			\$0
Current Year Principal Payment		865,000	\$865,000
Current Year Interest Payment	1,063,788		\$1,063,788
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$631.164	\$5,185.000	\$5,816.164
Enterprise or Governmental Fund Makes Payment?	Governmental		

**City of Brentwood**

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

**Description of Leased Property**

Fiscal Year                    2014

**Description of Leased Property**

Description of Leased Property      Civic Center Capital Project Improvements

Nature of Lease                              Lease

Can Local Agency Cancel Agreement?    No

Name of Lessor                                Brentwood Infrastructure Financing Authority

Name Person or Organization              Brentwood Infrastructure Financing Authority

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>	\$41,844.997	\$34,743.422	\$76,588.419
Prior Year Adjustments			\$0
Current Year Principal Payment		645,000	\$645,000
Current Year Interest Payment	3,346,279		\$3,346,279
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$38,498.718	\$34,098.422	\$72,597.140
Enterprise or Governmental Fund Makes Payment?	Governmental		

**City of Brentwood**

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

**Description of Leased Property**

Fiscal Year                      2014

**Description of Leased Property**

Description of Leased Property	<input type="text" value="Water System Capital Improvements"/>
Nature of Lease	<input type="text" value="Lease"/>
Can Local Agency Cancel Agreement?	<input type="text" value="No"/>
Name of Lessor	<input type="text" value="Brentwood Infrastructure Financing Authority"/>
Name Person or Organization	<input type="text" value="Brentwood Infrastructure Financing Authority"/>

	Interest	Principal	Total Future Payments
	A	B	C
<b>Beginning Balance (PY Ending)</b>	\$41,709.761	\$49,955.000	\$91,664.761
Prior Year Adjustments			\$0
Current Year Principal Payment		1,200,000	\$1,200,000
Current Year Interest Payment	2,788,238		\$2,788,238
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$38,921.523	\$48,755.000	\$87,676.523
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                    2014

**Service**

(Please see \* below for codes to enter )

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

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

	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
Police Protection	66		66
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?			10.00
What Is the Effective Date of the Current Tax Rate? (00/00/0000)			1 / 1 / 1987
If Your City Reports Utility User Tax; What Is the Tax Rate?			

**City of Brentwood**

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

**Governmental Funds**

Fiscal Year                    2014

	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Cash and Investments	20,556,372	23,731,298	5,057,242	30,224,154
Fixed Assets				
Other Assets	1,530,719	1,138,273	28,377,381	4,487,417
<b>Total Assets</b>	\$22,087,091	\$24,869,571	\$33,434,623	\$34,711,571
<b>Net Current Assets</b>	\$22,087,091	\$24,869,571	\$33,434,623	\$34,711,571
<b>Liabilities</b>				
Accounts Payable	1,561,663	846,712	72	1,208,942
Compensated Absences				
Other Liabilities 1	3,385,935	7,043,374	28,377,368	3,069,428
Other Liabilities 2				
Other Liabilities 3				
<b>Total Liabilities</b>	\$4,947,598	\$7,890,086	\$28,377,440	\$4,278,370
<b>Net Current Liabilities</b>	\$4,947,598	\$7,890,086	\$28,377,440	\$4,278,370
Working Capital	\$17,139,493	\$16,979,485	\$5,057,183	\$30,433,201
Fund Equity	\$17,139,493	\$16,979,485	\$5,057,183	\$30,433,201
<b>Fund Balance</b>				
Reserved	156,119	19,162,270	5,057,183	30,433,201
Unreserved Designated	5,083,574			
Unreserved Undesignated	11,899,800	-2,182,785		
<b>Total Fund Equity</b>	\$17,139,493	\$16,979,485	\$5,057,183	\$30,433,201

**City of Brentwood**

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

**Proprietary Funds Types**

Fiscal Year                    2014

<b>Assets</b>	<b>Enterprise</b>	<b>Internal Service</b>
Cash and Investments	75,356,094	43,579,511
Fixed Assets	242,491,135	4,705,081
Other Assets	7,787,686	1,464,035
<b>Total Assets</b>	<b>\$325,634,915</b>	<b>\$49,748,627</b>
Less: Non-Current Assets	244,541,214	5,810,934
<b>Net Current Assets</b>	<b>\$81,093,701</b>	<b>\$43,937,693</b>
<b>Liabilities</b>		
Accounts Payable	2,872,224	299,977
Compensated Absences	372,751	159,847
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)		
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)	7,062,578	
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	18,794,875	
Other (State or Federal Financing)		
Lease Principal	48,755,000	
Other Liabilities 1	3,026,345	2,385,073
Other Liabilities 2		
Other Liabilities 3		
<b>Total Liabilities</b>	<b>\$80,883,773</b>	<b>\$2,844,897</b>
Less: Non-Current Liability	74,501,599	1,147,653
<b>Net Current Liabilities</b>	<b>\$6,382,174</b>	<b>\$1,697,244</b>
Working Capital	\$74,711,527	\$42,240,449
Fund Equity	\$244,751,142	\$46,903,730
Contributed Capital	\$0	\$0
<b>Retained Earnings</b>		
Reserved	\$0	\$0
Unreserved	\$244,751,142	\$46,903,730
<b>Total Fund Equity</b>	<b>\$244,751,142</b>	<b>\$46,903,730</b>

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

**Fiduciary Fund Types**

Fiscal Year                    2014

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
<b>Asset</b>				
Cash and Investments	18,418,334			\$18,418,334
Fixed Assets				\$0
Other Assets	318			\$318
<b>Total Assets</b>	<b>\$18,418,652</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,418,652</b>
Less: Non-Current Assets				\$0
<b>Net Current Assets</b>	<b>\$18,418,652</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,418,652</b>
<b>Liabilities</b>				
Accounts Payable	1,582,737			\$1,582,737
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	16,835,915			\$16,835,915
Other Liabilities 2				\$0
Other Liabilities 3				\$0
<b>Total Liabilities</b>	<b>\$18,418,652</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,418,652</b>
Less: Non-Current Liability				\$0
<b>Net Current Liabilities</b>	<b>\$18,418,652</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,418,652</b>
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
<b>Retained Earnings</b>				
Reserved				
Unreserved				
<b>Fund Balance</b>				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
<b>Total Fund Equity</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**City of Brentwood**

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

**Account Groups**

Fiscal Year                    2014

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$216,923,005
Fixed Assets	499,947,470		\$747,143,686
Other Assets		46,819,084	\$91,604,913
<b>Total Assets</b>	\$499,947,470	\$46,819,084	\$1,055,671,604
Less: Non-Current Assets	\$499,947,470	\$46,819,084	\$797,118,702
<b>Net Current Assets</b>	\$0	\$0	\$258,552,902
Accounts Payable			\$8,372,327
Compensated Absences		1,064,374	\$1,596,972
General Obligation (Bonded Debt)		6,471,288	\$6,471,288
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$7,062,578
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$18,794,875
Other (State or Federal Financing)			\$0
Lease Principal		39,283,422	\$88,038,422
Other Liabilities 1			\$64,123,438
Other Liabilities 2			\$0
Other Liabilities 3			\$0
<b>Total Liabilities</b>		\$46,819,084	\$194,459,900
Less: Non-Current Liabilities		\$46,819,084	\$122,468,336
<b>Net Current Liabilities</b>		\$0	\$71,991,564
Working Capital			\$186,561,338
Fund Equity	\$499,947,470		\$861,211,704
Contributed Capital			\$0
Invest In General Fixed Assets	499,947,470		\$499,947,470
Reserved			\$0
Unreserved			\$291,654,872
<b>Fund Balance</b>			
Reserved			\$54,808,773
Unreserved Designated			\$5,083,574
Unreserved Undesignated			\$9,717,015
<b>Total Fund Equity</b>	\$499,947,470		\$861,211,704

**City of Brentwood**

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

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

Fiscal Year 2014

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	325,000
Other Long-Term Debt	425,440
State or Federal Financing	1,907,594
Lease Payments	2,710,000
<b>Total Debt Service</b>	<b>\$5,368,034</b>
Debt Service from Schedule of Total Expenditures By Major Object Classification	5,368,034
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
<b>Bonded Debt</b>				
General Obligation	6,471,288	6,471,288		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0
<b>Other Long-Term Debt</b>				
Notes	0	0		\$0
Loans	7,062,578	7,062,578		\$0
Other	0	0		\$0
<b>State or Federal Financing</b>				
Notes	0	0		\$0
Loan	18,794,875	18,794,875		\$0
Other	0	0		\$0
Lease Principal	88,038,422	88,038,422		\$0

**City of Brentwood**

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

**Balance Sheet**

Fiscal Year 2014

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
<b>Total Assets</b>	\$22,087,091	\$24,869,571	\$33,434,623	\$34,711,571
<b>Less: Non-Current Assets</b>				
<b>Net Current Assets</b>	\$22,087,091	\$24,869,571	\$33,434,623	\$34,711,571
<b>Total Liabilities</b>	\$4,947,598	\$7,890,086	\$28,377,440	\$4,278,370
<b>Non-Current Liabilities</b>				
<b>Net Current Liabilities</b>	\$4,947,598	\$7,890,086	\$28,377,440	\$4,278,370
<b>Working Capital</b>	\$17,139,493	\$16,979,485	\$5,057,183	\$30,433,201
<b>Fund Equity</b>	\$17,139,493	\$16,979,485	\$5,057,183	\$30,433,201
<b>Contributed Capital</b>				
<b>Investment in General</b>				
<b>Fixed Assets</b>				
<b>Retained Earnings</b>				
<b>Reserved</b>				
<b>Unreserved</b>				
<b>Fund Balance</b>				
<b>Reserved</b>	\$156,119	\$19,162,270	\$5,057,183	\$30,433,201
<b>Unreserved - Designated</b>	\$5,083,574	\$0	\$0	\$0
<b>Unreserved - Undesignated</b>	\$11,899,800	(\$2,182,785)	\$0	\$0
<b>Total Fund Equity</b>	\$17,139,493	\$16,979,485	\$5,057,183	\$30,433,201

**City of Brentwood**

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

**Balance Sheet**

Fiscal Year 2014

	Enterprise	Internal Service	Trust and Agency
	E	F	G
<b>Total Assets</b>	\$325,634,915	\$49,748,627	\$18,418,652
<b>Less: Non-Current Assets</b>	\$244,541,214	\$5,810,934	\$0
<b>Net Current Assets</b>	\$81,093,701	\$43,937,693	\$18,418,652
<b>Total Liabilities</b>	\$80,883,773	\$2,844,897	\$18,418,652
<b>Non-Current Liabilities</b>	\$74,501,599	\$1,147,653	\$0
<b>Net-Current Liabilities</b>	\$6,382,174	\$1,697,244	\$18,418,652
<b>Working Capital</b>	\$74,711,527	\$42,240,449	\$0
<b>Fund Equity</b>	\$244,751,142	\$46,903,730	\$0
<b>Contributed Capital</b>	\$0	\$0	
<b>Investment in General</b>			
<b>Fixed Assets</b>			
<b>Retained Earnings</b>			
<b>Reserved</b>	\$0	\$0	
<b>Unreserved</b>	\$244,751,142	\$46,903,730	
<b>Fund Balance</b>			
<b>Reserved</b>			\$0
<b>Unreserved - Designated</b>			\$0
<b>Unreserved - Undesignated</b>			\$0
<b>Total Fund Equity</b>	\$244,751,142	\$46,903,730	\$0

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

**Balance Sheet**

Fiscal Year                      2014

	General Fixed Assets H	General Long- Term Debt I	Total J
<b>Total Assets</b>	\$499,947.470	\$46,819.084	\$1,055,671.604
<b>Less: Non-Current Assets</b>	\$499,947.470	\$46,819.084	\$797,118.702
<b>Net Current Assets</b>	\$0		\$258,552.902
<b>Total Liabilities</b>		\$46,819.084	\$194,459.900
<b>Non-Current Liabilities</b>		\$46,819.084	\$122,468.336
<b>Net-Current Liabilities</b>			\$71,991.564
<b>Working Capital</b>			\$186,561.338
<b>Fund Equity</b>	\$499,947.470		\$861,211.704
<b>Contributed Capital</b>			\$0
<b>Investment in General</b>			
<b>Fixed Assets</b>	\$499,947.470		\$499,947.470
<b>Retained Earnings</b>			
<b>Reserved</b>			\$0
<b>Unreserved</b>			\$291,654.872
<b>Fund Balance</b>			
<b>Reserved</b>			\$54,808.773
<b>Unreserved - Designated</b>			\$5,083.574
<b>Unreserved - Undesignated</b>			\$9,717.015
<b>Total Fund Equity</b>	\$499,947.470		\$861,211.704

**City of Brentwood**

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

**Consolidated Statement**

Fiscal Year                      2014

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$6,782,763	\$10,205,490	(\$3,422,727)
Public Safety	\$22,866,285	\$9,345,981	\$13,520,304
Transportation	\$7,891,633	\$7,239,682	\$651,951
Community Development	\$13,308,819	\$12,801,952	\$506,867
Health	\$21,049,559	\$22,615,945	(\$1,566,386)
Culture and Leisure	\$10,794,301	\$5,841,260	\$4,953,041
Public Utilities	\$17,970,770	\$21,288,806	(\$3,318,036)
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$100,664,130</b>	<b>\$89,339,116</b>	<b>\$11,325,014</b>
<b>General Revenues</b>			
Taxes			\$19,993,348
Licenses and Permits			\$4,911
Fines and Forfeitures			\$155,578
Revenue from Use of Money and Property			\$464,408
Intergovernmental State			\$125,748
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$219,679
<b>Total</b>			<b>\$20,963,672</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>\$9,638,658</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>\$5,659,503</b>
<b>Beginning Fund Balance/ Working Capital</b>			<b>\$177,953,739</b>

City of Brentwood

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

Consolidated Statement

Fiscal Year 2014

Adjustments (Specify, maximum of 10 entries allowed) (\$2,027,281)

Specify:

Amount:

Prior Year Audit Adjustments	1,373,358
ISF Net Transfers In/Out	-3,400,639
Total:	(\$2,027,281)

Ending Fund Balance/ Working Capital \$191,224,619

Appropriations Limit 61,004,964

Total Annual Appropriations Subject to the Limit 30,091,759

**City of Brentwood**

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2013-14

<b>Forms</b>	<b>Column</b>	<b>Additional Details</b>	<b>Footnotes</b>
<b><u>Fines and Forfeitures and Revenue from Use of Money and Property</u></b>			
Investment Earnings	A		Increase in funds available for investment.
Investment Earnings	B		Increase in funds available for investment.
<b><u>Intergovernmental - State</u></b>			
Gasoline Tax	A		Increased allocation from the state.
<b><u>Other Revenues</u></b>			
Sale of Real and Personal Property	B		Non-recurring activity.
Other Sources of Revenues (Specify)	A		Non-recurring activity.
Other Sources of Revenues (Specify)	B		Non-recurring activity.
<b><u>Transportation and Community Development</u></b>			
Street/Highways/Storm Drains	A		Non-recurring activities.
Planning	A		General improvement in the local economy.