

City of Brentwood

Cities Financial Transactions Report

General Information

Fiscal Year 2015

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			

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

Mailing Address	
Street 1	150 City Park Way
Street 2	
City	Brentwood
State	CA
Zip	94513-
Email	kbreen@ci.brentwood.c
	<input type="checkbox"/> 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 of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Building Replacement

Operating Revenue

Charges for Service 752,473

Other Operating Revenue 14,350

Total Operating Revenue \$766.823

Operating Expense

Personal Services

Contractual Services

Supplies

Materials 111,830

Other Operating Expenses 8,475

General and Administrative Expense

Depreciation Expense

Total Operating Expense \$120.305

Operating Income (Loss) \$646.518

Non-Operating Revenue

Interest 28,513

Gain on Sale of Assets

Other

Total Non-Operating Revenue \$28.513

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 2015

Fund Name (Specify) Building Replacement

Operating Transfers In (Out)		-67,746
Excess (Deficiency) of Charges Over Expenses		\$607.285
Depreciation That Reduces Contributed Capital		
Increase (Decrease) In Retained Earnings		\$607.285
Retained Earnings, Beginning		\$2,706.775
Adjustments		
Reason for Adjustments		
Retained Earnings, Ending		\$3,314.060
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		\$3,314.060
Total Equity, Ending		\$3,314.060
Retained Earnings - Reserved		
Retained Earnings - Unreserved		\$3,314.060

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

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

3,632

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

Total Operating Expense

\$3,632

Operating Income (Loss)

(\$3,632)

Non-Operating Revenue

Interest

28,802

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$28,802

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 2015

Fund Name (Specify)

Emergency
Preparedness

Operating Transfers In (Out)	25,000
Excess (Deficiency) of Charges Over Expenses	\$50.170
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$50.170
Retained Earnings, Beginning	\$3,128.342
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$3,178.512
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	\$3,178.512
Total Equity, Ending	\$3,178.512
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$3,178.512

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Facilities Maintenance

Operating Revenue

Charges for Service 1,787,150

Other Operating Revenue 2,754

Total Operating Revenue \$1,789,904

Operating Expense

Personal Services 901,490

Contractual Services

Supplies

Materials 635,261

Other Operating Expenses 43,502

General and Administrative Expense

Depreciation Expense

Total Operating Expense \$1,580,253

Operating Income (Loss) \$209,651

Non-Operating Revenue

Interest 4,738

Gain on Sale of Assets

Other

Total Non-Operating Revenue \$4,738

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 2015

Fund Name (Specify)

Facilities Maintenance

Operating Transfers In (Out)	-19,194
Excess (Deficiency) of Charges Over Expenses	\$195.195
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$195.195
Retained Earnings, Beginning	\$101.869
Adjustments	-721,720
Reason for Adjustments	Prior Period Audit Adjustment.
Retained Earnings, Ending	(\$424.656)
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	(\$424.656)
Total Equity, Ending	(\$424.656)
Retained Earnings - Reserved	
Retained Earnings - Unreserved	(\$424.656)

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Fleet Maintenance

Operating Revenue

Charges for Service	1,300,115
Other Operating Revenue	10,898
Total Operating Revenue	\$1,311,013

Operating Expense

Personal Services	625,848
Contractual Services	
Supplies	
Materials	644,538
Other Operating Expenses	6,137
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$1,276,523
Operating Income (Loss)	\$34,490

Non-Operating Revenue

Interest	982
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$982

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 2015

Fund Name (Specify)

Fleet Maintenance

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$35.472

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$35.472

Retained Earnings, Beginning

(\$38,348)

Adjustments

-501,842

Reason for Adjustments

Prior Period Audit Adjustment.

Retained Earnings, Ending

(\$504.718)

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

(\$504.718)

Total Equity, Ending

(\$504.718)

Retained Earnings - Reserved

Retained Earnings - Unreserved

(\$504.718)

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Information Services

Operating Revenue

Charges for Service	2,027,124
Other Operating Revenue	2,387
Total Operating Revenue	\$2,029,511

Operating Expense

Personal Services	1,529,993
Contractual Services	
Supplies	
Materials	319,549
Other Operating Expenses	45
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$1,849,587
Operating Income (Loss)	\$179,924

Non-Operating Revenue

Interest	3,921
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$3,921

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 2015

Fund Name (Specify)

Information Services

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$183,845

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$183,845

Retained Earnings, Beginning

(\$59,308)

Adjustments

-1,322,291

Reason for Adjustments

Prior Period Audit Adjustments

Retained Earnings, Ending

(\$1,197,754)

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

(\$1,197,754)

Total Equity, Ending

(\$1,197,754)

Retained Earnings - Reserved

Retained Earnings - Unreserved

(\$1,197,754)

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Information Systems Replacement

Operating Revenue

Charges for Service	661,500
Other Operating Revenue	49
Total Operating Revenue	\$661,549

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	506,436
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$506,436
Operating Income (Loss)	\$155,113

Non-Operating Revenue

Interest	6,843
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$6,843

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 2015

Fund Name (Specify)

Information Systems
Replacement

Operating Transfers In (Out)	12,051
Excess (Deficiency) of Charges Over Expenses	\$174.007
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$174.007
Retained Earnings, Beginning	\$616.036
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$790.043
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	\$790.043
Total Equity, Ending	\$790.043
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$790.043

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Insurance

Operating Revenue

Charges for Service 958,104

Other Operating Revenue 146,017

Total Operating Revenue \$1,104,121

Operating Expense

Personal Services

Contractual Services

Supplies

Materials 934,728

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

Total Operating Expense \$934,728

Operating Income (Loss) \$169,393

Non-Operating Revenue

Interest 2,225

Gain on Sale of Assets

Other

Total Non-Operating Revenue \$2,225

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 2015

Fund Name (Specify)

Insurance

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$171.618

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$171.618

Retained Earnings, Beginning

\$312.477

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$484.095

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

\$484.095

Total Equity, Ending

\$484.095

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$484.095

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Park Assessment Replacement

Operating Revenue

Charges for Service	1,436,348
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Other Operating Revenue	
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Total Operating Revenue	\$1,436,348
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Operating Expense

Personal Services	
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Contractual Services	
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Supplies	
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Materials	179,215
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Other Operating Expenses	155,810
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General and Administrative Expense	
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Depreciation Expense	
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Total Operating Expense	\$335,025
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Operating Income (Loss)	\$1,101,323
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Non-Operating Revenue

Interest	83,055
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Gain on Sale of Assets	
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Other	
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Total Non-Operating Revenue	\$83,055
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Non-Operating Expense

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

Other	
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Total Non-Operating Expense	\$0
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City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Park Assessment
Replacement

Operating Transfers In (Out)	174,722
Excess (Deficiency) of Charges Over Expenses	\$1,359,100
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$1,359,100
Retained Earnings, Beginning	\$8,455,444
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$9,814,544
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	\$9,814,544
Total Equity, Ending	\$9,814,544
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$9,814,544

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Pension/OPEB

Operating Revenue

Charges for Service	1,900,081
Other Operating Revenue	11,288
Total Operating Revenue	\$1,911,369

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	2,579,970
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$2,579,970
Operating Income (Loss)	(\$668,601)

Non-Operating Revenue

Interest	188,022
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$188,022

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 2015

Fund Name (Specify)

Pension/OPEB

Operating Transfers In (Out)	3,040,006
Excess (Deficiency) of Charges Over Expenses	\$2,559,427
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$2,559,427
Retained Earnings, Beginning	\$18,836,284
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$21,395,711
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	\$21,395,711
Total Equity, Ending	\$21,395,711
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$21,395,711

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Tuition Program

Operating Revenue

Charges for Service	18,000
Other Operating Revenue	
Total Operating Revenue	\$18,000

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	11,063
General and Administrative Expense	
Depreciation Expense	
Total Operating Expense	\$11,063
Operating Income (Loss)	\$6,937

Non-Operating Revenue

Interest	630
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$630

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 2015

Fund Name (Specify)

Tuition Program

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$7.567

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$7.567

Retained Earnings, Beginning

\$62.086

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$69.653

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

\$69.653

Total Equity, Ending

\$69.653

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$69.653

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Vehicle Replacement

Operating Revenue

Charges for Service	1,707,461
Other Operating Revenue	143,314
Total Operating Revenue	\$1,850,775

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	111,985
General and Administrative Expense	
Depreciation Expense	1,071,978
Total Operating Expense	\$1,183,963
Operating Income (Loss)	\$666,812

Non-Operating Revenue

Interest	74,459
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$74,459

Non-Operating Expense

Interest	
Loss on Sale of Assets	10,779
Other	
Total Non-Operating Expense	\$10,779

City of Brentwood

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Vehicle Replacement

Operating Transfers In (Out)	95,521
Excess (Deficiency) of Charges Over Expenses	\$826.013
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$826.013
Retained Earnings, Beginning	\$12,782.073
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$13,608.086
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	\$13,608.086
Total Equity, Ending	\$13,608.086
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$13,608.086

City of Brentwood

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Sewer Service Charges	11,845,070
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	157,114
Total Operating Revenue	\$12,002,184
Operating Expense	
Transmission	
Treatment and Disposal Plant	5,650,797
Taxes	
General and Administrative Expense	2,500,600
Depreciation Expense	1,527,433
Total Operating Expense	\$9,678,830
Operating Income (Loss)	\$2,323,354
Non-Operating Revenue	
Interest	330,431
State	
Federal	
County	
Gain on Sale of Assets	
Other	1,850,909
Total Non-Operating Revenue	\$2,181,340
Non-Operating Expense	
Interest	322,075
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$322,075
Operating Transfers In (Out)	1,140
Net Income (Loss)	\$4,183,759
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$4,183,759
Retained Earnings, Beginning	\$96,433,916
Adjustments	-2,109,674
Reason for Adjustments	GASB 68 Implementation
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$98,508,001

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

Operating Revenue

Fiscal Year 2015

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"/>
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 style="width: 100%;" type="text"/>
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$98,508,001
Total Equity, Ending	\$98,508,001
Retained Earnings - Reserved	<input type="text"/>
Retained Earnings - Unreserved	\$98,508,001
Revenue/Expenditure Schedule Adjustments	
Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text" value="1,942,028"/>
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	<input type="text" value="793,836"/>
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 2015

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Retail Sales of Water - Within City Limits	16,909,525
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	95,715
Other Sales or Service	341,207
Water Connection Fees	
Rent from Waterworks Property	
Other Water Operating Revenues	252,617
Total Operating Revenue	\$17,599,064
Operating Expense	
Source of Water Supply	3,367,647
Pumping Expense	
Water Treatment Expense	395,240
Transmission and Distribution Expense	69,842
Customer Account Expense	654,368
Sales Expense	
General and Administrative Expense	9,986,629
Depreciation Expense	3,114,091
Total Operating Expense	\$17,587,817
Operating Income (Loss)	\$11,247
Non-Operating Revenue	
Interest	239,904
State	
Federal	
County	
Gain on Sale of Assets	
Other	1,627,070
Total Non-Operating Revenue	\$1,866,974

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

Operating Revenue

Fiscal Year 2015

Non-Operating Expense

Interest	1,342,923
Loss on Sale of Assets	
Other	607,849
Total Non-Operating Expense	\$1,950,772
Operating Transfers In (Out)	-399,005
Net Income (Loss)	(\$471,556)
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	(\$471,556)
Retained Earnings, Beginning	\$121,681,926
Adjustments	-3,254,079
Reason for Adjustment	GASB 68 implementation
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$117,956,291

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	\$117,956,291
Total Equity, Ending	\$117,956,291
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$117,956,291

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

Operating Revenue

Fiscal Year 2015

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	0
Principal Payments on Debt Service	74,046
Capital Lease Payments	1,255,000
Current Year Capital Outlay	29,978
Other (Specify, maximum of 5 entries allowed)	(\$4,898,433)

Specify:	Amount:
Other Debt Proceeds	42,810,000
Other (Specify in Footnote Box)	-47,708,433
Total:	(\$4,898,433)

Minimum Residential Periodic Charge

Minimum Residential Periodic Charge <i>(Report in Dollars and Cents: 1.25)</i>	20.24
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	18,197
Number of Accounts - Direct Customers - Outside City Limits	0
Number of Accounts - Other Water Utilities or Agencies	0
Use Whole Acre Feet for Quantities of Water Below:*	
Water Purchased from Other Agencies	2,258
Total Water Introduced into System	7,619
Water Sold to Direct Customers	9,426
Water Sold to Other Water Utilities or Agencies	0
Water Sold to or Used by City (Not Accounted For In Line 9 or 10 Above)	0
Water Lost Through System	451
Total Water Sold, Used, or Lost	\$9,877
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 2015

Enterprise Name City Rentals

Is This Function Accounted for as an Enterprise Fund? Yes

Charges for Service 457,745

Other Operating Revenue 18,467

Total Operating Revenue \$476,212

Operating Expense

Personal Services

Contractual Services 54,563

Supplies 120,034

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

Total Operating Expense \$174,597

Operating Income (Loss) \$301,615

Non-Operating Revenue

Interest 1,074

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue \$1,074

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense \$0

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Enterprise Name	City Rentals
Operating Transfers In (Out)	-288,994
Net Income (Loss)	\$13,695
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$13,695
Retained Earnings, Beginning	\$165,998
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$179,693
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	\$179,693
Total Equity, Ending	\$179,693
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$179,693

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Enterprise Name

City Rentals

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

<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 2015

Enterprise Name	<input type="text" value="Housing"/>
Is This Function Accounted for as an Enterprise Fund?	<input type="text" value="Yes"/>
Charges for Service	<input type="text" value="238,833"/>
Other Operating Revenue	<input type="text" value="224"/>
Total Operating Revenue	<input type="text" value="\$239,057"/>
Operating Expense	
Personal Services	<input type="text" value="206,841"/>
Contractual Services	<input type="text" value="31,403"/>
Supplies	<input type="text" value="382,040"/>
Materials	<input type="text"/>
Other Operating Expenses	<input type="text"/>
General and Administrative Expenses	<input type="text"/>
Depreciation Expense	<input type="text" value="36,494"/>
Total Operating Expense	<input type="text" value="\$656,778"/>
Operating Income (Loss)	<input type="text" value="(\$417,721)"/>
Non-Operating Revenue	
Interest	<input type="text" value="96,078"/>
State	<input type="text"/>
Federal	<input type="text"/>
County	<input type="text"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text" value="904,040"/>
Total Non-Operating Revenue	<input type="text" value="\$1,000,118"/>
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 2015

Enterprise Name

Housing

Operating Transfers In (Out)

Net Income (Loss)

\$582,397

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$582,397

Retained Earnings, Beginning

\$8,477,486

Adjustments

-180,187

Reason for Adjustments

GASB 68
implementation

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$8,879,696

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

\$8,879,696

Total Equity, Ending

\$8,879,696

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$8,879,696

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Enterprise Name

Housing

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

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

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Enterprise Name	<input type="text" value="Solid Waste"/>
Is This Function Accounted for as an Enterprise Fund?	<input type="text" value="Yes"/>
Charges for Service	<input type="text" value="10,129,250"/>
Other Operating Revenue	<input type="text" value="2,986"/>
Total Operating Revenue	<input type="text" value="\$10,132,236"/>
Operating Expense	
Personal Services	<input type="text" value="3,353,683"/>
Contractual Services	<input type="text"/>
Supplies	<input type="text"/>
Materials	<input type="text" value="1,477,958"/>
Other Operating Expenses	<input type="text" value="5,472,684"/>
General and Administrative Expenses	<input type="text"/>
Depreciation Expense	<input type="text" value="69,000"/>
Total Operating Expense	<input type="text" value="\$10,373,325"/>
Operating Income (Loss)	<input type="text" value="(\$241,089)"/>
Non-Operating Revenue	
Interest	<input type="text" value="51,621"/>
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="\$51,621"/>
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 2015

Enterprise Name

Solid Waste

Operating Transfers In (Out)	-15,469
Net Income (Loss)	(\$204,937)
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	(\$204,937)
Retained Earnings, Beginning	\$17,991,816
Adjustments	-2,617,932
Reason for Adjustments	GASB 68 implementation
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$15,168,947
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	\$15,168,947
Total Equity, Ending	\$15,168,947
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$15,168,947

City of Brentwood

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2015

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

740,249

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 2015

Functional Revenue:

Expenditures:

Construction Development Taxes

Other Community Development 1	\$2,019,084
Parks and Recreation	\$2,290,309
Streets/Highways/Storm Drains	\$3,626,598
Fire	\$359,275
Management and Support	\$127,499

Sub Total: \$8,422,765

Construction Permits

Planning	\$3,093,348
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Sub Total: \$3,093,348

Contributions from Non-Govt Sources

Other Community Development 1	\$1,050,546
Management and Support	\$1,365,238
Parks and Recreation	\$1,896,229
Streets/Highways/Storm Drains	\$500,000

Sub Total: \$4,812,013

Engineering Fees Inspection and Other

Construction and Engineering Regulation Enforcement	\$1,886,860
Planning	\$339,988

Sub Total: \$2,226,848

Gasoline Tax

Streets/Highways/Storm Drains	\$1,548,866
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Sub Total: \$1,548,866

Voter Approved Indebtedness Property Taxes

Police	\$430,437
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Sub Total: \$430,437

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2015

Functional Revenue:

Expenditures:

Investment Earnings

Fire	\$33,290
Police	\$4,852
Street Lighting	\$42,840
Parks and Recreation	\$16,214
Management and Support	\$131,856
Streets/Highways/Storm Drains	\$142,988
Other Community Development 1	\$113,459
Sub Total:	\$485,499

Lighting

Street Lighting	\$6,494,241
Sub Total:	\$6,494,241

Other County Grants

Parks and Recreation	\$331,850
Sub Total:	\$331,850

Parks and Recreation Fees

Parks and Recreation	\$920,392
Sub Total:	\$920,392

Peace Officers Standards and Training

Police	\$22,243
Sub Total:	\$22,243

Plan Checking Fees

Planning	\$329,909
Construction and Engineering Regulation Enforcement	\$57,761
Sub Total:	\$387,670

Police

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2015

Functional Revenue:

Expenditures:

	Police	\$2,025,795
	Sub Total:	\$2,025,795
 <u>Prop. 172-Public Safety</u>		
	Police	\$120,884
	Sub Total:	\$120,884
 <u>Rents and Concessions</u>		
	Parks and Recreation	\$403,087
	Sub Total:	\$403,087
 <u>Special Fire Department Services</u>		
	Fire	\$258,277
	Sub Total:	\$258,277
 <u>Special Police Department Services</u>		
	Police	\$313,053
	Sub Total:	\$313,053
 <u>Transportation Taxes-Non Transit</u>		
	Streets/Highways/Storm Drains	\$768,457
	Sub Total:	\$768,457

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2015

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		9,221,124	
Supplement Roll Secured and Unsecured Property Taxes		212,413	
Property Tax In-Lieu of Vehicle License Fees		3,234,491	
Voter Approved Indebtedness Property Taxes	\$430,437		
Supplemental Roll Voter Approved Indebtedness Property Taxes	\$0		
Property Taxes - Prior		-30,859	
Supplemental Roll Property Taxes-Prior		-13,851	
Other Property Taxes		472,691	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		5,211,426	
In-Lieu Local Sales and Use Taxes		1,625,492	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$768,457		
Transient Lodging Taxes	\$0	349,683	
Franchises		1,400,350	
Business License Taxes		801,920	
Real Property Transfer Taxes		452,426	
Utility Users Taxes			
Construction Development Taxes	\$8,422,765		
Other Non-Property Taxes			
Admission Tax	\$0		
Parking Tax	\$0		
Other (Specify)	\$0	\$0	

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2015

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify General Revenues

General Revenues

Total

\$9,621,659	\$22,937,306	\$32,558,965
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City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2015

	Functional Revenues A	General Revenues B	Total Revenues C
Licenses and Permits			
Animal Licenses	\$0		
Bicycle Licenses	\$0		
Construction Permits	\$3,093,348		
Street and Curb Permits	\$0		
Other Licenses and Permits (Specify)	\$6,350	\$3,779	

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Home Occupational Permits	Planning	6,350
	Total	<u>6,350</u>

Specify General Revenues	General Revenues
Miscellaneous Permits	3,779
	Total: <u>3,779</u>

Total	\$3,099,698	\$3,779	\$3,103,477
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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	2015	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures				
Vehicle Code Fines		\$0		
Other Fines			150,318	
Forfeitures and Penalties		\$0		
Total		\$0	\$150,318	\$150,318
Revenue from Use of Money and Property				
Investment Earnings		\$1,203,533	188,760	
Rents and Concessions		\$403,087	234,744	
Royalties			67	
Other 1		\$0		
Other 2		\$0		
Total		\$1,606,620	\$423,571	\$2,030,191

City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2015

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - State

Motor Vehicle In-Lieu Tax		
Homeowners Property Tax Relief	\$0	88,542
Gasoline Tax	\$1,548,866	
Peace Officers Standards and Training	\$22,243	
Off Highway Motor Vehicle In-Lieu Fee		
Other State Grants		
Mandated Cost		280,846
Other 1		22,433
Other 2		
Prop. 172 - Public Safety	\$120,884	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$145,153	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

CalRecycle - Parks Recycling Containers	Parks and Recreation	11,848
SLESF	Police	114,220
Traffic Calming	Streets/Highways/Storm Drains	19,085
	Total:	\$145,153

Total	\$1,837,146	\$391,821	\$2,228,967
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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 2015

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - Federal

Community Development Block Grant	\$0	
Workforce Investment Act (WIA)	\$0	
Other Federal Grants from Enterprise Activities	\$0	
Other Federal Grants (Specify)	\$26,803	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
DOJ - Bullet Proof Vest	Police	8,284
OTS - Every 15 Minutes	Police	9,989
OTS - Sobriety Check Point	Police	4,459
SB 1186 - Disability Access	Management and Support	4,071
	Total:	\$26,803

Total	\$26.803		\$26.803
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Intergovernmental - County

County Grants of State Gasoline Tax	\$0		
Other County Grants from Enterprise Activities	\$0		
Other County Grants	\$331,850		
Total	\$331.850		\$331.850

Other Taxes In-Lieu	\$0		\$0
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City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2015

Functional
Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	\$0
Special Police Department Services	\$313,053
Special Fire Department Services	\$258,277
Plan Checking Fees	\$387,670
Animal Shelter Fee and Charges	\$0
Engineering Fees Inspection and Other	\$2,226,848
Street, Sidewalk, and Curb Repairs	\$0
Weed and Lot Cleaning	\$0
Sewer Service Charges	\$12,002.184
Sewer Connection Fees	\$0
Solid Waste Revenues	\$10,132.236
Sales of Refuse	\$0
First Aid and Ambulance Charges	\$0
Library Fines and Fees	\$0
Parking Facility	\$0
Parks and Recreation Fees	\$920,392
Golf Courses Fees	\$0
Water Service Charges	\$17,599.064
Water Connection Fees	\$0
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$239.057
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 2015

	Functional Revenues
Quasi-External Transactions	\$0
Other Current Service Charges (Specify)	\$7,071,711

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Administrative Fees	Management and Support	6,592,899
Advertising	Parks and Recreation	2,600
City Rental Enterprise Revenue	Management and Support	476,212
	Total:	\$7,071,711

Total	\$51,150,492
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City of Brentwood

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues A	General Revenues B	Total Revenues C
Fiscal Year	2015		
Other Revenues			
Sale of Real and Personal Property	\$0		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$4,812,013	123,435	
Other Revenues from Enterprise Activities	(\$43,326,414)		
Other Sources of Revenues (Specify)	\$2,974,629	\$157,808	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Asset Forfeiture	Police	124,609
BABS 35% Rebate	Other Community Development 1	1,046,982
CIP Personal Reimbursement	Management and Support	42,274
Civic Center CIP Reimbursement	Management and Support	1,337,766
Miscellaneous Income	Management and Support	333,656
Miscellaneous Income	Other Community Development 1	1,671
Miscellaneous Income	Police	58
Miscellaneous Income	Street Lighting	2,526
Miscellaneous Income	Streets/Highways/Storm Drains	29,196
Passport Revenue	Management and Support	55,891
	Total	\$2,974,629

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		157,808	
Total:		\$157,808	

Total | (\$35,539,772) | \$281,243 | (\$35,258,529)

City of Brentwood
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Financing Sources and Grand Total Revenues

Fiscal Year 2015

	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	\$42,810,000		
Total	\$42,810,000		\$42,810,000
Grand Total Functional and General Revenue	\$87,405,426	\$24,188,038	\$111,593,464

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year	2015					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	394,220			\$394,220	\$0	\$394,220
Management and Support	6,454,868		924,894	\$7,379,762	\$10,467,362	(\$3,087,600)
Total	\$6,849,088	\$0	\$924,894	\$7,773,982	\$10,467,362	(\$2,693,380)
Public Safety						
Police	18,137,851		423,263	\$18,561,114	\$3,178,883	\$15,382,231
Fire	4,186			\$4,186	\$650,842	(\$646,656)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting	5,565,221			\$5,565,221	\$6,539,607	(\$974,386)
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$2,025,794	(\$2,025,794)
Other Public Safety 2				\$0	\$0	\$0
Total	\$23,707,258	\$0	\$423,263	\$24,130,521	\$12,395,126	\$11,735,395

City of Brentwood
Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year	2015					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Transportation						
Streets / Highway / Storm Drains	6,231,786	2,338,935	1,001,969	\$9,572,690	\$6,635,190	\$2,937,500
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	\$6,231,786	\$2,338,935	\$1,001,969	\$9,572,690	\$6,635,190	\$2,937,500
Community Development						
Planning	1,264,738			\$1,264,738	\$3,769,595	(\$2,504,857)
Construction and Engineering Regulation	3,354,482			\$3,354,482	\$1,944,621	\$1,409,861
Redevelopment				\$0	\$0	\$0
Housing	\$620,284	\$0	\$0	\$620,284	\$1,239,175	(\$618,891)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	1,060,190	749,504	3,988,304	\$5,797,998	\$4,231,742	\$1,566,256
Other Community Development 2				\$0	\$0	\$0
Total	\$6,299,694	\$749,504	\$3,988,304	\$11,037,502	\$11,185,133	(\$147,631)

City of Brentwood

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year

2015

	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	\$10,304,325	\$740,249	\$0	\$11,044,574	\$10,183,857	\$860,717
Sewers	\$8,151,397	\$793,836	\$2,264,103	\$11,209,336	\$14,183,524	(\$2,974,188)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$18,455,722	\$1,534,085	\$2,264,103	\$22,253,910	\$24,367,381	(\$2,113,471)
Culture and Leisure						
Parks and Recreation	10,021,068	760,436		\$10,781,504	\$7,787,629	\$2,993,875
Marina and Wharfs				\$0	\$0	\$0
Libraries	246,605			\$246,605	\$0	\$246,605
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	\$10,267,673	\$760,436	\$0	\$11,028,109	\$7,787,629	\$3,240,480

City of Brentwood
Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year	2015					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/
	A	B	C	D	E	F
Public Utilities						
Water	\$15,081,575	\$29,978	\$2,671,969	\$17,783,522	\$14,567,605	\$3,215,917
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	\$15,081,575	\$29,978	\$2,671,969	\$17,783,522	\$14,567,605	\$3,215,917
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$86,892,796	\$5,412,938	\$11,274,502	\$103,580,236	\$87,405,426	\$16,174,810

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

Object Class

Fiscal Year	2015	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures					
Salaries and Wages		24,152,698			\$24,152,698
Retirement		4,278,070			\$4,278,070
Other Employee Benefits		6,398,750			\$6,398,750
Contract Services					
Private		9,252,172			\$9,252,172
Other Governmental Agencies					\$0
Material, Supplies, and Other		42,811,106			\$42,811,106
Capital Outlay					
Equipment			1,621,797		\$1,621,797
Land					
Building and Improvement			3,791,141		\$3,791,141
Debt Service					
Interest				6,093,428	\$6,093,428
Principal				2,376,074	\$2,376,074
Lease Payments				2,805,000	\$2,805,000
Total		\$86,892,796	\$5,412,938	\$11,274,502	\$103,580,236
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 2015

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	\$755,000
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	\$7,473,426
Principal Outstanding End of Fiscal Year	\$740,000
Current Year Interest Payment	38,325
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 Bonded Indebtedness

Bond Types

Fiscal Year	2015
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	\$34,155,000
Principal Payment Made in Current Year	895,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	-33,260,000
Reason for Adjustments to Principal in Current Year	See footnote.
Principal Payments Made to Date	\$6,885,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	860,862
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 2015

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	\$14,745,000
Principal Payment Made in Current Year	350,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	-14,395,000
Reason for Adjustments to Principal in Current Year	See footnote.
Principal Payments Made to Date	\$2,800,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	378,790
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 2015

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	\$9,280,000
Principal Payment Made in Current Year	375,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	-8,905,000
Reason for Adjustments to Principal in Current Year	See footnote.
Principal Payments Made to Date	\$3,545,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	210,022
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 2015

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	\$12,907,000
Principal Payment Made in Current Year	455,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$3,638,000
Principal Outstanding End of Fiscal Year	\$12,452,000
Current Year Interest Payment	587,761
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 2015

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	\$30,735,000
Principal Payment Made in Current Year	965,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$5,980,000
Principal Outstanding End of Fiscal Year	\$29,770,000
Current Year Interest Payment	1,392,748
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 2015

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	\$19,030,000
Principal Payment Made in Current Year	1,820,000
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	\$5,185,000
Principal Outstanding End of Fiscal Year	\$17,210,000
Current Year Interest Payment	667,769
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 2015

Purpose of Debt	Infrastructure Refunding 2014 A & B
Bond Type	1915 Act Bonds
Year of Issue	2014
Year Begin	2014
Year End	2036
Principal Authorized	74,400,000
Principal Issued	74,400,000
Principal Outstanding Beginning of Fiscal Year	
Principal Payment Made in Current Year	0
Principal Issued in Current Year	74,400,000
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$0
Principal Outstanding End of Fiscal Year	\$74,400,000
Current Year Interest Payment	1,256,975
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 2015

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	\$24,306,000
Principal Payment Made in Current Year	1,365,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	-22,941,000
Reason for Adjustments to Principal in Current Year	See footnote.
Principal Payments Made to Date	\$13,054,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	521,026
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 2015

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	\$6,471,288
Principal Payment Made in Current Year	360,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	298,271
Reason for Adjustments to Principal in Current Year	Accreted Interest
Principal Payments Made to Date	\$2,480,000
Principal Outstanding End of Fiscal Year	\$6,409,559
Current Year Interest Payment	63,263
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 2015

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	7,062,578
Amount of Principal Repaid in Current Year	74,046
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$2,572,978
Amount Outstanding at End of Fiscal Year	\$6,988,532
Current Year Interest Payment	0
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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	2015	
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		\$18,794,875
Amount Repaid in Current Year		1,942,028
Adjustments in Current Year		
Reason for Adjustments in Current Year		
Amount of Principal Repaid to Date		\$21,131,073
Amount Outstanding at End of Fiscal Year		\$16,852,847
Current Year Interest Payment		322,075
Principal Amount Delinquent		
Interest Amount Delinquent		
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt		

Loan Types
Notes
Loans
Other

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

Description of Leased Property

Fiscal Year 2015

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	Principal	Total Future Payments
	A	B	C
Beginning Balance (PY Ending)	\$631,164	\$5,185,000	\$5,816,164
Prior Year Adjustments			\$0
Current Year Principal Payment		885,000	\$885,000
Current Year Interest Payment	1,041,863		\$1,041,863
Adjustments to Current Year	410,699		\$410,699
Balance End Of Year	\$0	\$4,300,000	\$4,300,000
Enterprise or Governmental Fund Makes Payment?	Governmental		

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

Description of Leased Property

Fiscal Year 2015

Description of Leased Property

Description of Leased Property

Nature of Lease

Can Local Agency Cancel Agreement?

Name of Lessor

Name Person or Organization

	Interest	Principal	Total Future Payments
	A	B	C
Beginning Balance (PY Ending)	\$38,498.718	\$34,098.422	\$72,597.140
Prior Year Adjustments			\$0
Current Year Principal Payment		665,000	\$665,000
Current Year Interest Payment	3,323,304		\$3,323,304
Adjustments to Current Year			\$0
Balance End Of Year	\$35,175.414	\$33,433.422	\$68,608.836
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 2015

Description of Leased Property

Description of Leased Property

Nature of Lease

Can Local Agency Cancel Agreement?

Name of Lessor

Name Person or Organization

	Interest	Principal	Total Future Payments
	A	B	C
Beginning Balance (PY Ending)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Prior Year Adjustments	<input type="text"/>	<input type="text"/>	\$0
Current Year Principal Payment	<input type="text"/>	0	\$0
Current Year Interest Payment	1,054,048	<input type="text"/>	\$1,054,048
Adjustments to Current Year	27,979,148	42,810,000	\$70,789,148
Balance End Of Year	\$26,925,100	\$42,810,000	\$69,735,100
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Enterprise"/>	<input type="text"/>	<input type="text"/>

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

Description of Leased Property

Fiscal Year 2015

Description of Leased Property

Description of Leased Property

Nature of Lease

Can Local Agency Cancel Agreement?

Name of Lessor

Name Person or Organization

	Interest	Principal	Total Future Payments
	A	B	C
Beginning Balance (PY Ending)	\$38,921,523	\$48,755,000	\$87,676,523
Prior Year Adjustments			\$0
Current Year Principal Payment		1,255,000	\$1,255,000
Current Year Interest Payment	288,875		\$288,875
Adjustments to Current Year	-37,873,573	-43,335,000	(\$81,208,573)
Balance End Of Year	\$759,075	\$4,165,000	\$4,924,075
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 2015

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 | B = Provided By City Volunteers |
| Provided Wholly, or in Part, Through Contract With: | 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	<input type="text" value="66"/>	<input type="text"/>	<input type="text" value="66"/>
Police Officers	<input type="text" value="17"/>	<input type="text"/>	<input type="text" value="17"/>
Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
If Your City Reports Transient Lodging Tax; What Is the Tax Rate?			<input type="text" value="10.00"/>
What Is the Effective Date of the Current Tax Rate? (00/00/0000)			<input type="text" value="1 /1 /1983"/>
If Your City Reports Utility User Tax; What Is the Tax Rate?			<input type="text"/>

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2015

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	23,258,898	21,311,540	4,857,978	31,168,447
Fixed Assets				
Other Assets	1,256,362	1,102,793	27,627,375	2,288,012
Total Assets	\$24,515,260	\$22,414,333	\$32,485,353	\$33,456,459
Net Current Assets	\$24,515,260	\$22,414,333	\$32,485,353	\$33,456,459
Liabilities				
Accounts Payable	2,184,762	566,371	83	939,297
Compensated Absences				
Other Liabilities 1	3,423,032	1,958,092		784,825
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$5,607,794	\$2,524,463	\$83	\$1,724,122
Net Current Liabilities	\$5,607,794	\$2,524,463	\$83	\$1,724,122
Working Capital	\$18,907,466	\$19,889,870	\$32,485,270	\$31,732,337
Fund Equity	\$18,907,466	\$19,889,870	\$32,485,270	\$31,732,337
Fund Balance				
Reserved	201,424	14,807,478	32,485,270	32,189,327
Unreserved Designated	6,387,130	7,047,085		
Unreserved Undesignated	12,318,912	-1,964,693		-456,990
Total Fund Equity	\$18,907,466	\$19,889,870	\$32,485,270	\$31,732,337

City of Brentwood

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2015

Assets	Enterprise	Internal Service
Cash and Investments	76,262,476	50,350,119
Fixed Assets	240,758,031	5,244,121
Other Assets	16,666,267	2,164,218
Total Assets	\$333,686,774	\$57,758,458
Less: Non-Current Assets	252,658,183	6,219,881
Net Current Assets	\$81,028,591	\$51,538,577
Liabilities		
Accounts Payable	3,408,730	333,599
Compensated Absences	405,345	180,013
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)		
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)	6,988,532	
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	16,852,847	
Other (State or Federal Financing)		
Lease Principal	46,975,000	
Other Liabilities 1	18,363,692	6,717,270
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$92,994,146	\$7,230,882
Less: Non-Current Liability	85,932,552	6,789,275
Net Current Liabilities	\$7,061,594	\$441,607
Working Capital	\$73,966,997	\$51,096,970
Fund Equity	\$240,692,628	\$50,527,576
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$240,692,628	\$50,527,576
Total Fund Equity	\$240,692,628	\$50,527,576

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

Fiduciary Fund Types

Fiscal Year 2015

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	17,879,569			\$17,879,569
Fixed Assets				\$0
Other Assets	280			\$280
Total Assets	\$17,879,849	\$0	\$0	\$17,879,849
Less: Non-Current Assets				\$0
Net Current Assets	\$17,879,849	\$0	\$0	\$17,879,849
Liabilities				
Accounts Payable	1,986,827			\$1,986,827
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	15,893,022			\$15,893,022
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$17,879,849	\$0	\$0	\$17,879,849
Less: Non-Current Liability				\$0
Net Current Liabilities	\$17,879,849	\$0	\$0	\$17,879,849
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
Total Fund Equity		\$0	\$0	\$0

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

Account Groups

Fiscal Year 2015

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$225,089,027
Fixed Assets	495,871,921		\$741,874,073
Other Assets		45,274,112	\$96,379,419
Total Assets	\$495,871,921	\$45,274,112	\$1,063,342,519
Less: Non-Current Assets	\$495,871,921	\$45,274,112	\$800,024,097
Net Current Assets	\$0	\$0	\$263,318,422
Accounts Payable			\$9,419,669
Compensated Absences		1,131,131	\$1,716,489
General Obligation (Bonded Debt)		6,409,559	\$6,409,559
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$6,988,532
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$16,852,847
Other (State or Federal Financing)			\$0
Lease Principal		37,733,422	\$84,708,422
Other Liabilities 1			\$47,139,933
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$45,274,112	\$173,235,451
Less: Non-Current Liabilities		\$45,274,112	\$137,995,939
Net Current Liabilities		\$0	\$35,239,512
Working Capital			\$228,078,910
Fund Equity	\$495,871,921		\$890,107,068
Contributed Capital			\$0
Invest In General Fixed Assets	495,871,921		\$495,871,921
Reserved			\$0
Unreserved			\$291,220,204
Fund Balance			
Reserved			\$79,683,499
Unreserved Designated			\$13,434,215
Unreserved Undesignated			\$9,897,229
Total Fund Equity	\$495,871,921		\$890,107,068

City of Brentwood
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2015

**Debt Service Reconciliation
Income Statement and Debt Pages**

**Current Year
Redeemed**

Bonded Debt	360,000
Other Long-Term Debt	74,046
State or Federal Financing	1,942,028
Lease Payments	2,805,000
Total Debt Service	\$5,181,074
Debt Service from Schedule of Total Expenditures By Major Object Classification	5,181,074
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	6,409,559	6,409,559		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	6,988,532	6,988,532		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	16,852,847	16,852,847		\$0
Other	0	0		\$0
Lease Principal	84,708,422	84,708,422		\$0

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

Balance Sheet

Fiscal Year 2015

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$24,515,260	\$22,414,333	\$32,485,353	\$33,456,459
Less: Non-Current Assets				
Net Current Assets	\$24,515,260	\$22,414,333	\$32,485,353	\$33,456,459
Total Liabilities	\$5,607,794	\$2,524,463	\$83	\$1,724,122
Non-Current Liabilities				
Net Current Liabilities	\$5,607,794	\$2,524,463	\$83	\$1,724,122
Working Capital	\$18,907,466	\$19,889,870	\$32,485,270	\$31,732,337
Fund Equity	\$18,907,466	\$19,889,870	\$32,485,270	\$31,732,337
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$201,424	\$14,807,478	\$32,485,270	\$32,189,327
Unreserved - Designated	\$6,387,130	\$7,047,085	\$0	\$0
Unreserved - Undesignated	\$12,318,912	(\$1,964,693)	\$0	(\$456,990)
Total Fund Equity	\$18,907,466	\$19,889,870	\$32,485,270	\$31,732,337

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

Balance Sheet

Fiscal Year 2015

	Enterprise E	Internal Service F	Trust and Agency G
Total Assets	\$333,686,774	\$57,758,458	\$17,879,849
Less: Non-Current Assets	\$252,658,183	\$6,219,881	\$0
Net Current Assets	\$81,028,591	\$51,538,577	\$17,879,849
Total Liabilities	\$92,994,146	\$7,230,882	\$17,879,849
Non-Current Liabilities	\$85,932,552	\$6,789,275	\$0
Net-Current Liabilities	\$7,061,594	\$441,607	\$17,879,849
Working Capital	\$73,966,997	\$51,096,970	\$0
Fund Equity	\$240,692,628	\$50,527,576	\$0
Contributed Capital	\$0	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$240,692,628	\$50,527,576	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$240,692,628	\$50,527,576	\$0

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

Balance Sheet

Fiscal Year 2015

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$495,871,921	\$45,274,112	\$1,063,342,519
Less: Non-Current Assets	\$495,871,921	\$45,274,112	\$800,024,097
Net Current Assets	\$0		\$263,318,422
Total Liabilities		\$45,274,112	\$173,235,451
Non-Current Liabilities		\$45,274,112	\$137,995,939
Net-Current Liabilities			\$35,239,512
Working Capital			\$228,078,910
Fund Equity	\$495,871,921		\$890,107,068
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$495,871,921		\$495,871,921
Retained Earnings			
Reserved			\$0
Unreserved			\$291,220,204
Fund Balance			
Reserved			\$79,683,499
Unreserved - Designated			\$13,434,215
Unreserved - Undesignated			\$9,897,229
Total Fund Equity	\$495,871,921		\$890,107,068

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

Fiscal Year 2015

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$7,773.982	\$10,467.362	(\$2,693.380)
Public Safety	\$24,130.521	\$12,395.126	\$11,735.395
Transportation	\$9,572.690	\$6,635.190	\$2,937.500
Community Development	\$11,037.502	\$11,185.133	(\$147.631)
Health	\$22,253.910	\$24,367.381	(\$2,113.471)
Culture and Leisure	\$11,028.109	\$7,787.629	\$3,240.480
Public Utilities	\$17,783.522	\$14,567.605	\$3,215.917
Other	\$0	\$0	\$0
Total	\$103,580.236	\$87,405.426	\$16,174.810
General Revenues			
Taxes			\$22,937.306
Licenses and Permits			\$3,779
Fines and Forfeitures			\$150,318
Revenue from Use of Money and Property			\$423,571
Intergovernmental State			\$391,821
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$281,243
Total			\$24,188,038
Excess/(Deficiency) of General Revenue Over Net Expenditures			\$8,013,228
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$6,169,699
Beginning Fund Balance/ Working Capital			\$191,224,619

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2014-15

Forms	Column	Additional Details	Footnotes
<u>Water Activity/Enterprise Statement</u>			
Other Debt Proceeds	A		Issuance of the Series 2014 A & B Water Revenue Refunding Bonds
Other (Specify in Footnote Box)	A		Entries affecting working capital but not fund balance.
<u>Other Enterprise</u>			
Total Non-Operating Revenue	A		Two developer dedicated housing units.
<u>Taxes</u>			
Secured and Unsecured Property Taxes	B		Assessed value increased by 18.64%.
<u>Current Service Charges</u>			
Special Fire Department Services	A		New administrative fees collected.
<u>Other Revenues</u>			
Contributions from Non-Govt Sources	A		Contributions for the Vineyard Event Center.
<u>General Government and Public Safety</u>			
Legislative	A		Departmental allocations to internal service funds.
<u>Transportation and Community Development</u>			
Planning	A		Projects have moved from the planning phase to the construction phase.
Construction and Engineering Regulation Enforcement	A		Projects have moved from the planning phase to the construction phase.
<u>Statement of Bonded Indebtedness</u>			
Adjustments to Principal In Current Year	H3	and PURPOSE_OF_DEBT = 'Improvements' and BOND_TYPE = '1915 Act Bonds' and ISSUE_YEAR = 2005	Bonds have been refunded with the 2014 A & B infrastructure Revenue Refunding Bonds.

City of Brentwood

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2014-15

Forms	Column	Additional Details	Footnotes
<u>Statement of Bonded Indebtedness</u>			
Adjustments to Principal In Current Year	H3	and PURPOSE_OF_DEBT = 'Improvements' and BOND_TYPE = '1915 Act Bonds' and ISSUE_YEAR = 2006	Bonds have been refunded with the 2014 A & B infrastructure Revenue Refunding Bonds.
Adjustments to Principal In Current Year	H3	and PURPOSE_OF_DEBT = 'Infrastructure' and BOND_TYPE = '1915 Act Bonds' and ISSUE_YEAR = 2004	Bonds have been refunded with the 2014 A & B infrastructure Revenue Refunding Bonds.
Adjustments to Principal In Current Year	H3	and PURPOSE_OF_DEBT = 'Infrastructure Refunding' and BOND_TYPE = '1915 Act Bonds' and ISSUE_YEAR = 2004	Bonds have been refunded with the 2014 A & B infrastructure Revenue Refunding Bonds.
<u>Capital Lease Obligation</u>			
Adjustments to Current Year	A	and LEASE_NATURE = 'Lease' and LESSOR_NAME = 'Brentwood Infrastructure Financing Authority' and LEASE_DESC = 'Water System Capital Improvements'	Partial refunding through the issuance of the 2014 Water Revenue Bonds.
Adjustments to Current Year	B	and LEASE_NATURE = 'Lease' and LESSOR_NAME = 'Brentwood Infrastructure Financing Authority' and LEASE_DESC = 'Water System Capital Improvements'	Partial refunding through the issuance of the 2014 Water Revenue Bonds.
<u>Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances/Working Capital</u>			
Beginning Fund Balance Adjustments	A		GASB 68 implementation.