

CITIES FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

City of Oakley

Fiscal Year: **2015**

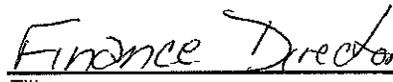
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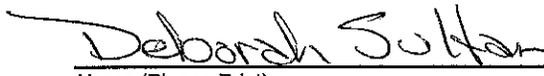
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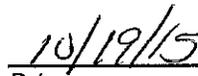
I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the city in accordance with the requirements as prescribed by the California State Controller.

City Fiscal Officer


Signature


Title


Name (Please Print)


Date

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

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

Mailing Address:

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

Express Mailing Address:

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

Supplement to the Annual Report of California Municipalities

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

June 2015

September 2015

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

U.S. Bureau of the Census, Robyn Harris, 1-800-242-4523

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

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

Column A – Operating Expenditures:	E23	\$	—
Column B – Capital Outlay Amount: Equipment and Land	G23	\$	—
Construction	F23	\$	—

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

Column A – Operating Expenditures:	E25	\$	140,507
Column B – Capital Outlay Amount: Equipment and Land	G25	\$	—
Construction	F25	\$	—

City of Oakley

Cities Financial Transactions Report

General Information

Fiscal Year 2015

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Doug		Hardcastle
Member 1	Kevin		Romick
Member 2	Randy		Pope
Member 3	Sue		Higgins
Member 4	Vanessa		Perry
Member 5			
Member 6			
Member 7			
Member 8			
Member 9			
Member 10			

Mailing Address			
Street 1	3231 Main St		
Street 2			
City	Oakley	State	CA
Zip	94561-		
Email		<input type="checkbox"/> Is Address Changed?	

City Fiscal Officer			
	First Name	Middle Initial	Last Name
	Deborah		Sultan
Title	Finance Director		
Telephone	(925) 625-7010		

Report Prepared By	
Firm Name	City of Oakley
First	Janielyn
Middle Initial	B
Last	Bayona
Title	Sr. Accountant
Telephone	(925) 625-7014
Fax No.	(925) 625-9859
Email	bayona@ci.oakley.ca.us

City of Oakley

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Capital Facilities Fund

Operating Revenue

Charges for Service 447

Other Operating Revenue

Total Operating Revenue \$447

Operating Expense

Personal Services

Contractual Services 25,289

Supplies 4,210

Materials

Other Operating Expenses

General and Administrative Expense

Depreciation Expense 240,478

Total Operating Expense \$269,977

Operating Income (Loss) (\$269,530)

Non-Operating Revenue

Interest

Gain on Sale of Assets

Other

Total Non-Operating Revenue \$0

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense \$0

City of Oakley

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

Retained Earnings, Beginning

Adjustments

Reason for Adjustments

Retained Earnings, Ending

Equity

Contributed Capital: (Current Year)

State

Federal

Other

Total Current Year Contributions

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

Retained Earnings, Ending

Total Equity, Ending

Retained Earnings - Reserved

Retained Earnings - Unreserved

City of Oakley

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2015

Fund Name (Specify)

Equipment Replacement

Operating Revenue

Charges for Service	
Other Operating Revenue	50,000
Total Operating Revenue	\$50,000

Operating Expense

Personal Services	734
Contractual Services	
Supplies	
Materials	17,405
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	251,932
Total Operating Expense	\$270,071
Operating Income (Loss)	(\$220,071)

Non-Operating Revenue

Interest	2,587
Gain on Sale of Assets	3,400
Other	34,922
Total Non-Operating Revenue	\$40,909

Non-Operating Expense

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

City of Oakley

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

Retained Earnings, Beginning

Adjustments

Reason for Adjustments

Retained Earnings, Ending

Equity

Contributed Capital: (Current Year)

State

Federal

Other

Total Current Year Contributions

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

Retained Earnings, Ending

Total Equity, Ending

Retained Earnings - Reserved

Retained Earnings - Unreserved

City of Oakley

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2015

Functional Revenue:

Expenditures:

Construction Development Taxes

Community Promotion	\$480,397
Parks and Recreation	\$175,419
Streets/Highways/Storm Drains	\$1,325,389
Sub Total:	\$1,981,205

Construction Permits

Construction and Engineering Regulation Enforcement	\$1,259,480
Planning	\$169,183
Sub Total:	\$1,428,663

Forfeitures and Penalties

Police	\$11,119
Sub Total:	\$11,119

Gasoline Tax

Streets/Highways/Storm Drains	\$1,080,339
Sub Total:	\$1,080,339

Investment Earnings

Fire	\$168
Other Community Development 2	\$3,855
Other Community Development 1	\$53,201
Parks and Recreation	\$13,168
Streets/Highways/Storm Drains	\$15,331
Community Centers and Auditoriums	(\$560)
Sub Total:	\$85,163

Parks and Recreation Fees

Parks and Recreation	\$105,223
Sub Total:	\$105,223

City of Oakley

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		2,343,616	
Supplement Roll Secured and Unsecured Property Taxes			
Property Tax In-Lieu of Vehicle License Fees		2,316,648	
Voter Approved Indebtedness Property Taxes	\$0		
Supplemental Roll Voter Approved Indebtedness Property Taxes	\$0		
Property Taxes - Prior			
Supplemental Roll Property Taxes-Prior			
Other Property Taxes			
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		1,506,300	
In-Lieu Local Sales and Use Taxes			
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$0		
Transient Lodging Taxes	\$0	196,243	
Franchises		1,298,229	
Business License Taxes		119,184	
Real Property Transfer Taxes		152,052	
Utility Users Taxes			
Construction Development Taxes	\$1,981,205		
Other Non-Property Taxes			
Admission Tax	\$0		
Parking Tax	\$0		
Other (Specify)	\$0	\$0	

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2015

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue

Specify General Revenues

General Revenues

Specify General Revenues	General Revenues

Total

\$1,981,205	\$7,932,272	\$9,913,477
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City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year

Functional Revenues

A

Special Benefit Assessments for Operations

Fire	\$0
Paramedics	\$0
Police	\$64,569
Lighting	\$0
Other (Specify, maximum of 5 entries allowed)	\$7,422,180

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Community Facilities Districts	Other Community Development 2	294,261
Landscaping District	Parks and Recreation	3,292,687
NPDES	Streets/Highways/Storm Drains	498,378
P-6	Police	3,336,854
Total:		\$7,422,180

Total

\$7,486,749

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year

	Functional Revenues A	General Revenues B	Total Revenues C
Licenses and Permits			
Animal Licenses	\$0		
Bicycle Licenses	\$0		
Construction Permits	\$1,428,663		
Street and Curb Permits	\$0		
Other Licenses and Permits (Specify)	\$0	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

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

Specify General Revenues

General Revenues

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

Total	\$1,428,663	\$0	\$1,428,663
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City of Oakley
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	\$107,789		
Other Fines			
Forfeitures and Penalties	\$11,119		
Total	\$118,908	\$0	\$118,908
Revenue from Use of Money and Property			
Investment Earnings	\$85,163	118,368	
Rents and Concessions	\$0	88,507	
Royalties			
Other 1	\$0		
Other 2	\$0		
Total	\$85,163	\$206,875	\$292,038

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental - State			
Motor Vehicle In-Lieu Tax			
Homeowners Property Tax Relief	\$0	33,564	
Gasoline Tax	\$1,080,339		
Peace Officers Standards and Training	\$0		
Off Highway Motor Vehicle In-Lieu Fee			
Other State Grants			
Mandated Cost			
Other 1		15,603	
Other 2			
Prop. 172 - Public Safety	\$0		
Other State Grants from Enterprise Activities	\$0		
Other State Grants (Specify)	\$619,245		

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Parks	Parks and Recreation	88,973
Recycle	Community Centers and Auditoriums	10,358
SLESF	Police	114,073
WW Parks	Parks and Recreation	405,841
	Total:	\$619,245

Total	\$1,699,584	\$49,167	\$1,748,751
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City of Oakley

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	\$0
Special Fire Department Services	\$0
Plan Checking Fees	\$3,494
Animal Shelter Fee and Charges	\$0
Engineering Fees Inspection and Other	\$0
Street, Sidewalk, and Curb Repairs	\$0
Weed and Lot Cleaning	\$0
Sewer Service Charges	\$0
Sewer Connection Fees	\$0
Solid Waste Revenues	\$0
Sales of Refuse	\$0
First Aid and Ambulance Charges	\$0
Library Fines and Fees	\$0
Parking Facility	\$0
Parks and Recreation Fees	\$105,223
Golf Courses Fees	\$0
Water Service Charges	\$0
Water Connection Fees	\$0
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$0
Ports and Harbor Revenues	\$0
Hospital Revenues	\$0
Transit Revenues	\$0
Stadium Revenues	\$0

City of Oakley

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)

\$1,496,085

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Construction	Management and Support	230,380
Development Project Reimbursement	Streets/Highways/Storm Drains	597,938
Impact Admin Fees	Management and Support	78,225
Note Payment	Management and Support	2,400
Other Reimbursement	Management and Support	532,142
School Resource Officer	Police	55,000
	Total:	<u>\$1,496,085</u>

Total

\$1,604,802

City of Oakley

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	\$0		
Total	\$0		\$0
Grand Total Functional and General Revenue	\$14,405,074	\$8,188,314	\$22,593,388

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year 2015

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ (Excess) Revenues F
General Government						
Legislative	449,499			\$449,499	\$0	\$449,499
Management and Support	1,527,408	67,535		\$1,594,943	\$843,147	\$751,796
Total	\$1,976,907	\$67,535	\$0	\$2,044,442	\$843,147	\$1,201,295
Public Safety						
Police	7,913,424	1,765		\$7,915,189	\$3,689,404	\$4,225,785
Fire				\$0	\$168	(\$168)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation	197,808			\$197,808	\$0	\$197,808
Weed Abatement				\$0	\$0	\$0
Street Lighting	378,339			\$378,339	\$0	\$378,339
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2	264,462			\$264,462	\$0	\$264,462
Total	\$8,754,033	\$1,765	\$0	\$8,755,798	\$3,689,572	\$5,066,226

City of Oakley

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	988,376	3,980,094		\$4,968,470	\$3,517,375	\$1,451,095
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	\$988,376	\$3,980,094	\$0	\$4,968,470	\$3,517,375	\$1,451,095
Community Development						
Planning	782,691			\$782,691	\$172,677	\$610,014
Construction and Engineering Regulation	905,433			\$905,433	\$1,259,480	(\$354,047)
Redevelopment				\$0	\$0	\$0
Housing	\$0	\$0	\$0	\$0	\$0	\$0
Employment				\$0	\$0	\$0
Community Promotion	87,888		570,257	\$658,145	\$480,397	\$177,748
Other Community Development 1				\$0	\$53,201	(\$53,201)
Other Community Development 2	194,112			\$194,112	\$298,116	(\$104,004)
Total	\$1,970,124	\$0	\$570,257	\$2,540,381	\$2,263,871	\$276,510

City of Oakley

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	\$0	\$0	\$0	\$0	\$0	\$0
Sewers	\$0	\$0	\$0	\$0	\$0	\$0
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Culture and Leisure						
Parks and Recreation	3,422,280	300,755		\$3,723,035	\$4,081,311	(\$358,276)
Marina and Wharfs				\$0	\$0	\$0
Libraries				\$0	\$0	\$0
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	\$9,798	(\$9,798)
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$3,422,280	\$300,755	\$0	\$3,723,035	\$4,091,109	(\$368,074)

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year **2015**

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ F
Public Utilities						
Water	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$17,111,720	\$4,350,149	\$570,257	\$22,032,126	\$14,405,074	\$7,627,052

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

Fiscal Year	2015			
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures
	A	B	C	D
Operating Expenditures				
Salaries and Wages	2,491,228			\$2,491,228
Retirement	485,946			\$485,946
Other Employee Benefits	274,299			\$274,299
Contract Services				
Private	80,634			\$80,634
Other Governmental Agencies	9,692,351		5,144	\$9,697,495
Material, Supplies, and Other	4,087,262	4,350,149		\$8,437,411
Capital Outlay				
Equipment				
Land				
Building and Improvement				
Debt Service				
Interest			300,113	\$300,113
Principal				
Lease Payments			265,000	\$265,000
Total	\$17,111,720	\$4,350,149	\$570,257	\$22,032,126
Supplemental Data				
Expenditures Pursuant to Competitive Bidding				
Other Than Competitive Bidding				
Total				\$0

City of Oakley
Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2015

Purpose of Debt	Streets/Storm Drains
Bond Type	1915 Act Bonds
Year of Issue	2006
Year Begin	2006
Year End	2035
Principal Authorized	11,460,000
Principal Issued	11,460,000
Principal Outstanding Beginning of Fiscal Year	\$9,680,000
Principal Payment Made in Current Year	230,000
Principal Issued in Current Year	
Principal Defeased in Current Year	9,450,000
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$2,010,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

City of Oakley
Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2015

Purpose of Debt	Streets/Storm Drains - Refunding
Bond Type	1915 Act Bonds
Year of Issue	2012
Year Begin	2012
Year End	2034
Principal Authorized	14,775,000
Principal Issued	14,775,000
Principal Outstanding Beginning of Fiscal Year	\$14,120,000
Principal Payment Made in Current Year	380,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$1,035,000
Principal Outstanding End of Fiscal Year	\$13,740,000
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

City of Oakley

Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2015

Purpose of Debt	Streets/Storm Drains - Refunding
Bond Type	1915 Act Bonds
Year of Issue	2014
Year Begin	2014
Year End	2036
Principal Authorized	9,070,000
Principal Issued	9,070,000
Principal Outstanding Beginning of Fiscal Year	
Principal Payment Made in Current Year	
Principal Issued in Current Year	9,070,000
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	\$9,070,000
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Bond Types

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

City of Oakley
Cities Financial Transactions Report
Detail Summary of Bonded Indebtedness
Fiscal Year 2015

1915 Act Bonds

Purpose of Debt	Year Of Issue	Principal Authorized	Principal Issued	Principal Outstanding End of Fiscal Year
Streets/storm Drains - Refunding	2012	14,775,000	14,775,000	13,740,000
Streets/storm Drains	2006	11,460,000	11,460,000	0
Streets/storm Drains - Refunding	2014	9,070,000	9,070,000	9,070,000

City of Oakley

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year

Description of Leased Property

Description of Leased Property

Nature of Lease

Can Local Agency Cancel Agreement?

Name of Lessor

Name Person or Organization

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$3,220,974	\$6,955,000	\$10,175,974
Prior Year Adjustments			\$0
Current Year Principal Payment		265,000	\$265,000
Current Year Interest Payment	296,635		\$296,635
Adjustments to Current Year			\$0
Balance End Of Year	\$2,924,339	\$6,690,000	\$9,614,339
Enterprise or Governmental Fund Makes Payment?	Governmental		

City of Oakley

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year

Service

(Please see * below for codes to enter)

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

*** 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	Number of Volunteers	Total Number of Employees
	A	B	C
Police Protection	<input type="text" value="5"/>	<input type="text"/>	<input type="text" value="5"/>
Police Officers	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>

If Your City Reports Transient Lodging Tax; What Is the Tax Rate?

What Is the Effective Date of the Current Tax Rate? (00/00/0000)

If Your City Reports Utility User Tax; What Is the Tax Rate?

City of Oakley

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	9,562,137	13,124,320	580,086	7,200,120
Fixed Assets				1,317,703
Other Assets	5,280,748	141,077	118	
Total Assets	\$14,842,885	\$13,265,397	\$580,204	\$8,517,823
Net Current Assets	\$14,842,885	\$13,265,397	\$580,204	\$8,517,823
Liabilities				
Accounts Payable	1,233,922	393,063		199,468
Compensated Absences				
Other Liabilities 1	15,910	8,384		18,954
Other Liabilities 2	775,196	332,499		366,037
Other Liabilities 3	119,766	1,141,611		246,000
Total Liabilities	\$2,144,794	\$1,875,557	\$0	\$830,459
Net Current Liabilities	\$2,144,794	\$1,875,557	\$0	\$830,459
Working Capital	\$12,698,091	\$11,389,840	\$580,204	\$7,687,364
Fund Equity	\$12,698,091	\$11,389,840	\$580,204	\$7,687,364
Fund Balance				
Reserved	5,544,308	7,634,175	574,764	9,838,417
Unreserved Designated				
Unreserved Undesignated	7,153,783	3,755,665	5,440	-2,151,053
Total Fund Equity	\$12,698,091	\$11,389,840	\$580,204	\$7,687,364

City of Oakley

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year **2015**

Assets	Enterprise	Internal Service
Cash and Investments		1,539,196
Fixed Assets		7,228,994
Other Assets		3,439
Total Assets	\$0	\$8,771,629
Less: Non-Current Assets		7,228,994
Net Current Assets	\$0	\$1,542,635
Liabilities		
Accounts Payable		542
Compensated Absences		
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)		
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)		
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)		
Other (State or Federal Financing)		
Lease Principal		
Other Liabilities 1		
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$0	\$542
Less: Non-Current Liability		
Net Current Liabilities	\$0	\$542
Working Capital	\$0	\$1,542,093
Fund Equity	\$0	\$8,771,087
Contributed Capital	\$0	\$6,883,204
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$0	\$1,887,883
Total Fund Equity	\$0	\$8,771,087

City of Oakley
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	892,133			\$892,133
Fixed Assets				\$0
Other Assets	2,552			\$2,552
Total Assets	\$894,685	\$0	\$0	\$894,685
Less: Non-Current Assets				\$0
Net Current Assets	\$894,685	\$0	\$0	\$894,685
Liabilities				
Accounts Payable	696,916			\$696,916
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	197,769			\$197,769
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$894,685	\$0	\$0	\$894,685
Less: Non-Current Liability				\$0
Net Current Liabilities	\$894,685	\$0	\$0	\$894,685
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 Oakley

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			\$32,897,992
Fixed Assets	144,999,251		\$153,545,948
Other Assets		7,171,513	\$12,599,447
Total Assets	\$144,999,251	\$7,171,513	\$199,043,387
Less: Non-Current Assets	\$144,999,251	\$7,171,513	\$159,399,758
Net Current Assets	\$0	\$0	\$39,643,629
Accounts Payable			\$2,523,911
Compensated Absences		439,661	\$439,661
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		6,690,000	\$6,690,000
Other Liabilities 1			\$241,017
Other Liabilities 2		41,852	\$1,515,584
Other Liabilities 3			\$1,507,377
Total Liabilities		\$7,171,513	\$12,917,550
Less: Non-Current Liabilities		\$7,171,513	\$7,171,513
Net Current Liabilities		\$0	\$5,746,037
Working Capital			\$33,897,592
Fund Equity	\$144,999,251		\$186,125,837
Contributed Capital			\$6,883,204
Invest In General Fixed Assets	144,999,251		\$144,999,251
Reserved			\$0
Unreserved			\$1,887,883
Fund Balance			
Reserved			\$23,591,664
Unreserved Designated			\$0
Unreserved Undesignated			\$8,763,835
Total Fund Equity	\$144,999,251		\$186,125,837

City of Oakley

Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	0
Other Long-Term Debt	0
State or Federal Financing	0
Lease Payments	265,000
Total Debt Service	\$265,000
Debt Service from Schedule of Total Expenditures By Major Object Classification	265,000
Difference Should Be Zero	0
Explanation	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>

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	0	0		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	0	0		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	0	0		\$0
Other	0	0		\$0
Lease Principal	6,690,000	6,690,000		\$0

City of Oakley
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	\$14,842,885	\$13,265,397	\$580,204	\$8,517,823
Less: Non-Current Assets				
Net Current Assets	\$14,842,885	\$13,265,397	\$580,204	\$8,517,823
Total Liabilities	\$2,144,794	\$1,875,557	\$0	\$830,459
Non-Current Liabilities				
Net Current Liabilities	\$2,144,794	\$1,875,557	\$0	\$830,459
Working Capital	\$12,698,091	\$11,389,840	\$580,204	\$7,687,364
Fund Equity	\$12,698,091	\$11,389,840	\$580,204	\$7,687,364
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$5,544,308	\$7,634,175	\$574,764	\$9,838,417
Unreserved - Designated	\$0	\$0	\$0	\$0
Unreserved - Undesignated	\$7,153,783	\$3,755,665	\$5,440	(\$2,151,053)
Total Fund Equity	\$12,698,091	\$11,389,840	\$580,204	\$7,687,364

City of Oakley
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	\$0	\$8,771,629	\$894,685
Less: Non-Current Assets	\$0	\$7,228,994	\$0
Net Current Assets	\$0	\$1,542,635	\$894,685
Total Liabilities	\$0	\$542	\$894,685
Non-Current Liabilities	\$0	\$0	\$0
Net-Current Liabilities	\$0	\$542	\$894,685
Working Capital	\$0	\$1,542,093	\$0
Fund Equity	\$0	\$8,771,087	\$0
Contributed Capital	\$0	\$6,883,204	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$0	\$1,887,883	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$0	\$8,771,087	\$0

City of Oakley
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	\$144,999,251	\$7,171,513	\$199,043,387
Less: Non-Current Assets	\$144,999,251	\$7,171,513	\$159,399,758
Net Current Assets	\$0		\$39,643,629
Total Liabilities		\$7,171,513	\$12,917,550
Non-Current Liabilities		\$7,171,513	\$7,171,513
Net-Current Liabilities			\$5,746,037
Working Capital			\$33,897,592
Fund Equity	\$144,999,251		\$186,125,837
Contributed Capital			\$6,883,204
Investment in General			
Fixed Assets	\$144,999,251		\$144,999,251
Retained Earnings			
Reserved			\$0
Unreserved			\$1,887,883
Fund Balance			
Reserved			\$23,591,664
Unreserved - Designated			\$0
Unreserved - Undesignated			\$8,763,835
Total Fund Equity	\$144,999,251		\$186,125,837

City of Oakley

**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	\$2,044,442	\$843,147	\$1,201,295
Public Safety	\$8,755,798	\$3,689,572	\$5,066,226
Transportation	\$4,968,470	\$3,517,375	\$1,451,095
Community Development	\$2,540,381	\$2,263,871	\$276,510
Health	\$0	\$0	\$0
Culture and Leisure	\$3,723,035	\$4,091,109	(\$368,074)
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$22,032,126	\$14,405,074	\$7,627,052
General Revenues			
Taxes			\$7,932,272
Licenses and Permits			\$0
Fines and Forfeitures			\$0
Revenue from Use of Money and Property			\$206,875
Intergovernmental State			\$49,167
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$0
Total			\$8,188,314
Excess/(Deficiency) of General Revenue Over Net Expenditures			\$561,262
Excess/(Deficiency) of Internal Service Charges Over Expenses			(\$448,692)
Beginning Fund Balance/ Working Capital			\$40,334,650

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

Fiscal Year

Adjustments (Specify, maximum of 10 entries allowed)

Specify: **Amount:**

PY Adj	679,366
Total:	\$679,366

Ending Fund Balance/ Working Capital	<input type="text" value=""/>	<input type="text" value="\$41,126,586"/>
Appropriations Limit	<input type="text" value=""/>	<input type="text" value="8,955,217"/>
Total Annual Appropriations Subject to the Limit	<input type="text" value=""/>	<input type="text" value="6,742,245"/>