

CITIES FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

City of Oakley

Fiscal Year: **2014**

ID Number: **11980759700**

Certification:

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

City Fiscal Officer



Signature

FINANCE DIRECTOR

Title

PAUL ABELSON

Name (Please Print)

10/21/14

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 2014
 September 2014

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	\$ 203,033
Column B – Capital Outlay Amount: Equipment and Land	G25	\$ _____
Construction	F25	\$ _____

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

Column A – Operating Expenditures:	E23	\$ 504,838
Column B – Capital Outlay Amount: Equipment and Land	G23	\$ —
Construction	F23	\$ —

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

Column A – Operating Expenditures:	E62	\$
Column B – Capital Outlay Amount: Equipment and Land	G62	\$
Construction	F62	\$

2. Intergovernmental Expenditures

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

Paid to:	Purpose:	Amount:
a. CCC	PUBLIC WORKS DEPT.	2,350,776.30
b. CCC	FORENSIC SERVICES DIV.	89,835.85
c. CCC	OFFICE OF SHERIFF DEPT.	6,212,779.55
d. CCC	CONSERVATION PLANNING	671,633.25
CCC	DEPT OF INFO.	240 —
CCC	TREASURER (ANIMAL CONTROL)	193,985. —
CCC	LIBRARY	17,897.73
CCC	ADMINISTRATOR OFFICE	5,127.16
		<u>9,542,277.84</u>

City of Oakley

Cities Financial Transactions Report

General Information

Fiscal Year 2014

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Randy		Pope
Member 1	Doug		Hardcastle
Member 2	Carol		Rios
Member 3	Kevin		Romick
Member 4	Diane		Burgis
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	bayona@ci.oakley.ca.us <input type="checkbox"/> Is Address Changed?		

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

Report Prepared By	
Firm Name	City of Oakley
First	Janielyn
Middle Initial	
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 2014

Fund Name (Specify)

Capital Facilities Fund

Operating Revenue

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

Operating Expense

Personal Services	1,039
Contractual Services	33,304
Supplies	4,194
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	240,783
Total Operating Expense	\$279,320
Operating Income (Loss)	(\$278,979)

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 2014

Fund Name (Specify)

Capital Facilities Fund

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

(\$278,979)

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

(\$278,979)

Retained Earnings, Beginning

(\$173,623)

Adjustments

686,028

Reason for Adjustments

PY Adj

Retained Earnings, Ending

\$233,426

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

\$7,593,029

Adjustments

-686,027

Reason for Adjustments

PY Adj

Contributed Capital, Ending

\$6,907,002

Retained Earnings, Ending

\$233,426

Total Equity, Ending

\$7,140,428

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$233,426

City of Oakley

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2014

Fund Name (Specify)

Equipment Replacement

Operating Revenue

Charges for Service	
Other Operating Revenue	249,000
Total Operating Revenue	\$249,000

Operating Expense

Personal Services	2,268
Contractual Services	
Supplies	
Materials	407,539
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	-76,643
Total Operating Expense	\$333,164
Operating Income (Loss)	(\$84,164)

Non-Operating Revenue

Interest	4,382
Gain on Sale of Assets	4,065
Other	136,021
Total Non-Operating Revenue	\$144,468

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 2014

Fund Name (Specify)

Equipment Replacement

City of Oakley

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2014

Functional Revenue:

Expenditures:

Construction Development Taxes

Streets/Highways/Storm Drains	\$1,415,372
Parks and Recreation	\$164,366
Community Promotion	\$513,805

Sub Total: \$2,093,543

Construction Permits

Planning	\$198,122
Construction and Engineering Regulation Enforcement	\$1,195,453

Sub Total: \$1,393,575

Forfeitures and Penalties

Police	\$19,619
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Sub Total: \$19,619

Gasoline Tax

Streets/Highways/Storm Drains	\$1,564,807
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Sub Total: \$1,564,807

Investment Earnings

Fire	\$108
Other Community Development 1	\$51,259
Other Community Development 2	\$1,951
Parks and Recreation	\$9,171
Community Centers and Auditoriums	(\$198)
Streets/Highways/Storm Drains	\$11,926

Sub Total: \$74,217

Parks and Recreation Fees

Parks and Recreation	\$84,023
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Sub Total: \$84,023

City of Oakley

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2014

Functional Revenue:

Expenditures:

Plan Checking Fees

Planning \$4,494

Sub Total: \$4,494

Police

Police \$29,810

Sub Total: \$29,810

Vehicle Code Fines

Police \$109,622

Sub Total: \$109,622

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2014

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		1,921,111	
Supplement Roll Secured and Unsecured Property Taxes			
Property Tax In-Lieu of Vehicle License Fees		1,926,715	
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		1,520,884	
In-Lieu Local Sales and Use Taxes			
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$0		
Transient Lodging Taxes	\$0	195,376	
Franchises		1,230,176	
Business License Taxes		110,641	
Real Property Transfer Taxes		146,711	
Utility Users Taxes			
Construction Development Taxes	\$2,093,543		
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 2014

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify General Revenues

General Revenues

Total

\$2,093,543	\$7,051,614	\$9,145,157
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City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2014

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year 2014

Functional Revenues

A

Special Benefit Assessments for Operations

Fire	\$0
Paramedics	\$0
Police	\$29,810
Lighting	\$0
Other (Specify, maximum of 5 entries allowed)	\$7,014,159

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Community Facilities District	Other Community Development 2	288,486
Landscaping District	Parks and Recreation	3,182,614
NPDES	Streets/Highways/Storm Drains	484,727
P-6	Police	3,058,332
Total:		\$7,014,159

Total

\$7,043,969

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year 2014

Functional Revenues

A

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	\$1,393,575		
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"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Total

\$1,393,575	\$0	\$1,393,575
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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 2014

	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures			
Vehicle Code Fines	\$109,622		
Other Fines			
Forfeitures and Penalties	\$19,619		
Total	\$129,241	\$0	\$129,241
Revenue from Use of Money and Property			
Investment Earnings	\$74,217	38,851	
Rents and Concessions	\$0	73,516	
Royalties			
Other 1	\$0		
Other 2	\$0		
Total	\$74,217	\$112,367	\$186,584

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	2014	Functional Revenues	General Revenues	Total Revenues
		A	B	C

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2014

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental - State			
Motor Vehicle In-Lieu Tax		15,804	
Homeowners Property Tax Relief	\$0	14,726	
Gasoline Tax	\$1,564,807		
Peace Officers Standards and Training	\$0		
Off Highway Motor Vehicle In-Lieu Fee			
Other State Grants			
Mandated Cost			
Other 1			
Other 2			
Prop. 172 - Public Safety	\$0		
Other State Grants from Enterprise Activities	\$0		
Other State Grants (Specify)	\$256,470		

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Parks	Parks and Recreation	98,971
Recycle	Community Centers and Auditoriums	24,398
SLESF	Police	133,101
	Total:	\$256,470

Total	\$1,821,277	\$30,530	\$1,851,807
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City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

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

Fiscal Year 2014

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental - Federal			
Community Development Block Grant	\$0		
Workforce Investment Act (WIA)	\$0		
Other Federal Grants from Enterprise Activities	\$0		
Other Federal Grants (Specify)	\$0		

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue

Total \$0 \$0

Intergovernmental - County

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

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2014

Functional Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	\$0
Special Police Department Services	\$0
Special Fire Department Services	\$0
Plan Checking Fees	\$4,494
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	\$84,023
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 **2014**

	Functional Revenues
Quasi-External Transactions	\$0
Other Current Service Charges (Specify)	\$1,161,736

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Construction	Management and Support	259,335
Development Project Reimbursement	Streets/Highways/Storm Drains	405,414
Impact Admin Fees	Management and Support	78,448
Miscellaneous	Management and Support	25
Note Payment	Management and Support	1,217
Other Reimbursement	Management and Support	362,297
School Resource Officer	Police	55,000
	Total:	\$1,161,736

Total **\$1,250,253**

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues A	General Revenues B	Total Revenues C
Fiscal Year	2014		
Other Revenues			
Sale of Real and Personal Property	\$0		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$0		
Other Revenues from Enterprise Activities	\$0		
Other Sources of Revenues (Specify)	\$0	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Specify General Revenues

General Revenues

Total	\$0	\$0	\$0
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City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Financing Sources and Grand Total Revenues

Fiscal Year 2014

	Functional Revenues A	General Revenues B	Total Revenues C
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	\$13,806,075	\$7,194,511	\$21,000,586

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year 2014

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ (Excess) Revenues F
General Government						
Legislative	480,772			\$480,772	\$0	\$480,772
Management and Support	1,724,201	55,427		\$1,779,628	\$701,322	\$1,078,306
Total	\$2,204,973	\$55,427	\$0	\$2,260,400	\$701,322	\$1,559,078
Public Safety						
Police	7,427,891	16,755		\$7,444,646	\$3,405,484	\$4,039,162
Fire				\$0	\$108	(\$108)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation	193,985			\$193,985	\$0	\$193,985
Weed Abatement				\$0	\$0	\$0
Street Lighting	336,911			\$336,911	\$0	\$336,911
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2	104,741			\$104,741	\$0	\$104,741
Total	\$8,063,528	\$16,755	\$0	\$8,080,283	\$3,405,592	\$4,674,691

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year 2014

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Transportation						
Streets / Highway / Storm Drains	908,752	5,172,775		\$6,081,527	\$3,882,246	\$2,199,281
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	\$908,752	\$5,172,775	\$0	\$6,081,527	\$3,882,246	\$2,199,281
Community Development						
Planning	505,768			\$505,768	\$202,616	\$303,152
Construction and Engineering Regulation	1,009,728			\$1,009,728	\$1,195,453	(\$185,725)
Redevelopment				\$0	\$0	\$0
Housing	\$0	\$0	\$0	\$0	\$0	\$0
Employment				\$0	\$0	\$0
Community Promotion	64,239		573,380	\$637,619	\$513,805	\$123,814
Other Community Development 1				\$0	\$51,259	(\$51,259)
Other Community Development 2	74,495			\$74,495	\$290,437	(\$215,942)
Total	\$1,654,230	\$0	\$573,380	\$2,227,610	\$2,253,570	(\$25,960)

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year 2014

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
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	3,229,676	149,295		\$3,378,971	\$3,539,145	(\$160,174)
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	\$24,200	(\$24,200)
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$3,229,676	\$149,295	\$0	\$3,378,971	\$3,563,345	(\$184,374)

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year 2014

	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	\$16,061,159	\$5,394,252	\$573,380	\$22,028,791	\$13,806,075	\$8,222,716

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

Fiscal Year	2014			
	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures				
Salaries and Wages	1,972,266			\$1,972,266
Retirement	399,617			\$399,617
Other Employee Benefits	255,928			\$255,928
Contract Services				
Private	143,580			\$143,580
Other Governmental Agencies	9,542,278		8,278	\$9,550,556
Material, Supplies, and Other	3,747,490	5,394,252		\$9,141,742
Capital Outlay				
Equipment				
Land				
Building and Improvement				
Debt Service				
Interest			310,102	\$310,102
Principal			255,000	\$255,000
Lease Payments				
Total	\$16,061,159	\$5,394,252	\$573,380	\$22,028,791
Supplemental Data				
Expenditures Pursuant to Competitive Bidding				
Other Than Competitive Bidding				
Total				\$0

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

Object Class

Fiscal Year	2014	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures
		A	B	C	D

City of Oakley

Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2014

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	\$9,905,000
Principal Payment Made in Current Year	225,000
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	\$1,780,000
Principal Outstanding End of Fiscal Year	\$9,680,000
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 2014

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	\$14,500,000
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	\$655,000
Principal Outstanding End of Fiscal Year	\$14,120,000
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 2014

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)	\$3,527,809	\$7,210,000	\$10,737,809
Prior Year Adjustments			\$0
Current Year Principal Payment		255,000	\$255,000
Current Year Interest Payment	306,835		\$306,835
Adjustments to Current Year			\$0
Balance End Of Year	\$3,220,974	\$6,955,000	\$10,175,974
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

City of Oakley

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2014

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

	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
Police Protection	5		5
Police Officers			0
Fire Protection			0
Fire Fighters			0
Emergency Medical			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 2014

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	9,012,321	11,716,742	574,685	7,414,568
Fixed Assets				1,878,858
Other Assets	4,604,692	197,767	93	
Total Assets	\$13,617,013	\$11,914,509	\$574,778	\$9,293,426
Net Current Assets	\$13,617,013	\$11,914,509	\$574,778	\$9,293,426
Liabilities				
Accounts Payable	664,949	310,425		546,794
Compensated Absences				
Other Liabilities 1	17,657	101,013		56,004
Other Liabilities 2	496,445	412,567		362,558
Other Liabilities 3	58,935	1,107,509		150,000
Total Liabilities	\$1,237,986	\$1,931,514	\$0	\$1,115,356
Net Current Liabilities	\$1,237,986	\$1,931,514	\$0	\$1,115,356
Working Capital	\$12,379,027	\$9,982,995	\$574,778	\$8,178,070
Fund Equity	\$12,379,027	\$9,982,995	\$574,778	\$8,178,070
Fund Balance				
Reserved	4,515,094	4,385,893	573,375	6,608,260
Unreserved Designated		5,597,102	1,403	1,569,810
Unreserved Undesignated	7,863,933			
Total Fund Equity	\$12,379,027	\$9,982,995	\$574,778	\$8,178,070

City of Oakley

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2014

City of Oakley

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2014

Assets	Enterprise	Internal Service
Cash and Investments		1,651,769
Fixed Assets		7,590,250
Other Assets		3,600
Total Assets	\$0	\$9,245,619
Less: Non-Current Assets		7,590,250
Net Current Assets	\$0	\$1,655,369
Liabilities		
Accounts Payable		24,785
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		1,054
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$0	\$25,839
Less: Non-Current Liability		
Net Current Liabilities	\$0	\$25,839
Working Capital	\$0	\$1,629,530
Fund Equity	\$0	\$9,219,780
Contributed Capital	\$0	\$7,210,990
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$0	\$2,008,790
Total Fund Equity	\$0	\$9,219,780

City of Oakley

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2014

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

Fiduciary Fund Types

Fiscal Year 2014

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	435,330			\$435,330
Fixed Assets				\$0
Other Assets	2,552			\$2,552
Total Assets	\$437,882	\$0	\$0	\$437,882
Less: Non-Current Assets				\$0
Net Current Assets	\$437,882	\$0	\$0	\$437,882
Liabilities				
Accounts Payable	260,145			\$260,145
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	177,737			\$177,737
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$437,882	\$0	\$0	\$437,882
Less: Non-Current Liability				\$0
Net Current Liabilities	\$437,882	\$0	\$0	\$437,882
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

Fiduciary Fund Types

Fiscal Year 2014

City of Oakley

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Account Groups

Fiscal Year 2014

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$30,805,415
Fixed Assets	146,582,404		\$156,051,512
Other Assets		7,346,439	\$12,155,143
Total Assets	\$146,582,404	\$7,346,439	\$199,012,070
Less: Non-Current Assets	\$146,582,404	\$7,346,439	\$161,519,093
Net Current Assets	\$0	\$0	\$37,492,977
Accounts Payable			\$1,807,098
Compensated Absences		366,439	\$366,439
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		6,955,000	\$6,955,000
Other Liabilities 1			\$353,465
Other Liabilities 2		25,000	\$1,296,570
Other Liabilities 3			\$1,316,444
Total Liabilities		\$7,346,439	\$12,095,016
Less: Non-Current Liabilities		\$7,346,439	\$7,346,439
Net Current Liabilities		\$0	\$4,748,577
Working Capital			\$32,744,400
Fund Equity	\$146,582,404		\$186,917,054
Contributed Capital			\$7,210,990
Invest In General Fixed Assets	146,582,404		\$146,582,404
Reserved			\$0
Unreserved			\$2,008,790
Fund Balance			
Reserved			\$16,082,622
Unreserved Designated			\$7,168,315
Unreserved Undesignated			\$7,863,933
Total Fund Equity	\$146,582,404		\$186,917,054

City of Oakley

Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year **2014**

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

**Current Year
Redeemed**

Bonded Debt	0
Other Long-Term Debt	0
State or Federal Financing	0
Lease Payments	255,000
Total Debt Service	\$255,000
Debt Service from Schedule of Total Expenditures By Major Object Classification	255,000
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	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	6,955,000	6,955,000		\$0

City of Oakley

Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2014

City of Oakley

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

Balance Sheet

Fiscal Year 2014

	General A	Special Revenue B	Debt Service C	Capital Projects D
Total Assets	\$13,617,013	\$11,914,509	\$574,778	\$9,293,426
Less: Non-Current Assets				
Net Current Assets	\$13,617,013	\$11,914,509	\$574,778	\$9,293,426
Total Liabilities	\$1,237,986	\$1,931,514	\$0	\$1,115,356
Non-Current Liabilities				
Net Current Liabilities	\$1,237,986	\$1,931,514	\$0	\$1,115,356
Working Capital	\$12,379,027	\$9,982,995	\$574,778	\$8,178,070
Fund Equity	\$12,379,027	\$9,982,995	\$574,778	\$8,178,070
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$4,515,094	\$4,385,893	\$573,375	\$6,608,260
Unreserved - Designated	\$0	\$5,597,102	\$1,403	\$1,569,810
Unreserved - Undesignated	\$7,863,933	\$0	\$0	\$0
Total Fund Equity	\$12,379,027	\$9,982,995	\$574,778	\$8,178,070

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

Fiscal Year 2014

	Enterprise E	Internal Service F	Trust and Agency G
Total Assets	\$0	\$9,245,619	\$437,882
Less: Non-Current Assets	\$0	\$7,590,250	\$0
Net Current Assets	\$0	\$1,655,369	\$437,882
Total Liabilities	\$0	\$25,839	\$437,882
Non-Current Liabilities	\$0	\$0	\$0
Net-Current Liabilities	\$0	\$25,839	\$437,882
Working Capital	\$0	\$1,629,530	\$0
Fund Equity	\$0	\$9,219,780	\$0
Contributed Capital	\$0	\$7,210,990	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$0	\$2,008,790	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$0	\$9,219,780	\$0

City of Oakley

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

Balance Sheet

Fiscal Year 2014

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$146,582,404	\$7,346,439	\$199,012,070
Less: Non-Current Assets	\$146,582,404	\$7,346,439	\$161,519,093
Net Current Assets	\$0		\$37,492,977
Total Liabilities		\$7,346,439	\$12,095,016
Non-Current Liabilities		\$7,346,439	\$7,346,439
Net-Current Liabilities			\$4,748,577
Working Capital			\$32,744,400
Fund Equity	\$146,582,404		\$186,917,054
Contributed Capital			\$7,210,990
Investment in General			
Fixed Assets	\$146,582,404		\$146,582,404
Retained Earnings			
Reserved			\$0
Unreserved			\$2,008,790
Fund Balance			
Reserved			\$16,082,622
Unreserved - Designated			\$7,168,315
Unreserved - Undesignated			\$7,863,933
Total Fund Equity	\$146,582,404		\$186,917,054

City of Oakley

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

Consolidated Statement

Fiscal Year 2014

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$2,260,400	\$701,322	\$1,559,078
Public Safety	\$8,080,283	\$3,405,592	\$4,674,691
Transportation	\$6,081,527	\$3,882,246	\$2,199,281
Community Development	\$2,227,610	\$2,253,570	(\$25,960)
Health	\$0	\$0	\$0
Culture and Leisure	\$3,378,971	\$3,563,345	(\$184,374)
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$22,028,791	\$13,806,075	\$8,222,716
General Revenues			
Taxes			\$7,051,614
Licenses and Permits			\$0
Fines and Forfeitures			\$0
Revenue from Use of Money and Property			\$112,367
Intergovernmental State			\$30,530
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$0
Total			\$7,194,511
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$1,028,205)
Excess/(Deficiency) of Internal Service Charges Over Expenses			(\$218,675)
Beginning Fund Balance/ Working Capital			\$40,724,858

City of Oakley

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

Consolidated Statement

Fiscal Year 2014

Adjustments (Specify, maximum of 10 entries allowed)

\$856,672

Specify:

Amount:

Specify:	Amount:
PY Adj	856,672
Total:	\$856,672

Ending Fund Balance/ Working Capital

\$40,334,650

Appropriations Limit

8,794,691

Total Annual Appropriations Subject to the Limit

5,893,026