

**CITIES FINANCIAL TRANSACTIONS
AND COMPENSATION REPORT**

COVER PAGE

City of Oakley

Fiscal Year: 20 12

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

Paul Abelson

Name (Please Print)

Finance Director

Title

10/18/12

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

City of Oakley

Cities Financial Transactions Report

General Information

Fiscal Year 2012

Members of the Governing Body

	First Name	Middle Initial	Last Name
Mayor	Kevin		Romick
Member 1	Carol		Rios
Member 2	Randy		Pope
Member 3	Pat		Anderson
Member 4	Jim		Frazier
Member 5			
Member 6			
Member 7			
Member 8			
Member 9			
Member 10			

Mailing Address

Street 1 3231 Main Street
Street 2
City Oakley State CA Zip 94561-
Email bayona@ci.oakley.ca.us Is Address Changed?

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 Fiscal Officer

	First Name	Middle Initial	Last Name
	Paul		Abelson

Title Finance Director
Telephone (925) 625-7010

City of Oakley

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2012

Fund Name (Specify)

Capital Facilities Fund

Operating Revenue

Charges for Service

Other Operating Revenue

Total Operating Revenue

\$0

Operating Expense

Personal Services

600

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

221,370

Total Operating Expense

\$221,970

Operating Income (Loss)

(\$221,970)

Non-Operating Revenue

Interest

818

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$818

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 2012

Fund Name (Specify)

Capital Facilities Fund

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

(\$221,152)

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

(\$221,152)

Retained Earnings, Beginning

\$272,366

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$51,214

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

\$7,593,032

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$7,593,032

Retained Earnings, Ending

\$51,214

Total Equity, Ending

\$7,644,246

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$51,214

City of Oakley

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2012

Fund Name (Specify)

Equipment Replacement

Operating Revenue

Charges for Service

Other Operating Revenue

Total Operating Revenue

\$0

Operating Expense

Personal Services

2,227

Contractual Services

Supplies

39,239

Materials

Other Operating Expenses

General and Administrative Expense

Depreciation Expense

399,512

Total Operating Expense

\$440,978

Operating Income (Loss)

(\$440,978)

Non-Operating Revenue

Interest

5,330

Gain on Sale of Assets

15,339

Other

188,372

Total Non-Operating Revenue

\$209,041

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 2012

Fund Name (Specify)

Equipment Replacement

Operating Transfers In (Out)	301,614
Excess (Deficiency) of Charges Over Expenses	\$69,677
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$69,677
Retained Earnings, Beginning	\$1,587,060
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$1,656,737
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	\$395,069
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$395,069
Retained Earnings, Ending	\$1,656,737
Total Equity, Ending	\$2,051,806
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$1,656,737

City of Oakley

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2012

Functional Revenue:

Expenditures:

Construction Development Taxes

Streets/Highways/Storm Drains	\$1,303,684
Community Centers and Auditoriums	\$410,174
Fire	\$22,452
Parks and Recreation	\$189,189
Sub Total:	\$1,925,499

Construction Permits

Construction and Engineering Regulation Enforcement	\$920,796
Planning	\$119,461
Sub Total:	\$1,040,257

Forfeitures and Penalties

Police	\$123,246
Sub Total:	\$123,246

Gasoline Tax

Streets/Highways/Storm Drains	\$1,010,827
Sub Total:	\$1,010,827

Investment Earnings

Other Community Development 2	\$4,109
Parks and Recreation	\$18,931
Streets/Highways/Storm Drains	\$30,699
Community Centers and Auditoriums	(\$392)
Fire	(\$469)
Other Community Development 1	\$3,933
Sub Total:	\$56,811

Parks and Recreation Fees

Parks and Recreation	\$69,781
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City of Oakley

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2012

Functional Revenue:

Expenditures:

Sub Total: \$69,781

Plan Checking Fees

Planning \$1,820

Sub Total: \$1,820

Police

Police \$18,078

Sub Total: \$18,078

Transportation Taxes-Non Transit

Streets/Highways/Storm Drains \$419,364

Sub Total: \$419,364

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2012

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		1,655,268	
Supplement Roll Secured and Unsecured Property Taxes			
Property Tax In-Lieu of Vehicle License Fees		1,803,856	
Voter Approved Indebtedness Property Taxes			
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior			
Supplemental Roll Property Taxes-Prior			
Other Property Taxes			
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		1,590,120	
In-Lieu Local Sales and Use Taxes			
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$419,364		
Transient Lodging Taxes		165,077	
Franchises		1,028,073	
Business License Taxes		107,651	
Real Property Transfer Taxes		110,430	
Utility Users Taxes			
Construction Development Taxes	\$1,925,499		
Other Non-Property Taxes			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$0	

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2012

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

\$2,344,863

\$6,460,475

\$8,805,338

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year

2012

Functional Revenues

A

Special Benefit Assessments for Operations

Fire	
Paramedics	
Police	\$18,078
Lighting	
Other (Specify, maximum of 5 entries allowed)	\$6,203,654

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Community Facilities District	Other Community Development 2	277,283
Landscaping District	Parks and Recreation	2,774,684
Lighting District	Street Lighting	196,231
NPDES	Streets/Highways/Storm Drains	382,352
P-6	Police	2,573,104
Total:		\$6,203,654

Total

\$6,221,732

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2012

Functional Revenues	General Revenues	Total Revenues
A	B	C

Licenses and Permits

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$1,040,257		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$0	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Specify General Revenues

General Revenues

Total	\$1,040,257	\$0	\$1,040,257
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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	2012	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures				
Vehicle Code Fines				
Other Fines				
Forfeitures and Penalties		\$123,246		
Total		\$123,246	\$0	\$123,246
Revenue from Use of Money and Property				
Investment Earnings		\$56,811	35,936	
Rents and Concessions			69,953	
Royalties				
Other 1				
Other 2				
Total		\$56,811	\$105,889	\$162,700

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2012

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - State

Motor Vehicle In-Lieu Tax		17,809
Homeowners Property Tax Relief		18,124
Gasoline Tax	\$1,010,827	
Peace Officers Standards and Training		
Off Highway Motor Vehicle In-Lieu Fee		
Other State Grants		
Mandated Cost		
Other 1		
Other 2		
Prop. 172 - Public Safety		
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$229,810	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Abandoned Vehicles	Police	11,735
Parks	Parks and Recreation	100
Recycle	Community Centers and Auditoriums	13,737
SLESF	Police	204,238
Total:		\$229,810

Total	\$1,240,637	\$35,933	\$1,276,570
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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 2012

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - Federal

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

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Total	\$0	\$0
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Intergovernmental - County

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

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2012

**Functional
Revenues**

Current Service Charges

Zoning Fees and Subdivision Fees	
Special Police Department Services	
Special Fire Department Services	
Plan Checking Fees	\$1,820
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	
Sewer Service Charges	\$0
Sewer Connection Fees	\$0
Solid Waste Revenues	\$0
Sales of Refuse	
First Aid and Ambulance Charges	
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$69,781
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 2012

	Functional Revenues
Quasi-External Transactions	
Other Current Service Charges (Specify)	\$1,662,638

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Capital Project Reimbursements	Streets/Highways/Storm Drains	243,314
Construction Admin Fees	Management and Support	151,237
Developer Project Reimbursement	Streets/Highways/Storm Drains	530,528
Impact Admin Fees	Management and Support	75,112
Miscellaneous	Management and Support	80,327
Other Reimbursements	Management and Support	527,120
School Resource Officer	Police	55,000
	Total:	\$1,662,638

Total **\$1,734,239**

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

Functional Revenues	General Revenues	Total Revenues
A	B	C

Fiscal Year 2012

Other Revenues

Sale of Real and Personal Property	\$0		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources			
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 2012

	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	\$12,761,785	\$6,602,297	\$19,364,082

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year	2012					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	452,835			\$452,835	\$0	\$452,835
Management and Support	966,284	371,757	562,437	\$1,900,478	\$833,796	\$1,066,682
Total	\$1,419,119	\$371,757	\$562,437	\$2,353,313	\$833,796	\$1,519,517
Public Safety						
Police	7,365,938	118,116		\$7,484,054	\$2,985,401	\$4,498,653
Fire				\$0	\$21,983	(\$21,983)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation	189,280			\$189,280	\$0	\$189,280
Weed Abatement				\$0	\$0	\$0
Street Lighting	369,249			\$369,249	\$196,231	\$173,018
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2	17,786			\$17,786	\$0	\$17,786
Total	\$7,942,253	\$118,116	\$0	\$8,060,369	\$3,203,615	\$4,856,754

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year 2012

	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	555,190	4,427,029		\$4,982,219	\$3,920,768	\$1,061,451
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	\$555,190	\$4,427,029	\$0	\$4,982,219	\$3,920,768	\$1,061,451
Community Development						
Planning	802,378			\$802,378	\$121,281	\$681,097
Construction and Engineering Regulation	1,142,036			\$1,142,036	\$920,796	\$221,240
Redevelopment				\$0	\$0	\$0
Housing	\$0	\$0	\$0	\$0	\$0	\$0
Employment				\$0	\$0	\$0
Community Promotion	37,455			\$37,455	\$0	\$37,455
Other Community Development 1				\$0	\$3,933	(\$3,933)
Other Community Development 2	135,491			\$135,491	\$281,392	(\$145,901)
Total	\$2,117,360	\$0	\$0	\$2,117,360	\$1,327,402	\$789,958

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year 2012

	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	2,735,470	483,655		\$3,219,125	\$3,052,685	\$166,440
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	\$423,519	(\$423,519)
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$2,735,470	\$483,655	\$0	\$3,219,125	\$3,476,204	(\$257,079)

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year

2012

Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/
A	B	C	D	E	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	\$14,769,392	\$5,400,557	\$562,437	\$20,732,386	\$12,761,785	\$7,970,601

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

Object Class

Fiscal Year	2012	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures					
Salaries and Wages		1,338,502			\$1,338,502
Retirement		291,500			\$291,500
Other Employee Benefits		429,818			\$429,818
Contract Services					
Private		1,807,363			\$1,807,363
Other Governmental Agencies		6,986,649		6,802	\$6,993,451
Material, Supplies, and Other		3,915,560	5,400,557		\$9,316,117
Capital Outlay					
Equipment					
Land					
Building and Improvement					
Debt Service					
Interest				325,635	\$325,635
Principal				230,000	\$230,000
Lease Payments					
Total		\$14,769,392	\$5,400,557	\$562,437	\$20,732,386
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 2012

Purpose of Debt	Street/Storm Drains
Bond Type	1915 Act Bonds
Year of Issue	2005
Year Begin	2005
Year End	2034
Principal Authorized	17,150,000
Principal Issued	17,150,000
Principal Outstanding Beginning of Fiscal Year	\$14,480,000
Principal Payment Made in Current Year	14,480,000
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	\$17,150,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	952,600
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 2012

Purpose of Debt	Street/Storm Drains
Bond Type	1915 Act Bonds
Year of Issue	2005
Year Begin	2005
Year End	2034
Principal Authorized	17,150,000
Principal Issued	17,150,000
Principal Outstanding Beginning of Fiscal Year	\$14,480,000
Principal Payment Made in Current Year	14,480,000
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	\$17,150,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	952,600
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 2012

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	\$10,455,000
Principal Payment Made in Current Year	210,000
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	\$1,215,000
Principal Outstanding End of Fiscal Year	\$10,245,000
Current Year Interest Payment	533,239
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 2012

Purpose of Debt	Streets/Storm Drains; 2012 Refunding Bond 2004
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	
Principal Payment Made in Current Year	
Principal Issued in Current Year	14,775,000
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	\$14,775,000
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 - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2012

Description of Leased Property

Description of Leased Property	<input type="text" value="Community Center"/>
Nature of Lease	<input type="text" value="Other"/>
Can Local Agency Cancel Agreement?	<input type="text" value="No"/>
Name of Lessor	<input type="text" value="City of Oakley"/>
Name Person or Organization	<input type="text" value="The Oakley Public Finance Authority"/>

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$4,169,850	\$7,680,000	\$11,849,850
Prior Year Adjustments			\$0
Current Year Principal Payment		230,000	\$230,000
Current Year Interest Payment	325,635		\$325,635
Adjustments to Current Year			\$0
Balance End Of Year	\$3,844,215	\$7,450,000	\$11,294,215
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

City of Oakley

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2012

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 2012

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	6,943,828	10,052,860	602,786	10,668,518
Fixed Assets				
Other Assets	3,879,654	323,652	138	2,485,390
Total Assets	\$10,823,482	\$10,376,512	\$602,924	\$13,153,908
Net Current Assets	\$10,823,482	\$10,376,512	\$602,924	\$13,153,908
Liabilities				
Accounts Payable	1,084,846	232,628		576,517
Compensated Absences				
Other Liabilities 1	161,121	162,317		61,496
Other Liabilities 2	854,952	467,263		1,298,295
Other Liabilities 3	40,957	1,241,487		
Total Liabilities	\$2,141,876	\$2,103,695	\$0	\$1,936,308
Net Current Liabilities	\$2,141,876	\$2,103,695	\$0	\$1,936,308
Working Capital	\$8,681,606	\$8,272,817	\$602,924	\$11,217,600
Fund Equity	\$8,681,606	\$8,272,817	\$602,924	\$11,217,600
Fund Balance				
Reserved	3,483,198	2,647,299	574,750	11,507,892
Unreserved Designated		5,625,518	28,174	-290,292
Unreserved Undesignated	5,198,408			
Total Fund Equity	\$8,681,606	\$8,272,817	\$602,924	\$11,217,600

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

Fiduciary Fund Types

Fiscal Year 2012

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	204,724			\$204,724
Fixed Assets				\$0
Other Assets	2,552			\$2,552
Total Assets	\$207,276	\$0	\$0	\$207,276
Less: Non-Current Assets				\$0
Net Current Assets	\$207,276	\$0	\$0	\$207,276
Liabilities				
Accounts Payable	127,378			\$127,378
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	79,898			\$79,898
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$207,276	\$0	\$0	\$207,276
Less: Non-Current Liability				\$0
Net Current Liabilities	\$207,276	\$0	\$0	\$207,276
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 2012

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$30,006,466
Fixed Assets	142,272,921		\$150,432,840
Other Assets		7,714,493	\$14,408,262
Total Assets	\$142,272,921	\$7,714,493	\$194,847,568
Less: Non-Current Assets	\$142,272,921	\$7,714,493	\$158,147,333
Net Current Assets	\$0	\$0	\$36,700,235
Accounts Payable			\$2,021,369
Compensated Absences		264,493	\$264,493
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		7,450,000	\$7,450,000
Other Liabilities 1			\$464,832
Other Liabilities 2			\$2,620,510
Other Liabilities 3			\$1,282,444
Total Liabilities		\$7,714,493	\$14,103,648
Less: Non-Current Liabilities		\$7,714,493	\$7,714,493
Net Current Liabilities		\$0	\$6,389,155
Working Capital			\$30,311,080
Fund Equity	\$142,272,921		\$180,743,920
Contributed Capital			\$7,988,101
Invest In General Fixed Assets	142,272,921		\$142,272,921
Reserved			\$0
Unreserved			\$1,707,951
Fund Balance			
Reserved			\$18,213,139
Unreserved Designated			\$5,363,400
Unreserved Undesignated			\$5,198,408
Total Fund Equity	\$142,272,921		\$180,743,920

City of Oakley

Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2012

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	230,000
Total Debt Service	\$230,000
Debt Service from Schedule of Total Expenditures By Major Object Classification	230,000
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	7,450,000	7,450,000		\$0

City of Oakley

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

Balance Sheet

Fiscal Year 2012

	General A	Special Revenue B	Debt Service C	Capital Projects D
Total Assets	\$10,823,482	\$10,376,512	\$602,924	\$13,153,908
Less: Non-Current Assets				
Net Current Assets	\$10,823,482	\$10,376,512	\$602,924	\$13,153,908
Total Liabilities	\$2,141,876	\$2,103,695	\$0	\$1,936,308
Non-Current Liabilities				
Net Current Liabilities	\$2,141,876	\$2,103,695	\$0	\$1,936,308
Working Capital	\$8,681,606	\$8,272,817	\$602,924	\$11,217,600
Fund Equity	\$8,681,606	\$8,272,817	\$602,924	\$11,217,600
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$3,483,198	\$2,647,299	\$574,750	\$11,507,892
Unreserved - Designated	\$0	\$5,625,518	\$28,174	(\$290,292)
Unreserved - Undesignated	\$5,198,408	\$0	\$0	\$0
Total Fund Equity	\$8,681,606	\$8,272,817	\$602,924	\$11,217,600

City of Oakley

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

Balance Sheet

Fiscal Year 2012

	Enterprise	Internal Service	Trust and Agency
	E	F	G
Total Assets	\$0	\$9,696,052	\$207,276
Less: Non-Current Assets	\$0	\$8,159,919	\$0
Net Current Assets	\$0	\$1,536,133	\$207,276
Total Liabilities	\$0	\$0	\$207,276
Non-Current Liabilities	\$0	\$0	\$0
Net-Current Liabilities	\$0	\$0	\$207,276
Working Capital	\$0	\$1,536,133	\$0
Fund Equity	\$0	\$9,696,052	\$0
Contributed Capital	\$0	\$7,988,101	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$0	\$1,707,951	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$0	\$9,696,052	\$0

City of Oakley

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

Balance Sheet

Fiscal Year 2012

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$142,272,921	\$7,714,493	\$194,847,568
Less: Non-Current Assets	\$142,272,921	\$7,714,493	\$158,147,333
Net Current Assets	\$0		\$36,700,235
Total Liabilities		\$7,714,493	\$14,103,648
Non-Current Liabilities		\$7,714,493	\$7,714,493
Net-Current Liabilities			\$6,389,155
Working Capital			\$30,311,080
Fund Equity	\$142,272,921		\$180,743,920
Contributed Capital			\$7,988,101
Investment in General			
Fixed Assets	\$142,272,921		\$142,272,921
Retained Earnings			
Reserved			\$0
Unreserved			\$1,707,951
Fund Balance			
Reserved			\$18,213,139
Unreserved - Designated			\$5,363,400
Unreserved - Undesignated			\$5,198,408
Total Fund Equity	\$142,272,921		\$180,743,920

City of Oakley

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

Consolidated Statement

Fiscal Year 2012

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$2,353,313	\$833,796	\$1,519,517
Public Safety	\$8,060,369	\$3,203,615	\$4,856,754
Transportation	\$4,982,219	\$3,920,768	\$1,061,451
Community Development	\$2,117,360	\$1,327,402	\$789,958
Health	\$0	\$0	\$0
Culture and Leisure	\$3,219,125	\$3,476,204	(\$257,079)
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$20,732,386	\$12,761,785	\$7,970,601
General Revenues			
Taxes			\$6,460,475
Licenses and Permits			\$0
Fines and Forfeitures			\$0
Revenue from Use of Money and Property			\$105,889
Intergovernmental State			\$35,933
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$0
Total			\$6,602,297
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$1,368,304)
Excess/(Deficiency) of Internal Service Charges Over Expenses			(\$151,475)
Beginning Fund Balance/ Working Capital			\$59,246,999

City of Oakley

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

Consolidated Statement

Fiscal Year 2012

Adjustments (Specify, maximum of 10 entries allowed) (\$19,256,221)

Specify: Amount:

Specify:	Amount:
RDA/Successor Agency Funds excluded from Report	-19,711,513
Contribution to fund 501	182,395
Contributed Capital Depreciation	215,330
Other	57,567
Total:	(\$19,256,221)

Ending Fund Balance/ Working Capital \$38,470,999

Appropriation Limit as of Fiscal Year End 7,799,728

Total Annual Appropriation Subject to the Limit as of Fiscal Year End 5,592,836

City of Oakley

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2011-12

Forms	Column	Additional Details	Footnotes
<u>Taxes</u>			
Sale and Use Taxes	B		One time Revenue from purchases related to construction of new Waste Water Facility in town.
<u>Fines and Forfeitures and Revenue from Use of Money and Property</u>			
Investment Earnings	A		The reduction is due to the Exclusion of the RDA.
Rents and Concessions	B		The decrease is due to the Exclusion of RDA.
<u>Intergovernmental - State</u>			
Motor Vehicle In-Lieu Tax	B		Cancelled CY.
Homeowners Property Tax Relief	B		None received in CY.
<u>Current Service Charges</u>			
Parks and Recreation Fees	A		Increase in revenue is due to increased activities.
<u>Other Revenues</u>			
Sale of Real and Personal Property	B		This activity did not occur in CY.
<u>Transportation and Community Development</u>			
Street/Highways/Storm Drains	A		Reduced activity in CY.

Supplement to the Annual Report of California Municipalities

City Name:	Dakley
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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.

September 2011
 June 2012

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 at 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	\$ 215,623
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	\$ 417,625
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. CONTRA COSTA COUNTY	CONTRACTED POLICE/FORENSIC SERVICES	6,253,524-
b. ↓	ANIMAL CONTROL SERVICES	189,280-
c. ↓	PUBLIC WORKS-FEES	
d. ↓	COLLECTED FOR COUNTY - PASSED THRU CITY.	2,013,174-