

**CITIES FINANCIAL TRANSACTIONS
AND COMPENSATION REPORT**

COVER PAGE

City of OAKLEY

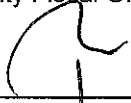
Fiscal Year: 20 13

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
10/17/13

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 2013

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Kevin		Romick
Member 1	Randy		Pope
Member 2	Doug		Hardcastle
Member 3	Diane		Burgis
Member 4	Carol		Rios
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 2013

Fund Name (Specify)

Capital Facilities Fund

Operating Revenue

Charges for Service	408
Other Operating Revenue	
Total Operating Revenue	\$408

Operating Expense

Personal Services	1,370
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	223,875
Total Operating Expense	\$225,245
Operating Income (Loss)	(\$224,837)

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 2013

Fund Name (Specify)

Capital Facilities Fund

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

(\$224,837)

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

(\$224,837)

Retained Earnings, Beginning

\$51,214

Adjustments

Reason for Adjustments

Retained Earnings, Ending

(\$173,623)

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

-3

Reason for Adjustments

Rounding error

Contributed Capital, Ending

\$7,593,029

Retained Earnings, Ending

(\$173,623)

Total Equity, Ending

\$7,419,406

Retained Earnings - Reserved

Retained Earnings - Unreserved

(\$173,623)

City of Oakley

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Equipment Replacement

Operating Revenue

Charges for Service	
Other Operating Revenue	280,000
Total Operating Revenue	\$280,000

Operating Expense

Personal Services	1,623
Contractual Services	
Supplies	
Materials	685,306
Other Operating Expenses	
General and Administrative Expense	
Depreciation Expense	-280,679
Total Operating Expense	\$406,250
Operating Income (Loss)	(\$126,250)

Non-Operating Revenue

Interest	605
Gain on Sale of Assets	6,089
Other	86,796
Total Non-Operating Revenue	\$93,490

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 2013

Fund Name (Specify)

Equipment Replacement

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

(\$32,760)

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

(\$32,760)

Retained Earnings, Beginning

\$1,656,737

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$1,623,977

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

1

Reason for Adjustments

Rounding error

Contributed Capital, Ending

\$395,070

Retained Earnings, Ending

\$1,623,977

Total Equity, Ending

\$2,019,047

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$1,623,977

City of Oakley

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2013

Functional Revenue:

Expenditures:

Construction Development Taxes

Community Promotion	\$462,920
Parks and Recreation	\$475,850
Streets/Highways/Storm Drains	\$1,263,156

Sub Total: \$2,201,926

Construction Permits

Construction and Engineering Regulation Enforcement	\$1,349,670
Planning	\$139,218

Sub Total: \$1,488,888

Forfeitures and Penalties

Police	\$154,398
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Sub Total: \$154,398

Gasoline Tax

Streets/Highways/Storm Drains	\$1,747,401
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Sub Total: \$1,747,401

Investment Earnings

Parks and Recreation	\$9,672
Other Community Development 2	\$2,078
Streets/Highways/Storm Drains	\$15,177
Community Centers and Auditoriums	\$178
Fire	\$134
Other Community Development 1	\$856

Sub Total: \$28,095

Parks and Recreation Fees

Parks and Recreation	\$60,282
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Sub Total: \$60,282

City of Oakley

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2013

Functional Revenue:

Expenditures:

Plan Checking Fees

Planning \$2,998

Sub Total: \$2,998

Police

Police \$26,644

Sub Total: \$26,644

Transportation Taxes-Non Transit

Streets/Highways/Storm Drains \$750,000

Sub Total: \$750,000

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2013

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		2,367,345	
Supplement Roll Secured and Unsecured Property Taxes			
Property Tax In-Lieu of Vehicle License Fees		1,793,118	
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		1,617,770	
In-Lieu Local Sales and Use Taxes			
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$750,000		
Transient Lodging Taxes		195,941	
Franchises		1,115,304	
Business License Taxes		106,743	
Real Property Transfer Taxes		137,101	
Utility Users Taxes			
Construction Development Taxes	\$2,201,926		
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 2013

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify General Revenues

General Revenues

Total

\$2,951,926	\$7,333,322	\$10,285,248
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City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year 2013

Functional Revenues

A

Special Benefit Assessments for Operations

Fire	
Paramedics	
Police	\$26,644
Lighting	
Other (Specify, maximum of 5 entries allowed)	\$6,718,962

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Community Facilities District	Other Community Development 2	282,828
Landscaping District	Parks and Recreation	3,096,697
NPDES	Streets/Highways/Storm Drains	482,953
P-6	Police	2,856,484
Total:		\$6,718,962

Total \$6,745,606

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2013

Functional Revenues	General Revenues	Total Revenues
A	B	C

Licenses and Permits

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$1,488,888		
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

\$1,488,888	\$0	\$1,488,888
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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 2013

	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures			
Vehicle Code Fines			
Other Fines			
Forfeitures and Penalties	\$154,398		
Total	\$154,398	\$0	\$154,398
Revenue from Use of Money and Property			
Investment Earnings	\$28,095	25,324	
Rents and Concessions		73,450	
Royalties			
Other 1			
Other 2			
Total	\$28,095	\$98,774	\$126,869

City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2013

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - State

Motor Vehicle In-Lieu Tax	18,727	
Homeowners Property Tax Relief	20,258	
Gasoline Tax	\$1,747,401	
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)	\$221,999	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Parks	Parks and Recreation	97,504
Recycle	Community Centers and Auditoriums	9,673
SLESF	Police	114,822
Total:		\$221,999

Total	\$1,969,400	\$38,985	\$2,008,385
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City of Oakley

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2013

**Functional
Revenues**

Current Service Charges

Zoning Fees and Subdivision Fees	
Special Police Department Services	
Special Fire Department Services	
Plan Checking Fees	\$2,998
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	\$60,282
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 2013

Functional Revenues

Quasi-External Transactions

0

Other Current Service Charges (Specify)

\$1,413,567

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Construction Admin Fees	Management and Support	234,643
Development Project Reimbursement	Streets/Highways/Storm Drains	632,560
Impact Admin Fees	Management and Support	70,704
Miscellaneous	Management and Support	1,865
Note payment	Management and Support	1,182
Other Reimbursement	Management and Support	417,613
School Resource Officer	Police	55,000
Total:		\$1,413,567

Total

\$1,476,847

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 2013

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 2013

	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	\$14,815,160	\$7,471,081	\$22,286,241

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year 2013

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ (Excess) Revenues F
General Government						
Legislative	499,972			\$499,972	\$0	\$499,972
Management and Support	1,140,939	76,013	568,604	\$1,785,556	\$726,007	\$1,059,549
Total	\$1,640,911	\$76,013	\$568,604	\$2,285,528	\$726,007	\$1,559,521
Public Safety						
Police	10,176,862	16,920		\$10,193,782	\$3,207,348	\$6,986,434
Fire				\$0	\$134	(\$134)
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation	191,141			\$191,141	\$0	\$191,141
Weed Abatement				\$0	\$0	\$0
Street Lighting	347,279			\$347,279	\$0	\$347,279
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2	39,560			\$39,560	\$0	\$39,560
Total	\$10,754,842	\$16,920	\$0	\$10,771,762	\$3,207,482	\$7,564,280

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year 2013

	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	754,246	3,176,578		\$3,930,824	\$4,891,247	(\$960,423)
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	\$754,246	\$3,176,578	\$0	\$3,930,824	\$4,891,247	(\$960,423)
Community Development						
Planning	759,698			\$759,698	\$142,216	\$617,482
Construction and Engineering Regulation	1,163,311			\$1,163,311	\$1,349,670	(\$186,359)
Redevelopment				\$0	\$0	\$0
Housing	\$0	\$0	\$0	\$0	\$0	\$0
Employment				\$0	\$0	\$0
Community Promotion	48,960			\$48,960	\$462,920	(\$413,960)
Other Community Development 1				\$0	\$856	(\$856)
Other Community Development 2	109,247			\$109,247	\$284,906	(\$175,659)
Total	\$2,081,216	\$0	\$0	\$2,081,216	\$2,240,568	(\$159,352)

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year 2013

	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	3,011,874	1,206,624		\$4,218,498	\$3,740,005	\$478,493
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	\$9,851	(\$9,851)
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$3,011,874	\$1,206,624	\$0	\$4,218,498	\$3,749,856	\$468,642

City of Oakley

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year 2013

	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		223,798		\$223,798	\$0	\$223,798
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$223,798	\$0	\$223,798	\$0	\$223,798
Grand Total	\$18,243,089	\$4,699,933	\$568,604	\$23,511,626	\$14,815,160	\$8,696,466

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

Fiscal Year	Object Class			
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures
	A	B	C	D
2013				
Operating Expenditures				
Salaries and Wages	1,436,116			\$1,436,116
Retirement	315,372			\$315,372
Other Employee Benefits	460,914			\$460,914
Contract Services				
Private	1,960,423			\$1,960,423
Other Governmental Agencies	10,176,862		8,158	\$10,185,020
Material, Supplies, and Other	3,893,402	4,476,135		\$8,369,537
Capital Outlay				
Equipment				
Land		223,798		\$223,798
Building and Improvement				
Debt Service				
Interest			320,446	\$320,446
Principal			240,000	\$240,000
Lease Payments				
Total	\$18,243,089	\$4,699,933	\$568,604	\$23,511,626
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 2013

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	\$10,245,000
Principal Payment Made in Current Year	340,000
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	\$1,555,000
Principal Outstanding End of Fiscal Year	\$9,905,000
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 2013

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	\$14,775,000
Principal Payment Made in Current Year	275,000
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	\$275,000
Principal Outstanding End of Fiscal Year	\$14,500,000
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 2013

Description of Leased Property

Description of Leased Property: Community Center
 Nature of Lease: Other
 Can Local Agency Cancel Agreement?: No
 Name of Lessor: City of Oakley
 Name Person or Organization: The Oakley Public Finance Authority

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$3,844,215	\$7,450,000	\$11,294,215
Prior Year Adjustments			\$0
Current Year Principal Payment		240,000	\$240,000
Current Year Interest Payment	316,406		\$316,406
Adjustments to Current Year			\$0
Balance End Of Year	\$3,527,809	\$7,210,000	\$10,737,809
Enterprise or Governmental Fund Makes Payment?	Governmental		

City of Oakley

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2013

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?			10.00
What Is the Effective Date of the Current Tax Rate? (00/00/0000)			7/ 1/1999
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 2013

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	8,520,170	10,893,053	574,747	8,930,228
Fixed Assets				
Other Assets	4,562,568	284,313	31	3,638,407
Total Assets	\$13,082,738	\$11,177,366	\$574,778	\$12,568,635
Net Current Assets	\$13,082,738	\$11,177,366	\$574,778	\$12,568,635
Liabilities				
Accounts Payable	1,520,714	314,877		725,986
Compensated Absences				
Other Liabilities 1	13,547	4,464		194,372
Other Liabilities 2	504,813	455,352		1,052,728
Other Liabilities 3	41,271	1,213,988		75,000
Total Liabilities	\$2,080,345	\$1,988,681	\$0	\$2,048,086
Net Current Liabilities	\$2,080,345	\$1,988,681	\$0	\$2,048,086
Working Capital	\$11,002,393	\$9,188,685	\$574,778	\$10,520,549
Fund Equity *	\$11,002,393	\$9,188,685	\$574,778	\$10,520,549
Fund Balance				
Reserved	3,953,856	3,784,517	574,750	9,914,368
Unreserved Designated				
Unreserved Undesignated	7,048,537	5,404,168	28	606,181
Total Fund Equity	\$11,002,393	\$9,188,685	\$574,778	\$10,520,549

* Fields for the Ending Fund Balance/Working Capital Calculation
See the note on the Summary and Statistics - Consolidated Statement form.

City of Oakley

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Fund Types

Fiscal Year 2013

Assets	Enterprise	Internal Service
Cash and Investments		1,519,382
Fixed Assets		7,918,103
Other Assets		968
Total Assets	\$0	\$9,438,453
Less: Non-Current Assets		7,918,103
Net Current Assets	\$0	\$1,520,350
Liabilities		
Accounts Payable		
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	\$0
Less: Non-Current Liability		
Net Current Liabilities	\$0	\$0
Working Capital *	\$0	\$1,520,350
Fund Equity *	\$0	\$9,438,453
Contributed Capital	\$0	\$7,988,099
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$0	\$1,450,354
Total Fund Equity	\$0	\$9,438,453

* Fields for the Ending Fund Balance/Working Capital Calculation
See the note on the Summary and Statistics - Consolidated Statement form

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

Fiduciary Fund Types

Fiscal Year 2013

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	457,990			\$457,990
Fixed Assets				\$0
Other Assets	2,552			\$2,552
Total Assets	\$460,542	\$0	\$0	\$460,542
Less: Non-Current Assets				\$0
Net Current Assets	\$460,542	\$0	\$0	\$460,542
Liabilities				
Accounts Payable	76,550			\$76,550
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	383,992			\$383,992
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$460,542	\$0	\$0	\$460,542
Less: Non-Current Liability				\$0
Net Current Liabilities	\$460,542	\$0	\$0	\$460,542
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

* Fields for the Ending Fund Balance/Working Capital Calculation
 See the note on the Summary and Statistics - Consolidated Statement form.

City of Oakley

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Account Groups

Fiscal Year 2013

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$30,895,570
Fixed Assets	147,013,113		\$154,931,216
Other Assets		7,520,430	\$16,009,269
Total Assets	\$147,013,113	\$7,520,430	\$201,836,055
Less: Non-Current Assets	\$147,013,113	\$7,520,430	\$162,451,646
Net Current Assets	\$0	\$0	\$39,384,409
Accounts Payable			\$2,638,127
Compensated Absences		278,078	\$278,078
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		7,210,000	\$7,210,000
Other Liabilities 1			\$596,375
Other Liabilities 2		32,352	\$2,045,245
Other Liabilities 3			\$1,330,259
Total Liabilities		\$7,520,430	\$14,098,084
Less: Non-Current Liabilities		\$7,520,430	\$7,520,430
Net Current Liabilities		\$0	\$6,577,654
Working Capital			\$32,806,755
Fund Equity	\$147,013,113		\$187,737,971
Contributed Capital			\$7,988,099
Invest In General Fixed Assets	147,013,113		\$147,013,113
Reserved			\$0
Unreserved			\$1,450,354
Fund Balance			
Reserved			\$18,227,491
Unreserved Designated			\$0
Unreserved Undesignated			\$13,058,914
Total Fund Equity	\$147,013,113		\$187,737,971

City of Oakley

Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2013

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	240,000
Total Debt Service	\$240,000
Debt Service from Schedule of Total Expenditures By Major Object Classification	240,000
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	7,210,000	7,210,000		\$0

City of Oakley

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

Balance Sheet

Fiscal Year 2013

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$13,082,738	\$11,177,366	\$574,778	\$12,568,635
Less: Non-Current Assets				
Net Current Assets	\$13,082,738	\$11,177,366	\$574,778	\$12,568,635
Total Liabilities	\$2,080,345	\$1,988,681	\$0	\$2,048,086
Non-Current Liabilities				
Net Current Liabilities	\$2,080,345	\$1,988,681	\$0	\$2,048,086
Working Capital	\$11,002,393	\$9,188,685	\$574,778	\$10,520,549
Fund Equity	\$11,002,393	\$9,188,685	\$574,778	\$10,520,549
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$3,953,856	\$3,784,517	\$574,750	\$9,914,368
Unreserved - Designated	\$0	\$0	\$0	\$0
Unreserved - Undesignated	\$7,048,537	\$5,404,168	\$28	\$606,181
Total Fund Equity	\$11,002,393	\$9,188,685	\$574,778	\$10,520,549

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

Balance Sheet

Fiscal Year 2013

	Enterprise E	Internal Service F	Trust and Agency G
Total Assets	\$0	\$9,438,453	\$460,542
Less: Non-Current Assets	\$0	\$7,918,103	\$0
Net Current Assets	\$0	\$1,520,350	\$460,542
Total Liabilities	\$0	\$0	\$460,542
Non-Current Liabilities	\$0	\$0	\$0
Net-Current Liabilities	\$0	\$0	\$460,542
Working Capital	\$0	\$1,520,350	\$0
Fund Equity	\$0	\$9,438,453	\$0
Contributed Capital	\$0	\$7,988,099	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$0	\$1,450,354	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$0	\$9,438,453	\$0

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

Balance Sheet

Fiscal Year 2013

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$147,013,113	\$7,520,430	\$201,836,055
Less: Non-Current Assets	\$147,013,113	\$7,520,430	\$162,451,646
Net Current Assets	\$0		\$39,384,409
Total Liabilities		\$7,520,430	\$14,098,084
Non-Current Liabilities		\$7,520,430	\$7,520,430
Net-Current Liabilities			\$6,577,654
Working Capital			\$32,806,755
Fund Equity	\$147,013,113		\$187,737,971
Contributed Capital			\$7,988,099
Investment in General			
Fixed Assets	\$147,013,113		\$147,013,113
Retained Earnings			
Reserved			\$0
Unreserved			\$1,450,354
Fund Balance			
Reserved			\$18,227,491
Unreserved - Designated			\$0
Unreserved - Undesignated			\$13,058,914
Total Fund Equity	\$147,013,113		\$187,737,971

City of Oakley

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

Consolidated Statement

Fiscal Year 2013

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$2,285,528	\$726,007	\$1,559,521
Public Safety	\$10,771,762	\$3,207,482	\$7,564,280
Transportation	\$3,930,824	\$4,891,247	(\$960,423)
Community Development	\$2,081,216	\$2,240,568	(\$159,352)
Health	\$0	\$0	\$0
Culture and Leisure	\$4,218,498	\$3,749,856	\$468,642
Public Utilities	\$0	\$0	\$0
Other	\$223,798	\$0	\$223,798
Total	\$23,511,626	\$14,815,160	\$8,696,466
General Revenues			
Taxes			\$7,333,322
Licenses and Permits			\$0
Fines and Forfeitures			\$0
Revenue from Use of Money and Property			\$98,774
Intergovernmental State			\$38,985
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$0
Total			\$7,471,081
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$1,225,385)
Excess/(Deficiency) of Internal Service Charges Over Expenses			(\$257,597)
Beginning Fund Balance/ Working Capital			\$38,470,999

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

Consolidated Statement

Fiscal Year 2013

Adjustments (Specify, maximum of 10 entries allowed)

\$3,736,841

Specify:

Amount:

Adj to Beg FB, add'l FA	5,900,000
Inclusion of Housing functions of dissolved RDA	-1,340,000
other various adj to FB	-823,159
Total:	\$3,736,841

Ending Fund Balance/ Working Capital *

\$40,724,858

Appropriation Limit as of Fiscal Year End

8,213,562

Total Annual Appropriation Subject to the Limit as of Fiscal Year End

6,271,254

*** Fields for the Ending Fund Balance/Working Capital Calculation**

The "Ending Fund Balance/Working Capital" total is calculated from either the Fund Equity or Working Capital fields on the Worksheet for Completing the Balance Sheet forms. The applicable fields are highlighted yellow.

See the Cities Financial Transactions Report instructions for additional information.

Fund Type	Field for Calculation
<i>Governmental</i>	Fund Equity
<i>Proprietary</i>	
Enterprise	Working Capital
Internal Service	Fund Equity
<i>Fiduciary</i>	
Expendable Trust	Fund Equity
Non-Expendable Trust	Working Capital