**REQUIRED SUPPLEMENTARY INFORMATION**

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**City of Clayton**

**Required Supplementary Information**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - General Fund**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  | Variance from | |  |
|  |  | Adopted |  |  |  |  |  |  | Final Budget |  |
|  |  |  | Final |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  | Budget |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |
| Property taxes | $ | 2,660,603 | $ | 2,660,603 | $ | 2,846,766 | $ | | 186,163 |  |
| Sales and use taxes |  | 585,965 |  | 585,965 |  | 563,908 |  |  | (22,057) |  |
| Business licenses |  | 150,000 |  | 150,000 |  | 162,881 |  |  | 12,881 |  |
| Permits, licenses and fees |  | 137,354 |  | 137,354 |  | 114,026 |  |  | (23,328) |  |
| Fines, forfeitures and penalties |  | 118,800 |  | 118,800 |  | 151,409 |  |  | 32,609 |  |
| Intergovernmental |  | 117,451 |  | 117,451 |  | 135,233 |  |  | 17,782 |  |
| Other in-lieu fees |  | 174,389 |  | 174,389 |  | 174,443 |  |  | 54 |  |
| Franchise fees |  | 577,693 |  | 577,693 |  | 587,740 |  |  | 10,047 |  |
| Service charges |  | 309,366 |  | 309,366 |  | 305,645 |  |  | (3,721) |  |
| Use of money and property |  | 86,000 |  | 86,000 |  | (185,018) |  |  | (271,018) |  |
| Other revenue |  | 20,000 |  | 20,000 |  | 40,844 |  |  | 20,844 |  |
| **Total Revenues** |  | 4,937,621 |  | 4,937,621 |  | 4,897,877 |  |  | (39,744) |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |  |
| General government |  | 1,318,585 |  | 1,318,585 |  | 2,570,417 |  |  | (1,251,832) |  |
| Public works |  | 335,964 |  | 335,964 |  | 333,423 |  |  | 2,541 |  |
| Parks and recreation services |  | 306,500 |  | 306,500 |  | 336,592 |  |  | (30,092) |  |
| Community and economic development |  | 319,716 |  | 319,716 |  | 299,175 |  |  | 20,541 |  |
| Public safety |  | 2,518,022 |  | 2,518,022 |  | 2,684,319 |  |  | (166,297) |  |
| Capital Outlay |  | - |  | - |  | 22,168 |  |  | (22,168) |  |
| **Total Expenditures** |  | 4,798,787 |  | 4,798,787 |  | 6,246,094 |  |  | (1,447,307) |  |
| **Revenues Over (Under) Expenditures** |  | 138,834 |  | 138,834 |  | (1,348,217) |  |  | (1,487,051) |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |
| Transfers in |  | 125,629 |  | 125,629 |  | 1,597,681 |  |  | 1,472,052 |  |
| Transfers out |  | - |  | - |  | - |  |  | - |  |
| **Total Other Financing Sources (Uses)** |  | 125,629 |  | 125,629 |  | 1,597,681 |  |  | 1,472,052 |  |
| **Change in fund balance** | $ | 264,463 | $ | 264,463 |  | 249,464 | $ | | (14,999) |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  | 6,163,893 |  |  |  |  |
| End of year |  |  |  |  | $ | 6,413,357 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |



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**City of Clayton**

**Required Supplementary Information**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Landscape Maintenance District**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Special parcel tax | $ | 1,204,857 | $ | | 1,204,957 | $ | | 1,204,882 | $ | | (75) |  |
| Use of money and property |  | 15,000 |  |  | 15,000 |  |  | (24,383) |  |  | (39,383) |  |
| Other revenue |  | - |  |  | - |  |  | - |  |  |  |  |
| **Total Revenues** |  | 1,219,857 |  |  | 1,219,957 |  |  | 1,180,499 |  |  | (39,458) |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |  |  |  |
| Public works |  | 2,073,579 |  |  | 2,073,579 |  |  | 1,424,676 |  |  | 648,903 |  |
| Capital Outlay |  | - |  |  | - |  |  | 161,367 |  |  | (161,367) |  |
| **Total Expenditures** |  | 2,073,579 |  |  | 2,073,579 |  |  | 1,586,043 |  |  | 487,536 |  |
| **Revenues Over (Under) Expenditures** |  | (853,722) |  |  | (853,622) |  |  | (405,544) |  |  | 448,078 |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | (41,809) |  |  | (41,809) |  |  | (41,809) |  |  | - |  |
| **Total Other Financing Sources (Uses)** |  | (41,809) |  |  | (41,809) |  |  | (41,809) |  |  | - |  |
| **Change in fund balance** | $ | (895,531) | $ | | (895,431) |  |  | (447,353) | $ | | 448,078 |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 1,085,886 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 638,533 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Required Supplementary Information**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Successor Housing Agency**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Program income | $ | 111,400 | $ | | 111,400 | $ | | 111,400 | $ | | - |  |
| Use of money and property |  | 22,000 |  |  | 22,000 |  |  | 17,961 |  |  | (4,039) |  |
| **Total Revenues** |  | 133,400 |  |  | 133,400 |  |  | 129,361 |  |  | (4,039) |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |  |  |  |
| Community and economic development |  | 20,000 |  |  | 20,000 |  |  | - |  |  | 20,000 |  |
| **Total Expenditures** |  | 20,000 |  |  | 20,000 |  |  | - |  |  | 20,000 |  |
| **Revenues Over (Under) Expenditures** |  | 113,400 |  |  | 113,400 |  |  | 129,361 |  |  | 15,961 |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Unrealized gains (losses) |  | - |  |  | - |  |  | 58,091 |  |  | 58,091 |  |
| **Total Other Financing Sources (Uses)** |  | - |  |  | - |  |  | 58,091 |  |  | 58,091 |  |
| **Change in fund balance** | $ | 113,400 | $ | | 113,400 |  |  | 187,452 | $ | | 74,052 |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 5,430,243 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 5,617,695 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Required Supplementary Information**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - American Rescue Plan Act**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  | Adopted |  |  |  | Final | | |  |  |  | Positive |  |
| **REVENUES** | Budget |  |  |  | Budget | | | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Program income | $ | - | $ | | -$ | | | - | $ | | - |  |
| Intergovernmental |  | - |  |  | - |  |  | 1,467,024 |  |  | 1,467,024 |  |
| **Total Revenues** |  | - |  |  | - |  |  | 1,467,024 |  |  | 1,467,024 |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |  |  |  |
| Community and economic development |  | - |  |  | - |  |  | - |  |  | - |  |
| **Total Expenditures** |  | - |  |  | - |  |  | - |  |  | - |  |
| **Revenues Over (Under) Expenditures** |  | - |  |  | - |  |  | 1,467,024 |  |  | 1,467,024 |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | - |  |  | - |  |  | (1,467,024) |  |  | (1,467,024) |  |
| **Total Other Financing Sources (Uses)** |  | - |  |  | - |  |  | (1,467,024) |  |  | (1,467,024) |  |
| **Change in fund balance** | $ | - | $ | | - |  |  | - | $ | | - |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | - |  |  |  |  |
| End of year |  |  |  |  | $ | | | - |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Required Supplementary Information**

**For the Year Ended June 30, 2022**

**Schedule of Proportionate Share of Net Pension Liability**

**Last 10 Years\***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Fiscal Year Ending June 30\* | | | | |  |  |  |  |  |  |  |  |  |
|  |  | 2022 |  |  | 2021 |  |  | 2020 |  |  | 2019 |  |  | 2018 |  |  | 2017 |  |  | 2016 |  |  | 2015 |
| Measurement Date | 6/30/2021 | | 6/30/2020 | | | 6/30/2019 | | | 6/30/2018 | | | 6/30/2017 | | | 6/30/2016 | | | 6/30/2015 | | | 6/30/2014 | | |
| Plan’s Proportion of the Net Pension Liability/(Asset) |  | 0.051030% |  |  | 0.048970% |  |  | 0.047570% |  |  | 0.048490% |  |  | 0.049420% |  |  | 0.051003% |  |  | 0.052357% |  |  | 0.030626% |
| Plan’s Proportionate Share of the Net Pension Liability/(Asset) | $ | 2,759,739 | $ | | 5,328,676 | $ | | 4,874,908 | $ | | 4,672,754 | $ | | 4,901,330 | $ | | 4,413,357 | $ | | 3,593,771 | $ | | 3,693,394 |
| Plan’s Covered-Employee Payroll\*\* | $ | 2,252,998 | $ | | 2,064,898 | $ | | 2,016,021 | $ | | 1,995,400 | $ | | 1,931,042 | $ | | 1,820,066 | $ | | 1,706,509 | $ | | 1,963,054 |
| Plan’s Proportionate Share of the Net Pension Liability/(Asset) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| as a Percentage of its Covered-Employee Payroll |  | 122.49% |  |  | 258.06% |  |  | 241.81% |  |  | 234.18% |  |  | 253.82% |  |  | 242.48% |  |  | 210.59% |  |  | 188.15% |
| Plan’s Proportionate Share of the Fiduciary Net Position as a |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Percentage of the Plan’s Total Pension Liability |  | 88.23% |  |  | 75.10% |  |  | 75.26% |  |  | 76.24% |  |  | 73.86% |  |  | 74.06% |  |  | 78.40% |  |  | 77.60% |

* Fiscal year ending June 30, 2015 was the 1st year of implementation, future years' information will be displayed up to 10 years, as information becomes available.
* For the year ending on the measurement date.

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**City of Clayton**

**Required Supplementary Information**

**For the Year Ended June 30, 2022**

**Schedule of Pension Plan Contributions**

**Last 10 Years\***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  | June 30, | | |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 2022 |  |  | 2021 |  |  | 2020 |  |  | 2019 |  |  | 2018 |  |  | 2017 |  |  | 2016 |  |  | 2015 |  |
| Actuarially determined contributions\* | $ | 584,865 | $ | | 412,971 | $ | | 577,734 | $ | | 530,067 | $ | | 612,898 | $ | | 573,677 | $ | | 530,677 | $ | | 375,647 |  |
| Contributions in relation to the actuarially determined contribution |  | 584,865 |  |  | 412,971 |  |  | 577,734 |  |  | 530,067 |  |  | 612,898 |  |  | 573,677 |  |  | 530,677 |  |  | 375,647 |  |
| Contribution deficiency (excess) | $ | - |  | $ | - |  | $ | - |  | $ | - |  | $ | - |  | $ | - |  | $ | - |  | $ | - |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Covered-employee payroll\*\* | $ | 2,252,998 | $ | | 2,244,193 | $ | | 2,064,898 | $ | | 2,016,021 | $ | | 1,995,400 | $ | | 1,931,042 | $ | | 1,820,066 | $ | | 1,706,509 |  |
| Contributions as a percentage of covered |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| employee payroll |  | 25.96% |  |  | 18.40% |  |  | 27.98% |  |  | 26.29% |  |  | 30.72% |  |  | 29.71% |  |  | 29.16% |  |  | 22.01% |  |
| \* Excludes employer-paid member contributions (EPMC) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \*\* For the fiscal year ending on the date shown |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Actuarially determined contribution assumptions:\*\*** |  |  |  |  |  |  | June 30, 2020 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Valuation Date |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Actuarial cost method |  |  |  |  |  |  | Entry age normal cost method | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Amortization method |  |  |  |  |  |  | Level percent of pay, direct rate smoothing | | | | | | | |  |  |  |  |  |  |  |  |  |  |
| Remaining amortization periods |  |  |  |  |  |  | Differs by employer rate plan but not more than 20 years | | | | | | | | | | |  |  |  |  |  |  |  |
| Asset valuation method |  |  |  |  |  |  | Market value of assets | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Inflation |  |  |  |  |  | 2.50% | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Salary increases |  |  |  |  |  |  | Varies by entry age and service | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Overall payroll growth |  |  |  |  |  |  | 2.75% compounded annually | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Discount rate\*\*\* |  |  |  |  |  |  | 7.00% (net of administrative expenses) | | | | | | |  |  |  |  |  |  |  |  |  |  |  |
| Mortality |  |  |  |  |  |  | Derived using CalPERS' Membership Data for all Funds. The post-retirement mortality rates | | | | | | | | | | | | | | | | |  |
|  |  |  |  |  |  |  | include 15 years of projected on-going mortality improvement using 90 percent of Scale MP 2016 | | | | | | | | | | | | | | | | |  |
|  |  |  |  |  |  |  | published by the Society of Actuaries. | | | | | | |  |  |  |  |  |  |  |  |  |  |  |

* Fiscal year ending June 30, 2015 was the 1st year of implementation, future years' information will be displayed, up to 10 years, as information becomes available.
* From the CalPERS reports found at:

https://www.calpers.ca.gov/docs/forms-publications/actuarial-valuation-section2-miscellaneous-2017.pdf

https://www.calpers.ca.gov/docs/forms-publications/actuarial-valuation-section2-safety-2017.pdf

\*\*\* The discount rate used for Actuarially Determined Contributions (ARC) is different from the one used for Total Pension Liability.

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**City of Clayton**

**Required Supplementary Information**

**For the Year Ended June 30, 2022**

**Schedule of Changes in the Net OPEB Liability and Related Ratios**

**Last 10 Years\***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Fiscal Year | |  | Fiscal Year | |  | Fiscal Year | |  |  | Fiscal Year |  | Fiscal Year | |  |
|  |  | Ended |  |  | Ended |  |  | Ended |  |  | Ended |  |  | Ended |  |
|  | June 30, 2022 | |  | June 30, 2021 | |  | June 30, 2020 | |  | June 30, 2019 | |  | June 30, 2018 | |  |
| Measurement Date |  | 6/30/2022 | 6/30/2021 | | | 6/30/2020 | | |  |  | 6/29/2019 | 6/29/2018 | | |  |
| **Total OPEB Liability:** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total OPEB liability - Beginning | $ | 532,528 | $ | | 535,900 | $ | | 570,116 | $ | | 545,327 | $ | | 464,490 |  |
| Changes recognized for the measurement period: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Service cost2 |  | 18,942 |  |  | 18,521 |  |  | 21,745 |  |  | 28,428 |  |  | 27,530 |  |
| Interest on total OPEB liability |  | 11,706 |  |  | 13,536 |  |  | 15,090 |  |  | 15,783 |  |  | 15,800 |  |
| Changes of benefit terms |  | - |  |  | - |  |  | - |  |  | - |  |  | 45,605 |  |
| Difference between expected and actual experience |  | 57,970 |  |  | - |  |  | (11,405) |  |  | - |  |  | 22,654 |  |
| Changes of assumptions and other inputs |  | (13,653) |  |  | 18,602 |  |  | (4,186) |  |  | 9,159 |  |  | 16,307 |  |
| Benefit payments1 |  | (29,178) |  |  | (54,031) |  |  | (58,507) |  |  | (31,408) |  |  | (30,226) |  |
| Other changes |  | - |  |  | - |  |  | 3,047 |  |  | 2,827 |  |  | (16,833) |  |
| Net change in total OPEB liability |  | 45,787 |  |  | (3,372) |  |  | (34,216) |  |  | 24,789 |  |  | 80,837 |  |
| Total OPEB liability - Ending |  | 578,315 |  |  | 532,528 |  |  | 535,900 |  |  | 570,116 |  |  | 545,327 |  |
| **Plan Fiduciary Net Position:** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Plan fiduciary net position - Beginning | $ | - | $ | | - | $ | | - | $ | | - | $ | | - |  |
| Changes recognized for the measurement period: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Contributions - Employer |  | 29,178 |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Net investment income |  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Benefit payments |  | (29,178) |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Administrative expense |  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Net change in plan fiduciary net position |  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Plan fiduciary net position - Ending3 |  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |
| **Net OPEB Liability - Ending** | **$** | **578,315** | **$** | | **532,528** | **$** | | **535,900** | **$** | | **570,116** | **$** | | **545,327** |  |
| Plan Fiduciary net position as a percentage of the |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| total OPEB liability |  | 0.00% |  |  | 0.00% |  |  | 0.00% |  |  | 0.00% |  |  | 0.00% |  |
| Covered-employee payroll | $ | 2,361,666 | $ | | 2,244,193 | $ | | 2,307,289 | $ | | 2,016,021 | $ | | 1,995,400 |  |
| Net OPEB liability as a percentage of covered |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| employee payroll |  | 24.49% |  |  | 23.73% |  |  | 23.23% |  |  | 28.28% |  |  | 27.33% |  |

* Fiscal year ending June 30, 2018 was the 1st year of implementation, future years' information will be displayed, up to 10 years, as information becomes available.

1 Includes the implicit rate subsidy.

2 Service costs prior to fiscal year 2021/22 already include interest cost to the end of the year.

3 As of the year ended June 30, 2022 the City had not established an irrevocable trust for payment of OPEB plan benefits.

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**City of Clayton**

**Required Supplementary Information**

**For the Year Ended June 30, 2022**

**Schedule of OPEB Plan Contributions**

**Last 10 Years\***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Fiscal Year |  | Fiscal Year |  | Fiscal Year |  |  | Fiscal Year |  |  | Fiscal Year |  |
|  |  | Ended |  | Ended |  | Ended |  |  | Ended |  |  | Ended |  |
|  | June 30, 2022 | | June 30, 2021 | | June 30, 2020 | |  | June 30, 2019 | |  | June 30, 2018 | |  |
| Actuarially determined contributions (ADC)1 | $ | - | $ | - | $ | - | $ | | - | $ | | - |  |
| Contributions in relation to the ADC |  | - |  | - |  | - |  |  | - |  |  | - |  |
| Contribution deficiency (excess) | $ | - | $ | - | $ | - |  | $ | - |  | $ | - |  |
| Covered-employee payroll2 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $ | 2,361,666 | $ | 2,244,193 | $ | 2,307,289 | $ | | 2,016,021 | $ | | 1,995,400 |  |
| Contributions as a percentage of covered-employee payroll |  | 0.00% |  | 0.00% |  | 0.00% |  |  | 0.00% |  |  | 0.00% |  |



* Fiscal year ending June 30, 2018 was the 1st year of implementation, future years' information will be displayed up to 10 years, as information becomes available.

1 As of the year ended June 30, 2022 the City had not established an irrevocable trust for payment of OPEB plan benefits. 2 For the fiscal year ending on the date shown

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**City of Clayton**

**Notes to the Required Supplementary Information**

**For the year ended June 30, 2022**

**1.** **BUDGETARY PRINCIPLES**

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

By June 30, the City Manager submits to the City Council a proposed operating budget for the year commencing July 1. The operating budget includes proposed expenditures and the means of financing them. Continuing appropriations are re-budgeted by the City Council as part of the adoption of subsequent year's budgets.

Public hearings are conducted to obtain taxpayer comments.

The budget is legally enacted through passage of a resolution during a City Council meeting in the month of June.

The City Manager is authorized to transfer budgeted amounts within an activity, within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.

Formal budgeting is employed as a management control device during the year for the general, certain special revenue and debt service funds. The Presley Settlement, Stormwater Treatment District Assessment, and Clayton Development Impact Fees funds are not budgeted for and thus do not have budget to actual comparison statements.

Budgets for the general, certain special revenue and debt service funds are adopted on a basis consistent with generally accepted accounting principles (US GAAP).

Budgets for capital projects funds are adopted on a project-life basis.

Budgeted amounts are as originally adopted or as amended by the City Council. Budget amendments were not material in relation to the original appropriations.

**2.** **PENSION AND OTHER POSTEMPLOYMENT BENEFITS**

This information is intended to help users assess the City’s Pension and Other Postemployment Benefits (OPEB) plan’s status on a going-concern basis, assess progress made in accumulating assets to pay benefits when due, and make comparisons with other public employers.

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**SUPPLEMENTARY INFORMATION**

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**City of Clayton**

**Supplementary Information**

**Major Governmental Fund Budgetary Comparison Schedule**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Capital Improvement Program**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Intergovernmental | $ | 27,375 | $ | | 1,018,000 | $ | | - | $ | | (1,018,000) |  |
| Program income |  | - |  |  | - |  |  | - |  |  | - |  |
| Use of money and property |  | 22,500 |  |  | 22,500 |  |  | (80,986) |  |  | (103,486) |  |
| **Total Revenues** |  | 49,875 |  |  | 1,040,500 |  |  | (80,986) |  |  | (1,121,486) |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital outlay |  | 342,542 |  |  | 1,441,719 |  |  | 869,925 |  |  | 571,794 |  |
| **Total Expenditures** |  | 342,542 |  |  | 1,441,719 |  |  | 869,925 |  |  | 571,794 |  |
| **Revenues Over (Under) Expenditures** |  | (292,667) |  |  | (401,219) |  |  | (950,911) |  |  | (549,692) |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers in |  | 1,227,829 |  |  | 793,877 |  |  | 1,632,609 |  |  | 838,732 |  |
| Transfers out |  | - |  |  | - |  |  | - |  |  | - |  |
| **Total Other Financing Sources (Uses)** |  | 1,227,829 |  |  | 793,877 |  |  | 1,632,609 |  |  | 838,732 |  |
| **Change in fund balance** | $ | 935,162 | $ | | 392,658 |  |  | 681,698 | $ | | 289,040 |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 1,924,746 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 2,606,444 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**NON-MAJOR GOVERNMENTAL FUNDS**

**Non-Major Special Revenue Funds:**

***Development Impact Fees -*** Accounts for projects funded with the development impact fees.

***Gas Tax HUTA -*** Accounts for taxes raised under Street and Highway Code Sections 2106, 2107 and 2107. 5, used for the maintenance and construction of City streets.

***Gas Tax RMRA -*** Accounts for taxes raised under Road Maintenance and Rehabilitation Account (SB1), used for the maintenance and construction of City streets.

***Grants*** - Accounts for grants received for specific programs and projects.

***The Grove Park District -*** Accounts for voter-approved real property special parcel taxes restricted for the operation, maintenance, repair and replacement landscaping, irrigation, hardscaping, lighting, public restroom, gazebo, and playground equipment for “The Grove Park” in the downtown area.

***Measure J -*** Accounts for a $0. 05 sales tax extended by voters in 2004 to provide transportation and street improvements, a growth management process, and a regional planning process to address quality of life issues. A portion of their county wide voter-approved tax is returned to local governments.

***Neighborhood Street Lighting District*** - Accounts for assessments collected to maintain residential street lighting within the defined benefit assessment district boundaries.

***Oakhurst Geological Hazard Abatement District*** - Accounts for voter-approved real property assessments collected from Oakhurst parcels to provide preventive maintenance measures and to mitigate potential landslides and other hazardous geological conditions within the benefit assessment district boundaries.

***Presley Settlement*** - Accounts for litigation settlement proceeds restricted for specific programs and projects.

***Stormwater Assessment District*** - Accounts for real property assessments collected to comply with the National Pollution Discharge Elimination System (NPDES).

***Stormwater Treatment Assessment District -*** This fund was formed to provide a mechanism for the levying of private development (property) benefit assessments to fund the cost of inspections, maintenance and capital improvements related to the stormwater treatment requirements imposed upon the City by the Regional Water Quality Control Board as part of the City's General Stormwater Discharge Permit.

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**City of Clayton**

**Supplementary Information**

**Combining Balance Sheets - Non-major Governmental Funds**

**June 30, 2022**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  | Special Revenue | | | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | The Grove | |  |
|  | Development | |  |  | Gas Tax |  |  | Gas Tax | |  |  |  |  | Park |  |
| **ASSETS** | Impact Fees | |  |  | HUTA |  |  | RMRA | |  | Grants |  |  | District |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Cash and investments | $ | 631,187 | $ | | 37,569 | $ | | 237,288 |  | $ | 204,850 | $ | | 430,437 |  |
| Accounts receivable |  | - |  |  | 20,984 |  |  | 20,008 |  |  | 68,643 |  |  | - |  |
| **Total Assets** | $ | 631,187 | $ | | 58,553 | $ | | 257,296 |  | $ | 273,493 | $ | | 430,437 |  |
| **LIABILITIES, DEFERRED INFLOWS OF** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **RESOURCES AND FUND BALANCES** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Liabilities: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Accounts payable | $ | 12,036 | $ | | 808 | $ | | - |  | $ | 3,219 | $ | | 4,729 |  |
| Other payables |  | - |  |  | - |  |  | - |  |  | - |  |  | 2,700 |  |
| Unearned revenue |  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Due to other funds |  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Advance from other funds |  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Total Liabilities |  | 12,036 |  |  | 808 |  |  | - |  |  | 3,219 |  |  | 7,429 |  |
| Fund Balance: |  |  |  |  | 57,745 |  |  | 257,296 |  |  | 270,274 |  |  | 423,008 |  |
| Restricted |  | - |  |  |  |  |  |  |  |  |  |
| Committed |  | 619,151 |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Assigned |  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Unassigned |  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Fund Balance |  | 619,151 |  |  | 57,745 |  |  | 257,296 |  |  | 270,274 |  |  | 423,008 |  |
| **Total Liabilities, Deferred Inflows** | $ | 631,187 | $ | | 58,553 | $ | | 257,296 |  | $ | 273,493 | $ | | 430,437 |  |
| **of Resources and Fund Balances** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



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**City of Clayton**

**Supplementary Information**

**Combining Balance Sheets - Non-major Governmental Funds**

**June 30, 2022**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  | Special Revenue | | | |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | Oakhurst | |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Geological | | |  |  |  |  |  |  |  |  |
|  |  | Neighborhood | | | |  |  | Hazard | |  |  |  |  |  |  | Total Other | |
|  |  | Street Lighting | | | |  | Abatement | | |  | Presley |  | Stormwater | |  | Governmental | |
| Measure J | |  |  | District |  |  |  | District |  | Settlement | |  | Assessment | |  |  | Funds |
| $ | 9,544 | $ | | 25,771 |  | $ | | 78,044 |  | $ | 90,470 | $ | | 24,555 | $ | | 1,769,715 |
|  | 332,166 |  |  | - |  |  |  | - |  |  | - |  |  | 45,220 |  |  | 487,021 |
| $ | 341,710 | $ | | 25,771 |  | $ | | 78,044 |  | $ | 90,470 | $ | | 69,775 | $ | | 2,256,736 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| $ | - | $ | | 2,450 | $ | | 1,750 | $ | | - | $ | | - | $ | | 24,992 |
|  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |  | 2,700 |
|  | 332,166 |  |  | - |  |  | - |  |  | - |  |  | - |  |  | 332,166 |
|  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |  | - |
|  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |  | - |
|  | 332,166 |  |  | 2,450 |  |  | 1,750 |  |  | - |  |  | - |  |  | 359,858 |
|  | 9,544 |  |  | 23,281 |  |  | - |  |  | - |  |  | 28,243 |  |  | 1,069,391 |
|  | - |  |  | - |  |  | 51,173 |  |  | 39,478 |  |  | - |  |  | 709,802 |
|  | - |  |  | 40 |  |  | 25,121 |  |  | 50,992 |  |  | 41,532 |  |  | 117,685 |
|  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |  | - |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 9,544 |  |  | 23,321 |  |  | 76,294 |  |  | 90,470 |  |  | 69,775 |  |  | 1,896,878 |
| $ | 341,710 | $ | | 25,771 | $ | | 78,044 | $ | | 90,470 | $ | | 69,775 | $ | | 2,256,736 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

**Non-major Governmental Funds - For the year ended June 30, 2022**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  | Special Revenue | | | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | The Grove | |  |
|  | Development | |  |  | Gas Tax |  |  | Gas Tax | |  |  |  |  | Park |  |
| **REVENUES** | Impact Fees | |  |  | HUTA |  |  | RMRA | |  | Grants |  |  | District |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Special parcel taxes and assessments | $ | - | $ | | 44,633 | $ | | - |  | $ | - | $ | | 143,775 |  |
| Permits, licenses and fees |  | 76,140 |  |  | - |  |  | - |  |  | - |  |  | 4,763 |  |
| Intergovernmental |  | - |  |  | 271,990 |  |  | 225,214 |  |  | 297,952 |  |  | - |  |
| Use of money and property |  | (18,973) |  |  | (4,150) |  |  | (3,952) |  |  | (4,023) |  |  | (13,489) |  |
| Other revenue |  | - |  |  | - |  |  | - |  |  | - |  |  | 648 |  |
| **Total Revenues** |  | 57,167 |  |  | 312,473 |  |  | 221,262 |  |  | 293,929 |  |  | 135,697 |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General government |  | - |  |  | - |  |  | - |  |  | 126,650 |  |  | - |  |
| Public works |  | - |  |  | 125,491 |  |  | - |  |  | - |  |  | - |  |
| Parks and recreation services |  | - |  |  | - |  |  | - |  |  | - |  |  | 140,808 |  |
| Community and economic development |  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Public safety |  | - |  |  | - |  |  | - |  |  | 130,541 |  |  | - |  |
| Capital outlay |  | - |  |  | - |  |  | - |  |  | 20,236 |  |  | 28,653 |  |
| **Total Expenditures** |  | - |  |  | 125,491 |  |  | - |  |  | 277,427 |  |  | 169,461 |  |
| **Revenues Over (Under) Expenditures** |  | 57,167 |  |  | 186,982 |  |  | 221,262 |  |  | 16,502 |  |  | (33,764) |  |
| **OTHER FINANCING SOURCES (USES)** |  | - |  |  | - |  |  | - |  |  | - |  |  | - |  |
| Transfers in |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | - |  |  | (639,009) |  |  | (584,883) |  |  | (5,036) |  |  | (8,273) |  |
| **Total Other Financing Sources (Uses)** |  | - |  |  | (639,009) |  |  | (584,883) |  |  | (5,036) |  |  | (8,273) |  |
| **Net change in fund balances** |  | 57,167 |  |  | (452,027) |  |  | (363,621) |  |  | 11,466 |  |  | (42,037) |  |
| **FUND BALANCES** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  | 561,984 |  |  | 509,772 |  |  | 620,917 |  |  | 258,808 |  |  | 465,045 |  |
| End of year | $ | 619,151 | $ | | 57,745 | $ | | 257,296 |  | $ | 270,274 | $ | | 423,008 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

**Non-major Governmental Funds - For the year ended June 30, 2022**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  | Special Revenue | | | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | Oakhurst | |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Geological | | |  |  |  |  |  |  |
|  |  | Neighborhood | | | |  |  | Hazard | |  |  |  |  | Total Other | |
|  |  | Street Lighting | | | |  | Abatement | | |  | Presley | Stormwater | | Governmental | |
| Measure J | |  |  | District |  |  |  | District |  | Settlement | | Assessment | |  | Funds |
| $ | - | $ | | 125,991 |  | $ | | 44,814 |  | $ | - | $ | 83,017 | $ | 442,230 |
|  | - |  |  | - |  |  |  | - |  |  | - |  | 59,423 |  | 140,326 |
|  | 374,885 |  |  | - |  |  |  | - |  |  | - |  | - |  | 1,170,041 |
|  | (981) |  |  | (1,044) |  |  |  | (2,282) |  |  | (2,918) |  | (678) |  | (52,490) |
|  | - |  |  | - |  |  |  | - |  |  | - |  | - |  | 648 |
|  | 373,904 |  |  | 124,947 |  |  |  | 42,532 |  |  | (2,918) |  | 141,762 |  | 1,700,755 |
|  | - |  |  | - |  |  |  | - |  |  | - |  | - |  | 126,650 |
|  | 28,349 |  |  | 139,489 |  |  |  | 9,813 |  |  | - |  | 80,214 |  | 383,356 |
|  | - |  |  | - |  |  |  | - |  |  | - |  | - |  | 140,808 |
|  | - |  |  | - |  |  |  | - |  |  | - |  | - |  | - |
|  | - |  |  | - |  |  |  | - |  |  | - |  | - |  | 130,541 |
|  | - |  |  | - |  |  |  | - |  |  | - |  | - |  | 48,889 |
|  | 28,349 |  |  | 139,489 |  |  |  | 9,813 |  |  | - |  | 80,214 |  | 830,244 |
|  | 345,555 |  |  | (14,542) |  |  |  | 32,719 |  |  | (2,918) |  | 61,548 |  | 870,511 |
|  | - |  |  | - |  |  |  | 20,084 |  |  | - |  | 1,130 |  | 21,214 |
|  | (422,254) |  |  | (13,006) |  |  |  | (8,160) |  |  | (20,084) |  | (41,966) |  | (1,742,671) |
|  | (422,254) |  |  | (13,006) |  |  |  | 11,924 |  |  | (20,084) |  | (40,836) |  | (1,721,457) |
|  | (76,699) |  |  | (27,548) |  |  |  | 44,643 |  |  | (23,002) |  | 20,712 |  | (850,946) |
|  | 86,243 |  |  | 50,869 |  |  |  | 31,651 |  |  | 113,472 |  | 49,063 |  | 2,747,824 |
| $ | 9,544 | $ | | 23,321 |  | $ | | 76,294 |  | $ | 90,470 | $ | 69,775 | $ | 1,896,878 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Non-Major Governmental Funds**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Development Impact Fees**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
| $ | - | $ | | - | $ | | 76,140 | $ | | 76,140 |  |
| Permits, licenses and fees |  |
| Use of money and property |  | 8,000 |  |  | 8,000 |  |  | (18,973) |  |  | (26,973) |  |
| **Total Revenues** |  | 8,000 |  |  | 8,000 |  |  | 57,167 |  |  | 49,167 |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  | - |  |  | - |  |  | - |  |  | - |  |
| Public safety |  |  |  |  |  |  |  |  |
| Capital Outlay |  | - |  |  | - |  |  | - |  |  | - |  |
| **Total Expenditures** |  | - |  |  | - |  |  | - |  |  | - |  |
| **Revenues Over (Under) Expenditures** |  | 8,000 |  |  | 8,000 |  |  | 57,167 |  |  | 49,167 |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | - |  |  | - |  |  | - |  |  | - |  |
| **Total Other Financing Sources (Uses)** |  | - |  |  | - |  |  | - |  |  | - |  |
| **Change in fund balance** | $ | 8,000 | $ | | 8,000 |  |  | 57,167 | $ | | 49,167 |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 561,984 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 619,151 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Non-Major Governmental Funds**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Gas Tax HUTA**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Special parcel taxes and assessments | $ | 42,000 | $ | | 42,000 | $ | | 44,633 | $ | | 2,633 |  |
| Intergovernmental |  | 279,884 |  |  | 279,884 |  |  | 271,990 |  |  | (7,894) |  |
| Use of money and property |  | 3,000 |  |  | 3,000 |  |  | (4,150) |  |  | (7,150) |  |
| Other revenue |  | - |  |  | - |  |  | - |  |  | - |  |
| **Total Revenues** |  | 324,884 |  |  | 324,884 |  |  | 312,473 |  |  | (12,411) |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Public works |  | 190,494 |  |  | 190,494 |  |  | 125,491 |  |  | 65,003 |  |
| **Total Expenditures** |  | 190,494 |  |  | 190,494 |  |  | 125,491 |  |  | 65,003 |  |
| **Revenues Over (Under) Expenditures** |  | 134,390 |  |  | 134,390 |  |  | 186,982 |  |  | 52,592 |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | (158,285) |  |  | (158,285) |  |  | (639,009) |  |  | (480,724) |  |
| **Total Other Financing Sources (Uses)** |  | (158,285) |  |  | (158,285) |  |  | (639,009) |  |  | (480,724) |  |
| **Change in fund balance** | $ | (23,895) | $ | | (23,895) |  |  | (452,027) | $ | | (428,132) |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 509,772 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 57,745 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Non-Major Governmental Funds**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Gas Tax RMRA**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Property taxes | $ | - | $ | | - | $ | | - | $ | | - |  |
| Intergovernmental |  | 217,787 |  |  | 207,959 |  |  | 225,214 |  |  | 17,255 |  |
| Use of money and property |  | 4,200 |  |  | 4,200 |  |  | (3,952) |  |  | (8,152) |  |
| **Total Revenues** |  | 221,987 |  |  | 212,159 |  |  | 221,262 |  |  | 9,103 |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Public works |  | - |  |  | - |  |  | - |  |  | - |  |
| **Total Expenditures** |  | - |  |  | - |  |  | - |  |  | - |  |
| **Revenues Over (Under) Expenditures** |  | 221,987 |  |  | 212,159 |  |  | 221,262 |  |  | 9,103 |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | (445,000) |  |  | (359,147) |  |  | (584,883) |  |  | (225,736) |  |
| **Total Other Financing Sources (Uses)** |  | (445,000) |  |  | (359,147) |  |  | (584,883) |  |  | (225,736) |  |
| **Change in fund balance** | $ | (223,013) | $ | | (146,988) |  |  | (363,621) | $ | | (216,633) |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 620,917 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 257,296 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Non-Major Governmental Funds**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Grants**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Intergovernmental | $ | 517,060 | $ | | 517,060 | $ | | 297,952 | $ | | (219,108) |  |
| Use of money and property |  | 4,220 |  |  | 4,220 |  |  | (4,023) |  |  | (8,243) |  |
| **Total Revenues** |  | 521,280 |  |  | 521,280 |  |  | 293,929 |  |  | (227,351) |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |  |  |  |
| General government |  | 40,700 |  |  | 40,700 |  |  | 126,650 |  |  | (85,950) |  |
| Public safety |  | 164,123 |  |  | 164,123 |  |  | 130,541 |  |  | 33,582 |  |
| Capital outlay |  | 82,800 |  |  | 82,800 |  |  | 20,236 |  |  | 62,564 |  |
| **Total Expenditures** |  | 287,623 |  |  | 287,623 |  |  | 277,427 |  |  | 10,196 |  |
| **Revenues Over (Under) Expenditures** |  | 233,657 |  |  | 233,657 |  |  | 16,502 |  |  | (217,155) |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | (95,000) |  |  | (95,000) |  |  | (5,036) |  |  | 89,964 |  |
| **Total Other Financing Sources (Uses)** |  | (95,000) |  |  | (95,000) |  |  | (5,036) |  |  | 89,964 |  |
| **Change in fund balance** | $ | 138,657 | $ | | 138,657 |  |  | 11,466 | $ | | (127,191) |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 258,808 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 270,274 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Non-Major Governmental Funds**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - The Grove Park District**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Special parcel taxes and assessments | $ | 143,796 | $ | | 143,796 | $ | | 143,775 | $ | | (21) |  |
| Permits, licenses and fees |  | - |  |  | - |  |  | 4,763 |  |  | 4,763 |  |
| Use of money and property |  | 6,400 |  |  | 6,400 |  |  | (13,489) |  |  | (19,889) |  |
| Other revenue |  | - |  |  | - |  |  | 648 |  |  | 648 |  |
| **Total Revenues** |  | 150,196 |  |  | 150,196 |  |  | 135,697 |  |  | (14,499) |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  | 109,196 |  |  | 109,196 |  |  | 140,808 |  |  | (31,612) |  |
| Parks and recreation services |  |  |  |  |  |  |  |  |
| Capital Outlay |  | 99,700 |  |  | 99,700 |  |  | 28,653 |  |  | 71,047 |  |
| **Total Expenditures** |  | 208,896 |  |  | 208,896 |  |  | 169,461 |  |  | 39,435 |  |
| **Revenues Over (Under) Expenditures** |  | (58,700) |  |  | (58,700) |  |  | (33,764) |  |  | 24,936 |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | (8,273) |  |  | (8,273) |  |  | (8,273) |  |  | - |  |
| **Total Other Financing Sources (Uses)** |  | (8,273) |  |  | (8,273) |  |  | (8,273) |  |  | - |  |
| **Change in fund balance** | $ | (66,973) | $ | | (66,973) |  |  | (42,037) | $ | | 24,936 |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 465,045 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 423,008 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Non-Major Governmental Funds**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Measure J**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Intergovernmental | $ | 270,276 | $ | | 270,276 | $ | | 374,885 | $ | | 104,609 |  |
| Use of money and property |  | 900 |  |  | 900 |  |  | (981) |  |  | (1,881) |  |
| **Total Revenues** |  | 271,176 |  |  | 271,176 |  |  | 373,904 |  |  | 102,728 |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |  |  |  |
| Public works |  | 32,000 |  |  | 32,000 |  |  | 28,349 |  |  | 3,651 |  |
| **Total Expenditures** |  | 32,000 |  |  | 32,000 |  |  | 28,349 |  |  | 3,651 |  |
| **Revenues Over (Under) Expenditures** |  | 239,176 |  |  | 239,176 |  |  | 345,555 |  |  | 106,379 |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | (5,076) |  |  | (5,076) |  |  | (422,254) |  |  | (417,178) |  |
| **Total Other Financing Sources (Uses)** |  | (5,076) |  |  | (5,076) |  |  | (422,254) |  |  | (417,178) |  |
| **Change in fund balance** | $ | 234,100 | $ | | 234,100 |  |  | (76,699) | $ | | (310,799) |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 86,243 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 9,544 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Non-Major Governmental Funds**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Neighborhood Street Lighting District**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | | |  |
|  |  | Adopted |  |  |  |  |  |  |  | Final Budget | | |  |
|  |  |  |  | Final |  |  |  |  |  | Positive | |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  | (Negative) | | |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Special parcel taxes and assessments | $ | 125,991 | $ | | 125,991 | $ | | 125,991 | $ | | - |  |  |
| Use of money and property |  | 800 |  |  | 800 |  |  | (1,044) |  |  | (1,844) |  |  |
| **Total Revenues** |  | 126,791 |  |  | 126,791 |  |  | 124,947 |  |  | (1,844) |  |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Public works |  | 149,360 |  |  | 149,360 |  |  | 139,489 |  |  | 9,871 |  |  |
| **Total Expenditures** |  | 149,360 |  |  | 149,360 |  |  | 139,489 |  |  | 9,871 |  |  |
| **Revenues Over (Under) Expenditures** |  | (22,569) |  |  | (22,569) |  |  | (14,542) |  |  | 8,027 |  |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | (13,006) |  |  | (13,006) |  |  | (13,006) |  |  | - |  |  |
| **Total Other Financing Sources (Uses)** |  | (13,006) |  |  | (13,006) |  |  | (13,006) |  |  | - |  |  |
| **Change in fund balance** | $ | (35,575) | $ | | (35,575) |  |  | (27,548) | $ | | 8,027 |  |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 50,869 |  |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 23,321 |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Non-Major Governmental Funds**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Oakhurst Geological Hazard and Abatement District**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Special parcel taxes and assessments | $ | 44,894 | $ | | 44,897 | $ | | 44,814 | $ | | (83) |  |
| Use of money and property |  | 210 |  |  | 210 |  |  | (2,282) |  |  | (2,492) |  |
| **Total Revenues** |  | 45,104 |  |  | 45,107 |  |  | 42,532 |  |  | (2,575) |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |  |  |  |
| Public works |  | 120,212 |  |  | 120,212 |  |  | 9,813 |  |  | 110,399 |  |
| Capital outlay |  | - |  |  | - |  |  | - |  |  | - |  |
| **Total Expenditures** |  | 120,212 |  |  | 120,212 |  |  | 9,813 |  |  | 110,399 |  |
| **Revenues Over (Under) Expenditures** |  | (75,108) |  |  | (75,105) |  |  | 32,719 |  |  | 107,824 |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers in |  | - |  |  | - |  |  | 20,084 |  |  | 20,084 |  |
| Transfers out |  | (8,169) |  |  | (8,169) |  |  | (8,160) |  |  | (9) |  |
| **Total Other Financing Sources (Uses)** |  | (8,169) |  |  | (8,169) |  |  | 11,924 |  |  | 20,075 |  |
| **Change in fund balance** | $ | (83,277) | $ | | (83,274) |  |  | 44,643 | $ | | 127,899 |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 31,651 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 76,294 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Non-Major Governmental Funds**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Presley Settlement**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Use of money and property | $ | 1,800 | $ | | 1,800 | $ | | (2,918) | $ | | (4,718) |  |
| **Total Revenues** |  | 1,800 |  |  | 1,800 |  |  | (2,918) |  |  | (4,718) |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |  |  |  |
| Public works |  | - |  |  | - |  |  | - |  |  | - |  |
| Capital outlay |  | - |  |  | - |  |  | - |  |  | - |  |
| **Total Expenditures** |  | - |  |  | - |  |  | - |  |  | - |  |
| **Revenues Over (Under) Expenditures** |  | 1,800 |  |  | 1,800 |  |  | (2,918) |  |  | (4,718) |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers in |  | - |  |  | - |  |  | - |  |  | - |  |
| Transfers out |  | - |  |  | - |  |  | (20,084) |  |  | 20,084 |  |
| **Total Other Financing Sources (Uses)** |  | - |  |  | - |  |  | (20,084) |  |  | 20,084 |  |
| **Change in fund balance** | $ | 1,800 | $ | | 1,800 |  |  | (23,002) | $ | | 15,366 |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 113,472 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 90,470 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Non-Major Governmental Funds**

**For the year ended June 30, 2022**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedule - Stormwater Assessment District**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | Variance from | |  |
|  |  |  |  |  |  |  |  |  |  | Final Budget | |  |
|  |  | Adopted |  |  | Final |  |  |  |  |  | Positive |  |
| **REVENUES** |  | Budget |  |  | Budget |  |  | Actual |  |  | (Negative) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Special parcel taxes and assessments | $ | 74,109 | $ | | 74,109 | $ | | 83,017 | $ | | 8,908 |  |
| Permits, licenses and fees |  | 60,920 |  |  | 60,920 |  |  | 59,423 |  |  | (1,497) |  |
| Use of money and property |  | 600 |  |  | 600 |  |  | (678) |  |  | (1,278) |  |
| **Total Revenues** |  | 135,629 |  |  | 135,629 |  |  | 141,762 |  |  | 6,133 |  |
| **EXPENDITURES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Current: |  |  |  |  |  |  |  |  |  |  |  |  |
| Public works |  | 123,653 |  |  | 123,653 |  |  | 80,214 |  |  | 43,439 |  |
| **Total Expenditures** |  | 123,653 |  |  | 123,653 |  |  | 80,214 |  |  | 43,439 |  |
| **Revenues Over (Under) Expenditures** |  | 11,976 |  |  | 11,976 |  |  | 61,548 |  |  | 49,572 |  |
| **OTHER FINANCING SOURCES (USES)** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers in |  | 1,130 |  |  | 1,130 |  |  | 1,130 |  |  | - |  |
| Transfers out |  | (41,966) |  |  | (41,966) |  |  | (41,966) |  |  | - |  |
| **Total Other Financing Sources (Uses)** |  | (40,836) |  |  | (40,836) |  |  | (40,836) |  |  | - |  |
| **Change in fund balance** | $ | (28,860) | $ | | (28,860) |  |  | 20,712 | $ | | 49,572 |  |
| **FUND BALANCE** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of year |  |  |  |  |  |  |  | 49,063 |  |  |  |  |
| End of year |  |  |  |  |  | $ | | 69,775 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**INTERNAL SERVICE FUNDS**

Internal service funds account for activities that provide goods or services to other City funds or department on a cost reimbursement basis. The following are the City’s internal service funds:

***Capital Equipment Replacement Fund (CERF)*** - This fund accounts for the operation, maintenance, depreciation, and replacement of City vehicles and equipment.

***Self-Insurance Fund -*** This fund accounts for the administration of the City’s self-insurance program and payment of workers’ compensation and liability claims.

***Pension Rate Stabilization Fund -*** This fund stabilizes major fluctuations in annual employer pension costs driven by market factors and actuarial changes.

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**City of Clayton**

**Supplementary Information**

**Combining Statement of Net Position - Internal Service Funds**

**June 30, 2022**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Capital |  | Pension Rate | |  |  | Self- |  |  |  |  |
|  | Equipment | |  |  |  |  |  |  |  |
| **ASSETS** | Replacement | |  | Stabilization | |  | Insurance | |  |  | Total |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Current assets: |  |  |  |  |  |  |  |  |  |  |  |  |
| Cash and investments | $ | 154,220 | $ | | 280,447 | $ | | 25,774 | $ | | 460,441 |  |
| Noncurrent assets: |  |  |  |  |  |  |  |  |  |  |  |  |
| Depreciable assets, net |  | 540,610 |  |  | - |  |  | - |  |  | 540,610 |  |
| **Total Asset** |  | 694,830 |  |  | 280,447 |  |  | 25,774 |  |  | 1,001,051 |  |
| **LIABILITIES** |  |  |  |  |  |  |  |  |  |  |  |  |
| Current liabilities: |  |  |  |  |  |  |  |  |  |  |  |  |
| Accounts payable |  | - |  |  | - |  |  | 315 |  |  | 315 |  |
| **Total Liabilities** |  | - |  |  | - |  |  | 315 |  |  | 315 |  |
| **NET POSITION** |  |  |  |  |  |  |  |  |  |  |  |  |
| Net investment in capital assets |  | 540,610 |  |  | - |  |  | - |  |  | 540,610 |  |
| Unrestricted |  | 154,220 |  |  | 280,447 |  |  | 25,459 |  |  | 460,126 |  |
| **Total Net Position** | $ | 694,830 | $ | | 280,447 | $ | | 25,459 | $ | | 1,000,736 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Combining Statement of Revenues, Expenses and Changes in Net Position**

**Internal Service Funds - For the year ended June 30, 2022**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Capital |  |  |  |  |  |  |  |  |  |
|  | Equipment | |  | Pension Rate | |  |  | Self- |  |  |  |
|  | Replacement | |  | Stabilization | |  |  | Insurance |  |  | Total |
| **OPERATING REVENUES** |  |  |  |  |  |  |  |  |  |  |  |
| Charges for current services | $ | 111,900 | $ | | - | $ | | - | $ | | 111,900 |
| **Total Operating Revenues** |  | 111,900 |  |  | - |  |  | - |  |  | 111,900 |
| **OPERATING EXPENSES** |  |  |  |  |  |  |  |  |  |  |  |
| General and administrative |  | 4,001 |  |  | - |  |  | 4,563 |  |  | 8,564 |
| Depreciation and amortization |  | 100,425 |  |  | - |  |  | - |  |  | 100,425 |
| **Total Operating Expenses** |  | 104,426 |  |  | - |  |  | 4,563 |  |  | 108,989 |
| **Operating Income (Loss)** |  | 7,474 |  |  | - |  |  | (4,563) |  |  | 2,911 |
| **NONOPERATING REVENUES (EXPENSES)** |  |  |  |  |  |  |  |  |  |  |  |
| Gain (loss) on disposal of assets |  | 6,958 |  |  | - |  |  | - |  |  | 6,958 |
| Investment income (loss) |  | (5,202) |  |  | (8,647) |  |  | (826) |  |  | (14,675) |
| **Total Nonoperating Revenues (Expenses)** |  | 1,756 |  |  | (8,647) |  |  | (826) |  |  | (7,717) |
| **Net (loss) Before Contributions and** |  | 9,230 |  |  | (8,647) |  |  | (5,389) |  |  | (4,806) |
| **Operating Transfers** |  |  |  |  |  |  |  |  |  |  |  |
| Capital contributions |  | - |  |  | - |  |  | - |  |  | - |
| Transfers in |  | - |  |  | - |  |  | - |  |  | - |
| **Change in Net Position** |  | 9,230 |  |  | (8,647) |  |  | (5,389) |  |  | (4,806) |
| **NET POSITION:** |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of fiscal year |  | 685,600 |  |  | 289,094 |  |  | 30,848 |  |  | 1,005,542 |
| End of fiscal year | $ | 694,830 | $ | | 280,447 | $ | | 25,459 | $ | | 1,000,736 |
|  |  |  |  |  |  |  |  |  |  |  |  |

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**City of Clayton**

**Supplementary Information**

**Combining Statement of Cash Flows - Internal Service Funds**

**For the year ended June 30, 2022**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Capital |  | Pension Rate | |  |  | Self- |  |  |  |  |
|  | Equipment | |  |  |  |  |  |  |  |
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | Replacement | |  | Stabilization | |  |  | Insurance |  |  | Total |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Receipts from customers | $ | 111,900 | $ | | - | $ | | - | $ | | 111,900 |  |
| Supplies and equipment purchased |  | (4,001) |  |  | - |  |  | - |  |  | (4,001) |  |
| Claims paid |  | - |  |  | - |  |  | (4,428) |  |  | (4,428) |  |
| **Net cash provided (used) by operating activities** |  | 107,899 |  |  | - |  |  | (4,428) |  |  | 103,471 |  |
| **CASH FLOWS FROM NONCAPITAL FINANCING** |  |  |  |  |  |  |  |  |  |  |  |  |
| **ACTIVITIES:** |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers in |  | - |  |  | - |  |  | - |  |  | - |  |
| **Net cash provided (used) by noncapital financing** |  | - |  |  | - |  |  | - |  |  | - |  |
| **activities** |  |  |  |  |  |  |  |  |  |  |  |  |
| **CASH FLOWS FROM CAPITAL AND RELATED** |  |  |  |  |  |  |  |  |  |  |  |  |
| **FINANCING ACTIVITIES:** |  |  |  |  |  |  |  |  |  |  |  |  |
| Acquisition of capital assets |  | (153,184) |  |  | - |  |  | - |  |  | (153,184) |  |
| Proceeds from the sale of capital assets |  | 6,958 |  |  | - |  |  | - |  |  | 6,958 |  |
| Other income |  | - |  |  | - |  |  | - |  |  | - |  |
| **Net cash provided (used) by capital and related** |  | (146,226) |  |  | - |  |  | - |  |  | (146,226) |  |
| **financing activities** |  |  |  |  |  |  |  |  |  |  |  |  |
| **CASH FLOWS FROM INVESTING ACTIVITIES:** |  |  |  |  |  |  |  |  |  |  |  |  |
| Interest received on investments |  | (5,202) |  |  | (8,647) |  |  | (826) |  |  | (14,675) |  |
| **Net Cash provided (used) by investing activities** |  | (5,202) |  |  | (8,647) |  |  | (826) |  |  | (14,675) |  |
| **Net increase (decrease) in cash and cash equivalents** |  | (43,529) |  |  | (8,647) |  |  | (5,254) |  |  | (57,430) |  |
| **CASH AND CASH EQUIVALENTS:** |  |  |  |  |  |  |  |  |  |  |  |  |
| Beginning of fiscal year |  | 197,749 |  |  | 289,094 |  |  | 31,028 |  |  | 517,871 |  |
| End of fiscal year | $ | 154,220 |  | $ | 280,447 |  | $ | 25,774 |  | $ | 460,441 |  |
| **RECONCILIATION OF OPERATING INCOME** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **(LOSS) TO NET CASH PROVIDED (USED) BY** |  |  |  |  |  |  |  |  |  |  |  |  |
| **OPERATING ACTIVITIES:** |  |  |  |  |  |  |  |  |  |  |  |  |
| Operating income (loss) | $ | 7,474 | $ | | - | $ | | (4,563) | $ | | 2,911 |  |
| Adjustments to reconcile operating income (loss) to |  |  |  |  |  |  |  |  |  |  |  |  |
| net cash provided (used) by operating activities: |  |  |  |  |  |  |  |  |  |  |  |  |
| Depreciation and amortization |  | 100,425 |  |  | - |  |  | - |  |  | 100,425 |  |
| Changes in current assets and liabilities: |  |  |  |  |  |  |  |  |  |  |  |  |
| Increase (decrease) in accounts payable |  | - |  |  | - |  |  | 135 |  |  | 135 |  |
| **Net cash provided (used) by operating activities** | $ | 107,899 |  | $ | - |  | $ | (4,428) |  | $ | 103,471 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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**AGENCY FUNDS**

Agency Funds are used to account for assets held by the City in a fiduciary capacity or as an

agent for individuals, government entities and other non-public organizations. The following are reported as agency funds:

***Clayton Financing Authority*** - Accounts for projects related to the Financing Authority.

***Clayton Financing Authority 2007 Refunding Bonds -*** Accounts for the refunding of the Authority's 1997 Special Tax Revenue Refunding Bonds payable from revenues received by the Authority as the result of payment of debt service on the local obligations of the Middle School CFD 1990-1 Bonds.

***Deposits***– Represents funds held for: performance deposits, Clayton Community Gym donation deposits, refundable rental security deposits, planning services deposits, engineering plan check deposits, and other various deposits.

***Diablo Estates Benefit Assessment District –*** Accounts for parcel owner approved real property assessments collected to maintain certain infrastructure components (including street lighting) for the Diablo Estates development.

***High Street Bridge Benefit Assessment District –*** Accounts for real property assessments collected to maintain bridges.

***Lydia Lane Sewer Benefit Assessment District –*** Accounts for real property assessments to be collected for construction of a sewer system.

***Middle School Community Facilities District –*** Accounts for special parcel taxes restricted to repay indebtedness of the Middle School Community Facilities District No. 1990-1.

***Oak Street Bridge Benefit Assessment District –*** Accounts for real property assessments collected to maintain bridges.

***Oak Street Sewer Benefit Assessment District –*** Accounts for real property assessments to be collected for construction of a sewer system.

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**City of Clayton**

**Supplementary Information**

**Combining Statement of Changes in Assets and Liabilities - Agency Funds**

**For the year ended June 30, 2022**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  | Balance |  |  |  |  |  |  | Balance |  |
|  |  |  |  |  |  | July 1, 2021 |  |  | Additions |  | Deductions |  | June 30, 2022 |  |
| Clayton Financing Authority | | | | |  |  |  |  |  |  |  |  |  |  |
| **Assets:** | |  | | |  |  |  |  |  | $ | (21,581) | $ | 587,462 |  |
| Cash and investments | | | | | $ | 598,256 | $ | | 10,787 |  |
| **Total Assets** | | | |  | $ | 598,256 |  | $ | 10,787 | $ | (21,581) | $ | 587,462 |  |
|  | | | |  |  |  |  |  |  |  |  |  |  |  |
| **Liabilities:** | | | | |  |  |  |  |  | $ | (24,832) | $ | 587,462 |  |
| Other liabilities | | | | | $ | 598,256 | $ | | 14,038 |  |
| **Total Liabilities** | | | |  | $ | 598,256 |  | $ | 14,038 | $ | (24,832) | $ | 587,462 |  |
|  | | | |  |  |  |  |  |  |  |  |  |  |  |
| Clayton Financing Authority 2007 Refunding Bonds | | | | |  |  |  |  |  |  |  |  |  |  |
| **Assets:** | | | | |  |  |  |  |  | $ | (2,669,381) | $ | 115,264 |  |
| Cash and investments | | | | | $ | 133,317 | $ | | 2,651,328 |  |
| Cash with fiscal agent | | | | |  | 320,076 |  |  | 944,960 |  | (901,739) |  | 363,297 |  |
| Accounts receivable | | | | |  | 19,600 |  |  | - |  | (9,412) |  | 10,188 |  |
| Investments in bonds | | | | |  | 904,000 |  |  | - |  | (434,000) |  | 470,000 |  |
| **Total Assets** | | | |  | $ | 1,376,993 |  | $ | 3,596,288 | $ | (4,014,532) | $ | 958,749 |  |
|  | | | |  |  |  |  |  |  |  |  |  |  |  |
| **Liabilities:** | | | | |  |  |  |  |  | $ | (136,986) | $ | 538,749 |  |
| Other liabilities | | | | | $ | 561,993 | $ | | 113,742 |  |
| Due to bondholders | | | | |  | 815,000 |  |  | - |  | (395,000) |  | 420,000 |  |
| **Total Liabilities** | | | |  | $ | 1,376,993 |  | $ | 113,742 | $ | (531,986) | $ | 958,749 |  |
|  | | | |  |  |  |  |  |  |  |  |  |  |  |
| Deposits | | | | |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **Assets:** | | | | |  |  |  |  |  | $ | (498,030) | $ | 777,520 |  |
| Cash and investments | | | | | $ | 582,355 | $ | | 693,195 |  |
| **Total Assets** | | | |  | $ | 582,355 |  | $ | 693,195 | $ | (498,030) | $ | 777,520 |  |
|  | | | |  |  |  |  |  |  |  |  |  |  |  |
| **Liabilities:** | | | | |  |  |  |  |  |  |  |  |  |  |
| Other liabilities | | | | | $ | - | $ | | 2,981 | $ | - | $ | 2,981 |  |
| Deposits payable | | | | |  | 582,355 |  |  | 959,920 |  | (767,736) |  | 774,539 |  |
| **Total Liabilities** | | | |  | $ | 582,355 |  | $ | 962,901 | $ | (767,736) | $ | 777,520 |  |
|  | | | |  |  |  |  |  |  |  |  |  |  |  |
| Diablo Estates Benefit Assessment District | | | | |  |  |  |  |  |  |  |  |  |  |
| **Assets:** | | |  | |  |  |  |  |  | $ | (82,429) | $ | 228,277 |  |
| Cash and investments | | | | | $ | 201,274 | $ | | 109,432 |  |
| **Total Assets** | | | |  | $ | 201,274 |  | $ | 109,432 | $ | (82,429) | $ | 228,277 |  |
|  | | | |  |  |  |  |  |  |  |  |  |  |  |
| **Liabilities:** | | | | |  |  |  |  |  |  |  |  |  |  |
| Accounts payable | | | | | $ | 22,160 | $ | | 68,644 | $ | (86,778) | $ | 4,026 |  |
| Other liabilities | | | | |  | 179,114 |  |  | 109,452 |  | (64,315) |  | 224,251 |  |
| **Total Liabilities** | | | |  | $ | 201,274 |  | $ | 178,096 | $ | (151,093) | $ | 228,277 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



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**City of Clayton**

**Supplementary Information**

**Combining Statement of Changes in Assets and Liabilities - Agency Funds**

**For the year ended June 30, 2022**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | Balance |  |  |  |  |  |  | Balance |  |
|  |  |  |  |  | July 1, 2021 |  |  | Additions |  | Deductions |  | June 30, 2022 |  |
| High Street Bridge Benefit Assessment District | | |  |  |  |  |  |  |  |  |  |  |  |
| **Assets:** | | | |  |  |  |  |  | $ | (3,758) | $ | 6,843 |  |
| Cash and investments | | | | $ | 8,797 | $ | | 1,804 |  |
| Assessments receivable | | | |  | 8,978 |  |  | - |  | (916) |  | 8,062 |  |
| **Total Assets** | | | | $ | 17,775 |  | $ | 1,804 | $ | (4,674) | $ | 14,905 |  |
| **Liabilities:** | | | |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Accounts payable | | | | $ | 2,010 | $ | | 350 | $ | (2,010) | $ | 350 |  |
| Notes payable | | | |  | 8,978 |  |  | - |  | (916) |  | 8,062 |  |
| Due to bondholders | | | |  | 6,787 |  |  | 1,804 |  | (2,098) |  | 6,493 |  |
| **Total Liabilities** | | | | $ | 17,775 |  | $ | 2,154 | $ | (5,024) | $ | 14,905 |  |
| Lydia Lane Sewer Benefit Assessment District | | | |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **Assets:** | |  | |  |  |  |  |  | $ | (40,157) | $ | 68,491 |  |
| Cash and investments | | | | $ | 68,508 | $ | | 40,140 |  |
| Cash with fiscal agent | | | |  | 12,804 |  |  | 4 |  | (2) |  | 12,806 |  |
| Assessments receivable | | | |  | 143,325 |  |  | - |  | (10,000) |  | 133,325 |  |
| **Total Assets** | | | | $ | 224,637 |  | $ | 40,144 | $ | (50,159) | $ | 214,622 |  |
| **Liabilities:** | | | |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | $ | (89,666) | $ | 81,297 |  |
| Other liabilities | | | | $ | 81,312 | $ | | 89,651 |  |
| Due to bondholders | | | |  | 143,325 |  |  | - |  | (10,000) |  | 133,325 |  |
| **Total Liabilities** | | | | $ | 224,637 |  | $ | 89,651 | $ | (99,666) | $ | 214,622 |  |
| Middle School Community Facilities District | | | |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **Assets:** |  | | |  |  |  |  |  | $ | (527,359) | $ | (172,695) |  |
| Cash and investments | | | | $ | 134,668 | $ | | 219,996 |  |
| Assessments receivable | | | |  | 904,000 |  |  | - |  | (434,000) |  | 470,000 |  |
| Due from bondholders | | | |  | - |  |  | 182,883 |  | - |  | 182,883 |  |
| **Total Assets** | | | | $ | 1,038,668 |  | $ | 402,879 | $ | (961,359) | $ | 480,188 |  |
| **Liabilities:** | | | |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Accounts payable | | | | $ | - | $ | | 10,188 | $ | - | $ | 10,188 |  |
| Other liabilities | | | |  | 134,668 |  |  | 224,035 |  | (358,703) |  | - |  |
| Due to bondholders | | | |  | 904,000 |  |  | - |  | (434,000) |  | 470,000 |  |
| **Total Liabilities** | | | | $ | 1,038,668 |  | $ | 234,223 | $ | (792,703) | $ | 480,188 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |



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**City of Clayton**

**Supplementary Information**

**Combining Statement of Changes in Assets and Liabilities - Agency Funds**

**For the year ended June 30, 2022**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | Balance |  |  |  |  |  |  | Balance |  |
|  |  |  |  |  | July 1, 2021 |  |  | Additions |  | Deductions |  | June 30, 2022 |  |
| Oak Street Bridge Benefit Assessment District | | | |  |  |  |  |  |  |  |  |  |  |
| **Assets:** | | |  |  |  |  |  |  | $ | (2,769) | $ | 21,261 |  |
| Cash and investments | | | | $ | 22,065 | $ | | 1,965 |  |
| **Total Assets** | | | | $ | 22,065 |  | $ | 1,965 | $ | (2,769) | $ | 21,261 |  |
| **Liabilities:** | | | |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Accounts payable | | | | $ | 1,645 | $ | | - | $ | (1,295) | $ | 350 |  |
| Other liabilities | | | |  | 20,420 |  |  | 2,315 |  | (1,824) |  | 20,911 |  |
| **Total Liabilities** | | | | $ | 22,065 |  | $ | 2,315 | $ | (3,119) | $ | 21,261 |  |
| Oak Street Sewer Benefit Assessment District | | | |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **Assets:** | |  | |  |  |  |  |  | $ | (12,769) | $ | 497 |  |
| Cash and investments | | | | $ | 1,927 | $ | | 11,339 |  |
| Assessments receivable | | | |  | 52,726 |  |  | - |  | (8,182) |  | 44,544 |  |
| Other assets | | | |  | - |  |  | 12,847 |  | (11,880) |  | 967 |  |
| **Total Assets** | | | | $ | 54,653 |  | $ | 24,186 | $ | (32,831) | $ | 46,008 |  |
| **Liabilities:** | | | |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Accounts payable | | | | $ | 1,385 | $ | | 1,463 | $ | (1,384) | $ | 1,464 |  |
| Other liabilities | | | |  | 542 |  |  | - |  | (542) |  | - |  |
| Notes payable | | | |  | 52,726 |  |  | - |  | (8,182) |  | 44,544 |  |
| **Total Liabilities** | | | | $ | 54,653 |  | $ | 1,463 | $ | (10,108) | $ | 46,008 |  |
| **Total - All Agency Funds** |  | | |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **Assets:** | | | |  |  |  |  |  | $ | (3,858,233) | $ | 1,632,920 |  |
| Cash and investments | | | | $ | 1,751,167 | $ | | 3,739,986 |  |
| Cash with fiscal agent | | | |  | 332,880 |  |  | 944,964 |  | (901,741) |  | 376,103 |  |
| Assessments receivable | | | |  | 1,109,029 |  |  | - |  | (453,098) |  | 655,931 |  |
| Accounts receivable | | | |  | 19,600 |  |  | - |  | (9,412) |  | 10,188 |  |
| Due from bondholders | | | |  | - |  |  | 182,883 |  | - |  | 182,883 |  |
| Other assets | | | |  | - |  |  | 12,847 |  | (11,880) |  | 967 |  |
| Investments in bonds | | | |  | 904,000 |  |  | - |  | (434,000) |  | 470,000 |  |
| **Total Assets** | | | | $ | 4,116,676 |  | $ | 4,880,680 | $ | (5,668,364) | $ | 3,328,992 |  |
| **Liabilities:** | | | |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Accounts payable | | | | $ | 27,200 | $ | | 80,645 | $ | (91,467) | $ | 16,378 |  |
| Other liabilities | | | |  | 1,576,305 |  |  | 556,214 |  | (676,868) |  | 1,455,651 |  |
| Deposits payable | | | |  | 582,355 |  |  | 959,920 |  | (767,736) |  | 774,539 |  |
| Notes payable | | | |  | 61,704 |  |  | - |  | (9,098) |  | 52,606 |  |
| Due to bondholders | | | |  | 1,869,112 |  |  | 1,804 |  | (841,098) |  | 1,029,818 |  |
| **Total Liabilities** | | | | $ | 4,116,676 |  | $ | 1,598,583 | $ | (2,386,267) | $ | 3,328,992 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |



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