

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Clayton  
County of Jefferson  
For the Fiscal Year Ended 12/31/2012

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

TOWN OF Clayton

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SS) SEWER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2011 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* ARRA SECTION \*\*\*

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Cash	91,976	A200	333,778
Cash In Time Deposits	175,621	A201	25,969
Petty Cash	300	A210	300
<b>TOTAL Cash</b>	<b>267,897</b>		<b>360,047</b>
<b>TOTAL Assets</b>	<b>267,897</b>		<b>360,047</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Fund Equity</b>			
Unreserved Fund Balance Appropriated		A910	
Assigned Appropriated Fund Balance		A914	257,900
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>257,900</b>
Unassigned Fund Balance	267,897	A917	102,147
<b>TOTAL Unassigned Fund Balance</b>	<b>267,897</b>		<b>102,147</b>
<b>TOTAL Fund Equity</b>	<b>267,897</b>		<b>360,047</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>267,897</b>		<b>360,047</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
<b>Revenues</b>			
Real Property Taxes	461,305	A1001	566,225
<b>TOTAL Real Property Taxes</b>	<b>461,305</b>		<b>566,225</b>
Interest & Penalties On Real Prop Taxes	2,891	A1090	4,755
<b>TOTAL Real Property Tax Items</b>	<b>2,891</b>		<b>4,755</b>
Tax On Hotel Room Occupancy	10,866	A1113	14,247
Non Prop Tax Dist By County	750,000	A1120	775,103
<b>TOTAL Non Property Tax Items</b>	<b>760,866</b>		<b>789,350</b>
Clerk Fees	3,783	A1255	1,598
Vital Statistics Fees	88	A1603	1,500
Ambulance Charges		A1640	18,352
Park And Recreational Charges	715	A2001	2,574
Recreational Concessions		A2012	500
Special Recreational Facility Charges	84,740	A2025	103,607
Planning Board Fees	35,116	A2115	24,853
Refuse & Garbage Charges	89,424	A2130	92,071
<b>TOTAL Departmental Income</b>	<b>213,866</b>		<b>245,055</b>
Transportation Services, Other Govts	2,880	A2300	398
Misc Revenue, Other Govts		A2389	
Debt Service, Other Govts		A2392	
<b>TOTAL Intergovernmental Charges</b>	<b>2,880</b>		<b>398</b>
Interest And Earnings	1,929	A2401	349
Rental of Real Property	2,000	A2410	2,000
Commissions		A2450	
<b>TOTAL Use of Money And Property</b>	<b>3,929</b>		<b>2,349</b>
Dog Licenses	2,152	A2544	2,663
<b>TOTAL Licenses And Permits</b>	<b>2,152</b>		<b>2,663</b>
Fines And Forfeited Bail	14,930	A2610	14,805
<b>TOTAL Fines And Forfeitures</b>	<b>14,930</b>		<b>14,805</b>
Sales of Scrap & Excess Materials	5,468	A2650	6,765
Sales of Equipment		A2665	
Insurance Recoveries	11,695	A2680	3,707
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>17,163</b>		<b>10,472</b>
Refunds of Prior Year's Expenditures	70,851	A2701	46
Unclassified (specify)		A2770	48,696
<b>TOTAL Miscellaneous Local Sources</b>	<b>70,851</b>		<b>48,742</b>
St Aid, Revenue Sharing	16,248	A3001	16,248
St Aid, Mortgage Tax	154,637	A3005	104,590
St Aid, Real Property Tax Administration	15,560	A3040	
St Aid - Other (specify)	720	A3089	537,050
Additional Description NYSEDA Grant			
St Aid, Youth Programs		A3820	786
<b>TOTAL State Aid</b>	<b>187,165</b>		<b>658,674</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
<b>Revenues</b>			
Federal Aid - Other		A4089	101,044
Additional Description FEMA Grant			
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>101,044</b>
<b>TOTAL Revenues</b>	<b>1,737,998</b>		<b>2,444,532</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,737,998</b>		<b>2,444,532</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Legislative Board, Pers Serv	12,800	A10101	12,160
Legislative Board, Contr Expend	1,709	A10104	3,023
<b>TOTAL Legislative Board</b>	<b>14,509</b>		<b>15,183</b>
Municipal Court, Pers Serv	26,750	A11101	24,277
Municipal Court, Equip & Cap Outlay		A11102	200
Municipal Court, Contr Expend	9,401	A11104	10,230
<b>TOTAL Municipal Court</b>	<b>36,151</b>		<b>34,707</b>
Supervisor,pers Serv	65,250	A12201	63,785
Supervisor,equip & Cap Outlay	478	A12202	190
Supervisor,contr Expend	6,071	A12204	6,785
<b>TOTAL Supervisor</b>	<b>71,799</b>		<b>70,760</b>
Dir of Finance, Pers Serv	20,500	A13101	7,115
Dir of Finance, Equip & Cap Outlay	26,325	A13102	
Dir of Finance, Contr Expend	5,930	A13104	13,145
<b>TOTAL Dir of Finance</b>	<b>52,755</b>		<b>20,260</b>
Auditor, Contr Expend	4,800	A13204	4,840
<b>TOTAL Auditor</b>	<b>4,800</b>		<b>4,840</b>
Tax Collection,contr Expend	1,910	A13304	4,554
<b>TOTAL Tax Collection</b>	<b>1,910</b>		<b>4,554</b>
Assessment, Pers Serv	13,219	A13551	18,809
Assessment, Equip & Cap Outlay		A13552	410
Assessment, Contr Expend	75,988	A13554	67,487
<b>TOTAL Assessment</b>	<b>89,207</b>		<b>86,706</b>
Clerk,pers Serv	56,042	A14101	63,333
Clerk,equip & Cap Outlay		A14102	2,790
Clerk,contr Expend	4,302	A14104	2,857
<b>TOTAL Clerk</b>	<b>60,344</b>		<b>68,980</b>
Law, Contr Expend	9,461	A14204	2,545
<b>TOTAL Law</b>	<b>9,461</b>		<b>2,545</b>
Personnel, Contr Expend		A14304	126
<b>TOTAL Personnel</b>	<b>0</b>		<b>126</b>
Engineer, Contr Expend	793	A14404	145
<b>TOTAL Engineer</b>	<b>793</b>		<b>145</b>
Buildings, Pers Serv	82,050	A16201	227,817
Buildings, Equip & Cap Outlay	16,635	A16202	
Buildings, Contr Expend	142,912	A16204	134,051
<b>TOTAL Buildings</b>	<b>241,597</b>		<b>361,868</b>
Central Comm System, Equip & Cap Outlay	5,475	A16502	8,160
Central Comm System, Contr Expend	10,328	A16504	12,050
<b>TOTAL Central Comm System</b>	<b>15,803</b>		<b>20,210</b>
Central Print & Mail,contr Expend	1,238	A16704	4,183
<b>TOTAL Central Print &amp; Mail</b>	<b>1,238</b>		<b>4,183</b>
Unallocated Insurance, Contr Expend	36,456	A19104	39,304
<b>TOTAL Unallocated Insurance</b>	<b>36,456</b>		<b>39,304</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Municipal Assn Dues, Contr Expend	1,435	A19204	1,435
<b>TOTAL Municipal Assn Dues</b>	<b>1,435</b>		<b>1,435</b>
<b>TOTAL General Government Support</b>	<b>638,258</b>		<b>735,806</b>
Examining Boards, Pers Serv	1,350	A36101	1,813
Examining Boards, Contr Expend	440	A36104	242
<b>TOTAL Examining Boards</b>	<b>1,790</b>		<b>2,055</b>
Safety Inspection, Pers Serv	30,850	A36201	30,850
Safety Inspection, Contr Expend	2,914	A36204	2,955
<b>TOTAL Safety Inspection</b>	<b>33,764</b>		<b>33,805</b>
<b>TOTAL Public Safety</b>	<b>35,554</b>		<b>35,860</b>
Registrar of Vital Stat Contr Expend	310	A40204	230
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>310</b>		<b>230</b>
Ambulance, Contr Expend	100,000	A45404	131,500
<b>TOTAL Ambulance</b>	<b>100,000</b>		<b>131,500</b>
<b>TOTAL Health</b>	<b>100,310</b>		<b>131,730</b>
Street Admin, Pers Serv	57,250	A50101	57,250
Street Admin, Equip & Cap Outlay	1,954	A50102	
Street Admin, Contr Expend	4,043	A50104	3,428
<b>TOTAL Street Admin</b>	<b>63,247</b>		<b>60,678</b>
Docks Piers And Wharves, Contr Expend	1,315	A57204	
<b>TOTAL Docks Piers And Wharves</b>	<b>1,315</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>64,562</b>		<b>60,678</b>
Publicity, Contr Expend	18,917	A64104	14,447
<b>TOTAL Publicity</b>	<b>18,917</b>		<b>14,447</b>
Other Eco & Dev, Pers Serv		A69891	10,385
Other Eco & Dev, Equip & Cap Outlay		A69892	
Other Eco & Dev, Contr Expend	32,376	A69894	533,214
Additional Description EXPENSES FOR NYSERDA MARKETING GRANT			
<b>TOTAL Other Eco &amp; Dev</b>	<b>32,376</b>		<b>543,599</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>51,293</b>		<b>558,046</b>
Parks, Pers Serv	132,820	A71101	
Parks, Equip & Cap Outlay	16,874	A71102	27,546
Parks, Contr Expend	127,268	A71104	104,512
<b>TOTAL Parks</b>	<b>276,962</b>		<b>132,058</b>
Playgr & Rec Centers, Pers Serv	30,390	A71401	31,208
Playgr & Rec Centers, Equip & Cap Outlay		A71402	4,105
Playgr & Rec Centers, Contr Expend	17,102	A71404	19,806
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>47,492</b>		<b>55,119</b>
Special Rec Facility, Pers Serv		A71801	5,000
Special Rec Facility, Contr Expend		A71804	263
<b>TOTAL Special Rec Facility</b>	<b>0</b>		<b>5,263</b>
<b>TOTAL Culture And Recreation</b>	<b>324,454</b>		<b>192,440</b>
Refuse & Garbage, Pers Serv	71,980	A81601	42,740
Refuse & Garbage, Contr Expend	75,202	A81604	67,391
<b>TOTAL Refuse &amp; Garbage</b>	<b>147,182</b>		<b>110,131</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Flood & Erosion Control, Equip & Cap Outla		A87452	117,768
Additional Description EXPENSES FOR FEMA FLOOD MITIGATION GRANT			
<b>TOTAL Flood &amp; Erosion Control</b>	<b>0</b>		<b>117,768</b>
Cemetery, Pers Serv		A88101	3,173
Cemetery, Contr Expend	8,766	A88104	3,644
<b>TOTAL Cemetery</b>	<b>8,766</b>		<b>6,817</b>
<b>TOTAL Home And Community Services</b>	<b>155,948</b>		<b>234,716</b>
State Retirement System	49,322	A90108	80,334
Social Security, Employer Cont	45,513	A90308	46,905
Life Insurance, Empl Bnfts	10,560	A90458	
Unemployment Insurance, Empl Bnfts		A90508	
Disability Insurance, Empl Bnfts	750	A90558	764
Hospital & Medical (dental) Ins, Empl Bnft	207,256	A90608	208,543
Other Employee Benefits (spec)		A90898	11,285
<b>TOTAL Employee Benefits</b>	<b>313,401</b>		<b>347,831</b>
Debt Principal, Serial Bonds	33,000	A97106	33,000
Debt Principal, Bond Anticipation Notes		A97306	
<b>TOTAL Debt Principal</b>	<b>33,000</b>		<b>33,000</b>
Debt Interest, Serial Bonds	23,925	A97107	22,275
Debt Interest, Bond Anticipation Notes		A97307	
<b>TOTAL Debt Interest</b>	<b>23,925</b>		<b>22,275</b>
<b>TOTAL Expenditures</b>	<b>1,740,705</b>		<b>2,352,382</b>
Transfers, Other Funds	11,089	A99019	
<b>TOTAL Operating Transfers</b>	<b>11,089</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>11,089</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,751,794</b>		<b>2,352,382</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>	<b>281,693</b>	<b>A8021</b>	<b>267,897</b>
<b>Restated Fund Equity - Beg of Year</b>	<b>281,693</b>	<b>A8022</b>	<b>267,897</b>
ADD - REVENUES AND OTHER SOURCES	1,737,998		2,444,532
DEDUCT - EXPENDITURES AND OTHER USES	1,751,794		2,352,382
<b>Fund Equity-End of Year</b>	<b>267,897</b>	<b>A8029</b>	<b>360,047</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	566,225	A1049N	762,845
Est Rev - Real Property Tax Items	4,000	A1099N	4,000
Est Rev - Non Property Tax Items	746,000	A1199N	674,254
Est Rev - Departmental Income	3,300	A1299N	3,000
Est Rev - Intergovernmental Charges	211,751	A2399N	201,625
Est Rev - Use of Money And Property	3,000	A2499N	2,500
Est Rev - Licenses And Permits	2,000	A2599N	27,000
Est Rev - Fines And Forfeitures	16,000	A2649N	16,000
Est Rev - Miscellaneous Local Sources	78,775	A2799N	50,975
Est Rev - State Aid	131,248	A3099N	161,248
<b>TOTAL Estimated Revenues</b>	<b>1,762,299</b>		<b>1,903,447</b>
Appropriated Fund Balance	309,000	A599N	257,900
<b>TOTAL Estimated Other Sources</b>	<b>309,000</b>		<b>257,900</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,071,299</b>		<b>2,161,347</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
<b>Appropriations</b>			
App - General Government Support	723,534	A1999N	590,463
App - Public Safety	38,850	A3999N	62,932
App - Health	105,300	A4999N	105,300
App - Transportation	62,250	A5999N	75,000
App - Economic Assistance And Opportunity	53,700	A6999N	94,350
App - Culture And Recreation	460,056	A7999N	556,676
App - Home And Community Services	167,500	A8999N	169,000
App - Employee Benefits	394,834	A9199N	444,001
App - Debt Service	55,275	A9899N	53,625
<b>TOTAL Appropriations</b>	<b>2,061,299</b>		<b>2,151,347</b>
App - Interfund Transfer	10,000	A9999N	10,000
<b>TOTAL Other Uses</b>	<b>10,000</b>		<b>10,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,071,299</b>		<b>2,161,347</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Cash	48,331	B200	41,042
Cash In Time Deposits		B201	4
<b>TOTAL Cash</b>	<b>48,331</b>		<b>41,046</b>
<b>TOTAL Assets</b>	<b>48,331</b>		<b>41,046</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Fund Equity</b>			
Assigned Appropriated Fund Balance	45,000	B914	15,000
Assigned Unappropriated Fund Balance	3,331	B915	26,046
<b>TOTAL Assigned Fund Balance</b>	<b>48,331</b>		<b>41,046</b>
<b>TOTAL Fund Equity</b>	<b>48,331</b>		<b>41,046</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>48,331</b>		<b>41,046</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
<b>Revenues</b>			
Sales Tax (from County)	50,000	B1120	19,217
Franchises	35,659	B1170	38,204
<b>TOTAL Non Property Tax Items</b>	<b>85,659</b>		<b>57,421</b>
Zoning Fees	12,485	B2110	13,551
Planning Board Fees		B2115	
<b>TOTAL Departmental Income</b>	<b>12,485</b>		<b>13,551</b>
Transportation Services, Other Govts	16,497	B2300	15,123
<b>TOTAL Intergovernmental Charges</b>	<b>16,497</b>		<b>15,123</b>
Interest And Earnings		B2401	4
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>4</b>
Refunds of Prior Year's Expenditures	13,465	B2701	
Unclassified (specify)		B2770	15,039
<b>TOTAL Miscellaneous Local Sources</b>	<b>13,465</b>		<b>15,039</b>
St Aid, Youth Programs		B3820	568
<b>TOTAL State Aid</b>	<b>0</b>		<b>568</b>
<b>TOTAL Revenues</b>	<b>128,106</b>		<b>101,706</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>128,106</b>		<b>101,706</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Safety Inspection, Pers Serv		B36201	
Safety Inspection, Equip & Cap Outlay		B36202	
Safety Inspection, Contr Expend		B36204	
<b>TOTAL Safety Inspection</b>	<b>0</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>0</b>		<b>0</b>
Publicity, Contr Expend	9,400	B64104	9,400
<b>TOTAL Publicity</b>	<b>9,400</b>		<b>9,400</b>
Programs For Aging, Contr Expend	5,000	B67724	7,500
<b>TOTAL Programs For Aging</b>	<b>5,000</b>		<b>7,500</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>14,400</b>		<b>16,900</b>
Joint Youth Prog, Contr Expend	9,000	B73204	9,000
<b>TOTAL Joint Youth Prog</b>	<b>9,000</b>		<b>9,000</b>
Library, Pers Serv	11,154	B74101	15,738
Library, Contr Expend	9,000	B74104	9,000
<b>TOTAL Library</b>	<b>20,154</b>		<b>24,738</b>
Historian, Contr Expend	4,386	B75104	4,527
<b>TOTAL Historian</b>	<b>4,386</b>		<b>4,527</b>
Historical Property, Equip & Cap Outlay		B75202	
<b>TOTAL Historical Property</b>	<b>0</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>33,540</b>		<b>38,265</b>
Zoning, Pers Serv	32,575	B80101	32,659
Zoning, Equip & Cap Outlay		B80102	699
Zoning, Contr Expend	5,813	B80104	5,646
<b>TOTAL Zoning</b>	<b>38,388</b>		<b>39,004</b>
Planning, Pers Serv	9,537	B80201	4,861
Planning, Contr Expend	2,657	B80204	3,171
<b>TOTAL Planning</b>	<b>12,194</b>		<b>8,032</b>
Sanitary Sewers, Pers Serv		B81201	
Sanitary Sewers, Contr Expend		B81204	
<b>TOTAL Sanitary Sewers</b>	<b>0</b>		<b>0</b>
Sewage Treat Disp, Contr Expend		B81304	
<b>TOTAL Sewage Treat Disp</b>	<b>0</b>		<b>0</b>
Water Trans & Distrib, Contr Expend	4,183	B83404	
<b>TOTAL Water Trans &amp; Distrib</b>	<b>4,183</b>		<b>0</b>
Misc Home & Comm Serv, Contr Expend	163	B89894	
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>163</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>54,928</b>		<b>47,036</b>
State Retirement, Empl Bnfts	1,177	B90108	1,739
Social Security , Empl Bnfts	4,008	B90308	3,885
Life Insurance, Empl Bnfts	720	B90458	
Disability Insurance, Empl Bnfts		B90558	103
Hospital & Medical (dental) Ins, Empl Bnft	8,463	B90608	543

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Other Employee Benefits (spec)		B90898	520
<b>TOTAL Employee Benefits</b>	<b>14,368</b>		<b>6,790</b>
<b>TOTAL Expenditures</b>	<b>117,236</b>		<b>108,991</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>117,236</b>		<b>108,991</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code Description	2011	EdpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>37,461</b>	<b>B8021</b>	<b>48,331</b>
<b>Restated Fund Equity - Beg of Year</b>	<b>37,461</b>	<b>B8022</b>	<b>48,331</b>
ADD - REVENUES AND OTHER SOURCES	128,106		101,706
DEDUCT - EXPENDITURES AND OTHER USES	117,236		108,991
<b>Fund Equity - End of Year</b>	<b>48,331</b>	<b>B8029</b>	<b>41,046</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2012	EdpCode	2013
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	49,217	B1199N	84,492
Est Rev - Departmental Income	10,000	B1299N	
EsT. ReV. - Intergovernmental Charges	15,959	B2399N	28,762
Est Rev-Miscellaneous Local Sources	16,151	B2799N	15,553
Est Rev-State Aid	786	B3099N	568
<b>TOTAL Estimated Revenues</b>	<b>92,113</b>		<b>129,375</b>
Appropriated Fund Balance	45,000	B599N	15,000
<b>TOTAL Estimated Other Sources</b>	<b>45,000</b>		<b>15,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>137,113</b>		<b>144,375</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2012	EdpCode	2013
<b>Appropriations</b>			
App-Economic Assistance And Opportunity	16,900	B6999N	16,900
App - Culture And Recreation	38,894	B7999N	52,055
App - Home And Community Services	66,150	B8999N	68,150
App - Employee Benefits	15,169	B9199N	7,270
<b>TOTAL Appropriations</b>	<b>137,113</b>		<b>144,375</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>137,113</b>		<b>144,375</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Cash	41,514	DA200	106,197
Cash In Time Deposits	325,000	DA201	325,723
<b>TOTAL Cash</b>	<b>366,514</b>		<b>431,920</b>
<b>TOTAL Assets</b>	<b>366,514</b>		<b>431,920</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Liabilities</b>			
Accounts Payable		DA600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance	310,296	DA914	300,000
Assigned Unappropriated Fund Balance	56,218	DA915	131,920
<b>TOTAL Assigned Fund Balance</b>	<b>366,514</b>		<b>431,920</b>
<b>TOTAL Fund Equity</b>	<b>366,514</b>		<b>431,920</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>366,514</b>		<b>431,920</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
<b>Revenues</b>			
Real Property Taxes	310,661	DA1001	227,750
<b>TOTAL Real Property Taxes</b>	<b>310,661</b>		<b>227,750</b>
Sales Tax (from County)	250,000	DA1120	222,446
<b>TOTAL Non Property Tax Items</b>	<b>250,000</b>		<b>222,446</b>
Transportation Services, Other Govts	58,004	DA2300	55,548
Misc Revenue From Other Govt	7,112	DA2389	6,132
<b>TOTAL Intergovernmental Charges</b>	<b>65,116</b>		<b>61,680</b>
Interest And Earnings	970	DA2401	723
Rental of Equipment	193,596	DA2414	194,354
<b>TOTAL Use of Money And Property</b>	<b>194,566</b>		<b>195,077</b>
Sales of Equipment	13,201	DA2665	1,300
Insurance Recoveries	1,100	DA2680	247
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>14,301</b>		<b>1,547</b>
Refunds of Prior Year's Expenditures	22,434	DA2701	
Unclassified (specify)		DA2770	19,589
<b>TOTAL Miscellaneous Local Sources</b>	<b>22,434</b>		<b>19,589</b>
<b>TOTAL Revenues</b>	<b>857,078</b>		<b>728,089</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>857,078</b>		<b>728,089</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Machinery, Pers Serv	31,361	DA51301	96,352
Machinery, Equip & Cap Outlay	185,368	DA51302	40,178
Machinery, Contr Expend	137,677	DA51304	139,710
<b>TOTAL Machinery</b>	<b>354,406</b>		<b>276,240</b>
Brush And Weeds, Pers Serv	14,852	DA51401	9,442
Brush And Weeds, Contr Expend	307	DA51404	
<b>TOTAL Brush And Weeds</b>	<b>15,159</b>		<b>9,442</b>
Snow Removal, Pers Serv	77,898	DA51421	13,052
Snow Removal, Contr Expend	204,050	DA51424	187,066
<b>TOTAL Snow Removal</b>	<b>281,948</b>		<b>200,118</b>
Services Other Govts, Pers Serv	132,752	DA51481	24,986
<b>TOTAL Services Other Govts</b>	<b>132,752</b>		<b>24,986</b>
<b>TOTAL Transportation</b>	<b>784,265</b>		<b>510,786</b>
State Retirement, Empl Bnfts	24,661	DA90108	38,712
Social Security , Empl Bnfts	19,311	DA90308	12,772
Life Insurance, Empl Bnfts	3,886	DA90458	
Unemployment Insurance, Empl Bnfts	6,310	DA90508	2,292
Disability Insurance, Empl Bnfts	8	DA90558	64
Hospital & Medical (dental) Ins, Empl Bnft	92,452	DA90608	94,603
Other Employee Benefits (spec)		DA90898	3,454
<b>TOTAL Employee Benefits</b>	<b>146,628</b>		<b>151,897</b>
<b>TOTAL Expenditures</b>	<b>930,893</b>		<b>662,683</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>930,893</b>		<b>662,683</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2011	EdpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>440,329</b>	<b>DA8021</b>	<b>366,514</b>
<b>Restated Fund Equity - Beg of Year</b>	<b>440,329</b>	<b>DA8022</b>	<b>366,514</b>
ADD - REVENUES AND OTHER SOURCES	857,078		728,089
DEDUCT - EXPENDITURES AND OTHER USES	930,893		662,683
<b>Fund Equity - End of Year</b>	<b>366,514</b>	<b>DA8029</b>	<b>431,920</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	227,750	DA1049N	146,476
Est Rev - Non Property Tax Items	222,446	DA1199N	222,446
EsT. ReV. - Intergovernmental Charges	66,500	DA2399N	66,500
Est Rev - Use of Money And Property	194,095	DA2499N	197,892
Est Rev - Miscellaneous Local Sources	18,500	DA2799N	12,500
<b>TOTAL Estimated Revenues</b>	<b>729,291</b>		<b>645,814</b>
Appropriated Fund Balance	310,296	DA599N	300,000
<b>TOTAL Estimated Other Sources</b>	<b>310,296</b>		<b>300,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,039,587</b>		<b>945,814</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
<b>Appropriations</b>			
App - Transportation	859,500	DA5999N	776,650
App - Employee Benefits	180,087	DA9199N	169,164
<b>TOTAL Appropriations</b>	<b>1,039,587</b>		<b>945,814</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,039,587</b>		<b>945,814</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Cash	27,322	DB200	31,865
Cash In Time Deposits		DB201	19
<b>TOTAL Cash</b>	<b>27,322</b>		<b>31,884</b>
<b>TOTAL Assets</b>	<b>27,322</b>		<b>31,884</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Fund Equity</b>			
Assigned Appropriated Fund Balance	25,000	DB914	32,000
Assigned Unappropriated Fund Balance	2,322	DB915	
<b>TOTAL Assigned Fund Balance</b>	<b>27,322</b>		<b>32,000</b>
Unassigned Fund Balance		DB917	-116
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-116</b>
<b>TOTAL Fund Equity</b>	<b>27,322</b>		<b>31,884</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>27,322</b>		<b>31,884</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
<b>Revenues</b>			
Sales Tax (from County)	400,000	DB1120	474,337
<b>TOTAL Non Property Tax Items</b>	<b>400,000</b>		<b>474,337</b>
Transportation Services, Other Govts	34,220	DB2300	33,243
<b>TOTAL Intergovernmental Charges</b>	<b>34,220</b>		<b>33,243</b>
Interest And Earnings	237	DB2401	19
<b>TOTAL Use of Money And Property</b>	<b>237</b>		<b>19</b>
Refunds of Prior Year's Expenditures	4,582	DB2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>4,582</b>		<b>0</b>
St Aid, Consolidated Highway Aid	139,726	DB3501	139,707
<b>TOTAL State Aid</b>	<b>139,726</b>		<b>139,707</b>
<b>TOTAL Revenues</b>	<b>578,765</b>		<b>647,306</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>578,765</b>		<b>647,306</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Maint of Streets, Pers Serv	210,227	DB51101	227,609
Maint of Streets, Contr Expend	19,876	DB51104	19,039
<b>TOTAL Maint of Streets</b>	<b>230,103</b>		<b>246,648</b>
Perm Improve Highway, Equip & Cap Outlay	156,758	DB51122	249,318
<b>TOTAL Perm Improve Highway</b>	<b>156,758</b>		<b>249,318</b>
<b>TOTAL Transportation</b>	<b>386,861</b>		<b>495,966</b>
State Retirement, Empl Bnfts	24,661	DB90108	38,712
Social Security, Empl Bnfts	15,612	DB90308	14,657
Life Insurance, Empl Bnfts	3,885	DB90458	
Unemployment Insurance, Empl Bnfts	5,460	DB90508	
Disability Insurance, Empl Bnfts	11	DB90558	16
Hospital & Medical (dental) Ins, Empl Bnft	92,453	DB90608	90,317
Other Employee Benefits (spec)		DB90898	3,076
<b>TOTAL Employee Benefits</b>	<b>142,082</b>		<b>146,778</b>
<b>TOTAL Expenditures</b>	<b>528,943</b>		<b>642,744</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>528,943</b>		<b>642,744</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code Description	2011	EdpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>-22,500</b>	<b>DB8021</b>	<b>27,322</b>
<b>Restated Fund Equity - Beg of Year</b>	<b>-22,500</b>	<b>DB8022</b>	<b>27,322</b>
ADD - REVENUES AND OTHER SOURCES	578,765		647,306
DEDUCT - EXPENDITURES AND OTHER USES	528,943		642,744
<b>Fund Equity - End of Year</b>	<b>27,322</b>	<b>DB8029</b>	<b>31,884</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2012	EdpCode	2013
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	474,337	DB1199N	424,864
Est Rev - Departmental Income	0	DB1299N	
EsT. ReV. - Intergovernmental Charges	25,000	DB2399N	15,000
Est Rev - Use of Money And Property	250	DB2499N	50
Est Rev - Miscellaneous Local Sources	6,000	DB2799N	
Est Rev - State Aid	140,000	DB3099N	140,000
<b>TOTAL Estimated Revenues</b>	<b>645,587</b>		<b>579,914</b>
Appropriated Fund Balance	25,000	DB599N	32,000
<b>TOTAL Estimated Other Sources</b>	<b>25,000</b>		<b>32,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>670,587</b>		<b>611,914</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2012	EdpCode	2013
<b>Appropriations</b>			
App - Transportation	500,000	DB5999N	456,900
App - Employee Benefits	170,587	DB9199N	155,014
<b>TOTAL Appropriations</b>	<b>670,587</b>		<b>611,914</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>670,587</b>		<b>611,914</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Cash	8,492	H200	318,259
Cash In Time Deposits	148,710	H201	58,901
<b>TOTAL Cash</b>	<b>157,202</b>		<b>377,160</b>
<b>TOTAL Assets</b>	<b>157,202</b>		<b>377,160</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Fund Equity</b>			
Other Restricted Fund Balance		H899	377,160
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>377,160</b>
Assigned Appropriated Fund Balance	134,900	H914	
Assigned Unappropriated Fund Balance	22,302	H915	
<b>TOTAL Assigned Fund Balance</b>	<b>157,202</b>		<b>0</b>
<b>TOTAL Fund Equity</b>	<b>157,202</b>		<b>377,160</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>157,202</b>		<b>377,160</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
<b>Revenues</b>			
Misc Revenue, Other Govts	191,272	H2389	
<b>TOTAL Intergovernmental Charges</b>	<b>191,272</b>		<b>0</b>
Interest And Earnings	677	H2401	190
<b>TOTAL Use of Money And Property</b>	<b>677</b>		<b>190</b>
Insurance Recoveries		H2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>0</b>
Refunds of Prior Year's Expenditures		H2701	5,639
Unclassified (specify)	5,426	H2770	412,669
Additional Description 202519 SALES TAX 210150 SALE OF PROPERTY			
<b>TOTAL Miscellaneous Local Sources</b>	<b>5,426</b>		<b>418,308</b>
St Aid, Other		H3297	53,461
St Aid, Other Home And Comm Serv	200,125	H3989	83,351
<b>TOTAL State Aid</b>	<b>200,125</b>		<b>136,812</b>
Fed Aid - Cap Projects		H4097	
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>397,500</b>		<b>555,310</b>
Interfund Transfers	100,000	H5031	
<b>TOTAL Interfund Transfers</b>	<b>100,000</b>		<b>0</b>
Serial Bonds		H5710	
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations		H5731	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>100,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>497,500</b>		<b>555,310</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay	195,499	H16202	
<b>TOTAL Buildings</b>	<b>195,499</b>		<b>0</b>
Judgment And Claims, Equip & Cap Outlay	238	H19302	
<b>TOTAL Judgment And Claims</b>	<b>238</b>		<b>0</b>
Other Gen Govt Support, Equip & Cap Outlay		H19892	1,092
<b>TOTAL Other Gen Govt Support</b>	<b>0</b>		<b>1,092</b>
<b>TOTAL General Government Support</b>	<b>195,737</b>		<b>1,092</b>
Ambulance, Equip & Cap Outlay	25,611	H45402	
<b>TOTAL Ambulance</b>	<b>25,611</b>		<b>0</b>
<b>TOTAL Health</b>	<b>25,611</b>		<b>0</b>
Grants For Local Eco Devel, Contr Expen	68,457	H64624	
<b>TOTAL Grants For Local Eco Devel</b>	<b>68,457</b>		<b>0</b>
Other Eco & Dev, Equip & Cap Outlay	16,763	H69892	17,660
<b>TOTAL Other Eco &amp; Dev</b>	<b>16,763</b>		<b>17,660</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>85,220</b>		<b>17,660</b>
Parks, Equip & Cap Outlay	161,283	H71102	79,273
<b>TOTAL Parks</b>	<b>161,283</b>		<b>79,273</b>
<b>TOTAL Culture And Recreation</b>	<b>161,283</b>		<b>79,273</b>
Debt Principal, Serial Bonds	97,500	H97106	97,500
Debt Principal, Bond Anticipation Notes	100,000	H97306	100,000
<b>TOTAL Debt Principal</b>	<b>197,500</b>		<b>197,500</b>
Debt Interest, Serial Bonds		H97107	36,733
Debt Interest, Bond Anticipation Notes	44,634	H97307	3,094
<b>TOTAL Debt Interest</b>	<b>44,634</b>		<b>39,827</b>
<b>TOTAL Expenditures</b>	<b>709,985</b>		<b>335,352</b>
Transfers, Other Funds	100,000	H99019	
<b>TOTAL Operating Transfers</b>	<b>100,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>100,000</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>809,985</b>		<b>335,352</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>469,687</b>	<b>H8021</b>	<b>157,202</b>
<b>Restated Fund Equity - Beg of Year</b>	<b>469,687</b>	<b>H8022</b>	<b>157,202</b>
ADD - REVENUES AND OTHER SOURCES	497,500		555,310
DEDUCT - EXPENDITURES AND OTHER USES	809,985		335,352
<b>Fund Equity - End of Year</b>	<b>157,202</b>	<b>H8029</b>	<b>377,160</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Land	505,452	K101	505,452
Buildings	10,018,868	K102	10,086,500
Improvements Other Than Buildings		K103	4,312,709
Machinery & Equipment	2,748,559	K104	2,867,731
Construction Work In Progress	4,171,282	K105	
<b>TOTAL Fixed Assets (net)</b>	<b>17,444,161</b>		<b>17,772,392</b>
<b>TOTAL Assets</b>	<b>17,444,161</b>		<b>17,772,392</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Fund Equity</b>			
Total Non-Current Govt Assets	17,444,161	K159	17,772,392
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>17,444,161</b>		<b>17,772,392</b>
<b>TOTAL Fund Equity</b>	<b>17,444,161</b>		<b>17,772,392</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>17,444,161</b>		<b>17,772,392</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

Balance Sheet

Code Description	2011	EdpCode	2012
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TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

Balance Sheet

Code Description	2011	EdpCode	2012
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TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
<b>Revenues</b>			
Real Property Taxes		SF1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>0</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Fire Protection, Contr Expend		SF34104	
<b>TOTAL Fire Protection</b>	<b>0</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>0</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2011	EdpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>		<b>SF8021</b>	
<b>Restated Fund Equity - Beg of Year</b>		<b>SF8022</b>	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
<b>Fund Equity - End of Year</b>		<b>SF8029</b>	

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Cash	3,239	SL200	3,324
<b>TOTAL Cash</b>	<b>3,239</b>		<b>3,324</b>
<b>TOTAL Assets</b>	<b>3,239</b>		<b>3,324</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Fund Equity</b>			
Unreserved Fund Balance Appropriated		SL910	
Assigned Appropriated Fund Balance	1,500	SL914	1,500
Assigned Unappropriated Fund Balance	1,739	SL915	1,824
<b>TOTAL Assigned Fund Balance</b>	<b>3,239</b>		<b>3,324</b>
<b>TOTAL Fund Equity</b>	<b>3,239</b>		<b>3,324</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>3,239</b>		<b>3,324</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
<b>Revenues</b>			
Real Property Taxes	6,000	SL1001	6,000
<b>TOTAL Real Property Taxes</b>	<b>6,000</b>		<b>6,000</b>
<b>TOTAL Revenues</b>	<b>6,000</b>		<b>6,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,000</b>		<b>6,000</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Street Lighting, Contr Expend	6,480	SL51824	5,915
<b>TOTAL Street Lighting</b>	<b>6,480</b>		<b>5,915</b>
<b>TOTAL Transportation</b>	<b>6,480</b>		<b>5,915</b>
<b>TOTAL Expenditures</b>	<b>6,480</b>		<b>5,915</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,480</b>		<b>5,915</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SL) LIGHTING

Changes in Fund Equity

Code Description	2011	EdpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>3,719</b>	<b>SL8021</b>	<b>3,239</b>
<b>Restated Fund Equity - Beg of Year</b>	<b>3,719</b>	<b>SL8022</b>	<b>3,239</b>
ADD - REVENUES AND OTHER SOURCES	6,000		6,000
DEDUCT - EXPENDITURES AND OTHER USES	6,480		5,915
<b>Fund Equity - End of Year</b>	<b>3,239</b>	<b>SL8029</b>	<b>3,324</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Cash	15,704	SS200	18,495
Cash In Time Deposits	75,000	SS201	75,163
<b>TOTAL Cash</b>	<b>90,704</b>		<b>93,658</b>
<b>TOTAL Assets</b>	<b>90,704</b>		<b>93,658</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Fund Equity</b>			
Assigned Appropriated Fund Balance	83,350	SS914	83,882
Assigned Unappropriated Fund Balance	7,354	SS915	9,776
<b>TOTAL Assigned Fund Balance</b>	<b>90,704</b>		<b>93,658</b>
<b>TOTAL Fund Equity</b>	<b>90,704</b>		<b>93,658</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>90,704</b>		<b>93,658</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
<b>Revenues</b>			
Real Property Taxes	27,750	SS1001	33,598
<b>TOTAL Real Property Taxes</b>	<b>27,750</b>		<b>33,598</b>
Other Payments In Lieu of Taxes		SS1081	
<b>TOTAL Real Property Tax Items</b>	<b>0</b>		<b>0</b>
Sewer Charges	30,223	SS2122	41,364
Interest & Penalties On Sewer Accts	1,812	SS2128	1,633
<b>TOTAL Departmental Income</b>	<b>32,035</b>		<b>42,997</b>
Interest And Earnings	218	SS2401	164
<b>TOTAL Use of Money And Property</b>	<b>218</b>		<b>164</b>
Refunds of Prior Year's Expenditures		SS2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
Federal Aid - Other		SS4089	3,500
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>3,500</b>
<b>TOTAL Revenues</b>	<b>60,003</b>		<b>80,259</b>
Interfund Transfers	11,089	SS5031	
<b>TOTAL Interfund Transfers</b>	<b>11,089</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>11,089</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>71,092</b>		<b>80,259</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Municipal AssoC. Dues	175	SS19204	
<b>TOTAL Municipal AssoC. Dues</b>	<b>175</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>175</b>		<b>0</b>
Sewage Treat Disp, Pers Serv	7,500	SS81301	7,500
Sewage Treat Disp, Equip & Cap Outlay		SS81302	540
Sewage Treat Disp, Contr Expend	35,355	SS81304	53,972
<b>TOTAL Sewage Treat Disp</b>	<b>42,855</b>		<b>62,012</b>
<b>TOTAL Home And Community Services</b>	<b>42,855</b>		<b>62,012</b>
State Retirement, Empl Bnfts	988	SS90108	1,170
Social Security , Empl Bnfts	563	SS90308	473
<b>TOTAL Employee Benefits</b>	<b>1,551</b>		<b>1,643</b>
Debt Principal, Serial Bonds	13,650	SS97106	13,650
<b>TOTAL Debt Principal</b>	<b>13,650</b>		<b>13,650</b>
<b>TOTAL Expenditures</b>	<b>58,231</b>		<b>77,305</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>58,231</b>		<b>77,305</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SS) SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>	<b>77,843</b>	<b>SS8021</b>	<b>90,704</b>
<b>Restated Fund Equity - Beg of Year</b>	<b>77,843</b>	<b>SS8022</b>	<b>90,704</b>
ADD - REVENUES AND OTHER SOURCES	71,092		80,259
DEDUCT - EXPENDITURES AND OTHER USES	58,231		77,305
<b>Fund Equity-End of Year</b>	<b>90,704</b>	<b>SS8029</b>	<b>93,658</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	33,598	SS1049N	35,756
Est Rev - Departmental Income	61,550	SS1299N	41,550
Est Rev - Use of Money And Property	154	SS2499N	
<b>TOTAL Estimated Revenues</b>	<b>95,302</b>		<b>77,306</b>
Appropriated Fund Balance	83,350	SS599N	83,882
<b>TOTAL Estimated Other Sources</b>	<b>83,350</b>		<b>83,882</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>178,652</b>		<b>161,188</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
<b>Appropriations</b>			
App - General Government Support	500	SS1999N	500
App - Home And Community Services	152,732	SS8999N	145,280
App-Employee Benefits	1,770	SS9199N	1,858
App - Debt Service	23,650	SS9899N	13,650
<b>TOTAL Appropriations</b>	<b>178,652</b>		<b>161,288</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>178,652</b>		<b>161,288</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Cash	12,253	TA200	12,253
Time Deposits		TA201	44,801
<b>TOTAL Cash</b>	<b>12,253</b>		<b>57,054</b>
<b>TOTAL Assets</b>	<b>12,253</b>		<b>57,054</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Liabilities</b>			
Other Funds (specify)	12,253	TA85	57,054
Additional Description HEALTH REIMBURSEMENT ACCOUNT OF \$44,801			
<b>TOTAL Agency Liabilities</b>	<b>12,253</b>		<b>57,054</b>
<b>TOTAL Liabilities</b>	<b>12,253</b>		<b>57,054</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>12,253</b>		<b>57,054</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Total Non-Current Govt Liabilities	1,716,950	W129	1,472,800
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>1,716,950</b>		<b>1,472,800</b>
<b>TOTAL Assets</b>	<b>1,716,950</b>		<b>1,472,800</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
<b>General Long Term Debt</b>			
Bond Anticipation Notes Payable	200,000	W626	100,000
<b>TOTAL Notes Payable</b>	<b>200,000</b>		<b>100,000</b>
Bonds Payable	1,516,950	W628	1,372,800
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,516,950</b>		<b>1,372,800</b>
<b>TOTAL Liabilities</b>	<b>1,716,950</b>		<b>1,472,800</b>
<b>TOTAL General Long Term Debt</b>	<b>1,716,950</b>		<b>1,472,800</b>

TOWN OF Clayton  
Financial Comments  
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 Move BAN's into capital Fund

**TOWN OF Clayton**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2012**

3/6/2013

County of: Jefferson

Municipal Code: 220317100000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	O/S End of Year
2009	BAN N	Buildind Salt Shed			07/09/2009	07/09/2011	1.56%		\$400,000	\$200,000	\$100,000	\$0	\$0	\$100,000
<b>AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>
2008	BONDN	Highway Garage			04/01/1995	04/01/2030	5.00%			\$462,000	\$33,000	\$0	\$0	\$429,000
2008	BONDN	Sewer-EFC			04/01/2005	04/01/2024	0.00%			\$177,450	\$13,650	\$0	\$0	\$163,800
2010	BONDN	Frink Property & Clean Up			07/09/2010	06/20/2020	4.19%		\$975,000	\$877,500	\$97,500	\$0	\$0	\$780,000
<b>AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$1,516,950</b>	<b>\$144,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,372,800</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$1,716,950</b>	<b>\$244,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,472,800</b>

TOWN OF Clayton  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2012

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$300.00
Demand Deposits	9Z2011	\$910,013.00
Time Deposits	9Z2021	\$485,780.00
<b>Total</b>		\$1,396,093.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$682,931.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$713,162.00
<b>Total</b>		\$1,396,093.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Clayton  
Bank Reconciliation  
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0045	\$800,713	\$0	\$38,503	\$762,210
****-1261	\$372,921	\$0	\$151	\$372,770
****-0096	\$10,076	\$0	\$0	\$10,076
****-0086	\$102,934	\$0	\$0	\$102,934
****-0076	\$40,181	\$4,620	\$0	\$44,801
****-0065	\$29,740	\$0	\$0	\$29,740
****-4275	\$91,302	\$0	\$11,359	\$79,943
Total Adjusted Bank Balance				\$1,402,474
Petty Cash				\$300.00
Adjustments				\$-6,681.00
Total Cash			9ZCASH      *	\$1,396,093
Total Cash Balance All Funds			9ZCASHB      *	\$1,396,093
* Must be equal				



TOWN OF Clayton  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2012

<b>Total Full Time Employees:</b>		23			
<b>Total Part Time Employees:</b>		46			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$162,667.00	22	10	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$78,692.00	23	46	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$2,292.00			
90558	Disability Insurance	\$947.00	23	46	
90608	Hospital and Medical (Dental) Insurance	\$392,006.00	23	5	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$18,335.00	23	5	
<b>Total</b>		<b>\$654,939.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$654,939.00</b>			

TOWN OF Clayton  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$18,467	6,125	gallons	
Diesel Fuel	\$91,640	27,194	gallons	
Fuel Oil	\$37,407	10,733	gallons	
Natural Gas			cubic feet	
Electricity	\$68,476	539,779	kilowatts	
Coal			tons	

TOWN OF Clayton  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2012

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

**Other OPEB Information**

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Justin A. Taylor, hereby certify that I am the Chief Fiscal Officer of the Town of Clayton, and that the information provided in the annual financial report of the Town of Clayton, for the fiscal year ended 12/31/2012, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Clayton, and adopted by me as my signature for use in conjunction with the filing of the Town of Clayton's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Clayton's annual financial report for the fiscal year ended 12/31/2012 and filed by means of electronic data transmission.

Bill Dealing  
Name of Report Preparer if different than Chief Fiscal Officer

Justin A Taylor  
Name

(315) 212-0332  
Telephone Number

Town Supervisor  
Title

405 Riverside Dr, Clayton, NY 13624  
Official Address

02/12/2013  
Date of Certification

(315) 686-3512  
Official Telephone Number