

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 12/31/2014

\*\*\*\*\*

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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SL) LIGHTING
- (SS) SEWER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* 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 2014

(A) GENERAL

Balance Sheet

| Code Description                                       | 2013           | EdpCode | 2014           |
|--|----------------|---------|----------------|
| <b>Assets</b>  |                |         |                |
| Cash   | 396,757        | A200    | 199,821        |
| Cash In Time Deposits                                  | 26,253         | A201    | 172,026        |
| Petty Cash   | 300            | A210    | 300            |
| <b>TOTAL Cash</b>                                      | <b>423,310</b> |         | <b>372,147</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>423,310</b> |         | <b>372,147</b> |

TOWN OF Clayton  
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(A) GENERAL

Balance Sheet

| Code Description  | 2013           | EdpCode | 2014           |
|---|----------------|---------|----------------|
| <b>Fund Balance</b>   |                |         |                |
| Assigned Appropriated Fund Balance                          | 306,461        | A914    | 79,808         |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>306,461</b> |         | <b>79,808</b>  |
| Unassigned Fund Balance                                     | 116,849        | A917    | 292,339        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>116,849</b> |         | <b>292,339</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>423,310</b> |         | <b>372,147</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>423,310</b> |         | <b>372,147</b> |

TOWN OF Clayton  
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(A) GENERAL

Results of Operation

| Code Description   | 2013             | EdpCode | 2014             |
|--|------------------|---------|------------------|
| <b>Revenues</b>  |                  |         |                  |
| Real Property Taxes  | 763,145          | A1001   | 595,790          |
| <b>TOTAL Real Property Taxes</b>                                     | <b>763,145</b>   |         | <b>595,790</b>   |
| Interest & Penalties On Real Prop Taxes                              | 3,997            | A1090   | 2,993            |
| <b>TOTAL Real Property Tax Items</b>                                 | <b>3,997</b>     |         | <b>2,993</b>     |
| Tax On Hotel Room Occupancy  | 15,114           | A1113   | 20,965           |
| Non Prop Tax Dist By County  | 662,254          | A1120   | 700,000          |
| <b>TOTAL Non Property Tax Items</b>                                  | <b>677,368</b>   |         | <b>720,965</b>   |
| Clerk Fees   | 2,086            | A1255   | 1,435            |
| Vital Statistics Fees  | 1,990            | A1603   | 1,902            |
| Ambulance Charges  | 25,436           | A1640   | 23,236           |
| Park And Recreational Charges  | 965              | A2001   | 1,291            |
| Special Recreational Facility Charges                                | 107,241          | A2025   | 95,651           |
| Planning Board Fees  | 43,425           | A2115   | 34,271           |
| Refuse & Garbage Charges   | 89,839           | A2130   | 96,557           |
| <b>TOTAL Departmental Income</b>                                     | <b>270,982</b>   |         | <b>254,343</b>   |
| Transportation Services, Other Govts                                 | 1,092            | A2300   |                  |
| <b>TOTAL Intergovernmental Charges</b>                               | <b>1,092</b>     |         | <b>0</b>         |
| Interest And Earnings  | 283              | A2401   | 157              |
| Rental of Real Property  | 2,000            | A2410   | 2,000            |
| <b>TOTAL Use of Money And Property</b>                               | <b>2,283</b>     |         | <b>2,157</b>     |
| Dog Licenses   | 3,244            | A2544   | 2,672            |
| <b>TOTAL Licenses And Permits</b>                                    | <b>3,244</b>     |         | <b>2,672</b>     |
| Fines And Forfeited Bail   | 43,517           | A2610   | 52,325           |
| <b>TOTAL Fines And Forfeitures</b>                                   | <b>43,517</b>    |         | <b>52,325</b>    |
| Sales of Scrap & Excess Materials                                    | 6,887            | A2650   | 10,393           |
| Sales of Equipment   |                  | A2665   | 100              |
| Insurance Recoveries   | 1,768            | A2680   | 58,602           |
| <b>TOTAL Sale of Property And Compensation For Loss</b>              | <b>8,655</b>     |         | <b>69,095</b>    |
| Refunds of Prior Year's Expenditures                                 | 189              | A2701   | 1,478            |
| Unclassified (specify)   | 69,290           | A2770   | 110,814          |
| Additional Description FUEL COSTS AND ASSESSOR SALARY REIMBURSEMENTS |                  |         |                  |
| <b>TOTAL Miscellaneous Local Sources</b>                             | <b>69,479</b>    |         | <b>112,292</b>   |
| St Aid, Revenue Sharing  | 16,248           | A3001   | 16,248           |
| St Aid, Mortgage Tax   | 130,311          | A3005   | 93,228           |
| St Aid - Other (specify)   | 12,633           | A3089   | 2,480            |
| <b>TOTAL State Aid</b>   | <b>159,192</b>   |         | <b>111,956</b>   |
| <b>TOTAL Revenues</b>  | <b>2,002,954</b> |         | <b>1,924,588</b> |
| <b>TOTAL Detail Revenues And Other Sources</b>                       | <b>2,002,954</b> |         | <b>1,924,588</b> |

TOWN OF Clayton  
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(A) GENERAL

Results of Operation

| Code Description                        | 2013          | EdpCode | 2014          |
|---|---------------|---------|---------------|
| <b>Expenditures</b>                     |               |         |               |
| Legislative Board, Pers Serv            | 12,160        | A10101  | 12,164        |
| Legislative Board, Contr Expend         | 1,812         | A10104  | 3,388         |
| <b>TOTAL Legislative Board</b>          | <b>13,972</b> |         | <b>15,552</b> |
| Municipal Court, Pers Serv              | 26,341        | A11101  | 32,898        |
| Municipal Court, Contr Expend           | 33,733        | A11104  | 53,228        |
| <b>TOTAL Municipal Court</b>            | <b>60,074</b> |         | <b>86,126</b> |
| Supervisor,pers Serv                    | 73,113        | A12201  | 58,500        |
| Supervisor,equip & Cap Outlay           | 200           | A12202  | 1,720         |
| Supervisor,contr Expend                 | 5,427         | A12204  | 5,190         |
| <b>TOTAL Supervisor</b>                 | <b>78,740</b> |         | <b>65,410</b> |
| Dir of Finance, Pers Serv               | 8,957         | A13101  | 10,000        |
| Dir of Finance, Equip & Cap Outlay      | 148           | A13102  |               |
| Dir of Finance, Contr Expend            | 8,504         | A13104  | 8,770         |
| <b>TOTAL Dir of Finance</b>             | <b>17,609</b> |         | <b>18,770</b> |
| Auditor, Contr Expend                   | 4,950         | A13204  | 5,700         |
| <b>TOTAL Auditor</b>                    | <b>4,950</b>  |         | <b>5,700</b>  |
| Tax Collection,contr Expend             | 7,235         | A13304  | 2,353         |
| <b>TOTAL Tax Collection</b>             | <b>7,235</b>  |         | <b>2,353</b>  |
| Assessment, Pers Serv                   | 32,919        | A13551  | 81,877        |
| Assessment, Equip & Cap Outlay          | 400           | A13552  |               |
| Assessment, Contr Expend                | 62,205        | A13554  | 14,282        |
| <b>TOTAL Assessment</b>                 | <b>95,524</b> |         | <b>96,159</b> |
| Clerk,pers Serv                         | 65,945        | A14101  | 67,721        |
| Clerk,equip & Cap Outlay                | 1,706         | A14102  | 906           |
| Clerk,contr Expend                      | 2,845         | A14104  | 3,594         |
| <b>TOTAL Clerk</b>                      | <b>70,496</b> |         | <b>72,221</b> |
| Law, Contr Expend                       | 3,328         | A14204  | 4,319         |
| <b>TOTAL Law</b>                        | <b>3,328</b>  |         | <b>4,319</b>  |
| Personnel, Pers Serv                    | 6,468         | A14301  | 5,000         |
| Personnel, Contr Expend                 | 1,728         | A14304  | 307           |
| <b>TOTAL Personnel</b>                  | <b>8,196</b>  |         | <b>5,307</b>  |
| Engineer, Contr Expend                  |               | A14404  | 2,210         |
| <b>TOTAL Engineer</b>                   | <b>0</b>      |         | <b>2,210</b>  |
| Records Mgmt, PerS. Serv.               | 1,515         | A14601  |               |
| <b>TOTAL Records Mgmt</b>               | <b>1,515</b>  |         | <b>0</b>      |
| Buildings, Pers Serv                    | 37,053        | A16201  | 38,684        |
| Buildings, Contr Expend                 | 44,230        | A16204  | 47,943        |
| <b>TOTAL Buildings</b>                  | <b>81,283</b> |         | <b>86,627</b> |
| Central Comm System, Equip & Cap Outlay | 3,496         | A16502  | 58            |
| Central Comm System, Contr Expend       | 15,370        | A16504  | 23,297        |
| <b>TOTAL Central Comm System</b>        | <b>18,866</b> |         | <b>23,355</b> |
| Central Storeroom, Contr Expend         | 3,901         | A16604  | 3,377         |
| <b>TOTAL Central Storeroom</b>          | <b>3,901</b>  |         | <b>3,377</b>  |
| Central Print & Mail,contr Expend       | 8,643         | A16704  | 4,982         |
| <b>TOTAL Central Print &amp; Mail</b>   | <b>8,643</b>  |         | <b>4,982</b>  |

TOWN OF Clayton  
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(A) GENERAL

Results of Operation

| Code Description                                  | 2013           | EdpCode | 2014           |
|---|----------------|---------|----------------|
| <b>Expenditures</b>                               |                |         |                |
| Unallocated Insurance, Contr Expend               | 32,495         | A19104  | 36,259         |
| <b>TOTAL Unallocated Insurance</b>                | <b>32,495</b>  |         | <b>36,259</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>508,262</b> |         | <b>530,162</b> |
| Fire, Contr Expend                                | 9,528          | A34104  | 8,814          |
| <b>TOTAL Fire</b>                                 | <b>9,528</b>   |         | <b>8,814</b>   |
| Control of Animals, Contr Expend                  | 14,031         | A35104  | 12,858         |
| <b>TOTAL Control of Animals</b>                   | <b>14,031</b>  |         | <b>12,858</b>  |
| Examining Boards, Pers Serv                       | 3,350          | A36101  | 1,313          |
| Examining Boards, Contr Expend                    | 138            | A36104  | 135            |
| <b>TOTAL Examining Boards</b>                     | <b>3,488</b>   |         | <b>1,448</b>   |
| Safety Inspection, Pers Serv                      | 32,000         | A36201  | 33,000         |
| Safety Inspection, Equip & Cap Outlay             | 773            | A36202  | 646            |
| Safety Inspection, Contr Expend                   | 2,346          | A36204  | 4,055          |
| <b>TOTAL Safety Inspection</b>                    | <b>35,119</b>  |         | <b>37,701</b>  |
| <b>TOTAL Public Safety</b>                        | <b>62,166</b>  |         | <b>60,821</b>  |
| Registrar of Vital Stat Contr Expend              | 583            | A40204  | 50             |
| <b>TOTAL Registrar of Vital Stat Contr Expend</b> | <b>583</b>     |         | <b>50</b>      |
| Ambulance, Contr Expend                           | 129,951        | A45404  | 21,027         |
| <b>TOTAL Ambulance</b>                            | <b>129,951</b> |         | <b>21,027</b>  |
| <b>TOTAL Health</b>                               | <b>130,534</b> |         | <b>21,077</b>  |
| Street Admin, Pers Serv                           | 59,250         | A50101  | 58,286         |
| Street Admin, Equip & Cap Outlay                  | 191            | A50102  | 844            |
| Street Admin, Contr Expend                        | 5,358          | A50104  | 6,667          |
| <b>TOTAL Street Admin</b>                         | <b>64,799</b>  |         | <b>65,797</b>  |
| Docks Piers And Wharves, Contr Expend             |                | A57204  | 242            |
| <b>TOTAL Docks Piers And Wharves</b>              | <b>0</b>       |         | <b>242</b>     |
| <b>TOTAL Transportation</b>                       | <b>64,799</b>  |         | <b>66,039</b>  |
| Publicity, Contr Expend                           | 22,613         | A64104  | 22,800         |
| <b>TOTAL Publicity</b>                            | <b>22,613</b>  |         | <b>22,800</b>  |
| Other Eco & Dev, Pers Serv                        | 3,566          | A69891  | 5,000          |
| Other Eco & Dev, Contr Expend                     | 34,216         | A69894  | 37,195         |
| <b>TOTAL Other Eco &amp; Dev</b>                  | <b>37,782</b>  |         | <b>42,195</b>  |
| <b>TOTAL Economic Assistance And Opportunity</b>  | <b>60,395</b>  |         | <b>64,895</b>  |
| Parks, Pers Serv                                  | 179,391        | A71101  | 187,559        |
| Parks, Equip & Cap Outlay                         | 48,709         | A71102  | 20,317         |
| Parks, Contr Expend                               | 118,476        | A71104  | 133,817        |
| <b>TOTAL Parks</b>                                | <b>346,576</b> |         | <b>341,693</b> |
| Playgr & Rec Centers, Pers Serv                   | 35,945         | A71401  | 36,550         |
| Playgr & Rec Centers, Equip & Cap Outlay          | 2,750          | A71402  |                |
| Playgr & Rec Centers, Contr Expend                | 21,149         | A71404  | 27,225         |
| <b>TOTAL Playgr &amp; Rec Centers</b>             | <b>59,844</b>  |         | <b>63,775</b>  |
| Historical Property, Pers Serv                    | 5,903          | A75201  | 2,154          |

TOWN OF Clayton  
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

| Code Description                                | 2013             | EdpCode | 2014             |
|---|------------------|---------|------------------|
| <b>Expenditures</b>                             |                  |         |                  |
| Historical Property, Contr Expend               | 4,480            | A75204  | 2,016            |
| <b>TOTAL Historical Property</b>                | <b>10,383</b>    |         | <b>4,170</b>     |
| Other Performing Arts, Pers Serv                | 7,405            | A75601  | 4,274            |
| Other Performing Arts, Contr Expend             | 75,227           | A75604  | 156,494          |
| <b>TOTAL Other Performing Arts</b>              | <b>82,632</b>    |         | <b>160,768</b>   |
| <b>TOTAL Culture And Recreation</b>             | <b>499,435</b>   |         | <b>570,406</b>   |
| Refuse & Garbage, Pers Serv                     | 52,310           | A81601  | 55,318           |
| Refuse & Garbage, Equip & Cap Outlay            | 1,254            | A81602  | 29,770           |
| Refuse & Garbage, Contr Expend                  | 73,005           | A81604  | 76,970           |
| <b>TOTAL Refuse &amp; Garbage</b>               | <b>126,569</b>   |         | <b>162,058</b>   |
| Comm Beautification, Pers Serv                  | 958              | A85101  | 886              |
| <b>TOTAL Comm Beautification</b>                | <b>958</b>       |         | <b>886</b>       |
| Cemetery, Pers Serv                             | 2,217            | A88101  | 1,540            |
| Cemetery, Contr Expend                          | 4,180            | A88104  | 3,899            |
| <b>TOTAL Cemetery</b>                           | <b>6,397</b>     |         | <b>5,439</b>     |
| <b>TOTAL Home And Community Services</b>        | <b>133,924</b>   |         | <b>168,383</b>   |
| State Retirement System                         | 80,978           | A90108  | 96,094           |
| Social Security, Employer Cont                  | 48,331           | A90308  | 51,023           |
| Worker's Compensation, Empl Bnfts               | 68,641           | A90408  | 64,065           |
| Life Insurance, Empl Bnfts                      |                  | A90458  |                  |
| Disability Insurance, Empl Bnfts                | 913              | A90558  | 818              |
| Hospital & Medical (dental) Ins, Empl Bnft      | 216,498          | A90608  | 217,740          |
| Other Employee Benefits (spec)                  | 11,190           | A90898  | 12,153           |
| <b>TOTAL Employee Benefits</b>                  | <b>426,551</b>   |         | <b>441,893</b>   |
| Debt Principal, Serial Bonds                    | 33,000           | A97106  | 33,000           |
| <b>TOTAL Debt Principal</b>                     | <b>33,000</b>    |         | <b>33,000</b>    |
| Debt Interest, Serial Bonds                     | 20,625           | A97107  | 18,975           |
| <b>TOTAL Debt Interest</b>                      | <b>20,625</b>    |         | <b>18,975</b>    |
| <b>TOTAL Expenditures</b>                       | <b>1,939,691</b> |         | <b>1,975,751</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>1,939,691</b> |         | <b>1,975,751</b> |

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2014

(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description                           | 2013      | EdpCode | 2014      |
|--|-----------|---------|-----------|
| <b>Analysis of Changes in Fund Balance</b> |           |         |           |
| Fund Balance - Beginning of Year           | 360,047   | A8021   | 423,310   |
| Restated Fund Balance - Beg of Year        | 360,047   | A8022   | 423,310   |
| ADD - REVENUES AND OTHER SOURCES           | 2,002,954 |         | 1,924,588 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 1,939,691 |         | 1,975,751 |
| Fund Balance - End of Year                 | 423,310   | A8029   | 372,147   |

TOWN OF Clayton  
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(A) GENERAL

Budget Summary

| Code Description                                  | 2014             | EdpCode | 2015             |
|---|------------------|---------|------------------|
| <b>Estimated Revenues</b>                         |                  |         |                  |
| Est Rev - Real Property Taxes                     | 595,790          | A1049N  | 717,361          |
| Est Rev - Real Property Tax Items                 | 4,000            | A1099N  | 3,000            |
| Est Rev - Non Property Tax Items                  | 712,000          | A1199N  | 825,000          |
| Est Rev - Departmental Income                     | 3,000            | A1299N  | 3,250            |
| Est Rev - Intergovernmental Charges               | 185,125          | A2399N  | 219,200          |
| Est Rev - Use of Money And Property               | 2,500            | A2499N  | 2,250            |
| Est Rev - Licenses And Permits                    | 27,500           | A2599N  | 27,500           |
| Est Rev - Fines And Forfeitures                   | 35,000           | A2649N  | 47,500           |
| Est Rev - Miscellaneous Local Sources             | 100,425          | A2799N  | 111,200          |
| Est Rev - State Aid                               | 116,248          | A3099N  | 116,248          |
| <b>TOTAL Estimated Revenues</b>                   | <b>1,781,588</b> |         | <b>2,072,509</b> |
| Appropriated Fund Balance                         | 306,461          | A599N   | 79,808           |
| <b>TOTAL Estimated Other Sources</b>              | <b>306,461</b>   |         | <b>79,808</b>    |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>2,088,049</b> |         | <b>2,152,317</b> |

TOWN OF Clayton  
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(A) GENERAL

Budget Summary

| Code Description                           | 2014             | EdpCode | 2015             |
|--|------------------|---------|------------------|
| <b>Appropriations</b>                      |                  |         |                  |
| App - General Government Support           | 620,349          | A1999N  | 670,065          |
| App - Public Safety                        | 64,360           | A3999N  | 64,500           |
| App - Health                               | 25,400           | A4999N  | 25,000           |
| App - Transportation                       | 76,100           | A5999N  | 99,750           |
| App - Economic Assistance And Opportunity  | 44,700           | A6999N  | 42,700           |
| App - Culture And Recreation               | 514,000          | A7999N  | 536,000          |
| App - Home And Community Services          | 187,000          | A8999N  | 175,000          |
| App - Employee Benefits                    | 494,165          | A9199N  | 488,950          |
| App - Debt Service                         | 51,975           | A9899N  | 50,352           |
| <b>TOTAL Appropriations</b>                | <b>2,078,049</b> |         | <b>2,152,317</b> |
| App - Interfund Transfer                   | 10,000           | A9999N  |                  |
| <b>TOTAL Other Uses</b>                    | <b>10,000</b>    |         | <b>0</b>         |
| <b>TOTAL Appropriations And Other Uses</b> | <b>2,088,049</b> |         | <b>2,152,317</b> |

TOWN OF Clayton  
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For the Fiscal Year Ending 2014

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description                                       | 2013          | EdpCode | 2014          |
|--|---------------|---------|---------------|
| <b>Assets</b>  |               |         |               |
| Cash   | 55,467        | B200    | 52,228        |
| Cash In Time Deposits                                  | 4             | B201    |               |
| <b>TOTAL Cash</b>                                      | <b>55,471</b> |         | <b>52,228</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>55,471</b> |         | <b>52,228</b> |

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2014

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description  | 2013          | EdpCode | 2014          |
|---|---------------|---------|---------------|
| <b>Fund Balance</b>   |               |         |               |
| Assigned Appropriated Fund Balance                          | 19,405        | B914    | 41,845        |
| Assigned Unappropriated Fund Balance                        | 36,066        | B915    | 10,383        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>55,471</b> |         | <b>52,228</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>55,471</b> |         | <b>52,228</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>55,471</b> |         | <b>52,228</b> |

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description  | 2013           | EdpCode | 2014           |
|---|----------------|---------|----------------|
| <b>Revenues</b>   |                |         |                |
| Sales Tax (from County)   | 54,492         | B1120   | 50,000         |
| Franchises  | 36,302         | B1170   | 34,688         |
| <b>TOTAL Non Property Tax Items</b>   | <b>90,794</b>  |         | <b>84,688</b>  |
| Zoning Fees   | 14,158         | B2110   | 29,833         |
| <b>TOTAL Departmental Income</b>  | <b>14,158</b>  |         | <b>29,833</b>  |
| Transportation Services, Other Govts<br>Additional Description SHOULD HAVE BEEN B2110 IN PRIOR YEAR | 15,196         | B2300   |                |
| <b>TOTAL Intergovernmental Charges</b>  | <b>15,196</b>  |         | <b>0</b>       |
| Unclassified (specify)  | 8,308          | B2770   | 7,690          |
| <b>TOTAL Miscellaneous Local Sources</b>  | <b>8,308</b>   |         | <b>7,690</b>   |
| St Aid, Youth Programs  | 549            | B3820   |                |
| <b>TOTAL State Aid</b>  | <b>549</b>     |         | <b>0</b>       |
| <b>TOTAL Revenues</b>   | <b>129,005</b> |         | <b>122,211</b> |
| <b>TOTAL Detail Revenues And Other Sources</b>  | <b>129,005</b> |         | <b>122,211</b> |

TOWN OF Clayton  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description                                 | 2013           | EdpCode | 2014           |
|--|----------------|---------|----------------|
| <b>Expenditures</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                 | 7,500          | B67724  | 7,500          |
| <b>TOTAL Programs For Aging</b>                  | <b>7,500</b>   |         | <b>7,500</b>   |
| <b>TOTAL Economic Assistance And Opportunity</b> | <b>16,900</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                               | 14,139         | B74101  | 2,636          |
| Library, Contr Expend                            | 16,439         | B74104  | 31,540         |
| <b>TOTAL Library</b>                             | <b>30,578</b>  |         | <b>34,176</b>  |
| Historian, Contr Expend                          | 4,958          | B75104  | 4,362          |
| <b>TOTAL Historian</b>                           | <b>4,958</b>   |         | <b>4,362</b>   |
| <b>TOTAL Culture And Recreation</b>              | <b>44,536</b>  |         | <b>47,538</b>  |
| Zoning, Pers Serv                                | 33,211         | B80101  | 33,039         |
| Zoning, Equip & Cap Outlay                       | 385            | B80102  |                |
| Zoning, Contr Expend                             | 3,702          | B80104  | 7,499          |
| <b>TOTAL Zoning</b>                              | <b>37,298</b>  |         | <b>40,538</b>  |
| Planning, Pers Serv                              | 5,279          | B80201  | 11,742         |
| Planning, Equip & Cap Outlay                     | 300            | B80202  |                |
| Planning, Contr Expend                           | 2,328          | B80204  | 1,559          |
| <b>TOTAL Planning</b>                            | <b>7,907</b>   |         | <b>13,301</b>  |
| Sewer Administration, Contr Expend               | 666            | B81104  | 132            |
| <b>TOTAL Sewer Administration</b>                | <b>666</b>     |         | <b>132</b>     |
| Water Administration, Contr Expend               | 357            | B83104  |                |
| <b>TOTAL Water Administration</b>                | <b>357</b>     |         | <b>0</b>       |
| <b>TOTAL Home And Community Services</b>         | <b>46,228</b>  |         | <b>53,971</b>  |
| State Retirement, Empl Bnfts                     | 1,754          | B90108  | 2,080          |
| Social Security , Empl Bnfts                     | 3,624          | B90308  | 3,581          |
| Disability Insurance, Empl Bnfts                 | 139            | B90558  | 55             |
| Hospital & Medical (dental) Ins, Empl Bnft       | 574            | B90608  | 609            |
| Other Employee Benefits (spec)                   | 825            | B90898  | 720            |
| <b>TOTAL Employee Benefits</b>                   | <b>6,916</b>   |         | <b>7,045</b>   |
| <b>TOTAL Expenditures</b>                        | <b>114,580</b> |         | <b>125,454</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b>  | <b>114,580</b> |         | <b>125,454</b> |

TOWN OF Clayton  
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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

| Code Description                           | 2013          | EdpCode | 2014          |
|--|---------------|---------|---------------|
| <b>Analysis of Changes in Fund Balance</b> |               |         |               |
| Fund Balance - Beginning of Year           | 41,046        | B8021   | 55,471        |
| Restated Fund Balance - Beg of Year        | 41,046        | B8022   | 55,471        |
| ADD - REVENUES AND OTHER SOURCES           | 129,005       |         | 122,211       |
| DEDUCT - EXPENDITURES AND OTHER USES       | 114,580       |         | 125,454       |
| <b>Fund Balance - End of Year</b>          | <b>55,471</b> | B8029   | <b>52,228</b> |

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description                                  | 2014           | EdpCode | 2015           |
|---|----------------|---------|----------------|
| <b>Estimated Revenues</b>                         |                |         |                |
| Est Rev - Non Property Tax Items                  | 85,000         | B1199N  | 85,000         |
| Est. ReV. - Intergovernmental Charges             | 28,000         | B2399N  | 42,000         |
| Est Rev-Miscellaneous Local Sources               | 6,000          | B2799N  | 6,000          |
| Est Rev-State Aid                                 | 500            | B3099N  |                |
| <b>TOTAL Estimated Revenues</b>                   | <b>119,500</b> |         | <b>133,000</b> |
| Appropriated Fund Balance                         | 19,405         | B599N   | 41,845         |
| <b>TOTAL Estimated Other Sources</b>              | <b>19,405</b>  |         | <b>41,845</b>  |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>138,905</b> |         | <b>174,845</b> |

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description                           | 2014           | EdpCode | 2015           |
|--|----------------|---------|----------------|
| <b>Appropriations</b>                      |                |         |                |
| App-Economic Assistance And Opportunity    | 16,900         | B6999N  | 16,900         |
| App - Culture And Recreation               | 46,130         | B7999N  | 60,830         |
| App - Home And Community Services          | 68,250         | B8999N  | 73,050         |
| App - Employee Benefits                    | 7,625          | B9199N  | 24,065         |
| <b>TOTAL Appropriations</b>                | <b>138,905</b> |         | <b>174,845</b> |
| <b>TOTAL Appropriations And Other Uses</b> | <b>138,905</b> |         | <b>174,845</b> |

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(CD) SPECIAL GRANT

Balance Sheet

| Code Description                                       | 2013     | EdpCode | 2014           |
|--|----------|---------|----------------|
| <b>Assets</b>  |          |         |                |
| Cash   |          | CD200   | 273,894        |
| Cash In Time Deposits                                  |          | CD201   | 21,980         |
| <b>TOTAL Cash</b>                                      | <b>0</b> |         | <b>295,874</b> |
| Due From Other Funds                                   |          | CD391   | 20,000         |
| <b>TOTAL Due From Other Funds</b>                      | <b>0</b> |         | <b>20,000</b>  |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>0</b> |         | <b>315,874</b> |

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(CD) SPECIAL GRANT

Balance Sheet

| Code Description  | 2013     | EdpCode | 2014           |
|---|----------|---------|----------------|
| <b>Fund Balance</b>   |          |         |                |
| Assigned Appropriated Fund Balance                          |          | CD914   | 100,000        |
| Assigned Unappropriated Fund Balance                        |          | CD915   | 215,874        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>0</b> |         | <b>315,874</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>0</b> |         | <b>315,874</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>0</b> |         | <b>315,874</b> |

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(CD) SPECIAL GRANT

Results of Operation

| Code Description                               | 2013     | EdpCode | 2014          |
|--|----------|---------|---------------|
| <b>Revenues</b>                                |          |         |               |
| Interest And Earnings                          |          | CD2401  | 38            |
| <b>TOTAL Use of Money And Property</b>         | <b>0</b> |         | <b>38</b>     |
| Unclassified (specify)                         |          | CD2770  | 78,234        |
| Additional Description Sales Tax               |          |         |               |
| <b>TOTAL Miscellaneous Local Sources</b>       | <b>0</b> |         | <b>78,234</b> |
| <b>TOTAL Revenues</b>                          | <b>0</b> |         | <b>78,272</b> |
| <b>TOTAL Detail Revenues And Other Sources</b> | <b>0</b> |         | <b>78,272</b> |

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(CD) SPECIAL GRANT

Results of Operation

| Code Description                                | 2013     | EdpCode | 2014           |
|---|----------|---------|----------------|
| <b>Other Uses</b>                               |          |         |                |
| Transfers, Capital Projects Fund                |          | CD99509 | 200,000        |
| <b>TOTAL Operating Transfers</b>                | <b>0</b> |         | <b>200,000</b> |
| <b>TOTAL Other Uses</b>                         | <b>0</b> |         | <b>200,000</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>0</b> |         | <b>200,000</b> |

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

| Code Description                           | 2013 | EdpCode | 2014    |
|--|------|---------|---------|
| <b>Analysis of Changes in Fund Balance</b> |      |         |         |
| Fund Balance - Beginning of Year           |      | CD8021  |         |
| Prior Period Adj -Increase In Fund Balance |      | CD8012  | 437,602 |
| Restated Fund Balance - Beg of Year        |      | CD8022  | 437,602 |
| ADD - REVENUES AND OTHER SOURCES           |      |         | 78,272  |
| DEDUCT - EXPENDITURES AND OTHER USES       |      |         | 200,000 |
| Fund Balance - End of Year                 |      | CD8029  | 315,874 |

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description  | 2013     | EdpCode | 2014          |
|---|----------|---------|---------------|
| <b>Assets</b>   |          |         |               |
| Cash  |          | CM200   | 11,500        |
| Additional Description this fund pays for ambulance service |          |         |               |
| <b>TOTAL Cash</b>   | <b>0</b> |         | <b>11,500</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b>      | <b>0</b> |         | <b>11,500</b> |

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description  | 2013     | EdpCode | 2014          |
|---|----------|---------|---------------|
| <b>Fund Balance</b>   |          |         |               |
| Assigned Unappropriated Fund Balance                        |          | CM915   | 11,500        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>0</b> |         | <b>11,500</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>0</b> |         | <b>11,500</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>0</b> |         | <b>11,500</b> |

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code Description                               | 2013     | EdpCode | 2014           |
|--|----------|---------|----------------|
| <b>Revenues</b>                                |          |         |                |
| Real Property Taxes                            |          | CM1001  | 125,000        |
| <b>TOTAL Real Property Taxes</b>               | <b>0</b> |         | <b>125,000</b> |
| <b>TOTAL Revenues</b>                          | <b>0</b> |         | <b>125,000</b> |
| <b>TOTAL Detail Revenues And Other Sources</b> | <b>0</b> |         | <b>125,000</b> |

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code Description                                      | 2013     | EdpCode | 2014           |
|---|----------|---------|----------------|
| <b>Expenditures</b>                                   |          |         |                |
| Other Health-Contr Expend                             |          | CM49894 | 113,500        |
| Additional Description ambulance service for the town |          |         |                |
| <b>TOTAL Other Health-Contr Expend</b>                | <b>0</b> |         | <b>113,500</b> |
| <b>TOTAL Health</b>                                   | <b>0</b> |         | <b>113,500</b> |
| <b>TOTAL Expenditures</b>                             | <b>0</b> |         | <b>113,500</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b>       | <b>0</b> |         | <b>113,500</b> |

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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

| Code Description                           | 2013 | EdpCode | 2014    |
|--|------|---------|---------|
| <b>Analysis of Changes in Fund Balance</b> |      |         |         |
| Fund Balance - Beginning of Year           |      | CM8021  |         |
| Restated Fund Balance - Beg of Year        |      | CM8022  |         |
| ADD - REVENUES AND OTHER SOURCES           |      |         | 125,000 |
| DEDUCT - EXPENDITURES AND OTHER USES       |      |         | 113,500 |
| Fund Balance - End of Year                 |      | CM8029  | 11,500  |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description                                       | 2013           | EdpCode | 2014           |
|--|----------------|---------|----------------|
| <b>Assets</b>  |                |         |                |
| Cash   | 20,663         | DA200   |                |
| Cash In Time Deposits                                  | 326,895        | DA201   | 181,860        |
| <b>TOTAL Cash</b>                                      | <b>347,558</b> |         | <b>181,860</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>347,558</b> |         | <b>181,860</b> |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description  | 2013           | EdpCode | 2014           |
|---|----------------|---------|----------------|
| <b>Fund Balance</b>   |                |         |                |
| Assigned Appropriated Fund Balance                          | 150,000        | DA914   | 79,971         |
| Assigned Unappropriated Fund Balance                        | 197,558        | DA915   | 101,889        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>347,558</b> |         | <b>181,860</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>347,558</b> |         | <b>181,860</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>347,558</b> |         | <b>181,860</b> |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description   | 2013           | EdpCode | 2014           |
|--|----------------|---------|----------------|
| <b>Revenues</b>  |                |         |                |
| Real Property Taxes  | 146,476        | DA1001  | 264,094        |
| <b>TOTAL Real Property Taxes</b>   | <b>146,476</b> |         | <b>264,094</b> |
| Sales Tax (from County)  | 222,446        | DA1120  | 400,000        |
| <b>TOTAL Non Property Tax Items</b>                                      | <b>222,446</b> |         | <b>400,000</b> |
| Transportation Services, Other Govts                                     | 21,598         | DA2300  | 225,852        |
| Misc Revenue From Other Govt   | 6,612          | DA2389  |                |
| <b>TOTAL Intergovernmental Charges</b>                                   | <b>28,210</b>  |         | <b>225,852</b> |
| Interest And Earnings  | 1,172          | DA2401  | 558            |
| Rental of Equipment  | 200,581        | DA2414  |                |
| Additional Description Jefferson County S&I pymts posted in 2300 in 2014 |                |         |                |
| <b>TOTAL Use of Money And Property</b>                                   | <b>201,753</b> |         | <b>558</b>     |
| Sales of Equipment   | 8,790          | DA2665  | 7,010          |
| <b>TOTAL Sale of Property And Compensation For Loss</b>                  | <b>8,790</b>   |         | <b>7,010</b>   |
| Refunds of Prior Year's Expenditures                                     | 719            | DA2701  | 375            |
| Unclassified (specify)   | 17,345         | DA2770  | 16,561         |
| Additional Description Village of Clayton reimburses for truck parts     |                |         |                |
| <b>TOTAL Miscellaneous Local Sources</b>                                 | <b>18,064</b>  |         | <b>16,936</b>  |
| <b>TOTAL Revenues</b>  | <b>625,739</b> |         | <b>914,450</b> |
| <b>TOTAL Detail Revenues And Other Sources</b>                           | <b>625,739</b> |         | <b>914,450</b> |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description                                | 2013           | EdpCode | 2014             |
|---|----------------|---------|------------------|
| <b>Expenditures</b>                             |                |         |                  |
| Credit Card Fees                                |                | DA13754 |                  |
| <b>TOTAL Credit Card Fees</b>                   | <b>0</b>       |         | <b>0</b>         |
| <b>TOTAL General Government Support</b>         | <b>0</b>       |         | <b>0</b>         |
| Machinery, Pers Serv                            | 116,326        | DA51301 | 147,958          |
| Machinery, Equip & Cap Outlay                   | 925            | DA51302 | 236,076          |
| Machinery, Contr Expend                         | 112,721        | DA51304 | 145,281          |
| <b>TOTAL Machinery</b>                          | <b>229,972</b> |         | <b>529,315</b>   |
| Brush And Weeds, Pers Serv                      | 5,886          | DA51401 | 5,266            |
| <b>TOTAL Brush And Weeds</b>                    | <b>5,886</b>   |         | <b>5,266</b>     |
| Snow Removal, Pers Serv                         | 49,264         | DA51421 | 73,090           |
| Snow Removal, Contr Expend                      | 201,294        | DA51424 | 217,036          |
| <b>TOTAL Snow Removal</b>                       | <b>250,558</b> |         | <b>290,126</b>   |
| Services Other Govts, Pers Serv                 | 79,851         | DA51481 | 91,162           |
| <b>TOTAL Services Other Govts</b>               | <b>79,851</b>  |         | <b>91,162</b>    |
| <b>TOTAL Transportation</b>                     | <b>566,267</b> |         | <b>915,869</b>   |
| State Retirement, Empl Bnfts                    | 39,042         | DA90108 | 46,306           |
| Social Security , Empl Bnfts                    | 18,559         | DA90308 | 23,203           |
| Disability Insurance, Empl Bnfts                | 121            | DA90558 | 46               |
| Hospital & Medical (dental) Ins, Empl Bnft      | 82,340         | DA90608 | 90,904           |
| Other Employee Benefits (spec)                  | 3,772          | DA90898 | 3,820            |
| <b>TOTAL Employee Benefits</b>                  | <b>143,834</b> |         | <b>164,279</b>   |
| <b>TOTAL Expenditures</b>                       | <b>710,101</b> |         | <b>1,080,148</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>710,101</b> |         | <b>1,080,148</b> |

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

| Code Description                           | 2013    | EdpCode | 2014      |
|--|---------|---------|-----------|
| <b>Analysis of Changes in Fund Balance</b> |         |         |           |
| Fund Balance - Beginning of Year           | 431,920 | DA8021  | 347,558   |
| Restated Fund Balance - Beg of Year        | 431,920 | DA8022  | 347,558   |
| ADD - REVENUES AND OTHER SOURCES           | 625,739 |         | 914,450   |
| DEDUCT - EXPENDITURES AND OTHER USES       | 710,101 |         | 1,080,148 |
| Fund Balance - End of Year                 | 347,558 | DA8029  | 181,860   |

TOWN OF Clayton  
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description                                  | 2014             | EdpCode | 2015           |
|---|------------------|---------|----------------|
| <b>Estimated Revenues</b>                         |                  |         |                |
| Est Rev - Real Property Taxes                     | 264,094          | DA1049N | 206,487        |
| Est Rev - Non Property Tax Items                  | 400,000          | DA1199N | 400,000        |
| Est. ReV. - Intergovernmental Charges             | 66,500           | DA2399N | 260,392        |
| Est Rev - Use of Money And Property               | 197,892          | DA2499N | 500            |
| Est Rev - Miscellaneous Local Sources             | 15,000           | DA2799N | 15,000         |
| <b>TOTAL Estimated Revenues</b>                   | <b>943,486</b>   |         | <b>882,379</b> |
| Appropriated Fund Balance                         | 150,000          | DA599N  | 79,971         |
| <b>TOTAL Estimated Other Sources</b>              | <b>150,000</b>   |         | <b>79,971</b>  |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>1,093,486</b> |         | <b>962,350</b> |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description                           | 2014             | EdpCode | 2015           |
|--|------------------|---------|----------------|
| <b>Appropriations</b>                      |                  |         |                |
| App - Transportation                       | 912,000          | DA5999N | 782,000        |
| App - Employee Benefits                    | 181,486          | DA9199N | 180,350        |
| <b>TOTAL Appropriations</b>                | <b>1,093,486</b> |         | <b>962,350</b> |
| <b>TOTAL Appropriations And Other Uses</b> | <b>1,093,486</b> |         | <b>962,350</b> |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description                                       | 2013          | EdpCode | 2014           |
|--|---------------|---------|----------------|
| <b>Assets</b>  |               |         |                |
| Cash   | 93,656        | DB200   | 100,566        |
| Cash In Time Deposits                                  | 19            | DB201   |                |
| <b>TOTAL Cash</b>                                      | <b>93,675</b> |         | <b>100,566</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>93,675</b> |         | <b>100,566</b> |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description  | 2013          | EdpCode | 2014           |
|---|---------------|---------|----------------|
| <b>Fund Balance</b>   |               |         |                |
| Assigned Appropriated Fund Balance                          | 53,231        | DB914   | 11,350         |
| Assigned Unappropriated Fund Balance                        | 40,444        | DB915   | 89,216         |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>93,675</b> |         | <b>100,566</b> |
| Unassigned Fund Balance                                     |               | DB917   |                |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>0</b>      |         | <b>0</b>       |
| <b>TOTAL Fund Balance</b>                                   | <b>93,675</b> |         | <b>100,566</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>93,675</b> |         | <b>100,566</b> |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description                               | 2013           | EdpCode | 2014           |
|--|----------------|---------|----------------|
| <b>Revenues</b>                                |                |         |                |
| Sales Tax (from County)                        | 424,864        | DB1120  | 450,000        |
| <b>TOTAL Non Property Tax Items</b>            | <b>424,864</b> |         | <b>450,000</b> |
| Transportation Services, Other Govts           | 79,754         | DB2300  | 9,948          |
| <b>TOTAL Intergovernmental Charges</b>         | <b>79,754</b>  |         | <b>9,948</b>   |
| Rental of Equipment                            |                | DB2414  | 5,000          |
| <b>TOTAL Use of Money And Property</b>         | <b>0</b>       |         | <b>5,000</b>   |
| St Aid, Consolidated Highway Aid               | 178,941        | DB3501  | 199,750        |
| <b>TOTAL State Aid</b>                         | <b>178,941</b> |         | <b>199,750</b> |
| <b>TOTAL Revenues</b>                          | <b>683,559</b> |         | <b>864,698</b> |
| <b>TOTAL Detail Revenues And Other Sources</b> | <b>683,559</b> |         | <b>864,698</b> |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description                                | 2013           | EcpCode | 2014           |
|---|----------------|---------|----------------|
| <b>Expenditures</b>                             |                |         |                |
| Maint of Streets, Pers Serv                     | 196,888        | DB51101 | 168,889        |
| Maint of Streets, Contr Expend                  | 19,845         | DB51104 | 26,361         |
| <b>TOTAL Maint of Streets</b>                   | <b>216,733</b> |         | <b>195,250</b> |
| Perm Improve Highway, Equip & Cap Outlay        | 270,325        | DB51122 | 313,207        |
| <b>TOTAL Perm Improve Highway</b>               | <b>270,325</b> |         | <b>313,207</b> |
| <b>TOTAL Transportation</b>                     | <b>487,058</b> |         | <b>508,457</b> |
| State Retirement, Empl Bnfts                    | 39,042         | DB90108 | 46,306         |
| Social Security, Empl Bnfts                     | 14,483         | DB90308 | 12,405         |
| Disability Insurance, Empl Bnfts                | 33             | DB90558 | 102            |
| Hospital & Medical (dental) Ins, Empl Bnft      | 77,979         | DB90608 | 87,317         |
| Other Employee Benefits (spec)                  | 3,173          | DB90898 | 3,220          |
| <b>TOTAL Employee Benefits</b>                  | <b>134,710</b> |         | <b>149,350</b> |
| <b>TOTAL Expenditures</b>                       | <b>621,768</b> |         | <b>657,807</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>621,768</b> |         | <b>657,807</b> |

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

| Code Description                           | 2013    | EdpCode | 2014    |
|--|---------|---------|---------|
| <b>Analysis of Changes in Fund Balance</b> |         |         |         |
| Fund Balance - Beginning of Year           | 31,884  | DB8021  | 93,675  |
| Restated Fund Balance - Beg of Year        | 31,884  | DB8022  | 93,675  |
| ADD - REVENUES AND OTHER SOURCES           | 683,559 |         | 664,698 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 621,768 |         | 657,807 |
| Fund Balance - End of Year                 | 93,675  | DB8029  | 100,566 |

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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description                                  | 2014           | EdpCode | 2015           |
|---|----------------|---------|----------------|
| <b>Estimated Revenues</b>                         |                |         |                |
| Est Rev - Non Property Tax Items                  | 450,000        | DB1199N | 450,000        |
| Est. Rev. - Intergovernmental Charges             | 15,000         | DB2399N | 15,000         |
| Est Rev - Use of Money And Property               | 50             | DB2499N |                |
| Est Rev - State Aid                               | 175,000        | DB3099N | 175,000        |
| <b>TOTAL Estimated Revenues</b>                   | <b>640,050</b> |         | <b>640,000</b> |
| Appropriated Fund Balance                         | 53,231         | DB599N  | 11,350         |
| <b>TOTAL Estimated Other Sources</b>              | <b>53,231</b>  |         | <b>11,350</b>  |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>693,281</b> |         | <b>651,350</b> |

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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description                           | 2014           | ExpCode | 2015           |
|--|----------------|---------|----------------|
| <b>Appropriations</b>                      |                |         |                |
| App - Transportation                       | 526,500        | DB5999N | 480,000        |
| App - Employee Benefits                    | 166,781        | DB9199N | 171,350        |
| <b>TOTAL Appropriations</b>                | <b>693,281</b> |         | <b>651,350</b> |
| <b>TOTAL Appropriations And Other Uses</b> | <b>693,281</b> |         | <b>651,350</b> |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description                                       | 2013           | EdpCode | 2014           |
|--|----------------|---------|----------------|
| <b>Assets</b>  |                |         |                |
| Cash   | 926,094        | H200    | 128,793        |
| Cash In Time Deposits                                  | 32,044         | H201    |                |
| <b>TOTAL Cash</b>                                      | <b>958,138</b> |         | <b>128,793</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>958,138</b> |         | <b>128,793</b> |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description  | 2013           | ExpCode | 2014            |
|---|----------------|---------|-----------------|
| Bond Anticipation Notes Payable                             | 245,798        | H626    | 332,336         |
| <b>TOTAL Notes Payable</b>                                  | <b>245,798</b> |         | <b>332,336</b>  |
| Due To Other Funds  |                | H630    | 20,000          |
| <b>TOTAL Due To Other Funds</b>                             | <b>0</b>       |         | <b>20,000</b>   |
| <b>TOTAL Liabilities</b>                                    | <b>245,798</b> |         | <b>352,336</b>  |
| <b>Fund Balance</b>   |                |         |                 |
| Other Restricted Fund Balance                               |                | H899    |                 |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>0</b>       |         | <b>0</b>        |
| Assigned Unappropriated Fund Balance                        | 712,340        | H915    |                 |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>712,340</b> |         | <b>0</b>        |
| Unassigned Fund Balance                                     |                | H917    | -223,543        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>0</b>       |         | <b>-223,543</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>712,340</b> |         | <b>-223,543</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>958,138</b> |         | <b>128,793</b>  |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description                                   | 2013             | ExpCode | 2014           |
|--|------------------|---------|----------------|
| <b>Revenues</b>                                    |                  |         |                |
| Capital Projects-Other Local Govts                 | 627,000          | H2397   |                |
| <b>TOTAL Intergovernmental Charges</b>             | <b>627,000</b>   |         | <b>0</b>       |
| Interest And Earnings                              | 457              | H2401   | 4              |
| <b>TOTAL Use of Money And Property</b>             | <b>457</b>       |         | <b>4</b>       |
| Refunds of Prior Year's Expenditures               |                  | H2701   | 1,950          |
| Gifts And Donations                                | 780,000          | H2705   |                |
| Unclassified (specify)                             | 312,942          | H2770   | 38,872         |
| Additional Description From Clayton Local Dev Corp |                  |         |                |
| <b>TOTAL Miscellaneous Local Sources</b>           | <b>1,092,942</b> |         | <b>40,822</b>  |
| St Aid, Other                                      | 18,331           | H3297   | 228,681        |
| St Aid - Other Home And Community Service          |                  | H3989   |                |
| <b>TOTAL State Aid</b>                             | <b>18,331</b>    |         | <b>228,681</b> |
| Fed Aid - Cap Projects                             |                  | H4097   | 112,895        |
| <b>TOTAL Federal Aid</b>                           | <b>0</b>         |         | <b>112,895</b> |
| <b>TOTAL Revenues</b>                              | <b>1,738,730</b> |         | <b>382,402</b> |
| Interfund Transfers                                |                  | H5031   | 200,000        |
| <b>TOTAL Interfund Transfers</b>                   | <b>0</b>         |         | <b>200,000</b> |
| Bans Redeemed From Appropriations                  |                  | H5731   |                |
| <b>TOTAL Proceeds of Obligations</b>               | <b>0</b>         |         | <b>0</b>       |
| <b>TOTAL Other Sources</b>                         | <b>0</b>         |         | <b>200,000</b> |
| <b>TOTAL Detail Revenues And Other Sources</b>     | <b>1,738,730</b> |         | <b>582,402</b> |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description                                 | 2013             | EdpCode | 2014             |
|--|------------------|---------|------------------|
| <b>Expenditures</b>                              |                  |         |                  |
| Buildings, Equip & Cap Outlay                    | 7,140            | H16202  |                  |
| <b>TOTAL Buildings</b>                           | <b>7,140</b>     |         | <b>0</b>         |
| <b>TOTAL General Government Support</b>          | <b>7,140</b>     |         | <b>0</b>         |
| Other Eco & Dev, Equip & Cap Outlay              | 8,623            | H69892  | 3,048            |
| <b>TOTAL Other Eco &amp; Dev</b>                 | <b>8,623</b>     |         | <b>3,048</b>     |
| <b>TOTAL Economic Assistance And Opportunity</b> | <b>8,623</b>     |         | <b>3,048</b>     |
| Parks, Equip & Cap Outlay                        | 230,182          | H71102  | 988,593          |
| <b>TOTAL Parks</b>                               | <b>230,182</b>   |         | <b>988,593</b>   |
| <b>TOTAL Culture And Recreation</b>              | <b>230,182</b>   |         | <b>988,593</b>   |
| Sewage Treat Disp, Equip & Cap Outlay            | 255,003          | H81302  | 89,042           |
| <b>TOTAL Sewage Treat Disp</b>                   | <b>255,003</b>   |         | <b>89,042</b>    |
| <b>TOTAL Home And Community Services</b>         | <b>255,003</b>   |         | <b>89,042</b>    |
| Debt Principal, Serial Bonds                     | 780,000          | H97106  |                  |
| Debt Principal, Bond Anticipation Notes          | 100,000          | H97306  |                  |
| <b>TOTAL Debt Principal</b>                      | <b>880,000</b>   |         | <b>0</b>         |
| Debt Interest, Serial Bonds                      | 16,307           | H97107  |                  |
| Debt Interest, Bond Anticipation Notes           | 6,295            | H97307  |                  |
| <b>TOTAL Debt Interest</b>                       | <b>22,602</b>    |         | <b>0</b>         |
| <b>TOTAL Expenditures</b>                        | <b>1,403,550</b> |         | <b>1,080,683</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b>  | <b>1,403,550</b> |         | <b>1,080,683</b> |

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description                           | 2013      | EdpCode | 2014      |
|--|-----------|---------|-----------|
| <b>Analysis of Changes in Fund Balance</b> |           |         |           |
| Fund Balance - Beginning of Year           | 377,160   | H8021   | 712,340   |
| Prior Period Adj -Decrease In Fund Balance |           | H8015   | 437,602   |
| Restated Fund Balance - Beg of Year        | 377,160   | H8022   | 274,738   |
| ADD - REVENUES AND OTHER SOURCES           | 1,738,730 |         | 582,402   |
| DEDUCT - EXPENDITURES AND OTHER USES       | 1,403,550 |         | 1,080,683 |
| Fund Balance - End of Year                 | 712,340   | H8029   | -223,543  |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description                                       | 2013              | EdpCode | 2014              |
|--|-------------------|---------|-------------------|
| <b>Assets</b>  |                   |         |                   |
| Land   | 505,452           | K101    | 428,200           |
| Buildings  | 10,086,500        | K102    | 9,756,521         |
| Improvements Other Than Buildings                      | 4,312,709         | K103    | 6,420,128         |
| Machinery And Equipment                                | 2,926,668         | K104    | 3,279,438         |
| <b>TOTAL Fixed Assets (net)</b>                        | <b>17,831,329</b> |         | <b>19,884,287</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>17,831,329</b> |         | <b>19,884,287</b> |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description  | 2013              | EdpCode | 2014              |
|---|-------------------|---------|-------------------|
| <b>Liabilities, Deferred Inflows And Fund Balance</b>     |                   |         |                   |
| Total Non-Current Govt Assets                             | 17,831,329        | K159    | 19,884,287        |
| Additional Description did fixed asset inventory in 2014  |                   |         |                   |
| <b>TOTAL Investments in Non-Current Government Assets</b> | <b>17,831,329</b> |         | <b>19,884,287</b> |
| <b>TOTAL Fund Balance</b>                                 | <b>17,831,329</b> |         | <b>19,884,287</b> |
| <b>TOTAL</b>  | <b>17,831,329</b> |         | <b>19,884,287</b> |

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(SL) LIGHTING

Balance Sheet

| Code Description                                       | 2013         | EdpCode | 2014         |
|--|--------------|---------|--------------|
| <b>Assets</b>  |              |         |              |
| Cash   | 2,064        | SL200   | 2,074        |
| <b>TOTAL Cash</b>                                      | <b>2,064</b> |         | <b>2,074</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>2,064</b> |         | <b>2,074</b> |

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(SL) LIGHTING

Balance Sheet

| Code Description  | 2013         | EdpCode | 2014         |
|---|--------------|---------|--------------|
| <b>Fund Balance</b>   |              |         |              |
| Assigned Appropriated Fund Balance                          | 1,500        | SL914   |              |
| Assigned Unappropriated Fund Balance                        | 564          | SL915   | 2,074        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>2,064</b> |         | <b>2,074</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>2,064</b> |         | <b>2,074</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>2,064</b> |         | <b>2,074</b> |

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(SL) LIGHTING

Results of Operation

| Code Description                               | 2013         | EdpCode | 2014         |
|--|--------------|---------|--------------|
| <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> |
| Unclassified (specify)                         |              | SL2770  | 500          |
| <b>TOTAL Miscellaneous Local Sources</b>       | <b>0</b>     |         | <b>500</b>   |
| <b>TOTAL Revenues</b>                          | <b>6,000</b> |         | <b>6,500</b> |
| <b>TOTAL Detail Revenues And Other Sources</b> | <b>6,000</b> |         | <b>6,500</b> |

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(SL) LIGHTING

Results of Operation

| Code Description                                | 2013         | EdpCode | 2014         |
|---|--------------|---------|--------------|
| <b>Expenditures</b>                             |              |         |              |
| Street Lighting, Contr Expend                   | 7,260        | SL51824 | 6,490        |
| <b>TOTAL Street Lighting</b>                    | <b>7,260</b> |         | <b>6,490</b> |
| <b>TOTAL Transportation</b>                     | <b>7,260</b> |         | <b>6,490</b> |
| <b>TOTAL Expenditures</b>                       | <b>7,260</b> |         | <b>6,490</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>7,260</b> |         | <b>6,490</b> |

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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

| Code Description                           | 2013  | EtpCode | 2014  |
|--|-------|---------|-------|
| <b>Analysis of Changes in Fund Balance</b> |       |         |       |
| Fund Balance - Beginning of Year           | 3,324 | SL8021  | 2,064 |
| Restated Fund Balance - Beg of Year        | 3,324 | SL8022  | 2,064 |
| ADD - REVENUES AND OTHER SOURCES           | 6,000 |         | 6,500 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 7,260 |         | 6,490 |
| Fund Balance - End of Year                 | 2,064 | SL8029  | 2,074 |

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(SS) SEWER

Balance Sheet

| Code Description                                       | 2013           | EdpCode | 2014           |
|--|----------------|---------|----------------|
| <b>Assets</b>  |                |         |                |
| Cash   | 33,949         | SS200   | 45,785         |
| Cash In Time Deposits                                  | 75,435         | SS201   | 75,563         |
| <b>TOTAL Cash</b>                                      | <b>109,384</b> |         | <b>121,348</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>109,384</b> |         | <b>121,348</b> |

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(SS) SEWER

Balance Sheet

| Code Description  | 2013           | ExpCode | 2014           |
|---|----------------|---------|----------------|
| <b>Fund Balance</b>   |                |         |                |
| Assigned Appropriated Fund Balance                          | 83,680         | SS914   | 10,000         |
| Assigned Unappropriated Fund Balance                        | 25,704         | SS915   | 111,348        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>109,384</b> |         | <b>121,348</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>109,384</b> |         | <b>121,348</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>109,384</b> |         | <b>121,348</b> |

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(SS) SEWER

Results of Operation

| Code Description                               | 2013          | EdpCode | 2014          |
|--|---------------|---------|---------------|
| <b>Revenues</b>                                |               |         |               |
| Real Property Taxes                            | 35,756        | SS1001  | 36,405        |
| <b>TOTAL Real Property Taxes</b>               | <b>35,756</b> |         | <b>36,405</b> |
| Sewer Charges                                  | 39,130        | SS2122  | 40,326        |
| Interest & Penalties On Sewer Accts            | 1,335         | SS2128  | 1,561         |
| <b>TOTAL Departmental Income</b>               | <b>40,465</b> |         | <b>41,887</b> |
| Interest And Earnings                          | 270           | SS2401  | 129           |
| <b>TOTAL Use of Money And Property</b>         | <b>270</b>    |         | <b>129</b>    |
| <b>TOTAL Revenues</b>                          | <b>78,491</b> |         | <b>78,421</b> |
| <b>TOTAL Detail Revenues And Other Sources</b> | <b>76,491</b> |         | <b>78,421</b> |

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(SS) SEWER

Results of Operation

| Code Description                                | 2013          | EdpCode | 2014          |
|---|---------------|---------|---------------|
| <b>Expenditures</b>                             |               |         |               |
| Municipal AssoC. Dues                           | 185           | SS19204 | 185           |
| <b>TOTAL Municipal AssoC. Dues</b>              | <b>185</b>    |         | <b>185</b>    |
| <b>TOTAL General Government Support</b>         | <b>185</b>    |         | <b>185</b>    |
| Sewage Treat Disp, Pers Serv                    | 7,600         | SS81301 | 6,665         |
| Sewage Treat Disp, Contr Expend                 | 37,578        | SS81304 | 44,059        |
| <b>TOTAL Sewage Treat Disp</b>                  | <b>45,178</b> |         | <b>50,724</b> |
| <b>TOTAL Home And Community Services</b>        | <b>45,178</b> |         | <b>50,724</b> |
| State Retirement, Empl Brnfts                   | 1,180         | SS90108 | 1,400         |
| Social Security , Empl Brnfts                   | 572           | SS90308 | 498           |
| <b>TOTAL Employee Benefits</b>                  | <b>1,752</b>  |         | <b>1,898</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>60,785</b> |         | <b>66,457</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>60,765</b> |         | <b>66,457</b> |

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(SS) SEWER

**Analysis of Changes in Fund Balance**

| Code Description                           | 2013    | EdpCode | 2014    |
|--|---------|---------|---------|
| <b>Analysis of Changes in Fund Balance</b> |         |         |         |
| Fund Balance - Beginning of Year           | 93,658  | SS8021  | 109,384 |
| Restated Fund Balance - Beg of Year        | 93,658  | SS8022  | 109,384 |
| ADD - REVENUES AND OTHER SOURCES           | 76,491  |         | 78,421  |
| DEDUCT - EXPENDITURES AND OTHER USES       | 60,765  |         | 66,457  |
| Fund Balance - End of Year                 | 109,384 | SS8029  | 121,348 |

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(SS) SEWER

Budget Summary

| Code Description                                  | 2014           | EdpCode | 2015          |
|---|----------------|---------|---------------|
| <b>Estimated Revenues</b>                         |                |         |               |
| Est Rev - Real Property Taxes                     | 36,405         | SS1049N | 37,050        |
| Est Rev - Departmental Income                     | 41,550         | SS1299N | 30,000        |
| Est Rev - Use of Money And Property               | 100            | SS2499N |               |
| <b>TOTAL Estimated Revenues</b>                   | <b>78,055</b>  |         | <b>67,050</b> |
| Appropriated Fund Balance                         | 83,680         | SS599N  | 10,000        |
| <b>TOTAL Estimated Other Sources</b>              | <b>83,680</b>  |         | <b>10,000</b> |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>161,735</b> |         | <b>77,050</b> |

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2014

(SS) SEWER

Budget Summary

| Code Description                           | 2014           | EppCode | 2015          |
|--|----------------|---------|---------------|
| <b>Appropriations</b>                      |                |         |               |
| App - General Government Support           | 500            | SS1999N | 500           |
| App - Home And Community Services          | 145,585        | SS8999N | 60,600        |
| App-Employee Benefits                      | 2,000          | SS9199N | 2,300         |
| App - Debt Service                         | 13,650         | SS9899N | 13,650        |
| <b>TOTAL Appropriations</b>                | <b>161,735</b> |         | <b>77,050</b> |
| <b>TOTAL Appropriations And Other Uses</b> | <b>161,735</b> |         | <b>77,050</b> |

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

| Code Description                                       | 2013          | EdpCode | 2014           |
|--|---------------|---------|----------------|
| <b>Assets</b>  |               |         |                |
| Cash   |               | TA200   |                |
| Cash In Time Deposits                                  | 76,130        | TA201   | 111,750        |
| <b>TOTAL Cash</b>                                      | <b>76,130</b> |         | <b>111,750</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>76,130</b> |         | <b>111,750</b> |

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

| Code Description  | 2013          | EdpCode | 2014           |
|---|---------------|---------|----------------|
| Other Funds (specify)                                       | 76,130        | TA85    | 111,750        |
| Additional Description Health Reimbursements                |               |         |                |
| <b>TOTAL Agency Liabilities</b>                             | <b>76,130</b> |         | <b>111,750</b> |
| <b>TOTAL Liabilities</b>                                    | <b>76,130</b> |         | <b>111,750</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>76,130</b> |         | <b>111,750</b> |

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                                       | 2013           | EdpCode | 2014           |
|--|----------------|---------|----------------|
| <b>Assets</b>  |                |         |                |
| Total Non-Current Govt Liabilities                     | 546,150        | W129    | 499,500        |
| <b>TOTAL Provision To Be Made In Future Budgets</b>    | <b>546,150</b> |         | <b>499,500</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>546,150</b> |         | <b>499,500</b> |

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                                      | 2013           | EdpCode | 2014           |
|---|----------------|---------|----------------|
| <b>Liabilities, Deferred Inflows And Fund Balance</b> |                |         |                |
| Bonds Payable   | 546,150        | W628    | 499,500        |
| <b>TOTAL Bond And Long Term Liabilities</b>           | <b>546,150</b> |         | <b>499,500</b> |
| <b>TOTAL Liabilities</b>                              | <b>546,150</b> |         | <b>499,500</b> |
| <b>TOTAL Liabilities</b>                              | <b>546,150</b> |         | <b>499,500</b> |

Statement of Indebtedness  
For the Fiscal Year Ending 2014

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. | Accreted Interest | O/S End of Year |
|--|-----------|----------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| 2013   | BAN N     | ROUTE 12 SEWER |           |           | 09/12/2013    | 09/12/2016       | 0.00%     |      | \$245,798         | \$245,798        | \$0            | \$0                 | \$0               | \$0               | \$245,798       |
| 2014   | BAN N     | Route 12 Sewer |           |           | 09/12/2014    | 09/12/2016       | 0.00%     |      | \$86,538          | \$0              | \$0            | \$0                 | \$0               | \$0               | \$86,538        |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year      |           |                |           |           |               |                  |           |      |                   |                  |                |                     |                   |                   |                 |
| 2008   | BOND N    | Highway Garage |           |           | 04/01/1995    | 04/01/2030       | 5.00%     |      | \$396,000         | \$396,000        | \$33,000       | \$0                 | \$0               | \$0               | \$363,000       |
| 2008   | BOND N    | Sewer-EFC      |           |           | 04/01/2005    | 04/01/2024       | 0.00%     |      | \$150,150         | \$150,150        | \$13,650       | \$0                 | \$0               | \$0               | \$136,500       |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year      |           |                |           |           |               |                  |           |      |                   |                  |                |                     |                   |                   |                 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year |           |                |           |           |               |                  |           |      |                   |                  |                |                     |                   |                   |                 |
|  |           |                |           |           |               |                  |           |      |                   | \$791,948        | \$46,650       | \$0                 | \$0               | \$0               | \$831,836       |

TOWN OF Clayton  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2014

|   | EDP Code | Amount                |
|---|----------|-----------------------|
| <b>CASH:</b>  |          |                       |
| On Hand   | 9Z2001   | \$300.00              |
| Demand Deposits   | 9Z2011   | \$926,410.00          |
| Time Deposits   | 9Z2021   | \$451,429.00          |
| <b>Total</b>  |          | <b>\$1,378,139.00</b> |
| <br><b>COLLATERAL:</b>  |          |                       |
| - FDIC Insurance  | 9Z2014   | \$603,365.00          |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z2014A  | \$774,774.00          |
| <b>Total</b>  |          | <b>\$1,378,139.00</b> |
| <br><b>INVESTMENTS:</b>   |          |                       |
| - Securities (450)  |          |                       |
| Book Value (cost)   | 9Z4501   | _____                 |
| Market Value at Balance Sheet Date  | 9Z4502   | _____                 |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4504A  | _____                 |
| <br>- Repurchase Agreements (451)   |          |                       |
| Book Value (cost)   | 9Z4511   | _____                 |
| Market Value at Balance Sheet Date  | 9Z4512   | _____                 |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4514A  | _____                 |

TOWN OF Clayton  
Bank Reconciliation  
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

| Bank<br>Account<br>Number    | Bank<br>Balance | Add:<br>Deposit<br>In Transit | Less:<br>Outstanding<br>Checks | Adjusted<br>Bank<br>Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-0045                    | \$721,609       | \$0                           | \$36,529                       | \$685,080                   |
| ****-0086                    | \$103,352       | \$0                           | \$0                            | \$103,352                   |
| ****-0076                    | \$111,750       | \$0                           | \$0                            | \$111,750                   |
| ****-1261                    | \$348,077       | \$0                           | \$0                            | \$348,077                   |
| ****-5829                    | \$2,791         | \$0                           | \$0                            | \$2,791                     |
| ****-0065                    | \$143,138       | \$194                         | \$16,542                       | \$126,790                   |
| Total Adjusted Bank Balance  |                 |                               |                                | \$1,377,840                 |
| Petty Cash                   |                 |                               |                                | \$300.00                    |
| Adjustments                  |                 |                               |                                | \$0.00                      |
| Total Cash                   |                 |                               | 9ZCASH *                       | \$1,378,140                 |
| Total Cash Balance All Funds |                 |                               | 9ZCASHB *                      | \$1,378,140                 |
| * Must be equal              |                 |                               |                                |                             |

TOWN OF Clayton  
Local Government Questionnaire  
For the Fiscal Year Ending 2014

|   | <u>Response</u>          |
|---|--------------------------|
| 1) Does your municipality have a written procurement policy?  | <u>Yes</u>               |
| 2) Have the financial statements for your municipality been independently audited?<br>If not, are you planning on having an audit conducted?                          | <u>No</u><br><u>Yes</u>  |
| 3) Does your local government participate in an insurance pool with other local governments?  | <u>Yes</u>               |
| 4) Does your local government participate in an investment pool with other local governments?   | <u>No</u>                |
| 5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?  | <u>No</u>                |
| 6) Does your municipality have a Capital Plan?  | <u>Yes</u>               |
| 7) Has your municipality prepared and documented a risk assessment plan?<br>If yes, has your municipality used the results to design the system of internal controls? | <u>Yes</u><br><u>Yes</u> |
| 8) Have you had a change in chief executive or chief fiscal officer during the last year?   | <u>No</u>                |
| 9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?   | <u>Yes</u>               |

TOWN OF Clayton  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2014

| Total Full Time Employees:  |  | 24                             |                          |                          |               |
|---|--|--------------------------------|--------------------------|--------------------------|---------------|
| Total Part Time Employees:  |  | 49                             |                          |                          |               |
| Account Code  | Description  | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108   | State Retirement System                                | \$192,186.00                   | 22                       | 8                        |               |
| 90158   | Police and Fire Retirement                             |                                |                          |                          |               |
| 90258   | Local Pension Fund                                     |                                |                          |                          |               |
| 90308   | Social Security  | \$90,712.00                    | 24                       | 49                       |               |
| 90408   | Worker's Compensation Insurance                        | \$64,065.00                    | 24                       | 49                       |               |
| 90458   | Life Insurance   |                                |                          |                          |               |
| 90508   | Unemployment Insurance                                 |                                |                          |                          |               |
| 90558   | Disability Insurance                                   | \$1,019.00                     | 24                       | 49                       |               |
| 90608   | Hospital and Medical (Dental) Insurance                | \$396,570.00                   | 24                       | 6                        |               |
| 90708   | Union Welfare Benefits                                 |                                |                          |                          |               |
| 90858   | Supplemental Benefit Payment to Disabled Fire Fighters |                                |                          |                          |               |
| 91890   | Other Employee Benefits                                | \$19,913.00                    | 23                       | 6                        |               |
| <b>Total</b>  |  | <b>\$764,465.00</b>            |                          |                          |               |
| Computed Total From Financial Section (comparative purposes only) |  | <b>\$764,465.00</b>            |                          |                          |               |

TOWN OF Clayton  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2014

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline    | \$12,369           | 4,577        | gallons          |                              |
| Diesel Fuel | \$94,016           | 29,298       | gallons          |                              |
| Fuel Oil    | \$87,168           | 38,688       | gallons          |                              |
| Natural Gas |                    |              | cubic feet       |                              |
| Electricity | \$90,815           | 509,843      | kilowatt-hours   |                              |
| Coal        |                    |              | tons             |                              |

TOWN OF Clayton  
Financial Comments  
For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8012 CD Fund included in Capital Fund H in error in the prior year.

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 To change account recorded as a BAN in the prior year to a Bond  
Account Code H8015 Move CD fund included in prior year to its own fund.