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 12/31/2011

****

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL 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 2010 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2011:

(A) GENERAL
(B) GENERAL TOWN-OUTSIDE VG
(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 2010 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.

(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	-79,782	A200	91,976
Cash In Time Deposits	361,075	A201	175,621
Petty Cash	400	A210	300
TOTAL Cash	**281,693**		**267,897**
TOTAL Assets	**281,693**		**267,897**

(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
Non-Current Government Assets			
Unreserved Fund Balance Appropriated	291,242	A910	
TOTAL Assigned Fund Balance	**291,242**		**0**
Unreserved Fund Balance Unappropriated	-9,549	A911	
Unassigned Fund Balance		A917	267,897
TOTAL Unassigned Fund Balance	**-9,549**		**267,897**
TOTAL Non-Current Government Assets	**281,693**		**267,897**
TOTAL Liabilities And Fund Equity	**281,693**		**267,897**

(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	496,973	A1001	461,305
TOTAL Real Property Taxes	**496,973**		**461,305**
Interest & Penalties On Real Prop Taxes	4,389	A1090	2,891
TOTAL Real Property Tax Items	**4,389**		**2,891**
Tax On Hotel Room Occupancy	12,075	A1113	10,866
Non Prop Tax Dist By County	879,983	A1120	750,000
Other Non-Prop Tax	200	A1189	
TOTAL Non Property Tax Items	**892,258**		**760,866**
Clerk Fees	3,586	A1255	3,783
Vital Statistics Fees	123	A1603	88
Park And Recreational Charges	3,601	A2001	715
Special Recreational Facility Charges	88,987	A2025	84,740
Planning Board Fees	22,824	A2115	35,116
Refuse & Garbage Charges	91,695	A2130	89,424
TOTAL Departmental Income	**210,816**		**213,866**
Transportation Services, Other Govts	5,703	A2300	2,880
Misc Revenue, Other Govts		A2389	
Debt Service, Other Govts	17,475	A2392	
TOTAL Intergovernmental Charges	**23,178**		**2,880**
Interest And Earnings	1,776	A2401	1,929
Rental of Real Property	182	A2410	2,000
Commissions	4	A2450	
TOTAL Use of Money And Property	**1,962**		**3,929**
Dog Licenses	44	A2544	2,152
TOTAL Licenses And Permits	**44**		**2,152**
Fines And Forfeited Bail	17,270	A2610	14,930
TOTAL Fines And Forfeitures	**17,270**		**14,930**
Sales of Scrap & Excess Materials	2,657	A2650	5,468
Sales of Equipment	175	A2665	
Insurance Recoveries	4,089	A2680	11,695
TOTAL Sale of Property And Compensation For Loss	**6,921**		**17,163**
Refunds of Prior Year's Expenditures	26,467	A2701	70,851
Unclassified (specify)		A2770	
TOTAL Miscellaneous Local Sources	**26,467**		**70,851**
St Aid, Revenue Sharing	16,580	A3001	16,248
St Aid, Mortgage Tax	98,773	A3005	154,637
St Aid, Real Property Tax Administration	16,464	A3040	15,560
St Aid - Other (specify)	3,600	A3089	720
TOTAL State Aid	**135,417**		**187,165**
TOTAL Revenues	**1,815,695**		**1,737,998**
TOTAL Revenues	**1,815,695**		**1,737,998**

(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Legislative Board, Pers Serv	11,938	A10101	12,800
Legislative Board, Contr Expend	1,675	A10104	1,709
TOTAL Legislative Board	**13,613**		**14,509**
Municipal Court, Pers Serv	26,443	A11101	26,750
Municipal Court, Contr Expend	3,340	A11104	9,401
TOTAL Municipal Court	**29,783**		**36,151**
Supervisor,pers Serv	64,500	A12201	65,250
Supervisor,equip & Cap Outlay		A12202	478
Supervisor,contr Expend	4,617	A12204	6,071
TOTAL Supervisor	**69,117**		**71,799**
Dir of Finance, Pers Serv	20,500	A13101	20,500
Dir of Finance, Equip & Cap Outlay		A13102	26,325
Dir of Finance, Contr Expend	1,276	A13104	5,930
TOTAL Dir of Finance	**21,776**		**52,755**
Auditor, Contr Expend	4,665	A13204	4,800
TOTAL Auditor	**4,665**		**4,800**
Tax Collection,contr Expend	5,499	A13304	1,910
TOTAL Tax Collection	**5,499**		**1,910**
Assessment, Pers Serv	9,371	A13551	13,219
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	82,927	A13554	75,988
TOTAL Assessment	**92,298**		**89,207**
Clerk,pers Serv	53,175	A14101	56,042
Clerk,contr Expend	3,774	A14104	4,302
TOTAL Clerk	**56,949**		**60,344**
Law, Contr Expend	11,038	A14204	9,461
TOTAL Law	**11,038**		**9,461**
Engineer, Contr Expend		A14404	793
TOTAL Engineer	**0**		**793**
Buildings, Pers Serv	74,944	A16201	82,050
Buildings, Equip & Cap Outlay	5,361	A16202	16,635
Buildings, Contr Expend	124,654	A16204	142,912
TOTAL Buildings	**204,959**		**241,597**
Central Comm System, Equip & Cap Outlay	6,943	A16502	5,475
Central Comm System, Contr Expend	7,224	A16504	10,328
TOTAL Central Comm System	**14,167**		**15,803**
Central Print & Mail,contr Expend	1,194	A16704	1,238
TOTAL Central Print & Mail	**1,194**		**1,238**
Unallocated Insurance, Contr Expend	35,997	A19104	36,456
TOTAL Unallocated Insurance	**35,997**		**36,456**
Municipal Assn Dues, Contr Expend	1,198	A19204	1,435
TOTAL Municipal Assn Dues	**1,198**		**1,435**
TOTAL General Government Support	**562,253**		**638,258**
Examining Boards, Pers Serv		A36101	1,350

(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Examining Boards, Contr Expend	3,447	A36104	440
TOTAL Examining Boards	**3,447**		**1,790**
Safety Inspection, Pers Serv	24,081	A36201	30,850
Safety Inspection, Contr Expend	2,956	A36204	2,914
TOTAL Safety Inspection	**27,037**		**33,764**
TOTAL Public Safety	**30,484**		**35,554**
Registrar of Vital Stat Contr Expend		A40204	310
TOTAL Registrar of Vital Stat Contr Expend	**0**		**310**
Ambulance, Contr Expend	100,000	A45404	100,000
TOTAL Ambulance	**100,000**		**100,000**
TOTAL Health	**100,000**		**100,310**
Street Admin, Pers Serv	56,250	A50101	57,250
Street Admin, Equip & Cap Outlay	1,483	A50102	1,954
Street Admin, Contr Expend	10,921	A50104	4,043
TOTAL Street Admin	**68,654**		**63,247**
Docks Piers And Wharves, Contr Expend	580	A57204	1,315
TOTAL Docks Piers And Wharves	**580**		**1,315**
TOTAL Transportation	**69,234**		**64,562**
Publicity, Contr Expend	22,128	A64104	18,917
TOTAL Publicity	**22,128**		**18,917**
Other Eco & Dev, Equip & Cap Outlay		A69892	
Other Eco & Dev, Contr Expend	25,270	A69894	32,376
TOTAL Other Eco & Dev	**25,270**		**32,376**
TOTAL Economic Assistance And Opportunity	**47,398**		**51,293**
Parks, Pers Serv	126,358	A71101	132,820
Parks, Equip & Cap Outlay	13,999	A71102	16,874
Parks, Contr Expend	137,987	A71104	127,268
TOTAL Parks	**278,344**		**276,962**
Playgr & Rec Centers, Pers Serv	29,896	A71401	30,390
Playgr & Rec Centers, Equip & Cap Outlay		A71402	
Playgr & Rec Centers, Contr Expend	14,541	A71404	17,102
TOTAL Playgr & Rec Centers	**44,437**		**47,492**
TOTAL Culture And Recreation	**322,781**		**324,454**
Refuse & Garbage, Pers Serv	67,256	A81601	71,980
Refuse & Garbage, Contr Expend	70,793	A81604	75,202
TOTAL Refuse & Garbage	**138,049**		**147,182**
Cemetery, Contr Expend	4,903	A88104	8,766
TOTAL Cemetery	**4,903**		**8,766**
TOTAL Home And Community Services	**142,952**		**155,948**
State Retirement System	32,843	A90108	49,322
Social Security, Employer Cont	42,803	A90308	45,513
Life Insurance, Empl Bnfts	10,691	A90458	10,560
Unemployment Insurance, Empl Bnfts		A90508	
Disability Insurance, Empl Bnfts	597	A90558	750

(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	193,240	A90608	207,256
TOTAL Employee Benefits	**280,174**		**313,401**
Debt Principal, Serial Bonds	27,000	A97106	33,000
Debt Principal, Bond Anticipation Notes	148,112	A97306	
TOTAL Debt Principal	**175,112**		**33,000**
Debt Interest, Serial Bonds	25,425	A97107	23,925
Debt Interest, Bond Anticipation Notes	34,871	A97307	
TOTAL Debt Interest	**60,296**		**23,925**
TOTAL Expenditures	**1,790,684**		**1,740,705**
Transfers, Other Funds	9,140	A99019	11,089
TOTAL Operating Transfers	**9,140**		**11,089**
TOTAL Other Uses	**9,140**		**11,089**
TOTAL Expenditures	**1,799,824**		**1,751,794**

(A) GENERAL

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	**265,822**	**A8021**	**281,693**
Restated Fund Equity - Beg of Year	**265,822**	**A8022**	**281,693**
ADD - REVENUES AND OTHER SOURCES	1,815,695		1,737,998
DEDUCT - EXPENDITURES AND OTHER USES	1,799,824		1,751,794
Fund Equity-End of Year	**281,693**	**A8029**	**267,897**

(A) GENERAL

Budget Summary

Code Description	2011	EdpCode	2012
Appropriated Fund Balance			
Est Rev - Real Property Taxes		A1049N	566,225
Est Rev - Real Property Tax Items		A1099N	4,000
Est Rev - Non Property Tax Items		A1199N	746,000
Est Rev - Departmental Income		A1299N	3,300
Est Rev - Intergovernmental Charges		A2399N	211,751
Est Rev - Use of Money And Property		A2499N	3,000
Est Rev - Licenses And Permits		A2599N	2,000
Est Rev - Fines And Forfeitures		A2649N	16,000
Est Rev - Miscellaneous Local Sources		A2799N	78,775
Est Rev - State Aid		A3099N	131,248
TOTAL Appropriated Fund Balance	**0**		**1,762,299**
Appropriated Fund Balance		A599N	309,000
TOTAL Estimated Other Sources	**0**		**309,000**
TOTAL Appropriated Fund Balance	**0**		**2,071,299**

(A) GENERAL

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - General Government Support		A1999N	723,534
App - Public Safety		A3999N	38,850
App - Health		A4999N	105,300
App - Transportation		A5999N	62,250
App - Economic Assistance And Opportunity		A6999N	53,700
App - Culture And Recreation		A7999N	460,056
App - Home And Community Services		A8999N	167,500
App - Employee Benefits		A9199N	394,834
App - Debt Service		A9899N	55,275
TOTAL Appropriations	**0**		**2,061,299**
App - Interfund Transfer		A9999N	10,000
TOTAL Other Uses	**0**		**10,000**
TOTAL Appropriations	**0**		**2,071,299**

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	37,461	B200	48,331
TOTAL Cash	**37,461**		**48,331**
TOTAL Assets	**37,461**		**48,331**

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2010	EdpCode	2011
Non-Current Government Assets			
Unreserved Fund Balance Appropriated	29,969	B910	
Assigned Appropriated Fund Balance		B914	45,000
Assigned Unappropriated Fund Balance		B915	3,331
TOTAL Assigned Fund Balance	**29,969**		**48,331**
Unreserved Fund Balance Unappropriated	7,492	B911	
TOTAL Unassigned Fund Balance	**7,492**		**0**
TOTAL Non-Current Government Assets	**37,461**		**48,331**
TOTAL Liabilities And Fund Equity	**37,461**		**48,331**

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Sales Tax (from County)	53,000	B1120	50,000
Franchises	33,773	B1170	35,659
TOTAL Non Property Tax Items	**86,773**		**85,659**
Zoning Fees	12,526	B2110	12,485
Planning Board Fees	200	B2115	
TOTAL Departmental Income	**12,726**		**12,485**
Transportation Services, Other Govts		B2300	16,497
TOTAL Intergovernmental Charges	**0**		**16,497**
Refunds of Prior Year's Expenditures	39,984	B2701	13,465
TOTAL Miscellaneous Local Sources	**39,984**		**13,465**
St Aid, Youth Programs	2,846	B3820	
TOTAL State Aid	**2,846**		**0**
TOTAL Revenues	**142,329**		**128,106**
TOTAL Revenues	**142,329**		**128,106**

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Safety Inspection, Pers Serv		B36201	
Safety Inspection, Equip & Cap Outlay		B36202	
Safety Inspection, Contr Expend		B36204	
TOTAL Safety Inspection	**0**		**0**
TOTAL Public Safety	**0**		**0**
Publicity, Contr Expend	9,400	B64104	9,400
TOTAL Publicity	**9,400**		**9,400**
Programs For Aging, Contr Expend	5,000	B67724	5,000
TOTAL Programs For Aging	**5,000**		**5,000**
TOTAL Economic Assistance And Opportunity	**14,400**		**14,400**
Joint Youth Prog, Contr Expend	9,000	B73204	9,000
TOTAL Joint Youth Prog	**9,000**		**9,000**
Library, Pers Serv	7,540	B74101	11,154
Library, Contr Expend	9,000	B74104	9,000
TOTAL Library	**16,540**		**20,154**
Historian, Contr Expend	4,503	B75104	4,386
TOTAL Historian	**4,503**		**4,386**
Historical Property, Equip & Cap Outlay		B75202	
TOTAL Historical Property	**0**		**0**
TOTAL Culture And Recreation	**30,043**		**33,540**
Zoning, Pers Serv	28,635	B80101	32,575
Zoning, Contr Expend	8,056	B80104	5,813
TOTAL Zoning	**36,691**		**38,388**
Planning, Pers Serv	6,755	B80201	9,537
Planning, Contr Expend	6,427	B80204	2,657
TOTAL Planning	**13,182**		**12,194**
Sanitary Sewers, Pers Serv		B81201	
Sanitary Sewers, Contr Expend		B81204	
TOTAL Sanitary Sewers	**0**		**0**
Sewage Treat Disp, Contr Expend		B81304	
TOTAL Sewage Treat Disp	**0**		**0**
Water Trans & Distrib, Contr Expend	10,174	B83404	4,183
TOTAL Water Trans & Distrib	**10,174**		**4,183**
Misc Home & Comm Serv, Contr Expend	6,295	B89894	163
TOTAL Misc Home & Comm Serv	**6,295**		**163**
TOTAL Home And Community Services	**66,342**		**54,928**
State Retirement, Empl Bnfts	725	B90108	1,177
Social Security , Empl Bnfts	3,208	B90308	4,008
Life Insurance, Empl Bnfts	647	B90458	720
Hospital & Medical (dental) Ins, Empl Bnft	7,732	B90608	8,463
TOTAL Employee Benefits	**12,312**		**14,368**
TOTAL Expenditures	**123,097**		**117,236**
TOTAL Expenditures	**123,097**		**117,236**

(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**18,229**	**B8021**	**37,461**
Restated Fund Equity - Beg of Year	**18,229**	**B8022**	**37,461**
ADD - REVENUES AND OTHER SOURCES	142,329		128,106
DEDUCT - EXPENDITURES AND OTHER USES	123,097		117,236
Fund Equity - End of Year	**37,461**	**B8029**	**48,331**

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2011	EdpCode	2012
Appropriated Fund Balance			
Est Rev - Non Property Tax Items		B1199N	49,217
Est Rev - Departmental Income		B1299N	10,000
EsT. ReV. - Intergovernmental Charges		B2399N	15,959
Est Rev-Miscellaneous Local Sources		B2799N	16,151
Est Rev-State Aid		B3099N	786
TOTAL Appropriated Fund Balance	**0**		**92,113**
Appropriated Fund Balance		B599N	45,000
TOTAL Estimated Other Sources	**0**		**45,000**
TOTAL Appropriated Fund Balance	**0**		**137,113**

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App-Economic Assistance And Opportunity		B6999N	16,900
App - Culture And Recreation		B7999N	38,894
App - Home And Community Services		B8999N	66,150
App - Employee Benefits		B9199N	15,169
TOTAL Appropriations	**0**		**137,113**
TOTAL Appropriations	**0**		**137,113**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	63,329	DA200	41,514
Cash In Time Deposits	377,000	DA201	325,000
TOTAL Cash	**440,329**		**366,514**
TOTAL Assets	**440,329**		**366,514**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2010	EdpCode	2011
Non-Current Government Assets			
Unreserved Fund Balance Appropriated	250,000	DA910	
Assigned Appropriated Fund Balance		DA914	310,296
Assigned Unappropriated Fund Balance		DA915	56,218
TOTAL Assigned Fund Balance	**250,000**		**366,514**
Unreserved Fund Balance Unappropriated	190,329	DA911	
TOTAL Unassigned Fund Balance	**190,329**		**0**
TOTAL Non-Current Government Assets	**440,329**		**366,514**
TOTAL Liabilities And Fund Equity	**440,329**		**366,514**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	294,415	DA1001	310,661
TOTAL Real Property Taxes	**294,415**		**310,661**
Sales Tax (from County)	355,585	DA1120	250,000
TOTAL Non Property Tax Items	**355,585**		**250,000**
Transportation Services, Other Govts	57,790	DA2300	58,004
Misc Revenue From Other Govt	7,408	DA2389	7,112
TOTAL Intergovernmental Charges	**65,198**		**65,116**
Interest And Earnings	966	DA2401	970
Rental of Equipment	189,800	DA2414	193,596
TOTAL Use of Money And Property	**190,766**		**194,566**
Sales of Equipment	577	DA2665	13,201
Insurance Recoveries		DA2680	1,100
TOTAL Sale of Property And Compensation For Loss	**577**		**14,301**
Refunds of Prior Year's Expenditures	13,775	DA2701	22,434
TOTAL Miscellaneous Local Sources	**13,775**		**22,434**
TOTAL Revenues	**920,316**		**857,078**
TOTAL Revenues	**920,316**		**857,078**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Machinery, Pers Serv	29,818	DA51301	31,361
Machinery, Equip & Cap Outlay	72,677	DA51302	185,368
Machinery, Contr Expend	113,340	DA51304	137,677
TOTAL Machinery	**215,835**		**354,406**
Brush And Weeds, Pers Serv	15,990	DA51401	14,852
Brush And Weeds, Contr Expend	647	DA51404	307
TOTAL Brush And Weeds	**16,637**		**15,159**
Snow Removal, Pers Serv	71,012	DA51421	77,898
Snow Removal, Contr Expend	153,102	DA51424	204,050
TOTAL Snow Removal	**224,114**		**281,948**
Services Other Govts, Pers Serv	115,985	DA51481	132,752
TOTAL Services Other Govts	**115,985**		**132,752**
TOTAL Transportation	**572,571**		**784,265**
State Retirement, Empl Bnfts	15,215	DA90108	24,661
Social Security , Empl Bnfts	17,366	DA90308	19,311
Life Insurance, Empl Bnfts	3,920	DA90458	3,886
Unemployment Insurance, Empl Bnfts	390	DA90508	6,310
Disability Insurance, Empl Bnfts	58	DA90558	8
Hospital & Medical (dental) Ins, Empl Bnft	74,706	DA90608	92,452
TOTAL Employee Benefits	**111,655**		**146,628**
TOTAL Expenditures	**684,226**		**930,893**
TOTAL Expenditures	**684,226**		**930,893**

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**204,239**	**DA8021**	**440,329**
Restated Fund Equity - Beg of Year	**204,239**	**DA8022**	**440,329**
ADD - REVENUES AND OTHER SOURCES	920,316		857,078
DEDUCT - EXPENDITURES AND OTHER USES	684,226		930,893
Fund Equity - End of Year	**440,329**	**DA8029**	**366,514**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2011	EdpCode	2012
Appropriated Fund Balance			
Est Rev - Real Property Taxes		DA1049N	227,750
Est Rev - Non Property Tax Items		DA1199N	222,446
EsT. ReV. - Intergovernmental Charges		DA2399N	66,500
Est Rev - Use of Money And Property		DA2499N	194,095
Est Rev - Miscellaneous Local Sources		DA2799N	18,500
TOTAL Appropriated Fund Balance	**0**		**729,291**
Appropriated Fund Balance		DA599N	310,296
TOTAL Estimated Other Sources	**0**		**310,296**
TOTAL Appropriated Fund Balance	**0**		**1,039,587**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - Transportation		DA5999N	859,500
App - Employee Benefits		DA9199N	180,087
TOTAL Appropriations	**0**		**1,039,587**
TOTAL Appropriations	**0**		**1,039,587**

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	-22,500	DB200	27,322
TOTAL Cash	**-22,500**		**27,322**
TOTAL Assets	**-22,500**		**27,322**

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2010	EdpCode	2011
Non-Current Government Assets			
Unreserved Fund Balance Appropriated		DB910	
Assigned Appropriated Fund Balance		DB914	25,000
Assigned Unappropriated Fund Balance		DB915	2,322
TOTAL Assigned Fund Balance	**0**		**27,322**
Unreserved Fund Balance Unappropriated	-22,500	DB911	
TOTAL Unassigned Fund Balance	**-22,500**		**0**
TOTAL Non-Current Government Assets	**-22,500**		**27,322**
TOTAL Liabilities And Fund Equity	**-22,500**		**27,322**

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Sales Tax (from County)	294,415	DB1120	400,000
TOTAL Non Property Tax Items	**294,415**		**400,000**
Transportation Services, Other Govts	19,230	DB2300	34,220
TOTAL Intergovernmental Charges	**19,230**		**34,220**
Interest And Earnings	210	DB2401	237
TOTAL Use of Money And Property	**210**		**237**
Refunds of Prior Year's Expenditures	4,310	DB2701	4,582
TOTAL Miscellaneous Local Sources	**4,310**		**4,582**
St Aid, Consolidated Highway Aid	139,706	DB3501	139,726
TOTAL State Aid	**139,706**		**139,726**
TOTAL Revenues	**457,871**		**578,765**
TOTAL Revenues	**457,871**		**578,765**

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Maint of Streets, Pers Serv	214,715	DB51101	210,227
Maint of Streets, Contr Expend	25,636	DB51104	19,876
TOTAL Maint of Streets	**240,351**		**230,103**
Perm Improve Highway, Equip & Cap Outlay	172,552	DB51122	156,758
TOTAL Perm Improve Highway	**172,552**		**156,758**
TOTAL Transportation	**412,903**		**386,861**
State Retirement, Empl Bnfts	15,215	DB90108	24,661
Social Security, Empl Bnfts	15,976	DB90308	15,612
Life Insurance, Empl Bnfts	3,920	DB90458	3,885
Unemployment Insurance, Empl Bnfts		DB90508	5,460
Disability Insurance, Empl Bnfts	87	DB90558	11
Hospital & Medical (dental) Ins, Empl Bnft	80,663	DB90608	92,453
TOTAL Employee Benefits	**115,861**		**142,082**
TOTAL Expenditures	**528,764**		**528,943**
TOTAL Expenditures	**528,764**		**528,943**

(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**48,393**	**DB8021**	**-22,500**
Restated Fund Equity - Beg of Year	**48,393**	**DB8022**	**-22,500**
ADD - REVENUES AND OTHER SOURCES	457,871		578,765
DEDUCT - EXPENDITURES AND OTHER USES	528,764		528,943
Fund Equity - End of Year	**-22,500**	**DB8029**	**27,322**

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2011	EdpCode	2012
Appropriated Fund Balance			
Est Rev - Non Property Tax Items		DB1199N	474,337
Est Rev - Departmental Income		DB1299N	0
EsT. ReV. - Intergovernmental Charges		DB2399N	25,000
Est Rev - Use of Money And Property		DB2499N	250
Est Rev - Miscellaneous Local Sources		DB2799N	6,000
Est Rev - State Aid		DB3099N	140,000
TOTAL Appropriated Fund Balance	**0**		**645,587**
Appropriated Fund Balance		DB599N	25,000
TOTAL Estimated Other Sources	**0**		**25,000**
TOTAL Appropriated Fund Balance	**0**		**670,587**

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - Transportation		DB5999N	500,000
App - Employee Benefits		DB9199N	170,587
TOTAL Appropriations	**0**		**670,587**
TOTAL Appropriations	**0**		**670,587**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	286,716	H200	8,492
Cash In Time Deposits	182,971	H201	148,710
TOTAL Cash	**469,687**		**157,202**
TOTAL Assets	**469,687**		**157,202**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2010	EdpCode	2011
Non-Current Government Assets			
Unreserved Fund Balance Appropriated	340,000	H910	
Assigned Appropriated Fund Balance		H914	134,900
Assigned Unappropriated Fund Balance		H915	22,302
TOTAL Assigned Fund Balance	**340,000**		**157,202**
Unreserved Fund Balance Unappropriated	129,687	H911	
TOTAL Unassigned Fund Balance	**129,687**		**0**
TOTAL Non-Current Government Assets	**469,687**		**157,202**
TOTAL Liabilities And Fund Equity	**469,687**		**157,202**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Misc Revenue, Other Govts		H2389	191,272
TOTAL Intergovernmental Charges	**0**		**191,272**
Interest And Earnings	1,112	H2401	677
TOTAL Use of Money And Property	**1,112**		**677**
Insurance Recoveries		H2680	
TOTAL Sale of Property And Compensation For Loss	**0**		**0**
Unclassified (specify)	827	H2770	5,426
TOTAL Miscellaneous Local Sources	**827**		**5,426**
St Aid, Other		H3297	
St Aid, Other Home And Comm Serv	162,959	H3989	200,125
TOTAL State Aid	**162,959**		**200,125**
Fed Aid - Cap Projects		H4097	
TOTAL Federal Aid	**0**		**0**
TOTAL Revenues	**164,898**		**397,500**
Interfund Transfers		H5031	100,000
TOTAL Interfund Transfers	**0**		**100,000**
Serial Bonds	975,000	H5710	
Bond Anticipation Notes	-975,000	H5730	
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	**0**		**0**
TOTAL Other Sources	**0**		**100,000**
TOTAL Revenues	**164,898**		**497,500**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Buildings, Equip & Cap Outlay	263,897	H16202	195,499
TOTAL Buildings	**263,897**		**195,499**
Judgment And Claims, Equip & Cap Outlay	237	H19302	238
TOTAL Judgment And Claims	**237**		**238**
TOTAL General Government Support	**264,134**		**195,737**
Ambulance, Equip & Cap Outlay	10,238	H45402	25,611
TOTAL Ambulance	**10,238**		**25,611**
TOTAL Health	**10,238**		**25,611**
Grants For Local Eco Devel, Contr Expen	6,987	H64624	68,457
TOTAL Grants For Local Eco Devel	**6,987**		**68,457**
Other Eco & Dev, Equip & Cap Outlay	25,708	H69892	16,763
TOTAL Other Eco & Dev	**25,708**		**16,763**
TOTAL Economic Assistance And Opportunity	**32,695**		**85,220**
Parks, Equip & Cap Outlay	165,634	H71102	161,283
TOTAL Parks	**165,634**		**161,283**
TOTAL Culture And Recreation	**165,634**		**161,283**
Debt Principal, Serial Bonds		H97106	97,500
Debt Principal, Bond Anticipation Notes	19,888	H97306	100,000
TOTAL Debt Principal	**19,888**		**197,500**
Debt Interest, Bond Anticipation Notes		H97307	44,634
TOTAL Debt Interest	**0**		**44,634**
TOTAL Expenditures	**492,589**		**709,985**
Transfers, Other Funds		H99019	100,000
TOTAL Operating Transfers	**0**		**100,000**
TOTAL Other Uses	**0**		**100,000**
TOTAL Expenditures	**492,589**		**809,985**

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**797,378**	**H8021**	**469,687**
Restated Fund Equity - Beg of Year	**797,378**	**H8022**	**469,687**
ADD - REVENUES AND OTHER SOURCES	164,898		497,500
DEDUCT - EXPENDITURES AND OTHER USES	492,589		809,985
Fund Equity - End of Year	**469,687**	**H8029**	**157,202**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Land	505,452	K101	505,452
Buildings	9,255,324	K102	10,018,868
Machinery & Equipment	2,536,092	K104	2,748,559
Construction Work In Progress	4,089,889	K105	4,171,282
TOTAL Fixed Assets (net)	**16,386,757**		**17,444,161**
TOTAL Assets	**16,386,757**		**17,444,161**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2010	EdpCode	2011
Non-Current Government Assets			
Total Non-Current Govt Assets	16,386,757	K159	17,444,161
TOTAL Investments in Non-Current Government Assets	**16,386,757**		**17,444,161**
TOTAL Non-Current Government Assets	**16,386,757**		**17,444,161**
TOTAL Liabilities And Fund Equity	**16,386,757**		**17,444,161**

(SL) LIGHTING

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	3,719	SL200	3,239
TOTAL Cash	**3,719**		**3,239**
TOTAL Assets	**3,719**		**3,239**

(SL) LIGHTING

Balance Sheet

Code Description	2010	EdpCode	2011
Non-Current Government Assets			
Unreserved Fund Balance Appropriated Additional Description 1	1,500	SL910	
Assigned Appropriated Fund Balance		SL914	1,500
Assigned Unappropriated Fund Balance		SL915	1,739
TOTAL Assigned Fund Balance	**1,500**		**3,239**
Unreserved Fund Balance Unappropriated	2,219	SL911	
TOTAL Unassigned Fund Balance	**2,219**		**0**
TOTAL Non-Current Government Assets	**3,719**		**3,239**
TOTAL Liabilities And Fund Equity	**3,719**		**3,239**

(SL) LIGHTING

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	7,000	SL1001	6,000
TOTAL Real Property Taxes	**7,000**		**6,000**
Refunds of Prior Year's Expenditures	2,338	SL2701	
TOTAL Miscellaneous Local Sources	**2,338**		**0**
TOTAL Revenues	**9,338**		**6,000**
TOTAL Revenues	**9,338**		**6,000**

(SL) LIGHTING

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Street Lighting, Contr Expend	7,440	SL51824	6,480
TOTAL Street Lighting	**7,440**		**6,480**
TOTAL Transportation	**7,440**		**6,480**
TOTAL Expenditures	**7,440**		**6,480**
TOTAL Expenditures	**7,440**		**6,480**

(SL) LIGHTING

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**1,821**	**SL8021**	**3,719**
Restated Fund Equity - Beg of Year	**1,821**	**SL8022**	**3,719**
ADD - REVENUES AND OTHER SOURCES	9,338		6,000
DEDUCT - EXPENDITURES AND OTHER USES	7,440		6,480
Fund Equity - End of Year	**3,719**	**SL8029**	**3,239**

(SS) SEWER

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	4,843	SS200	15,704
Cash In Time Deposits	73,000	SS201	75,000
TOTAL Cash	**77,843**		**90,704**
TOTAL Assets	**77,843**		**90,704**

(SS) SEWER

Balance Sheet

Code Description	2010	EdpCode	2011
Non-Current Government Assets			
Unreserved Fund Balance Appropriated	65,000	SS910	
Assigned Appropriated Fund Balance		SS914	83,350
Assigned Unappropriated Fund Balance		SS915	7,354
TOTAL Assigned Fund Balance	**65,000**		**90,704**
Unreserved Fund Balance Unappropriated	12,843	SS911	
TOTAL Unassigned Fund Balance	**12,843**		**0**
TOTAL Non-Current Government Assets	**77,843**		**90,704**
TOTAL Liabilities And Fund Equity	**77,843**		**90,704**

(SS) SEWER

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	29,127	SS1001	27,750
TOTAL Real Property Taxes	**29,127**		**27,750**
Other Payments In Lieu of Taxes		SS1081	
TOTAL Real Property Tax Items	**0**		**0**
Sewer Charges	31,510	SS2122	30,223
Interest & Penalties On Sewer Accts	1,303	SS2128	1,812
TOTAL Departmental Income	**32,813**		**32,035**
Interest And Earnings	63	SS2401	218
TOTAL Use of Money And Property	**63**		**218**
TOTAL Revenues	**62,003**		**60,003**
Interfund Transfers	9,140	SS5031	11,089
TOTAL Interfund Transfers	**9,140**		**11,089**
TOTAL Other Sources	**9,140**		**11,089**
TOTAL Revenues	**71,143**		**71,092**

(SS) SEWER

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Municpal AssoC. Dues	170	SS19204	175
TOTAL Municpal AssoC. Dues	**170**		**175**
TOTAL General Government Support	**170**		**175**
Sewage Treat Disp, Pers Serv	6,500	SS81301	7,500
Sewage Treat Disp, Equip & Cap Outlay		SS81302	
Sewage Treat Disp, Contr Expend	39,446	SS81304	35,355
TOTAL Sewage Treat Disp	**45,946**		**42,855**
TOTAL Home And Community Services	**45,946**		**42,855**
State Retirement, Empl Bnfts	449	SS90108	988
Social Security , Empl Bnfts	488	SS90308	563
TOTAL Employee Benefits	**937**		**1,551**
Debt Principal, Serial Bonds	13,650	SS97106	13,650
TOTAL Debt Principal	**13,650**		**13,650**
TOTAL Expenditures	**60,703**		**58,231**
TOTAL Expenditures	**60,703**		**58,231**

(SS) SEWER

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	**67,403**	**SS8021**	**77,843**
Restated Fund Equity - Beg of Year	**67,403**	**SS8022**	**77,843**
ADD - REVENUES AND OTHER SOURCES	71,143		71,092
DEDUCT - EXPENDITURES AND OTHER USES	60,703		58,231
Fund Equity-End of Year	**77,843**	**SS8029**	**90,704**

(SS) SEWER

Budget Summary

Code Description	2011	EdpCode	2012
Appropriated Fund Balance			
Est Rev - Real Property Taxes		SS1049N	33,598
Est Rev - Departmental Income		SS1299N	61,550
Est Rev - Use of Money And Property		SS2499N	154
TOTAL Appropriated Fund Balance	**0**		**95,302**
Appropriated Fund Balance		SS599N	83,350
TOTAL Estimated Other Sources	**0**		**83,350**
TOTAL Appropriated Fund Balance	**0**		**178,652**

(SS) SEWER

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - General Government Support		SS1999N	500
App - Home And Community Services		SS8999N	152,732
App-Employee Benefits		SS9199N	1,770
App - Debt Service		SS9899N	23,650
TOTAL Appropriations	**0**		**178,652**
TOTAL Appropriations	**0**		**178,652**

(TA) AGENCY

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash		TA200	12,253
TOTAL Cash	**0**		**12,253**
TOTAL Assets	**0**		**12,253**

(TA) AGENCY

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Disability Insurance		TA19	
0ther Funds (specify) Additional Description wind		TA85	12,253
TOTAL Agency Liabilities	**0**		**12,253**
TOTAL Liabilities	**0**		**12,253**
TOTAL Liabilities And Fund Equity	**0**		**12,253**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Total Non-Current Govt Liabilities	1,961,100	W129	1,716,950
TOTAL Provision To Be Made In Future Budgets	**1,961,100**		**1,716,950**
TOTAL Assets	**1,961,100**		**1,716,950**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Bond Anticipation Notes Payable	300,000	W626	200,000
TOTAL Notes Payable	**300,000**		**200,000**
Bonds Payable	1,661,100	W628	1,516,950
TOTAL Bond And Long Term Liabilities	**1,661,100**		**1,516,950**
TOTAL Liabilities	**1,961,100**		**1,716,950**
TOTAL General Long Term Debt	**1,961,100**		**1,716,950**

(A) GENERAL

Account Code Comment

Account Code A8999N 394834

Section Comment

Posted Budget Figures to report per Justin Taylor, Supervisor.

(B) GENERAL TOWN-OUTSIDE VG

Section Comment

Posted Budget Figures to report per Justin Taylor, Supervisor.

(DA) HIGHWAY-TOWN-WIDE

Section Comment

Posted Budget Figures to report per Justin Taylor, Supervisor.

(DB) HIGHWAY-PART-TOWN

Section Comment

Posted Budget Figures to report per Justin Taylor, Supervisor.

(SS) SEWER

Section Comment

Posted Budget Figures to report per Justin Taylor, Supervisor.

TOWN OF Clayton
Statement of Indebtedness
For the Fiscal Year Ending 2011

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	$300,000	$100,000	$0	$0	$200,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									**$0**	**$300,000**	**$100,000**	**$0**	**$0**	**$200,000**
2008	BOND	N Highway Garage			04/01/1995	04/01/2030	5.00%			$495,000	$33,000	$0	$0	$462,000
2010	BOND	N Frink Property & Clean Up			07/09/2010	06/20/2020	4.19%		$975,000	$975,000	$97,500	$0	$0	$877,500
2008	BOND	N Sewer-EFC			04/01/2005	04/01/2024	0.00%			$191,100	$13,650	$0	$0	$177,450
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									**$0**	**$1,661,100**	**$144,150**	**$0**	**$0**	**$1,516,950**
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									**$0**	**$1,961,100**	**$244,150**	**$0**	**$0**	**$1,716,950**

TOWN OF Clayton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2011

	EDP Code	Amount
CASH:		
On Hand	9Z2001	$300.00
Demand Deposits	9Z2011	$591,710.00
Time Deposits	9Z2021	$381,452.00
Total		$973,462.00
COLLATERAL:		
- FDIC Insurance	9Z2014	$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	$723,462.00
Total		$973,462.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	$973,462.00
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	$973,462.00
- 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 2011

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0045	$205,620	$109,795	$68,768	$246,647
*****-0065	$12,046	$14	$10,250	$1,810
*****-0086	$102,621	$0	$0	$102,621
*****-0096	$30,014	$0	$14	$30,000
*****-1261	$691,923	$0	$100,213	$591,710
*****-4275	$6,672	$10	$0	$6,682

Total Adjusted Bank Balance			$979,470
Petty Cash			$300.00
Adjustments			$-6,308.00
Total Cash	9ZCASH	*	$973,462
Total Cash Balance All Funds	9ZCASHB	*	$973,462

* Must be equal

TOWN OF Clayton
Local Government Questionnaire
For the Fiscal Year Ending 2011

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

TOWN OF Clayton
Employee and Retiree Benefits
For the Fiscal Year Ending 2011

	Total Full Time Employees:	23			
	Total Part Time Employees:	53			
Account Code	**Description**	**Total Expenditures (All Funds)**	**# of Full Time Employees**	**# of Part Time Employees**	**# of Retirees**
90108	State Retirement System	$100,809.00	24	3	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	$85,007.00	23	53	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	$11,771.00	23	44	
90558	Disability Insurance	$770.00	23	44	
90608	Hospital and Medical (Dental) Insurance	$400,623.00	23	4	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	$19,050.00	23	4	
	Total	**$618,030.00**			
Computed Total From Financial Section (comparative purposes only)		**$618,030.00**			

TOWN OF Clayton
Energy Costs and Consumption
For the Fiscal Year Ending 2011

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatts	
Coal			tons	

TOWN OF Clayton
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2011

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 12/31/2011, is TRUE and correct to the best of my knowledge and belief.

By entering the personal indentification 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 theTown 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 12/31/2011 and filed by means of electronic data transmission.

James E. Yuhas
Name of Report Preparer if different than Chief Fiscal Officer

Justin A. Taylor
Name

(315) 493-0088
Telephone Number

Town Supervisor
Title

405 Riverside Drive, Clayton, NY 136
Official Address

02/13/2012
Date of Certification

(315) 686-3512
Official Telephone Number