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 12/31/2016

****

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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

(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 2015 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.

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	427,567	A200	511,879
Cash In Time Deposits	172,499	A201	195,170
Petty Cash	300	A210	300
TOTAL Cash	**600,366**		**707,349**
Due From Other Funds		A391	63,529
TOTAL Due From Other Funds	**0**		**63,529**
Prepaid Expenses		A480	4,290
TOTAL Prepaid Expenses	**0**		**4,290**
TOTAL Assets	**600,366**		**775,168**

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Bond Anticipation Notes Payable		A626	
TOTAL Notes Payable	**0**		**0**
TOTAL Liabilities	**0**		**0**
Fund Balance			
Not in Spendable Form		A806	4,290
TOTAL Nonspendable Fund Balance	**0**		**4,290**
Assigned Appropriated Fund Balance	140,343	A914	
TOTAL Assigned Fund Balance	**140,343**		**0**
Unassigned Fund Balance	460,023	A917	770,878
TOTAL Unassigned Fund Balance	**460,023**		**770,878**
TOTAL Fund Balance	**600,366**		**775,168**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**600,366**		**775,168**

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	717,361	A1001	656,133
TOTAL Real Property Taxes	**717,361**		**656,133**
Other Payments In Lieu of Taxes		A1081	3,436
Interest & Penalties On Real Prop Taxes	4,859	A1090	4,652
TOTAL Real Property Tax Items	**4,859**		**8,088**
Tax On Hotel Room Occupancy	52,750	A1113	64,519
Non Prop Tax Dist By County	747,241	A1120	790,720
TOTAL Non Property Tax Items	**799,991**		**855,239**
Clerk Fees	1,447	A1255	1,180
Vital Statistics Fees	1,880	A1603	1,270
Ambulance Charges	17,513	A1640	
Park And Recreational Charges	816	A2001	1,700
Recreational Concessions	13,250	A2012	14,325
Special Recreational Facility Charges	88,392	A2025	60,644
Refuse & Garbage Charges	102,792	A2130	107,507
TOTAL Departmental Income	**226,090**		**186,626**
Interest And Earnings	473	A2401	690
Rental of Real Property	2,000	A2410	2,000
TOTAL Use of Money And Property	**2,473**		**2,690**
Dog Licenses	3,159	A2544	2,968
Public Safety Permits	26,990	A2550	32,169
TOTAL Licenses And Permits	**30,149**		**35,137**
Fines And Forfeited Bail	49,505	A2610	68,317
TOTAL Fines And Forfeitures	**49,505**		**68,317**
Sales of Scrap & Excess Materials	5,105	A2650	2,544
Sales of Equipment	285	A2665	69
Insurance Recoveries	56,285	A2680	1,582
Other Compensation For Loss		A2690	209
TOTAL Sale of Property And Compensation For Loss	**61,675**		**4,404**
Refunds of Prior Year's Expenditures	457	A2701	
Unclassified (specify) Additional Description $91654 OF DOCKING FEES	116,248	A2770	203,975
TOTAL Miscellaneous Local Sources	**116,705**		**203,975**
St Aid, Revenue Sharing	16,248	A3001	16,248
St Aid, Mortgage Tax	100,886	A3005	80,429
St Aid, Real Property Tax Administration		A3040	14,572
St Aid - Other (specify)	1,469	A3089	
TOTAL State Aid	**118,603**		**111,249**
TOTAL Revenues	**2,127,411**		**2,131,858**
TOTAL Revenues	**2,127,411**		**2,131,858**

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	12,160	A10101	15,160
Legislative Board, Contr Expend	4,557	A10104	6,502
TOTAL Legislative Board	**16,717**		**21,662**
Municipal Court, Pers Serv	36,032	A11101	40,010
Municipal Court, Contr Expend	47,034	A11104	59,027
TOTAL Municipal Court	**83,066**		**99,037**
Supervisor,pers Serv	73,911	A12201	102,762
Supervisor,equip & Cap Outlay	2,000	A12202	2,057
Supervisor,contr Expend	7,017	A12204	8,035
TOTAL Supervisor	**82,928**		**112,854**
Dir of Finance, Pers Serv	10,769	A13101	5,727
Dir of Finance, Contr Expend	13,229	A13104	10,477
TOTAL Dir of Finance	**23,998**		**16,204**
Auditor, Contr Expend		A13204	9,697
TOTAL Auditor	**0**		**9,697**
Tax Collection,contr Expend	7,494	A13304	3,864
TOTAL Tax Collection	**7,494**		**3,864**
Assessment, Pers Serv	46,128	A13551	62,429
Assessment, Equip & Cap Outlay	1,200	A13552	240
Assessment, Contr Expend	29,894	A13554	35,210
TOTAL Assessment	**77,222**		**97,879**
Clerk,pers Serv	70,680	A14101	72,170
Clerk,equip & Cap Outlay	2,322	A14102	360
Clerk,contr Expend	4,123	A14104	2,207
TOTAL Clerk	**77,125**		**74,737**
Law, Contr Expend	10,759	A14204	101,454
TOTAL Law	**10,759**		**101,454**
Personnel, Contr Expend	5,000	A14304	711
TOTAL Personnel	**5,000**		**711**
Engineer, Contr Expend		A14404	1,872
TOTAL Engineer	**0**		**1,872**
Buildings, Pers Serv	32,662	A16201	23,431
Buildings, Equip & Cap Outlay		A16202	1,603
Buildings, Contr Expend	44,404	A16204	51,251
TOTAL Buildings	**77,066**		**76,285**
Central Comm System, Equip & Cap Outlay		A16502	4,680
Central Comm System, Contr Expend	22,841	A16504	18,850
TOTAL Central Comm System	**22,841**		**23,530**
Central Storeroom, Contr Expend	2,859	A16604	3,576
TOTAL Central Storeroom	**2,859**		**3,576**
Central Print & Mail,contr Expend	11,286	A16704	5,480
TOTAL Central Print & Mail	**11,286**		**5,480**
Unallocated Insurance, Contr Expend	43,426	A19104	43,760
TOTAL Unallocated Insurance	**43,426**		**43,760**
Municipal Assn Dues, Contr Expend	1,435	A19204	1,534
TOTAL Municipal Assn Dues	**1,435**		**1,534**

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	119	A19504	
TOTAL Taxes & Assess On Munic Prop	**119**		**0**
TOTAL General Government Support	**543,341**		**694,136**
Fire, Contr Expend	6,734	A34104	4,883
TOTAL Fire	**6,734**		**4,883**
Control of Animals, Contr Expend	21,717	A35104	18,587
TOTAL Control of Animals	**21,717**		**18,587**
Examining Boards, Pers Serv	1,275	A36101	1,475
Examining Boards, Contr Expend	187	A36104	80
TOTAL Examining Boards	**1,462**		**1,555**
Safety Inspection, Pers Serv	24,000	A36201	24,400
Safety Inspection, Contr Expend	2,564	A36204	2,291
TOTAL Safety Inspection	**26,564**		**26,691**
TOTAL Public Safety	**56,477**		**51,716**
Ambulance, Contr Expend	14,034	A45404	7,341
TOTAL Ambulance	**14,034**		**7,341**
TOTAL Health	**14,034**		**7,341**
Street Admin, Pers Serv	52,000	A50101	52,292
Street Admin, Contr Expend	3,146	A50104	3,479
TOTAL Street Admin	**55,146**		**55,771**
Docks Piers And Wharves, Pers Serv	3,016	A57201	33,762
Docks Piers And Wharves, Contr Expend	5,405	A57204	24,237
TOTAL Docks Piers And Wharves	**8,421**		**57,999**
TOTAL Transportation	**63,567**		**113,770**
Publicity, Contr Expend	31,730	A64104	38,179
TOTAL Publicity	**31,730**		**38,179**
Other Eco & Dev, Contr Expend	13,170	A69894	21,897
TOTAL Other Eco & Dev	**13,170**		**21,897**
TOTAL Economic Assistance And Opportunity	**44,900**		**60,076**
Parks, Pers Serv	191,987	A71101	216,120
Parks, Equip & Cap Outlay	3,032	A71102	11,412
Parks, Contr Expend	149,595	A71104	124,231
TOTAL Parks	**344,614**		**351,763**
Playgr & Rec Centers, Pers Serv	34,474	A71401	
Playgr & Rec Centers, Contr Expend	18,223	A71404	
TOTAL Playgr & Rec Centers	**52,697**		**0**
Special Rec Facility, Pers Serv		A71801	39,884
Special Rec Facility, Equip & Cap Outlay		A71802	596
Special Rec Facility, Contr Expend		A71804	28,499
TOTAL Special Rec Facility	**0**		**68,979**
Historical Property, Pers Serv	1,383	A75201	2,932
Historical Property, Contr Expend	1,433	A75204	2,774
TOTAL Historical Property	**2,816**		**5,706**
Other Performing Arts, Pers Serv	1,547	A75601	1,131

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Other Performing Arts, Contr Expend	107,648	A75604	558
TOTAL Other Performing Arts	**109,195**		**1,689**
TOTAL Culture And Recreation	**509,322**		**428,137**
Refuse & Garbage, Pers Serv	52,045	A81601	53,033
Refuse & Garbage, Equip & Cap Outlay	1,561	A81602	
Refuse & Garbage, Contr Expend	83,359	A81604	82,281
TOTAL Refuse & Garbage	**136,965**		**135,314**
Comm Beautification, Pers Serv	445	A85101	
TOTAL Comm Beautification	**445**		**0**
Cemetery, Pers Serv	1,703	A88101	2,045
Cemetery, Contr Expend	3,859	A88104	3,905
TOTAL Cemetery	**5,562**		**5,950**
TOTAL Home And Community Services	**142,972**		**141,264**
State Retirement System	113,471	A90108	80,275
Social Security, Employer Cont	47,156	A90308	54,093
Worker's Compensation, Empl Bnfts	56,210	A90408	61,822
Unemployment Insurance, Empl Bnfts		A90508	1,377
Disability Insurance, Empl Bnfts	1,061	A90558	808
Hospital & Medical (dental) Ins, Empl Bnft	215,519	A90608	280,584
Other Employee Benefits (spec)	10,837	A90898	11,857
TOTAL Employee Benefits	**444,254**		**490,816**
Debt Principal, Serial Bonds	33,000	A97106	33,000
TOTAL Debt Principal	**33,000**		**33,000**
Debt Interest, Serial Bonds	17,325	A97107	15,675
Debt Interest, Bond Anticipation Notes		A97307	16,188
TOTAL Debt Interest	**17,325**		**31,863**
TOTAL Expenditures	**1,869,192**		**2,052,119**
Transfers, Other Funds	30,000	A99019	220,812
TOTAL Operating Transfers	**30,000**		**220,812**
TOTAL Other Uses	**30,000**		**220,812**
TOTAL Expenditures	**1,899,192**		**2,272,931**

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**372,147**	**A8021**	**600,366**
Prior Period Adj -Increase In Fund Balance		A8012	315,875
Restated Fund Balance - Beg of Year	**372,147**	**A8022**	**916,241**
ADD - REVENUES AND OTHER SOURCES	2,127,411		2,131,858
DEDUCT - EXPENDITURES AND OTHER USES	1,899,192		2,272,931
Fund Balance - End of Year	**600,366**	**A8029**	**775,168**

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	656,133	A1049N	945,932
Est Rev - Real Property Tax Items	7,436	A1099N	7,437
Est Rev - Non Property Tax Items	820,775	A1199N	923,040
Est Rev - Departmental Income	2,700	A1299N	2,200
Est Rev - Intergovernmental Charges	279,500	A2399N	270,000
Est Rev - Use of Money And Property	2,250	A2499N	2,400
Est Rev - Licenses And Permits	25,000	A2599N	25,000
Est Rev - Fines And Forfeitures	49,500	A2649N	49,500
Est Rev - Miscellaneous Local Sources	105,760	A2799N	82,560
Est Rev - Interfund Revenues	38,000	A2801N	
Est Rev - State Aid	111,248	A3099N	106,248
TOTAL Estimated Revenues	**2,098,302**		**2,414,317**
Appropriated Fund Balance	140,343	A599N	
TOTAL Estimated Other Sources	**140,343**		**0**
TOTAL Estimated Revenues	**2,238,645**		**2,414,317**

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	676,440	A1999N	818,869
App - Public Safety	60,900	A3999N	72,900
App - Health	25,000	A4999N	8,500
App - Transportation	102,750	A5999N	118,700
App - Economic Assistance And Opportunity	43,200	A6999N	70,865
App - Culture And Recreation	540,500	A7999N	554,000
App - Home And Community Services	147,000	A8999N	147,500
App - Employee Benefits	501,180	A9199N	505,958
App - Debt Service	141,675	A9899N	117,025
TOTAL Appropriations	**2,238,645**		**2,414,317**
TOTAL Appropriations	**2,238,645**		**2,414,317**

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	8,199	B200	22,756
TOTAL Cash	**8,199**		**22,756**
TOTAL Assets	**8,199**		**22,756**

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2015	EdpCode	2016
Bond Anticipation Notes Payable		B626	
TOTAL Notes Payable	**0**		**0**
Due To Other Funds		B630	3,284
TOTAL Due To Other Funds	**0**		**3,284**
TOTAL Liabilities	**0**		**3,284**
Fund Balance			
Assigned Unappropriated Fund Balance	8,199	B915	19,472
TOTAL Assigned Fund Balance	**8,199**		**19,472**
TOTAL Fund Balance	**8,199**		**19,472**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**8,199**		**22,756**

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Sales Tax (from County)	50,000	B1120	77,625
Franchises	34,339	B1170	34,690
TOTAL Non Property Tax Items	**84,339**		**112,315**
Zoning Fees	43,340	B2110	53,874
TOTAL Departmental Income	**43,340**		**53,874**
Unclassified (specify)	12,465	B2770	8,297
TOTAL Miscellaneous Local Sources	**12,465**		**8,297**
St Aid, Other Aid (specify)	114,729	B3089	6,712
TOTAL State Aid	**114,729**		**6,712**
TOTAL Revenues	**254,873**		**181,198**
Interfund Transfers	30,000	B5031	44,000
TOTAL Interfund Transfers	**30,000**		**44,000**
TOTAL Other Sources	**30,000**		**44,000**
TOTAL Revenues	**284,873**		**225,198**

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Publicity, Contr Expend	9,400	B64104	9,400
TOTAL Publicity	**9,400**		**9,400**
Programs For Aging, Contr Expend	7,500	B67724	7,500
TOTAL Programs For Aging	**7,500**		**7,500**
TOTAL Economic Assistance And Opportunity	**16,900**		**16,900**
Joint Youth Prog, Contr Expend	9,000	B73204	9,000
TOTAL Joint Youth Prog	**9,000**		**9,000**
Library, Pers Serv	3,042	B74101	2,270
Library, Equip & Cap Outlay	198,594	B74102	170
Library, Contr Expend	26,099	B74104	26,340
TOTAL Library	**227,735**		**28,780**
Historian, Contr Expend	4,764	B75104	4,359
TOTAL Historian	**4,764**		**4,359**
TOTAL Culture And Recreation	**241,499**		**42,139**
Zoning, Pers Serv	39,794	B80101	42,275
Zoning, Equip & Cap Outlay	1,000	B80102	240
Zoning, Contr Expend	16,070	B80104	28,096
TOTAL Zoning	**56,864**		**70,611**
Planning, Pers Serv	3,575	B80201	3,991
Planning, Equip & Cap Outlay	500	B80202	
Planning, Contr Expend	2,148	B80204	2,520
TOTAL Planning	**6,223**		**6,511**
Sewage Treat Disp, Contr Expend		B81304	1,015
TOTAL Sewage Treat Disp	**0**		**1,015**
Water Administration, Contr Expend	37	B83104	8,739
TOTAL Water Administration	**37**		**8,739**
TOTAL Home And Community Services	**63,124**		**86,876**
State Retirement, Empl Bnfts	2,456	B90108	5,500
Social Security , Empl Bnfts	3,983	B90308	3,369
Life Insurance, Empl Bnfts		B90458	
Disability Insurance, Empl Bnfts	120	B90558	87
Hospital & Medical (dental) Ins, Empl Bnft	570	B90608	14,819
Other Employee Benefits (spec)	250	B90898	235
TOTAL Employee Benefits	**7,379**		**24,010**
Debt Principal, Bond Anticipation Notes		B97306	44,000
TOTAL Debt Principal	**0**		**44,000**
TOTAL Expenditures	**328,902**		**213,925**
TOTAL Expenditures	**328,902**		**213,925**

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**52,228**	**B8021**	**8,199**
Restated Fund Balance - Beg of Year	**52,228**	**B8022**	**8,199**
ADD - REVENUES AND OTHER SOURCES	284,873		225,198
DEDUCT - EXPENDITURES AND OTHER USES	328,902		213,925
Fund Balance - End of Year	**8,199**	**B8029**	**19,472**

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Non Property Tax Items	112,125	B1199N	104,088
EsT. ReV. - Intergovernmental Charges	42,500	B2399N	42,500
Est Rev-Miscellaneous Local Sources	6,400	B2799N	6,400
TOTAL Estimated Revenues	**161,025**		**152,988**
TOTAL Estimated Revenues	**161,025**		**152,988**

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App-Economic Assistance And Opportunity	16,900	B6999N	16,500
App - Culture And Recreation	44,130	B7999N	35,130
App - Home And Community Services	73,750	B8999N	75,750
App - Employee Benefits	26,245	B9199N	25,608
TOTAL Appropriations	**161,025**		**152,988**
TOTAL Appropriations	**161,025**		**152,988**

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	233,894	CD200	
Cash In Time Deposits	21,981	CD201	
TOTAL Cash	**255,875**		**0**
Due From Other Funds	60,000	CD391	
TOTAL Due From Other Funds	**60,000**		**0**
TOTAL Assets	**315,875**		**0**

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Appropriated Fund Balance	82,000	CD914	
Assigned Unappropriated Fund Balance	233,875	CD915	
TOTAL Assigned Fund Balance	**315,875**		**0**
TOTAL Fund Balance	**315,875**		**0**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**315,875**		**0**

(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Other General Department Inc		CD1289	
TOTAL Departmental Income	**0**		**0**
Interest And Earnings	1	CD2401	
TOTAL Use of Money And Property	**1**		**0**
TOTAL Revenues	**1**		**0**
TOTAL Revenues	**1**		**0**

(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	EdpCode	2016
Other Uses			
Transfers, Other Funds		CD99019	
TOTAL Operating Transfers	**0**		**0**
TOTAL Other Uses	**0**		**0**
TOTAL Expenditures	**0**		**0**

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**315,874**	**CD8021**	**315,875**
Prior Period Adj -Decrease In Fund Balance		CD8015	315,875
Restated Fund Balance - Beg of Year	**315,874**	**CD8022**	
ADD - REVENUES AND OTHER SOURCES	1		
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	**315,875**	**CD8029**	

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	19,770	CM200	11,304
TOTAL Cash	**19,770**		**11,304**
TOTAL Assets	**19,770**		**11,304**

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance	19,770	CM915	11,304
TOTAL Assigned Fund Balance	**19,770**		**11,304**
TOTAL Fund Balance	**19,770**		**11,304**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**19,770**		**11,304**

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	125,000	CM1001	140,000
TOTAL Real Property Taxes	**125,000**		**140,000**
TOTAL Revenues	**125,000**		**140,000**
TOTAL Revenues	**125,000**		**140,000**

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Other Health-Contr Expend	116,730	CM49894	148,466
TOTAL Other Health-Contr Expend	**116,730**		**148,466**
TOTAL Health	**116,730**		**148,466**
TOTAL Expenditures	**116,730**		**148,466**
TOTAL Expenditures	**116,730**		**148,466**

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**11,500**	**CM8021**	**19,770**
Restated Fund Balance - Beg of Year	**11,500**	**CM8022**	**19,770**
ADD - REVENUES AND OTHER SOURCES	125,000		140,000
DEDUCT - EXPENDITURES AND OTHER USES	116,730		148,466
Fund Balance - End of Year	**19,770**	**CM8029**	**11,304**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	194,658	DA200	404,349
Cash In Time Deposits	181,877	DA201	181,877
TOTAL Cash	**376,535**		**586,226**
TOTAL Assets	**376,535**		**586,226**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Appropriated Fund Balance		DA914	254,220
Assigned Unappropriated Fund Balance	376,535	DA915	332,006
TOTAL Assigned Fund Balance	**376,535**		**586,226**
TOTAL Fund Balance	**376,535**		**586,226**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**376,535**		**586,226**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	206,487	DA1001	289,000
TOTAL Real Property Taxes	**206,487**		**289,000**
Sales Tax (from County)	400,000	DA1120	392,500
TOTAL Non Property Tax Items	**400,000**		**392,500**
Transportation Services, Other Govts	90,699	DA2300	279,819
TOTAL Intergovernmental Charges	**90,699**		**279,819**
Interest And Earnings	17	DA2401	
Rental of Equipment	241,019	DA2414	
TOTAL Use of Money And Property	**241,036**		**0**
Sales of Equipment	6,947	DA2665	371
TOTAL Sale of Property And Compensation For Loss	**6,947**		**371**
Unclassified (specify)	13,182	DA2770	16,270
TOTAL Miscellaneous Local Sources	**13,182**		**16,270**
TOTAL Revenues	**958,351**		**977,960**
TOTAL Revenues	**958,351**		**977,960**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Machinery, Pers Serv	133,537	DA51301	172,324
Machinery, Equip & Cap Outlay	49,000	DA51302	41,088
Machinery, Contr Expend	129,681	DA51304	150,431
TOTAL Machinery	**312,218**		**363,843**
Brush And Weeds, Pers Serv	555	DA51401	1,044
TOTAL Brush And Weeds	**555**		**1,044**
Snow Removal, Pers Serv	40,516	DA51421	67,365
Snow Removal, Contr Expend	191,378	DA51424	123,538
TOTAL Snow Removal	**231,894**		**190,903**
Services Other Govts, Pers Serv	69,309	DA51481	42,453
Services Other Govts, Contr Expend		DA51484	15,639
TOTAL Services Other Govts	**69,309**		**58,092**
TOTAL Transportation	**613,976**		**613,882**
State Retirement, Empl Bnfts	54,682	DA90108	28,002
Social Security , Empl Bnfts	17,827	DA90308	20,941
Unemployment Insurance, Empl Bnfts	3,788	DA90508	8,559
Disability Insurance, Empl Bnfts	91	DA90558	71
Hospital & Medical (dental) Ins, Empl Bnft	70,491	DA90608	68,211
Other Employee Benefits (spec)	2,821	DA90898	2,520
TOTAL Employee Benefits	**149,700**		**128,304**
TOTAL Expenditures	**763,676**		**742,186**
TOTAL Expenditures	**763,676**		**742,186**

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**181,860**	**DA8021**	**376,535**
Prior Period Adj -Decrease In Fund Balance		DA8015	26,083
Restated Fund Balance - Beg of Year	**181,860**	**DA8022**	**350,452**
ADD - REVENUES AND OTHER SOURCES	958,351		977,960
DEDUCT - EXPENDITURES AND OTHER USES	763,676		742,186
Fund Balance - End of Year	**376,535**	**DA8029**	**586,226**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	289,000	DA1049N	
Est Rev - Non Property Tax Items	392,500	DA1199N	363,000
EsT. ReV. - Intergovernmental Charges	260,100	DA2399N	260,000
Est Rev - Miscellaneous Local Sources	15,000	DA2799N	14,100
TOTAL Estimated Revenues	**956,600**		**637,100**
Appropriated Fund Balance		DA599N	254,220
TOTAL Estimated Other Sources	**0**		**254,220**
TOTAL Estimated Revenues	**956,600**		**891,320**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	800,000	DA5999N	748,000
App - Employee Benefits	156,600	DA9199N	143,320
TOTAL Appropriations	**956,600**		**891,320**
TOTAL Appropriations	**956,600**		**891,320**

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	198,462	DB200	407,928
TOTAL Cash	**198,462**		**407,928**
TOTAL Assets	**198,462**		**407,928**

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Appropriated Fund Balance	31,600	DB914	86,010
Assigned Unappropriated Fund Balance	166,862	DB915	321,918
TOTAL Assigned Fund Balance	**198,462**		**407,928**
TOTAL Fund Balance	**198,462**		**407,928**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**198,462**		**407,928**

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Sales Tax (from County)	450,000	DB1120	400,000
TOTAL Non Property Tax Items	**450,000**		**400,000**
Transportation Services, Other Govts	27,507	DB2300	81,426
TOTAL Intergovernmental Charges	**27,507**		**81,426**
Rental of Equipment	7,257	DB2414	2,943
TOTAL Use of Money And Property	**7,257**		**2,943**
St Aid, Consolidated Highway Aid	178,983	DB3501	219,813
TOTAL State Aid	**178,983**		**219,813**
TOTAL Revenues	**663,747**		**704,182**
TOTAL Revenues	**663,747**		**704,182**

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Maint of Streets, Pers Serv	127,249	DB51101	112,336
Maint of Streets, Contr Expend	20,833	DB51104	28,046
TOTAL Maint of Streets	**148,082**		**140,382**
Perm Improve Highway, Equip & Cap Outlay	280,358	DB51122	268,912
TOTAL Perm Improve Highway	**280,358**		**268,912**
TOTAL Transportation	**428,440**		**409,294**
State Retirement, Empl Bnfts	54,682	DB90108	28,002
Social Security, Empl Bnfts	9,320	DB90308	8,274
Unemployment Insurance, Empl Bnfts		DB90508	4,934
Disability Insurance, Empl Bnfts	97	DB90558	105
Hospital & Medical (dental) Ins, Empl Bnft	70,491	DB90608	67,670
Other Employee Benefits (spec)	2,821	DB90898	2,520
TOTAL Employee Benefits	**137,411**		**111,505**
TOTAL Expenditures	**565,851**		**520,799**
TOTAL Expenditures	**565,851**		**520,799**

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**100,566**	**DB8021**	**198,462**
Prior Period Adj -Increase In Fund Balance		DB8012	26,083
Restated Fund Balance - Beg of Year	**100,566**	**DB8022**	**224,545**
ADD - REVENUES AND OTHER SOURCES	663,747		704,182
DEDUCT - EXPENDITURES AND OTHER USES	565,851		520,799
Fund Balance - End of Year	**198,462**	**DB8029**	**407,928**

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Non Property Tax Items	400,000	DB1199N	299,371
EsT. ReV. - Intergovernmental Charges	15,000	DB2399N	17,000
Est Rev - State Aid	175,000	DB3099N	219,813
TOTAL Estimated Revenues	**590,000**		**536,184**
Appropriated Fund Balance	31,600	DB599N	86,010
TOTAL Estimated Other Sources	**31,600**		**86,010**
TOTAL Estimated Revenues	**621,600**		**622,194**

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	475,000	DB5999N	477,000
App - Employee Benefits	146,600	DB9199N	145,194
TOTAL Appropriations	**621,600**		**622,194**
TOTAL Appropriations	**621,600**		**622,194**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	754,407	H200	153,791
TOTAL Cash	**754,407**		**153,791**
TOTAL Assets	**754,407**		**153,791**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Bond Anticipation Notes Payable	1,993,426	H626	1,755,956
TOTAL Notes Payable	**1,993,426**		**1,755,956**
Due To Other Funds	60,000	H630	60,000
TOTAL Due To Other Funds	**60,000**		**60,000**
TOTAL Liabilities	**2,053,426**		**1,815,956**
Fund Balance			
Unassigned Fund Balance	-1,299,019	H917	-1,662,165
TOTAL Unassigned Fund Balance	**-1,299,019**		**-1,662,165**
TOTAL Fund Balance	**-1,299,019**		**-1,662,165**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**754,407**		**153,791**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
St Aid, Other	87,862	H3297	35,000
TOTAL State Aid	**87,862**		**35,000**
Fed Aid - Cap Projects	890,232	H4097	111,459
TOTAL Federal Aid	**890,232**		**111,459**
TOTAL Revenues	**978,094**		**146,459**
Interfund Transfers		H5031	176,812
TOTAL Interfund Transfers	**0**		**176,812**
Serial Bonds		H5710	25,000
Bans Redeemed From Appropriations		H5731	44,000
TOTAL Proceeds of Obligations	**0**		**69,000**
TOTAL Other Sources	**0**		**245,812**
TOTAL Revenues	**978,094**		**392,271**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Parks, Equip & Cap Outlay	1,969,445	H71102	373,770
TOTAL Parks	**1,969,445**		**373,770**
Library Equip & Cap Outlay		H74972	44,000
TOTAL Library Equip & Cap Outlay	**0**		**44,000**
Other Culture And Recreation		H79972	250,000
TOTAL Other Culture And Recreation	**0**		**250,000**
TOTAL Culture And Recreation	**1,969,445**		**667,770**
Sewage Treat Disp, Equip & Cap Outlay	84,125	H81302	87,647
TOTAL Sewage Treat Disp	**84,125**		**87,647**
TOTAL Home And Community Services	**84,125**		**87,647**
Debt Interest, Bond Anticipation Notes		H97307	
TOTAL Debt Interest	**0**		**0**
TOTAL Expenditures	**2,053,570**		**755,417**
TOTAL Expenditures	**2,053,570**		**755,417**

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**-223,543**	**H8021**	**-1,299,019**
Restated Fund Balance - Beg of Year	**-223,543**	**H8022**	**-1,299,019**
ADD - REVENUES AND OTHER SOURCES	978,094		392,271
DEDUCT - EXPENDITURES AND OTHER USES	2,053,570		755,417
Fund Balance - End of Year	**-1,299,019**	**H8029**	**-1,662,165**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Land	435,207	K101	461,074
Buildings	9,978,390	K102	10,232,079
Improvements Other Than Buildings	8,539,610	K103	9,675,461
Machinery And Equipment	3,342,746	K104	3,416,571
Infrastructure	5,275,972	K106	5,558,938
TOTAL Fixed Assets (net)	**27,571,925**		**29,344,123**
TOTAL Assets	**27,571,925**		**29,344,123**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities			
Total Non-Current Govt Assets	27,571,925	K159	29,344,123
TOTAL Investments in Non-Current Government Assets	**27,571,925**		**29,344,123**
TOTAL Fund Balance	**27,571,925**		**29,344,123**
TOTAL	**27,571,925**		**29,344,123**

(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	4,553	SL200	5,427
TOTAL Cash	**4,553**		**5,427**
TOTAL Assets	**4,553**		**5,427**

(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance	4,553	SL915	5,427
TOTAL Assigned Fund Balance	**4,553**		**5,427**
TOTAL Fund Balance	**4,553**		**5,427**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**4,553**		**5,427**

(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	8,500	SL1001	7,500
TOTAL Real Property Taxes	**8,500**		**7,500**
TOTAL Revenues	**8,500**		**7,500**
TOTAL Revenues	**8,500**		**7,500**

(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Street Lighting, Contr Expend	6,021	SL51824	6,626
TOTAL Street Lighting	**6,021**		**6,626**
TOTAL Transportation	**6,021**		**6,626**
TOTAL Expenditures	**6,021**		**6,626**
TOTAL Expenditures	**6,021**		**6,626**

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**2,074**	**SL8021**	**4,553**
Restated Fund Balance - Beg of Year	**2,074**	**SL8022**	**4,553**
ADD - REVENUES AND OTHER SOURCES	8,500		7,500
DEDUCT - EXPENDITURES AND OTHER USES	6,021		6,626
Fund Balance - End of Year	**4,553**	**SL8029**	**5,427**

(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	-11,255	SS200	2,477
Cash In Time Deposits	125,657	SS201	125,733
TOTAL Cash	**114,402**		**128,210**
TOTAL Assets	**114,402**		**128,210**

(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds		SS630	245
TOTAL Due To Other Funds	**0**		**245**
TOTAL Liabilities	**0**		**245**
Fund Balance			
Assigned Unappropriated Fund Balance	114,402	SS915	127,965
TOTAL Assigned Fund Balance	**114,402**		**127,965**
TOTAL Fund Balance	**114,402**		**127,965**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**114,402**		**128,210**

(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	67,355	SS1001	79,230
TOTAL Real Property Taxes	**67,355**		**79,230**
Sewer Rents	9,604	SS2120	2,871
Sewer Charges	2,000	SS2122	2,000
Interest & Penalties On Sewer Accts	1,201	SS2128	746
TOTAL Departmental Income	**12,805**		**5,617**
Interest And Earnings	94	SS2401	77
TOTAL Use of Money And Property	**94**		**77**
TOTAL Revenues	**80,254**		**84,924**
Serial Bonds		SS5710	
TOTAL Proceeds of Obligations	**0**		**0**
TOTAL Other Sources	**0**		**0**
TOTAL Revenues	**80,254**		**84,924**

(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Municpal AssoC. Dues	185	SS19204	185
TOTAL Municpal AssoC. Dues	**185**		**185**
TOTAL General Government Support	**185**		**185**
Sewage Treat Disp, Pers Serv	4,500	SS81301	6,253
Sewage Treat Disp, Equip & Cap Outlay		SS81302	1,661
Sewage Treat Disp, Contr Expend	66,875	SS81304	48,410
TOTAL Sewage Treat Disp	**71,375**		**56,324**
TOTAL Home And Community Services	**71,375**		**56,324**
State Retirement, Empl Bnfts	1,653	SS90108	770
Social Security , Empl Bnfts	337	SS90308	432
TOTAL Employee Benefits	**1,990**		**1,202**
Debt Principal, Serial Bonds	13,650	SS97106	13,650
TOTAL Debt Principal	**13,650**		**13,650**
TOTAL Expenditures	**87,200**		**71,361**
TOTAL Expenditures	**87,200**		**71,361**

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**121,348**	**SS8021**	**114,402**
Restated Fund Balance - Beg of Year	**121,348**	**SS8022**	**114,402**
ADD - REVENUES AND OTHER SOURCES	80,254		84,924
DEDUCT - EXPENDITURES AND OTHER USES	87,200		71,361
Fund Balance - End of Year	**114,402**	**SS8029**	**127,965**

(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	79,230	SS1049N	84,823
Est Rev - Departmental Income	1,100	SS1299N	
Est Rev - Use of Money And Property		SS2499N	50
TOTAL Estimated Revenues	**80,330**		**84,873**
TOTAL Estimated Revenues	**80,330**		**84,873**

(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	500	SS1999N	200
App - Home And Community Services	59,430	SS8999N	59,523
App-Employee Benefits	1,250	SS9199N	1,300
App - Debt Service	13,650	SS9899N	19,150
TOTAL Appropriations	**74,830**		**80,173**
App - Interfund Transfer	5,500	SS9999N	4,700
TOTAL Other Uses	**5,500**		**4,700**
TOTAL Appropriations	**80,330**		**84,873**

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	127,051	TA200	156,761
Cash In Time Deposits		TA201	
TOTAL Cash	**127,051**		**156,761**
TOTAL Assets	**127,051**		**156,761**

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
State Retirement		TA18	401
Other Funds (specify)	127,051	TA85	156,360
TOTAL Agency Liabilities	**127,051**		**156,761**
TOTAL Liabilities	**127,051**		**156,761**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**127,051**		**156,761**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Total Non-Current Govt Liabilities	452,850	W129	431,200
TOTAL Provision To Be Made In Future Budgets	**452,850**		**431,200**
TOTAL Assets	**452,850**		**431,200**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities			
Bonds Payable	452,850	W628	431,200
TOTAL Bond And Long Term Liabilities	**452,850**		**431,200**
TOTAL Liabilities	**452,850**		**431,200**
TOTAL Liabilities	**452,850**		**431,200**

TOWN OF Clayton
Statement of Indebtedness
For the Fiscal Year Ending 2016

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-EFC			09/12/2013	09/12/2016	0.00%		$245,798	$245,798	$0	$0	$0		$245,798
2014	BAN	N	Route 12 Sewer-EFC			09/12/2014	09/12/2016	0.00%		$86,538	$86,538	$0	$0	$0		$86,538
2015	BAN	N	Route 12 Sewer - EFC			09/12/2015	09/12/2016	0.00%		$61,090	$61,090	$0	$0	$0		$61,090
2015	BAN	N	Frink Redevelopment			01/23/2015	01/22/2017	1.50%		$800,000	$800,000	$679,939	$0	$0		$120,061
2016	BAN	N	ROOF REPAIR			03/11/2016	03/11/2017	1.50%		$325,000	$0	$44,000		$0		$281,000
2015	BAN	N	Frink Redevelopment			01/23/2015	01/22/2017	1.50%		$800,000	$800,000	$0	$0	$0		$800,000
2016	BAN	N	RT 12 SEWER EFC			01/01/2016	01/01/2017	0.00%		$11,469	$0			$0		$11,469
2016	BAN	N	Route 12 Sewer			12/15/2016	12/15/2017	1.25%		$150,000	$0			$0		$150,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$486,469	$1,993,426	$723,939	$0	$0	$0	$1,755,956
2008	BOND	N	Highway Garage			04/01/1995	04/01/2030	5.00%			$330,000	$33,000	$0	$0		$297,000
2016	BOND	N	Public Improvement			09/16/2016	09/15/2021	2.00%		$25,000	$0			$0		$25,000
2008	BOND	N	Sewer-EFC			04/01/2005	04/01/2024	0.00%			$122,850	$13,650	$0	$0		$109,200
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$25,000	$452,850	$46,650	$0	$0	$0	$431,200
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										$511,469	$2,446,276	$770,589	$0	$0	$0	$2,187,156

TOWN OF Clayton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	EDP Code	Amount
CASH:		
On Hand	9Z2001	$300.00
Demand Deposits	9Z2011	$1,676,673.00
Time Deposits	9Z2021	$502,779.00
Total		$2,179,752.00
COLLATERAL:		
- FDIC Insurance	9Z2014	$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	$1,679,752.00
Total		$2,179,752.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Clayton
Bank Reconciliation
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0065	$5,001	$0	$0	$5,001
*****-0086	$452,663	$0	$0	$452,663
*****-0177	$175,309	$0	$57,519	$117,790
*****-0204	$50,116	$0	$0	$50,116
*****-*076	$155,237	$0	$0	$155,237
*****-0176	$1,480,097	$0	$81,452	$1,398,645

Total Adjusted Bank Balance			$2,179,452
Petty Cash			$300.00
Adjustments			$.00
Total Cash	9ZCASH	*	$2,179,752
Total Cash Balance All Funds	9ZCASHB	*	$2,179,752

* Must be equal

TOWN OF Clayton
Local Government Questionnaire
For the Fiscal Year Ending 2016

		Response
1)	Does your municipality have a written procurement policy?	Yes
2)	Have the financial statements for your municipality been independently audited?	No
	If not, are you planning on having an audit conducted?	Yes
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?	No
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?	Yes
	If yes, has your municipality used the results to design the system of internal controls?	Yes
8)	Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
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 2016

	Total Full Time Employees:	25			
	Total Part Time Employees:	51			
Account Code	**Description**	**Total Expenditures (All Funds)**	**# of Full Time Employees**	**# of Part Time Employees**	**# of Retirees**
90108	State Retirement System	$142,586.00	23	13	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	$87,110.00	23	56	
90408	Worker's Compensation Insurance	$61,822.00	23	56	
90458	Life Insurance				
90508	Unemployment Insurance	$14,870.00	23	56	
90558	Disability Insurance	$1,072.00	23	56	
90608	Hospital and Medical (Dental) Insurance	$431,245.00	23	4	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	$17,132.00	23	4	
	Total	**$755,837.00**			
	Computed Total From Financial Section (comparative purposes only)	**$755,837.00**			

TOWN OF Clayton
Energy Costs and Consumption
For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	$9,919	6,675	gallons	
Diesel Fuel	$37,667	24,478	gallons	
Fuel Oil	$13,934	10,512	gallons	
Natural Gas			cubic feet	
Electricity	$89,588	1,248,945	kilowatt-hours	
Coal			tons	
Propane	$15,024	15,960	gallons	

TOWN OF Clayton
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2016

Annual OPEB Cost and Net OPEB Obligation

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

Funded Status and Funding Process

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

Other OPEB Information

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, DAVID SOTRANDT JR , 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 12/31/2016 , is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the TOWN of CLAYTON , and adopted by me as my signature for use in conjunction with the filing of the TOWN of CLAYTON 's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of CLAYTON's annual financial report for the fiscal year ended 12/31/2016 and filed by means of electronic data transmission.

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

(315) 686-3512
Telephone Number

03/06/2017
Date of Certification

David Storandt Jr
Name

Supervisor
Title

405 Riverside Dr, Clayton, NY
Official Address

(315) 686-3512
Official Telephone Number

TOWN OF Clayton
Financial Comments
For the Fiscal Year Ending 2016

(A) GENERAL

Account Code Comment

Account Code A8012 Moved from CD Fund to properly classify excess sales tax revenue.

Account Code A97307 Moved from H9730.6 to properly classify BAN interest payment made in A Fund.

Account Code A99019 Reduced by $16,188 - represents amount transferred to H Fund for interest payment on BAN. Alsc moved $144,000 from CD Fund to properly classify excess sales tax revenue.

Account Code A626 Moved $265,000 BAN liability to H Fund to properly classify debt.

Account Code A200 Moved $89,894 from CD Fund to properly classify excess sales tax revenue. Also Moved $15,000 to H Fund to properly classify leftover BAN proceeds.

Account Code A917 Moved $4290.00 to A806 to properly classify fund balance for Prepaid expenses. Moved $177,875 from CD Fund to properly classify excess sales tax revenue. Also adjusted for movement of BAN liability to H Fund.

Account Code A75604 Moved $250,000 to H7997.2 to properly classify expenditures made with BAN for Town Hall Roof Project.

Account Code A391 Moved $60,000 from CD Fund to properly classify excess sales tax revenue.

Account Code A201 Moved $21,981 from CD Fund to properly classify excess sales tax revenue.

Account Code A806 Moved from A917 to properly classify fund balance for Prepaid expenses.

(B) GENERAL TOWN-OUTSIDE VG

Account Code Comment

Account Code B97306 Posted to properly classify BAN payment on 2016 Roof Repair BAN.

Account Code B626 Moved $16,000 BAN liability to H Fund to properly classify debt.

Account Code B200 Moved $16,000 to H200 to properly classify leftover BAN proceeds.

Account Code B74102 Moved $44,000 expenditure to H Fund to properly classify BAN debt expenditure for Library roof repairs.

(CD) SPECIAL GRANT

Account Code Comment

Account Code CD200 Moved to A Fund to properly classify excess sales tax revenue.

Account Code CD391 Moved to A Fund to properly classify excess sales tax revenue.

Account Code CD201 Moved to A Fund to properly classify excess sales tax revenue.

Account Code CD8015 Moved to A Fund to properly classify excess sales tax revenue.

Account Code CD9901 Moved to A Fund to properly classify excess sales tax revenue.

Account Code CD915 Moved to A Fund to properly classify excess sales tax revenue.

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 Prior period

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 See DA

(SS) SEWER

Account Code Comment

Account Code SS5710 Moved to H5710 to properly classify bond revenue.

Account Code SS8130 Moved $25,000 to H8130.2 to properly classify expenditures for bond debt.

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H79972 Moved $250,000 from A7560.4 to properly classify expenditures made with BAN for Town Hall Roof Project.

Account Code H81302 Moved $25,000.00 from SS8130.2 to properly classify expenditures for bond.

Account Code H200 Moved $15,000 from A200 and $16,000 from B200 to properly classify cash leftover from Roof Repair BAN.

Account Code H626 Increased by $281,000 - represents BAN liability from A & B Funds for Roof Repair BAN.

Account Code H74972 Moved $44,000 expenditure from B Fund to properly classify BAN debt expenditure for Library roof repairs.

Account Code H917 Adjusted for movement of BAN from A & B Funds.

(H) CAPITAL PROJECTS

Account Code	Comment
Account Code H5710	Moved from SS5710 to properly classify bond revenue.
Account Code H5031	Reduced by $16,188 - represents amount transferred to H Fund for interest payment on BAN. Interest payment moved to A Fund.
Account Code H97307	Moved $16,188 to A9730.6 to properly classify BAN interest payment made in A Fund.
Account Code H5731	Posted to balalnce fund for BAN payment made in B Fund.