

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 12/31/2017

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (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 2016 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

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

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	511,879	A200	989,200
Cash In Time Deposits	195,170	A201	195,859
Petty Cash	300	A210	300
TOTAL Cash	707,349		1,185,359
Due From Other Funds	63,529	A391	60,000
TOTAL Due From Other Funds	63,529		60,000
Prepaid Expenses	4,290	A480	49,710
TOTAL Prepaid Expenses	4,290		49,710
TOTAL Assets	775,168		1,295,069

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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Bond Anticipation Notes Payable		A626	
TOTAL Notes Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Not in Spendable Form	4,290	A806	49,710
TOTAL Nonspendable Fund Balance	4,290		49,710
Assigned Appropriated Fund Balance		A914	129,875
TOTAL Assigned Fund Balance	0		129,875
Unassigned Fund Balance	770,878	A917	1,115,484
TOTAL Unassigned Fund Balance	770,878		1,115,484
TOTAL Fund Balance	775,168		1,295,069
TOTAL Liabilities, Deferred Inflows And Fund Balance	775,168		1,295,069

TOWN OF Clayton
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	656,133	A1001	945,832
TOTAL Real Property Taxes	656,133		945,832
Other Payments In Lieu of Taxes	3,436	A1081	3,436
Interest & Penalties On Real Prop Taxes	4,652	A1090	2,851
TOTAL Real Property Tax Items	8,088		6,287
Tax On Hotel Room Occupancy	64,519	A1113	64,093
Non Prop Tax Dist By County	790,720	A1120	966,014
TOTAL Non Property Tax Items	855,239		1,030,107
Clerk Fees	1,180	A1255	1,375
Vital Statistics Fees	1,270	A1603	1,546
Park And Recreational Charges	1,700	A2001	1,129
Recreational Concessions	14,325	A2012	14,975
Special Recreational Facility Charges	60,644	A2025	125,755
Other Culture & Recreation Income		A2089	135,913
Additional Description Docking fees			
Refuse & Garbage Charges	107,507	A2130	104,789
TOTAL Departmental Income	186,626		385,482
Interest And Earnings	690	A2401	689
Rental of Real Property	2,000	A2410	2,000
TOTAL Use of Money And Property	2,690		2,689
Dog Licenses	2,968	A2544	7,598
Public Safety Permits	32,169	A2550	29,267
TOTAL Licenses And Permits	35,137		36,865
Fines And Forfeited Bail	68,317	A2610	40,598
TOTAL Fines And Forfeitures	68,317		40,598
Sales of Scrap & Excess Materials	2,544	A2650	
Sales of Equipment	69	A2665	
Insurance Recoveries	1,582	A2680	
Other Compensation For Loss	209	A2690	
TOTAL Sale of Property And Compensation For Loss	4,404		0
Refunds of Prior Year's Expenditures		A2701	3,438
Unclassified (specify)	203,975	A2770	61,724
TOTAL Miscellaneous Local Sources	203,975		65,162
St Aid, Revenue Sharing	16,248	A3001	16,248
St Aid, Mortgage Tax	80,429	A3005	103,791
St Aid, Real Property Tax Administration	14,572	A3040	
St Aid, Museums		A3845	
St Aid-Other Cul & Rec St Aid		A3889	1,736
TOTAL State Aid	111,249		121,775
Fed Aid, Other Home & Community Cap		A4997	
TOTAL Federal Aid	0		0
TOTAL Revenues	2,131,858		2,634,797
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0

TOWN OF Clayton
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 For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Other Sources			
Serial Bonds		A5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	2,131,858		2,634,797

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	15,160	A10101	13,192
Legislative Board, Contr Expend	6,502	A10104	5,576
TOTAL Legislative Board	21,662		18,768
Municipal Court, Pers Serv	40,010	A11101	40,151
Municipal Court, Equip & Cap Outlay		A11102	441
Municipal Court, Contr Expend	59,027	A11104	41,778
TOTAL Municipal Court	99,037		82,370
Supervisor,pers Serv	102,762	A12201	111,038
Supervisor,equip & Cap Outlay	2,057	A12202	
Supervisor,contr Expend	8,035	A12204	7,011
TOTAL Supervisor	112,854		118,049
Dir of Finance, Pers Serv	5,727	A13101	6,539
Dir of Finance, Contr Expend	10,477	A13104	8,346
TOTAL Dir of Finance	16,204		14,885
Auditor, Contr Expend	9,697	A13204	40,500
TOTAL Auditor	9,697		40,500
Tax Collection,contr Expend	3,864	A13304	3,351
TOTAL Tax Collection	3,864		3,351
Assessment, Pers Serv	62,429	A13551	39,978
Assessment, Equip & Cap Outlay	240	A13552	
Assessment, Contr Expend	35,210	A13554	36,703
TOTAL Assessment	97,879		76,681
Clerk,pers Serv	72,170	A14101	70,553
Clerk,equip & Cap Outlay	360	A14102	
Clerk,contr Expend	2,207	A14104	1,852
TOTAL Clerk	74,737		72,405
Law, Contr Expend	101,454	A14204	23,818
TOTAL Law	101,454		23,818
Personnel, Contr Expend	711	A14304	2,292
TOTAL Personnel	711		2,292
Engineer, Contr Expend	1,872	A14404	1,040
TOTAL Engineer	1,872		1,040
Records Mgmt, PerS. SerV.		A14601	2,138
TOTAL Records Mgmt	0		2,138
Buildings, Pers Serv	23,431	A16201	27,229
Buildings, Equip & Cap Outlay	1,603	A16202	
Buildings, Contr Expend	51,251	A16204	
TOTAL Buildings	76,285		27,229
Central Garage, Pers Serv		A16401	64
Central Garage, Contr Expend		A16404	45,523
TOTAL Central Garage	0		45,587
Central Comm System, Equip & Cap Outlay	4,680	A16502	1,807
Central Comm System, Contr Expend	18,850	A16504	19,209
TOTAL Central Comm System	23,530		21,016
Central Storeroom, Contr Expend	3,576	A16604	2,133
TOTAL Central Storeroom	3,576		2,133

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Central Print & Mail, contr Expend	5,480	A16704	9,115
TOTAL Central Print & Mail	5,480		9,115
Unallocated Insurance, Contr Expend	43,760	A19104	49,531
TOTAL Unallocated Insurance	43,760		49,531
Municipal Assn Dues, Contr Expend	1,534	A19204	1,534
TOTAL Municipal Assn Dues	1,534		1,534
TOTAL General Government Support	694,136		612,442
Fire, Contr Expend	4,883	A34104	5,004
TOTAL Fire	4,883		5,004
Control of Animals, Contr Expend	18,587	A35104	25,325
TOTAL Control of Animals	18,587		25,325
Examining Boards, Pers Serv	1,475	A36101	1,350
Examining Boards, Contr Expend	80	A36104	246
TOTAL Examining Boards	1,555		1,596
Safety Inspection, Pers Serv	24,400	A36201	24,881
Safety Inspection, Equip & Cap Outlay		A36202	1,000
Safety Inspection, Contr Expend	2,291	A36204	3,406
TOTAL Safety Inspection	26,691		29,287
TOTAL Public Safety	51,716		61,212
Ambulance, Contr Expend	7,341	A45404	6,007
TOTAL Ambulance	7,341		6,007
TOTAL Health	7,341		6,007
Street Admin, Pers Serv	52,292	A50101	52,000
Street Admin, Contr Expend	3,479	A50104	3,096
TOTAL Street Admin	55,771		55,096
Docks Piers And Wharves, Pers Serv	33,762	A57201	30,972
Docks Piers And Wharves, Contr Expend	24,237	A57204	31,878
TOTAL Docks Piers And Wharves	57,999		62,850
TOTAL Transportation	113,770		117,946
Publicity, Contr Expend	38,179	A64104	45,190
TOTAL Publicity	38,179		45,190
Other Eco & Dev, Contr Expend	21,897	A69894	53,019
TOTAL Other Eco & Dev	21,897		53,019
TOTAL Economic Assistance And Opportunity	60,076		98,209
Parks, Pers Serv	216,120	A71101	235,129
Parks, Equip & Cap Outlay	11,412	A71102	15,564
Parks, Contr Expend	124,231	A71104	128,777
TOTAL Parks	351,763		379,470
Playgr & Rec Centers, Pers Serv		A71401	
Playgr & Rec Centers, Contr Expend		A71404	
TOTAL Playgr & Rec Centers	0		0
Special Rec Facility, Pers Serv	39,884	A71801	31,906
Special Rec Facility, Equip & Cap Outlay	596	A71802	
Special Rec Facility, Contr Expend	28,499	A71804	21,791
TOTAL Special Rec Facility	68,979		53,697

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Historical Property, Pers Serv	2,932	A75201	10,687
Historical Property, Contr Expend	2,774	A75204	35,322
TOTAL Historical Property	5,706		46,009
Other Performing Arts, Pers Serv	1,131	A75601	3,285
Other Performing Arts, Contr Expend	558	A75604	103,435
TOTAL Other Performing Arts	1,689		106,720
TOTAL Culture And Recreation	428,137		585,896
Refuse & Garbage, Pers Serv	53,033	A81601	54,137
Refuse & Garbage, Contr Expend	82,281	A81604	84,367
TOTAL Refuse & Garbage	135,314		138,504
Cemetery, Pers Serv	2,045	A88101	3,440
Cemetery, Contr Expend	3,905	A88104	4,510
TOTAL Cemetery	5,950		7,950
TOTAL Home And Community Services	141,264		146,454
State Retirement System	80,275	A90108	88,333
Social Security, Employer Cont	54,093	A90308	54,482
Worker's Compensation, Empl Bnfts	61,822	A90408	50,532
Unemployment Insurance, Empl Bnfts	1,377	A90508	
Disability Insurance, Empl Bnfts	808	A90558	985
Hospital & Medical (dental) Ins, Empl Bnft	280,584	A90608	236,716
Other Employee Benefits (spec)	11,857	A90898	11,755
TOTAL Employee Benefits	490,816		442,803
Debt Principal, Serial Bonds	33,000	A97106	73,000
Debt Principal, Bond Anticipation Notes		A97306	65,734
TOTAL Debt Principal	33,000		138,734
Debt Interest, Serial Bonds	15,675	A97107	21,275
Debt Interest, Bond Anticipation Notes	16,188	A97307	37,443
TOTAL Debt Interest	31,863		58,718
TOTAL Expenditures	2,052,119		2,268,421
Transfers, Other Funds	220,812	A99019	
TOTAL Operating Transfers	220,812		0
TOTAL Other Uses	220,812		0
TOTAL Expenditures	2,272,931		2,268,421

TOWN OF Clayton
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	600,366	A8021	775,168
Prior Period Adj -Increase In Fund Balance	315,875	A8012	153,525
Restated Fund Balance - Beg of Year	916,241	A8022	928,693
ADD - REVENUES AND OTHER SOURCES	2,131,858		2,634,797
DEDUCT - EXPENDITURES AND OTHER USES	2,272,931		2,268,421
Fund Balance - End of Year	775,168	A8029	1,295,069

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	945,932	A1049N	950,981
Est Rev - Real Property Tax Items	7,437	A1099N	7,436
Est Rev - Non Property Tax Items	923,040	A1199N	950,183
Est Rev - Departmental Income	2,200	A1299N	2,200
Est Rev - Intergovernmental Charges	270,000	A2399N	310,200
Est Rev - Use of Money And Property	2,400	A2499N	2,400
Est Rev - Licenses And Permits	25,000	A2599N	27,500
Est Rev - Fines And Forfeitures	49,500	A2649N	49,500
Est Rev - Miscellaneous Local Sources	82,560	A2799N	71,675
Est Rev - State Aid	106,248	A3099N	107,548
TOTAL Estimated Revenues	2,414,317		2,479,623
Appropriated Fund Balance		A599N	129,875
TOTAL Estimated Other Sources	0		129,875
TOTAL Estimated Revenues	2,414,317		2,609,498

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	818,869	A1999N	774,820
App - Public Safety	72,900	A3999N	67,371
App - Health	8,500	A4999N	8,500
App - Transportation	118,700	A5999N	126,107
App - Economic Assistance And Opportunity	70,865	A6999N	82,400
App - Culture And Recreation	554,000	A7999N	656,770
App - Home And Community Services	147,500	A8999N	156,000
App - Employee Benefits	505,958	A9199N	535,366
App - Debt Service	117,025	A9899N	202,164
TOTAL Appropriations	2,414,317		2,609,498
TOTAL Appropriations	2,414,317		2,609,498

TOWN OF Clayton
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	22,756	B200	32,458
TOTAL Cash	22,756		32,458
TOTAL Assets	22,756		32,458

TOWN OF Clayton
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Bond Anticipation Notes Payable		B626	
TOTAL Notes Payable	0		0
Due To Other Funds	3,284	B630	
TOTAL Due To Other Funds	3,284		0
TOTAL Liabilities	3,284		0
Fund Balance			
Assigned Appropriated Fund Balance		B914	14,500
Assigned Unappropriated Fund Balance	19,472	B915	17,958
TOTAL Assigned Fund Balance	19,472		32,458
TOTAL Fund Balance	19,472		32,458
TOTAL Liabilities, Deferred Inflows And Fund Balance	22,756		32,458

TOWN OF Clayton
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sales Tax (from County)	77,625	B1120	69,588
Franchises	34,690	B1170	33,940
TOTAL Non Property Tax Items	112,315		103,528
Zoning Fees	53,874	B2110	45,780
TOTAL Departmental Income	53,874		45,780
Unclassified (specify)	8,297	B2770	7,955
TOTAL Miscellaneous Local Sources	8,297		7,955
St Aid, Other Aid (specify)	6,712	B3089	
TOTAL State Aid	6,712		0
TOTAL Revenues	181,198		157,263
Interfund Transfers	44,000	B5031	
TOTAL Interfund Transfers	44,000		0
TOTAL Other Sources	44,000		0
TOTAL Revenues	225,198		157,263

TOWN OF Clayton
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Publicity, Contr Expend	9,400	B64104	2,955
TOTAL Publicity	9,400		2,955
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		10,455
Joint Youth Prog, Contr Expend	9,000	B73204	9,000
TOTAL Joint Youth Prog	9,000		9,000
Library, Pers Serv	2,270	B74101	3,414
Library, Equip & Cap Outlay	170	B74102	
Library, Contr Expend	26,340	B74104	26,315
TOTAL Library	28,780		29,729
Historian, Contr Expend	4,359	B75104	4,327
TOTAL Historian	4,359		4,327
TOTAL Culture And Recreation	42,139		43,056
Zoning, Pers Serv	42,275	B80101	25,569
Zoning, Equip & Cap Outlay	240	B80102	
Zoning, Contr Expend	28,096	B80104	5,878
TOTAL Zoning	70,611		31,447
Planning, Pers Serv	3,991	B80201	2,975
Planning, Equip & Cap Outlay		B80202	
Planning, Contr Expend	2,520	B80204	9,522
TOTAL Planning	6,511		12,497
Sewer Administration, Contr Expend		B81104	4,450
TOTAL Sewer Administration	0		4,450
Sewage Treat Disp, Contr Expend	1,015	B81304	78
TOTAL Sewage Treat Disp	1,015		78
Water Administration, Contr Expend	8,739	B83104	19,339
TOTAL Water Administration	8,739		19,339
TOTAL Home And Community Services	86,876		67,811
State Retirement, Empl Bnfts	5,500	B90108	5,324
Social Security , Empl Bnfts	3,369	B90308	2,425
Disability Insurance, Empl Bnfts	87	B90558	91
Hospital & Medical (dental) Ins, Empl Bnft	14,819	B90608	14,795
Other Employee Benefits (spec)	235	B90898	320
TOTAL Employee Benefits	24,010		22,955
Debt Principal, Bond Anticipation Notes	44,000	B97306	
TOTAL Debt Principal	44,000		0
TOTAL Expenditures	213,925		144,277
TOTAL Expenditures	213,925		144,277

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,199	B8021	19,472
Restated Fund Balance - Beg of Year	8,199	B8022	19,472
ADD - REVENUES AND OTHER SOURCES	225,198		157,263
DEDUCT - EXPENDITURES AND OTHER USES	213,925		144,277
Fund Balance - End of Year	19,472	B8029	32,458

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Non Property Tax Items	104,088	B1199N	79,334
Est Rev - Intergovernmental Charges	42,500	B2399N	37,500
Est Rev - Miscellaneous Local Sources	6,400	B2799N	6,000
TOTAL Estimated Revenues	152,988		122,834
Appropriated Fund Balance		B599N	14,500
TOTAL Estimated Other Sources	0		14,500
TOTAL Estimated Revenues	152,988		137,334

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Economic Assistance And Opportunity	16,500	B6999N	7,500
App - Culture And Recreation	35,130	B7999N	46,630
App - Home And Community Services	75,750	B8999N	61,750
App - Employee Benefits	25,608	B9199N	21,454
TOTAL Appropriations	152,988		137,334
TOTAL Appropriations	152,988		137,334

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash		CD200	
Cash In Time Deposits		CD201	
TOTAL Cash	0		0
Due From Other Funds		CD391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	0		0

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance		CD915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Other General Department Inc		CD1289	
TOTAL Departmental Income	0		0
TOTAL Revenues	0		0
TOTAL Revenues	0		0

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Other Uses			
Transfers, Other Funds		CD99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	0		0

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	315,875	CD8021	
Prior Period Adj -Decrease In Fund Balance	315,875	CD8015	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year		CD8029	

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	11,304	CM200	37,804
TOTAL Cash	11,304		37,804
TOTAL Assets	11,304		37,804

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	11,304	CM915	37,804
TOTAL Assigned Fund Balance	11,304		37,804
TOTAL Fund Balance	11,304		37,804
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,304		37,804

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	140,000	CM1001	140,000
TOTAL Real Property Taxes	140,000		140,000
TOTAL Revenues	140,000		140,000
TOTAL Revenues	140,000		140,000

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Other Health-Contr Expend	148,466	CM49894	113,500
TOTAL Other Health-Contr Expend	148,466		113,500
TOTAL Health	148,466		113,500
TOTAL Expenditures	148,466		113,500
TOTAL Expenditures	148,466		113,500

TOWN OF Clayton
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	19,770	CM8021	11,304
Restated Fund Balance - Beg of Year	19,770	CM8022	11,304
ADD - REVENUES AND OTHER SOURCES	140,000		140,000
DEDUCT - EXPENDITURES AND OTHER USES	148,466		113,500
Fund Balance - End of Year	11,304	CM8029	37,804

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	404,349	DA200	317,801
Cash In Time Deposits	181,877	DA201	181,877
TOTAL Cash	586,226		499,678
Prepaid Expenses		DA480	27,163
TOTAL Prepaid Expenses	0		27,163
TOTAL Assets	586,226		526,841

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Not in Spendable Form		DA806	27,163
TOTAL Nonspendable Fund Balance	0		27,163
Assigned Appropriated Fund Balance	254,220	DA914	260,000
Assigned Unappropriated Fund Balance	332,006	DA915	239,678
TOTAL Assigned Fund Balance	586,226		499,678
TOTAL Fund Balance	586,226		526,841
TOTAL Liabilities, Deferred Inflows And Fund Balance	586,226		526,841

TOWN OF Clayton
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	289,000	DA1001	
TOTAL Real Property Taxes	289,000		0
Sales Tax (from County)	392,500	DA1120	363,000
TOTAL Non Property Tax Items	392,500		363,000
Transportation Services, Other Govts	279,819	DA2300	272,573
TOTAL Intergovernmental Charges	279,819		272,573
Interest And Earnings		DA2401	
TOTAL Use of Money And Property	0		0
Sales of Equipment	371	DA2665	1,827
TOTAL Sale of Property And Compensation For Loss	371		1,827
Unclassified (specify)	16,270	DA2770	11,581
TOTAL Miscellaneous Local Sources	16,270		11,581
TOTAL Revenues	977,960		648,981
TOTAL Revenues	977,960		648,981

TOWN OF Clayton
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Maint of Streets, Contr Expend		DA51104	
TOTAL Maint of Streets	0		0
Machinery, Pers Serv	172,324	DA51301	126,122
Machinery, Equip & Cap Outlay	41,088	DA51302	42,991
Machinery, Contr Expend	150,431	DA51304	143,608
TOTAL Machinery	363,843		312,721
Brush And Weeds, Pers Serv	1,044	DA51401	10,472
TOTAL Brush And Weeds	1,044		10,472
Snow Removal, Pers Serv	67,365	DA51421	66,381
Snow Removal, Contr Expend	123,538	DA51424	146,677
TOTAL Snow Removal	190,903		213,058
Services Other Govts, Pers Serv	42,453	DA51481	55,875
Services Other Govts, Contr Expend	15,639	DA51484	
TOTAL Services Other Govts	58,092		55,875
TOTAL Transportation	613,882		592,126
State Retirement, Empl Bnfts	28,002	DA90108	25,029
Social Security , Empl Bnfts	20,941	DA90308	19,158
Unemployment Insurance, Empl Bnfts	8,559	DA90508	222
Disability Insurance, Empl Bnfts	71	DA90558	88
Hospital & Medical (dental) Ins, Empl Bnft	68,211	DA90608	69,223
Other Employee Benefits (spec)	2,520	DA90898	2,520
TOTAL Employee Benefits	128,304		116,240
TOTAL Expenditures	742,186		708,366
TOTAL Expenditures	742,186		708,366

TOWN OF Clayton
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	376,535	DA8021	586,226
Prior Period Adj -Decrease In Fund Balance	26,083	DA8015	
Restated Fund Balance - Beg of Year	350,452	DA8022	586,226
ADD - REVENUES AND OTHER SOURCES	977,960		648,981
DEDUCT - EXPENDITURES AND OTHER USES	742,186		708,366
Fund Balance - End of Year	586,226	DA8029	526,841

TOWN OF Clayton
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Non Property Tax Items	363,000	DA1199N	536,621
Est Rev - Intergovernmental Charges	260,000	DA2399N	260,000
Est Rev - Use of Money And Property		DA2499N	100
Est Rev - Miscellaneous Local Sources	14,100	DA2799N	14,000
TOTAL Estimated Revenues	637,100		810,721
Appropriated Fund Balance	254,220	DA599N	260,000
TOTAL Estimated Other Sources	254,220		260,000
TOTAL Estimated Revenues	891,320		1,070,721

TOWN OF Clayton
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	748,000	DA5999N	932,537
App - Employee Benefits	143,320	DA9199N	138,184
TOTAL Appropriations	891,320		1,070,721
TOTAL Appropriations	891,320		1,070,721

TOWN OF Clayton
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	407,928	DB200	495,750
TOTAL Cash	407,928		495,750
Prepaid Expenses		DB480	27,163
TOTAL Prepaid Expenses	0		27,163
TOTAL Assets	407,928		522,913

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Not in Spendable Form		DB806	27,163
TOTAL Nonspendable Fund Balance	0		27,163
Assigned Appropriated Fund Balance	86,010	DB914	220,000
Assigned Unappropriated Fund Balance	321,918	DB915	275,750
TOTAL Assigned Fund Balance	407,928		495,750
TOTAL Fund Balance	407,928		522,913
TOTAL Liabilities, Deferred Inflows And Fund Balance	407,928		522,913

TOWN OF Clayton
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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sales Tax (from County)	400,000	DB1120	299,371
TOTAL Non Property Tax Items	400,000		299,371
Transportation Services, Other Govts	81,426	DB2300	62,676
TOTAL Intergovernmental Charges	81,426		62,676
Rental of Equipment	2,943	DB2414	
TOTAL Use of Money And Property	2,943		0
St Aid, Consolidated Highway Aid	219,813	DB3501	253,730
TOTAL State Aid	219,813		253,730
TOTAL Revenues	704,182		615,777
TOTAL Revenues	704,182		615,777

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Maint of Streets, Pers Serv	112,336	DB51101	95,578
Maint of Streets, Contr Expend	28,046	DB51104	32,144
TOTAL Maint of Streets	140,382		127,722
Perm Improve Highway, Pers Serv		DB51121	30,160
Perm Improve Highway, Equip & Cap Outlay	268,912	DB51122	236,857
TOTAL Perm Improve Highway	268,912		267,017
TOTAL Transportation	409,294		394,739
State Retirement, Empl Bnfts	28,002	DB90108	25,029
Social Security, Empl Bnfts	8,274	DB90308	9,181
Unemployment Insurance, Empl Bnfts	4,934	DB90508	
Disability Insurance, Empl Bnfts	105	DB90558	100
Hospital & Medical (dental) Ins, Empl Bnft	67,670	DB90608	69,223
Other Employee Benefits (spec)	2,520	DB90898	2,520
TOTAL Employee Benefits	111,505		106,053
TOTAL Expenditures	520,799		500,792
TOTAL Expenditures	520,799		500,792

TOWN OF Clayton
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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	198,462	DB8021	407,928
Prior Period Adj -Increase In Fund Balance	26,083	DB8012	
Restated Fund Balance - Beg of Year	224,545	DB8022	407,928
ADD - REVENUES AND OTHER SOURCES	704,182		615,777
DEDUCT - EXPENDITURES AND OTHER USES	520,799		500,792
Fund Balance - End of Year	407,928	DB8029	522,913

TOWN OF Clayton
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Non Property Tax Items	299,371	DB1199N	122,363
Est Rev - Intergovernmental Charges	17,000	DB2399N	25,000
Est Rev - State Aid	219,813	DB3099N	219,822
TOTAL Estimated Revenues	536,184		367,185
Appropriated Fund Balance	86,010	DB599N	220,000
TOTAL Estimated Other Sources	86,010		220,000
TOTAL Estimated Revenues	622,194		587,185

TOWN OF Clayton
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	477,000	DB5999N	449,000
App - Employee Benefits	145,194	DB9199N	138,185
TOTAL Appropriations	622,194		587,185
TOTAL Appropriations	622,194		587,185

TOWN OF Clayton
 Annual Update Document
 For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	153,791	H200	146,214
TOTAL Cash	153,791		146,214
TOTAL Assets	153,791		146,214

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Bond Anticipation Notes Payable	1,755,956	H626	1,279,881
TOTAL Notes Payable	1,755,956		1,279,881
Due To Other Funds	60,000	H630	60,000
TOTAL Due To Other Funds	60,000		60,000
TOTAL Liabilities	1,815,956		1,339,881
Fund Balance			
Unassigned Fund Balance	-1,662,165	H917	-1,193,667
TOTAL Unassigned Fund Balance	-1,662,165		-1,193,667
TOTAL Fund Balance	-1,662,165		-1,193,667
TOTAL Liabilities, Deferred Inflows And Fund Balance	153,791		146,214

TOWN OF Clayton
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For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
St Aid, Other	35,000	H3297	
TOTAL State Aid	35,000		0
Fed Aid - Cap Projects	111,459	H4097	213,334
TOTAL Federal Aid	111,459		213,334
TOTAL Revenues	146,459		213,334
Interfund Transfers	176,812	H5031	
TOTAL Interfund Transfers	176,812		0
Serial Bonds	25,000	H5710	885,992
Bans Redeemed From Appropriations	44,000	H5731	65,734
TOTAL Proceeds of Obligations	69,000		951,726
TOTAL Other Sources	245,812		951,726
TOTAL Revenues	392,271		1,165,060

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Parks, Equip & Cap Outlay	373,770	H71102	
TOTAL Parks	373,770		0
Library Equip & Cap Outlay	44,000	H74972	
TOTAL Library Equip & Cap Outlay	44,000		0
Other Culture And Recreation	250,000	H79972	
TOTAL Other Culture And Recreation	250,000		0
TOTAL Culture And Recreation	667,770		0
Sewage Treat Disp, Equip & Cap Outlay	87,647	H81302	694,687
TOTAL Sewage Treat Disp	87,647		694,687
TOTAL Home And Community Services	87,647		694,687
Debt Interest, Bond Anticipation Notes		H97307	1,875
TOTAL Debt Interest	0		1,875
TOTAL Expenditures	755,417		696,562
Transfers, Other Funds		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	755,417		696,562

TOWN OF Clayton
Annual Update Document
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,299,019	H8021	-1,662,165
Restated Fund Balance - Beg of Year	-1,299,019	H8022	-1,662,165
ADD - REVENUES AND OTHER SOURCES	392,271		1,165,060
DEDUCT - EXPENDITURES AND OTHER USES	755,417		696,562
Fund Balance - End of Year	-1,662,165	H8029	-1,193,667

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Land	461,074	K101	461,074
Buildings	10,232,079	K102	10,204,140
Improvements Other Than Buildings	9,675,461	K103	9,761,120
Machinery And Equipment	3,416,571	K104	2,778,028
Infrastructure	5,558,938	K106	5,798,214
TOTAL Fixed Assets (net)	29,344,123		29,002,576
TOTAL Assets	29,344,123		29,002,576

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities			
Total Non-Current Govt Assets	29,344,123	K159	29,002,576
TOTAL Investments in Non-Current Government Assets	29,344,123		29,002,576
TOTAL Fund Balance	29,344,123		29,002,576
TOTAL	29,344,123		29,002,576

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(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	5,427	SL200	5,952
TOTAL Cash	5,427		5,952
TOTAL Assets	5,427		5,952

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(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	5,427	SL915	5,952
TOTAL Assigned Fund Balance	5,427		5,952
TOTAL Fund Balance	5,427		5,952
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,427		5,952

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(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	7,500	SL1001	7,500
TOTAL Real Property Taxes	7,500		7,500
TOTAL Revenues	7,500		7,500
TOTAL Revenues	7,500		7,500

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(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Street Lighting, Contr Expend	6,626	SL51824	6,975
TOTAL Street Lighting	6,626		6,975
TOTAL Transportation	6,626		6,975
TOTAL Expenditures	6,626		6,975
TOTAL Expenditures	6,626		6,975

TOWN OF Clayton
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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,553	SL8021	5,427
Restated Fund Balance - Beg of Year	4,553	SL8022	5,427
ADD - REVENUES AND OTHER SOURCES	7,500		7,500
DEDUCT - EXPENDITURES AND OTHER USES	6,626		6,975
Fund Balance - End of Year	5,427	SL8029	5,952

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	2,477	SS200	2,244
Cash In Time Deposits	125,733	SS201	125,809
TOTAL Cash	128,210		128,053
TOTAL Assets	128,210		128,053

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	245	SS630	
TOTAL Due To Other Funds	245		0
TOTAL Liabilities	245		0
Fund Balance			
Assigned Appropriated Fund Balance		SS914	30,407
Assigned Unappropriated Fund Balance	127,965	SS915	97,646
TOTAL Assigned Fund Balance	127,965		128,053
TOTAL Fund Balance	127,965		128,053
TOTAL Liabilities, Deferred Inflows And Fund Balance	128,210		128,053

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2017

(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	79,230	SS1001	84,518
TOTAL Real Property Taxes	79,230		84,518
Sewer Rents	2,871	SS2120	2,044
Sewer Charges	2,000	SS2122	
Interest & Penalties On Sewer Accts	746	SS2128	
TOTAL Departmental Income	5,617		2,044
Interest And Earnings	77	SS2401	76
TOTAL Use of Money And Property	77		76
TOTAL Revenues	84,924		86,638
Serial Bonds		SS5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	84,924		86,638

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2017

(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Municipal AssoC. Dues	185	SS19204	185
TOTAL Municipal AssoC. Dues	185		185
TOTAL General Government Support	185		185
Sewage Treat Disp, Pers Serv	6,253	SS81301	6,000
Sewage Treat Disp, Equip & Cap Outlay	1,661	SS81302	5,556
Sewage Treat Disp, Contr Expend	48,410	SS81304	53,904
TOTAL Sewage Treat Disp	56,324		65,460
TOTAL Home And Community Services	56,324		65,460
State Retirement, Empl Bnfts	770	SS90108	1,114
Social Security , Empl Bnfts	432	SS90308	641
TOTAL Employee Benefits	1,202		1,755
Debt Principal, Serial Bonds	13,650	SS97106	18,650
TOTAL Debt Principal	13,650		18,650
Debt Interest, Serial Bonds		SS97107	500
TOTAL Debt Interest	0		500
TOTAL Expenditures	71,361		86,550
TOTAL Expenditures	71,361		86,550

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2017

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	114,402	SS8021	127,965
Restated Fund Balance - Beg of Year	114,402	SS8022	127,965
ADD - REVENUES AND OTHER SOURCES	84,924		86,638
DEDUCT - EXPENDITURES AND OTHER USES	71,361		86,550
Fund Balance - End of Year	127,965	SS8029	128,053

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2017

(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	84,823	SS1049N	86,562
Est Rev - Use of Money And Property	50	SS2499N	50
TOTAL Estimated Revenues	84,873		86,612
Appropriated Fund Balance		SS599N	30,407
TOTAL Estimated Other Sources	0		30,407
TOTAL Estimated Revenues	84,873		117,019

TOWN OF Clayton
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For the Fiscal Year Ending 2017

(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	200	SS1999N	200
App - Home And Community Services	59,523	SS8999N	96,362
App - Employee Benefits	1,300	SS9199N	1,407
App - Debt Service	19,150	SS9899N	19,050
TOTAL Appropriations	80,173		117,019
App - Interfund Transfer	4,700	SS9999N	
TOTAL Other Uses	4,700		0
TOTAL Appropriations	84,873		117,019

TOWN OF Clayton
 Annual Update Document
 For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	156,761	TA200	1,310
TOTAL Cash	156,761		1,310
TOTAL Assets	156,761		1,310

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(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
State Retirement	401	TA18	680
Group Insurance		TA20	277
Assoc & Union Dues		TA24	353
Other Funds (specify)	156,360	TA85	
TOTAL Agency Liabilities	156,761		1,310
TOTAL Liabilities	156,761		1,310
TOTAL Liabilities, Deferred Inflows And Fund Balance	156,761		1,310

TOWN OF Clayton
 Annual Update Document
 For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	431,200	W129	1,615,870
TOTAL Provision To Be Made In Future Budgets	431,200		1,615,870
TOTAL Assets	431,200		1,615,870

TOWN OF Clayton
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share		W638	390,328
TOTAL Other Liabilities	0		390,328
Bonds Payable	431,200	W628	1,225,542
TOTAL Bond And Long Term Liabilities	431,200		1,225,542
TOTAL Liabilities	431,200		1,615,870
TOTAL Liabilities	431,200		1,615,870

TOWN OF Clayton
Statement of Indebtedness
For the Fiscal Year Ending 2017

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			09/12/2013	09/12/2016	0.00%		\$245,798	\$245,798	\$0	\$0	\$0		\$245,798
2014	BAN	N			09/12/2014	09/12/2016	0.00%		\$86,538	\$86,538	\$0	\$0	\$0		\$86,538
2015	BAN	N			09/12/2015	09/12/2016	0.00%		\$61,090	\$61,090	\$0	\$0	\$0		\$61,090
2017	BAN	N			12/31/2017	01/31/2018	0.00%		\$736,736	\$0	\$8,000	\$0	\$0		\$728,736
2017	BAN	N			12/28/2017	12/28/2018	1.50%		\$146,250	\$0			\$0		\$146,250
2015	BAN	N			01/23/2015	01/22/2017	1.50%		\$800,000	\$120,061	\$120,061	\$0	\$0		\$0
2015	BAN	N			01/23/2015	01/22/2017	1.50%		\$800,000	\$800,000	\$800,000	\$604,992	\$0		\$0
2016	BAN	N			03/11/2016	03/11/2017	1.50%		\$325,000	\$281,000	\$281,000	\$281,000	\$0		\$0
2016	BAN	N			01/01/2016	01/01/2017	0.00%		\$11,469	\$11,469	\$0	\$0	\$0		\$11,469
2016	BAN	N			12/15/2016	12/15/2017	1.25%		\$150,000	\$150,000	\$150,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$882,986	\$1,755,956	\$1,359,061	\$885,992	\$0	\$0	\$1,279,881
2008	BOND	N			04/01/1995	04/01/2030	5.00%			\$297,000	\$33,000	\$0	\$0		\$264,000
2016	BOND	N			09/16/2016	09/15/2021	2.00%		\$25,000	\$25,000	\$5,000	\$0	\$0		\$20,000
2008	BOND	N			04/01/2005	04/01/2024	0.00%			\$109,200	\$13,650	\$0	\$0		\$95,550
2017	BOND	N			03/10/2017	12/21/2023	3.30%		\$281,000	\$0	\$40,000		\$0		\$241,000
2017	BOND	N			12/21/2017	12/21/2024	0.50%		\$604,992	\$0			\$0		\$604,992
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$885,992	\$431,200	\$91,650	\$0	\$0	\$0	\$1,225,542
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$1,768,978	\$2,187,156	\$1,450,711	\$885,992	\$0	\$0	\$2,505,422

TOWN OF Clayton
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	<u>\$300.00</u>
Demand Deposits	9Z2011	<u>\$2,028,733.00</u>
Time Deposits	9Z2021	<u>\$503,545.00</u>
Total		\$2,532,578.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,032,278.00
Total		\$2,532,278.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u> </u>
Market Value at Balance Sheet Date	9Z4502	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u> </u>
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u> </u>
Market Value at Balance Sheet Date	9Z4512	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u> </u>

TOWN OF Clayton
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0076	\$153,525	\$0	\$0	\$153,525
****-0176	\$1,899,906	\$0	\$170,911	\$1,728,995
****-0177	\$139,509	\$6,705	\$0	\$146,214
****-0086	\$453,352	\$0	\$0	\$453,352
****-0204	\$50,192	\$0	\$0	\$50,192
	Total Adjusted Bank Balance			\$2,532,278
	Petty Cash			\$300.00
	Adjustments			\$.00
	Total Cash			9ZCASH * <u>\$2,532,578</u>
	Total Cash Balance All Funds			9ZCASHB * <u>\$2,532,578</u>
	* Must be equal			

TOWN OF Clayton
Local Government Questionnaire
For the Fiscal Year Ending 2017

Response

- | | |
|---|------------|
| 1) Does your municipality have a written procurement policy? | Yes |
| 2) Have the financial statements for your municipality been independently audited?
If not, are you planning on having an audit conducted? | No
No |
| 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? | <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? | Yes |
| 7) Has your municipality prepared and documented a risk assessment plan?
If yes, has your municipality used the results to design the system of internal controls? | Yes
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 2017

Total Full Time Employees: 24

Total Part Time Employees: 52

Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$144,829.00	24	14	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$85,887.00	24	52	
90408	Worker's Compensation Insurance	\$50,532.00	24	52	
90458	Life Insurance				
90508	Unemployment Insurance	\$222.00	24	52	
90558	Disability Insurance	\$1,263.00	24	52	
90608	Hospital and Medical (Dental) Insurance	\$389,957.00	24	4	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$17,116.00	24	4	
Total		\$689,806.00			
Computed Total From Financial Section (comparative purposes only)		\$689,806.00			

TOWN OF Clayton
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$6,997	4,469	gallons	
Diesel Fuel	\$48,240	26,759	gallons	
Fuel Oil	\$27,610	15,163	gallons	
Natural Gas			cubic feet	
Electricity	\$96,188	1,444,453	kilowatt-hours	
Coal			tons	
Propane	\$19,503	21,537	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, DAVID STORANDT 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 12/31/2017 , 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 12/31/2017 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

02/28/2018
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 2017

(A) GENERAL

Account Code Comment

- Account Code A5031 Removed transfer from Capital Fund - cash in capital fund used to pay down BAN.
Account Code A5710 Moved bond revenue to Capital Fund to properly classify bond issued to payoff BAN.
Account Code A391 Per Alicia Dewey regarding all Due To/From accounts - these are short term borrows. They will be repaid very soon.
Account Code A97306 Moved \$604,992 bond revenue to Capital Fund to properly classify bond issued to payoff BAN. Reduced BAN payment expenditure by same amount. Also reduced by \$249,335.00 that was transferred from Capital Fund to pay down BANs.

Adjustment Reason

- Account Code A8012 Moved Account from Trust and Agency Fund to General Fund

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

- Account Code DA915 Moved \$27,163 to DA806 to reclassify fund balance for Prepaid Expenses.
Account Code DA806 Moved \$27,163 from DA915 to reclassify fund balance for Prepaid Expenses.

(DB) HIGHWAY-PART-TOWN

Account Code Comment

- Account Code DB915 Moved \$27,163 to DB806 to reclassify fund balance for Prepaid Expenses.
Account Code DB806 Moved \$27,163 from DB915 to reclassify fund balance for Prepaid Expenses.

(H) CAPITAL PROJECTS

Account Code Comment

- Account Code H5731 Moved \$604,992 bond revenue from General Fund to properly classify bond issued to payoff BAN. Therefore reduced H5731 by \$604,992. Also reduced by \$249,335 that was originally transferred to General to pay BAN.
Account Code H5710 Moved \$604,992 in bond revenue from General Fund to properly classify bond issued to payoff BAN.
Account Code H99019 Removed transfer to General Fund - cash in capital fund used to pay down BAN.

(K) GENERAL FIXED ASSETS

Account Code Comment

- Account Code K104 Adjusted per phone call from Alicia 5_30_18

(W) GENERAL LONG-TERM DEBT

Account Code Comment

- Account Code W638 Updated per email from Alicia Dewey, Clerk to Supervisor.