

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 12/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (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
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,509,493	A200	1,560,707
Cash In Time Deposits	196,286	A201	196,584
Petty Cash	300	A210	300
TOTAL Cash	1,706,079		1,757,591
Due From Other Funds	80,000	A391	80,000
TOTAL Due From Other Funds	80,000		80,000
Prepaid Expenses		A480	101,244
TOTAL Prepaid Expenses	0		101,244
TOTAL Assets	1,786,079		1,938,835

TOWN OF Clayton
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For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Not in Spendable Form	80,000	A806	181,244
TOTAL Nonspendable Fund Balance	80,000		181,244
Assigned Appropriated Fund Balance	193,965	A914	184,000
TOTAL Assigned Fund Balance	193,965		184,000
Unassigned Fund Balance	1,512,114	A917	1,573,591
TOTAL Unassigned Fund Balance	1,512,114		1,573,591
TOTAL Fund Balance	1,786,079		1,938,835
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,786,079		1,938,835

TOWN OF Clayton
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	950,981	A1001	665,712
TOTAL Real Property Taxes	950,981		665,712
Other Payments In Lieu of Taxes	3,436	A1081	3,436
Interest & Penalties On Real Prop Taxes	3,562	A1090	4,201
TOTAL Real Property Tax Items	6,998		7,637
Tax On Hotel Room Occupancy	71,462	A1113	72,010
Non Prop Tax Dist By County	995,183	A1120	1,086,034
TOTAL Non Property Tax Items	1,066,645		1,158,044
Clerk Fees	1,064	A1255	1,864
Vital Statistics Fees	2,270	A1603	1,920
Park And Recreational Charges	1,710	A2001	2,139
Recreational Concessions	23,450	A2012	22,075
Special Recreational Facility Charges	57,616	A2025	136,550
Other Culture & Recreation Income	136,784	A2089	175,632
Refuse & Garbage Charges	115,655	A2130	114,146
TOTAL Departmental Income	338,549		454,326
Misc Revenue, Other Govts	45,189	A2389	45,970
Debt Service, Other Govts	17,325	A2392	12,925
TOTAL Intergovernmental Charges	62,514		58,895
Interest And Earnings	427	A2401	299
Rental of Real Property	3,500	A2410	2,000
TOTAL Use of Money And Property	3,927		2,299
Dog Licenses	8,660	A2544	7,152
Public Safety Permits	35,197	A2550	31,292
TOTAL Licenses And Permits	43,857		38,444
Fines And Forfeited Bail	47,470	A2610	35,278
TOTAL Fines And Forfeitures	47,470		35,278
Sales of Equipment	120	A2665	920
TOTAL Sale of Property And Compensation For Loss	120		920
Refunds of Prior Year's Expenditures	6,648	A2701	1,480
Unclassified (specify)	19,708	A2770	33,161
TOTAL Miscellaneous Local Sources	26,356		34,641
St Aid, Revenue Sharing	16,248	A3001	16,248
St Aid, Mortgage Tax	117,769	A3005	98,846
St Aid - Other (specify)	18,049	A3089	1,809
St Aid, Museums		A3845	
St Aid-Other Cul & Rec St Aid	1,896	A3889	
St Aid Emergency Disaster Assistance	3,895	A3960	820
TOTAL State Aid	157,857		117,723
Fed Aid, Other Home & Community Cap	28,287	A4997	
TOTAL Federal Aid	28,287		0
TOTAL Revenues	2,733,561		2,573,919
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0

TOWN OF Clayton
 Annual Update Document
 For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Serial Bonds		A5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	2,733,561		2,573,919

TOWN OF Clayton
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	13,021	A10101	13,192
Legislative Board, Contr Expend	9,350	A10104	3,028
TOTAL Legislative Board	22,371		16,220
Municipal Court, Pers Serv	41,140	A11101	41,608
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	46,150	A11104	31,902
TOTAL Municipal Court	87,290		73,510
Supervisor,pers Serv	115,500	A12201	106,567
Supervisor,contr Expend	4,891	A12204	7,441
TOTAL Supervisor	120,391		114,008
Dir of Finance, Pers Serv	14,800	A13101	
Dir of Finance, Contr Expend	8,650	A13104	9,862
TOTAL Dir of Finance	23,450		9,862
Auditor, Contr Expend	6,300	A13204	6,475
TOTAL Auditor	6,300		6,475
Tax Collection,contr Expend	18,516	A13304	3,822
TOTAL Tax Collection	18,516		3,822
Assessment, Pers Serv	46,038	A13551	52,610
Assessment, Equip & Cap Outlay		A13552	908
Assessment, Contr Expend	44,459	A13554	24,103
TOTAL Assessment	90,497		77,621
Clerk,pers Serv	75,045	A14101	71,827
Clerk,contr Expend	4,714	A14104	3,402
TOTAL Clerk	79,759		75,229
Law, Contr Expend	9,228	A14204	8,596
TOTAL Law	9,228		8,596
Personnel, Contr Expend	1,826	A14304	14,399
TOTAL Personnel	1,826		14,399
Engineer, Contr Expend	1,082	A14404	
TOTAL Engineer	1,082		0
Records Mgmt, PerS. SerV.	1,080	A14601	6,640
Records Mgmt, Contr Expend		A14604	910
TOTAL Records Mgmt	1,080		7,550
Buildings, Pers Serv	39,594	A16201	31,846
TOTAL Buildings	39,594		31,846
Central Garage, Pers Serv	422	A16401	
Central Garage, Equip & Cap Outlay		A16402	1,000
Central Garage, Contr Expend	63,532	A16404	58,895
TOTAL Central Garage	63,954		59,895
Central Comm System, Equip & Cap Outlay	4,944	A16502	6,699
Central Comm System, Contr Expend	18,481	A16504	27,012
TOTAL Central Comm System	23,425		33,711
Central Storeroom, Contr Expend	2,727	A16604	1,755
TOTAL Central Storeroom	2,727		1,755

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Central Print & Mail,contr Expend	7,433	A16704	7,484
TOTAL Central Print & Mail	7,433		7,484
Unallocated Insurance, Contr Expend	46,176	A19104	46,697
TOTAL Unallocated Insurance	46,176		46,697
Municipal Assn Dues, Contr Expend	1,535	A19204	1,100
TOTAL Municipal Assn Dues	1,535		1,100
TOTAL General Government Support	646,634		589,780
Fire, Contr Expend	5,392	A34104	6,679
TOTAL Fire	5,392		6,679
Control of Animals, Contr Expend	25,225	A35104	7,888
TOTAL Control of Animals	25,225		7,888
Examining Boards, Pers Serv	1,387	A36101	838
Examining Boards, Contr Expend	178	A36104	
TOTAL Examining Boards	1,565		838
Safety Inspection, Pers Serv	25,000	A36201	25,000
Safety Inspection, Equip & Cap Outlay	1,000	A36202	
Safety Inspection, Contr Expend	2,887	A36204	2,752
TOTAL Safety Inspection	28,887		27,752
TOTAL Public Safety	61,069		43,157
Ambulance, Contr Expend	8,899	A45404	12,292
TOTAL Ambulance	8,899		12,292
TOTAL Health	8,899		12,292
Street Admin, Pers Serv	52,000	A50101	52,957
Street Admin, Contr Expend	2,385	A50104	2,736
TOTAL Street Admin	54,385		55,693
Docks Piers And Wharves, Pers Serv	48,756	A57201	37,570
Docks Piers And Wharves, Contr Expend	28,948	A57204	26,202
TOTAL Docks Piers And Wharves	77,704		63,772
TOTAL Transportation	132,089		119,465
Publicity, Contr Expend	35,190	A64104	59,963
TOTAL Publicity	35,190		59,963
Other Eco & Dev, Contr Expend	35,480	A69894	12,695
TOTAL Other Eco & Dev	35,480		12,695
TOTAL Economic Assistance And Opportunity	70,670		72,658
Parks, Pers Serv	221,296	A71101	246,950
Parks, Equip & Cap Outlay	8,623	A71102	154,694
Parks, Contr Expend	139,422	A71104	109,775
TOTAL Parks	369,341		511,419
Special Rec Facility, Pers Serv	34,252	A71801	43,394
Special Rec Facility, Contr Expend	22,314	A71804	17,559
TOTAL Special Rec Facility	56,566		60,953
Historical Property, Pers Serv	2,774	A75201	2,715
Historical Property, Contr Expend	3,704	A75204	2,890
TOTAL Historical Property	6,478		5,605

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Performing Arts, Pers Serv	5,020	A75601	4,126
Other Performing Arts, Contr Expend	75,265	A75604	66,619
TOTAL Other Performing Arts	80,285		70,745
TOTAL Culture And Recreation	512,670		648,722
Refuse & Garbage, Pers Serv	54,605	A81601	56,417
Refuse & Garbage, Contr Expend	100,887	A81604	101,449
TOTAL Refuse & Garbage	155,492		157,866
Cemetery, Pers Serv	2,881	A88101	2,570
Cemetery, Contr Expend	5,341	A88104	7,799
TOTAL Cemetery	8,222		10,369
TOTAL Home And Community Services	163,714		168,235
State Retirement System	95,615	A90108	89,354
Social Security, Employer Cont	58,350	A90308	57,792
Worker's Compensation, Empl Bnfts	48,209	A90408	45,083
Unemployment Insurance, Empl Bnfts	6,408	A90508	1,770
Disability Insurance, Empl Bnfts	808	A90558	705
Hospital & Medical (dental) Ins, Empl Bnft	231,148	A90608	219,158
Other Employee Benefits (spec)	15,648	A90898	12,247
TOTAL Employee Benefits	456,186		426,109
Debt Principal, Serial Bonds	159,000	A97106	159,000
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	159,000		159,000
Debt Interest, Serial Bonds	31,620	A97107	28,221
Debt Interest, Bond Anticipation Notes		A97307	
TOTAL Debt Interest	31,620		28,221
TOTAL Expenditures	2,242,551		2,267,639
Transfers, Other Funds		A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	2,242,551		2,267,639

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,295,069	A8021	1,786,079
Prior Period Adj -Decrease In Fund Balance		A8015	153,524
Restated Fund Balance - Beg of Year	1,295,069	A8022	1,632,555
ADD - REVENUES AND OTHER SOURCES	2,733,561		2,573,919
DEDUCT - EXPENDITURES AND OTHER USES	2,242,551		2,267,639
Fund Balance - End of Year	1,786,079	A8029	1,938,835

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	665,712	A1049N	903,532
Est Rev - Real Property Tax Items	6,936	A1099N	6,936
Est Rev - Non Property Tax Items	987,534	A1199N	900,255
Est Rev - Departmental Income	2,200	A1299N	2,200
Est Rev - Intergovernmental Charges	314,300	A2399N	383,275
Est Rev - Use of Money And Property	2,500	A2499N	2,500
Est Rev - Licenses And Permits	30,500	A2599N	30,500
Est Rev - Fines And Forfeitures	45,000	A2649N	45,000
Est Rev - Miscellaneous Local Sources	71,675	A2799N	16,000
Est Rev - State Aid	107,548	A3099N	108,048
TOTAL Estimated Revenues	2,233,905		2,398,246
Appropriated Fund Balance	193,965	A599N	184,000
TOTAL Estimated Other Sources	193,965		184,000
TOTAL Estimated Revenues	2,427,870		2,582,246

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	774,610	A1999N	785,558
App - Public Safety	45,500	A3999N	48,500
App - Health	8,500	A4999N	8,500
App - Transportation	126,250	A5999N	116,329
App - Economic Assistance And Opportunity	87,700	A6999N	79,700
App - Culture And Recreation	586,932	A7999N	592,582
App - Home And Community Services	157,300	A8999N	162,000
App - Employee Benefits	460,828	A9199N	560,597
App - Debt Service	180,250	A9899N	228,480
TOTAL Appropriations	2,427,870		2,582,246
TOTAL Appropriations	2,427,870		2,582,246

TOWN OF Clayton
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	110,569	B200	73,499
TOTAL Cash	110,569		73,499
Prepaid Expenses		B480	4,341
TOTAL Prepaid Expenses	0		4,341
TOTAL Assets	110,569		77,840

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Deferred Inflows of Resources			
Deferred Inflow of Resources	5,000	B691	10,000
TOTAL Deferred Inflows of Resources	5,000		10,000
TOTAL Deferred Inflows of Resources	5,000		10,000
Fund Balance			
Not in Spendable Form		B806	4,341
TOTAL Nonspendable Fund Balance	0		4,341
Assigned Appropriated Fund Balance	13,000	B914	9,938
Assigned Unappropriated Fund Balance	92,569	B915	53,561
TOTAL Assigned Fund Balance	105,569		63,499
TOTAL Fund Balance	105,569		67,840
TOTAL Liabilities, Deferred Inflows And Fund Balance	110,569		77,840

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sales Tax (from County)	45,833	B1120	30,912
Franchises	36,764	B1170	41,205
TOTAL Non Property Tax Items	82,597		72,117
Zoning Fees	43,176	B2110	40,111
TOTAL Departmental Income	43,176		40,111
Refunds of Prior Year's Expenditures	22,458	B2701	978
Unclassified (specify)	4,977	B2770	
TOTAL Miscellaneous Local Sources	27,435		978
St Aid, Other Aid (specify)	30,000	B3089	
TOTAL State Aid	30,000		0
TOTAL Revenues	183,208		113,206
TOTAL Revenues	183,208		113,206

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Dir of Finance, Contr Expend		B13104	
TOTAL Dir of Finance	0		0
TOTAL General Government Support	0		0
Publicity, Contr Expend		B64104	
TOTAL Publicity	0		0
Programs For Aging, Contr Expend	7,500	B67724	7,500
TOTAL Programs For Aging	7,500		7,500
TOTAL Economic Assistance And Opportunity	7,500		7,500
Joint Youth Prog, Contr Expend	9,000	B73204	9,000
TOTAL Joint Youth Prog	9,000		9,000
Library, Pers Serv	2,263	B74101	2,355
Library, Equip & Cap Outlay		B74102	18,656
Library, Contr Expend	28,788	B74104	43,931
TOTAL Library	31,051		64,942
Historian, Contr Expend	4,327	B75104	5,876
TOTAL Historian	4,327		5,876
TOTAL Culture And Recreation	44,378		79,818
Zoning, Pers Serv	27,022	B80101	27,250
Zoning, Contr Expend	3,866	B80104	6,344
TOTAL Zoning	30,888		33,594
Planning, Pers Serv	3,075	B80201	3,075
Planning, Contr Expend	2,350	B80204	5,581
TOTAL Planning	5,425		8,656
Sewer Administration, Contr Expend		B81104	
TOTAL Sewer Administration	0		0
Sewage Treat Disp, Contr Expend		B81304	
TOTAL Sewage Treat Disp	0		0
Water Administration, Contr Expend	4,977	B83104	4,536
TOTAL Water Administration	4,977		4,536
Comm Beautification, Contr Expend	77	B85104	
TOTAL Comm Beautification	77		0
TOTAL Home And Community Services	41,367		46,786
State Retirement, Empl Bnfts	3,388	B90108	3,219
Social Security , Empl Bnfts	2,397	B90308	2,401
Disability Insurance, Empl Bnfts	28	B90558	26
Hospital & Medical (dental) Ins, Empl Bnft	11,039	B90608	11,185
Other Employee Benefits (spec)		B90898	
TOTAL Employee Benefits	16,852		16,831
TOTAL Expenditures	110,097		150,935
TOTAL Expenditures	110,097		150,935

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	32,458	B8021	105,569
Restated Fund Balance - Beg of Year	32,458	B8022	105,569
ADD - REVENUES AND OTHER SOURCES	183,208		113,206
DEDUCT - EXPENDITURES AND OTHER USES	110,097		150,935
Fund Balance - End of Year	105,569	B8029	67,840

TOWN OF Clayton
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Non Property Tax Items	63,911	B1199N	38,881
Est Rev - Intergovernmental Charges	57,732	B2399N	82,750
Est Rev - Miscellaneous Local Sources	0	B2799N	
TOTAL Estimated Revenues	121,643		121,631
Appropriated Fund Balance	13,000	B599N	9,938
TOTAL Estimated Other Sources	13,000		9,938
TOTAL Estimated Revenues	134,643		131,569

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Economic Assistance And Opportunity	7,500	B6999N	7,500
App - Culture And Recreation	47,130	B7999N	45,630
App - Home And Community Services	62,250	B8999N	59,100
App - Employee Benefits	17,763	B9199N	19,339
TOTAL Appropriations	134,643		131,569
TOTAL Appropriations	134,643		131,569

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	46,304	CM200	60,804
TOTAL Cash	46,304		60,804
TOTAL Assets	46,304		60,804

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	46,304	CM915	60,804
TOTAL Assigned Fund Balance	46,304		60,804
TOTAL Fund Balance	46,304		60,804
TOTAL Liabilities, Deferred Inflows And Fund Balance	46,304		60,804

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	150,000	CM1001	150,000
TOTAL Real Property Taxes	150,000		150,000
TOTAL Revenues	150,000		150,000
TOTAL Revenues	150,000		150,000

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Health-Contr Expend	141,500	CM49894	135,500
TOTAL Other Health-Contr Expend	141,500		135,500
TOTAL Health	141,500		135,500
TOTAL Expenditures	141,500		135,500
TOTAL Expenditures	141,500		135,500

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	37,804	CM8021	46,304
Restated Fund Balance - Beg of Year	37,804	CM8022	46,304
ADD - REVENUES AND OTHER SOURCES	150,000		150,000
DEDUCT - EXPENDITURES AND OTHER USES	141,500		135,500
Fund Balance - End of Year	46,304	CM8029	60,804

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	356,548	DA200	671,405
Cash In Time Deposits	182,062	DA201	182,339
TOTAL Cash	538,610		853,744
Prepaid Expenses		DA480	27,380
TOTAL Prepaid Expenses	0		27,380
TOTAL Assets	538,610		881,124

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Not in Spendable Form		DA806	27,380
TOTAL Nonspendable Fund Balance	0		27,380
Assigned Appropriated Fund Balance		DA914	100,000
Assigned Unappropriated Fund Balance	538,610	DA915	753,744
TOTAL Assigned Fund Balance	538,610		853,744
TOTAL Fund Balance	538,610		881,124
TOTAL Liabilities, Deferred Inflows And Fund Balance	538,610		881,124

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes		DA1001	350,000
TOTAL Real Property Taxes	0		350,000
Sales Tax (from County)	624,449	DA1120	425,142
TOTAL Non Property Tax Items	624,449		425,142
Transportation Services, Other Govts	293,350	DA2300	370,342
TOTAL Intergovernmental Charges	293,350		370,342
Interest And Earnings	186	DA2401	277
TOTAL Use of Money And Property	186		277
Sales of Equipment	1,520	DA2665	37,970
TOTAL Sale of Property And Compensation For Loss	1,520		37,970
Refunds of Prior Year's Expenditures	30	DA2701	
Unclassified (specify)	16,486	DA2770	16,955
TOTAL Miscellaneous Local Sources	16,516		16,955
St Aid Emergency Disaster Assistance	759	DA3960	205
TOTAL State Aid	759		205
Fed Aid Emer Disaster Assist	5,786	DA4960	
TOTAL Federal Aid	5,786		0
TOTAL Revenues	942,566		1,200,891
TOTAL Revenues	942,566		1,200,891

TOWN OF Clayton
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Machinery, Pers Serv	133,794	DA51301	131,462
Machinery, Equip & Cap Outlay	221,748	DA51302	33,481
Machinery, Contr Expend	119,949	DA51304	222,563
TOTAL Machinery	475,491		387,506
Brush And Weeds, Pers Serv	15,115	DA51401	14,368
TOTAL Brush And Weeds	15,115		14,368
Snow Removal, Pers Serv	50,417	DA51421	62,920
Snow Removal, Contr Expend	201,892	DA51424	196,659
TOTAL Snow Removal	252,309		259,579
Services Other Govts, Pers Serv	69,695	DA51481	77,704
TOTAL Services Other Govts	69,695		77,704
TOTAL Transportation	812,610		739,157
State Retirement, Empl Bnfts	28,259	DA90108	26,987
Social Security , Empl Bnfts	20,011	DA90308	21,182
Unemployment Insurance, Empl Bnfts	2,145	DA90508	708
Disability Insurance, Empl Bnfts	94	DA90558	84
Hospital & Medical (dental) Ins, Empl Bnft	65,218	DA90608	67,614
Other Employee Benefits (spec)	2,460	DA90898	2,645
TOTAL Employee Benefits	118,187		119,220
TOTAL Expenditures	930,797		858,377
TOTAL Expenditures	930,797		858,377

TOWN OF Clayton
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	526,841	DA8021	538,610
Restated Fund Balance - Beg of Year	526,841	DA8022	538,610
ADD - REVENUES AND OTHER SOURCES	942,566		1,200,891
DEDUCT - EXPENDITURES AND OTHER USES	930,797		858,377
Fund Balance - End of Year	538,610	DA8029	881,124

TOWN OF Clayton
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For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	350,000	DA1049N	115,984
Est Rev - Non Property Tax Items	425,140	DA1199N	425,000
Est Rev - Intergovernmental Charges	262,000	DA2399N	241,000
Est Rev - Use of Money And Property	100	DA2499N	100
Est Rev - Miscellaneous Local Sources	14,000	DA2799N	14,000
TOTAL Estimated Revenues	1,051,240		796,084
Appropriated Fund Balance		DA599N	100,000
TOTAL Estimated Other Sources	0		100,000
TOTAL Estimated Revenues	1,051,240		896,084

TOWN OF Clayton
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For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	925,005	DA5999N	765,761
App - Employee Benefits	126,235	DA9199N	130,323
TOTAL Appropriations	1,051,240		896,084
TOTAL Appropriations	1,051,240		896,084

TOWN OF Clayton
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For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	463,210	DB200	116,970
TOTAL Cash	463,210		116,970
Prepaid Expenses		DB480	27,380
TOTAL Prepaid Expenses	0		27,380
TOTAL Assets	463,210		144,350

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Not in Spendable Form		DB806	27,380
TOTAL Nonspendable Fund Balance	0		27,380
Assigned Appropriated Fund Balance	100,000	DB914	75,124
Assigned Unappropriated Fund Balance	363,210	DB915	41,846
TOTAL Assigned Fund Balance	463,210		116,970
TOTAL Fund Balance	463,210		144,350
TOTAL Liabilities, Deferred Inflows And Fund Balance	463,210		144,350

TOWN OF Clayton
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For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sales Tax (from County)	122,363	DB1120	245,414
TOTAL Non Property Tax Items	122,363		245,414
Transportation Services, Other Govts	104,092	DB2300	19,137
TOTAL Intergovernmental Charges	104,092		19,137
St Aid, Consolidated Highway Aid	253,829	DB3501	
St Aid Emergency Disaster Assistance	1,044	DB3960	282
TOTAL State Aid	254,873		282
Fed Aid, Emergency Disaster Assistance	7,960	DB4960	
TOTAL Federal Aid	7,960		0
TOTAL Revenues	489,288		264,833
TOTAL Revenues	489,288		264,833

TOWN OF Clayton
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For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	108,218	DB51101	99,932
Maint of Streets, Contr Expend	33,031	DB51104	48,734
TOTAL Maint of Streets	141,249		148,666
Perm Improve Highway, Pers Serv	28,323	DB51121	31,896
Perm Improve Highway, Equip & Cap Outlay	272,460	DB51122	295,433
TOTAL Perm Improve Highway	300,783		327,329
TOTAL Transportation	442,032		475,995
State Retirement, Empl Bnfts	28,260	DB90108	26,987
Social Security, Empl Bnfts	10,202	DB90308	9,661
Unemployment Insurance, Empl Bnfts	725	DB90508	708
Disability Insurance, Empl Bnfts	94	DB90558	83
Hospital & Medical (dental) Ins, Empl Bnft	65,218	DB90608	67,613
Other Employee Benefits (spec)	2,460	DB90898	2,646
TOTAL Employee Benefits	106,959		107,698
TOTAL Expenditures	548,991		583,693
TOTAL Expenditures	548,991		583,693

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	522,913	DB8021	463,210
Restated Fund Balance - Beg of Year	522,913	DB8022	463,210
ADD - REVENUES AND OTHER SOURCES	489,288		264,833
DEDUCT - EXPENDITURES AND OTHER USES	548,991		583,693
Fund Balance - End of Year	463,210	DB8029	144,350

TOWN OF Clayton
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Non Property Tax Items	245,414	DB1199N	249,865
Est Rev - Intergovernmental Charges	25,000	DB2399N	25,000
Est Rev - State Aid	219,822	DB3099N	219,976
TOTAL Estimated Revenues	490,236		494,841
Appropriated Fund Balance	100,000	DB599N	75,124
TOTAL Estimated Other Sources	100,000		75,124
TOTAL Estimated Revenues	590,236		569,965

TOWN OF Clayton
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For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	464,000	DB5999N	455,000
App - Employee Benefits	126,235	DB9199N	114,965
TOTAL Appropriations	590,235		569,965
TOTAL Appropriations	590,235		569,965

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	11,034	H200	1,354,803
Cash In Time Deposits		H201	1,500,000
TOTAL Cash	11,034		2,854,803
TOTAL Assets	11,034		2,854,803

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable		H626	3,000,000
TOTAL Notes Payable	0		3,000,000
Due To Other Funds	80,000	H630	82,121
TOTAL Due To Other Funds	80,000		82,121
TOTAL Liabilities	80,000		3,082,121
Fund Balance			
Unassigned Fund Balance	-68,966	H917	-227,319
TOTAL Unassigned Fund Balance	-68,966		-227,319
TOTAL Fund Balance	-68,966		-227,319
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,034		2,854,802

TOWN OF Clayton
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For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Misc Revenue, Other Govts		H2389	
TOTAL Intergovernmental Charges	0		0
Premium & Accrued Interest On Obligations		H2710	1,292
TOTAL Miscellaneous Local Sources	0		1,292
St Aid, Sewer Cap Proj	1,513,562	H3990	486,438
TOTAL State Aid	1,513,562		486,438
Fed Aid - Cap Projects		H4097	487,769
TOTAL Federal Aid	0		487,769
TOTAL Revenues	1,513,562		975,499
Serial Bonds	3,202,360	H5710	
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	3,202,360		0
TOTAL Other Sources	3,202,360		0
TOTAL Revenues	4,715,922		975,499

TOWN OF Clayton
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For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Parks, Equip & Cap Outlay		H71102	191,562
TOTAL Parks	0		191,562
TOTAL Culture And Recreation	0		191,562
Sewage Treat Disp, Equip & Cap Outlay	3,589,027	H81302	942,290
TOTAL Sewage Treat Disp	3,589,027		942,290
TOTAL Home And Community Services	3,589,027		942,290
Debt Principal, Serial Bonds		H97106	
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes	2,194	H97307	
TOTAL Debt Interest	2,194		0
TOTAL Expenditures	3,591,221		1,133,852
TOTAL Expenditures	3,591,221		1,133,852

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,193,667	H8021	-68,966
Restated Fund Balance - Beg of Year	-1,193,667	H8022	-68,966
ADD - REVENUES AND OTHER SOURCES	4,715,922		975,499
DEDUCT - EXPENDITURES AND OTHER USES	3,591,221		1,133,852
Fund Balance - End of Year	-68,966	H8029	-227,319

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	461,074	K101	461,074
Buildings	10,240,076	K102	10,262,677
Improvements Other Than Buildings	13,383,608	K103	14,362,333
Machinery And Equipment	2,852,810	K104	2,911,919
Infrastructure	6,083,333	K106	6,387,424
TOTAL Fixed Assets (net)	33,020,901		34,385,427
TOTAL Assets	33,020,901		34,385,427

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities			
Total Non-Current Govt Assets	33,020,901	K159	34,385,427
TOTAL Investments in Non-Current Government Assets	33,020,901		34,385,427
TOTAL Fund Balance	33,020,901		34,385,427
TOTAL	33,020,901		34,385,427

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	7,158	SL200	11,776
TOTAL Cash	7,158		11,776
TOTAL Assets	7,158		11,776

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	7,158	SL915	11,776
TOTAL Assigned Fund Balance	7,158		11,776
TOTAL Fund Balance	7,158		11,776
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,158		11,776

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	7,500	SL1001	7,500
TOTAL Real Property Taxes	7,500		7,500
Unclassified (specify)		SL2770	2,150
TOTAL Miscellaneous Local Sources	0		2,150
TOTAL Revenues	7,500		9,650
TOTAL Revenues	7,500		9,650

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	6,294	SL51824	5,032
TOTAL Street Lighting	6,294		5,032
TOTAL Transportation	6,294		5,032
TOTAL Expenditures	6,294		5,032
TOTAL Expenditures	6,294		5,032

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,952	SL8021	7,158
Restated Fund Balance - Beg of Year	5,952	SL8022	7,158
ADD - REVENUES AND OTHER SOURCES	7,500		9,650
DEDUCT - EXPENDITURES AND OTHER USES	6,294		5,032
Fund Balance - End of Year	7,158	SL8029	11,776

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	5,731	SS200	
Cash In Time Deposits	125,963	SS201	84,908
TOTAL Cash	131,694		84,908
Due From Other Funds		SS391	2,121
TOTAL Due From Other Funds	0		2,121
TOTAL Assets	131,694		87,029

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Appropriated Fund Balance	38,625	SS914	
Assigned Unappropriated Fund Balance	93,069	SS915	87,029
TOTAL Assigned Fund Balance	131,694		87,029
TOTAL Fund Balance	131,694		87,029
TOTAL Liabilities, Deferred Inflows And Fund Balance	131,694		87,029

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	86,562	SS1001	247,216
TOTAL Real Property Taxes	86,562		247,216
Sewer Rents		SS2120	1,000
TOTAL Departmental Income	0		1,000
Interest And Earnings	154	SS2401	192
TOTAL Use of Money And Property	154		192
TOTAL Revenues	86,716		248,408
TOTAL Revenues	86,716		248,408

TOWN OF Clayton
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For the Fiscal Year Ending 2019

(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Municipal AssoC. Dues	260	SS19204	260
TOTAL Municipal AssoC. Dues	260		260
TOTAL General Government Support	260		260
Sewage Treat Disp, Pers Serv	6,000	SS81301	13,982
Sewage Treat Disp, Equip & Cap Outlay		SS81302	30,499
Sewage Treat Disp, Contr Expend	56,486	SS81304	120,759
TOTAL Sewage Treat Disp	62,486		165,240
TOTAL Home And Community Services	62,486		165,240
State Retirement, Empl Bnfts	829	SS90108	789
Social Security , Empl Bnfts	450	SS90308	1,034
TOTAL Employee Benefits	1,279		1,823
Debt Principal, Serial Bonds	18,650	SS97106	125,450
TOTAL Debt Principal	18,650		125,450
Debt Interest, Serial Bonds	400	SS97107	300
TOTAL Debt Interest	400		300
TOTAL Expenditures	83,075		293,073
TOTAL Expenditures	83,075		293,073

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	128,053	SS8021	131,694
Restated Fund Balance - Beg of Year	128,053	SS8022	131,694
ADD - REVENUES AND OTHER SOURCES	86,716		248,408
DEDUCT - EXPENDITURES AND OTHER USES	83,075		293,073
Fund Balance - End of Year	131,694	SS8029	87,029

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	247,215	SS1049N	247,637
Est Rev - Use of Money And Property	50	SS2499N	150
TOTAL Estimated Revenues	247,265		247,787
Appropriated Fund Balance	38,625	SS599N	
TOTAL Estimated Other Sources	38,625		0
TOTAL Estimated Revenues	285,890		247,787

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	260	SS1999N	260
App - Home And Community Services	116,583	SS8999N	120,630
App - Employee Benefits	1,247	SS9199N	1,247
App - Debt Service	167,800	SS9899N	125,650
TOTAL Appropriations	285,890		247,787
TOTAL Appropriations	285,890		247,787

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		TA200	
TOTAL Cash	0		0
TOTAL Assets	0		0

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
State Retirement		TA18	
Group Insurance		TA20	
Assoc & Union Dues		TA24	
TOTAL Agency Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	9,676	TE200	154,947
TOTAL Cash	9,676		154,947
TOTAL Assets	9,676		154,947

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Net Assets-Restricted For Other Purposes	9,676	TE923	154,947
TOTAL Assigned Fund Balance	9,676		154,947
TOTAL Fund Balance	9,676		154,947
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,676		154,947

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Other Revenue	9,676	TE2770	
TOTAL Miscellaneous Local Sources	9,676		0
TOTAL Revenues	9,676		0
TOTAL Revenues	9,676		0

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Employee Benefits (specify)		TE90898	8,253
TOTAL Employee Benefits	0		8,253
TOTAL Expenditures	0		8,253
TOTAL Expenditures	0		8,253

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	9,676
Prior Period Adjustments,inc Fund Eqty		TE8012	153,524
Restated Fund Balance - Beg of Year		TE8022	163,200
ADD - REVENUES AND OTHER SOURCES	9,676		
DEDUCT - EXPENDITURES AND OTHER USES			8,253
Fund Balance - End of Year	9,676	TE8029	154,947

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	4,382,794	W129	4,253,790
TOTAL Provision To Be Made In Future Budgets	4,382,794		4,253,790
TOTAL Assets	4,382,794		4,253,790

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	132,542	W638	287,988
TOTAL Other Liabilities	132,542		287,988
Bonds Payable	4,250,252	W628	3,965,802
TOTAL Bond And Long Term Liabilities	4,250,252		3,965,802
TOTAL Liabilities	4,382,794		4,253,790
TOTAL Liabilities	4,382,794		4,253,790

TOWN OF Clayton
Statement of Indebtedness
For the Fiscal Year Ending 2019

3/31/2020

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
2019	BAN N	Arena Project			09/10/2019	09/09/2020	1.50%		\$3,000,000	\$0			\$0		\$3,000,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000
2008	BOND N	Highway Garage			04/01/1995	04/01/2030	5.00%			\$231,000	\$33,000	\$0	\$0		\$198,000
2016	BOND N	Public Improvement			09/16/2016	09/15/2021	2.00%		\$25,000	\$15,000	\$5,000	\$0	\$0		\$10,000
2008	BOND N	Sewer-EFC			04/01/2005	04/01/2024	0.00%			\$81,900	\$13,650	\$0	\$0		\$68,250
2018	BOND N	Rt 12 Sewer			02/01/2018	02/01/2048	0.00%		\$3,202,360	\$3,202,360	\$106,800	\$0	\$0		\$3,095,560
2017	BOND N	Roof Repair			03/10/2017	12/21/2023	3.30%		\$281,000	\$201,000	\$40,000	\$0	\$0		\$161,000
2017	BOND N	Transient Docks			12/21/2017	12/21/2024	0.50%		\$604,992	\$518,992	\$86,000	\$0	\$0		\$432,992
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$4,250,252	\$284,450	\$0	\$0	\$0	\$3,965,802
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$3,000,000	\$4,250,252	\$284,450	\$0	\$0	\$0	\$6,965,802

TOWN OF Clayton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$300.00
Demand Deposits	9Z2011	\$3,963,664.00
Time Deposits	9Z2021	\$2,005,078.00
Total		\$5,969,042.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$5,469,042.00
Total		\$5,969,042.00
 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1111	\$0	\$0	\$0	\$0
****-2222	\$0	\$0	\$0	\$0
****-3333	\$0	\$0	\$0	\$0
****-0076	\$154,946	\$0	\$0	\$154,946
****-0176	\$2,603,347	\$0	\$145,527	\$2,457,820
****-0177	\$44,917	\$0	\$0	\$44,917
****-0204	\$50,345	\$0	\$0	\$50,345
****-0086	\$454,733	\$0	\$0	\$454,733
****-0251	\$2,806,423	\$0	\$442	\$2,805,981
Total Adjusted Bank Balance				\$5,968,742
Petty Cash				\$300.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$5,969,042
Total Cash Balance All Funds			9ZCASHB *	\$5,969,042

* Must be equal

TOWN OF Clayton
Local Government Questionnaire
For the Fiscal Year Ending 2019

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

TOWN OF Clayton
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		24			
Total Part Time Employees:		59			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$147,339.00	24	20	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$100,202.00	24	59	
90408	Worker's Compensation Insurance	\$45,083.00	24	59	
90458	Life Insurance				
90508	Unemployment Insurance	\$1,770.00	24	59	
90558	Disability Insurance	\$898.00	24	59	
90608	Hospital and Medical (Dental) Insurance	\$364,560.00	23	4	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$20,112.00	24	4	
Total		\$679,964.00			
Computed Total From Financial Section (comparative purposes only)		\$679,934.00			

TOWN OF Clayton
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$7,672	4,333	gallons	
Diesel Fuel	\$55,807	24,689	gallons	
Fuel Oil	\$24,086	10,668	gallons	
Natural Gas			cubic feet	
Electricity	\$78,356	1,081,793	kilowatt-hours	
Coal			tons	
Propane	\$24,634	20,586	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, LANCE PETERSON, 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 12/31/2019, 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 12/31/2019 and filed by means of electronic data transmission.

BILL DEALING
Name of Report Preparer if different than Chief Fiscal Officer

LANCE PETERSON
Name

() -
Telephone Number

SUPERVISOR
Title

405 RIVERSIDE DRIVE, CLAYTON,
Official Address

02/20/2020
Date of Certification

(315) 686-3512
Official Telephone Number

TOWN OF Clayton
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Account Code Comment

Account Code A8015 Per Town, "During the Comptroller's review of our 2018 AUD we were advised that we needed to move funds related to our HRA/FSA program from the A fund to the TE fund. In the process of that correction, we moved the funds relevant to 2018's transactions. It became apparent to us after the beginning of FY2019 that we needed to do the same with the remainder of those funds allocated for that purpose."

Adjustment Reason

Account Code A8015 Move to TE account

(B) GENERAL TOWN-OUTSIDE VG

Account Code Comment

Account Code B806 To match amount recorded in B480

Account Code B915 To offset adjustment to B806

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

Account Code DA806 To match amount recorded in DA480

Account Code DA915 To offset adjustment to DA806

(DB) HIGHWAY-PART-TOWN

Account Code Comment

Account Code DB915 To offset adjustment to DB806

Account Code DB806 To match amount recorded in DB480

(SS) SEWER

Account Code Comment

Account Code SS201 Per Town, "The negative balance was the result of a significant capital expense to one of our sewer districts. The funds to cover this expense were in the district's 201 account and we neglected to transfer those funds prior to 12/31/19." Reduced amount by \$41,247 to resolve negative cash reported in SS200

Account Code SS200 Increased by \$41,247 to resolve negative cash. See comment on SS201

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H626 Reduced BAN liability by \$1,292, as amount represents premium on BAN & was reclassified as a revenue in account code H2710

Account Code H917 Increased fund balance by \$1,292 to offset adjustment to H626

Account Code H2710 Amount of \$1,292 represents premium on BAN. Reclassified amount from BAN liability

(TE) PRIVATE PURPOSE TRUST

Account Code Comment

Account Code TE8012 Per Town, "During the Comptroller's review of our 2018 AUD we were advised that we needed to move funds related to our HRA/FSA program from the A fund to the TE fund. In the process of that correction, we moved the funds relevant to 2018's transactions. It became apparent to us after the beginning of FY2019 that we needed to do the same with the remainder of those funds allocated for that purpose."

Adjustment Reason

Account Code TE8012 FROM GENERAL FUND

TOWN OF Clayton
Supplemental Section Comments
For the Fiscal Year Ending 2019

Statement of Indebtedness

Reduced BAN issuance by \$1,292 as amount represents premium and is recorded in H2710