

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
VILLAGE of Clayton  
County of Jefferson  
For the Fiscal Year Ended 05/31/2018

\*\*\*\*\*

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

VILLAGE 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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 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.

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		A200	1,020,205
Cash In Time Deposits	28,326	A201	73,886
Petty Cash	100	A210	100
<b>TOTAL Cash</b>	<b>28,426</b>		<b>1,094,191</b>
Accounts Receivable	55,413	A380	13,470
<b>TOTAL Other Receivables (net)</b>	<b>55,413</b>		<b>13,470</b>
Due From Other Funds	696,920	A391	
<b>TOTAL Due From Other Funds</b>	<b>696,920</b>		<b>0</b>
Due From Other Governments	11,551	A440	16,457
<b>TOTAL Due From Other Governments</b>	<b>11,551</b>		<b>16,457</b>
Cash In Time Deposits Special Reserves	114,806	A231	115,016
<b>TOTAL Restricted Assets</b>	<b>114,806</b>		<b>115,016</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>907,116</b>		<b>1,239,134</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	20,336	A600	25,890
<b>TOTAL Accounts Payable</b>	<b>20,336</b>		<b>25,890</b>
Accrued Liabilities	21,959	A601	41,702
<b>TOTAL Accrued Liabilities</b>	<b>21,959</b>		<b>41,702</b>
Overpayments & Clearing Account	3,380	A690	
<b>TOTAL Other Liabilities</b>	<b>3,380</b>		<b>0</b>
Due To Other Funds	698,232	A630	846,727
<b>TOTAL Due To Other Funds</b>	<b>698,232</b>		<b>846,727</b>
Due To Employees' Retirement System		A637	19,656
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>19,656</b>
<b>TOTAL Liabilities</b>	<b>743,907</b>		<b>933,975</b>
<b>Fund Balance</b>			
Capital Reserve	114,806	A878	115,016
<b>TOTAL Restricted Fund Balance</b>	<b>114,806</b>		<b>115,016</b>
Unassigned Fund Balance	48,403	A917	190,143
<b>TOTAL Unassigned Fund Balance</b>	<b>48,403</b>		<b>190,143</b>
<b>TOTAL Fund Balance</b>	<b>163,209</b>		<b>305,159</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>907,116</b>		<b>1,239,134</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	1,176,976	A1001	1,195,311
<b>TOTAL Real Property Taxes</b>	<b>1,176,976</b>		<b>1,195,311</b>
Other Payments In Lieu of Taxes	22,818	A1081	23,268
Interest & Penalties On Real Prop Taxes	6,980	A1090	4,580
<b>TOTAL Real Property Tax Items</b>	<b>29,798</b>		<b>27,848</b>
Non Prop Tax Dist By County	565,672	A1120	593,875
Utilities Gross Receipts Tax	17,844	A1130	29,460
Franchises	30,670	A1170	32,288
<b>TOTAL Non Property Tax Items</b>	<b>614,186</b>		<b>655,623</b>
Clerk Fees	1,029	A1255	1,100
Police Fees	41	A1520	82
Parking Meter Fees Non-Taxable	51,411	A1741	46,741
Other Culture & Recreation Income	39,964	A2089	37,588
Zoning Fees	8,018	A2110	4,163
Planning Board Fees	2,970	A2115	1,470
<b>TOTAL Departmental Income</b>	<b>103,433</b>		<b>91,144</b>
General Services, Inter Government	2,722	A2210	11,875
Transportation Services, Other Govts		A2300	
Snow Removal Services, Other Govts	19,334	A2302	19,334
<b>TOTAL Intergovernmental Charges</b>	<b>22,056</b>		<b>31,209</b>
Interest And Earnings	272	A2401	403
Rental of Real Property	1,200	A2410	
<b>TOTAL Use of Money And Property</b>	<b>1,472</b>		<b>403</b>
Games of Chance	75	A2530	75
Licenses, Other	450	A2545	150
Public Safety Permits		A2550	400
Street Opening Permits	50	A2560	100
<b>TOTAL Licenses And Permits</b>	<b>575</b>		<b>725</b>
Fines And Forfeited Bail	8,095	A2610	6,520
<b>TOTAL Fines And Forfeitures</b>	<b>8,095</b>		<b>6,520</b>
Sales of Scrap & Excess Materials	1,520	A2650	
Sales of Equipment	500	A2665	3,626
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,020</b>		<b>3,626</b>
Refunds of Prior Year's Expenditures	524	A2701	31
Gifts And Donations	1,995	A2705	11,457
Unclassified (specify)	1,232	A2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>3,751</b>		<b>11,488</b>
Interfund Revenues		A2801	130,222
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>130,222</b>
St Aid, Revenue Sharing	14,199	A3001	13,992
St Aid, Mortgage Tax	13,053	A3005	13,134
St Aid, Consolidated Highway Aid	31,808	A3501	40,616
<b>TOTAL State Aid</b>	<b>59,060</b>		<b>67,742</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Fed Aid, Crime Control	1,102	A4320	
<b>TOTAL Federal Aid</b>	<b>1,102</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>2,022,524</b>		<b>2,221,861</b>
Interfund Transfers			
		A5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,022,524</b>		<b>2,221,861</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Legislative Board, Pers Serv	11,000	A10101	11,000
Legislative Board, Contr Expend	1,251	A10104	136
<b>TOTAL Legislative Board</b>	<b>12,251</b>		<b>11,136</b>
Municipal Court, Pers Serv	7,477	A11101	7,477
Municipal Court, Contr Expend	12,030	A11104	10,073
<b>TOTAL Municipal Court</b>	<b>19,507</b>		<b>17,550</b>
Mayor, Pers Serv	5,575	A12101	5,575
Mayor, Contr Expend	508	A12104	349
<b>TOTAL Mayor</b>	<b>6,083</b>		<b>5,924</b>
Treasurer, Pers Serv	118,702	A13251	116,808
Treasurer, Equip & Cap Outlay	285	A13252	
Treasurer, Contr Expend	37,692	A13254	57,228
<b>TOTAL Treasurer</b>	<b>156,679</b>		<b>174,036</b>
Law, Contr Expend	8,881	A14204	13,738
<b>TOTAL Law</b>	<b>8,881</b>		<b>13,738</b>
Elections, Contr Expend	428	A14504	
<b>TOTAL Elections</b>	<b>428</b>		<b>0</b>
Records Mgmt, Contr Expend	1,049	A14604	38
<b>TOTAL Records Mgmt</b>	<b>1,049</b>		<b>38</b>
Buildings, Pers Serv	9,840	A16201	3,834
Buildings, Equip & Cap Outlay		A16202	12,403
Buildings, Contr Expend	38,679	A16204	28,946
<b>TOTAL Buildings</b>	<b>48,519</b>		<b>45,183</b>
Unallocated Insurance, Contr Expend	16,898	A19104	19,068
<b>TOTAL Unallocated Insurance</b>	<b>16,898</b>		<b>19,068</b>
Municipal Assn Dues, Contr Expend	1,225	A19204	1,225
<b>TOTAL Municipal Assn Dues</b>	<b>1,225</b>		<b>1,225</b>
Other Gen Govt Support, Contr Expend	15,022	A19894	3,418
<b>TOTAL Other Gen Govt Support</b>	<b>15,022</b>		<b>3,418</b>
<b>TOTAL General Government Support</b>	<b>286,542</b>		<b>291,316</b>
Police, Pers Serv	226,041	A31201	262,208
Police, Equip & Cap Outlay		A31202	6,509
Police, Contr Expend	16,582	A31204	13,367
<b>TOTAL Police</b>	<b>242,623</b>		<b>282,084</b>
On-Street Parking, Pers Serv	13,861	A33201	15,769
On-Street Parking, Contr Expend	1,683	A33204	638
<b>TOTAL On-Street Parking</b>	<b>15,544</b>		<b>16,407</b>
Control of Animals, Pers Serv	3,013	A35101	1,500
Control of Animals, Contr Expend	207	A35104	110
<b>TOTAL Control of Animals</b>	<b>3,220</b>		<b>1,610</b>
<b>TOTAL Public Safety</b>	<b>261,387</b>		<b>300,101</b>
Street Admin, Pers Serv	58,782	A50101	60,659
Street Admin, Contr Expend	2,904	A50104	167
<b>TOTAL Street Admin</b>	<b>61,686</b>		<b>60,826</b>
Maint of Streets, Pers Serv	258,097	A51101	287,328

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Maint of Streets, Equip & Cap Outlay	13,368	A51102	49,153
Maint of Streets, Contr Expend	183,287	A51104	185,254
<b>TOTAL Maint of Streets</b>	<b>454,752</b>		<b>521,735</b>
Street Lighting, Contr Expend	28,952	A51824	32,598
<b>TOTAL Street Lighting</b>	<b>28,952</b>		<b>32,598</b>
Sidewalks, Contr Expend	5,507	A54104	6,395
<b>TOTAL Sidewalks</b>	<b>5,507</b>		<b>6,395</b>
<b>TOTAL Transportation</b>	<b>550,897</b>		<b>621,554</b>
Publicity, Contr Expend	46,720	A64104	46,786
<b>TOTAL Publicity</b>	<b>46,720</b>		<b>46,786</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>46,720</b>		<b>46,786</b>
Playgr & Rec Centers, Pers Serv	3,509	A71401	7,521
Playgr & Rec Centers, Equip & Cap Outlay		A71402	5,990
Playgr & Rec Centers, Contr Expend	20,311	A71404	22,264
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>23,820</b>		<b>35,775</b>
Special Rec Facility, Pers Serv	44,602	A71801	44,855
Special Rec Facility, Contr Expend	67,424	A71804	25,169
<b>TOTAL Special Rec Facility</b>	<b>112,026</b>		<b>70,024</b>
Joint Youth Prog, Contr Expend	9,000	A73204	9,000
<b>TOTAL Joint Youth Prog</b>	<b>9,000</b>		<b>9,000</b>
Historian, Pers Serv	2,629	A75101	2,629
<b>TOTAL Historian</b>	<b>2,629</b>		<b>2,629</b>
Adult Recreation, Contr Expend	8,837	A76204	8,483
<b>TOTAL Adult Recreation</b>	<b>8,837</b>		<b>8,483</b>
<b>TOTAL Culture And Recreation</b>	<b>156,312</b>		<b>125,911</b>
Zoning, Contr Expend	49,577	A80104	43,274
<b>TOTAL Zoning</b>	<b>49,577</b>		<b>43,274</b>
Planning, Contr Expend	4,000	A80204	2,565
<b>TOTAL Planning</b>	<b>4,000</b>		<b>2,565</b>
Storm Sewers, Pers Serv	3,355	A81401	2,828
Storm Sewers, Contr Expend	1,380	A81404	428
<b>TOTAL Storm Sewers</b>	<b>4,735</b>		<b>3,256</b>
Refuse & Garbage, Contr Expend	1,364	A81604	716
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,364</b>		<b>716</b>
Comm Beautification, Contr Expend	1,872	A85104	1,873
<b>TOTAL Comm Beautification</b>	<b>1,872</b>		<b>1,873</b>
Shade Tree, Contr Expend		A85604	275
<b>TOTAL Shade Tree</b>	<b>0</b>		<b>275</b>
<b>TOTAL Home And Community Services</b>	<b>61,548</b>		<b>51,959</b>
State Retirement System	115,927	A90108	118,120
Social Security, Employer Cont	57,172	A90308	60,233
Worker's Compensation, Empl Bnfts	63,590	A90408	61,515
Unemployment Insurance, Empl Bnfts	3,628	A90508	1,504
Disability Insurance, Empl Bnfts	27	A90558	
Hospital & Medical (dental) Ins, Empl Bnft	266,570	A90608	254,423



VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Other Employee Benefits (spec)	4,358	A90898	5,753
<b>TOTAL Employee Benefits</b>	<b>511,272</b>		<b>501,548</b>
Debt Principal, Serial Bonds	120,000	A97106	100,000
Debt Principal, Installment Bonds	15,800	A97206	15,800
Debt Principal, Bond Anticipation Notes		A97306	157,500
Install Pur Debt, Principal		A97856	35,057
<b>TOTAL Debt Principal</b>	<b>135,800</b>		<b>308,357</b>
Debt Interest, Serial Bonds	23,188	A97107	19,375
Debt Interest, Installment Bonds	593	A97207	355
Debt Interest, Bond Anticipation Notes		A97307	21,669
<b>TOTAL Debt Interest</b>	<b>23,781</b>		<b>41,399</b>
<b>TOTAL Expenditures</b>	<b>2,034,259</b>		<b>2,288,931</b>
Transfers, Other Funds	34,000	A99019	34,000
Transfers, Capital Projects Fund		A99509	183,405
<b>TOTAL Operating Transfers</b>	<b>34,000</b>		<b>217,405</b>
<b>TOTAL Other Uses</b>	<b>34,000</b>		<b>217,405</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,068,259</b>		<b>2,506,336</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>331,390</b>	<b>A8021</b>	<b>163,210</b>
Prior Period Adj -Increase In Fund Balance		A8012	452,885
Prior Period Adj -Decrease In Fund Balance	122,445	A8015	26,461
<b>Restated Fund Balance - Beg of Year</b>	<b>208,945</b>	<b>A8022</b>	<b>589,634</b>
ADD - REVENUES AND OTHER SOURCES	2,022,524		2,221,861
DEDUCT - EXPENDITURES AND OTHER USES	2,068,259		2,506,336
<b>Fund Balance - End of Year</b>	<b>163,210</b>	<b>A8029</b>	<b>305,159</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,195,210	A1049N	1,275,555
Est Rev - Real Property Tax Items	28,818	A1099N	22,818
Est Rev - Non Property Tax Items	627,500	A1199N	636,000
Est Rev - Departmental Income	110,600	A1299N	116,600
Est Rev - Intergovernmental Charges	28,432	A2399N	27,432
Est Rev - Use of Money And Property	525	A2499N	50
Est Rev - Licenses And Permits	700	A2599N	700
Est Rev - Fines And Forfeitures	8,500	A2649N	7,500
Est Rev - Sale of Prop And Comp For Loss	3,500	A2699N	3,500
Est Rev - Miscellaneous Local Sources	8,000	A2799N	8,000
Est Rev - State Aid	114,199	A3099N	99,200
<b>TOTAL Estimated Revenues</b>	<b>2,125,984</b>		<b>2,197,355</b>
Estimated - Interfund Transfer	65,000	A5031N	116,760
<b>TOTAL Estimated Other Sources</b>	<b>65,000</b>		<b>116,760</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,190,984</b>		<b>2,314,115</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	316,571	A1999N	331,283
App - Public Safety	248,412	A3999N	237,853
App - Transportation	579,963	A5999N	645,391
App - Economic Assistance And Opportunity	47,000	A6999N	47,000
App - Culture And Recreation	137,079	A7999N	139,007
App - Home And Community Services	33,500	A8999N	34,862
App - Employee Benefits	533,711	A9199N	525,673
App - Debt Service	225,748	A9899N	319,047
<b>TOTAL Appropriations</b>	<b>2,121,984</b>		<b>2,280,116</b>
App - Interfund Transfer	69,000	A9999N	34,000
<b>TOTAL Other Uses</b>	<b>69,000</b>		<b>34,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,190,984</b>		<b>2,314,116</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	100,521	FX200	
Cash In Time Deposits	152,168	FX201	52,338
<b>TOTAL Cash</b>	<b>252,689</b>		<b>52,338</b>
Water Rents Receivable	43,322	FX350	62,860
Accounts Receivable		FX380	
<b>TOTAL Other Receivables (net)</b>	<b>43,322</b>		<b>62,860</b>
Due From Other Funds	528,982	FX391	649,706
<b>TOTAL Due From Other Funds</b>	<b>528,982</b>		<b>649,706</b>
Cash In Time Deposits Special Reserves	455,774	FX231	456,024
<b>TOTAL Restricted Assets</b>	<b>455,774</b>		<b>456,024</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,280,767</b>		<b>1,220,928</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	6,337	FX600	74,990
<b>TOTAL Accounts Payable</b>	<b>6,337</b>		<b>74,990</b>
Accrued Liabilities	2,625	FX601	3,260
<b>TOTAL Accrued Liabilities</b>	<b>2,625</b>		<b>3,260</b>
Overpayments & Clearing Account	2,182	FX690	2,182
<b>TOTAL Other Liabilities</b>	<b>2,182</b>		<b>2,182</b>
Due To Employees' Retirement System		FX637	1,809
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>1,809</b>
<b>TOTAL Liabilities</b>	<b>11,144</b>		<b>82,241</b>
<b>Fund Balance</b>			
Capital Reserve	455,774	FX878	456,024
<b>TOTAL Restricted Fund Balance</b>	<b>455,774</b>		<b>456,024</b>
Assigned Appropriated Fund Balance		FX914	
Assigned Unappropriated Fund Balance	813,849	FX915	682,663
<b>TOTAL Assigned Fund Balance</b>	<b>813,849</b>		<b>682,663</b>
<b>TOTAL Fund Balance</b>	<b>1,269,623</b>		<b>1,138,687</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,280,767</b>		<b>1,220,928</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Metered Water Sales	628,516	FX2140	637,919
Unmetered Water Sales	950	FX2142	325
Water Service Charges	2,000	FX2144	
Interest & Penalties On Water Rents	7,290	FX2148	8,570
<b>TOTAL Departmental Income</b>	<b>638,756</b>		<b>646,814</b>
Interest And Earnings	550	FX2401	421
Rental of Real Property, Individuals	20,664	FX2410	20,964
<b>TOTAL Use of Money And Property</b>	<b>21,214</b>		<b>21,385</b>
Refunds of Prior Year's Expenditures	112	FX2701	250
<b>TOTAL Miscellaneous Local Sources</b>	<b>112</b>		<b>250</b>
<b>TOTAL Revenues</b>	<b>660,082</b>		<b>668,449</b>
Interfund Transfers	80,974	FX5031	
<b>TOTAL Interfund Transfers</b>	<b>80,974</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>80,974</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>741,056</b>		<b>668,449</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend		FX13804	11,834
<b>TOTAL Fiscal Agents Fees</b>	<b>0</b>		<b>11,834</b>
Law, Contr Expend	280	FX14204	63
<b>TOTAL Law</b>	<b>280</b>		<b>63</b>
Administration-Contractual	53,802	FX17104	111,616
<b>TOTAL Administration-Contractual</b>	<b>53,802</b>		<b>111,616</b>
Unallocated Insurance, Contr Expend	8,121	FX19104	7,686
<b>TOTAL Unallocated Insurance</b>	<b>8,121</b>		<b>7,686</b>
Municipal Assn Dues, Contr Expend	165	FX19204	166
<b>TOTAL Municipal Assn Dues</b>	<b>165</b>		<b>166</b>
Taxes & Assess On Munic Prop, Contr Expend	1,378	FX19504	1,395
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>1,378</b>		<b>1,395</b>
Other Gen Govt Support, Contr Expend		FX19894	68,917
<b>TOTAL Other Gen Govt Support</b>	<b>0</b>		<b>68,917</b>
<b>TOTAL General Government Support</b>	<b>63,746</b>		<b>201,677</b>
Source Supply Pwr & Pump, Pers Serv	50,216	FX83201	59,191
Source Supply Pwr & Pump, Contr Expend	52,919	FX83204	52,680
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>103,135</b>		<b>111,871</b>
Water Trans & Distrib, Pers Serv	17,773	FX83401	18,573
Water Trans & Distrib, Equip & Cap Outlay	6,386	FX83402	
Water Trans & Distrib, Contr Expend	14,584	FX83404	21,874
<b>TOTAL Water Trans &amp; Distrib</b>	<b>38,743</b>		<b>40,447</b>
<b>TOTAL Home And Community Services</b>	<b>141,878</b>		<b>152,318</b>
State Retirement, Empl Bnfts	11,177	FX90108	11,227
Social Security, Empl Bnfts	5,178	FX90308	5,934
Workers Compensation, Empl Bnfts		FX90408	3,900
Hospital & Medical (dental) Ins, Empl Bnft	29,664	FX90608	30,645
Other Employee Benefits (spec)	529	FX90898	582
<b>TOTAL Employee Benefits</b>	<b>46,548</b>		<b>52,288</b>
Debt Principal, Serial Bonds	79,200	FX97106	79,200
Debt Principal, Installment Bonds	32,000	FX97206	32,000
Debt Principal, Bond Anticipation Notes	50,000	FX97306	
<b>TOTAL Debt Principal</b>	<b>161,200</b>		<b>111,200</b>
Debt Interest, Serial Bonds	35,531	FX97107	31,911
Debt Interest, Installment Bonds	1,600	FX97207	960
Debt Interest, Bond Anticipation Notes	620	FX97307	
<b>TOTAL Debt Interest</b>	<b>37,751</b>		<b>32,871</b>
<b>TOTAL Expenditures</b>	<b>451,123</b>		<b>550,354</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>451,123</b>		<b>550,354</b>



VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>984,756</b>	<b>FX8021</b>	<b>1,269,623</b>
Prior Period Adj -Decrease In Fund Balance	5,066	FX8015	249,031
<b>Restated Fund Balance - Beg of Year</b>	<b>979,690</b>	<b>FX8022</b>	<b>1,020,592</b>
ADD - REVENUES AND OTHER SOURCES	741,056		668,449
DEDUCT - EXPENDITURES AND OTHER USES	451,123		550,354
<b>Fund Balance - End of Year</b>	<b>1,269,623</b>	<b>FX8029</b>	<b>1,138,687</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	683,672	FX1299N	634,076
Est Rev - Use of Money And Property	20,814	FX2499N	20,814
<b>TOTAL Estimated Revenues</b>	<b>704,486</b>		<b>654,890</b>
Appropriated Reserve		FX511N	68,241
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>68,241</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>704,486</b>		<b>723,131</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	143,425	FX1999N	146,828
App - Home And Community Services	160,866	FX8999N	223,723
App - Employee Benefits	55,533	FX9199N	53,909
App - Debt Service	224,662	FX9899N	141,491
<b>TOTAL Appropriations</b>	<b>584,486</b>		<b>565,951</b>
App - Interfund Transfer	120,000	FX9999N	157,180
<b>TOTAL Other Uses</b>	<b>120,000</b>		<b>157,180</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>704,486</b>		<b>723,131</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	368,174	G200	
Cash In Time Deposits	21,034	G201	21,059
Cash With Fiscal Agent		G223	
<b>TOTAL Cash</b>	<b>389,208</b>		<b>21,059</b>
Sewer Rents Receivable	48,292	G360	57,766
Accounts Receivable	8,100	G380	
<b>TOTAL Other Receivables (net)</b>	<b>56,392</b>		<b>57,766</b>
Due From State And Federal Government	11,528	G410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>11,528</b>		<b>0</b>
Due From Other Funds	171,074	G391	370,436
<b>TOTAL Due From Other Funds</b>	<b>171,074</b>		<b>370,436</b>
Due From Other Governments		G440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Cash In Time Deposits Special Reserves	547,033	G231	547,284
<b>TOTAL Restricted Assets</b>	<b>547,033</b>		<b>547,284</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,175,235</b>		<b>996,545</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	18,413	G600	40,286
<b>TOTAL Accounts Payable</b>	<b>18,413</b>		<b>40,286</b>
Accrued Liabilities	3,654	G601	3,799
<b>TOTAL Accrued Liabilities</b>	<b>3,654</b>		<b>3,799</b>
Due To Employees' Retirement System		G637	1,809
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>1,809</b>
<b>TOTAL Liabilities</b>	<b>22,067</b>		<b>45,894</b>
<b>Fund Balance</b>			
Reserve For Repairs	547,033	G882	547,284
Reserve For Debt	11,528	G884	
<b>TOTAL Restricted Fund Balance</b>	<b>558,561</b>		<b>547,284</b>
Assigned Appropriated Fund Balance		G914	
Assigned Unappropriated Fund Balance	594,607	G915	403,367
<b>TOTAL Assigned Fund Balance</b>	<b>594,607</b>		<b>403,367</b>
<b>TOTAL Fund Balance</b>	<b>1,153,168</b>		<b>950,651</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,175,235</b>		<b>996,545</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Sewer Rents	613,598	G2120	618,795
Sewer Charges	4,800	G2122	2,400
Interest & Penalties On Sewer Accts	6,985	G2128	8,483
<b>TOTAL Departmental Income</b>	<b>625,383</b>		<b>629,678</b>
Sewer Serv Other Govts	417,184	G2374	494,371
<b>TOTAL Intergovernmental Charges</b>	<b>417,184</b>		<b>494,371</b>
Interest And Earnings	411	G2401	275
<b>TOTAL Use of Money And Property</b>	<b>411</b>		<b>275</b>
Sales of Equipment	2,000	G2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,000</b>		<b>0</b>
Refunds of Prior Year's Expenditures	5,300	G2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>5,300</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,050,278</b>		<b>1,124,324</b>
Interfund Transfers	34,522	G5031	
<b>TOTAL Interfund Transfers</b>	<b>34,522</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>34,522</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,084,800</b>		<b>1,124,324</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Administration-Contractual	54,707	G17104	128,930
<b>TOTAL Administration-Contractual</b>	<b>54,707</b>		<b>128,930</b>
Unallocated Insurance, Contr Expend	14,799	G19104	14,031
<b>TOTAL Unallocated Insurance</b>	<b>14,799</b>		<b>14,031</b>
Municipal Assn Dues, Contr Expend	165	G19204	166
<b>TOTAL Municipal Assn Dues</b>	<b>165</b>		<b>166</b>
Other Gen Govt Support, Contr Expend	154,524	G19894	12,072
<b>TOTAL Other Gen Govt Support</b>	<b>154,524</b>		<b>12,072</b>
<b>TOTAL General Government Support</b>	<b>224,195</b>		<b>155,199</b>
Sanitary Sewers, Pers Serv	34,929	G81201	34,582
Sanitary Sewers, Equip & Cap Outlay		G81202	104,450
Sanitary Sewers, Contr Expend	117,796	G81204	106,156
<b>TOTAL Sanitary Sewers</b>	<b>152,725</b>		<b>245,188</b>
Sewage Treat Disp, Pers Serv	65,667	G81301	57,761
Sewage Treat Disp, Equip & Cap Outlay		G81302	
Sewage Treat Disp, Contr Expend	90,268	G81304	89,117
<b>TOTAL Sewage Treat Disp</b>	<b>155,935</b>		<b>146,878</b>
Other Sanitation, Contr Expend	163,897	G81894	182,705
<b>TOTAL Other Sanitation</b>	<b>163,897</b>		<b>182,705</b>
<b>TOTAL Home And Community Services</b>	<b>472,557</b>		<b>574,771</b>
State Retirement, Empl Bnfts	11,177	G90108	11,227
Social Security , Empl Bnfts	7,665	G90308	7,042
Worker's Compensation, Empl Bnfts		G90408	3,900
Hospital & Medical (dental) Ins, Empl Bnft	42,526	G90608	29,271
Other Employee Benefits (spec)	530	G90898	576
<b>TOTAL Employee Benefits</b>	<b>61,898</b>		<b>52,016</b>
Debt Principal, Serial Bonds	268,496	G97106	270,137
Debt Principal, Bond Anticipation Notes		G97306	
<b>TOTAL Debt Principal</b>	<b>268,496</b>		<b>270,137</b>
<b>TOTAL Expenditures</b>	<b>1,027,146</b>		<b>1,052,123</b>
Transfers, Other Funds		G99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,027,146</b>		<b>1,052,123</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>913,413</b>	<b>G8021</b>	<b>1,153,168</b>
Prior Period Adj -Increase In Fund Balance	208,431	G8012	
Prior Period Adj -Decrease In Fund Balance	26,330	G8015	274,718
<b>Restated Fund Balance - Beg of Year</b>	<b>1,095,514</b>	<b>G8022</b>	<b>878,450</b>
ADD - REVENUES AND OTHER SOURCES	1,084,800		1,124,324
DEDUCT - EXPENDITURES AND OTHER USES	1,027,146		1,052,123
<b>Fund Balance - End of Year</b>	<b>1,153,168</b>	<b>G8029</b>	<b>950,651</b>



VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	616,393	G1299N	
Est Rev - Intergovernmental Charges	387,614	G2399N	1,003,007
Est Rev - Use of Money And Property	320	G2499N	
<b>TOTAL Estimated Revenues</b>	<b>1,004,327</b>		<b>1,003,007</b>
Estimated - Interfund Transfer	193,000	G5031N	73,262
<b>TOTAL Estimated Other Sources</b>	<b>193,000</b>		<b>73,262</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,197,327</b>		<b>1,076,269</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	99,200	G1999N	92,649
App - Home And Community Services	506,050	G8999N	493,170
App - Employee Benefits	56,940	G9199N	60,292
App - Debt Service	370,137	G9899N	371,778
<b>TOTAL Appropriations</b>	<b>1,032,327</b>		<b>1,017,889</b>
App - Interfund Transfer	165,000	G9999N	58,380
<b>TOTAL Other Uses</b>	<b>165,000</b>		<b>58,380</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,197,327</b>		<b>1,076,269</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash In Time Deposits	735,338	H201	150,491
Cash With Fiscal Agent		H223	
<b>TOTAL Cash</b>	<b>735,338</b>		<b>150,491</b>
Due From State And Federal Government		H410	163,722
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>163,722</b>
Due From Other Funds	81,663	H391	
<b>TOTAL Due From Other Funds</b>	<b>81,663</b>		<b>0</b>
Due From Other Governments		H440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>817,001</b>		<b>314,213</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		H600	1,087,461
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>1,087,461</b>
Bond Anticipation Notes Payable	1,558,600	H626	2,870,551
<b>TOTAL Notes Payable</b>	<b>1,558,600</b>		<b>2,870,551</b>
Other Liabilities		H688	121,028
Additional Description Retainage Payable			
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>121,028</b>
Due To Other Funds	697,402	H630	139,304
<b>TOTAL Due To Other Funds</b>	<b>697,402</b>		<b>139,304</b>
<b>TOTAL Liabilities</b>	<b>2,256,002</b>		<b>4,218,344</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-1,439,003	H917	-3,904,131
<b>TOTAL Unassigned Fund Balance</b>	<b>-1,439,003</b>		<b>-3,904,131</b>
<b>TOTAL Fund Balance</b>	<b>-1,439,003</b>		<b>-3,904,131</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>816,999</b>		<b>314,213</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
St Aid-Capital Projects	81,663	H3097	566,703
St Aid-Water Cap Proj	651,082	H3991	848,917
<b>TOTAL State Aid</b>	<b>732,745</b>		<b>1,415,620</b>
Fed Aid - Cap Projects	121,971	H4097	
<b>TOTAL Federal Aid</b>	<b>121,971</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>854,716</b>		<b>1,415,620</b>
Interfund Transfers		H5031	183,405
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>183,405</b>
Bans Redeemed From Appropriations	50,000	H5731	157,500
Installment Purchase Debt		H5785	164,676
<b>TOTAL Proceeds of Obligations</b>	<b>50,000</b>		<b>322,176</b>
<b>TOTAL Other Sources</b>	<b>50,000</b>		<b>505,581</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>904,716</b>		<b>1,921,201</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend		H13804	83,961
<b>TOTAL Fiscal Agents Fees</b>	<b>0</b>		<b>83,961</b>
Engineer, Equip & Cap Outlay	520,946	H14402	575,460
<b>TOTAL Engineer</b>	<b>520,946</b>		<b>575,460</b>
Buildings, Equip & Cap Outlay		H16202	
<b>TOTAL Buildings</b>	<b>0</b>		<b>0</b>
Pur of Land/right of Way,equip & Cap Out	381,467	H19402	
<b>TOTAL Pur of Land/right of Way</b>	<b>381,467</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>902,413</b>		<b>659,421</b>
Maint of Streets, Equip & Cap Outlay		H51102	164,676
<b>TOTAL Maint of Streets</b>	<b>0</b>		<b>164,676</b>
<b>TOTAL Transportation</b>	<b>0</b>		<b>164,676</b>
Other Culture And Recreation	128,918	H79972	3,482,536
<b>TOTAL Other Culture And Recreation</b>	<b>128,918</b>		<b>3,482,536</b>
<b>TOTAL Culture And Recreation</b>	<b>128,918</b>		<b>3,482,536</b>
Water Capital Projects, Equip & Cap Outlay		H83972	56,750
<b>TOTAL Water Capital Projects</b>	<b>0</b>		<b>56,750</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>56,750</b>
Debt Principal, Serial Bonds		H97106	
Debt Principal, Bond Anticipation Notes		H97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	35,504	H97307	
<b>TOTAL Debt Interest</b>	<b>35,504</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,066,835</b>		<b>4,363,383</b>
Transfers, Other Funds	115,496	H99019	
<b>TOTAL Operating Transfers</b>	<b>115,496</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>115,496</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,182,331</b>		<b>4,363,383</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-1,156,288</b>	<b>H8021</b>	<b>-1,439,003</b>
Prior Period Adj -Increase In Fund Balance	96,301	H8012	
Prior Period Adj -Decrease In Fund Balance	101,401	H8015	22,946
<b>Restated Fund Balance - Beg of Year</b>	<b>-1,161,388</b>	<b>H8022</b>	<b>-1,461,949</b>
ADD - REVENUES AND OTHER SOURCES	904,716		1,921,201
DEDUCT - EXPENDITURES AND OTHER USES	1,182,331		4,363,383
<b>Fund Balance - End of Year</b>	<b>-1,439,003</b>	<b>H8029</b>	<b>-3,904,131</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Land	875,784	K101	796,284
Buildings	4,671,625	K102	4,811,434
Improvements Other Than Buildings	1,002,581	K103	1,416,790
Machinery And Equipment	3,205,016	K104	3,107,096
Construction Work In Progress	726,973	K105	4,896,808
Infrastructure	20,540,074	K106	13,157,902
<b>TOTAL Fixed Assets (net)</b>	<b>31,022,053</b>		<b>28,186,314</b>
Deferred Outflows of Resources - Pensions	227,452	K496	
<b>TOTAL Deferred Outflows of Resources</b>	<b>227,452</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>31,249,505</b>		<b>28,186,314</b>



VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	31,249,505	K159	28,186,314
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>31,249,505</b>		<b>28,186,314</b>
<b>TOTAL Fund Balance</b>	<b>31,249,505</b>		<b>28,186,314</b>
<b>TOTAL</b>	<b>31,249,505</b>		<b>28,186,314</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		L200	
Cash In Time Deposits	29,556	L201	29,590
Petty Cash	200	L210	200
<b>TOTAL Cash</b>	<b>29,756</b>		<b>29,790</b>
Accounts Receivable	70	L380	
<b>TOTAL Other Receivables (net)</b>	<b>70</b>		<b>0</b>
Cash In Time Deposits Special Reserves	13,402	L231	11,399
<b>TOTAL Restricted Assets</b>	<b>13,402</b>		<b>11,399</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>43,228</b>		<b>41,189</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,985	L600	2,089
<b>TOTAL Accounts Payable</b>	<b>1,985</b>		<b>2,089</b>
Accrued Liabilities	3,000	L601	3,765
<b>TOTAL Accrued Liabilities</b>	<b>3,000</b>		<b>3,765</b>
Due To Other Funds	1,825	L630	4,003
<b>TOTAL Due To Other Funds</b>	<b>1,825</b>		<b>4,003</b>
Due To Employees' Retirement System		L637	658
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>658</b>
<b>TOTAL Liabilities</b>	<b>6,810</b>		<b>10,515</b>
<b>Fund Balance</b>			
Reserve For Repairs	13,402	L882	11,399
<b>TOTAL Restricted Fund Balance</b>	<b>13,402</b>		<b>11,399</b>
Assigned Unappropriated Fund Balance	23,016	L915	19,275
<b>TOTAL Assigned Fund Balance</b>	<b>23,016</b>		<b>19,275</b>
<b>TOTAL Fund Balance</b>	<b>36,418</b>		<b>30,674</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>43,228</b>		<b>41,189</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	56,498	L1001	61,498
<b>TOTAL Real Property Taxes</b>	<b>56,498</b>		<b>61,498</b>
Library Charges	6,104	L2082	5,799
Other Culture & Recreation Income		L2089	
<b>TOTAL Departmental Income</b>	<b>6,104</b>		<b>5,799</b>
Library Services, Other Govts	9,000	L2360	9,000
<b>TOTAL Intergovernmental Charges</b>	<b>9,000</b>		<b>9,000</b>
Interest And Earnings	44	L2401	16
<b>TOTAL Use of Money And Property</b>	<b>44</b>		<b>16</b>
Sales of Equipment		L2665	101
Sale of Instructional Supplies	2,565	L2670	2,953
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,565</b>		<b>3,054</b>
Gifts And Donations	7,515	L2705	10,210
Library System Grant	13,292	L2760	13,728
Unclassified (specify)		L2770	17
<b>TOTAL Miscellaneous Local Sources</b>	<b>20,807</b>		<b>23,955</b>
<b>TOTAL Revenues</b>	<b>95,018</b>		<b>103,322</b>
Interfund Transfers	34,000	L5031	36,003
<b>TOTAL Interfund Transfers</b>	<b>34,000</b>		<b>36,003</b>
<b>TOTAL Other Sources</b>	<b>34,000</b>		<b>36,003</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>129,018</b>		<b>139,325</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Library, Pers Serv	67,239	L74101	84,360
Library, Contr Expend	51,549	L74104	47,727
<b>TOTAL Library</b>	<b>118,788</b>		<b>132,087</b>
<b>TOTAL Culture And Recreation</b>	<b>118,788</b>		<b>132,087</b>
State Retirement, Empl Bnfts	5,994	L90108	3,012
Social Security, Empl Bnfts	5,111	L90308	6,451
Disability Insurance, Empl Bnfts	135	L90558	
Other Employee Benefits (spec)	459	L90898	1,045
<b>TOTAL Employee Benefits</b>	<b>11,699</b>		<b>10,508</b>
<b>TOTAL Expenditures</b>	<b>130,487</b>		<b>142,595</b>
Transfers, Capital Projects Fund		L99509	2,003
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>2,003</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>2,003</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>130,487</b>		<b>144,598</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>37,887</b>	<b>L8021</b>	<b>36,418</b>
Prior Period Adj -Decrease In Fund Balance		L8015	471
<b>Restated Fund Balance - Beg of Year</b>	<b>37,887</b>	<b>L8022</b>	<b>35,947</b>
ADD - REVENUES AND OTHER SOURCES	129,018		139,325
DEDUCT - EXPENDITURES AND OTHER USES	130,487		144,598
<b>Fund Balance - End of Year</b>	<b>36,418</b>	<b>L8029</b>	<b>30,674</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	33,162	TA200	2,448
Cash In Time Deposits	51,073	TA201	
<b>TOTAL Cash</b>	<b>84,235</b>		<b>2,448</b>
Miscellaneous Current Assets		TA489	
<b>TOTAL Other</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>84,235</b>		<b>2,448</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	81,181	TA630	30,108
<b>TOTAL Due To Other Funds</b>	<b>81,181</b>		<b>30,108</b>
State Retirement	68	TA18	154
Disability Insurance	32	TA19	80
Group Insurance	61	TA20	-30,878
Assoc & Union Dues	-2	TA24	119
Other Funds (specify)	2,895	TA85	2,865
<b>TOTAL Agency Liabilities</b>	<b>3,054</b>		<b>-27,660</b>
<b>TOTAL Liabilities</b>	<b>84,235</b>		<b>2,448</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>84,235</b>		<b>2,448</b>



VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Total Non-Current Govt Liabilities	8,731,152	W129	8,056,139
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>8,731,152</b>		<b>8,056,139</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>8,731,152</b>		<b>8,056,139</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	334,846	W638	124,157
Installment Purchase Debt		W685	129,619
Compensated Absences	120,163	W687	120,163
Other Long Term Debt	30,000	W689	
<b>TOTAL Other Liabilities</b>	<b>485,009</b>		<b>373,939</b>
Bonds Payable	8,179,337	W628	7,682,200
<b>TOTAL Bond And Long Term Liabilities</b>	<b>8,179,337</b>		<b>7,682,200</b>
Deferred Inflows of Resources - Pensions	66,806	W697	
<b>TOTAL Deferred Inflows of Resources</b>	<b>66,806</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>8,731,152</b>		<b>8,056,139</b>
<b>TOTAL Liabilities</b>	<b>8,731,152</b>		<b>8,056,139</b>

**VILLAGE OF Clayton**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2018**

8/28/2018

County of: Jefferson

Municipal Code: 220417101000

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
2003	BOND E	sewer - EFC			08/08/2002	03/01/2031	0.00%		\$702,659	\$357,000	\$23,000	\$0	\$0		\$334,000
2004	BOND E	Re-funding water			05/01/2004	09/01/2029	4.65%		\$1,160,700	\$345,000	\$65,000	\$0	\$0		\$280,000
2007	BOND E	SEWER-Eastside EFC			09/23/2005	09/23/2035	0.00%			\$747,111	\$39,322	\$0	\$0		\$707,789
2016	BOND E	Sewer Rehab Project (EFC)			08/01/2015	08/01/2045	0.00%		\$3,569,000	\$3,473,826	\$96,815	\$0	\$0		\$3,377,011
2011	BOND E	Westside Water-Hungerford Pt.			04/15/2011	04/15/2048	3.75%		\$526,000	\$440,800	\$14,200	\$0	\$0		\$426,600
2008	BOND E	Westside Sewer (Phase II)-EFC			11/29/2007	03/23/2037	0.00%		\$3,216,530	\$2,220,000	\$111,000	\$0	\$0		\$2,109,000
2014	BOND E	Water Meter Automation			09/12/2013	09/15/2018	2.00%		\$160,000	\$64,000	\$32,000	\$0	\$0		\$32,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$7,647,737</b>	<b>\$381,337</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,266,400</b>
2018	IPC E	0218 Int'l Plow Truck			06/15/2017	06/15/2021	3.22%		\$164,676	\$0	\$35,057		\$0		\$129,619
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$164,676</b>	<b>\$0</b>	<b>\$35,057</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$129,619</b>
2018	BAN N	Riverwalk			05/31/2018	05/31/2019	1.17%		\$1,469,451	\$0			\$0		\$1,469,451
2015	BAN N	Various Projects			09/20/2014	09/25/2015	1.50%		\$542,000	\$498,600	\$85,000	\$0	\$0		\$413,600
2016	BAN N	Riverwalk 3			02/19/2016	02/17/2018	1.25%		\$750,000	\$750,000	\$35,000	\$0	\$0		\$715,000
2017	BAN N	Danforth Lot			08/04/2016	08/04/2017	1.50%		\$310,000	\$310,000	\$37,500	\$0	\$0		\$272,500
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$1,469,451</b>	<b>\$1,558,600</b>	<b>\$157,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,870,551</b>
2010	BOND N	TI Dock (I) & Straw/Brooks			04/15/2010	04/15/2022	3.125%		\$1,195,000	\$500,000	\$100,000	\$0	\$0		\$400,000
2014	BOND N	Purchase JD Backhoe			06/28/2013	06/30/2019	1.50%		\$79,000	\$31,600	\$15,800	\$0	\$0		\$15,800
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$531,600</b>	<b>\$115,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$415,800</b>
2014	OTHR N	DANC Note			02/11/2014	03/01/2017	0.00%		\$30,000	\$30,000	\$0	\$0	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$1,634,127</b>	<b>\$9,767,937</b>	<b>\$689,694</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,682,370</b>

VILLAGE OF Clayton  
Maturity Schedule  
For the Fiscal Year Ending 2018

For Installment Purchase Contracts Issued During The Fiscal Year Ended 2018

	EDPCODE	
Indebtedness No.		2018000002
Purpose of Issue		0218 Int'l Plow Truck
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	164,676
Date of Issue	2P3DT	6/15/2017
Interest Rate	2P3PC	3.22000
Final Maturity Date	2P3DM	6/15/2021
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P319	43,206
	2P320	43,206
	2P321	43,206

VILLAGE OF Clayton  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2018

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$300.00
Demand Deposits	9Z2011	\$1,173,144.00
Time Deposits	9Z2021	\$176,873.00
Total		\$1,350,317.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,100,317.00
Total		\$1,350,317.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	\$2,176,765.00
Market Value at Balance Sheet Date	9Z4502	\$3,108,512.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$5,285,277.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

VILLAGE OF Clayton  
Bank Reconciliation  
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0043	\$1,187,984	\$11,302	\$179,080	\$1,020,206
****-5349	\$176,873	\$0	\$0	\$176,873
****-0146	\$425,987	\$0	\$275,496	\$150,491
****-0050	\$126,164	\$250	\$0	\$126,414
****-5669	\$6,448	\$0	\$4,000	\$2,448
****-8983	\$1,003,308	\$0	\$0	\$1,003,308
Total Adjusted Bank Balance				\$2,479,740
Petty Cash				\$300.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$2,480,040
Total Cash Balance All Funds			9ZCASHB *	\$2,480,040
* Must be equal				

VILLAGE OF Clayton  
Local Government Questionnaire  
For the Fiscal Year Ending 2018

	<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>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</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>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

VILLAGE OF Clayton  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2018

<b>Total Full Time Employees:</b>		20			
<b>Total Part Time Employees:</b>		17			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$143,586.00	20	5	
90158	Police and Fire Retirement		3	2	
90258	Local Pension Fund				
90308	Social Security	\$79,660.00	20	17	
90408	Worker's Compensation Insurance	\$69,315.00	20	17	
90458	Life Insurance				
90508	Unemployment Insurance	\$1,504.00		1	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$314,339.00	17		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$7,956.00	17	3	
<b>Total</b>		<b>\$616,360.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$616,360.00</b>			



VILLAGE OF Clayton  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil	\$11,269	4,947	gallons	
Natural Gas			cubic feet	
Electricity	\$49,062	268,941	kilowatt-hours	
Coal			tons	
Propane	\$93	95	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Geneva Phelps-Miller, hereby certify that I am the Chief Fiscal Officer of the Village of Clayton, and that the information provided in the annual financial report of the Village of Clayton, for the fiscal year ended 05/31/2018, 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 Village of Clayton, and adopted by me as my signature for use in conjunction with the filing of the Village of Clayton's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Clayton's annual financial report for the fiscal year ended 05/31/2018 and filed by means of electronic data transmission.

EFPR Solutions  
Name of Report Preparer if  
different than Chief Fiscal Officer

Geneva Phelps-Miller  
Name

(585) 427-8900  
Telephone Number

Treasurer  
Title

425 Mary Street, Clayton, NY 13624  
Official Address

08/28/2018  
Date of Certification

(315) 686-5552  
Official Telephone Number

VILLAGE OF Clayton  
Financial Comments  
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8012 Water & Sewer Charges for prior years  
Account Code A8015 Cash, payables, French Creek Marina & NYS Retirement

(FX) WATER

Adjustment Reason

Account Code FX8015 \$226,443 Water & Sewer Charges / \$22,588 Cash, payables, French Creek Marina & NYS Retirement

(G) SEWER

Adjustment Reason

Account Code G8015 \$226,443 - Water & Sewer Charges for prior years / \$48,276 - Cash, payables, French Creek Marina & NYS Retirement

(L) LIBRARY

Adjustment Reason

Account Code L8015 Cash, Payables

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 Cash, payables, French Creek Marina & NYS Retirement