

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 05/31/2020

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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (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 2019 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 2020

(A) GENERAL

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 81,952 | A200 | 396,847 |
| Cash In Time Deposits | | A201 | 41,780 |
| Petty Cash | 100 | A210 | 100 |
| TOTAL Cash | 82,052 | | 438,727 |
| Accounts Receivable | 13,122 | A380 | 24,025 |
| TOTAL Other Receivables (net) | 13,122 | | 24,025 |
| Due From Other Funds | 47,120 | A391 | 13,040 |
| TOTAL Due From Other Funds | 47,120 | | 13,040 |
| Due From Other Governments | 41,539 | A440 | 7,299 |
| TOTAL Due From Other Governments | 41,539 | | 7,299 |
| Cash In Time Deposits Special Reserves | 115,190 | A231 | |
| TOTAL Restricted Assets | 115,190 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 299,023 | | 483,091 |

VILLAGE OF Clayton
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(A) GENERAL

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Accounts Payable | 15,944 | A600 | 34,655 |
| TOTAL Accounts Payable | 15,944 | | 34,655 |
| Accrued Liabilities | 40,147 | A601 | 13,034 |
| TOTAL Accrued Liabilities | 40,147 | | 13,034 |
| Due To Other Funds | | A630 | 87,027 |
| TOTAL Due To Other Funds | 0 | | 87,027 |
| Due To Employees' Retirement System | 19,938 | A637 | 20,126 |
| TOTAL Due To Other Governments | 19,938 | | 20,126 |
| TOTAL Liabilities | 76,029 | | 154,842 |
| Fund Balance | | | |
| Capital Reserve | 115,190 | A878 | |
| TOTAL Restricted Fund Balance | 115,190 | | 0 |
| Unassigned Fund Balance | 107,804 | A917 | 328,249 |
| TOTAL Unassigned Fund Balance | 107,804 | | 328,249 |
| TOTAL Fund Balance | 222,994 | | 328,249 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 299,023 | | 483,091 |

VILLAGE OF Clayton
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(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 1,275,555 | A1001 | 1,378,861 |
| TOTAL Real Property Taxes | 1,275,555 | | 1,378,861 |
| Other Payments In Lieu of Taxes | 22,818 | A1081 | 22,818 |
| Interest & Penalties On Real Prop Taxes | 19,237 | A1090 | 21,126 |
| TOTAL Real Property Tax Items | 42,055 | | 43,944 |
| Non Prop Tax Dist By County | 591,889 | A1120 | 623,871 |
| Utilities Gross Receipts Tax | 17,656 | A1130 | 16,845 |
| Franchises | 27,061 | A1170 | 41,086 |
| TOTAL Non Property Tax Items | 636,606 | | 681,802 |
| Clerk Fees | 765 | A1255 | 1,679 |
| Police Fees | 11 | A1520 | 48 |
| Parking Meter Fees Non-Taxable | 51,012 | A1741 | 47,290 |
| Other Culture & Recreation Income | 42,852 | A2089 | 58,276 |
| Zoning Fees | 6,672 | A2110 | 4,783 |
| Planning Board Fees | 840 | A2115 | 530 |
| TOTAL Departmental Income | 102,152 | | 112,606 |
| General Services, Inter Government | 20,011 | A2210 | 5,209 |
| Snow Removal Services, Other Govts | 21,594 | A2302 | 50 |
| TOTAL Intergovernmental Charges | 41,605 | | 5,259 |
| Interest And Earnings | 664 | A2401 | 1,417 |
| TOTAL Use of Money And Property | 664 | | 1,417 |
| Games of Chance | 75 | A2530 | 75 |
| Licenses, Other | | A2545 | |
| Public Safety Permits | 200 | A2550 | 200 |
| Street Opening Permits | 100 | A2560 | |
| TOTAL Licenses And Permits | 375 | | 275 |
| Fines And Forfeited Bail | 2,354 | A2610 | 11,892 |
| TOTAL Fines And Forfeitures | 2,354 | | 11,892 |
| Sales of Equipment | | A2665 | 1,278 |
| TOTAL Sale of Property And Compensation For Loss | 0 | | 1,278 |
| Refunds of Prior Year's Expenditures | 6,889 | A2701 | 4,608 |
| Gifts And Donations | 3,892 | A2705 | 6,446 |
| Premium On Obligations | 3,938 | A2710 | |
| Unclassified (specify) | 108 | A2770 | 4,461 |
| TOTAL Miscellaneous Local Sources | 14,827 | | 15,515 |
| Interfund Revenues | 116,760 | A2801 | 143,870 |
| TOTAL Interfund Revenues | 116,760 | | 143,870 |
| St Aid, Revenue Sharing | 12,088 | A3001 | 12,088 |
| St Aid, Mortgage Tax | 17,912 | A3005 | 6,580 |
| St Aid, Other Public Safety | 3,147 | A3389 | |
| St Aid, Consolidated Highway Aid | 41,267 | A3501 | 65,037 |
| St Aid - Other Home And Community Service | 18,884 | A3989 | |
| TOTAL State Aid | 93,298 | | 83,705 |
| TOTAL Revenues | 2,326,251 | | 2,480,424 |

VILLAGE OF Clayton
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(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Other Sources | | | |
| Interfund Transfers | | A5031 | |
| TOTAL Interfund Transfers | 0 | | 0 |
| TOTAL Other Sources | 0 | | 0 |
| TOTAL Detail Revenues And Other Sources | 2,326,251 | | 2,480,424 |

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(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 11,144 | A10101 | 8,250 |
| Legislative Board, Contr Expend | 193 | A10104 | 173 |
| TOTAL Legislative Board | 11,337 | | 8,423 |
| Municipal Court, Pers Serv | 7,477 | A11101 | 6,008 |
| Municipal Court, Contr Expend | 10,803 | A11104 | 10,741 |
| TOTAL Municipal Court | 18,280 | | 16,749 |
| Mayor, Pers Serv | 5,431 | A12101 | 4,173 |
| Mayor, Contr Expend | 50 | A12104 | 50 |
| TOTAL Mayor | 5,481 | | 4,223 |
| Auditor, Contr Expend | | A13204 | 15,406 |
| TOTAL Auditor | 0 | | 15,406 |
| Treasurer, Pers Serv | 126,229 | A13251 | 87,763 |
| Treasurer, Contr Expend | 66,852 | A13254 | 79,674 |
| TOTAL Treasurer | 193,081 | | 167,437 |
| Fiscal Agents Fees, Contr Expend | | A13804 | 4,146 |
| TOTAL Fiscal Agents Fees | 0 | | 4,146 |
| Law, Contr Expend | 15,292 | A14204 | 32,374 |
| TOTAL Law | 15,292 | | 32,374 |
| Records Mgmt, Contr Expend | 107 | A14604 | 145 |
| TOTAL Records Mgmt | 107 | | 145 |
| Buildings, Pers Serv | 1,391 | A16201 | 3,076 |
| Buildings, Equip & Cap Outlay | | A16202 | |
| Buildings, Contr Expend | 26,988 | A16204 | 24,182 |
| TOTAL Buildings | 28,379 | | 27,258 |
| Unallocated Insurance, Contr Expend | 25,700 | A19104 | 26,126 |
| TOTAL Unallocated Insurance | 25,700 | | 26,126 |
| Municipal Assn Dues, Contr Expend | 1,225 | A19204 | 1,225 |
| TOTAL Municipal Assn Dues | 1,225 | | 1,225 |
| Judgements And Claims, Contr Expend | | A19304 | 7 |
| TOTAL Judgements And Claims | 0 | | 7 |
| Other Gen Govt Support, Contr Expend | 9,686 | A19894 | 2,465 |
| TOTAL Other Gen Govt Support | 9,686 | | 2,465 |
| TOTAL General Government Support | 308,568 | | 305,984 |
| Police, Pers Serv | 223,196 | A31201 | 249,931 |
| Police, Equip & Cap Outlay | 359 | A31202 | |
| Police, Contr Expend | 17,714 | A31204 | 19,681 |
| TOTAL Police | 241,269 | | 269,612 |
| On-Street Parking, Pers Serv | 9,588 | A33201 | 7,223 |
| On-Street Parking, Contr Expend | 306 | A33204 | |
| TOTAL On-Street Parking | 9,894 | | 7,223 |
| Control of Animals, Pers Serv | | A35101 | |
| Control of Animals, Contr Expend | | A35104 | |
| TOTAL Control of Animals | 0 | | 0 |
| TOTAL Public Safety | 251,163 | | 276,835 |
| Street Admin, Pers Serv | 61,778 | A50101 | 65,408 |

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(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Street Admin, Contr Expend | | A50104 | |
| TOTAL Street Admin | 61,778 | | 65,408 |
| Maint of Streets, Pers Serv | 286,801 | A51101 | 274,010 |
| Maint of Streets, Equip & Cap Outlay | 80,747 | A51102 | 22,453 |
| Maint of Streets, Contr Expend | 130,444 | A51104 | 193,120 |
| TOTAL Maint of Streets | 497,992 | | 489,583 |
| Perm Improve Highway, Equip & Cap Outlay | 41,267 | A51122 | 66,118 |
| TOTAL Perm Improve Highway | 41,267 | | 66,118 |
| Street Lighting, Contr Expend | 33,502 | A51824 | 32,102 |
| TOTAL Street Lighting | 33,502 | | 32,102 |
| Sidewalks, Contr Expend | 2,854 | A54104 | 8,450 |
| TOTAL Sidewalks | 2,854 | | 8,450 |
| TOTAL Transportation | 637,393 | | 661,661 |
| Publicity, Contr Expend | 46,814 | A64104 | 46,707 |
| TOTAL Publicity | 46,814 | | 46,707 |
| TOTAL Economic Assistance And Opportunity | 46,814 | | 46,707 |
| Playgr & Rec Centers, Pers Serv | 5,698 | A71401 | 2,014 |
| Playgr & Rec Centers, Equip & Cap Outlay | | A71402 | 22,727 |
| Playgr & Rec Centers, Contr Expend | 25,371 | A71404 | 19,612 |
| TOTAL Playgr & Rec Centers | 31,069 | | 44,353 |
| Special Rec Facility, Pers Serv | 56,172 | A71801 | 43,878 |
| Special Rec Facility, Contr Expend | 38,833 | A71804 | 24,169 |
| TOTAL Special Rec Facility | 95,005 | | 68,047 |
| Joint Youth Prog, Contr Expend | 9,000 | A73204 | 9,000 |
| TOTAL Joint Youth Prog | 9,000 | | 9,000 |
| Historian, Pers Serv | 1,972 | A75101 | 1,972 |
| TOTAL Historian | 1,972 | | 1,972 |
| Adult Recreation, Contr Expend | 8,258 | A76204 | 8,400 |
| TOTAL Adult Recreation | 8,258 | | 8,400 |
| TOTAL Culture And Recreation | 145,304 | | 131,772 |
| Zoning, Contr Expend | 41,876 | A80104 | 24,080 |
| TOTAL Zoning | 41,876 | | 24,080 |
| Planning, Contr Expend | 2,334 | A80204 | 1,603 |
| TOTAL Planning | 2,334 | | 1,603 |
| Storm Sewers, Pers Serv | 4,578 | A81401 | 451 |
| Storm Sewers, Contr Expend | 1,043 | A81404 | 851 |
| TOTAL Storm Sewers | 5,621 | | 1,302 |
| Refuse & Garbage, Contr Expend | 1,472 | A81604 | 150 |
| TOTAL Refuse & Garbage | 1,472 | | 150 |
| Comm Beautification, Contr Expend | 2,636 | A85104 | 3,207 |
| TOTAL Comm Beautification | 2,636 | | 3,207 |
| Shade Tree, Contr Expend | 8,375 | A85604 | 650 |
| TOTAL Shade Tree | 8,375 | | 650 |
| TOTAL Home And Community Services | 62,314 | | 30,992 |

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(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| State Retirement System | 119,909 | A90108 | 120,945 |
| Social Security, Employer Cont | 59,627 | A90308 | 55,647 |
| Worker's Compensation, Empl Bnfts | 87,784 | A90408 | 101,685 |
| Unemployment Insurance, Empl Bnfts | 3,086 | A90508 | 32,963 |
| Disability Insurance, Empl Bnfts | | A90558 | 187 |
| Hospital & Medical (dental) Ins, Empl Bnft | 263,857 | A90608 | 177,830 |
| Other Employee Benefits (spec) | 6,040 | A90898 | 4,399 |
| TOTAL Employee Benefits | 540,303 | | 493,656 |
| Debt Principal, Serial Bonds | 100,000 | A97106 | 100,000 |
| Debt Principal, Installment Bonds | 15,800 | A97206 | |
| Debt Principal, Bond Anticipation Notes | 145,600 | A97306 | 158,500 |
| Install Pur Debt, Principal | 30,880 | A97856 | 31,875 |
| TOTAL Debt Principal | 292,280 | | 290,375 |
| Debt Interest, Serial Bonds | 15,750 | A97107 | 12,000 |
| Debt Interest, Installment Bonds | 4,284 | A97207 | 3,182 |
| Debt Interest, Bond Anticipation Notes | 26,066 | A97307 | 35,197 |
| TOTAL Debt Interest | 46,100 | | 50,379 |
| TOTAL Expenditures | 2,330,239 | | 2,288,361 |
| Transfers, Other Funds | 34,000 | A99019 | 34,000 |
| Transfers, Capital Projects Fund | | A99509 | 18,160 |
| TOTAL Operating Transfers | 34,000 | | 52,160 |
| TOTAL Other Uses | 34,000 | | 52,160 |
| TOTAL Detail Expenditures And Other Uses | 2,364,239 | | 2,340,521 |

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For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 260,984 | A8021 | 222,994 |
| Prior Period Adj -Decrease In Fund Balance | 2 | A8015 | 34,648 |
| Restated Fund Balance - Beg of Year | 260,982 | A8022 | 188,346 |
| ADD - REVENUES AND OTHER SOURCES | 2,326,251 | | 2,480,424 |
| DEDUCT - EXPENDITURES AND OTHER USES | 2,364,239 | | 2,340,521 |
| Fund Balance - End of Year | 222,994 | A8029 | 328,249 |

VILLAGE OF Clayton
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For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

| Code Description | 2020 | EdpCode | 2021 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 1,378,861 | A1049N | 1,398,000 |
| Est Rev - Real Property Tax Items | 27,818 | A1099N | |
| Est Rev - Non Property Tax Items | 644,667 | A1199N | 503,943 |
| Est Rev - Departmental Income | 116,600 | A1299N | 3,050 |
| Est Rev - Intergovernmental Charges | 27,432 | A2399N | 40,335 |
| Est Rev - Use of Money And Property | 50 | A2499N | 200 |
| Est Rev - Licenses And Permits | 700 | A2599N | 0 |
| Est Rev - Fines And Forfeitures | 7,500 | A2649N | 6,000 |
| Est Rev - Sale of Prop And Comp For Loss | 3,500 | A2699N | 0 |
| Est Rev - Miscellaneous Local Sources | 8,000 | A2799N | 0 |
| Est Rev - Interfund Revenues | 103,870 | A2801N | 44,579 |
| Est Rev - State Aid | 138,088 | A3099N | 211,088 |
| TOTAL Estimated Revenues | 2,457,086 | | 2,207,195 |
| Estimated - Interfund Transfer | 0 | A5031N | |
| TOTAL Estimated Other Sources | 0 | | 0 |
| TOTAL Estimated Revenues And Other Sources | 2,457,086 | | 2,207,195 |

VILLAGE OF Clayton
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(A) GENERAL

Budget Summary

| Code Description | 2020 | EdpCode | 2021 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - General Government Support | 296,192 | A1999N | 231,109 |
| App - Public Safety | 263,340 | A3999N | 189,228 |
| App - Transportation | 692,030 | A5999N | 634,265 |
| App - Economic Assistance And Opportunity | 47,000 | A6999N | 47,000 |
| App - Culture And Recreation | 132,553 | A7999N | 83,975 |
| App - Home And Community Services | 37,717 | A8999N | 36,000 |
| App - Employee Benefits | 598,500 | A9199N | 498,360 |
| App - Debt Service | 355,754 | A9899N | 453,258 |
| TOTAL Appropriations | 2,423,086 | | 2,173,195 |
| App - Interfund Transfer | 34,000 | A9999N | 34,000 |
| TOTAL Other Uses | 34,000 | | 34,000 |
| TOTAL Appropriations And Other Uses | 2,457,086 | | 2,207,195 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash | 556,217 | FX200 | 556,067 |
| Cash In Time Deposits | 182,227 | FX201 | 182,227 |
| TOTAL Cash | 738,444 | | 738,294 |
| Water Rents Receivable | 1,072 | FX350 | 176,097 |
| TOTAL Other Receivables (net) | 1,072 | | 176,097 |
| Due From Other Funds | | FX391 | 3,647 |
| TOTAL Due From Other Funds | 0 | | 3,647 |
| Cash In Time Deposits Special Reserves | 458,074 | FX231 | 459,290 |
| TOTAL Restricted Assets | 458,074 | | 459,290 |
| TOTAL Assets and Deferred Outflows of Resources | 1,197,590 | | 1,377,328 |

VILLAGE OF Clayton
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(FX) WATER

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Accounts Payable | 23,270 | FX600 | 18,651 |
| TOTAL Accounts Payable | 23,270 | | 18,651 |
| Accrued Liabilities | 3,765 | FX601 | 5,089 |
| TOTAL Accrued Liabilities | 3,765 | | 5,089 |
| Overpayments & Clearing Account | | FX690 | |
| TOTAL Other Liabilities | 0 | | 0 |
| Due To Other Funds | 7,653 | FX630 | 12,214 |
| TOTAL Due To Other Funds | 7,653 | | 12,214 |
| Due To Employees' Retirement System | 2,020 | FX637 | 1,840 |
| TOTAL Due To Other Governments | 2,020 | | 1,840 |
| TOTAL Liabilities | 36,708 | | 37,794 |
| Fund Balance | | | |
| Capital Reserve | 458,074 | FX878 | 459,290 |
| TOTAL Restricted Fund Balance | 458,074 | | 459,290 |
| Assigned Unappropriated Fund Balance | 702,808 | FX915 | 880,245 |
| TOTAL Assigned Fund Balance | 702,808 | | 880,245 |
| TOTAL Fund Balance | 1,160,882 | | 1,339,535 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1,197,590 | | 1,377,329 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | | FX1001 | |
| TOTAL Real Property Taxes | 0 | | 0 |
| Metered Water Sales | 583,628 | FX2140 | 640,847 |
| Unmetered Water Sales | -2 | FX2142 | 810 |
| Water Service Charges | | FX2144 | 2,000 |
| Interest & Penalties On Water Rents | 3,207 | FX2148 | |
| TOTAL Departmental Income | 586,833 | | 643,657 |
| Interest And Earnings | 2,050 | FX2401 | 1,216 |
| Rental of Real Property, Individuals | 18,391 | FX2410 | 22,249 |
| TOTAL Use of Money And Property | 20,441 | | 23,465 |
| Refunds of Prior Year's Expenditures | | FX2701 | 3,022 |
| TOTAL Miscellaneous Local Sources | 0 | | 3,022 |
| TOTAL Revenues | 607,274 | | 670,144 |
| TOTAL Detail Revenues And Other Sources | 607,274 | | 670,144 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Law, Contr Expend | | FX14204 | 60 |
| TOTAL Law | 0 | | 60 |
| Administration-Contractual | 58,498 | FX17104 | 70,479 |
| TOTAL Administration-Contractual | 58,498 | | 70,479 |
| Unallocated Insurance, Contr Expend | 7,876 | FX19104 | 8,200 |
| TOTAL Unallocated Insurance | 7,876 | | 8,200 |
| Municipal Assn Dues, Contr Expend | 203 | FX19204 | |
| TOTAL Municipal Assn Dues | 203 | | 0 |
| Taxes & Assess On Munic Prop, Contr Expend | 1,423 | FX19504 | 1,454 |
| TOTAL Taxes & Assess On Munic Prop | 1,423 | | 1,454 |
| Other Gen Govt Support, Contr Expend | 78,918 | FX19894 | 84,585 |
| TOTAL Other Gen Govt Support | 78,918 | | 84,585 |
| TOTAL General Government Support | 146,918 | | 164,778 |
| Source Supply Pwr & Pump, Pers Serv | 58,096 | FX83201 | 63,394 |
| Source Supply Pwr & Pump, Contr Expend | 69,911 | FX83204 | 89,625 |
| TOTAL Source Supply Pwr & Pump | 128,007 | | 153,019 |
| Water Trans & Distrib, Pers Serv | 13,475 | FX83401 | 19,063 |
| Water Trans & Distrib, Equip & Cap Outlay | | FX83402 | 37,724 |
| Water Trans & Distrib, Contr Expend | 16,412 | FX83404 | 16,436 |
| TOTAL Water Trans & Distrib | 29,887 | | 73,223 |
| TOTAL Home And Community Services | 157,894 | | 226,242 |
| State Retirement, Empl Bnfts | 12,341 | FX90108 | 10,861 |
| Social Security, Empl Bnfts | 6,074 | FX90308 | 6,298 |
| Workers Compensation, Empl Bnfts | 7,745 | FX90408 | 8,250 |
| Hospital & Medical (dental) Ins, Empl Bnft | 63,427 | FX90608 | 59,348 |
| Other Employee Benefits (spec) | 571 | FX90898 | 455 |
| TOTAL Employee Benefits | 90,158 | | 85,212 |
| Debt Principal, Serial Bonds | 79,200 | FX97106 | 79,200 |
| Debt Principal, Installment Bonds | 32,000 | FX97206 | |
| Debt Principal, Bond Anticipation Notes | | FX97306 | 64,000 |
| TOTAL Debt Principal | 111,200 | | 143,200 |
| Debt Interest, Serial Bonds | 28,291 | FX97107 | 24,590 |
| Debt Interest, Installment Bonds | 320 | FX97207 | |
| Debt Interest, Bond Anticipation Notes | 17,546 | FX97307 | 21,716 |
| TOTAL Debt Interest | 46,157 | | 46,306 |
| TOTAL Expenditures | 552,327 | | 665,738 |
| TOTAL Detail Expenditures And Other Uses | 552,327 | | 665,738 |

VILLAGE OF Clayton
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For the Fiscal Year Ending 2020

(FX) WATER

Analysis of Changes in Fund Balance

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 1,105,935 | FX8021 | 1,160,882 |
| Prior Period Adj -Increase In Fund Balance | | FX8012 | 174,247 |
| Restated Fund Balance - Beg of Year | 1,105,935 | FX8022 | 1,335,129 |
| ADD - REVENUES AND OTHER SOURCES | 607,274 | | 670,144 |
| DEDUCT - EXPENDITURES AND OTHER USES | 552,327 | | 665,738 |
| Fund Balance - End of Year | 1,160,882 | FX8029 | 1,339,535 |

VILLAGE OF Clayton
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(FX) WATER

Budget Summary

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Departmental Income | 627,500 | FX1299N | 631,744 |
| Est Rev - Use of Money And Property | 28,814 | FX2499N | 28,814 |
| TOTAL Estimated Revenues | 656,314 | | 660,558 |
| TOTAL Estimated Revenues And Other Sources | 656,314 | | 660,558 |

VILLAGE OF Clayton
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(FX) WATER

Budget Summary

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 139,423 | FX1999N | 129,575 |
| App - Home And Community Services | 234,857 | FX8999N | 209,207 |
| App - Employee Benefits | 52,361 | FX9199N | 40,931 |
| App - Debt Service | 103,790 | FX9899N | 280,845 |
| TOTAL Appropriations | 530,431 | | 660,558 |
| App - Interfund Transfer | 125,883 | FX9999N | |
| TOTAL Other Uses | 125,883 | | 0 |
| TOTAL Appropriations And Other Uses | 656,314 | | 660,558 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash | 227,290 | G200 | 113,434 |
| Cash In Time Deposits | 19,183 | G201 | 19,184 |
| TOTAL Cash | 246,473 | | 132,618 |
| Sewer Rents Receivable | 37,372 | G360 | 237,585 |
| TOTAL Other Receivables (net) | 37,372 | | 237,585 |
| Due From Other Funds | 178,197 | G391 | 181,850 |
| TOTAL Due From Other Funds | 178,197 | | 181,850 |
| Cash In Time Deposits Special Reserves | 549,789 | G231 | 484,280 |
| TOTAL Restricted Assets | 549,789 | | 484,280 |
| TOTAL Assets and Deferred Outflows of Resources | 1,011,831 | | 1,036,333 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Accounts Payable | 43,927 | G600 | 28,353 |
| TOTAL Accounts Payable | 43,927 | | 28,353 |
| Accrued Liabilities | 3,997 | G601 | 3,439 |
| TOTAL Accrued Liabilities | 3,997 | | 3,439 |
| Due To Other Funds | | G630 | 3,001 |
| TOTAL Due To Other Funds | 0 | | 3,001 |
| Due To Employees' Retirement System | 2,279 | G637 | 1,840 |
| TOTAL Due To Other Governments | 2,279 | | 1,840 |
| TOTAL Liabilities | 50,203 | | 36,633 |
| Fund Balance | | | |
| Reserve For Repairs | 549,788 | G882 | 484,280 |
| Reserve For Debt | | G884 | |
| TOTAL Restricted Fund Balance | 549,788 | | 484,280 |
| Assigned Unappropriated Fund Balance | 411,840 | G915 | 515,420 |
| TOTAL Assigned Fund Balance | 411,840 | | 515,420 |
| TOTAL Fund Balance | 961,628 | | 999,700 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1,011,831 | | 1,036,333 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Revenues | | | |
| Sewer Rents | 600,561 | G2120 | 614,282 |
| Sewer Charges | | G2122 | |
| Interest & Penalties On Sewer Accts | 1,231 | G2128 | 1,800 |
| TOTAL Departmental Income | 601,792 | | 616,082 |
| Sewer Serv Other Govts | 444,652 | G2374 | 443,263 |
| TOTAL Intergovernmental Charges | 444,652 | | 443,263 |
| Interest And Earnings | 2,504 | G2401 | 1,216 |
| TOTAL Use of Money And Property | 2,504 | | 1,216 |
| Refunds of Prior Year's Expenditures | | G2701 | |
| TOTAL Miscellaneous Local Sources | 0 | | 0 |
| TOTAL Revenues | 1,048,948 | | 1,060,561 |
| TOTAL Detail Revenues And Other Sources | 1,048,948 | | 1,060,561 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|------------------|
| Expenditures | | | |
| Administration-Contractual | 59,797 | G17104 | 65,028 |
| TOTAL Administration-Contractual | 59,797 | | 65,028 |
| Unallocated Insurance, Contr Expend | 14,230 | G19104 | 15,000 |
| TOTAL Unallocated Insurance | 14,230 | | 15,000 |
| Municipal Assn Dues, Contr Expend | 203 | G19204 | |
| TOTAL Municipal Assn Dues | 203 | | 0 |
| Other Gen Govt Support, Contr Expend | 68,065 | G19894 | 72,396 |
| TOTAL Other Gen Govt Support | 68,065 | | 72,396 |
| TOTAL General Government Support | 142,295 | | 152,424 |
| Sanitary Sewers, Pers Serv | 12,346 | G81201 | 10,286 |
| Sanitary Sewers, Equip & Cap Outlay | 11,708 | G81202 | 16,794 |
| Sanitary Sewers, Contr Expend | 38,955 | G81204 | 33,268 |
| TOTAL Sanitary Sewers | 63,009 | | 60,348 |
| Sewage Treat Disp, Pers Serv | 91,734 | G81301 | 87,812 |
| Sewage Treat Disp, Equip & Cap Outlay | | G81302 | 19,109 |
| Sewage Treat Disp, Contr Expend | 328,896 | G81304 | 508,134 |
| TOTAL Sewage Treat Disp | 420,630 | | 615,055 |
| Other Sanitation, Contr Expend | 4,774 | G81894 | 5,520 |
| TOTAL Other Sanitation | 4,774 | | 5,520 |
| TOTAL Home And Community Services | 488,413 | | 680,923 |
| State Retirement, Empl Bnfts | 14,147 | G90108 | 10,603 |
| Social Security , Empl Bnfts | 7,991 | G90308 | 7,624 |
| Worker's Compensation, Empl Bnfts | 7,745 | G90408 | 8,250 |
| Hospital & Medical (dental) Ins, Empl Bnft | 63,428 | G90608 | 56,142 |
| Other Employee Benefits (spec) | 572 | G90898 | 474 |
| TOTAL Employee Benefits | 93,883 | | 83,093 |
| Debt Principal, Serial Bonds | 271,778 | G97106 | 273,419 |
| TOTAL Debt Principal | 271,778 | | 273,419 |
| TOTAL Expenditures | 996,369 | | 1,189,859 |
| TOTAL Detail Expenditures And Other Uses | 996,369 | | 1,189,859 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Analysis of Changes in Fund Balance

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|--------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 909,049 | G8021 | 961,628 |
| Prior Period Adj -Increase In Fund Balance | | G8012 | 167,369 |
| Restated Fund Balance - Beg of Year | 909,049 | G8022 | 1,128,997 |
| ADD - REVENUES AND OTHER SOURCES | 1,048,948 | | 1,060,561 |
| DEDUCT - EXPENDITURES AND OTHER USES | 996,369 | | 1,189,859 |
| Fund Balance - End of Year | 961,628 | G8029 | 999,699 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Intergovernmental Charges | 996,134 | G2399N | 1,129,220 |
| TOTAL Estimated Revenues | 996,134 | | 1,129,220 |
| TOTAL Estimated Revenues And Other Sources | 996,134 | | 1,129,220 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|------------------|
| Appropriations | | | |
| App - General Government Support | 145,013 | G1999N | 135,335 |
| App - Home And Community Services | 500,169 | G8999N | 585,723 |
| App - Employee Benefits | 52,533 | G9199N | 40,490 |
| App - Debt Service | 273,419 | G9899N | 275,044 |
| TOTAL Appropriations | 971,134 | | 1,036,592 |
| App - Interfund Transfer | 25,000 | G9999N | 92,628 |
| TOTAL Other Uses | 25,000 | | 92,628 |
| TOTAL Appropriations And Other Uses | 996,134 | | 1,129,220 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|----------------|
| Assets | | | |
| Cash In Time Deposits | 2,632,416 | H201 | 77,663 |
| TOTAL Cash | 2,632,416 | | 77,663 |
| Due From State And Federal Government | 1,985 | H410 | 250,000 |
| TOTAL State And Federal Aid Receivables | 1,985 | | 250,000 |
| Due From Other Funds | | H391 | 79,727 |
| TOTAL Due From Other Funds | 0 | | 79,727 |
| Deposits With Other Governments | 2,280,647 | H395 | |
| TOTAL Due From Other Governments | 2,280,647 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 4,915,048 | | 407,390 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|-------------------|---------|-------------------|
| Accounts Payable | 316,804 | H600 | 196,412 |
| TOTAL Accounts Payable | 316,804 | | 196,412 |
| Bond Anticipation Notes Payable | 9,445,500 | H626 | 8,126,000 |
| TOTAL Notes Payable | 9,445,500 | | 8,126,000 |
| Other Liabilities | | H688 | |
| TOTAL Other Liabilities | 0 | | 0 |
| Due To Other Funds | 145,030 | H630 | 123,752 |
| TOTAL Due To Other Funds | 145,030 | | 123,752 |
| TOTAL Liabilities | 9,907,334 | | 8,446,164 |
| Fund Balance | | | |
| Other Restricted Fund Balance | | H899 | |
| TOTAL Restricted Fund Balance | 0 | | 0 |
| Unassigned Fund Balance | -4,992,286 | H917 | -8,038,774 |
| TOTAL Unassigned Fund Balance | -4,992,286 | | -8,038,774 |
| TOTAL Fund Balance | -4,992,286 | | -8,038,774 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 4,915,048 | | 407,390 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Revenues | | | |
| Premium & Accrued Interest On Obligations | 30,150 | H2710 | 102,977 |
| TOTAL Miscellaneous Local Sources | 30,150 | | 102,977 |
| St Aid-Capital Projects | 387,249 | H3097 | 1,112,385 |
| St Aid - Other Home And Community Service | | H3989 | 342,702 |
| St Aid-Water Cap Proj | 816,803 | H3991 | |
| TOTAL State Aid | 1,204,052 | | 1,455,087 |
| Fed Aid, Other Home And Comm Services | | H4989 | 500,000 |
| TOTAL Federal Aid | 0 | | 500,000 |
| TOTAL Revenues | 1,234,202 | | 2,058,064 |
| Interfund Transfers | | H5031 | 18,160 |
| TOTAL Interfund Transfers | 0 | | 18,160 |
| Serial Bonds | | H5710 | 1,097,000 |
| Statutory Installment Bonds | | H5720 | |
| Bans Redeemed From Appropriations | 145,600 | H5731 | 222,500 |
| Installment Purchase Debt | | H5785 | |
| TOTAL Proceeds of Obligations | 145,600 | | 1,319,500 |
| TOTAL Other Sources | 145,600 | | 1,337,660 |
| TOTAL Detail Revenues And Other Sources | 1,379,802 | | 3,395,724 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Fiscal Agents Fees, Contr Expend | 91,605 | H13804 | 29,254 |
| TOTAL Fiscal Agents Fees | 91,605 | | 29,254 |
| Engineer, Equip & Cap Outlay | 405,949 | H14402 | 1,083,828 |
| TOTAL Engineer | 405,949 | | 1,083,828 |
| TOTAL General Government Support | 497,554 | | 1,113,082 |
| Other Culture And Recreation | 2,258,916 | H79972 | 5,116,774 |
| TOTAL Other Culture And Recreation | 2,258,916 | | 5,116,774 |
| TOTAL Culture And Recreation | 2,258,916 | | 5,116,774 |
| Sewer, Equip & Cap Outlay | | H81972 | 44,110 |
| TOTAL Sewer | 0 | | 44,110 |
| TOTAL Home And Community Services | 0 | | 44,110 |
| Debt Interest, Bond Anticipation Notes | | H97307 | 168,245 |
| TOTAL Debt Interest | 0 | | 168,245 |
| TOTAL Expenditures | 2,756,470 | | 6,442,211 |
| TOTAL Detail Expenditures And Other Uses | 2,756,470 | | 6,442,211 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2019 | EdpCode | 2020 |
|--|-------------------|--------------|-------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | -3,615,618 | H8021 | -4,992,286 |
| Prior Period Adj -Decrease In Fund Balance | | H8015 | 1 |
| Restated Fund Balance - Beg of Year | -3,615,618 | H8022 | -4,992,287 |
| ADD - REVENUES AND OTHER SOURCES | 1,379,802 | | 3,395,724 |
| DEDUCT - EXPENDITURES AND OTHER USES | 2,756,470 | | 6,442,211 |
| Fund Balance - End of Year | -4,992,286 | H8029 | -8,038,774 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Land | 796,284 | K101 | 796,284 |
| Buildings | 4,811,434 | K102 | 4,811,434 |
| Improvements Other Than Buildings | 1,416,790 | K103 | 1,416,790 |
| Machinery And Equipment | 3,125,373 | K104 | 3,125,373 |
| Construction Work In Progress | 9,416,748 | K105 | 9,416,748 |
| Infrastructure | 13,157,902 | K106 | 13,157,902 |
| TOTAL Fixed Assets (net) | 32,724,531 | | 32,724,531 |
| TOTAL Assets and Deferred Outflows of Resources | 32,724,531 | | 32,724,531 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|-------------------|---------|-------------------|
| Liabilities, Deferred Inflows And Fund Balance | | | |
| Total Non-Current Govt Assets | 32,724,531 | K159 | 32,724,531 |
| TOTAL Investments in Non-Current Government Assets | 32,724,531 | | 32,724,531 |
| TOTAL Fund Balance | 32,724,531 | | 32,724,531 |
| TOTAL | 32,724,531 | | 32,724,531 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(L) LIBRARY

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash | | L200 | 5,717 |
| Cash In Time Deposits | 23,927 | L201 | 23,927 |
| Petty Cash | 200 | L210 | 200 |
| TOTAL Cash | 24,127 | | 29,844 |
| Cash In Time Deposits Special Reserves | 11,417 | L231 | 11,433 |
| TOTAL Restricted Assets | 11,417 | | 11,433 |
| TOTAL Assets and Deferred Outflows of Resources | 35,544 | | 41,277 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(L) LIBRARY

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|---------------|---------|---------------|
| Accounts Payable | 3,003 | L600 | 277 |
| TOTAL Accounts Payable | 3,003 | | 277 |
| Accrued Liabilities | 3,877 | L601 | 3,152 |
| TOTAL Accrued Liabilities | 3,877 | | 3,152 |
| Due To Other Funds | | L630 | |
| TOTAL Due To Other Funds | 0 | | 0 |
| Due To Employees' Retirement System | 583 | L637 | 583 |
| TOTAL Due To Other Governments | 583 | | 583 |
| TOTAL Liabilities | 7,463 | | 4,012 |
| Fund Balance | | | |
| Reserve For Repairs | 11,417 | L882 | 11,433 |
| TOTAL Restricted Fund Balance | 11,417 | | 11,433 |
| Assigned Unappropriated Fund Balance | 16,664 | L915 | 25,832 |
| TOTAL Assigned Fund Balance | 16,664 | | 25,832 |
| TOTAL Fund Balance | 28,081 | | 37,265 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 35,544 | | 41,277 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(L) LIBRARY

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 61,500 | L1001 | 69,000 |
| TOTAL Real Property Taxes | 61,500 | | 69,000 |
| Library Charges | 5,004 | L2082 | 13,164 |
| TOTAL Departmental Income | 5,004 | | 13,164 |
| Library Services, Other Govts | 9,000 | L2360 | |
| TOTAL Intergovernmental Charges | 9,000 | | 0 |
| Interest And Earnings | 18 | L2401 | 16 |
| TOTAL Use of Money And Property | 18 | | 16 |
| Sale of Instructional Supplies | 2,730 | L2670 | 2,319 |
| TOTAL Sale of Property And Compensation For Loss | 2,730 | | 2,319 |
| Gifts And Donations | 8,327 | L2705 | 7,701 |
| Library System Grant | 13,300 | L2760 | 10,052 |
| Unclassified (specify) | | L2770 | |
| TOTAL Miscellaneous Local Sources | 21,627 | | 17,753 |
| TOTAL Revenues | 99,879 | | 102,252 |
| Interfund Transfers | 34,000 | L5031 | 34,000 |
| TOTAL Interfund Transfers | 34,000 | | 34,000 |
| TOTAL Other Sources | 34,000 | | 34,000 |
| TOTAL Detail Revenues And Other Sources | 133,879 | | 136,252 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(L) LIBRARY

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Library, Pers Serv | 83,779 | L74101 | 77,708 |
| Library, Contr Expend | 42,633 | L74104 | 39,435 |
| TOTAL Library | 126,412 | | 117,143 |
| TOTAL Culture And Recreation | 126,412 | | 117,143 |
| State Retirement, Empl Bnfts | 3,425 | L90108 | 3,707 |
| Social Security, Empl Bnfts | 6,119 | L90308 | 6,018 |
| Hospital & Medical (dental) Ins, Empl Bnft | 498 | L90608 | |
| Other Employee Benefits (spec) | 18 | L90898 | 200 |
| TOTAL Employee Benefits | 10,060 | | 9,925 |
| TOTAL Expenditures | 136,472 | | 127,068 |
| Transfers, Capital Projects Fund | | L99509 | |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 136,472 | | 127,068 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(L) LIBRARY

Analysis of Changes in Fund Balance

| Code Description | 2019 | EdpCode | 2020 |
|--|---------------|--------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 30,674 | L8021 | 28,081 |
| Restated Fund Balance - Beg of Year | 30,674 | L8022 | 28,081 |
| ADD - REVENUES AND OTHER SOURCES | 133,879 | | 136,252 |
| DEDUCT - EXPENDITURES AND OTHER USES | 136,472 | | 127,068 |
| Fund Balance - End of Year | 28,081 | L8029 | 37,265 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash | 79,648 | TA200 | 54,171 |
| TOTAL Cash | 79,648 | | 54,171 |
| TOTAL Assets and Deferred Outflows of Resources | 79,648 | | 54,171 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|---------------|---------|---------------|
| Due To Other Funds | 72,635 | TA630 | 52,271 |
| TOTAL Due To Other Funds | 72,635 | | 52,271 |
| Other Funds (specify) | 7,013 | TA85 | 1,900 |
| TOTAL Agency Liabilities | 7,013 | | 1,900 |
| TOTAL Liabilities | 79,648 | | 54,171 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 79,648 | | 54,171 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 7,643,891 | W129 | 8,891,360 |
| TOTAL Provision To Be Made In Future Budgets | 7,643,891 | | 8,891,360 |
| TOTAL Assets and Deferred Outflows of Resources | 7,643,891 | | 8,891,360 |

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Net Pension Liability -Proportionate Share | 277,924 | W638 | 915,130 |
| Installment Purchase Debt | 98,739 | W685 | 67,394 |
| Compensated Absences | 83,806 | W687 | 81,033 |
| Other Long Term Debt | | W689 | |
| TOTAL Other Liabilities | 460,469 | | 1,063,557 |
| Bonds Payable | 7,183,422 | W628 | 7,827,803 |
| TOTAL Bond And Long Term Liabilities | 7,183,422 | | 7,827,803 |
| TOTAL Liabilities | 7,643,891 | | 8,891,360 |
| TOTAL Liabilities | 7,643,891 | | 8,891,360 |

VILLAGE OF Clayton
Statement of Indebtedness
For the Fiscal Year Ending 2020

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 | \$311,000 | \$23,000 | \$0 | \$0 | | \$288,000 |
| 2004 | BOND E | Re-funding water | | | 05/01/2004 | 09/01/2029 | 4.65% | | \$1,160,700 | \$215,000 | \$65,000 | \$0 | \$0 | | \$150,000 |
| 2007 | BOND E | SEWER-Eastside EFC | | | 09/23/2005 | 09/23/2035 | 0.00% | | | \$668,467 | \$39,322 | \$0 | \$0 | | \$629,145 |
| 2016 | BOND E | Sewer Rehab Project (EFC) | | | 08/01/2015 | 08/01/2045 | 0.00% | | \$3,569,000 | \$3,278,555 | \$100,097 | \$0 | \$0 | | \$3,178,458 |
| 2020 | BOND E | RIVERWALK III | | | 02/13/2020 | 02/01/2031 | 1.50% | | \$645,000 | \$0 | \$0 | \$0 | \$0 | | \$645,000 |
| 2020 | BOND E | OFFICE, DOCK, PARK, LOT | | | 08/01/2019 | 08/01/2025 | 2.125% | | \$452,000 | \$0 | \$0 | \$0 | \$0 | | \$452,000 |
| 2011 | BOND E | Westside Water-Hungerford Pt. | | | 04/15/2011 | 04/15/2048 | 3.75% | | \$526,000 | \$412,400 | \$14,200 | \$0 | \$0 | | \$398,200 |
| 2008 | BOND E | Westside Sewer (Phase II)-EFC | | | 11/29/2007 | 03/23/2037 | 0.00% | | \$3,216,530 | \$1,998,000 | \$111,000 | \$0 | \$0 | | \$1,887,000 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$1,097,000 | \$6,883,422 | \$352,619 | \$0 | \$0 | \$0 | \$7,627,803 |
| 2018 | IPC E | 0218 Intl Plow Truck | | | 06/15/2017 | 06/15/2021 | 3.22% | | \$164,676 | \$98,739 | \$31,875 | \$0 | \$530 | | \$67,394 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$98,739 | \$31,875 | \$0 | \$530 | \$0 | \$67,394 |
| 2018 | BAN N | water improvement projects | | | 06/01/2017 | 02/02/2021 | 1.17% | | \$1,469,451 | \$1,469,451 | \$0 | \$0 | \$0 | | \$1,469,451 |
| 2019 | BAN N | water improvement project | | | 02/03/2019 | 02/02/2021 | 1.17% | | \$1,720,549 | \$1,720,549 | \$64,000 | \$0 | \$0 | | \$1,656,549 |
| 2019 | BAN N | historic district | | | 10/24/2018 | 10/23/2019 | 2.00% | | \$5,000,000 | \$5,000,000 | \$0 | \$0 | \$0 | | \$0 |
| 2015 | BAN N | Various Projects | | | 09/20/2014 | 09/25/2015 | 1.50% | | \$542,000 | \$363,000 | \$363,000 | \$312,000 | \$0 | | \$0 |
| 2016 | BAN N | Riverwalk 3 | | | 02/19/2016 | 02/17/2018 | 1.25% | | \$750,000 | \$680,000 | \$680,000 | \$645,000 | \$0 | | \$0 |
| 2020 | BAN N | HISTORIC DISTRICT | | | 10/23/2019 | 10/22/2020 | 2.00% | | \$5,000,000 | \$0 | | | \$0 | | \$5,000,000 |
| 2017 | BAN N | Danforth Lot | | | 08/04/2016 | 08/04/2017 | 1.50% | | \$310,000 | \$212,500 | \$212,500 | \$140,000 | \$0 | | \$0 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$5,000,000 | \$9,445,500 | \$1,319,500 | \$1,097,000 | \$0 | \$0 | \$8,126,000 |
| 2010 | BOND N | TI Dock (I) & Straw/Brooks | | | 04/15/2010 | 04/15/2022 | 3.125% | | \$1,195,000 | \$300,000 | \$100,000 | \$0 | \$0 | | \$200,000 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$300,000 | \$100,000 | \$0 | \$0 | \$0 | \$200,000 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year | | | | | | | | | \$6,097,000 | \$16,727,661 | \$1,803,994 | \$1,097,000 | \$530 | \$0 | \$16,021,197 |

VILLAGE OF Clayton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

| | EDP Code | Amount |
|---|----------|-----------------------|
| CASH: | | |
| On Hand | 9Z2001 | |
| Demand Deposits | 9Z2011 | \$1,758,850.39 |
| Time Deposits | 9Z2021 | \$1,071,013.39 |
| Total | | \$2,829,863.78 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$500,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$2,855,046.70 |
| Total | | \$3,355,046.70 |
| 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 | |

VILLAGE OF Clayton
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|
| ****-0043 | \$831,553 | \$0 | \$95,398 | \$736,154 |
| ****-0044 | \$54,391 | \$29 | \$249 | \$54,171 |
| ****-0050 | \$1,071,013 | \$0 | \$0 | \$1,071,013 |
| ****-0146 | \$872,907 | \$19,350 | \$327,577 | \$564,680 |
| | Total Adjusted Bank Balance | | | \$2,426,019 |
| | Petty Cash | | | \$300.00 |
| | Adjustments | | | \$.00 |
| | Total Cash | | | \$2,426,319 |
| | Total Cash Balance All Funds | | | \$2,426,320 |
| | * Must be equal | | | |

VILLAGE OF Clayton
Local Government Questionnaire
For the Fiscal Year Ending 2020

| | <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> <u>Yes</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> |

VILLAGE OF Clayton
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

| Total Full Time Employees: | | 20 | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | 17 | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$146,116.00 | 20 | 5 | |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$75,587.00 | 20 | 17 | |
| 90408 | Worker's Compensation Insurance | \$109,935.00 | 20 | 17 | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | \$32,963.00 | | | 1 |
| 90558 | Disability Insurance | \$387.00 | | | 1 |
| 90608 | Hospital and Medical (Dental) Insurance | \$301,571.00 | 17 | | |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | \$5,327.00 | 17 | 3 | |
| Total | | \$671,886.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$671,886.00 | | | |

VILLAGE OF Clayton
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$14,974 | 5,640 | gallons | |
| Diesel Fuel | \$11,925 | 5,140 | gallons | |
| Fuel Oil | \$12,332 | 6,145 | gallons | |
| Natural Gas | | | cubic feet | |
| Electricity | \$47,556 | 263,478 | kilowatt-hours | |
| Coal | | | tons | |
| Propane | \$12,180 | 5,167 | gallons | |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Alicia Dewey, 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 05/31/2020, 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 05/31/2020 and filed by means of electronic data transmission.

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

Alicia Dewey
Name

(585) 427-8900
Telephone Number

Treasurer
Title

425 Mary St., Clayton, NY 13624
Official Address

11/13/2020
Date of Certification

(315) 686-5552
Official Telephone Number

VILLAGE OF Clayton
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8015 2019 AUDIT ADJ FOR ACCTS PAYABLE

(FX) WATER

Adjustment Reason

Account Code FX8012 TO RECORD WATER AND SEWER CHANGES IN ACCOUNTING FOR RECEIVABLES

(G) SEWER

Adjustment Reason

Account Code G8012 TO RECORD WATER AND SEWER CHANGES IN ACCOUNTING FOR RECEIVABLES

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 per EFPR