

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 05/31/2017

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

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

- (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 2016 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

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

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	131,465	A200	
Cash In Time Deposits	2,371	A201	28,326
Petty Cash	100	A210	100
TOTAL Cash	133,936		28,426
Accounts Receivable	8,960	A380	55,413
TOTAL Other Receivables (net)	8,960		55,413
Due From Other Funds	747,842	A391	696,920
TOTAL Due From Other Funds	747,842		696,920
Due From Other Governments	22,628	A440	11,551
TOTAL Due From Other Governments	22,628		11,551
Cash In Time Deposits Special Reserves	114,637	A231	114,806
TOTAL Restricted Assets	114,637		114,806
TOTAL Assets	1,028,003		907,116

VILLAGE OF Clayton
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	44,278	A600	20,336
TOTAL Accounts Payable	44,278		20,336
Accrued Liabilities		A601	21,959
TOTAL Accrued Liabilities	0		21,959
Overpayments & Clearing Account	313	A690	3,380
TOTAL Other Liabilities	313		3,380
Due To Other Funds	652,022	A630	698,232
TOTAL Due To Other Funds	652,022		698,232
TOTAL Liabilities	696,613		743,907
Fund Balance			
Capital Reserve	114,637	A878	114,806
TOTAL Restricted Fund Balance	114,637		114,806
Assigned Unappropriated Fund Balance	24,760	A915	
TOTAL Assigned Fund Balance	24,760		0
Unassigned Fund Balance	191,993	A917	48,403
TOTAL Unassigned Fund Balance	191,993		48,403
TOTAL Fund Balance	331,390		163,209
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,028,003		907,116

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	1,144,270	A1001	1,176,976
TOTAL Real Property Taxes	1,144,270		1,176,976
Other Payments In Lieu of Taxes	7,325	A1081	22,818
Interest & Penalties On Real Prop Taxes	5,677	A1090	6,980
TOTAL Real Property Tax Items	13,002		29,798
Non Prop Tax Dist By County	540,695	A1120	565,672
Utilities Gross Receipts Tax	18,348	A1130	17,844
Franchises	29,851	A1170	30,670
TOTAL Non Property Tax Items	588,894		614,186
Clerk Fees	751	A1255	1,029
Police Fees	29	A1520	41
Parking Meter Fees Non-Taxable	45,960	A1741	51,411
Other Culture & Recreation Income	42,292	A2089	39,964
Zoning Fees	4,953	A2110	8,018
Planning Board Fees	1,610	A2115	2,970
TOTAL Departmental Income	95,595		103,433
General Services, Inter Government	8,921	A2210	2,722
Transportation Services, Other Govts		A2300	
Snow Removal Services, Other Govts	19,334	A2302	19,334
TOTAL Intergovernmental Charges	28,255		22,056
Interest And Earnings	447	A2401	272
Rental of Real Property		A2410	1,200
Rental of Equipment	500	A2414	
TOTAL Use of Money And Property	947		1,472
Games of Chance	25	A2530	75
Licenses, Other	450	A2545	450
Street Opening Permits	100	A2560	50
TOTAL Licenses And Permits	575		575
Fines And Forfeited Bail	6,905	A2610	8,095
TOTAL Fines And Forfeitures	6,905		8,095
Sales of Scrap & Excess Materials		A2650	1,520
Sales of Equipment		A2665	500
TOTAL Sale of Property And Compensation For Loss	0		2,020
Refunds of Prior Year's Expenditures	49	A2701	524
Gifts And Donations	2,267	A2705	1,995
Unclassified (specify)	1,880	A2770	1,232
TOTAL Miscellaneous Local Sources	4,196		3,751
St Aid, Revenue Sharing	14,193	A3001	14,199
St Aid, Mortgage Tax	14,257	A3005	13,053
St Aid, Consolidated Highway Aid	23,605	A3501	31,808
TOTAL State Aid	52,055		59,060
Fed Aid, Crime Control		A4320	1,102

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Fed Aid Other Public Safety	4,329	A4389	
TOTAL Federal Aid	4,329		1,102
TOTAL Revenues	1,939,023		2,022,524
Interfund Transfers	95,139	A5031	
TOTAL Interfund Transfers	95,139		0
TOTAL Other Sources	95,139		0
TOTAL Revenues	2,034,162		2,022,524

VILLAGE OF Clayton
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	11,000	A10101	11,000
Legislative Board, Contr Expend	313	A10104	1,251
TOTAL Legislative Board	11,313		12,251
Municipal Court, Pers Serv	7,477	A11101	7,477
Municipal Court, Contr Expend	12,007	A11104	12,030
TOTAL Municipal Court	19,484		19,507
Mayor, Pers Serv	5,575	A12101	5,575
Mayor, Contr Expend	204	A12104	508
TOTAL Mayor	5,779		6,083
Treasurer, Pers Serv	96,516	A13251	118,702
Treasurer, Equip & Cap Outlay	2,849	A13252	285
Treasurer, Contr Expend	30,396	A13254	37,692
TOTAL Treasurer	129,761		156,679
Law, Contr Expend	11,292	A14204	8,881
TOTAL Law	11,292		8,881
Elections, Contr Expend		A14504	428
TOTAL Elections	0		428
Records Mgmt, Contr Expend	340	A14604	1,049
TOTAL Records Mgmt	340		1,049
Buildings, Pers Serv	9,252	A16201	9,840
Buildings, Contr Expend	39,199	A16204	38,679
TOTAL Buildings	48,451		48,519
Unallocated Insurance, Contr Expend	21,132	A19104	16,898
TOTAL Unallocated Insurance	21,132		16,898
Municipal Assn Dues, Contr Expend	1,225	A19204	1,225
TOTAL Municipal Assn Dues	1,225		1,225
Other Gen Govt Support, Contr Expend	24,823	A19894	15,022
TOTAL Other Gen Govt Support	24,823		15,022
TOTAL General Government Support	273,600		286,542
Police, Pers Serv	221,301	A31201	226,041
Police, Contr Expend	17,123	A31204	16,582
TOTAL Police	238,424		242,623
On-Street Parking, Pers Serv	10,800	A33201	13,861
On-Street Parking, Contr Expend	18,917	A33204	1,683
TOTAL On-Street Parking	29,717		15,544
Control of Animals, Pers Serv	3,000	A35101	3,013
Control of Animals, Contr Expend	236	A35104	207
TOTAL Control of Animals	3,236		3,220
TOTAL Public Safety	271,377		261,387
Street Admin, Pers Serv	55,631	A50101	58,782
Street Admin, Contr Expend	68	A50104	2,904
TOTAL Street Admin	55,699		61,686
Maint of Streets, Pers Serv	242,057	A51101	258,097
Maint of Streets, Equip & Cap Outlay	39,333	A51102	13,368

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Maint of Streets, Contr Expend	190,864	A51104	183,287
TOTAL Maint of Streets	472,254		454,752
Street Lighting, Contr Expend	30,718	A51824	28,952
TOTAL Street Lighting	30,718		28,952
Sidewalks, Contr Expend	3,145	A54104	5,507
TOTAL Sidewalks	3,145		5,507
TOTAL Transportation	561,816		550,897
Publicity, Contr Expend	26,801	A64104	46,720
TOTAL Publicity	26,801		46,720
Promotion of Industry, Contr Expend	20,000	A64204	
TOTAL Promotion of Industry	20,000		0
TOTAL Economic Assistance And Opportunity	46,801		46,720
Playgr & Rec Centers, Pers Serv	14,570	A71401	3,509
Playgr & Rec Centers, Contr Expend	27,928	A71404	20,311
TOTAL Playgr & Rec Centers	42,498		23,820
Special Rec Facility, Pers Serv	37,237	A71801	44,602
Special Rec Facility, Contr Expend	52,640	A71804	67,424
TOTAL Special Rec Facility	89,877		112,026
Joint Youth Prog, Contr Expend	9,000	A73204	9,000
TOTAL Joint Youth Prog	9,000		9,000
Historian, Pers Serv	2,191	A75101	2,629
TOTAL Historian	2,191		2,629
Adult Recreation, Contr Expend	8,665	A76204	8,837
TOTAL Adult Recreation	8,665		8,837
TOTAL Culture And Recreation	152,231		156,312
Zoning, Contr Expend	94,951	A80104	49,577
TOTAL Zoning	94,951		49,577
Planning, Contr Expend	2,783	A80204	4,000
TOTAL Planning	2,783		4,000
Storm Sewers, Pers Serv	717	A81401	3,355
Storm Sewers, Contr Expend	232	A81404	1,380
TOTAL Storm Sewers	949		4,735
Refuse & Garbage, Contr Expend		A81604	1,364
TOTAL Refuse & Garbage	0		1,364
Comm Beautification, Contr Expend	1,204	A85104	1,872
TOTAL Comm Beautification	1,204		1,872
TOTAL Home And Community Services	99,887		61,548
State Retirement System	136,044	A90108	115,927
Social Security, Employer Cont	52,882	A90308	57,172
Worker's Compensation, Empl Bnfts	61,923	A90408	63,590
Unemployment Insurance, Empl Bnfts	345	A90508	3,628
Disability Insurance, Empl Bnfts	13	A90558	27
Hospital & Medical (dental) Ins, Empl Bnft	247,891	A90608	266,570

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Other Employee Benefits (spec)	11,389	A90898	4,358
TOTAL Employee Benefits	510,487		511,272
Debt Principal, Serial Bonds	135,800	A97106	120,000
Debt Principal, Installment Bonds		A97206	15,800
Install Pur Debt, Principal		A97856	
TOTAL Debt Principal	135,800		135,800
Debt Interest, Serial Bonds	27,899	A97107	23,188
Debt Interest, Installment Bonds		A97207	593
Install Pur Debt, Interest		A97857	
Other Debt, Interest		A97897	
TOTAL Debt Interest	27,899		23,781
TOTAL Expenditures	2,079,898		2,034,259
Transfers, Other Funds	46,193	A99019	34,000
TOTAL Operating Transfers	46,193		34,000
TOTAL Other Uses	46,193		34,000
TOTAL Expenditures	2,126,091		2,068,259

VILLAGE OF Clayton
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	441,268	A8021	331,390
Prior Period Adj -Increase In Fund Balance		A8012	
Prior Period Adj -Decrease In Fund Balance	17,949	A8015	122,445
Restated Fund Balance - Beg of Year	423,319	A8022	208,945
ADD - REVENUES AND OTHER SOURCES	2,034,162		2,022,524
DEDUCT - EXPENDITURES AND OTHER USES	2,126,091		2,068,259
Fund Balance - End of Year	331,390	A8029	163,210

VILLAGE OF Clayton
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	1,177,262	A1049N	1,195,210
Est Rev - Real Property Tax Items	28,818	A1099N	28,818
Est Rev - Non Property Tax Items	649,500	A1199N	627,500
Est Rev - Departmental Income	112,900	A1299N	110,600
Est Rev - Intergovernmental Charges	32,932	A2399N	28,432
Est Rev - Use of Money And Property	1,496	A2499N	525
Est Rev - Licenses And Permits	900	A2599N	700
Est Rev - Fines And Forfeitures	8,500	A2649N	8,500
Est Rev - Sale of Prop And Comp For Loss	2,000	A2699N	3,500
Est Rev - Miscellaneous Local Sources	12,000	A2799N	8,000
Est Rev - State Aid	127,088	A3099N	114,199
TOTAL Estimated Revenues	2,153,396		2,125,984
Estimated - Interfund Transfer	30,000	A5031N	65,000
TOTAL Estimated Other Sources	30,000		65,000
TOTAL Estimated Revenues	2,183,396		2,190,984

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	335,487	A1999N	316,571
App - Public Safety	249,653	A3999N	248,412
App - Transportation	558,052	A5999N	579,963
App - Economic Assistance And Opportunity	47,000	A6999N	47,000
App - Culture And Recreation	145,500	A7999N	137,079
App - Home And Community Services	44,704	A8999N	33,500
App - Employee Benefits	537,711	A9199N	533,711
App - Debt Service	206,289	A9899N	225,748
TOTAL Appropriations	2,124,396		2,121,984
App - Interfund Transfer	59,000	A9999N	69,000
TOTAL Other Uses	59,000		69,000
TOTAL Appropriations	2,183,396		2,190,984

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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	280,447	FX200	100,521
Cash In Time Deposits	151,924	FX201	152,168
TOTAL Cash	432,371		252,689
Water Rents Receivable	31,371	FX350	43,322
Accounts Receivable	214	FX380	
TOTAL Other Receivables (net)	31,585		43,322
Due From Other Funds	68,169	FX391	528,982
TOTAL Due From Other Funds	68,169		528,982
Cash In Time Deposits Special Reserves	455,468	FX231	455,774
TOTAL Restricted Assets	455,468		455,774
TOTAL Assets	987,593		1,280,767

VILLAGE OF Clayton
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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	2,821	FX600	6,337
TOTAL Accounts Payable	2,821		6,337
Accrued Liabilities		FX601	2,625
TOTAL Accrued Liabilities	0		2,625
Overpayments & Clearing Account	16	FX690	2,182
TOTAL Other Liabilities	16		2,182
TOTAL Liabilities	2,837		11,144
Fund Balance			
Capital Reserve	455,468	FX878	455,774
TOTAL Restricted Fund Balance	455,468		455,774
Assigned Appropriated Fund Balance		FX914	
Assigned Unappropriated Fund Balance	529,288	FX915	813,849
TOTAL Assigned Fund Balance	529,288		813,849
TOTAL Fund Balance	984,756		1,269,623
TOTAL Liabilities, Deferred Inflows And Fund Balance	987,593		1,280,767

VILLAGE OF Clayton
Annual Update Document
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(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Metered Water Sales	624,532	FX2140	628,516
Unmetered Water Sales	214	FX2142	950
Water Service Charges	1,000	FX2144	2,000
Interest & Penalties On Water Rents	10,100	FX2148	7,290
TOTAL Departmental Income	635,846		638,756
Interest And Earnings	588	FX2401	550
Rental of Real Property, Individuals	20,664	FX2410	20,664
TOTAL Use of Money And Property	21,252		21,214
Refunds of Prior Year's Expenditures		FX2701	112
TOTAL Miscellaneous Local Sources	0		112
TOTAL Revenues	657,098		660,082
Interfund Transfers	109,500	FX5031	80,974
TOTAL Interfund Transfers	109,500		80,974
TOTAL Other Sources	109,500		80,974
TOTAL Revenues	766,598		741,056

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(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Law, Contr Expend	667	FX14204	280
TOTAL Law	667		280
Administration-Contractual	53,796	FX17104	53,802
TOTAL Administration-Contractual	53,796		53,802
Unallocated Insurance, Contr Expend	7,438	FX19104	8,121
TOTAL Unallocated Insurance	7,438		8,121
Municipal Assn Dues, Contr Expend	165	FX19204	165
TOTAL Municipal Assn Dues	165		165
Taxes & Assess On Munic Prop, Contr Expend	1,367	FX19504	1,378
TOTAL Taxes & Assess On Munic Prop	1,367		1,378
Other Gen Govt Support, Contr Expend		FX19894	
TOTAL Other Gen Govt Support	0		0
TOTAL General Government Support	63,433		63,746
Source Supply Pwr & Pump, Pers Serv	46,012	FX83201	50,216
Source Supply Pwr & Pump, Equip & Cap Out	40,000	FX83202	
Source Supply Pwr & Pump, Contr Expend	38,730	FX83204	52,919
TOTAL Source Supply Pwr & Pump	124,742		103,135
Water Trans & Distrib, Pers Serv	17,365	FX83401	17,773
Water Trans & Distrib, Equip & Cap Outlay		FX83402	6,386
Water Trans & Distrib, Contr Expend	22,737	FX83404	14,584
TOTAL Water Trans & Distrib	40,102		38,743
TOTAL Home And Community Services	164,844		141,878
State Retirement, Empl Bnfts	13,682	FX90108	11,177
Social Security, Empl Bnfts	4,842	FX90308	5,178
Hospital & Medical (dental) Ins, Empl Bnft	27,093	FX90608	29,664
Other Employee Benefits (spec)	1,246	FX90898	529
TOTAL Employee Benefits	46,863		46,548
Debt Principal, Serial Bonds	128,900	FX97106	79,200
Debt Principal, Installment Bonds		FX97206	32,000
Debt Principal, Bond Anticipation Notes	50,000	FX97306	50,000
Debt Principal, Installment Purchase Debt		FX97856	
TOTAL Debt Principal	178,900		161,200
Debt Interest, Serial Bonds	41,285	FX97107	35,531
Debt Interest, Installment Bonds		FX97207	1,600
Debt Interest, Bond Anticipation Notes	1,500	FX97307	620
Debt Interest, Installment Purchase Debt		FX97857	
TOTAL Debt Interest	42,785		37,751
TOTAL Expenditures	496,825		451,123

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(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Other Uses			
Transfers, Other Funds	129,000	FX99019	
TOTAL Operating Transfers	129,000		0
TOTAL Other Uses	129,000		0
TOTAL Expenditures	625,825		451,123

VILLAGE OF Clayton
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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	843,983	FX8021	984,756
Prior Period Adj -Decrease In Fund Balance		FX8015	5,066
Restated Fund Balance - Beg of Year	843,983	FX8022	979,690
ADD - REVENUES AND OTHER SOURCES	766,598		741,056
DEDUCT - EXPENDITURES AND OTHER USES	625,825		451,123
Fund Balance - End of Year	984,756	FX8029	1,269,623

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(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income	618,778	FX1299N	683,672
Est Rev - Use of Money And Property	20,814	FX2499N	20,814
TOTAL Estimated Revenues	639,592		704,486
TOTAL Estimated Revenues	639,592		704,486

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(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	92,066	FX1999N	143,425
App - Home And Community Services	181,657	FX8999N	160,866
App - Employee Benefits	53,637	FX9199N	55,533
App - Debt Service	252,232	FX9899N	224,662
TOTAL Appropriations	579,592		584,486
App - Interfund Transfer	60,000	FX9999N	120,000
TOTAL Other Uses	60,000		120,000
TOTAL Appropriations	639,592		704,486

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(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	15,537	G200	368,174
Cash In Time Deposits	21,001	G201	21,034
Cash With Fiscal Agent	122,528	G223	
TOTAL Cash	159,066		389,208
Sewer Rents Receivable	33,120	G360	48,292
Accounts Receivable	18,100	G380	8,100
TOTAL Other Receivables (net)	51,220		56,392
Due From State And Federal Government		G410	11,528
TOTAL State And Federal Aid Receivables	0		11,528
Due From Other Funds	152,577	G391	171,074
TOTAL Due From Other Funds	152,577		171,074
Due From Other Governments		G440	
TOTAL Due From Other Governments	0		0
Cash In Time Deposits Special Reserves	554,155	G231	547,033
TOTAL Restricted Assets	554,155		547,033
TOTAL Assets	917,018		1,175,235

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(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	3,605	G600	18,413
TOTAL Accounts Payable	3,605		18,413
Accrued Liabilities		G601	3,654
TOTAL Accrued Liabilities	0		3,654
TOTAL Liabilities	3,605		22,067
Fund Balance			
Reserve For Repairs	554,155	G882	547,033
Reserve For Debt		G884	11,528
TOTAL Restricted Fund Balance	554,155		558,561
Assigned Appropriated Fund Balance		G914	
Assigned Unappropriated Fund Balance	359,258	G915	594,607
TOTAL Assigned Fund Balance	359,258		594,607
TOTAL Fund Balance	913,413		1,153,168
TOTAL Liabilities, Deferred Inflows And Fund Balance	917,018		1,175,235

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(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sewer Rents	597,451	G2120	613,598
Sewer Charges	2,800	G2122	4,800
Interest & Penalties On Sewer Accts	9,822	G2128	6,985
TOTAL Departmental Income	610,073		625,383
Sewer Serv Other Govts	395,912	G2374	417,184
TOTAL Intergovernmental Charges	395,912		417,184
Interest And Earnings	700	G2401	411
TOTAL Use of Money And Property	700		411
Sales of Equipment		G2665	2,000
TOTAL Sale of Property And Compensation For Loss	0		2,000
Refunds of Prior Year's Expenditures		G2701	5,300
TOTAL Miscellaneous Local Sources	0		5,300
TOTAL Revenues	1,006,685		1,050,278
Interfund Transfers	297,880	G5031	34,522
TOTAL Interfund Transfers	297,880		34,522
TOTAL Other Sources	297,880		34,522
TOTAL Revenues	1,304,565		1,084,800

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

(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Administration-Contractual	58,485	G17104	54,707
TOTAL Administration-Contractual	58,485		54,707
Unallocated Insurance, Contr Expend	13,046	G19104	14,799
TOTAL Unallocated Insurance	13,046		14,799
Municipal Assn Dues, Contr Expend	166	G19204	165
TOTAL Municipal Assn Dues	166		165
Other Gen Govt Support, Contr Expend		G19894	154,524
TOTAL Other Gen Govt Support	0		154,524
TOTAL General Government Support	71,697		224,195
Sanitary Sewers, Pers Serv	30,176	G81201	34,929
Sanitary Sewers, Equip & Cap Outlay		G81202	
Sanitary Sewers, Contr Expend	78,830	G81204	117,796
TOTAL Sanitary Sewers	109,006		152,725
Sewage Treat Disp, Pers Serv	56,169	G81301	65,667
Sewage Treat Disp, Equip & Cap Outlay	205,453	G81302	
Sewage Treat Disp, Contr Expend	94,836	G81304	90,268
TOTAL Sewage Treat Disp	356,458		155,935
Other Sanitation, Contr Expend	139,036	G81894	163,897
TOTAL Other Sanitation	139,036		163,897
TOTAL Home And Community Services	604,500		472,557
State Retirement, Empl Bnfts	13,682	G90108	11,177
Social Security , Empl Bnfts	6,594	G90308	7,665
Hospital & Medical (dental) Ins, Empl Bnft	36,190	G90608	42,526
Other Employee Benefits (spec)	1,469	G90898	530
TOTAL Employee Benefits	57,935		61,898
Debt Principal, Serial Bonds	173,322	G97106	268,496
Debt Principal, Bond Anticipation Notes	73,000	G97306	
TOTAL Debt Principal	246,322		268,496
TOTAL Expenditures	980,454		1,027,146
Transfers, Other Funds	361,828	G99019	
TOTAL Operating Transfers	361,828		0
TOTAL Other Uses	361,828		0
TOTAL Expenditures	1,342,282		1,027,146

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

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,019,438	G8021	913,413
Prior Period Adj -Increase In Fund Balance		G8012	208,431
Prior Period Adj -Decrease In Fund Balance	68,308	G8015	26,330
Restated Fund Balance - Beg of Year	951,130	G8022	1,095,514
ADD - REVENUES AND OTHER SOURCES	1,304,565		1,084,800
DEDUCT - EXPENDITURES AND OTHER USES	1,342,282		1,027,146
Fund Balance - End of Year	913,413	G8029	1,153,168

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

(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income	607,800	G1299N	616,393
Est Rev - Intergovernmental Charges	437,008	G2399N	387,614
Est Rev - Use of Money And Property	320	G2499N	320
TOTAL Estimated Revenues	1,045,128		1,004,327
Estimated - Interfund Transfer	193,000	G5031N	193,000
TOTAL Estimated Other Sources	193,000		193,000
TOTAL Estimated Revenues	1,238,128		1,197,327

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

(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	79,441	G1999N	99,200
App - Home And Community Services	745,411	G8999N	506,050
App - Employee Benefits	54,780	G9199N	56,940
App - Debt Service	268,496	G9899N	370,137
TOTAL Appropriations	1,148,128		1,032,327
App - Interfund Transfer	90,000	G9999N	165,000
TOTAL Other Uses	90,000		165,000
TOTAL Appropriations	1,238,128		1,197,327

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	1,823,381	H201	735,338
Cash With Fiscal Agent		H223	
TOTAL Cash	1,823,381		735,338
Due From Other Funds	264,236	H391	81,663
TOTAL Due From Other Funds	264,236		81,663
Due From Other Governments	15,219	H440	
TOTAL Due From Other Governments	15,219		0
TOTAL Assets	2,102,836		817,001

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	96,301	H600	
TOTAL Accounts Payable	96,301		0
Bond Anticipation Notes Payable	2,582,000	H626	1,558,600
TOTAL Notes Payable	2,582,000		1,558,600
Due To Other Funds	580,823	H630	697,402
TOTAL Due To Other Funds	580,823		697,402
TOTAL Liabilities	3,259,124		2,256,002
Fund Balance			
Unassigned Fund Balance	-1,156,288	H917	-1,439,003
TOTAL Unassigned Fund Balance	-1,156,288		-1,439,003
TOTAL Fund Balance	-1,156,288		-1,439,003
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,102,836		816,999

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Refunds of Prior Year's Expenditures	3,585	H2701	
TOTAL Miscellaneous Local Sources	3,585		0
St Aid-Capital Projects		H3097	81,663
St Aid-Water Cap Proj		H3991	651,082
TOTAL State Aid	0		732,745
Fed Aid - Cap Projects	621,881	H4097	121,971
TOTAL Federal Aid	621,881		121,971
TOTAL Revenues	625,466		854,716
Interfund Transfers	81,198	H5031	
TOTAL Interfund Transfers	81,198		0
Serial Bonds	3,569,000	H5710	
Bans Redeemed From Appropriations	123,000	H5731	50,000
TOTAL Proceeds of Obligations	3,692,000		50,000
TOTAL Other Sources	3,773,198		50,000
TOTAL Revenues	4,398,664		904,716

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Engineer, Equip & Cap Outlay		H14402	520,946
TOTAL Engineer	0		520,946
Buildings, Equip & Cap Outlay	4,323	H16202	
TOTAL Buildings	4,323		0
Pur of Land/right of Way,equip & Cap Out		H19402	381,467
TOTAL Pur of Land/right of Way	0		381,467
TOTAL General Government Support	4,323		902,413
Other Culture And Recreation	531,451	H79972	128,918
TOTAL Other Culture And Recreation	531,451		128,918
TOTAL Culture And Recreation	531,451		128,918
Sanitary Sewers, Equip & Cap Outlay	5,282	H81202	
TOTAL Sanitary Sewers	5,282		0
Water Trans & Distrib, Equip & Cap Outlay	271,689	H83402	
TOTAL Water Trans & Distrib	271,689		0
TOTAL Home And Community Services	276,971		0
Debt Principal, Serial Bonds		H97106	
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes	9,090	H97307	35,504
TOTAL Debt Interest	9,090		35,504
TOTAL Expenditures	821,835		1,066,835
Transfers, Other Funds	80,696	H99019	115,496
TOTAL Operating Transfers	80,696		115,496
TOTAL Other Uses	80,696		115,496
TOTAL Expenditures	902,531		1,182,331

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-4,526,788	H8021	-1,156,288
Prior Period Adj -Increase In Fund Balance		H8012	96,301
Prior Period Adj -Decrease In Fund Balance	125,633	H8015	101,401
Restated Fund Balance - Beg of Year	-4,652,421	H8022	-1,161,388
ADD - REVENUES AND OTHER SOURCES	4,398,664		904,716
DEDUCT - EXPENDITURES AND OTHER USES	902,531		1,182,331
Fund Balance - End of Year	-1,156,288	H8029	-1,439,003

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Land	491,926	K101	875,784
Buildings	4,671,625	K102	4,671,625
Improvements Other Than Buildings	1,002,581	K103	1,002,581
Machinery And Equipment	3,191,648	K104	3,205,016
Construction Work In Progress	12,759,827	K105	726,973
Infrastructure	7,765,025	K106	20,540,074
TOTAL Fixed Assets (net)	29,882,632		31,022,053
Deferred Outflows of Resources - Pensions		K496	227,452
TOTAL Deferred Outflows of Resources	0		227,452
TOTAL Assets	29,882,632		31,249,505

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities			
Total Non-Current Govt Assets	29,882,632	K159	31,249,505
TOTAL Investments in Non-Current Government Assets	29,882,632		31,249,505
TOTAL Fund Balance	29,882,632		31,249,505
TOTAL	29,882,632		31,249,505

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

(L) LIBRARY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	23,362	L200	
Cash In Time Deposits	4,012	L201	29,556
Petty Cash	200	L210	200
TOTAL Cash	27,574		29,756
Accounts Receivable		L380	70
TOTAL Other Receivables (net)	0		70
Cash In Time Deposits Special Reserves	13,402	L231	13,402
TOTAL Restricted Assets	13,402		13,402
TOTAL Assets	40,976		43,228

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

(L) LIBRARY

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	3,090	L600	1,985
TOTAL Accounts Payable	3,090		1,985
Accrued Liabilities		L601	3,000
TOTAL Accrued Liabilities	0		3,000
Due To Other Funds		L630	1,825
TOTAL Due To Other Funds	0		1,825
TOTAL Liabilities	3,090		6,810
Fund Balance			
Reserve For Repairs	13,402	L882	13,402
TOTAL Restricted Fund Balance	13,402		13,402
Assigned Unappropriated Fund Balance	24,484	L915	23,016
TOTAL Assigned Fund Balance	24,484		23,016
TOTAL Fund Balance	37,886		36,418
TOTAL Liabilities, Deferred Inflows And Fund Balance	40,976		43,228

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

(L) LIBRARY

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	46,484	L1001	56,498
TOTAL Real Property Taxes	46,484		56,498
Library Charges	5,691	L2082	6,104
Other Culture & Recreation Income	676	L2089	
TOTAL Departmental Income	6,367		6,104
Library Services, Other Govts	9,000	L2360	9,000
TOTAL Intergovernmental Charges	9,000		9,000
Interest And Earnings	48	L2401	44
TOTAL Use of Money And Property	48		44
Sale of Instructional Supplies	3,604	L2670	2,565
TOTAL Sale of Property And Compensation For Loss	3,604		2,565
Gifts And Donations	4,285	L2705	7,515
Library System Grant	8,588	L2760	13,292
TOTAL Miscellaneous Local Sources	12,873		20,807
TOTAL Revenues	78,376		95,018
Interfund Transfers	39,000	L5031	34,000
TOTAL Interfund Transfers	39,000		34,000
TOTAL Other Sources	39,000		34,000
TOTAL Revenues	117,376		129,018

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

(L) LIBRARY

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Library, Pers Serv	66,083	L74101	67,239
Library, Contr Expend	37,517	L74104	51,549
TOTAL Library	103,600		118,788
TOTAL Culture And Recreation	103,600		118,788
State Retirement, Empl Bnfts	7,559	L90108	5,994
Social Security, Empl Bnfts	5,041	L90308	5,111
Disability Insurance, Empl Bnfts	175	L90558	135
Other Employee Benefits (spec)	475	L90898	459
TOTAL Employee Benefits	13,250		11,699
TOTAL Expenditures	116,850		130,487
Transfers, Other Funds	5,000	L99019	
TOTAL Operating Transfers	5,000		0
TOTAL Other Uses	5,000		0
TOTAL Expenditures	121,850		130,487

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

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	42,361	L8021	37,887
Restated Fund Balance - Beg of Year	42,361	L8022	37,887
ADD - REVENUES AND OTHER SOURCES	117,376		129,018
DEDUCT - EXPENDITURES AND OTHER USES	121,850		130,487
Fund Balance - End of Year	37,887	L8029	36,418

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

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	14,825	TA200	33,162
Cash In Time Deposits		TA201	51,073
TOTAL Cash	14,825		84,235
Miscellaneous Current Assets	75	TA489	
TOTAL Other	75		0
TOTAL Assets	14,900		84,235

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

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds		TA630	81,181
TOTAL Due To Other Funds	0		81,181
Deferred Compensation	249	TA17	
State Retirement	791	TA18	68
Disability Insurance	35	TA19	32
Group Insurance	3,851	TA20	61
Assoc & Union Dues	342	TA24	-2
Bail Deposits	30	TA35	
Other Funds (specify)	9,602	TA85	2,895
TOTAL Agency Liabilities	14,900		3,054
TOTAL Liabilities	14,900		84,235
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,900		84,235

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	8,797,175	W129	8,731,152
TOTAL Provision To Be Made In Future Budgets	8,797,175		8,731,152
TOTAL Assets	8,797,175		8,731,152

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share		W638	334,846
Compensated Absences	72,342	W687	120,163
Other Long Term Debt	30,000	W689	30,000
TOTAL Other Liabilities	102,342		485,009
Bonds Payable	8,694,833	W628	8,179,337
TOTAL Bond And Long Term Liabilities	8,694,833		8,179,337
Deferred Inflows of Resources - Pensions		W697	66,806
TOTAL Deferred Inflows of Resources	0		66,806
TOTAL Liabilities	8,797,175		8,731,152
TOTAL Liabilities	8,797,175		8,731,152

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

1/18/2018

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
2012	BAN E	NYS Rt. 12E Water Main			10/27/2011	10/28/2015	1.50%		\$200,000	\$50,000	\$50,000	\$0	\$0		\$0
2016	BAN E	Water System Improvements			02/19/2016	02/17/2018	1.25%		\$750,000	\$750,000	\$750,000	\$0	\$0		\$0
2017	BAN E	Water System Improv			02/17/2017	02/17/2018	1.25%		\$750,000	\$0	\$750,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$750,000	\$800,000	\$1,550,000	\$0	\$0	\$0	\$0
2004	BOND E	Re-funding water			05/01/2004	09/01/2029	4.65%		\$1,160,700	\$410,000	\$65,000	\$0	\$0		\$345,000
2016	BOND E	Sewer Rehab Project (EFC)			08/01/2015	08/01/2045	0.00%		\$3,569,000	\$3,569,000	\$95,174	\$0	\$0		\$3,473,826
2003	BOND E	sewer - EFC			08/08/2002	03/01/2031	0.00%		\$702,659	\$380,000	\$23,000	\$0	\$0		\$357,000
2007	BOND E	SEWER-Eastside EFC			09/23/2005	09/23/2035	0.00%			\$786,433	\$39,322	\$0	\$0		\$747,111
2011	BOND E	Westside Water-Hungerford Pt.			04/15/2011	04/15/2048	3.75%		\$526,000	\$455,000	\$14,200	\$0	\$0		\$440,800
2008	BOND E	Westside Sewer (Phase II)-EFC			11/29/2007	03/23/2037	0.00%		\$3,216,530	\$2,331,000	\$111,000	\$0	\$0		\$2,220,000
2014	BOND E	Water Meter Automation			09/12/2013	09/15/2018	2.00%		\$160,000	\$96,000	\$32,000	\$0	\$0		\$64,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$8,027,433	\$379,696	\$0	\$0	\$0	\$7,647,737
2015	BAN N	Various Projects			09/20/2014	09/25/2015	1.50%		\$542,000	\$542,000	\$43,400	\$0	\$0		\$498,600
2016	BAN N	Riverwalk 3			02/19/2016	02/17/2018	1.25%		\$750,000	\$750,000	\$0	\$0	\$0		\$750,000
2017	BAN N	Danforth Lot			08/04/2016	08/04/2017	1.50%		\$310,000	\$0	\$0	\$0	\$0		\$310,000
2014	BAN N	RSD Force Main/Generator			11/22/2013	11/21/2015	2.00%		\$500,000	\$490,000	\$490,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$310,000	\$1,782,000	\$533,400	\$0	\$0	\$0	\$1,558,600
2010	BOND N	TI Dock (I) & Straw/Brooks			04/15/2010	04/15/2022	3.125%		\$1,195,000	\$600,000	\$100,000	\$0	\$0		\$500,000
2005	BOND N	MARY ST. RECONSTRUCTION			10/08/2004	05/01/2017	1.85%		\$190,940	\$20,000	\$20,000	\$0	\$0		\$0
2014	BOND N	Purchase JD Backhoe			06/28/2013	06/30/2019	1.50%		\$79,000	\$47,400	\$15,800	\$0	\$0		\$31,600
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$667,400	\$135,800	\$0	\$0	\$0	\$531,600
2014	OTHR N	DANC Note			02/11/2014	03/01/2017	0.00%		\$30,000	\$30,000	\$0	\$0	\$0		\$30,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$1,060,000	\$11,306,833	\$2,598,896	\$0	\$0	\$0	\$9,767,937

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$1,292,563.00
Time Deposits	9Z2021	\$410,127.00
Total		\$1,702,690.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$160,127.00
Total		\$410,127.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$1,120,978.00
Market Value at Balance Sheet Date	9Z4502	\$2,323,668.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$3,444,646.00
 - 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 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0043	\$490,561	\$8,959	\$30,825	\$468,695
****-0049	\$735,337	\$0	\$0	\$735,337
****-0050	\$127,957	\$250	\$0	\$128,207
****-0188	\$51,073	\$0	\$0	\$51,073
****-5349	\$231,080	\$5	\$0	\$231,085
****-5669	\$66,666	\$2,063	\$35,566	\$33,162
****-8983	\$1,002,807	\$0	\$0	\$1,002,807
Total Adjusted Bank Balance				\$2,650,367
Petty Cash				\$300.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$2,650,667
Total Cash Balance All Funds			9ZCASHB *	\$2,650,667
* Must be equal				

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

	<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 2017

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	\$144,275.00	20	5	
90158	Police and Fire Retirement		3	2	
90258	Local Pension Fund				
90308	Social Security	\$75,126.00	20	17	
90408	Worker's Compensation Insurance	\$63,590.00	20	17	
90458	Life Insurance				
90508	Unemployment Insurance	\$3,628.00			1
90558	Disability Insurance	\$162.00	3	2	
90608	Hospital and Medical (Dental) Insurance	\$339,219.00	17		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$5,417.00	17	3	
Total		\$631,417.00			
Computed Total From Financial Section (comparative purposes only)		\$631,417.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$10,093	8,058	gallons	
Diesel Fuel	\$9,462	5,391	gallons	
Fuel Oil	\$9,114	5,255	gallons	
Natural Gas			cubic feet	
Electricity	\$125,193	974,422	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Clayton
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

Annual OPEB Cost and Net OPEB Obligation

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

Funded Status and Funding Process

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

Other OPEB Information

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, 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 05/31/2017, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the 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 05/31/2017 and filed by means of electronic data transmission.

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

(585) 427-8900
Telephone Number

12/08/2017
Date of Certification

Geneva Phelps Miller
Name

Treasurer
Title

425 Mary Street, Clayton, NY 13624
Official Address

(315) 686-5552
Official Telephone Number